



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

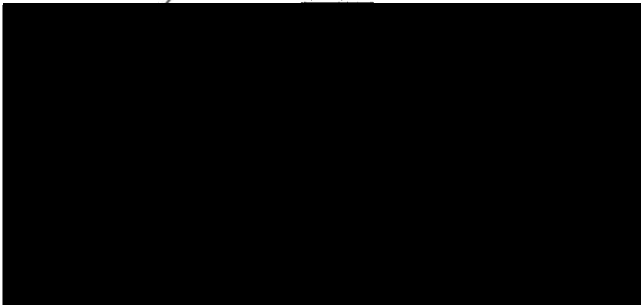
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SCHOOL DISTRICT NUMBER 37	NAME OF SCHOOL DISTRICT The Board of Education of School District No. 37 (Delta)	YEAR 2024/2025
OFFICE LOCATION(S) 4585 Harvest Drive	TELEPHONE NUMBER 604-946-4101	
MAILING ADDRESS 4585 Harvest Drive		
CITY Delta	PROVINCE BC	POSTAL CODE V4K 5B4
NAME OF SUPERINTENDENT Doug Sheppard	TELEPHONE NUMBER 604-946-4101	
NAME OF SECRETARY TREASURER Jonathan Duffin	TELEPHONE NUMBER 604-946-4101	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2025

for School District No. 37 as required under Section 2 of the Financial Information Act.



	DATE SIGNED <i>Dec 9, 2025</i>
	DATE SIGNED <i>Dec 9, 2025</i>
	DATE SIGNED <i>Dec 9, 2025</i>

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Reconciliation or explanation of differences to Audited Financial Statements
 - Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements

Statement of Financial Information for Year Ended June 30, 2025

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) ✓ A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) ✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) ✓ A schedule of debts (audited financial statements).	<i>September 30</i>
d) ✓ A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
✓ i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
✓ ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
✓ iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) ✓ An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) ✓ Approval of Statement of Financial Information.	<i>December 31</i>
h) ✓ A management report approved by the Chief Financial Officer	<i>December 31</i>

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

MANAGEMENT REPORT

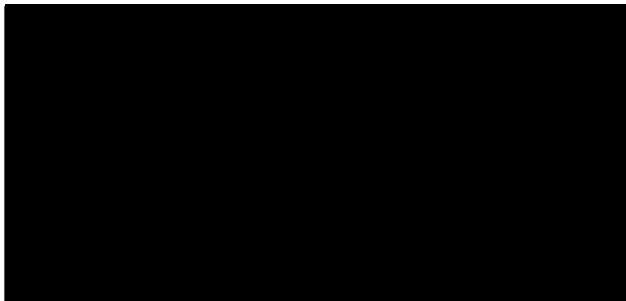
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of School Trustees is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, BDO Canada, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the Board of School Trustees
The Board of Education of School District No. 37 (Delta)



Date: Dec 9, 2025

Audited Financial Statements of

School District No. 37 (Delta)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 37 (Delta)

June 30, 2025

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School District No. 37 (Delta)

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 37 (Delta) have been prepared by management in accordance with Canadian public sector accounting standards and provincial reporting legislation and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 37 (Delta) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 37 (Delta) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 37 (Delta)

Joe Muego	Original document signed	September 23, 2025
Signature of the Chairperson of the Board of Education		Date Signed
Doug Sheppard	Original document signed	September 23, 2025
Signature of the Superintendent		Date Signed
Jonathan Duffin	Original document signed	September 23, 2025
Signature of the Secretary Treasurer		Date Signed

Independent Auditor's Report

To the Board of Education of School District No.37 (Delta), and
the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No.37 (Delta) (the "School District"), which comprise the statement of financial position as at June 30, 2025, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2025, are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Act").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial statements* section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Unaudited Information

We draw attention to the fact that the supplementary information included in Schedules 1 to 4D do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British

Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School District to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, British Columbia
September 23, 2025

School District No. 37 (Delta)

Statement of Financial Position

As at June 30, 2025

Statement 1

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	66,231,361	59,929,130
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 13)	2,233,997	586,503
Due from Province - Other (Note 13)	58,267	35,864
Due from First Nations	259,149	268,142
Other (Note 3)	2,038,104	1,642,231
Total Financial Assets	70,820,878	62,461,870
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care (Note 13)	442,273	
Due to Province - Other (Note 13)	83	274
Other (Note 4)	25,552,994	23,210,055
Unearned Revenue (Note 5)	8,012,692	8,460,431
Deferred Revenue (Note 6)	5,223,316	3,928,040
Deferred Capital Revenue (Note 7)	109,923,958	106,776,950
Employee Future Benefits (Note 8)	5,173,961	5,020,541
Asset Retirement Obligation (Note 17)	7,573,331	7,573,331
Capital Lease Obligations (Note 9)	2,931,990	3,235,500
Other Liabilities	1,634,077	1,576,793
Total Liabilities	166,468,675	159,781,915
Net Debt	(95,647,797)	(97,320,045)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	140,562,340	138,451,014
Prepaid Expenses	804,449	718,478
Supplies Inventory	19,268	28,676
Total Non-Financial Assets	141,386,057	139,198,168
Accumulated Surplus (Deficit)	45,738,260	41,878,123

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Joe Muego	Original document signed	September 23, 2025
Signature of the Chairperson of the Board of Education		Date Signed
Doug Sheppard	Original document signed	September 23, 2025
Signature of the Superintendent		Date Signed
Jonathan Duffin	Original document signed	September 23, 2025
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Statement of Operations
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	213,282,074	210,223,354	200,924,520
Other	1,004,941	1,017,106	1,218,070
Federal Grants	2,343,118	2,320,708	1,878,493
Tuition (Note 5)	9,819,594	10,590,864	10,329,188
Other Revenue	8,028,221	9,713,736	9,242,437
Rentals and Leases (Note 5)	807,375	1,036,539	859,659
Investment Income	1,338,957	1,691,067	2,271,435
Amortization of Deferred Capital Revenue	4,868,306	4,787,978	4,691,874
Total Revenue	<u>241,492,586</u>	<u>241,381,352</u>	<u>231,415,676</u>
Expenses (Note 18)			
Instruction	205,217,979	199,523,884	191,758,992
District Administration	7,137,924	7,213,818	6,469,754
Operations and Maintenance	29,832,557	29,379,093	28,569,030
Transportation and Housing	1,306,376	1,277,426	1,211,209
Debt Services	126,994	126,994	139,166
Total Expense	<u>243,621,830</u>	<u>237,521,215</u>	<u>228,148,151</u>
Surplus (Deficit) for the year	<u>(2,129,244)</u>	<u>3,860,137</u>	<u>3,267,525</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		41,878,123	38,610,598
Accumulated Surplus (Deficit) from Operations, end of year		<u>45,738,260</u>	<u>41,878,123</u>

School District No. 37 (Delta)

Statement of Changes in Net Debt

Year Ended June 30, 2025

Statement 4

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,129,244)	3,860,137	3,267,525
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(11,661,400)	(9,689,348)	(8,208,956)
Amortization of Tangible Capital Assets	7,324,250	7,578,022	7,358,958
Total Effect of change in Tangible Capital Assets	(4,337,150)	(2,111,326)	(849,998)
Acquisition of Prepaid Expenses		(1,660,219)	(1,535,213)
Use of Prepaid Expenses		1,574,248	1,312,697
Acquisition of Supplies Inventory		(16,348)	(28,676)
Use of Supplies Inventory		25,756	45,448
Total Effect of change in Other Non-Financial Assets	-	(76,563)	(205,744)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(6,466,394)	1,672,248	2,211,783
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		1,672,248	2,211,783
Net Debt, beginning of year		(97,320,045)	(99,531,828)
Net Debt, end of year		(95,647,797)	(97,320,045)

School District No. 37 (Delta)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,860,137	3,267,525
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(2,056,777)	(171,159)
Supplies Inventories	9,408	16,772
Prepaid Expenses	(85,971)	(222,516)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,785,022	1,446,955
Unearned Revenue	(447,739)	3,456
Deferred Revenue	1,295,276	466,725
Employee Future Benefits	153,420	151,595
Other Liabilities	57,284	116,922
Amortization of Tangible Capital Assets	7,578,022	7,358,958
Amortization of Deferred Capital Revenue	(4,787,978)	(4,691,874)
Total Operating Transactions	8,360,104	7,743,359
Capital Transactions		
Tangible Capital Assets Purchased	(289,421)	(221,968)
Tangible Capital Assets -WIP Purchased	(9,399,927)	(7,986,988)
Total Capital Transactions	(9,689,348)	(8,208,956)
Financing Transactions		
Capital Revenue Received	7,934,986	6,393,862
Capital Lease Principal Repayment	(303,511)	(291,339)
Total Financing Transactions	7,631,475	6,102,523
Net Increase (Decrease) in Cash and Cash Equivalents	6,302,231	5,636,926
Cash and Cash Equivalents, beginning of year	59,929,130	54,292,204
Cash and Cash Equivalents, end of year	66,231,361	59,929,130
Cash and Cash Equivalents, end of year, is made up of:		
Cash	66,231,361	59,929,130
	66,231,361	59,929,130



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 37 (Delta)", and operates as " School District No. 37 (Delta)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. The School District is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(m).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(e) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

a) Basis of Accounting *(Continued)*

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2024 – increase in annual surplus by \$1,667,353

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$105,141,630

Year-ended June 30, 2025 – increase in annual surplus by \$3,060,151

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$108,201,781

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and funds held with the Province in the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are generally highly liquid have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in note 2 (m).



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

e) **Deferred Revenue and Deferred Capital Revenue** *(Continued)*

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

f) **Employee Future Benefits**

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2028. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

g) **Asset Retirement Obligations**

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

g) Asset Retirement Obligations *(Continued)*

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive approach. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 h). Assumptions used in the calculations are reviewed annually.

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

h) Tangible Capital Assets *(Continued)*

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

i) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

j) Prepaid Expenses

The following items are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from them.

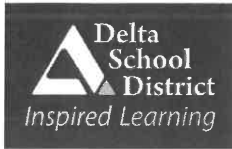
- Insurance for fleet vehicles
- Annual software support agreements
- Prepaid memberships, subscriptions, and registration fees
- Prepaid utility costs

k) Supplies Inventory

Supplies inventory held for consumption or use include includes materials and supplies for facility use and are recorded at the lower of historical cost and replacement cost.

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 19 – Internally Restricted Surplus).



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

m) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted capital contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

Revenue from transactions with performance obligations, such as tuition, rental income, and other revenues, is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

Operating government grants not restricted in use are recognized when received or receivable.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest on capital leases.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and Indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o) Financial Instruments (Continued)

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 (a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2025	2024
Due from Federal Government	\$ 1,172,533	\$ 768,377
Trade Accounts Receivable	595,010	347,438
Other	270,561	526,416
	\$ 2,038,104	\$ 1,642,231

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2025	2024
Payroll deductions payable	\$ 10,218,332	\$ 9,276,690
Wages payable	7,034,850	6,898,529
International Education payables	5,173,390	5,055,032
Trade payables	2,342,308	1,589,106
Other	784,114	390,698
	\$ 25,552,994	\$ 23,210,055



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 5 UNEARNED REVENUE

	2025	2024
Balance, beginning of year	\$ 8,460,431	\$ 8,456,975
Changes for the year:		
Increase:		
Tuition fees	10,143,125	10,455,426
Rental/Lease of facilities	1,036,539	859,659
Other	-	-
	11,179,664	11,315,085
Decrease:		
Tuition fees	(10,590,864)	(10,329,188)
Rental/Lease of facilities	(1,036,539)	(859,659)
Other	-	(122,782)
Net changes for the year	(447,739)	3,456
Balance, end of year	\$ 8,012,692	\$ 8,460,431

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 6 DEFERRED REVENUE (Continued)

	2025	2024
Deferred Revenue, beginning of year	\$ 3,928,040	3,461,315
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education & Child Care	27,738,631	24,316,099
Provincial Grants - Other	79,472	207,350
Other	2,301,838	2,113,494
Investment Income	26,820	75,734
	30,146,761	26,712,677
Decrease:		
Transfer to Revenue	(28,519,638)	(25,274,274)
Recovered	(331,847)	(768,777)
Transfer for Capital Additions	-	(202,901)
	(28,851,485)	(26,245,952)
Net changes for the year	1,295,276	466,725
Balance, end of year	\$ 5,223,316	3,928,040

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 7 DEFERRED CAPITAL REVENUE (Continued)

	Deferred Capital 2025	Unspent Deferred Capital 2025	Total Deferred Capital Revenue 2025
Balance, beginning of year	\$ 105,141,630	\$ 1,635,320	\$ 106,776,950
Changes for the year:			
Increase:			
Transfer from unspent	7,848,129	-	7,848,129
Provincial Grants received	-	7,694,431	7,694,431
Non-Provincial Grants received	-	191,417	191,417
Investment Income	-	49,138	49,138
	<u>7,848,129</u>	<u>7,934,986</u>	<u>15,783,115</u>
Decrease:			
Amortization of Deferred Capital Revenue	(4,787,978)	-	(4,787,978)
Transfer to Deferred Capital Revenue	-	(7,848,129)	(7,848,129)
Net changes for the year	<u>3,060,151</u>	<u>86,857</u>	<u>3,147,008</u>
Balance, end of year	<u>\$ 108,201,781</u>	<u>\$ 1,722,177</u>	<u>\$ 109,923,958</u>



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2025	2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,284,779	\$ 4,173,305
Service Cost	407,882	413,116
Interest Cost	190,038	175,322
Benefit Payments	(309,908)	(275,782)
Actuarial (Gain) Loss	246,600	(201,182)
Accrued Benefit Obligation – March 31	\$ 4,819,391	\$ 4,284,779
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 4,819,391	\$ 4,284,779
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(4,819,391)	(4,284,779)
Employer Contributions After Measurement Date	30,812	46,472
Benefits Expense After Measurement Date	(157,050)	(149,480)
Unamortized Net Actuarial (Gain) Loss	(228,332)	(632,754)
Accrued Benefit Asset (Liability) – June 30	\$ (5,173,961)	\$ (5,020,541)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 5,020,541	\$ 4,868,946
Net expense for Fiscal Year	447,668	464,024
Employer Contributions	(294,248)	(312,429)
Accrued Benefit Liability – June 30	\$ 5,173,961	\$ 5,020,541
Components of Net Benefit Expense		
Service Cost	\$ 413,479	\$ 411,807
Interest Cost	192,011	179,001
Amortization of Net Actuarial (Gain)/Loss	(157,822)	(126,784)
Net Benefit Expense (Income)	\$ 447,668	\$ 464,024

The significant actuarial assumptions adopted for measuring the School District’s accrued benefit obligations are:

Discount Rate – April 1	4.25%	4.00%
Discount Rate – March 31	4.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.8	10.1



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 9 CAPITAL LEASE OBLIGATIONS

The School District has a lease (with a remaining term of eight years) for a thermal energy plant. This lease has a buyout option based on the market value at the end of the agreement. The lease bears an interest rate averaging 4.10% with average monthly principal and interest payments of \$35,875.

Repayments are due as follows:

2026	\$ 430,505
2027	430,505
2028	430,505
2029	430,505
2030	430,505
Thereafter	<u>1,291,512</u>
Total minimum lease payments	<u>\$ 3,444,037</u>
Less amounts representing interest	<u>(512,047)</u>
Present value of net minimum capital lease payments	<u>\$ 2,931,990</u>

Total interest on the lease for the year was \$126,994 (2024: \$139,166).

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2025	Net Book Value 2024
	\$	\$
Sites	10,761,321	10,714,525
Buildings	116,160,391	117,614,811
Buildings - Capital Lease	2,288,910	2,582,363
Buildings - Work in Progress	4,530,465	692,967
Furniture & Equipment	2,647,098	2,538,483
Furniture & Equipment - Capital Lease	200,378	280,529
Furniture & Equipment - Work in Progress	-	6,495
Vehicles	409,950	575,067
Computer Software	124,260	194,514
Computer Equipment	3,209,075	3,059,043
Computer Equipment - Work in Progress	230,492	192,217
TOTAL	<u>140,562,340</u>	<u>138,451,014</u>



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2025

COST	Balance at July 1, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
	\$	\$	\$	\$	\$
Sites	10,714,525	46,796			10,761,321
Buildings	262,621,607			3,785,334	266,406,941
Buildings - Capital Lease	5,869,062				5,869,062
Buildings - Work in Progress	692,967	7,622,832		(3,785,334)	4,530,465
Furniture & Equipment	5,119,352	242,625	(701,151)	373,683	5,034,509
Furniture & Equipment - Capital Lease	801,514				801,514
Furniture & Equipment - Work in Progress	6,495	367,188		(373,683)	-
Vehicles	1,945,912		(589,486)		1,356,426
Computer Software	365,807		(29,074)		336,733
Computer Hardware	5,689,158		(533,957)	1,371,632	6,526,833
Computer Hardware - Work in Progress	192,217	1,409,907		(1,371,632)	230,492
TOTAL	294,018,616	9,689,348	(1,853,668)	-	301,854,296

Amortization	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
	\$	\$	\$	\$
Buildings	145,006,796	5,239,754		150,246,550
Buildings - Capital Lease	3,286,699	293,453		3,580,152
Furniture & Equipment	2,580,869	507,693	(701,151)	2,387,411
Furniture & Equipment - Capital Lease	520,985	80,151		601,136
Vehicles	1,370,845	165,117	(589,486)	946,476
Computer Software	171,293	70,254	(29,074)	212,473
Computer Hardware	2,630,115	1,221,600	(533,957)	3,317,758
TOTAL	155,567,602	7,578,022	(1,853,668)	161,291,956



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2024

COST	Balance at July 1, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
	\$	\$	\$	\$	\$
Sites	10,714,525				10,714,525
Buildings	256,839,858			5,781,749	262,621,607
Buildings - Capital Lease	5,869,062				5,869,062
Buildings - Work in Progress	185,333	6,289,383		(5,781,749)	692,967
Furniture & Equipment	5,072,457	187,546	(438,853)	298,202	5,119,352
Furniture & Equipment - Capital Lease	805,268		(3,754)		801,514
Furniture & Equipment - Work in Progress	-	304,697		(298,202)	6,495
Vehicles	2,050,435	34,422	(138,945)		1,945,912
Computer Software	375,669		(9,862)		365,807
Computer Hardware	4,817,242		(356,319)	1,228,235	5,689,158
Computer Hardware - Work in Progress	27,544	1,392,908		(1,228,235)	192,217
TOTAL	286,757,393	8,208,956	(947,733)	-	294,018,616

Amortization	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
	\$	\$	\$	\$
Buildings	139,855,825	5,150,971		145,006,796
Buildings - Capital Lease	2,993,246	293,453		3,286,699
Furniture & Equipment	2,510,132	509,590	(438,853)	2,580,869
Furniture & Equipment - Capital Lease	444,400	80,339	(3,754)	520,985
Vehicles	1,309,973	199,817	(138,945)	1,370,845
Computer Software	107,007	74,148	(9,862)	171,293
Computer Hardware	1,935,794	1,050,640	(356,319)	2,630,115
TOTAL	149,156,377	7,358,958	(947,733)	155,567,602

- Contributed tangible capital assets
Additions to sites, furniture/equipment, and computer hardware include the following contributed tangible capital assets:

	2025	2024
PAC & Municipality Funded Assets	\$ 137,708	\$ 40,261

- Work in progress having a value of \$4,760,957 (2024: \$891,679) have not been amortized. Amortization of these assets will commence when the asset is put into service.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a \$4,572 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$16,661,133 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$16,103,477).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan was as at December 31, 2024, with results available September 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

- **Capital Lease Principal:** A transfer to the Capital Fund of \$303,511 from the Operating Fund covered the 2024-25 short-term principal portion of the School District's capital lease.
- **Capital Lease Interest:** A transfer in the amount of \$126,994 from the Operating Fund to the Capital Fund was made for the payment of capital lease interest.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 12 INTERFUND TRANSFERS *(Continued)*

- **Purchase of Capital Assets:** Transfers in the amount of \$242,625 consisting of \$229,986 from the Operating Fund and \$12,639 from Special Purpose Funds were made to the Capital Fund for the purchase of capital items, including equipment and furniture.
- **Capital Projects:** Transfers in the amount of \$1,598,594 consisting of \$1,341,620 from the Operating Fund and \$256,974 from Special Purpose Funds were made to the Capital Fund. These funds paid for buildings, computer hardware, furniture and equipment.

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 14 COMMITMENTS

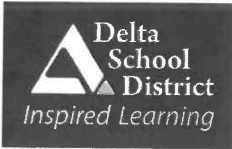
The School District has a commitment of \$1,750,000 for Ministry funded capital projects, including roofing, electrical, and kitchen and equipment upgrades over the next 12 months.

NOTE 15 CONTINGENT LIABILITIES

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 16 BUDGET FIGURES

The School District has elected to present the amended annual budget in the financial statements as it reflects a budget based on funding as a result of final enrollment numbers versus estimated annual projections. The amended annual budget was approved by the Board of Education on February 18, 2025. The original annual budget was approved by the Board of Education on April 30, 2024 and is shown below for comparative purposes.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 16 BUDGET FIGURES (Continued)

	<u>2025</u> ORIGINAL BUDGET	<u>2025</u> ADJUSTMENTS	<u>2025</u> AMENDED BUDGET
REVENUES			
Provincial Grants			
Provincial Grants - Ministry of Education	\$ 201,960,686	\$ 11,321,388	\$ 213,282,074
Provincial Grants - Other	883,742	121,199	\$ 1,004,941
Federal Grants	2,343,118	-	\$ 2,343,118
Tuition	8,812,166	1,007,428	\$ 9,819,594
Other Revenue	6,665,874	1,362,347	\$ 8,028,221
Rentals and Leases	807,375	-	\$ 807,375
Investment Income	1,345,247	(6,290)	\$ 1,338,957
Amortization of Deferred Capital Revenue	4,794,403	73,903	\$ 4,868,306
Total Revenue	<u>227,612,611</u>	<u>13,879,975</u>	<u>241,492,586</u>
EXPENSES			
Instruction	194,608,876	10,609,103	205,217,979
District Administration	7,154,628	(16,704)	7,137,924
Operations and Maintenance	29,085,373	747,184	29,832,557
Transportation and Housing	1,187,403	118,973	1,306,376
Debt Services	149,613	(22,619)	126,994
Total Expense	<u>232,185,893</u>	<u>11,435,937</u>	<u>243,621,830</u>
Surplus (Deficit) for the year	<u>\$ (4,573,282)</u>	<u>\$ 2,444,038</u>	<u>\$ (2,129,244)</u>

NOTE 17 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 17 ASSET RETIREMENT OBLIGATION (Continued)

	2025	2024
Asset Retirement Obligation, July 1	\$ 7,573,331	\$ 7,573,331
Settlements during the year	-	-
Asset Retirement Obligation June 30	\$ 7,573,331	\$ 7,573,331

NOTE 18 EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	\$ 203,346,928	\$ 195,433,189
Services and supplies	26,469,271	25,216,838
Amortization	7,578,022	7,358,958
Interest	126,994	139,166
	\$ 237,521,215	\$ 228,148,151

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:

Constraints on Funds		
• Contractual Obligations	\$ 2,741,951	
• Donor Named Funds	49,274	
• School Generated Funds (Note 6)	2,318,712	
• Other Externally Targeted Funds	383,564	5,493,501
Anticipated Unusual Expenses		
• Staffing Contingencies	5,200,000	
• Additional Sick Leave Provision	400,000	
• Insurance Deductible	10,000	5,610,000
Operations Spanning Multiple Years		
• School Funds	1,363,073	
• Education Programs	3,023,522	
• Business Projects and Initiatives	424,000	
• Technology, Utilities, Equipment and Capital	5,788,138	10,598,733
Subtotal Internally Restricted		\$ 21,702,234
Unrestricted Operating Surplus		1,500,000
Total Available for Future Operations		\$ 23,202,234

NOTE 20 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and Child Care and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 21 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in the Province's Central Deposit Program.

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held, and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program that have a maturity date of no more than 3 years.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 21 RISK MANAGEMENT (Continued)

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2024 related to credit, market or liquidity risks.

NOTE 22 SUPPLEMENTARY CASH FLOW INFORMATION

	2025				2024
	Operating Fund	Special Purpose Fund	Capital Fund	Total	Total
Interest Received	\$ 1,642,982	\$ 23,147	\$ 96,973	\$ 1,763,102	\$ 2,260,603
Interest Paid - Capital Lease	\$ -	-	126,994	\$ 126,994	\$ 139,166

School District No. 37 (Delta)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2025 Actual \$	2024 Actual \$
Accumulated Surplus (Deficit), beginning of year	18,793,756		23,084,367	41,878,123	38,610,598
Changes for the year					
Surplus (Deficit) for the year	6,410,589	269,613	(2,820,065)	3,860,137	3,267,525
Interfund Transfers					
Tangible Capital Assets Purchased	(229,986)	(12,639)	242,625	-	
Tangible Capital Assets - Work in Progress	(1,341,620)	(256,974)	1,598,594	-	
Other	(430,505)		430,505	-	
Net Changes for the year	<u>4,408,478</u>	<u>-</u>	<u>(548,341)</u>	<u>3,860,137</u>	<u>3,267,525</u>
Accumulated Surplus (Deficit), end of year - Statement 2	<u>23,202,234</u>	<u>-</u>	<u>22,536,026</u>	<u>45,738,260</u>	<u>41,878,123</u>

School District No. 37 (Delta)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	183,846,118	184,142,779	177,897,663
Other	818,247	894,181	984,047
Federal Grants	2,343,118	2,320,708	1,866,995
Tuition	9,819,594	10,590,864	10,329,188
Other Revenue	6,016,243	7,421,024	7,104,420
Rentals and Leases	807,375	1,036,539	859,659
Investment Income	1,229,057	1,570,668	2,046,529
Total Revenue	<u>204,879,752</u>	<u>207,976,763</u>	<u>201,088,501</u>
Expenses			
Instruction	175,057,063	172,651,235	167,682,835
District Administration	6,497,463	6,657,248	5,998,359
Operations and Maintenance	21,662,600	20,980,265	20,483,350
Transportation and Housing	1,306,376	1,277,426	1,211,209
Total Expense	<u>204,523,502</u>	<u>201,566,174</u>	<u>195,375,753</u>
Operating Surplus (Deficit) for the year	<u>356,250</u>	<u>6,410,589</u>	<u>5,712,748</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,396,694</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(86,824)	(229,986)	(206,338)
Tangible Capital Assets - Work in Progress	(1,235,615)	(1,341,620)	(1,440,490)
Other	(430,505)	(430,505)	(430,505)
Total Net Transfers	<u>(1,752,944)</u>	<u>(2,002,111)</u>	<u>(2,077,333)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>4,408,478</u>	<u>3,635,415</u>
Operating Surplus (Deficit), beginning of year		<u>18,793,756</u>	<u>15,158,341</u>
Operating Surplus (Deficit), end of year		<u>23,202,234</u>	<u>18,793,756</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		<u>21,702,234</u>	<u>17,293,756</u>
Unrestricted		<u>1,500,000</u>	<u>1,500,000</u>
Total Operating Surplus (Deficit), end of year		<u>23,202,234</u>	<u>18,793,756</u>

School District No. 37 (Delta)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	179,455,998	179,616,006	171,875,318
ISC/LEA Recovery	(357,523)	(345,532)	(357,523)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,171,545	2,171,545	2,171,545
Funding for Graduated Adults	485,145	403,990	485,145
Student Transportation Fund	41,933	41,933	41,933
Support Staff Benefits Grant		194,845	194,845
FSA Scorer Grant	15,693	15,693	15,693
Child Care Funding	97,675	102,209	48,360
Labour Settlement Funding	1,745,652	1,751,480	2,977,591
ICY Clinical Counsellor & Youth Funding	190,000	190,610	444,756
Total Provincial Grants - Ministry of Education and Child Care	183,846,118	184,142,779	177,897,663
Provincial Grants - Other	818,247	894,181	984,047
Federal Grants	2,343,118	2,320,708	1,866,995
Tuition			
Summer School Fees	132,200	132,200	87,750
Continuing Education	527,064	514,017	398,018
International and Out of Province Students	9,008,810	9,779,347	9,528,033
Academy and IB Tuition Fees	151,520	165,300	315,387
Total Tuition	9,819,594	10,590,864	10,329,188
Other Revenues			
Other School District/Education Authorities	101,000	121,601	170,911
Funding from First Nations	365,117	345,532	357,523
Miscellaneous			
Instructional Cafeteria	330,000	491,649	471,710
Municipal Grant - Crossing Guards	114,388	103,399	105,273
Childcare Funding - Other	147,920	94,595	48,387
POPARD Teacher Training	283,175	283,259	244,359
International & Academies- Other	720,157	1,139,994	946,682
Miscellaneous	454,486	616,145	668,254
School Generated Funds	3,500,000	4,224,850	4,091,321
Total Other Revenue	6,016,243	7,421,024	7,104,420
Rentals and Leases	807,375	1,036,539	859,659
Investment Income	1,229,057	1,570,668	2,046,529
Total Operating Revenue	204,879,752	207,976,763	201,088,501

School District No. 37 (Delta)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	93,399,415	91,940,537	90,133,131
Principals and Vice Principals	10,978,297	10,909,331	10,648,814
Educational Assistants	14,505,705	13,984,003	13,752,095
Support Staff	14,865,333	14,801,473	14,598,632
Other Professionals	5,445,879	5,531,572	4,926,219
Substitutes	5,513,365	6,247,061	6,096,288
Total Salaries	144,707,994	143,413,977	140,155,179
Employee Benefits	38,740,546	38,177,423	36,029,671
Total Salaries and Benefits	183,448,540	181,591,400	176,184,850
Services and Supplies			
Services	5,593,494	5,498,168	4,837,796
Student Transportation	1,311,304	1,211,224	1,144,597
Professional Development and Travel	765,556	772,988	768,811
Rentals and Leases	362,994	162,271	198,912
Dues and Fees	207,610	174,413	200,445
Insurance	439,047	464,931	409,124
Supplies	9,081,147	8,880,272	8,863,132
Utilities	3,313,810	2,810,507	2,768,086
Total Services and Supplies	21,074,962	19,974,774	19,190,903
Total Operating Expense	204,523,502	201,566,174	195,375,753

School District No. 37 (Delta)

Operating Expense by Function, Program and Object
Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	63,974,538	1,806,611	617,422	90,799	106,324	3,738,822	70,334,516
1.03 Career Programs	797,039		260,042	30,497		9,736	1,097,314
1.07 Library Services	2,369,622	6,311		53,439		96,450	2,525,822
1.08 Counselling	3,736,055				22,681	1,410	3,760,146
1.10 Inclusive Education	14,483,095	617,157	11,581,024	113,188	100,799	1,336,016	28,231,279
1.20 Early Learning and Child Care		9,428	110,355	2,555		265	122,603
1.30 English Language Learning	3,154,096	60,879	354,055			112,407	3,681,437
1.31 Indigenous Education	182,607	83,252	313,093	11,409	78,698	9,443	678,502
1.41 School Administration		7,536,144		3,390,735	16,483	112,366	11,055,728
1.60 Summer School	335,971		14,693	3,853			354,517
1.61 Continuing Education	1,012,288	199,485		255,563	242,642	35,831	1,745,809
1.62 International and Out of Province Students	1,287,612	590,064	84,354	656,350	211,393	37,813	2,867,586
1.64 Other	483,457		648,965	275,560		19,873	1,427,855
Total Function 1	91,816,380	10,909,331	13,984,003	4,883,948	779,020	5,510,432	127,883,114
4 District Administration							
4.11 Educational Administration				64,003	1,030,689		1,094,692
4.40 School District Governance					247,664		247,664
4.41 Business Administration				988,755	2,221,420	22,920	3,233,095
Total Function 4	-	-	-	1,052,758	3,499,773	22,920	4,575,451
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	116,320			480,707	1,125,022	52,445	1,774,494
5.50 Maintenance Operations	7,837			7,765,583	102,265	460,512	8,336,197
5.52 Maintenance of Grounds				618,477		105,040	723,517
5.56 Utilities							-
Total Function 5	124,157	-	-	8,864,767	1,227,287	617,997	10,834,208
7 Transportation and Housing							
7.41 Transportation and Housing Administration					25,492		25,492
7.70 Student Transportation						95,712	95,712
Total Function 7	-	-	-	-	25,492	95,712	121,204
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	91,940,537	10,909,331	13,984,003	14,801,473	5,531,572	6,247,061	143,413,977

School District No. 37 (Delta)

Operating Expense by Function, Program and Object
Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,334,516	18,852,229	89,186,745	6,667,991	95,854,736	95,398,611	93,439,663
1.03 Career Programs	1,097,314	290,594	1,387,908	78,215	1,466,123	1,422,275	1,350,024
1.07 Library Services	2,525,822	631,944	3,157,766	79,933	3,237,699	3,323,527	3,188,789
1.08 Counselling	3,760,146	903,910	4,664,056	2,193	4,666,249	5,137,581	4,454,486
1.10 Inclusive Education	28,231,279	7,665,369	35,896,648	1,140,771	37,037,419	38,032,579	35,971,308
1.20 Early Learning and Child Care	122,603	32,146	154,749	1,230	155,979	281,946	104,739
1.30 English Language Learning	3,681,437	949,387	4,630,824	25,169	4,655,993	4,892,998	4,175,565
1.31 Indigenous Education	678,502	192,794	871,296	124,417	995,713	1,146,523	1,099,714
1.41 School Administration	11,055,728	2,944,525	14,000,253	141,527	14,141,780	14,227,842	13,622,105
1.60 Summer School	354,517	64,414	418,931	3,277	422,208	412,685	395,552
1.61 Continuing Education	1,745,809	425,528	2,171,337	246,959	2,418,296	2,423,503	1,918,264
1.62 International and Out of Province Students	2,867,586	736,559	3,604,145	1,466,062	5,070,207	5,766,779	5,300,026
1.64 Other	1,427,855	345,972	1,773,827	755,006	2,528,833	2,590,214	2,662,600
Total Function 1	127,883,114	34,035,371	161,918,485	10,732,750	172,651,235	175,057,063	167,682,835
4 District Administration							
4.11 Educational Administration	1,094,692	270,405	1,365,097	101,859	1,466,956	1,547,446	1,379,485
4.40 School District Governance	247,664	14,285	261,949	98,240	360,189	355,634	356,032
4.41 Business Administration	3,233,095	784,053	4,017,148	812,955	4,830,103	4,594,383	4,262,842
Total Function 4	4,575,451	1,068,743	5,644,194	1,013,054	6,657,248	6,497,463	5,998,359
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,774,494	455,922	2,230,416	594,431	2,824,847	2,962,779	2,797,130
5.50 Maintenance Operations	8,336,197	2,421,134	10,757,331	3,305,470	14,062,801	13,984,626	13,443,593
5.52 Maintenance of Grounds	723,517	183,176	906,693	183,154	1,089,847	1,162,362	1,302,756
5.56 Utilities	-	-	-	3,002,770	3,002,770	3,552,833	2,939,871
Total Function 5	10,834,208	3,060,232	13,894,440	7,085,825	20,980,265	21,662,600	20,483,350
7 Transportation and Housing							
7.41 Transportation and Housing Administration	25,492	5,056	30,548	-	30,548	29,867	28,892
7.70 Student Transportation	95,712	8,021	103,733	1,143,145	1,246,878	1,276,509	1,182,317
Total Function 7	121,204	13,077	134,281	1,143,145	1,277,426	1,306,376	1,211,209
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	143,413,977	38,177,423	181,591,400	19,974,774	201,566,174	204,523,502	195,375,753

School District No. 37 (Delta)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	29,435,956	26,080,575	23,026,857
Other	186,694	122,925	234,023
Federal Grants			11,498
Other Revenue	2,011,978	2,292,712	2,138,017
Investment Income	29,900	23,426	66,780
Total Revenue	<u>31,664,528</u>	<u>28,519,638</u>	<u>25,477,175</u>
Expenses			
Instruction	30,160,916	26,872,649	24,076,157
District Administration	640,461	556,570	471,395
Operations and Maintenance	845,707	820,806	726,722
Total Expense	<u>31,647,084</u>	<u>28,250,025</u>	<u>25,274,274</u>
Special Purpose Surplus (Deficit) for the year	<u>17,444</u>	<u>269,613</u>	<u>202,901</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(12,639)	(906)
Tangible Capital Assets - Work in Progress	(17,444)	(256,974)	(201,995)
Total Net Transfers	<u>(17,444)</u>	<u>(269,613)</u>	<u>(202,901)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 37 (Delta)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK Fund	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			276,940	998,318		39,152.	63,030	241,334	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	615,060	617,832			224,000	61,250	291,201	671,036	875,642
Provincial Grants - Other									
Other			23,850	1,810,650					
Investment Income	1,762	98	11,398					1,243	
	616,822	617,930	35,248	1,810,650	224,000	61,250	291,201	672,279	875,642
Less: Allocated to Revenue Recovered	616,822	617,930	36,348	1,815,235	224,000	67,607	354,231	658,803	875,642
Deferred Revenue, end of year	-	-	275,840	993,733	-	32,795	-	254,810	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	615,060	617,832			224,000	67,607	354,231	657,560	875,642
Provincial Grants - Other									
Other Revenue			28,344	1,815,235					
Investment Income	1,762	98	8,004					1,243	
	616,822	617,930	36,348	1,815,235	224,000	67,607	354,231	658,803	875,642
Expenses									
Salaries									
Teachers						843	127,496		
Principals and Vice Principals							5,191		
Educational Assistants		464,511			149,672		8,299	478,496	330,005
Support Staff	75,304								91,475
Other Professionals									
Substitutes	4,132				12,946	3,792	10,886	4,855	203,688
	79,436	464,511	-	-	162,618	4,635	151,872	483,351	625,168
Employee Benefits	20,141	153,419			59,502	677	37,627	143,115	195,879
Services and Supplies	471,248		36,348	1,815,235	1,880	62,295	151,701	32,337	34,595
	570,825	617,930	36,348	1,815,235	224,000	67,607	341,200	658,803	875,642
Net Revenue (Expense) before Interfund Transfers	45,997	-	-	-	-	-	13,031	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(45,997)						(13,031)		
Tangible Capital Assets - Work in Progress	(45,997)	-	-	-	-	-	(13,031)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		16,683			76,292				

School District No. 37 (Delta)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	331,847	975,111	15,828	3,076			573,620		33,900
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	16,766,866	1,159,452	51,000	11,250	55,400	8,000		19,000	175,000
Provincial Grants - Other									
Other									
Investment Income									
	16,766,866	1,159,452	51,000	11,250	55,400	8,000	-	19,000	175,000
Less: Allocated to Revenue	15,482,762	814,815	63,180	8,704	55,400	8,000	537,671	458	143,189
Recovered	331,847								
Deferred Revenue, end of year	1,284,104	1,319,748	3,648	5,622	-	-	35,949	18,542	65,711
Revenues									
Provincial Grants - Ministry of Education and Child Care	15,482,762	814,815	63,180	8,704	55,400	8,000	537,671	458	143,189
Provincial Grants - Other									
Other Revenue									
Investment Income									
	15,482,762	814,815	63,180	8,704	55,400	8,000	537,671	458	143,189
Expenses									
Salaries									
Teachers	12,357,403	21,767					1,814		
Principals and Vice Principals					3,627				113,023
Educational Assistants		62,769	6,120		36,943				
Support Staff					2,194				
Other Professionals									
Substitutes		14,713		7,224					
	12,357,403	99,249	6,120	7,224	42,764	1,814	-	-	113,023
Employee Benefits	3,125,359	24,256	1,481	945	12,261	382			28,713
Services and Supplies		502,437	55,579	535	375	5,804	537,671	458	1,453
	15,482,762	625,942	63,180	8,704	55,400	8,000	537,671	458	143,189
Net Revenue (Expense) before Interfund Transfers	-	188,873	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(6,641)							
Tangible Capital Assets - Work in Progress		(182,232)							
	-	(188,873)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						613			

School District No. 37 (Delta)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Networks of Inquiry & Indigenous Ed (NOIE)	Youth Train in Trades	Project Penny	POPARD Literacy Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	52,912				33,478	284,056		5,438	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,692,274	210,000	221,496	3,692,463					198,829
Provincial Grants - Other						25,792	53,680		
Other						320,134			
Investment Income						12,319			
	1,692,274	210,000	221,496	3,692,463	-	358,245	53,680	-	198,829
Less: Allocated to Revenue Recovered	1,745,173	210,000	-	3,464,435	6,828	391,458	53,680	-	134,856
Deferred Revenue, end of year	13	-	221,496	228,028	26,650	250,843	-	5,438	63,973
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,745,173	210,000		3,464,435					134,856
Provincial Grants - Other					6,828	62,417	53,680		
Other Revenue						316,722			
Investment Income						12,319			
	1,745,173	210,000	-	3,464,435	6,828	391,458	53,680	-	134,856
Expenses									
Salaries									
Teachers		47,352		1,819,268			470		105,200
Principals and Vice Principals				186,384					
Educational Assistants	136,234				2,860				
Support Staff				230,639			16,490		
Other Professionals	97,160								
Substitutes	5,553	862							
	238,947	48,214	-	2,236,291	2,860	-	16,960	-	105,200
Employee Benefits	63,756	11,990		592,737	355		6,117		29,156
Services and Supplies	1,420,758	149,796		635,407	3,613	391,458	30,603		500
	1,723,461	210,000	-	3,464,435	6,828	391,458	53,680	-	134,856
Net Revenue (Expense) before Interfund Transfers	21,712	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(5,998)								
Tangible Capital Assets - Work in Progress	(15,714)								
	(21,712)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 37 (Delta)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Emergency Fees Schools	National School Food Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			3,928,040
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care		121,580	27,738,631
Provincial Grants - Other			79,472
Other	147,204		2,301,838
Investment Income			26,820
	147,204	121,580	30,146,761
Less: Allocated to Revenue	132,411	-	28,519,638
Recovered			331,847
Deferred Revenue, end of year	14,793	121,580	5,223,316
Revenues			
Provincial Grants - Ministry of Education and Child Care			26,080,575
Provincial Grants - Other			122,925
Other Revenue	132,411		2,292,712
Investment Income			23,426
	132,411	-	28,519,638
Expenses			
Salaries			
Teachers			14,481,613
Principals and Vice Principals			308,225
Educational Assistants			1,675,909
Support Staff			416,102
Other Professionals			97,160
Substitutes			268,651
	-	-	17,247,660
Employee Benefits			4,507,868
Services and Supplies	132,411		6,494,497
	132,411	-	28,250,025
Net Revenue (Expense) before Interfund Transfers	-	-	269,613
Interfund Transfers			
Tangible Capital Assets Purchased			(12,639)
Tangible Capital Assets - Work in Progress			(256,974)
	-	-	(269,613)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			93,588

School District No. 37 (Delta)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	80,000		96,973	96,973	158,126
Amortization of Deferred Capital Revenue	4,868,306	4,787,978		4,787,978	4,691,874
Total Revenue	4,948,306	4,787,978	96,973	4,884,951	4,850,000
Expenses					
Amortization of Tangible Capital Assets Operations and Maintenance	7,324,250	7,578,022		7,578,022	7,358,958
Debt Services Capital Lease Interest	126,994		126,994	126,994	139,166
Total Expense	7,451,244	7,578,022	126,994	7,705,016	7,498,124
Capital Surplus (Deficit) for the year	(2,502,938)	(2,790,044)	(30,021)	(2,820,065)	(2,648,124)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	86,824	242,625		242,625	207,244
Tangible Capital Assets - Work in Progress	1,253,059	1,598,594		1,598,594	1,642,485
Capital Lease Payment	430,505		430,505	430,505	430,505
Total Net Transfers	1,770,388	1,841,219	430,505	2,271,724	2,280,234
Other Adjustments to Fund Balances					
Principal Payment Capital Lease		303,511	(303,511)	-	
Total Other Adjustments to Fund Balances		303,511	(303,511)	-	
Total Capital Surplus (Deficit) for the year	(732,550)	(645,314)	96,973	(548,341)	(367,890)
Capital Surplus (Deficit), beginning of year		22,500,554	583,813	23,084,367	23,452,257
Capital Surplus (Deficit), end of year		21,855,240	680,786	22,536,026	23,084,367

School District No. 37 (Delta)

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,714,525	268,490,669	5,920,866	1,945,912	365,807	5,689,158	293,126,937
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other	46,796						46,796
Operating Fund			229,986				229,986
Special Purpose Funds			12,639				12,639
Transferred from Work in Progress		3,785,334	373,683			1,371,632	5,530,649
	46,796	3,785,334	616,308	-	-	1,371,632	5,820,070
Decrease:							
Deemed Disposals			701,151	589,486	29,074	533,957	1,853,668
	-	-	701,151	589,486	29,074	533,957	1,853,668
Cost, end of year	10,761,321	272,276,003	5,836,023	1,356,426	336,733	6,526,833	297,093,339
Work in Progress, end of year		4,530,465				230,492	4,760,957
Cost and Work in Progress, end of year	10,761,321	276,806,468	5,836,023	1,356,426	336,733	6,757,325	301,854,296
Accumulated Amortization, beginning of year		148,293,495	3,101,854	1,370,845	171,293	2,630,115	155,567,602
Changes for the Year							
Increase: Amortization for the Year		5,533,207	587,844	165,117	70,254	1,221,600	7,578,022
Decrease:							
Deemed Disposals			701,151	589,486	29,074	533,957	1,853,668
			701,151	589,486	29,074	533,957	1,853,668
Accumulated Amortization, end of year		153,826,702	2,988,547	946,476	212,473	3,317,758	161,291,956
Tangible Capital Assets - Net	10,761,321	122,979,766	2,847,476	409,950	124,260	3,439,567	140,562,340

School District No. 37 (Delta)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	692,967	6,495		192,217	891,679
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	7,359,126	194,484			7,553,610
Deferred Capital Revenue - Other	128,101	80,146		39,476	247,723
Operating Fund	89,608	61,443		1,190,569	1,341,620
Special Purpose Funds	45,997	31,115		179,862	256,974
	<u>7,622,832</u>	<u>367,188</u>	-	<u>1,409,907</u>	<u>9,399,927</u>
Decrease:					
Transferred to Tangible Capital Assets	3,785,334	373,683		1,371,632	5,530,649
	<u>3,785,334</u>	<u>373,683</u>	-	<u>1,371,632</u>	<u>5,530,649</u>
Net Changes for the Year	<u>3,837,498</u>	<u>(6,495)</u>	-	<u>38,275</u>	<u>3,869,278</u>
Work in Progress, end of year	<u>4,530,465</u>	<u>-</u>	<u>-</u>	<u>230,492</u>	<u>4,760,957</u>

School District No. 37 (Delta)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	101,224,612	2,057,924	1,316,272	104,598,808
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions			46,796	46,796
Transferred from Work in Progress	3,446,340	328,088	119,621	3,894,049
	<u>3,446,340</u>	<u>328,088</u>	<u>166,417</u>	<u>3,940,845</u>
Decrease:				
Amortization of Deferred Capital Revenue	4,509,879	102,347	175,752	4,787,978
	<u>4,509,879</u>	<u>102,347</u>	<u>175,752</u>	<u>4,787,978</u>
Net Changes for the Year	<u>(1,063,539)</u>	<u>225,741</u>	<u>(9,335)</u>	<u>(847,133)</u>
Deferred Capital Revenue, end of year	<u>100,161,073</u>	<u>2,283,665</u>	<u>1,306,937</u>	<u>103,751,675</u>
Work in Progress, beginning of year	147,760	395,062		542,822
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	7,553,610	103,102	144,621	7,801,333
	<u>7,553,610</u>	<u>103,102</u>	<u>144,621</u>	<u>7,801,333</u>
Decrease:				
Transferred to Deferred Capital Revenue	3,446,340	328,088	119,621	3,894,049
	<u>3,446,340</u>	<u>328,088</u>	<u>119,621</u>	<u>3,894,049</u>
Net Changes for the Year	<u>4,107,270</u>	<u>(224,986)</u>	<u>25,000</u>	<u>3,907,284</u>
Work in Progress, end of year	<u>4,255,030</u>	<u>170,076</u>	<u>25,000</u>	<u>4,450,106</u>
Total Deferred Capital Revenue, end of year	<u>104,416,103</u>	<u>2,453,741</u>	<u>1,331,937</u>	<u>108,201,781</u>

School District No. 37 (Delta)
 Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2025

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,635,320				1,635,320
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,554,125					7,554,125
Provincial Grants - Other			140,306			140,306
Investment Income		49,138				49,138
Transfer project surplus to MECC Restricted (from) Bylaw	(515)	515				-
Capital Assets from other external Non-Provincial Organizations					46,796	46,796
Work in Progress Donated by other external Non-Provincial Organizations					144,621	144,621
	7,553,610	49,653	140,306	-	191,417	7,934,986
Decrease:						
Transferred to DCR - Capital Additions					46,796	46,796
Transferred to DCR - Work in Progress	7,553,610		103,102		144,621	7,801,333
	7,553,610	-	103,102	-	191,417	7,848,129
Net Changes for the Year	-	49,653	37,204	-	-	86,857
Balance, end of year	-	1,684,973	37,204	-	-	1,722,177

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

SCHEDULE OF DEBT

Information on all long term debt is included in Schedule 4 and in the Notes of the School District Audited Financial Statements.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.37 (Delta School District) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

<u>EMPLOYEE NAME</u>	<u>TITLE</u>	<u>DEPARTMENT</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
ELECTED OFFICIALS				
MUEGO, JOE	CHAIR	ELECTED OFFICIAL	37,574	2,902
WINDSOR, VALERIE L.	VICE CHAIR	ELECTED OFFICIAL	36,953	3,022
DHILLON, AMMEN	TRUSTEE	ELECTED OFFICIAL	34,627	3,603
BEARD, ERICA	TRUSTEE	ELECTED OFFICIAL	34,627	670
DAULA, NIMMI	TRUSTEE	ELECTED OFFICIAL	34,627	2,821
GOOCH, MASAKO	TRUSTEE	ELECTED OFFICIAL	34,627	2,020
KANAKOS, NICKOLAS	TRUSTEE	ELECTED OFFICIAL	34,627	2,155
TOTAL ELECTED OFFICIALS			\$ 247,664	\$ 17,194
DETAILED EMPLOYEES EXCEEDING \$75,000				
ABEL, KRISTY H.	COUNSELLOR	SECONDARY SCHOOL	118,464	139
ABERCROMBIE, CAROLE B.	TEACHER	ELEMENTARY SCHOOL	99,816	40
ABERNETHY, COLIN	COUNSELLOR	SECONDARY SCHOOL	111,874	66
ACKERMAN, AMELIA H.	TEACHER	ELEMENTARY SCHOOL	107,665	18
ADAMSON, IAIN	TEACHER	SECONDARY SCHOOL	108,266	-
ADAMSON, SANDRA	TEACHER	SECONDARY SCHOOL	124,683	17
AHSAN, SAIMA	TEACHER	ELEMENTARY SCHOOL	122,216	13
AHUJA, HARVEEN	TEACHER	SECONDARY SCHOOL	93,281	-
AKUNE, AARON S.	PRINCIPAL	SECONDARY SCHOOL	170,662	209
AKUNE, MARIANNE C.	INSTRUCTOR	CONTINUING EDUCATION	78,547	-
ALKEMA, LORRENNE C.	PRINCIPAL	ELEMENTARY SCHOOL	161,617	157
ALLAN, J. TODD	TEACHER	SECONDARY SCHOOL	122,367	150
ALMHJELL, TONETTE	TEACHER	SECONDARY SCHOOL	97,498	40
ALVANO, KRISTA L.	TEACHER	ELEMENTARY SCHOOL	84,269	21
AN, SEWON	TEACHER	ELEMENTARY SCHOOL	98,018	15
ANCHAL, ANCHAL	HR ADVISOR	HUMAN RESOURCES	75,309	116
ANDERSEN, MEGAN L.	TEACHER	ELEMENTARY SCHOOL	107,410	41
ANDERSEN, REBECCA K.	TEACHER	ELEMENTARY SCHOOL	101,559	15
ANNANDALE, MICHAEL T.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,722	560
ARDANAZ, KATRINA	TEACHER	ELEMENTARY SCHOOL	108,149	33
ARENDS, MARK	TEACHER	SECONDARY SCHOOL	128,134	237
ARGUE, RYAN W.	LEAD HAND	MAINTENANCE SERVICES	86,860	5
ARMSTRONG, TRACY	TEACHER	CONTINUING EDUCATION	123,125	-
ASHE, LEXINE	TEACHER	ELEMENTARY SCHOOL	77,602	77
ASPACIO, ANDREW	TEACHER	LEARNING SERVICES	96,980	1,636
ATCHISON, KAREN	TEACHER	ELEMENTARY SCHOOL	100,729	25
ATHWAL, SIMMI	TEACHER	ELEMENTARY SCHOOL	109,340	6
ATKINSON, JENNA C.	TEACHER	ELEMENTARY SCHOOL	115,250	26
AUBEY, KAREN R.	TEACHER	ELEMENTARY SCHOOL	108,317	17
AUCCA RAMIREZ, ISRAEL D.*	MANAGER	INT'L STUDENT PROGRAM	112,521	18,545
AUJLA, SUKHDEEP K.	TEACHER	SECONDARY SCHOOL	120,473	40
AURA, QUYNH	COORDINATOR	ELEMENTARY SCHOOL	111,874	-
AVDIC, NIKITA K.	PSYCHOLOGIST	LEARNING SERVICES	97,737	7
AXON, LAURA J.	TEACHER	ELEMENTARY SCHOOL	115,781	44
BAGHELA, REENI	TEACHER	ELEMENTARY SCHOOL	86,078	78
BAHIA, PAM K.	TEACHER	SECONDARY SCHOOL	88,755	41
BAIN, MARK	MANAGER	FACILITIES AND PLANNING	124,417	5,837
BAINES, MATTHEW	TEACHER	SECONDARY SCHOOL	108,567	-
BAINS, AMY K.	MANAGER	LEARNING SERVICES	103,970	2,137
BAL, SHONA	TEACHER	ELEMENTARY SCHOOL	85,046	12
BAMFORD, MURRAY	TEACHER	SECONDARY SCHOOL	112,013	-
BANCROFT, CAMERON M.	TEACHER	SECONDARY SCHOOL	77,774	35
BANTOK, MONIQUE	TEACHER	SECONDARY SCHOOL	94,668	58
BARKER, REBECCA A.	TEACHER	LEARNING SERVICES	120,554	20
BARNARD, SHANNON	TEACHER	ELEMENTARY SCHOOL	93,580	23
BARTEL, KEEGAN	TEACHER	SECONDARY SCHOOL	76,682	-
BASHIR, MARIAH	CONSULTANT	PROV. OUTREACH PROG.	102,182	7,061
BASTIN, VIVIEN L.	TEACHER	ELEMENTARY SCHOOL	115,781	18
BATES, KAREN E.	INSTRUCTOR	CONTINUING EDUCATION	77,688	10
BATH, NAVINE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	141,835	39
BAUMAN, BRADLEY R.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	239,272	15,325
BAUMAN, DEBRA L.	TEACHER	SECONDARY SCHOOL	102,261	307

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

<u>EMPLOYEE NAME</u>	<u>TITLE</u>	<u>DEPARTMENT</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
BAYDALA, REBECCA L.	TEACHER	SECONDARY SCHOOL	84,514	-
BAYLEY, NATALIE L.	TEACHER	ELEMENTARY SCHOOL	108,626	32
BAZILEWICH, ANDREW J.	TEACHER	SECONDARY SCHOOL	118,470	-
BEDI, MEGHA	TEACHER	ELEMENTARY SCHOOL	80,096	-
BENABO, LEAH	TEACHER	SECONDARY SCHOOL	118,741	-
BENNETT, SARA K.	TEACHER	ELEMENTARY SCHOOL	101,623	54
BERGER, MICHELLE L.	MAINTENANCE	MAINTENANCE SERVICES	81,218	11
BERG-IVERSON, KEVIN W.	PLUMBER	MAINTENANCE SERVICES	85,016	-
BERGMAN, CHRISTINE	TEACHER	SECONDARY SCHOOL	116,046	9
BEUHLER, ANDREA L.	TEACHER	ELEMENTARY SCHOOL	109,507	-
BHALRU, GURDEEP	TEACHER	ELEMENTARY SCHOOL	76,728	65
BHARDWAJ, JASMEET K.	TEACHER	ELEMENTARY SCHOOL	95,322	65
BHATTI, KAL K.	TEACHER	ELEMENTARY SCHOOL	119,428	60
BIALECKI, NATALIA	TEACHER	SECONDARY SCHOOL	75,591	143
BIEHL, MICHAELA	TEACHER	ELEMENTARY SCHOOL	99,527	311
BINNIE, GLEN	TEACHER	ELEMENTARY SCHOOL	121,212	39
BIRT, RYAN	TEACHER	SECONDARY SCHOOL	118,460	363
BISSONNETTE, SIMONE	TEACHER	SECONDARY SCHOOL	93,814	70
BJORNSON, JULIANNA S.	TEACHER	SECONDARY SCHOOL	111,874	-
BLATZ, COLLEEN D.	TEACHER	SECONDARY SCHOOL	116,050	-
BLOUIN, TIANA	COUNSELLOR	SECONDARY SCHOOL	112,288	339
BLUE, JENAYA	TEACHER	ELEMENTARY SCHOOL	82,780	106
BOCHEN, LINDSAY E.	TEACHER	SECONDARY SCHOOL	114,797	60
BOGART, SHERYL	EXECUTIVE ASSISTANT	CONTINUING EDUCATION	76,248	-
BOND, CHLOE	TEACHER	ELEMENTARY SCHOOL	81,873	20
BONIKOWSKY, TIMOTHY J.	TEACHER	SECONDARY SCHOOL	110,568	85
BONNER, NOLA C.	TEACHER	SECONDARY SCHOOL	93,348	-
BOSSONS, GRAEME	TEACHER	SECONDARY SCHOOL	75,196	5
BOURHILL, ALYSEN I.	TEACHER	ELEMENTARY SCHOOL	90,920	119
BOUSSERSKA, DAFINKA	TEACHER	SECONDARY SCHOOL	164,769	150
BOYD, AMANDA J.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	117,673	230
BRADLEY, ARLENE G.	COUNSELLOR	LEARNING SERVICES	123,668	17
BRAID, NICOLE	DISTR. PRINCIPAL	HUMAN RESOURCES	170,289	549
BRANDOLI, EMILIA	TEACHER	SECONDARY SCHOOL	84,061	80
BRAR, BRINDER	TEACHER	ELEMENTARY SCHOOL	101,696	94
BRAR, DAVINDER	TEACHER	SECONDARY SCHOOL	99,039	-
BRAR, RUKHSAR	TEACHER	SECONDARY SCHOOL	76,468	-
BRAUN, LINCOLN	TEACHER	SECONDARY SCHOOL	88,799	66
BRIND, KRISTIN E.	TEACHER	ELEMENTARY SCHOOL	102,520	-
BROMLEY, CURTIS	DIRECTOR	INFORMATION TECH. SVCS.	173,842	6,056
BROMLEY, KELLY	TEACHER	ELEMENTARY SCHOOL	93,897	18
BROWN, DARRELL G.	TEACHER	ELEMENTARY SCHOOL	116,706	46
BROWN, ERIC A.	TEACHER	SECONDARY SCHOOL	89,917	58
BROWN, KIRSTEN I.	TEACHER	ELEMENTARY SCHOOL	108,149	27
BROWN, KUSH K.	TEACHER	ELEMENTARY SCHOOL	96,980	26
BROWN, MARK W.	TEACHER	SECONDARY SCHOOL	105,195	467
BRUGGE, ERICKA L.	TEACHER	ELEMENTARY SCHOOL	112,769	80
BRYAN, BRITT L.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	142,115	136
BRYJACK, BRENDA E.	TEACHER	ELEMENTARY SCHOOL	82,155	42
BRYSON, DAWN M.	TEACHER	ELEMENTARY SCHOOL	94,440	11
BURFORD, MATTHEW C.	TEACHER	SECONDARY SCHOOL	101,264	25
BURGESS, DAN I.	TEACHER	SECONDARY SCHOOL	150,232	41
BURNETT, CHRISTEN R.	TEACHER	SECONDARY SCHOOL	112,998	108
BURNS, ANDREA	TEACHER	SECONDARY SCHOOL	79,997	-
BURNS, TANNER B.	TEACHER	PROV. OUTREACH PROG.	107,309	14,245
BUTLER, KIERAN J.	TEACHER	SECONDARY SCHOOL	99,019	12
BUTLER, VANESSA E.	TEACHER	LEARNING SERVICES	85,690	1,218
BYE, LISA M.	TEACHER	SECONDARY SCHOOL	111,433	9
BYLSMA, MICHAEL	TEACHER	SECONDARY SCHOOL	75,005	24
CADEZ, SANDRA M.	TEACHER	ELEMENTARY SCHOOL	115,944	37
CALDECOTT, KALA	TEACHER	SECONDARY SCHOOL	76,883	41
CALDER, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	112,174	22
CALDERON RAMIREZ, RITA E	TEACHER	ELEMENTARY SCHOOL	135,192	-
CALLANDER, MARGARET	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	1,013
CAMERON, CLAIRE	TEACHER	ELEMENTARY SCHOOL	115,781	52
CAMERON, ROBYN	TEACHER	ELEMENTARY SCHOOL	98,476	204
CAMPBELL, CATHERINE J.	TEACHER	SECONDARY SCHOOL	118,054	-
CAMPBELL, DAVID C.	TEACHER	SECONDARY SCHOOL	138,873	26
CAMPBELL, JOSHUA	TEACHER	ELEMENTARY SCHOOL	134,509	7,479
CAMPBELL, LYANNE R.	TEACHER	ELEMENTARY SCHOOL	119,181	93

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
CANDELARIA, STEPHANIE	TEACHER	SECONDARY SCHOOL	112,082	-
CANIL, TREVOR A.	TEACHER	SECONDARY SCHOOL	111,595	5
CANUEL, RYAN L.	ROOFER	MAINTENANCE SERVICES	84,937	5
CAPLAN, MICHELE R.	TEACHER	ELEMENTARY SCHOOL	114,906	6
CARLETON GAINES, TOSHI	PRINCIPAL	ELEMENTARY SCHOOL	161,617	176
CARR, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	108,056	17
CASTONGUAY, REBECCA	TEACHER	ELEMENTARY SCHOOL	103,031	37
CAVEBERRY, KALEA H.	TEACHER	SECONDARY SCHOOL	127,518	6
CHAHAL, MANEEK	TEACHER	ELEMENTARY SCHOOL	99,130	84
CHAHAL, SATNAM	DISTR. PRINCIPAL	LEARNING SERVICES	170,676	4,795
CHALUS, NATALIE	TEACHER	LEARNING SERVICES	125,968	1,525
CHALUT, CINDY M.	TEACHER	ELEMENTARY SCHOOL	107,157	-
CHAN, ALBERT C.	TEACHER	SECONDARY SCHOOL	100,868	57
CHAN, CICI	TEACHER	ELEMENTARY SCHOOL	97,802	75
CHAN, INGRIONCA S.	TEACHER	SECONDARY SCHOOL	79,340	-
CHAN, MICHELLE S.	TEACHER	SECONDARY SCHOOL	112,901	144
CHAN, SHERMAN	TEACHER	SECONDARY SCHOOL	117,314	-
CHANG, JUSTIN	TEACHER	SECONDARY SCHOOL	109,749	9
CHANG, RACHEL	TEACHER	SECONDARY SCHOOL	97,637	150
CHANG, VICTORIA L.	TEACHER	ELEMENTARY SCHOOL	113,513	76
CHAPIESKI, LISA	COORDINATOR	LEARNING SERVICES	123,412	2,165
CHATHA, RAJ	SENIOR ADMIN ASSISTANT SOUTH	SUPERINTENDENT'S OFFICE	80,211	116
CHAU, VAN A.	TEACHER	SECONDARY SCHOOL	124,131	98
CHEEMA, SANDEEP	TEACHER	ELEMENTARY SCHOOL	89,397	70
CHENG, ANGELA	TEACHER	ELEMENTARY SCHOOL	97,250	18
CHENG, MICHELLE	TEACHER	SECONDARY SCHOOL	118,464	80
CHENG, WING YEE	TEACHER	SECONDARY SCHOOL	109,345	-
CHERRY, TIFFANY L.	TEACHER	ELEMENTARY SCHOOL	121,146	24
CHEUNG, JOSEPHINE	TEACHER	TEACHER ON CALL	80,816	-
CHHUN, BUNTHAI	TEACHER	ELEMENTARY SCHOOL	89,495	85
CHICANOT, MICHELA	TEACHER	ELEMENTARY SCHOOL	112,002	26
CHOWDHURY, KIMTY	DISTRICT HEALTH AND SAFETY	HUMAN RESOURCES	91,389	-
CHOY, ANGIE	TEACHER	SECONDARY SCHOOL	101,008	16
CHOY, JANICE	TEACHER	ELEMENTARY SCHOOL	98,478	31
CHOY, NOAH T.	TEACHER	SECONDARY SCHOOL	118,606	126
CHRIST, NICOLA	SECRETARY TREASURER	SEC. TREASURER'S OFFICE	231,588	6,370
CHU-CHONG, KATIE L.	CONSULTANT	PROV. OUTREACH PROG.	123,829	8,981
CHUM, NIKI	TEACHER	SECONDARY SCHOOL	109,613	5
CHURCH, ERIN A.	TEACHER	ELEMENTARY SCHOOL	114,139	55
CIPRIANO, FRANCA	TEACHER	SECONDARY SCHOOL	123,829	171
CLANCY, CLAIRE E.	DISTR. PRINCIPAL	LEARNING SERVICES	170,662	62
CLARKE, CONSUELO	TEACHER	SECONDARY SCHOOL	116,735	98
CLARKE, TODD D.	TEACHER	SECONDARY SCHOOL	189,935	1,381
CLASSEN, ROBIN	TEACHER	ELEMENTARY SCHOOL	85,529	16
CLAY, STEVEN D.	TEACHER	ELEMENTARY SCHOOL	115,062	501
CLEAVER, ROBYN E.	TEACHER	SECONDARY SCHOOL	120,535	118
CLOSE, IAN J.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,722	403
COCKING, JEANINE N.	TEACHER	ELEMENTARY SCHOOL	106,520	13
COELHO, TRACEY M.	TEACHER	ELEMENTARY SCHOOL	90,527	59
COGLAN, DANIEL G.	TEACHER	ELEMENTARY SCHOOL	103,793	225
COLE, LAURA	FOREPERSON	MAINTENANCE SERVICES	93,737	23
COLIBABA, DEANNE	TEACHER	ELEMENTARY SCHOOL	109,369	6
COLLIER, SHERRI L.	TEACHER	ELEMENTARY SCHOOL	111,874	79
COLLINGS, PAIGE	TEACHER	SECONDARY SCHOOL	89,850	18
COLLINS, DONALD C.	TEACHER	SECONDARY SCHOOL	118,492	50
CONDONOPOULOS, JENNIFE	TEACHER	SECONDARY SCHOOL	114,965	-
CONNAUGHTON, NOAH	TEACHER	ELEMENTARY SCHOOL	108,507	107
COOPER, HEATHER	TEACHER	SECONDARY SCHOOL	115,773	9
COOPER, LUCY	TEACHER	SECONDARY SCHOOL	116,106	60
COOPER, NICOLE	TEACHER	ELEMENTARY SCHOOL	106,510	50
COOPER, SARAH E.	TEACHER	ELEMENTARY SCHOOL	90,405	-
COPELAND, BONNIE	TEACHER	ELEMENTARY SCHOOL	94,554	24
CORDINGLEY, JOSEPH	BUDGET OFFICER	LEARNING SERVICES	104,512	1,816
COREA, BIANCA	TEACHER	ELEMENTARY SCHOOL	76,618	28
CORENBUM, DAVID	TEACHER	TEACHER ON CALL	76,270	-
COTTER, DALE S.	TEACHER	ELEMENTARY SCHOOL	118,547	-
COTTER, JUSTIN F.	TEACHER	SECONDARY SCHOOL	102,171	77
COUGLE, JANE A.	TEACHER	SECONDARY SCHOOL	112,153	45
COULSON, JESSICA	TEACHER	ELEMENTARY SCHOOL	92,633	26
COUWENBERGHS, DARLENE	TEACHER	SECONDARY SCHOOL	119,015	43

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
COWAN, JOHN	INSTRUCTOR	CONTINUING EDUCATION	91,603	10
COWEN, DUNCAN E.	TEACHER	SECONDARY SCHOOL	125,155	-
COZENS, MEGHAN B.	TEACHER	ELEMENTARY SCHOOL	118,604	15
CRAGG, JULIE P.	TEACHER	ELEMENTARY SCHOOL	99,637	17
CRAVEN, MEGAN D.	TEACHER	ELEMENTARY SCHOOL	98,181	99
CRAWLEY, LINDSAY L.	COUNSELLOR	LEARNING SERVICES	118,624	7
CRUZ-SARAVIA, OMAR	TEACHER	SECONDARY SCHOOL	97,915	51
CVEKIC, TANJA	TEACHER	ELEMENTARY SCHOOL	104,746	45
DALGETTY, IVANA S.	TEACHER	ELEMENTARY SCHOOL	115,917	85
DALGETTY, KEVIN	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	365
DANDIWAL, NATASHA	TEACHER	SECONDARY SCHOOL	117,225	14
DANE, LAURINE E.	TEACHER	SECONDARY SCHOOL	126,674	28
DANG, JAMIE	TEACHER	ELEMENTARY SCHOOL	78,041	26
D'ANGELO, ADAM	TEACHER	ELEMENTARY SCHOOL	85,811	65
DANIEL, MARY R.	INSTRUCTOR	CONTINUING EDUCATION	95,077	372
D'Aoust, CLAIRE R.	TEACHER	ELEMENTARY SCHOOL	118,240	65
DARE, ELIZABETH	TEACHER	ELEMENTARY SCHOOL	115,781	46
DAVIS, NICOLE M.	TEACHER	SECONDARY SCHOOL	108,024	94
DAY, CARLA G.	TEACHER	SECONDARY SCHOOL	117,154	1,204
DE DIOS, FLORENCIO	DIRECTOR	FACILITIES AND PLANNING	184,712	2,236
DE JONG, KYLE	TEACHER	SECONDARY SCHOOL	87,794	-
DE ROSSI, MARCUS N.	COUNSELLOR	SECONDARY SCHOOL	90,600	12
DECONTI, PETER A.	TEACHER	LEARNING SERVICES	116,086	965
DELANEY, KYLE J.	PAINTER	MAINTENANCE SERVICES	75,093	17
DELISLE, BETH A.	TEACHER	ELEMENTARY SCHOOL	102,512	93
DELOYER, SHELLIE	TEACHER	SECONDARY SCHOOL	86,095	598
DENZ, SYLVIA	TEACHER	ELEMENTARY SCHOOL	109,340	20
DEOL, ANTAR K.	TEACHER	SECONDARY SCHOOL	178,728	372
DERODRA, SONAL	TEACHER	ELEMENTARY SCHOOL	111,622	18
DESCHAMPS, QUINN D.	TEACHER	ELEMENTARY SCHOOL	80,243	-
DESJARDINS, SKYE J.	TEACHER	ELEMENTARY SCHOOL	108,416	59
DESY, NICOLE	TEACHER	ELEMENTARY SCHOOL	109,007	-
DETTLING, HEATHER M.	TEACHER	ELEMENTARY SCHOOL	111,874	-
DHALIWAL, JATINDER K.	TEACHER	SECONDARY SCHOOL	124,275	12
DHANDA, JASKARAN	TEACHER	SECONDARY SCHOOL	79,040	110
DHERARI, RAMAN K.	TEACHER	SECONDARY SCHOOL	110,278	9
DHERARI, SUKHI	MANAGER	PROCUREMENT SERVICES	120,609	2,181
DHILLON, JASVINDER K.	TEACHER	ELEMENTARY SCHOOL	77,933	-
DHILLON, SANDEEP K.	COMPUTER TECHNICIAN	INFORMATION TECH. SVCS.	82,039	918
DHIMAN, RAJ K.	MANAGER	FINANCIAL SERVICES	120,609	5,803
DHIMAN, RAMANDEEP	TEACHER	SECONDARY SCHOOL	119,099	784
DHINGRA, JASMINE K.	TEACHER	ELEMENTARY SCHOOL	81,723	51
DI NUNZIO, BRIA N.	TEACHER	SECONDARY SCHOOL	85,656	-
DIAL, BALLU K.	TEACHER	SECONDARY SCHOOL	77,186	528
DIOTTE, LAURA N.	TEACHER	ELEMENTARY SCHOOL	108,450	60
DOBIE, TANYA N.	TEACHER	ELEMENTARY SCHOOL	90,214	70
DOBROVOLNY, CHRIS J.	TEACHER	SECONDARY SCHOOL	113,409	-
DODDS, ANDREA E.	TEACHER	SECONDARY SCHOOL	115,280	-
DOJNOV, ZANA	CONSULTANT	PROV. OUTREACH PROG.	83,262	9,362
DOMECK, NATHALIE	TEACHER	ELEMENTARY SCHOOL	95,174	221
DOP, ANGELA D.	TEACHER	SECONDARY SCHOOL	120,000	-
DORNBIERER, MEGAN	TEACHER	ELEMENTARY SCHOOL	108,978	72
DOUANGCHANH, MARK	PRINCIPAL	ELEMENTARY SCHOOL	161,999	557
DOUANGCHANH, TRISHA E.	TEACHER	ELEMENTARY SCHOOL	108,238	6
DOUCET, SAMANTHA A.	TEACHER	ELEMENTARY SCHOOL	86,683	79
DOUKAS, CONSTANTINA	PRINCIPAL	ELEMENTARY SCHOOL	161,617	196
DRINNAN, MICHELLE L.	TEACHER	ELEMENTARY SCHOOL	111,874	28
DRYSDALE, LORI A.	TEACHER	ELEMENTARY SCHOOL	108,632	-
D'SOUZA, KIM J.	TEACHER	ELEMENTARY SCHOOL	100,130	28
D'SOUZA, RHETT N.	TEACHER	SECONDARY SCHOOL	103,839	-
DUBOURT, CHRISTIE N.	TEACHER	ELEMENTARY SCHOOL	115,781	37
DUCHARME, ROBERT	TEACHER	SECONDARY SCHOOL	118,736	-
DUFF, DARREN	DIRECTOR	HUMAN RESOURCES	201,906	6,490
DUFFIN, JONATHAN	ASS'T SEC. TREASURER	SEC. TREASURER'S OFFICE	193,027	8,172
DUFOUR, MARC	TEACHER	ELEMENTARY SCHOOL	90,160	15
DUGGAN, TRISH L.	TEACHER	SECONDARY SCHOOL	124,189	-
DUKE, JENNIFER N.	TEACHER	LEARNING SERVICES	128,083	7
DUPUIS, DONALD	TEACHER	SECONDARY SCHOOL	118,467	-
DURMAN, TANYA A.	TEACHER	ELEMENTARY SCHOOL	115,471	-
DYCK, KERRY L.	TEACHER	CONTINUING EDUCATION	82,723	69

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
DYKSTRA, EMMELINE	TEACHER	ELEMENTARY SCHOOL	75,911	29
EDWARDS, MEGHAN E.	TEACHER	ELEMENTARY SCHOOL	115,802	-
ELKIN, JESSICA	VICE-PRINCIPAL	ELEMENTARY SCHOOL	138,055	636
ELLIS, CHRISTINA	TEACHER	ELEMENTARY SCHOOL	110,816	-
EMIGH, LINDA J.	TEACHER	ELEMENTARY SCHOOL	108,713	10
EMMETT, BRUCE J.	TEACHER	SECONDARY SCHOOL	119,147	790
ENG, LILLIAN	TEACHER	SECONDARY SCHOOL	85,427	-
ENGELLAND, ANDREA L.	TEACHER	ELEMENTARY SCHOOL	86,606	25
ERICKSON, ROB	TEACHER	SECONDARY SCHOOL	109,613	-
ERKER, KAREN L.	TEACHER	ELEMENTARY SCHOOL	105,738	113
ESDAILE, TERESA R.	TEACHER	ELEMENTARY SCHOOL	100,290	45
EVANS, ERIN M.	TEACHER	SECONDARY SCHOOL	92,038	9
EVANS, RYAN W.	TEACHER	SECONDARY SCHOOL	112,991	9
EVELEIGH, NATHAN	TEACHER	SECONDARY SCHOOL	96,341	-
FAHRMANN, ERIC N.	TEACHER	SECONDARY SCHOOL	117,354	9
FAN, CIMON Y.	TEACHER	SECONDARY SCHOOL	96,753	-
FANG, JESSICA	TEACHER	SECONDARY SCHOOL	108,390	91
FARNDEN, TERRI L.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	434
FARRELLY, DAVID	TEACHER	SECONDARY SCHOOL	117,443	25
FARYNA, KAREN N.	TEACHER	SECONDARY SCHOOL	108,149	60
FAST, JOY Y.	TEACHER	LEARNING SERVICES	115,197	294
FAYAZKAMAL, WAJMA	TEACHER	ELEMENTARY SCHOOL	82,749	-
FEENAN, JANELLE B.	TEACHER	ELEMENTARY SCHOOL	119,636	143
FERGUSON, PAMELA	TEACHER	ELEMENTARY SCHOOL	105,702	54
FERGUSON, SHARON A.	TEACHER	ELEMENTARY SCHOOL	109,231	27
FILICE, STEPHANIE M.	TEACHER	ELEMENTARY SCHOOL	84,361	113
FINAN, LAURA J.	TEACHER	ELEMENTARY SCHOOL	114,535	5
FINLAN, MICHELLE A.	TEACHER	SECONDARY SCHOOL	108,404	37
FISCHER, KRISTIN R.	TEACHER	ELEMENTARY SCHOOL	100,165	10
FLETCHER, NATASHA A.	TEACHER	SECONDARY SCHOOL	82,749	499
FLEURY, BRITTANY	TEACHER	ELEMENTARY SCHOOL	114,510	37
FOGG, SHAWNA L.	TEACHER	ELEMENTARY SCHOOL	110,743	162
FOGRASCHER, KATRINA	TEACHER	ELEMENTARY SCHOOL	83,100	30
FORBES, CODY R.	TEACHER	SECONDARY SCHOOL	102,205	246
FORBES, SHANNON	TEACHER	SECONDARY SCHOOL	87,197	164
FORLITI, JAMES	TEACHER	TEACHER ON CALL	77,025	45
FORMOSA, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	111,863	-
FOULKES, LUANA	TEACHER	ELEMENTARY SCHOOL	77,814	154
FRAMPTON, JANICE	TEACHER	SECONDARY SCHOOL	108,307	9
FRANKSON, GEORGE	TEACHER	SECONDARY SCHOOL	102,015	64
FRANZKE, TIM	TEACHER	SECONDARY SCHOOL	81,255	-
FRASER, CHELSEA	TEACHER	ELEMENTARY SCHOOL	75,197	6
FRASER, FIONA M.	TEACHER	ELEMENTARY SCHOOL	128,352	311
FREDERICKSON, DAUN M.	CUPE PRESIDENT	SECONDMENT	88,923	53
FRENCH, GUY A.	TEACHER	SECONDARY SCHOOL	114,542	-
FROH, BONNIE A.	TEACHER	LEARNING SERVICES	114,867	82
FROH, THOMAS S.	TEACHER	SECONDARY SCHOOL	94,252	-
FULLER JR, GORDON	MAINTENANCE	MAINTENANCE SERVICES	78,379	5
FURLAND, DANIELA	TEACHER	ELEMENTARY SCHOOL	89,567	26
FURTADO, ALLEN	TEACHER	ELEMENTARY SCHOOL	101,367	98
GADOWSKY, KAREN D.	TEACHER	SECONDARY SCHOOL	82,720	-
GALBRAITH, JENNIFER L.	TEACHER	SECONDARY SCHOOL	102,511	9
GALLACHER, AMANDA	TEACHER	ELEMENTARY SCHOOL	84,585	-
GARDNER, KAYLA C.	TEACHER	SECONDARY SCHOOL	88,266	126
GAULL, KEVAN	TEACHER	SECONDARY SCHOOL	119,187	31
GENUIST, LORI J.	TEACHER	ELEMENTARY SCHOOL	109,476	6
GEORGE, CLAIRE E.*	PRINCIPAL	INT'L STUDENT PROGRAM	165,952	19,080
GEORGE, LITTY	TEACHER	SECONDARY SCHOOL	118,522	58
GEORGE, LIZY	TEACHER	SECONDARY SCHOOL	115,142	37
GIBBS, CAROLYN N.	TEACHER	LEARNING SERVICES	118,464	1,082
GIBBS, MICHAEL E.	INSTRUCTOR	CONTINUING EDUCATION	110,778	10
GIBSON, BRENT*	MANAGER	INT'L STUDENT PROGRAM	97,074	2,950
GIFFIN, NIKITA L.	TEACHER	ELEMENTARY SCHOOL	107,581	27
GILL, KAREN K.	TEACHER	ELEMENTARY SCHOOL	103,918	43
GILL, KATHLEEN M.	TEACHER	SECONDARY SCHOOL	115,950	-
GILL, MANINDER	TEACHER	ELEMENTARY SCHOOL	76,646	6
GILL, RICKY S.	TEACHER	SECONDARY SCHOOL	98,017	-
GILL, SATPAUL	TEACHER	ELEMENTARY SCHOOL	114,131	37
GILLIS, BRYARLEY M.	TEACHER	SECONDARY SCHOOL	128,335	-
GITTENS, NATASHA	TEACHER	ELEMENTARY SCHOOL	109,121	25

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
GLASS, JEREMY S.	TEACHER	SECONDARY SCHOOL	122,196	39
GNANENTHRA, SHAGEVITHA	TEACHER	ELEMENTARY SCHOOL	80,111	-
GOLDMAN, ASHLEIGH	TEACHER	ELEMENTARY SCHOOL	76,927	28
GOLDMAN, JOANNE	TEACHER	ELEMENTARY SCHOOL	88,288	19
GOMEZ, MEL U.	MANAGER	FACILITIES AND PLANNING	120,024	604
GONZALEZ, HEIDI M.	PRINCIPAL	ELEMENTARY SCHOOL	157,283	117
GOODALE, JENNIFER A.	TEACHER	ELEMENTARY SCHOOL	109,720	34
GORDON, NICOLE	COORDINATOR	LEARNING SERVICES	78,151	111
GOUGH, COLLEEN R.	TEACHER	ELEMENTARY SCHOOL	96,673	61
GOUNDAR, KANTH S.	ELECTRICIAN	MAINTENANCE SERVICES	84,701	5
GRAHAM, DARRELL	TEACHER	SECONDARY SCHOOL	122,928	-
GRAHAM, JANE E.	TEACHER	SECONDARY SCHOOL	119,138	-
GRAHAM, MARISA C.	TEACHER	ELEMENTARY SCHOOL	118,895	45
GRAINGER, BARBARA L.	TEACHER	ELEMENTARY SCHOOL	110,091	27
GRANNARY, ANITA E.	TEACHER	ELEMENTARY SCHOOL	96,474	82
GRANT, PHILIP	TEACHER	SECONDARY SCHOOL	143,748	-
GRANUM, MICHAEL C.	TEACHER	ELEMENTARY SCHOOL	114,797	45
GRAY, JANE	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	212,491	6,514
GREENE, SHELLEY G.	TEACHER	SECONDARY SCHOOL	111,874	35
GREENHALGH, ELAINE M.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	116
GREGG, GUS A.	TEACHER	ELEMENTARY SCHOOL	79,476	65
GREGORY, STEPHANIE L.	TEACHER	ELEMENTARY SCHOOL	107,288	34
GREWAL, GURINDER	TEACHER	SECONDARY SCHOOL	102,133	37
GREWAL, SUMANDEEP	TEACHER	LEARNING SERVICES	115,948	1,081
GRIMSEY, RYAN	TEACHER	SECONDARY SCHOOL	82,393	37
GROOM, MEGAN L.	TEACHER	ELEMENTARY SCHOOL	115,370	14
GROUNDS, COLLEEN M.	TEACHER	ELEMENTARY SCHOOL	112,153	-
GRUND, BRANDY	VICE-PRINCIPAL	ELEMENTARY SCHOOL	93,602	79
GUENTHER, MELISSA L.	TEACHER	SECONDARY SCHOOL	111,758	63
GULOIEN, KARI L.	TEACHER	ELEMENTARY SCHOOL	93,548	32
GUY, CALE T.	TEACHER	SECONDARY SCHOOL	102,172	5
HADZIAVDIC, SYDNEY R.	TEACHER	SECONDARY SCHOOL	96,965	1,709
HAGEN, RICHARD	TEACHER	ELEMENTARY SCHOOL	78,740	59
HAINS, JOHANNE	TEACHER	ELEMENTARY SCHOOL	89,934	27
HALL, DIANNE N.	TEACHER	ELEMENTARY SCHOOL	114,355	6
HALL, SEAN M.	TEACHER	SECONDARY SCHOOL	85,189	9
HAMADE, BRYCE	TEACHER	SECONDARY SCHOOL	109,506	27
HAMAURA, DEAN	TEACHER	ELEMENTARY SCHOOL	104,645	-
HAMILTON, CORRINE D.	TEACHER	ELEMENTARY SCHOOL	111,874	-
HAMILTON, DANIELLE	TEACHER	SECONDARY SCHOOL	108,149	40
HAMILTON, HELENE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	137,986	154
HANLON, KERI	PRINCIPAL	ELEMENTARY SCHOOL	161,054	118
HANLY, JAYMIE A.	TEACHER	SECONDARY SCHOOL	116,172	-
HANNAH, LINDSAY K.	TEACHER	ELEMENTARY SCHOOL	116,490	71
HANSEN, PAIGE	TEACHER	SECONDARY SCHOOL	107,489	54
HANSEN, TRISHA L.	TEACHER	ELEMENTARY SCHOOL	107,943	25
HANSON, DEBORAH	TEACHER	SECONDARY SCHOOL	111,789	127
HARDMAN, ERIKA L.	TEACHER	SECONDARY SCHOOL	117,498	12
HARDMAN, JUDITH A.	TEACHER	ELEMENTARY SCHOOL	108,350	-
HARDY, ALLISON M.	TEACHER	ELEMENTARY SCHOOL	116,217	40
HARDY, MARGO R.	TEACHER	ELEMENTARY SCHOOL	118,577	37
HARDY, SHANNON L.	TEACHER	ELEMENTARY SCHOOL	116,910	37
HARMS, TAMARA L.	TEACHER	ELEMENTARY SCHOOL	115,788	17
HARNIK, SHARON L.	TEACHER	SECONDARY SCHOOL	108,174	43
HARRISON, CARLEY	TEACHER	ELEMENTARY SCHOOL	108,149	17
HARRISON, LORRAINE M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	103,332	37
HASEBE, KEVIN L.	CARPENTER	MAINTENANCE SERVICES	85,341	5
HASTINGS, JENNIFER	TEACHER	ELEMENTARY SCHOOL	119,041	113
HAWTHORNE, HEATHER L.	TEACHER	ELEMENTARY SCHOOL	115,385	11
HAY, CATHERINE E.	TEACHER	SECONDARY SCHOOL	118,645	-
HAY, CLARE	TEACHER	SECONDARY SCHOOL	127,777	20
HAYER, VEENA B.	PSYCHOLOGIST	PROV. OUTREACH PROG.	93,583	469
HAYES, VALERIE	TEACHER	SECONDARY SCHOOL	111,874	-
HAYNES, SUSAN C.	TEACHER	SECONDARY SCHOOL	109,340	-
HEAL, VANESSA	EMERGENCY OFFICER	FACILITIES AND PLANNING	99,353	1,779
HEARN, ALISHA	TEACHER	ELEMENTARY SCHOOL	108,905	17
HEER, KALBIR	TEACHER	SECONDARY SCHOOL	111,853	-
HEIDEN, JENNIFER C.	TEACHER	SECONDARY SCHOOL	99,754	-
HENDERSON, BARRY W.	TEACHER	SECONDARY SCHOOL	108,314	-
HENDERSON, JONATHAN A.	TEACHER	ELEMENTARY SCHOOL	102,520	102

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
HERMANSON, KIRSTEN	MANAGER	LEARNING SERVICES	96,365	-
HESLIP, JAMIE L.	TEACHER	SECONDARY SCHOOL	93,145	5
HEWITT, JUANITA K.	TEACHER	ELEMENTARY SCHOOL	95,227	59
HIGNELL, LISA F.	TEACHER	ELEMENTARY SCHOOL	102,582	23
HILL, ROBERT J.	TEACHER	SECONDARY SCHOOL	119,068	9
HIVES, LINDA	DIRECTOR	FINANCE & MGMNT SERVICES	177,152	2,879
HLINA, KIMBERLEY L.	TEACHER	SECONDARY SCHOOL	143,764	76
HO, TANYA	TEACHER	ELEMENTARY SCHOOL	108,392	102
HODGINS, JASON R.	COORDINATOR	LEARNING SERVICES	115,246	1,823
HODGINS, SHANNON	VICE-PRINCIPAL	ELEMENTARY SCHOOL	137,986	663
HOEPFNER, LINDA	TEACHER	ELEMENTARY SCHOOL	112,432	-
HOFFMAN, ELIN B.	TEACHER	ELEMENTARY SCHOOL	87,113	44
HOGLUND, DAVID R.	TEACHER	SECONDARY SCHOOL	116,212	-
HOMENIUK, KATRINA A.	PRINCIPAL	ELEMENTARY SCHOOL	161,617	266
HONG, SIMON	TEACHER	TEACHER ON CALL	84,109	-
HONG, SONNY	TEACHER	SECONDARY SCHOOL	102,261	9
HOPE, JAMES R.*	VICE-PRINCIPAL	INT'L STUDENT PROGRAM	149,897	15,260
HOPE, MAREVA	PRINCIPAL	ELEMENTARY SCHOOL	147,404	120
HOPE, NADINE	TEACHER	ELEMENTARY SCHOOL	116,201	53
HOPKINSON, MARNE J.	PRINCIPAL	LEARNING SERVICES	100,641	552
HORTNESS, RICHARD	TEACHER	SECONDARY SCHOOL	103,086	263
HOSKINS, KAREN E.	TEACHER	ELEMENTARY SCHOOL	109,340	76
HOUDE, JULIE	COORDINATOR	LEARNING SERVICES	98,437	48
HOULE, SHELLEY M.	TEACHER	ELEMENTARY SCHOOL	115,907	41
HU, JUBILEE	TEACHER	SECONDARY SCHOOL	111,874	176
HUANG, MATT Y.	TEACHER	SECONDARY SCHOOL	102,685	1,657
HUDSON, SARAH M.	TEACHER	ELEMENTARY SCHOOL	116,067	33
HUDSON, SHAUNA	COUNSELLOR	LEARNING SERVICES	94,957	34
HUGHES, LEAH C.	TEACHER	SECONDARY SCHOOL	108,580	119
HULME, MYLES N.	TEACHER	SECONDARY SCHOOL	103,361	170
HULME, SHELLEY L.	TEACHER	ELEMENTARY SCHOOL	109,771	76
HUNCHAK, ALYSSIA	TEACHER	ELEMENTARY SCHOOL	87,782	75
HUNDAL, JESSE S.	TEACHER	SECONDARY SCHOOL	145,801	64
HUNT, IRINA H.	TEACHER	SECONDARY SCHOOL	118,064	68
HUNT, SHANNON D.	DISTR. PRINCIPAL	HUMAN RESOURCES	170,662	13,313
HUNTER, MARNIE J.	TEACHER	ELEMENTARY SCHOOL	115,944	37
HUNTER, MICHAEL	TEACHER	ELEMENTARY SCHOOL	109,613	-
HUNTER, PAIGE	TEACHER	ELEMENTARY SCHOOL	109,492	20
HURLEY, ERICA L.	TEACHER	SECONDARY SCHOOL	114,740	18
HUTH, NATASHA	COUNSELLOR	LEARNING SERVICES	80,820	343
HUYNH, ANH H.	TEACHER	SECONDARY SCHOOL	78,558	9
IACHETTA, MICHAEL B.	TEACHER	SECONDARY SCHOOL	168,689	40
INKSTER, TOM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	395
ISAAK, ANDREW	TEACHER	SECONDARY SCHOOL	108,091	2,468
JACKSON, ALEXANDER H.	TEACHER	SECONDARY SCHOOL	78,395	93
JACOBS, BROOKE K.	TEACHER	CONTINUING EDUCATION	103,125	-
JACOBS, MICHELLE	TEACHER	ELEMENTARY SCHOOL	108,149	54
JACOBS, TRACY L.	TEACHER	ELEMENTARY SCHOOL	102,388	100
JAFFER, SALMA	TEACHER	ELEMENTARY SCHOOL	112,859	-
JAIN, PARINITA	TEACHER	ELEMENTARY SCHOOL	115,781	46
JAKUBEC, JENNIFER R.	TEACHER	ELEMENTARY SCHOOL	90,119	61
JAMIESON, GRANT R.	TEACHER	SECONDARY SCHOOL	92,672	-
JANG, WILLIAM W.	TEACHER	ELEMENTARY SCHOOL	116,190	76
JASSAL, GURMEET G.	TEACHER	ELEMENTARY SCHOOL	102,132	60
JASSAL, RITU	TEACHER	ELEMENTARY SCHOOL	78,105	156
JENNER, LINDSEY	TEACHER	SECONDARY SCHOOL	90,157	17
JHOOTI, AMARPREET K.	TEACHER	SECONDARY SCHOOL	98,648	37
JOHAL, JASMINE J.	TEACHER	SECONDARY SCHOOL	82,191	6
JOHAL, SELINA S.	TEACHER	ELEMENTARY SCHOOL	111,155	150
JOHNSTON, JULIE D.	TEACHER	SECONDARY SCHOOL	111,125	60
JONES, ANDREA R.	TEACHER	ELEMENTARY SCHOOL	111,734	-
JONES, MICHELLE N.	TEACHER	LEARNING SERVICES	114,406	1,497
JORDAN, PETER M.	TEACHER	PROV. OUTREACH PROG.	122,099	6,583
JOW, KAYLA A.	TEACHER	SECONDARY SCHOOL	120,072	36
JOYCE, HEATHER M.	TEACHER	LEARNING SERVICES	121,770	7
JUBINVILLE, DIANE M.	DISTR. PRINCIPAL	LEARNING SERVICES	165,952	2,537
JUNG, EVA	TEACHER	ELEMENTARY SCHOOL	112,391	55
JURICA, EMIL M.	TEACHER	SECONDARY SCHOOL	107,651	-
KABA, SHAISTA S.	TEACHER	ELEMENTARY SCHOOL	97,201	46
KALLO, ALIA D.	TEACHER	LEARNING SERVICES	117,374	1,563

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
KANDLER, CRYSTAL	TEACHER	ELEMENTARY SCHOOL	100,686	-
KANDOLA, BALBIR S.	TEACHER	ELEMENTARY SCHOOL	103,691	-
KANG, TANYA S.	TEACHER	SECONDARY SCHOOL	108,149	80
KARARA, KAMLESH	TEACHER	ELEMENTARY SCHOOL	83,693	59
KARPLUK, DARREN R.	TEACHER	ELEMENTARY SCHOOL	102,388	73
KARPUN, DANIELA B.	TEACHER	SECONDARY SCHOOL	115,907	260
KARRASCH, DONALD J.	PAINTER	MAINTENANCE SERVICES	84,877	5
KATES, STEPHANIE R.	TEACHER	SECONDARY SCHOOL	79,447	-
KATO, JULIANNA S.	TEACHER	ELEMENTARY SCHOOL	89,414	18
KAUR, RAVNEET	TEACHER	SECONDARY SCHOOL	167,398	68
KAY, LAURIE	TEACHER	ELEMENTARY SCHOOL	116,212	106
KAY, SHARON E.	TEACHER	SECONDARY SCHOOL	113,651	266
KE, ROSA	TEACHER	ELEMENTARY SCHOOL	115,687	18
KEATING, LAUREN	COORDINATOR	LEARNING SERVICES	121,090	715
KELLER, JULIA	TEACHER	ELEMENTARY SCHOOL	79,997	17
KELLY, JULIE	INSTRUCTOR	CONTINUING EDUCATION	87,646	10
KENIS, VALERIE	TEACHER	SECONDARY SCHOOL	113,449	9
KERR, ALISON M.	TEACHER	ELEMENTARY SCHOOL	120,257	51
KERRIGAN, TERESA F.	TEACHER	ELEMENTARY SCHOOL	108,313	37
KETCHUM, ANN M.	TEACHER	ELEMENTARY SCHOOL	95,691	76
KHAIRA, RAJVINDER	COUNSELLOR	SECONDARY SCHOOL	111,874	172
KHANGURA, SANJEET K.	TEACHER	SECONDARY SCHOOL	112,009	9
KHUN KHUN, RAJBINDER	TEACHER	ELEMENTARY SCHOOL	115,192	110
KILPATRICK, KAREN J.	TEACHER	SECONDARY SCHOOL	116,939	-
KIM, JOHN L.	TEACHER	SECONDARY SCHOOL	97,775	279
KIM, MIN-HA	TEACHER	ELEMENTARY SCHOOL	84,029	51
KIM, SOO MIN	TEACHER	SECONDARY SCHOOL	109,482	24
KIM, TAEYUN	CARPENTER	MAINTENANCE SERVICES	84,777	5
KINAHAN, THOMAS M.	TEACHER	SECONDARY SCHOOL	102,133	-
KING, WAYNE A.	TEACHER	SECONDARY SCHOOL	108,954	-
KINNIS, CAROLYN R.	TEACHER	SECONDARY SCHOOL	118,668	25
KIRINCIC, RICHARD S.	PRINCIPAL	LEARNING SERVICES	170,289	4,107
KIRINCIC, TASHI	TEACHER	LEARNING SERVICES	123,829	2,508
KLASSEN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	107,181	22
KLASSEN, PATRICK D.	DIRECTOR	LEARNING SERVICES	197,250	8,456
KLIMA, MICHELLE E.	TEACHER	ELEMENTARY SCHOOL	102,133	-
KLOSE, JANEEN R.	TEACHER	ELEMENTARY SCHOOL	102,461	159
KO, VANESSA	TEACHER	ELEMENTARY SCHOOL	109,476	51
KOBUS, STEFANIE	TEACHER	ELEMENTARY SCHOOL	94,339	42
KONCHUK, KELLIE	TEACHER	SECONDARY SCHOOL	79,724	20
KOORJEE, PALO	TEACHER	ELEMENTARY SCHOOL	109,294	275
KORDIC, KAYLEE	TEACHER	ELEMENTARY SCHOOL	92,092	22
KRAMER, JOYCE E.	TEACHER	ELEMENTARY SCHOOL	108,277	25
KRUCKENBERG, YVETTE M.	TEACHER	ELEMENTARY SCHOOL	108,149	33
KRUG, ZOE	TEACHER	ELEMENTARY SCHOOL	75,362	8
KUANG, JENNY	TEACHER	ELEMENTARY SCHOOL	102,133	59
KUNG, JONATHAN C.	TEACHER	SECONDARY SCHOOL	118,695	88
KUO, ELAINE	COUNSELLOR	SECONDARY SCHOOL	90,529	111
KWASNICKI, JANN E.	PRINCIPAL	ELEMENTARY SCHOOL	81,633	11
LAI, AMANDA	TEACHER	ELEMENTARY SCHOOL	87,615	32
LAI, EDWIN P.	TEACHER	SECONDARY SCHOOL	109,476	35
LALLI, SUKH S.	TEACHER	SECONDARY SCHOOL	95,345	5
LAM, TAMMY T.	TEACHER	ELEMENTARY SCHOOL	80,959	25
LAMBA, MAHIMA	TEACHER	ELEMENTARY SCHOOL	102,958	33
LANE, MARIAN H.	TEACHER	TEACHER ON CALL	75,464	-
LAPPIN, JENNIFER M.	TEACHER	ELEMENTARY SCHOOL	115,781	72
LAROSE, JACLYN K.	TEACHER	ELEMENTARY SCHOOL	111,379	42
LARRYANT, BERNARDUS	TEACHER	PROV. OUTREACH PROG.	127,055	16,842
LARSON, KRISTY M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	141,788	205
LAUBMAN, KENT P.	TEACHER	SECONDARY SCHOOL	122,009	155
LAUGHLIN, CHRISTY F.	TEACHER	ELEMENTARY SCHOOL	105,749	-
LAVERY, SEAN T.	TEACHER	SECONDARY SCHOOL	102,261	-
LAWTON, CLAIRE	TEACHER	SECONDARY SCHOOL	100,008	41
LAZZER, JOHN	TEACHER	SECONDARY SCHOOL	108,899	24
LE BRUN, JESSICA L.	TEACHER	SECONDARY SCHOOL	123,528	115
LEE, CHELSEA	TEACHER	SECONDARY SCHOOL	79,512	21
LEE, JONATHAN S.	TEACHER	ELEMENTARY SCHOOL	120,915	40
LEE, MONICA	TEACHER	PROV. OUTREACH PROG.	116,939	236
LEKA, ISTVAN	TEACHER	ELEMENTARY SCHOOL	100,722	-
LEROUX, CHARITY L.	TEACHER	SECONDARY SCHOOL	124,142	9

**School District
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The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
LEROY, LAURENA E.	TEACHER	ELEMENTARY SCHOOL	107,392	17
LESCHUK, KAREN	TEACHER	ELEMENTARY SCHOOL	81,490	25
LEUNG, KELSEY	TEACHER	SECONDARY SCHOOL	103,128	85
LEVENSTEIN, KEN J.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	2,430
LEVEQUE, KAREN L.	TEACHER	ELEMENTARY SCHOOL	115,957	60
LEWIS, NICOLE J.	TEACHER	ELEMENTARY SCHOOL	105,764	124
LI, TIFFANY	PSYCHOLOGIST	LEARNING SERVICES	120,530	7
LINDAHL, JANELLE	TEACHER	ELEMENTARY SCHOOL	82,439	-
LITKE, KELSEY	TEACHER	ELEMENTARY SCHOOL	100,228	28
LITTLEWOOD, RACHEL F.	TEACHER	ELEMENTARY SCHOOL	79,383	25
LJUNGBERG, PETRA	TEACHER	SECONDARY SCHOOL	91,243	
LLOYD, KIMBERLY L.	TEACHER	ELEMENTARY SCHOOL	107,711	10
LOISELLE, HEATHER S.	TEACHER	SECONDARY SCHOOL	118,823	-
LOODU, ROSY	TEACHER	ELEMENTARY SCHOOL	111,874	24
LOPEZ LAMAS, VERONICA	TEACHER	SECONDARY SCHOOL	98,352	58
LOPEZ, BRENDA L.	TEACHER	SECONDARY SCHOOL	93,310	-
LOUANGXAY, SAYSAMONE	TECHNICIAN	INFORMATION TECH. SVCS.	89,319	38
LOUCKS, KEEGAN	TEACHER	ELEMENTARY SCHOOL	83,611	
LOUIE, TRAVIS	TEACHER	ELEMENTARY SCHOOL	112,432	52
LOVAT, LINDA	TEACHER	ELEMENTARY SCHOOL	109,749	36
LOVISON, LISA	TEACHER	ELEMENTARY SCHOOL	104,676	63
LUDDU, PAMELA	COORDINATOR	LEARNING SERVICES	123,829	1,919
LUI, MYRA-JADE	TEACHER	PROV. OUTREACH PROG.	123,829	10,027
LUM, SIMON	TEACHER	SECONDARY SCHOOL	132,113	5
LUNDIE, KELLI	VICE-PRINCIPAL	ELEMENTARY SCHOOL	137,986	7,352
LUSSIER, CHRISTINA	TEACHER	LEARNING SERVICES	125,719	1,276
LYONS, AOIFE	TEACHER	PROV. OUTREACH PROG.	95,653	12,411
MA, GIA V.	TECHNICIAN	INFORMATION TECH. SVCS.	89,401	-
MA, NORMAN	TEACHER	SECONDARY SCHOOL	102,516	47
MACDONALD, DANA D.	COORDINATOR	LEARNING SERVICES	116,939	1,275
MACDONALD, JESSICA A.	TEACHER	ELEMENTARY SCHOOL	107,618	13
MACDONALD, KIRAN R.	TEACHER	ELEMENTARY SCHOOL	81,739	71
MACFARLANE, KATHLEEN M.	TEACHER	ELEMENTARY SCHOOL	118,509	138
MACINTOSH, JOANNA E.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,779	937
MACK, HEATHER J.	TEACHER	ELEMENTARY SCHOOL	97,874	16
MACKAY, BARBARA	TEACHER	ELEMENTARY SCHOOL	115,403	20
MACKAY, LESLIE D.	ADMINISTRATOR	PROV. OUTREACH PROG.	132,176	3,575
MACKENZIE, DOUGLAS K.	TEACHER	SECONDARY SCHOOL	108,753	131
MACKENZIE, JEANINE M.	TEACHER	ELEMENTARY SCHOOL	113,179	70
MACLENNAN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	113,589	87
MACLEOD, TINA	TEACHER	SECONDARY SCHOOL	90,977	5
MACCOOL, LINDSAY	TEACHER	ELEMENTARY SCHOOL	93,086	80
MACWILLIAM, LAURA E.	TEACHER	ELEMENTARY SCHOOL	84,461	56
MAH, HENRY	TEACHER	ELEMENTARY SCHOOL	90,727	8
MAHIL, SURINDER K.	INSTRUCTOR	CONTINUING EDUCATION	100,504	-
MAISHMENT, COLIN C.	TEACHER	ELEMENTARY SCHOOL	108,277	32
MANGLO, LUCKY	ELECTRICIAN	MAINTENANCE SERVICES	84,871	350
MANN, ANEET K.	TEACHER	ELEMENTARY SCHOOL	116,859	38
MANN, JASWINDER K.	TEACHER	ELEMENTARY SCHOOL	108,149	-
MANN, JESSICA	TEACHER	ELEMENTARY SCHOOL	108,491	87
MANN, JOHN	PRINCIPAL	ELEMENTARY SCHOOL	161,990	187
MANN, KHUSHMINDER	INSTRUCTOR	CONTINUING EDUCATION	83,003	-
MANN, PRABHJOT K.	TEACHER	ELEMENTARY SCHOOL	108,041	46
MANN, SIMRAT	TEACHER	SECONDARY SCHOOL	76,937	20
MARANDA, JUDY E.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	79,615	195
MARI, LANI K.	TEACHER	ELEMENTARY SCHOOL	108,277	19
MARIANI, SERGE	GARDENER	MAINTENANCE SERVICES	83,622	-
MARSHALL, SUSANNE J.	TEACHER	ELEMENTARY SCHOOL	108,149	-
MARSHIK, RACHEL E.	TEACHER	SECONDARY SCHOOL	116,180	42
MARTE, NOREEN V.	TEACHER	SECONDARY SCHOOL	115,571	48
MARTENS, JACOB W.	COORDINATOR	LEARNING SERVICES	118,609	1,840
MARTENS, SCOTT A.	TEACHER	SECONDARY SCHOOL	112,712	132
MARTIN, JEANNINE L.	TEACHER	ELEMENTARY SCHOOL	101,244	-
MARTIN, ROBERT	TEACHER	SECONDARY SCHOOL	102,807	125
MARTYNIUK, STEPHANIE V.	TEACHER	SECONDARY SCHOOL	116,018	84
MASSE, SCOTT	TEACHER	SECONDARY SCHOOL	108,174	232
MASSIE, PAUL T.	TEACHER	SECONDARY SCHOOL	118,879	5
MATHESON, STEPHANIE R.	PRINCIPAL	ELEMENTARY SCHOOL	153,319	153
MATTHEWS, DHANA	TEACHER	SECONDARY SCHOOL	160,990	16
MAURICE, BREA	TEACHER	ELEMENTARY SCHOOL	102,564	25

**School District
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The Board of Education of School District No. 37 (Delta)

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Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
MAVRITSAKIS, CYNTHIA M.	TEACHER	ELEMENTARY SCHOOL	115,366	37
MCBURNEY, BROOKE S.	TEACHER	ELEMENTARY SCHOOL	109,340	51
MCCALLUM, DAYLE A.	TEACHER	ELEMENTARY SCHOOL	108,722	39
MCCALLUM, JEFFREY S.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	103
MCCORMICK, KEVIN F.	TEACHER	SECONDARY SCHOOL	124,058	17
MCCUE-DAVIES, CAROLINE J	TEACHER	ELEMENTARY SCHOOL	75,796	81
MCCULLOUGH, PATRICIA	TEACHER	ELEMENTARY SCHOOL	95,241	-
MCCUNE, JONATHAN	FOREPERSON	MAINTENANCE SERVICES	116,973	135
MCCUTCHEON, LEANNE M.	TEACHER	SECONDARY SCHOOL	124,010	68
MCDONALD, KAREN	TEACHER	LEARNING SERVICES	124,659	1,214
MCDOWELL, ROBERT D.	TEACHER	SECONDARY SCHOOL	123,896	39
MCGILL, ANTOINETTE M.	TEACHER	ELEMENTARY SCHOOL	108,161	20
MCGINLEY, FLORA Y.	TEACHER	ELEMENTARY SCHOOL	86,726	17
MCGRATH, MORGAN S.	TEACHER	SECONDARY SCHOOL	124,303	113
MCGREEVEY, KAREN J.	TEACHER	SECONDARY SCHOOL	111,874	32
MCGREGOR, KEVIN J.	TEACHER	SECONDARY SCHOOL	107,709	-
MCGRORY, THOMAS J.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	231
MCGUIRE, CLAIRE	TEACHER	ELEMENTARY SCHOOL	100,932	12
MCKAIG, JAKE	TEACHER	SECONDARY SCHOOL	82,270	102
MCKAY, MEGAN	TEACHER	ELEMENTARY SCHOOL	115,573	44
MCKENZIE, CORY	TEACHER	SECONDARY SCHOOL	102,446	121
MCLAUGHLIN, MATTHEW G.	CARPENTER	MAINTENANCE SERVICES	84,877	11
MCLEOD, BRYNNE	TEACHER	ELEMENTARY SCHOOL	91,965	69
MCMILLAN, JESSICA A.	TEACHER	SECONDARY SCHOOL	118,191	567
MCNAUGHTON, JAYSON	TEACHER	SECONDARY SCHOOL	87,513	-
MCNICHOLL, ERIN	TEACHER	ELEMENTARY SCHOOL	92,136	50
MCSHERRY, GEOFF	INSTRUCTOR	CONTINUING EDUCATION	114,305	-
MEANEY, FRANCISCA	TEACHER	ELEMENTARY SCHOOL	105,060	71
MEDZON, DAVID	TEACHER	ELEMENTARY SCHOOL	111,874	10
MEHRA, ANKUR	TEACHER	ELEMENTARY SCHOOL	85,975	75
MEREDITH, LINDSAY	TEACHER	ELEMENTARY SCHOOL	95,343	25
MERRITT, SAMUEL	COORDINATOR	LEARNING SERVICES	79,916	81
MESICH, RICHARD D.	PRINCIPAL	SECONDARY SCHOOL	170,662	383
MESSER, MARY M.	TEACHER	ELEMENTARY SCHOOL	105,952	37
MIAN, HAFEEZ A.	TEACHER	SECONDARY SCHOOL	116,782	22
MICELI, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	102,133	31
MILLER, BRIANNE E.	TEACHER	SECONDARY SCHOOL	111,874	49
MILLER, CASEY L.	TEACHER	SECONDARY SCHOOL	118,465	-
MILLER, DAVID E.	TEACHER	ELEMENTARY SCHOOL	128,117	-
MILLER, SHANNON	TEACHER	SECONDARY SCHOOL	116,981	305
MILLS, EMILY	TEACHER	ELEMENTARY SCHOOL	89,894	100
MILONAS, LEILA	TEACHER	ELEMENTARY SCHOOL	102,772	41
MINCI, JACQUELINE	TEACHER	ELEMENTARY SCHOOL	87,164	38
MINHAS, HARJEET K.	TEACHER	SECONDARY SCHOOL	115,776	78
MINICHILLI, ANTHONY	TEACHER	SECONDARY SCHOOL	120,113	78
MISCHKE, PATRICIA	TEACHER	ELEMENTARY SCHOOL	118,165	18
MOIR, NICOLI J.	COORDINATOR	LEARNING SERVICES	93,392	56
MOK, ANDREW	TEACHER	ELEMENTARY SCHOOL	109,476	71
MOK, GRACE	TEACHER	PROV. OUTREACH PROG.	96,822	13,327
MOL, ASHLEY	TEACHER	ELEMENTARY SCHOOL	87,312	-
MONDIN, MONICA M.	TEACHER	ELEMENTARY SCHOOL	109,340	-
MONIZ, PAIGE	TEACHER	SECONDARY SCHOOL	84,772	246
MOORE, BROOKE L.	DISTR. PRINCIPAL	LEARNING SERVICES	170,662	5,173
MORE, MANDEEP	TEACHER	SECONDARY SCHOOL	123,896	30
MORGAN, KIREN	TEACHER	SECONDARY SCHOOL	113,669	57
MORRISON, ALEXANDER S.	TEACHER	SECONDARY SCHOOL	77,095	-
MORRISON, KATHLEEN	TEACHER	SECONDARY SCHOOL	115,794	-
MORSE, PHILIP	TEACHER	SECONDARY SCHOOL	92,557	-
MOSTERT, DANIELLE	TEACHER	SECONDARY SCHOOL	118,968	31
MOUTAL, CAROL	TEACHER	ELEMENTARY SCHOOL	93,246	27
MUNDY, C TOBIAS	TEACHER	SECONDARY SCHOOL	118,481	53
MUNKHAMHEUANG, DEBI	TEACHER	SECONDARY SCHOOL	115,794	61
MUNNS, ANNA K.	TEACHER	SECONDARY SCHOOL	107,319	-
MURRAY, ALISON N.	TEACHER	SECONDARY SCHOOL	124,489	5
MURRAY, BRYCE T.	TEACHER	SECONDARY SCHOOL	108,827	91
MURRELL, SHERYL L.	TEACHER	SECONDARY SCHOOL	160,846	63
MURRIN, PETER J.	TEACHER	ELEMENTARY SCHOOL	89,206	-
MUTER, DEBORAH M.	TEACHER	SECONDARY SCHOOL	107,806	15
MUTER, ROBERT A.	TEACHER	ELEMENTARY SCHOOL	110,691	15
NABATA, MIYEKO	TEACHER	SECONDARY SCHOOL	111,874	37

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
NAGI, RAVI	MAINTENANCE	MAINTENANCE SERVICES	83,752	355
NAGRA, BUPINDER K.	TEACHER	ELEMENTARY SCHOOL	114,271	-
NAGRA, CHERIE H.	COORDINATOR	LEARNING SERVICES	123,689	2,645
NAGRA, HARPRIT K.	TEACHER	SECONDARY SCHOOL	112,013	26
NAGRA, NAVPREET	TEACHER	ELEMENTARY SCHOOL	85,320	50
NAIR, JITENDRA K.	TEACHER	SECONDARY SCHOOL	105,351	-
NAKAGAWA, MEGAN	TEACHER	ELEMENTARY SCHOOL	115,781	20
NARWAN, SUKHVIR	VICE-PRINCIPAL	ELEMENTARY SCHOOL	126,470	39
NASON, JOEL	TEACHER	ELEMENTARY SCHOOL	86,473	-
NATIC, CHRIS	FOREPERSON	MAINTENANCE SERVICES	86,680	-
NELSON, JANET R.	TEACHER	ELEMENTARY SCHOOL	96,569	-
NELSON, SCOTT	TEACHER	SECONDARY SCHOOL	115,928	58
NENNINGER, ROBERT	TEACHER	SECONDARY SCHOOL	115,327	12
NG, GREGORY D.	TEACHER	ELEMENTARY SCHOOL	118,502	74
NG, MAGGIE	TEACHER	ELEMENTARY SCHOOL	87,166	13
NGO, PIERRE H.	MANAGER	FACILITIES AND PLANNING	135,692	6,921
NIELSEN, JAIMIE D.	TEACHER	ELEMENTARY SCHOOL	106,164	-
NIELSEN, LEATA A.	TEACHER	SECONDARY SCHOOL	111,327	118
NIELSEN, NIELS B.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	76
NIEMAR, CHRISTINE A.	TEACHER	SECONDARY SCHOOL	126,105	25
NIEMI, KIMBERLY M.	TEACHER	ELEMENTARY SCHOOL	98,391	27
NIKAS, ELEN	TEACHER	SECONDARY SCHOOL	121,687	17
NIKIC, VLADIMIR	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	541
NORTHCOTT, BREANNE	TEACHER	SECONDARY SCHOOL	79,801	87
NOTAR-MACLEAN, GRAHAM	TEACHER	SECONDARY SCHOOL	83,294	9
NOTTING, CATHERINE	TEACHER	ELEMENTARY SCHOOL	81,866	55
NOVIX, JORLYN K.	TEACHER	ELEMENTARY SCHOOL	108,100	70
NOVIX, WESLEY J.	TEACHER	SECONDARY SCHOOL	108,167	-
NOWICKI, PRICILLE	MANAGER	SEC. TREASURER'S OFFICE	104,512	5,173
NYZNIK, JOHN D.	TEACHER	ELEMENTARY SCHOOL	102,724	-
O'BRIEN, D.LOUISE	TEACHER	ELEMENTARY SCHOOL	103,469	11
OGER-BLACK, GWENAELLE	TEACHER	LEARNING SERVICES	113,515	1,124
OLIVEIRA, KAREN E.	TEACHER	ELEMENTARY SCHOOL	105,269	28
OLIVER, CHRISTINE L.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,394	724
OSTROM, JEANETTE	TEACHER	SECONDARY SCHOOL	78,746	48
OUELLETTE, SANDRA J.	TEACHER	LEARNING SERVICES	125,614	336
PAGELY, TARANJIT	ELECTRICIAN	MAINTENANCE SERVICES	88,692	-
PAHLAD, SASHA	TEACHER	ELEMENTARY SCHOOL	94,066	18
PALLISTER, ANGELA	TEACHER	ELEMENTARY SCHOOL	110,524	39
PALMER, DANICA	TEACHER	ELEMENTARY SCHOOL	158,923	75
PANDHER, BHUPINDER S.	TEACHER	ELEMENTARY SCHOOL	109,340	25
PANDHER, HARJEET S.	TEACHER	ELEMENTARY SCHOOL	109,813	-
PANNU, BYRON D.	TEACHER	SECONDARY SCHOOL	119,182	-
PAPAKOSTA, CHRISTINA	TEACHER	SECONDARY SCHOOL	107,563	9
PAPP, TANIS M.	TEACHER	SECONDARY SCHOOL	80,590	34
PARASSIDIS, NIKI G.	TEACHER	ELEMENTARY SCHOOL	114,913	900
PARHAR, MANJIT M.	TEACHER	SECONDARY SCHOOL	117,533	37
PARK, MELINDA M.	TEACHER	ELEMENTARY SCHOOL	108,149	-
PARK, SARAH M.	TEACHER	ELEMENTARY SCHOOL	115,918	14
PARMAR, RAMAN	TEACHER	ELEMENTARY SCHOOL	105,276	26
PARMAR, SUSAN	PRINCIPAL	ELEMENTARY SCHOOL	161,617	484
PAVAO, JOHN M.	PRINCIPAL	SECONDARY SCHOOL	170,289	405
PAWLOWSKI, REBECCA	TEACHER	PROV. OUTREACH PROG.	113,644	3,428
PAYETTE, KRISTA M.	TEACHER	ELEMENTARY SCHOOL	83,900	37
PAYNE, CARL D.	TEACHER	SECONDARY SCHOOL	113,555	122
PENCER, DAVID	FOREPERSON	INFORMATION TECH. SVCS.	94,349	452
PENNY, DARRYL G.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	141,788	414
PERKINS, EMILY	TEACHER	ELEMENTARY SCHOOL	90,985	43
PERRONE, MARK	TEACHER	ELEMENTARY SCHOOL	76,367	25
PERSIL, ALEXANDER	TEACHER	TEACHER ON CALL	86,778	-
PERSIL, MARCO M.	TEACHER	TEACHER ON CALL	87,135	-
PETRONI, KRISTY L.	TEACHER	PROV. OUTREACH PROG.	87,718	7,628
PHAM, JAYS T.	TEACHER	SECONDARY SCHOOL	129,808	29
PHEASEY, SARAH	TEACHER	ELEMENTARY SCHOOL	87,491	-
PHILLIPS, ALISON	TEACHER	ELEMENTARY SCHOOL	78,097	82
PIERACCINI, SONIA	TEACHER	ELEMENTARY SCHOOL	115,807	28
PIKE, SCOTT B.	TEACHER	SECONDARY SCHOOL	112,293	-
PILLING, LORI R.	TEACHER	SECONDARY SCHOOL	112,503	-
PINTON, DAVID	TEACHER	SECONDARY SCHOOL	86,715	158
PIXLEY, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	108,109	-

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
PJANIC, IVAN	ELECTRICIAN	MAINTENANCE SERVICES	99,519	-
PLATZER, STEPHEN E.	TEACHER	SECONDARY SCHOOL	112,563	145
PLEASANCE, ASHLEY E.	TEACHER	LEARNING SERVICES	136,539	1,141
PLESE, NIKOLA	TEACHER	SECONDARY SCHOOL	77,783	-
POCOCK, MARK	TEACHER	SECONDARY SCHOOL	87,874	77
POINTER, ALICIA M.	TEACHER	SECONDARY SCHOOL	118,478	-
POIRIER, ASHLEY	TEACHER	ELEMENTARY SCHOOL	85,778	44
POOLE, STEPHANIE A.	TEACHER	ELEMENTARY SCHOOL	112,542	19
POONI, RAJWANT	TEACHER	SECONDARY SCHOOL	117,615	225
PORTER, MARINA S.	TEACHER	ELEMENTARY SCHOOL	98,995	-
POTTER, LILY H.	PRINCIPAL	CONTINUING EDUCATION	161,109	1,044
PRABHAKARAN, SHAJIMON	COMPUTER TECHNICIAN	INFORMATION TECH. SVCS.	80,754	1,491
PREDDY, SCOTT E.	PRINCIPAL	ELEMENTARY SCHOOL	167,617	1,475
PREFONTAINE, KATE S.	TEACHER	SECONDARY SCHOOL	93,994	-
PRICE, BRETT H.	TEACHER	ELEMENTARY SCHOOL	96,516	46
PROCTOR, JOSEPH	TEACHER	SECONDARY SCHOOL	109,617	9
PUE, HEATHER	TEACHER	SECONDARY SCHOOL	105,061	20
QUAN, ALYSON N.	TEACHER	ELEMENTARY SCHOOL	115,969	181
QUANZ, SAM	TEACHER	ELEMENTARY SCHOOL	81,923	13
RAI, MONINDER S.	TEACHER	ELEMENTARY SCHOOL	78,378	22
RAI, SANDEEP	TEACHER	SECONDARY SCHOOL	92,530	5
RAMSAY, KAREN	TEACHER	ELEMENTARY SCHOOL	108,777	-
RAMSAY, SARAH	TEACHER	SECONDARY SCHOOL	82,901	62
REA, LYNDISAY P.	TEACHER	LEARNING SERVICES	75,969	1,419
REDDING, BETH L.	COORDINATOR	LEARNING SERVICES	114,574	170
REDMOND, JOSH	TEACHER	SECONDARY SCHOOL	75,132	18
REEL, TAJ S.	PRINCIPAL	ELEMENTARY SCHOOL	161,990	65
REEVE, KELLY S.	PRINCIPAL	ELEMENTARY SCHOOL	156,069	229
REID, JAMES B.	TEACHER	LEARNING SERVICES	125,449	181
REID, KAREN G.	TEACHER	ELEMENTARY SCHOOL	124,224	18
REID, RENEE	MANAGER	PAYROLL	120,609	2,153
REIFEL, SHARON G.	TEACHER	ELEMENTARY SCHOOL	111,225	10
REISINGER, CINDY K.	TEACHER	ELEMENTARY SCHOOL	109,340	76
REITZ, ANDREA L.	TEACHER	ELEMENTARY SCHOOL	116,054	11
RENNER WALLACE, LINDSAY	TEACHER	CONTINUING EDUCATION	88,574	33
RENNIE, CHRISTINE	TEACHER	ELEMENTARY SCHOOL	118,469	51
RETALICK, KARIN E.	TEACHER	ELEMENTARY SCHOOL	93,690	10
RETALICK, RODDY J.	TEACHER	ELEMENTARY SCHOOL	118,744	-
RICHARDS, TANA S.	CONSULTANT	PROV. OUTREACH PROG.	124,220	17,364
RICHARDS, WILLIAM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	149,448	1,565
RICKEY, LORI	COUNSELLOR	LEARNING SERVICES	93,883	46
RICKEY, ROBERT A.	TEACHER	CONTINUING EDUCATION	111,881	7
RISHI, BINDU	TEACHER	ELEMENTARY SCHOOL	109,340	37
ROBERTSON, MELISSA K.	TEACHER	ELEMENTARY SCHOOL	92,793	5
ROBIE, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	100,602	-
ROBINSON, ANDREW	TEACHER	SECONDARY SCHOOL	97,515	-
ROBINSON, GEORGINA M.	PRINCIPAL	PROV. OUTREACH PROG.	128,789	89
ROBINSON, MARK A.	PRINCIPAL	SECONDARY SCHOOL	170,289	1,060
ROBINSON, NICOLA T.	TEACHER	ELEMENTARY SCHOOL	114,653	27
ROBSON, ANDREW J.	TEACHER	SECONDARY SCHOOL	97,382	-
RODGERS, ANDREA	TEACHER	ELEMENTARY SCHOOL	80,121	20
RODGERS, JOHN	VICE-PRINCIPAL	ELEMENTARY SCHOOL	135,231	94
RODMAN, EMILY	TEACHER	SECONDARY SCHOOL	116,360	-
ROGERS, BREANNE	TEACHER	SECONDARY SCHOOL	77,190	36
ROHWER, ERIN C.	TEACHER	SECONDARY SCHOOL	114,396	35
ROSENCRANS, TREVOR J.	TEACHER	SECONDARY SCHOOL	130,144	98
ROSS, DEVON A.	TEACHER	ELEMENTARY SCHOOL	115,781	25
ROSS, GREGORY	TEACHER	SECONDARY SCHOOL	99,208	225
ROSS, JENNIFER J.	TEACHER	ELEMENTARY SCHOOL	117,280	19
ROWSSELL, JONATHAN	TEACHER	ELEMENTARY SCHOOL	95,343	37
ROY, ENAKSHI	TEACHER	SECONDARY SCHOOL	106,591	68
RUBIO, REBECA	VICE-PRINCIPAL	SECONDARY SCHOOL	129,939	2,056
RYAN, JASON	TEACHER	SECONDARY SCHOOL	76,000	67
RYDER, EMILY	TEACHER	ELEMENTARY SCHOOL	79,647	-
SAARE, ROSS	TEACHER	SECONDARY SCHOOL	79,198	40
SACRE, LELIA	TEACHER	SECONDARY SCHOOL	109,010	54
SADLER, JAMIE A.	TEACHER	ELEMENTARY SCHOOL	80,478	36
SAGAYAM, MUNI	ASS'T MANAGER	FACILITIES AND PLANNING	103,603	34
SAHAYDAK, NATALIE	TEACHER	SECONDARY SCHOOL	108,518	9
SAHLI, RYAN K.	TEACHER	SECONDARY SCHOOL	124,132	114

School District
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The Board of Education of School District No. 37 (Delta)

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Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
SAHOTA, SONIA	PRINCIPAL	SECONDARY SCHOOL	165,952	3,204
SAHOTA, SUNDEEP	TEACHER	ELEMENTARY SCHOOL	88,294	18
SAIP, GATLIN	TEACHER	SECONDARY SCHOOL	106,342	39
SAIP, HEATHER F.	TEACHER	ELEMENTARY SCHOOL	95,230	18
SAIP, MACKENZIE E.	TEACHER	LEARNING SERVICES	83,668	1,498
SAKAKIBARA, MARK K.	TEACHER	SECONDARY SCHOOL	111,874	-
SALL, JASON	TEACHER	SECONDARY SCHOOL	126,559	-
SALMON, MONIQUE C.	TEACHER	SECONDARY SCHOOL	111,874	-
SAM, WALTER S.	TEACHER	ELEMENTARY SCHOOL	107,839	37
SAMRA, KALJIT	TEACHER	SECONDARY SCHOOL	116,770	108
SAMRA, MONICA K.	TEACHER	ELEMENTARY SCHOOL	117,775	45
SAMRA, SONIA	TEACHER	SECONDARY SCHOOL	109,850	-
SANDBERG, ERICA	TEACHER	ELEMENTARY SCHOOL	134,846	38
SANDBERG, LINDA F.	TEACHER	ELEMENTARY SCHOOL	102,262	97
SANDHAM, MEGAN J.	TEACHER	LEARNING SERVICES	117,779	1,785
SANDHU, DALJIT	PAYROLL SUPERVISOR	HUMAN RESOURCES	83,578	36
SANDHU, DARSHAN K.	TEACHER	SECONDARY SCHOOL	117,539	-
SANDHU, GARY	TEACHER	SECONDARY SCHOOL	116,826	56
SANDHU, NIMRET	TEACHER	SECONDARY SCHOOL	109,224	50
SANGHERA, GAGANJIT	TEACHER	ELEMENTARY SCHOOL	88,658	8
SANTAMARIA, NATHALIA	TEACHER	ELEMENTARY SCHOOL	78,129	25
SANTOS, CHELSEA	TEACHER	ELEMENTARY SCHOOL	93,420	71
SARAN, AMANJIT A.	TEACHER	SECONDARY SCHOOL	100,550	66
SARAN, JEEVANJOT	TEACHER	SECONDARY SCHOOL	80,506	211
SARVARI, ZAB	TEACHER	SECONDARY SCHOOL	90,198	5
SAVERY, HANNAH D.	TEACHER	ELEMENTARY SCHOOL	82,278	81
SAVOY, BROOKE A.	TEACHER	SECONDARY SCHOOL	122,784	260
SAVU, MIRELA	TEACHER	ELEMENTARY SCHOOL	91,349	36
SCALES, LYNSEY	TEACHER	LEARNING SERVICES	127,215	1,130
SCARR, DARA M.	TEACHER	SECONDARY SCHOOL	161,222	239
SCARR, ROBERT B.	PRINCIPAL	SECONDARY SCHOOL	160,934	195
SCHAEFER, EMMA	TEACHER	ELEMENTARY SCHOOL	76,117	43
SCHAEFERLE, QUENTIN D.	TEACHER	SECONDARY SCHOOL	118,796	66
SCHALK, NADIA A.	TEACHER	SECONDARY SCHOOL	108,794	60
SCHAUB, CAROLA	TEACHER	SECONDARY SCHOOL	108,084	-
SCHIEBEL, CORINNA	TEACHER	SECONDARY SCHOOL	118,502	9
SCHMITZ, TAMARA J.	TEACHER	ELEMENTARY SCHOOL	108,067	86
SCHROEDER, KRISTIN J.	TEACHER	ELEMENTARY SCHOOL	89,567	-
SCHUERHAUS, ADRIAN	CARPENTER	MAINTENANCE SERVICES	77,912	5
SCHULTZ, CHRISTA E.	TEACHER	ELEMENTARY SCHOOL	120,221	57
SCHULZ, CHRISTINE	ASS'T DIRECTOR	HUMAN RESOURCES	152,257	2,736
SCHULZ, LORI	TEACHER	ELEMENTARY SCHOOL	115,781	49
SEGERS, ALEXANDRA C.	TEACHER	ELEMENTARY SCHOOL	108,289	37
SEKHON, MANMIT	TEACHER	SECONDARY SCHOOL	85,185	-
SELLES, JENNIFER	TEACHER	ELEMENTARY SCHOOL	111,446	209
SERRES, AMY	TEACHER	SECONDARY SCHOOL	120,603	199
SERRES, LUCAS O.	TEACHER	SECONDARY SCHOOL	119,472	9
SERVAI, TEGAN S.	TEACHER	SECONDARY SCHOOL	92,864	-
SHAH, SAMIHAH	TEACHER	SECONDARY SCHOOL	76,026	-
SHANTZ, BRIA	TEACHER	SECONDARY SCHOOL	112,293	-
SHANTZ, JONATHAN G.	TEACHER	ELEMENTARY SCHOOL	113,289	15
SHARLAND, JAKE	TEACHER	ELEMENTARY SCHOOL	86,990	14
SHARMA, NEHA	TEACHER	ELEMENTARY SCHOOL	79,368	-
SHARMA, RITU	TEACHER	SECONDARY SCHOOL	119,531	221
SHARMA, ROSEY	COUNSELLOR	SECONDARY SCHOOL	81,762	142
SHAW, LEAH J.	TEACHER	ELEMENTARY SCHOOL	102,621	28
SHEPPARD, DOUG	SUPERINTENDENT	SUPERINTENDENT'S OFFICE	311,164	12,772
SHERCHAN, KARI	TEACHER	SECONDARY SCHOOL	101,118	5
SHIRRRAN, ALEX F.	TEACHER	SECONDARY SCHOOL	112,153	5
SIDHU, AMANDEEP K.	TEACHER	ELEMENTARY SCHOOL	109,340	68
SIDHU, HARJIT	TEACHER	ELEMENTARY SCHOOL	106,229	18
SIDHU, JASBIR K.	TEACHER	ELEMENTARY SCHOOL	86,411	18
SIDHU, TEJINDER	TEACHER	SECONDARY SCHOOL	117,539	12
SIDNEY, MELANIE A.	TEACHER	ELEMENTARY SCHOOL	107,700	19
SIMPSON, KAREN E.	PRINCIPAL	ELEMENTARY SCHOOL	153,319	2,296
SIMPSON, MEGAN B.	TEACHER	ELEMENTARY SCHOOL	87,232	70
SIMPSON, SHAYNA	TEACHER	ELEMENTARY SCHOOL	76,848	28
SINGBEIL, LANZ W.	TEACHER	SECONDARY SCHOOL	98,633	100
SINGH, MANKARANPAL	COMPUTER TECHNICIAN	INFORMATION TECH. SVCS.	83,058	38
SINNEN, MYRON R.	TEACHER	ELEMENTARY SCHOOL	109,340	84

**School District
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Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

<u>EMPLOYEE NAME</u>	<u>TITLE</u>	<u>DEPARTMENT</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
SMELLIE, KYLE	TEACHER	SECONDARY SCHOOL	83,742	50
SMITH, KEVIN T.	TEACHER	ELEMENTARY SCHOOL	104,987	52
SMITH, KIRSTEN S.	TEACHER	ELEMENTARY SCHOOL	89,354	-
SMITH, MICHELLE M.	PRINCIPAL	CONTINUING EDUCATION	170,289	3,825
SMITHERS, JULIA C.	TEACHER	SECONDARY SCHOOL	88,457	51
SMYTH, KATRINA	TEACHER	SECONDARY SCHOOL	105,186	9
SOHAL, TERESA	VICE-PRINCIPAL	ELEMENTARY SCHOOL	137,986	1,324
SOLNYSHKINA, TAMARA	TEACHER	SECONDARY SCHOOL	80,747	25
SOLOMON, BRIGITTE	COORDINATOR	LEARNING SERVICES	96,732	643
SOONG, TANIA C.	TEACHER	SECONDARY SCHOOL	100,802	-
SOPARLO, CARLY	TEACHER	ELEMENTARY SCHOOL	108,393	8
SORTOME, LAUREN	TEACHER	SECONDARY SCHOOL	79,439	20
SPARGO, JORDAN	TEACHER	ELEMENTARY SCHOOL	88,725	51
SPENCER, KARLENE M.	TEACHER	SECONDARY SCHOOL	92,961	-
SPERRY, HELEN C.	TEACHER	SECONDARY SCHOOL	84,959	-
SPIILCHEN, TREVANA	TEACHER	SECONDARY SCHOOL	123,808	68
SPILLER, MELANIE J.	TEACHER	SECONDARY SCHOOL	100,925	35
SPRINGFORD, JANICE A.	TEACHER	LEARNING SERVICES	112,294	2,785
SPRUYT, TIMOTHY	TEACHER	SECONDARY SCHOOL	101,190	26
STARK, LESLIE	TEACHER	SECONDARY SCHOOL	121,500	14
STATES, JAMIE M.	TEACHER	ELEMENTARY SCHOOL	88,647	40
STEC SKILLINGS, PATRICIA S	PRINCIPAL	ELEMENTARY SCHOOL	153,319	2,196
STEEVES, SEAN M.	TEACHER	ELEMENTARY SCHOOL	106,931	38
STEPHENSON, NEIL	DIRECTOR	LEARNING SERVICES	211,248	8,462
STEPHENSON, THANUJA	TEACHER	SECONDARY SCHOOL	124,376	32
STERN, LARISSA	TEACHER	ELEMENTARY SCHOOL	86,045	17
STEWART-HIBBELN, BRIANN	TEACHER	SECONDARY SCHOOL	90,486	42
STIELOW, TIMOTHY M.	TEACHER	SECONDARY SCHOOL	111,874	-
STREMEL, KRISTA M.	TEACHER	SECONDARY SCHOOL	115,781	59
STUART, JEFFERY J.	TEACHER	SECONDARY SCHOOL	118,026	43
SULL, AMAR K.	TEACHER	LEARNING SERVICES	121,145	-
SUM, ANDY	LEAD HAND	INFORMATION TECH. SVCS.	90,880	12
SUNDARAN, MONIQUE	TEACHER	ELEMENTARY SCHOOL	108,790	26
SUTHERLAND, TRACY	BUDGET OFFICER	SEC. TREASURER'S OFFICE	104,512	-
SUTTER, VALERIE J.	TEACHER	ELEMENTARY SCHOOL	110,753	36
SWEENEY, BRENT C.	TEACHER	SECONDARY SCHOOL	114,788	39
SWEENEY, ROBIN B.	TEACHER	SECONDARY SCHOOL	118,483	135
SWENSON, EMILY	TEACHER	ELEMENTARY SCHOOL	105,606	24
SYMONDS, KAREN M.*	DIRECTOR	INT'L STUDENT PROGRAM	214,928	66,172
TAFFINDER, SHAYNA	TEACHER	SECONDARY SCHOOL	110,487	468
TAM, EVELYN	TEACHER	ELEMENTARY SCHOOL	115,781	100
TANG, KENNY	TEACHER	ELEMENTARY SCHOOL	102,136	45
TARDIF, SHANNON	TEACHER	ELEMENTARY SCHOOL	109,150	150
TATLA, HARPREET	TEACHER	SECONDARY SCHOOL	111,878	58
TAYLOR, MONIKA	COORDINATOR	ELEMENTARY SCHOOL	105,055	10
TAYOB, SHIREEN	TEACHER	ELEMENTARY SCHOOL	102,133	6
TEE, SANDRA C.	PRINCIPAL	ELEMENTARY SCHOOL	152,354	284
TEJA, ZUHRA	PSYCHOLOGIST	PROV. OUTREACH PROG.	99,270	10,384
TENG, EINER	TEACHER	ELEMENTARY SCHOOL	112,415	-
TEREPOSKY, BILL T.	COORDINATOR	CONTINUING EDUCATION	202,426	341
TESAN, ALANA H.	TEACHER	ELEMENTARY SCHOOL	115,781	34
TETREAULT, JAIME L.	TEACHER	ELEMENTARY SCHOOL	85,377	37
THOMAS, TERRI L.	TEACHER	SECONDARY SCHOOL	86,633	43
THOMPSON, SHELL T.	TEACHER	SECONDARY SCHOOL	90,158	-
THOMSON, SONIA C.	TEACHER	ELEMENTARY SCHOOL	111,874	33
THORNSON, MARTA R.	TEACHER	ELEMENTARY SCHOOL	118,895	-
TIU, JOSHUA	MAINTENANCE	MAINTENANCE SERVICES	95,837	-
TOTAH, BETTY	TEACHER	ELEMENTARY SCHOOL	83,955	13
TOWLER, SAMANTHA	SENIOR ADMIN ASSISTANT NORTH	SUPERINTENDENT'S OFFICE	79,662	85
TOWNSEND, RYAN D.	TEACHER	SECONDARY SCHOOL	94,514	9
TRABELSI, SARAH	TEACHER	ELEMENTARY SCHOOL	85,414	-
TRACEY, DEVON L.	TEACHER	ELEMENTARY SCHOOL	94,969	125
TRACEY, SARAH	TEACHER	SECONDARY SCHOOL	84,304	5
TRACHTENBERG, JENNIFER	TEACHER	SECONDARY SCHOOL	111,378	232
TRAN, LONG	CARPENTER	MAINTENANCE SERVICES	85,373	5
TRENTINI, KELLI	TEACHER	ELEMENTARY SCHOOL	99,842	37
TRINKA, IVANA M.	TEACHER	SECONDARY SCHOOL	116,687	59
TSOU, EVE	TEACHER	SECONDARY SCHOOL	119,328	68
TSUI, KAREN A.	TEACHER	SECONDARY SCHOOL	118,464	-
TUCKER, CATHRYN	DIRECTOR OF COMM.	SUPERINTENDENT'S OFFICE	145,163	4,312

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
TURGEON, LUCE	TEACHER	SECONDARY SCHOOL	123,578	208
TURIK, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	105,040	59
TURNER, ANDREW	COORDINATOR	LEARNING SERVICES	108,252	952
TURNER, LINDSEY C.	TEACHER	ELEMENTARY SCHOOL	108,900	33
TURPIN, MARK W.	TEACHER	SECONDARY SCHOOL	103,789	72
TZONKOV, SVETOZAR R.	TEACHER	ELEMENTARY SCHOOL	104,756	55
UPPAL, RANBIR	TEACHER	ELEMENTARY SCHOOL	118,549	50
URQUHART, REID	TEACHER	SECONDARY SCHOOL	86,072	27
VAN DE KOP, MARIE-LOUISE	TEACHER	ELEMENTARY SCHOOL	82,471	61
VAN EUNEN, KRISTIN M.	TEACHER	ELEMENTARY SCHOOL	99,772	-
VAN HEMERT, ELENI	TEACHER	SECONDARY SCHOOL	92,278	51
VAN PRAAGH, JAYA B.	TEACHER	ELEMENTARY SCHOOL	111,874	79
VAN RYK, JESSICA	TEACHER	ELEMENTARY SCHOOL	82,449	129
VAN VLIET, JULIA M.	TEACHER	SECONDARY SCHOOL	114,419	269
VASCONCELOS, ALICIA E.	TEACHER	ELEMENTARY SCHOOL	115,726	37
VASCONCELOS, KEVIN	PRINCIPAL	SECONDARY SCHOOL	170,289	407
VAUGHAN, ANGELA M.	TEACHER	ELEMENTARY SCHOOL	120,475	60
VELESTUK, KARINA	TEACHER	SECONDARY SCHOOL	76,003	25
VELTKAMP, TAMMY A.	TEACHER	SECONDARY SCHOOL	104,528	-
VIGARIO, NANCY Y.	TEACHER	ELEMENTARY SCHOOL	109,340	133
VIRK, AMAN	TEACHER	SECONDARY SCHOOL	101,007	5
VIRK, BITTEM	TEACHER	SECONDARY SCHOOL	114,248	20
VISSCHER, KRISTIN A.	TEACHER	SECONDARY SCHOOL	112,572	5
VOLOVYK, ANDREW	TEACHER	TEACHER ON CALL	81,073	-
VON SCHULMANN, JACQUIE	PRINCIPAL	ELEMENTARY SCHOOL	150,108	454
VUORELA, TIM	TEACHER	SECONDARY SCHOOL	112,013	-
WALDMAN, BRANDON J.	TEACHER	SECONDARY SCHOOL	107,709	154
WALLACE, NICOLE	TEACHER	ELEMENTARY SCHOOL	98,622	11
WANG, CHRISTINE C.	TEACHER	SECONDARY SCHOOL	118,145	75
WANG, CONNIE C.	TEACHER	SECONDARY SCHOOL	94,948	67
WANG, MATTHEW T.	TEACHER	SECONDARY SCHOOL	117,219	32
WATSON, KIMBERLEY A.	TEACHER	ELEMENTARY SCHOOL	109,822	309
WATSON, TARA L.	TEACHER	ELEMENTARY SCHOOL	116,191	69
WATTS, AMY R.	TEACHER	ELEMENTARY SCHOOL	86,198	137
WATTS, COLLEEN	TEACHER	ELEMENTARY SCHOOL	82,656	78
WAUGH, LEILA	TEACHER	ELEMENTARY SCHOOL	109,343	185
WAYMOUTH, SEAN D.	TEACHER	SECONDARY SCHOOL	118,863	-
WEBER, DARRYL	MILLWRIGHT	MAINTENANCE SERVICES	84,877	5
WESTINGHOUSE, ELI	TEACHER	SECONDARY SCHOOL	107,199	-
WEST-SELLS, KRISTINE A.	TEACHER	ELEMENTARY SCHOOL	105,055	41
WHILE, DEAN C.	MANAGER	FACILITIES AND PLANNING	132,564	1,762
WILCOTT, JENNIFER	TEACHER	ELEMENTARY SCHOOL	109,613	37
WILLCOX, JANICE K.	TEACHER	ELEMENTARY SCHOOL	108,235	40
WILLIAMSON, RUSSELL	TEACHER	SECONDARY SCHOOL	115,498	100
WILLIS, FRANK J.	FOREPERSON	MAINTENANCE SERVICES	100,389	215
WILSON, CAROL V.	TEACHER	ELEMENTARY SCHOOL	118,617	-
WILSON, JANICE E.	TEACHER	ELEMENTARY SCHOOL	112,040	25
WILSON, NATHAN M.	INDIGENOUS CULTURAL MENTOR	LEARNING SERVICES	75,624	4,580
WINICK, JAFFA	TEACHER	SECONDARY SCHOOL	81,309	-
WITHENSHAW, SAMANTHA L.	TEACHER	SECONDARY SCHOOL	122,661	157
WOLF, SYLVIA S.	TEACHER	SECONDARY SCHOOL	95,500	58
WOLOSHEN, MARK	TEACHER	SECONDARY SCHOOL	111,874	10
WONG, CARRIE K.	TEACHER	ELEMENTARY SCHOOL	117,380	28
WONG, TIMOTHY	TEACHER	SECONDARY SCHOOL	77,712	58
WONG, WILLIS	TEACHER	ELEMENTARY SCHOOL	109,340	65
WOOD, ALASTAIR	TEACHER	SECONDARY SCHOOL	135,159	9
WOOD, CHRISTIE	TEACHER	ELEMENTARY SCHOOL	86,955	50
WOOD, MATTHEW	CARPENTER	MAINTENANCE SERVICES	84,837	-
WOOD, SHANNON R.	PRINCIPAL	ELEMENTARY SCHOOL	161,617	166
WOODSIDE, BARBARA J.	TEACHER	ELEMENTARY SCHOOL	90,270	-
WOOLFORD, RYANNE C.	TEACHER	LEARNING SERVICES	108,876	373
WORTLEY, JONATHAN	VICE-PRINCIPAL	ELEMENTARY SCHOOL	135,325	104
WRIGHT, CAROLINE E.	TEACHER	ELEMENTARY SCHOOL	102,140	103
YAMAZAKI, WENDY K.	TEACHER	SECONDARY SCHOOL	104,669	111
YANG, CHRISTOPHER J.	TEACHER	SECONDARY SCHOOL	119,186	210
YANG, YOLANDA	TEACHER	SECONDARY SCHOOL	111,874	214
YAO, HONG	TEACHER	SECONDARY SCHOOL	112,153	9
YAO, SUSAN E.	TEACHER	ELEMENTARY SCHOOL	104,289	18
YAP, AUDREY	TEACHER	SECONDARY SCHOOL	161,808	58
YEE, FAVIAN	TEACHER	SECONDARY SCHOOL	123,997	66

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
YEUNG, AMY	TEACHER	ELEMENTARY SCHOOL	85,590	61
YEUNG, RANI	TEACHER	SECONDARY SCHOOL	125,303	43
YIP, ANGELA K.	TEACHER	ELEMENTARY SCHOOL	115,957	33
YIP, JACQUELINE K.	TEACHER	ELEMENTARY SCHOOL	115,781	88
YOUNG, AMBER D.	TEACHER	SECONDARY SCHOOL	118,519	89
YU, RICHARD	MAINTENANCE	INFORMATION TECH. SVCS.	79,696	-
YULL, DAVID I.	TEACHER	SECONDARY SCHOOL	91,209	156
ZABUDSKY, RYAN K.	TEACHER	SECONDARY SCHOOL	108,154	9
ZACHARIAS, ASHLEY	TEACHER	ELEMENTARY SCHOOL	98,705	76
ZAHN, JOSIE M.	TEACHER	ELEMENTARY SCHOOL	115,794	157
ZAMAR, RUBEN A.	TEACHER	SECONDARY SCHOOL	112,712	35
ZAVYALOV, ARTEM	SENIOR ANALYST	INFORMATION TECH. SVCS.	107,019	201
ZERBINOS, CLAUDINE J.	TEACHER	ELEMENTARY SCHOOL	116,054	19
ZIEBARTH, CORY L.	TEACHER	LEARNING SERVICES	113,650	53
ZIEMCZONEK, NINA	TEACHER	ELEMENTARY SCHOOL	109,340	56
ZVI, JOHNNY	VICE-PRINCIPAL	ELEMENTARY SCHOOL	101,063	323
ZWICKER-JOHNSON, SCOTT	ELECTRICIAN	MAINTENANCE SERVICES	85,463	5
TOTAL DETAILED EMPLOYEES EXCEEDING \$75,000			\$ 114,425,758	\$ 579,812
TOTAL EMPLOYEES EQUAL OR LESS THAN \$75,000			52,002,015	215,882
CONSOLIDATED TOTAL			\$ 166,427,774	\$ 795,694

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

STATEMENT OF EMPLOYER PORTION OF CPP & EI

The Employer Portion of Employment Insurance and Canada Pension Plan paid to the Receiver General for Canada during the 2024-2025 fiscal year was \$9,557,945.83 .

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

**Explanation of Differences in Schedule of Remuneration and Expenses to Audited
Statements**

1. Taxable Benefits are stipulated by the Canada Revenue Agency and included in remuneration. They may not necessarily be amounts that have been paid to employees.
2. Recovery from third parties.
3. Capitalization of salaries for staff working on capital projects.
4. The expenses listed in this schedule are not recorded as remuneration but are expenses for goods and services recorded in non-salary accounts.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.37 (Delta School District) and its non-unionized employees during fiscal year 2024-2025.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Payments Made for the Provision of Goods and Services

1426378 BC LTD.	30,173
A.CRAIG & SON LTD.	179,445
ADI	52,816
AHM ALLIANCE TRADING COMPANY	108,780
AINSWORTH INC.	205,616
ALIGNED FLOOR COVERINGS INC.	225,233
ALMA MATER SOCIETY OF UBC	30,729
AMAZON	498,389
ANIMAL CRACKERS CHILDRENS CNTR	38,205
APPLE CANADA INC.	287,124
ATLAS ALARM SYSTEMS LTD.	87,482
AV SOLUTIONS	50,962
BC AGRICULTURE IN THE CLASS	90,688
BC HYDRO	1,217,970
BC INSTITUTE OF TECHNOLOGY	38,114
BC PRINCIPALS/VICE PRINCIPALS ASSOCIATION	107,654
BC SCHOOL SPORTS	57,302
BC SCHOOL TRUSTEES ASSOCIATION	69,504
BC TEACHERS FEDERATION	4,081,814
BDO CANADA LLP	122,474
BENJAMIN RESIDENTIAL AND VOCAT	116,919
BEYOND MARS	82,121
BORDEN LADNER GERVAIS LLP	80,700
BULLSEYE PROMOTIONS	43,780
CAMP JUBILEE	99,067
CANADIAN STUDENT SUPPORT LTD.	28,700
CASCADIA SPORT SYSTEMS	61,364
CDW CANADA CORP.	247,505
CENTAUR PRODUCTS INC.	146,933
CENTRAL DE INTERCAMBIO VIAGENS	38,593
CENTRE FOR CHILD DEVELOPMENT	125,381
CHEVRON	34,679
CHRISTIE LITES	199,990
CITY OF DELTA	485,947
CLEVR	40,194
CLIMATE ACTION SECRETARIAT	69,143
COAST APPLIANCES	49,615
COM-AUTOMATE INC.	74,572
COMMITTEE FOR CHILDREN	31,670
COSTCO WHOLESALE	77,943
COWIE-BELANGER, CASSANDRA	31,875
CUPE LOCAL 1091	720,369
CVC BRASIL OPERADORA E AGENCIA	38,523
CYPRESS MOUNTAIN	33,749

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Payments Made for the Provision of Goods and Services

DAFCO FILTRATION GROUP	37,803
DELL COMPUTER CORPORATION	390,192
DELTA FIREFIGHTERS CHARITABLE	150,000
DELTA PRINCIPALS' & VICE PRIN	74,595
DELTA TEACHERS ASSOCIATION	868,658
DENBOW	136,898
DESJARDINS FINANCIAL SECURITY	392,643
E.B. HORSMAN & SON	25,895
EDUCAN SCHOOL FURNITURE	62,452
EMCO CORPORATION	146,089
ESSO	33,296
EVANS LAKE FOREST EDUCATION	66,066
EXECUTIVE SHEET METAL, INC.	54,848
FIRST CLASS PLANNERS LTD.	32,824
FIRST STUDENT CANADA	1,179,770
FJ GEYER CONSULTING	40,253
FLIGHT CENTRE	51,200
FOCUSED EDUCATION RESOURCES SO	62,466
FOLLETT SOFTWARE	61,440
FORT MODULAR INC.	2,249,409
FORTIS BC	142,518
FORTIS BC ALTERNATIVE ENERGY SERVICES	1,380,116
FRIESENS CORPORATION	108,821
FULL LINE SPECIALITIES INC.	27,799
FUTUREBOOK PRINTING INC	123,728
GFS GORDON FOOD SERVICE	217,895
GLOBAL EDUCATION EXCHANGE NET	26,842
GRAND & TOY LTD.	223,698
GUILLEVIN INT'L	258,667
GURU NANAK FOOD BANK	35,000
HABITAT SYSTEMS	232,103
HALBERT & KASER LEADERSHIP	71,220
HARBOUR CRUISES LTD	67,869
HARRIS & COMPANY	126,209
HICO EDUCATION	27,800
HIGH SCHOOL COMPASS CUSTOMIZED	27,542
HME MOBILITY & ACCESSIBILITY	36,493
HOLMAN	43,773
HOME DEPOT CANADA	42,437
HOWARD WILSON CONSTRUCTION LTD	290,082
IBM CANADA LTD. - K-12	1,081,045
ICEF	25,649
ICS CLEAN SUPPLIES LTD	27,619
IDESIGN 365 LTD.	26,738

Prepared as required by Financial Information Regulation, Schedule 1, Section 7

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Payments Made for the Provision of Goods and Services

IMPERIAL DADE CANADA INC.	30,398
INTERNATIONAL BACCALAUREATE	71,192
INTERNATIONAL STAGE LINES INC.	26,638
IX SOLUTIONS LTD.	26,675
IXSYSTEMS INC	67,076
JOSTENS CANADA LTD.	29,172
KMS TOOLS	36,690
KONICA MINOLTA BUS SOLUTIONS	398,887
KULTURWERKE DEUTSCHLAND	48,750
KWANTLEN POLYTECHNIC UNIVERSITY	44,638
KYNDRED COMMUNITY LIVING	183,681
L'AUBERGE DU MONT	69,088
LIN HAW INTERNATIONAL CO., LTD	65,932
LOCAL CUSTOM APPAREL	29,920
MACK KIRK ROOFING & SHEET METAL	207,375
MAKE A FUTURE-CAREERS BC EDUC	91,244
MANUEL, PHIL	43,924
MEDIQUEST TECHNOLOGIES	43,814
MICROSOFT	25,048
MILLS OFFICE PRODUCTIVITY	53,592
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	3,006,975
MINISTER OF FINANCE - OPP	28,935
MINISTER OF FINANCE - PROVINCIAL TREASURY	17,000,000
MOUNT SEYMOUR RESORTS	94,696
MSH INTERNATIONAL	271,359
MUNICIPAL PENSION PLAN	5,763,947
NICHOLSON, LISA	67,248
NORTH DELTA ROTARY CLUB	50,000
NORTHERN COMPUTER	85,864
NUTRIEN AG SOLUTIONS	44,119
ONETEAM SPORTS GROUP	25,541
PACIFIC BLUE CROSS	6,849,702
PEARSON CANADA ASSESSMENT INC	28,705
PINCHIN LTD	69,153
POWERSCHOOL GROUP LLC	32,238
PROACTIVE HAZMAT	29,035
PROGRESSIVE FUNDRAISING INC.	847,123
PROSTOCK ATHLETIC SUPPLY LTD	46,664
PROTELEC SECURITY + SAFETY LTD	35,599
PUBLIC EDUC BENEFITS TRUST	3,274,823
RAZOR MANUFACTURING LTD	76,571
REAL CANADIAN SUPERSTORE	32,206
RECEIVER GENERAL OF CANADA	43,093,764
REVENUE SERVICES MSP/INTL STUD	285,825

Prepared as required by Financial Information Regulation, Schedule 1, Section 7

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Payments Made for the Provision of Goods and Services

RICHELIEU HARDWARE	40,618
RONA / DICK'S LUMBER	28,573
SAVE ON FOODS	75,023
SCHOLASTIC BOOK FAIR	78,394
SCHOLASTIC CANADA LTD.	41,184
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	47,442
SCHOOLHOUSE PRODUCTS INC.	25,429
SCHOOL DISTRICT #35 (LANGLEY)	70,903
SCHOOL DISTRICT #38 (RICHMOND)	70,000
SHELL CANADA	73,160
SHERWIN-WILLIAMS	25,848
SHOWTECH AVL SYSTEMS	38,613
SJ CANADA	36,551
SKYLINE ATHLETICS INC.	50,933
SOFTCHOICE CORPORATION	375,539
SOFTWARE4SCHOOLS.CA	109,708
SOUNDRITE SERVICES LTD.	31,451
SOURCE OFFICE FURNISHINGS	38,098
SOUTH FRASER ATHLETIC ASSOC.	40,935
SPARROW, CHRIS	31,500
SPIRIT CRUISES LTD.	27,041
SPORTS UNLIMITED	27,438
STAPLES	175,915
STATION ONE ARCHITECTS	63,578
STEELE ELECTRIC LTD	82,159
STERLING FENCE COMPANY LTD.	36,638
STS TOURS	201,904
SUPER SAVE DISPOSAL INC.	135,060
SUPERIOR ASPHALT PAVING LTD	171,674
SWING TIME PLAYGROUNDS & PARKS	67,406
SYSCO CANADA	29,370
TAKE A HIKE FOUNDATION	25,000
TAKE TWO INC.	170,439
TAPESTRY MUSIC LTD.	27,514
TAYLOR GRAPHICS LTD.	86,701
TEACHER REGULATION BRANCH	124,450
TEACHERS' PENSION PLAN	27,086,221
TELUS	104,221
TELUS HEALTH	83,431
TELUS MOBILITY (BC)	139,062
TEXTHELP	33,738
TGCC MANAGEMENT LLP	56,178
THIRDWAVE BUS SERVICES	81,482
TLT EDUCATION S.L.	39,796

Prepared as required by Financial Information Regulation, Schedule 1, Section 7

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Schedule of Payments Made for the Provision of Goods and Services

TRANSLINK	116,368
TSAWWASSEN FIRST NATION	60,000
TSAWWASSEN SHUTTLES INC	55,643
TSAWWASSEN SPRINGS	40,701
TURNING POINT RESOLUTIONS	52,328
ULINE CANADA CORPORATION	57,886
UNIGLOBE SPECIALTY TRAVEL	45,874
UNISERVE COMMUNICATIONS CORP.	29,161
UNITECH CONSTRUCTION MANAGEMEN	213,110
UNITED RENTALS OF CANADA	25,629
UNIVERSAL COACH LINE LTD	81,149
UNIVERUS SOFTWARE CANADA INC	49,338
VANDERBERG, JENNIFER	26,383
WALL FINANCIAL CORPORATION	32,854
WALMART	34,905
WAVEFRONT CENTER FOR	60,446
WESCAN CHARTER BUS LINES	62,718
WESCLEAN EQUIPMENT & CLEANING SUPPLIES	203,924
WEST COAST ELEVATOR SERVICES	62,551
WEST COAST MACHINERY INC	46,816
WESTCAN SOLAR SALT	30,294
WESTERN CAMPUS RESOURCES INC.	131,337
WESTIN WALL CENTRE	119,346
WHISTLER BLACKCOMB MOUNTAIN	34,853
WILSON TREE CARE	56,123
WOOD WYANT INC.	242,757
WORKERS' COMPENSATION BOARD	2,323,745
YO BRO / YO GIRL YOUTH INITIATIVE SOCIETY	187,500
	-
TOTAL (Suppliers with payments exceeding \$25,000)	<u>138,952,149</u>
TOTAL (Suppliers where payments are \$25,000 or less)	13,437,060
CONSOLIDATED TOTAL	<u>152,389,209</u>

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2025

Explanation of Differences in Schedule of Goods and Services to Audited Statements

1. Changes in year end accounts payable, accrued liabilities, prepaid expenses and inventories impact expenses recognized in the fiscal year.
2. Recovery from third parties.
3. Investments of cash flow are listed as payments to a vendor but are not an expense.
4. Vendor payments reflect full payment of GST/HST whereas the expense reflects the GST/HST net of refund.
5. Includes payments for the employee portion of statutory and pension deductions.
6. Vendor payments include capitalized project costs.
7. Payments related to employee expenses have been reported on the Schedule of Remuneration and Expenses (not as payments to vendors).