

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

**School District No. 62 (Sooke)**

**Fiscal Year Ended June 30, 2019**

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Ministry of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>62</b>	NAME OF SCHOOL DISTRICT <b>Sooke</b>	YEAR <b>2019</b>
OFFICE LOCATION(S) <b>3143 Jacklin Road</b>		TELEPHONE NUMBER <b>250 474-9800</b>
MAILING ADDRESS		
CITY <b>Victoria</b>	PROVINCE <b>B.C.</b>	POSTAL CODE <b>V9B 5R1</b>
NAME OF SUPERINTENDENT <b>Scott Stinson</b>		TELEPHONE NUMBER <b>250 474-9811</b>
NAME OF SECRETARY TREASURER <b>Harold Cull</b>		TELEPHONE NUMBER <b>250 474-9836</b>

### 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, 2019**

for School District No. **62** as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED <b>Dec 6, 2019.</b>
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED <b>Dec. 6, 2019</b>
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED <b>Dec 5/19</b>

**Statement of Financial Information for Year Ended June 30, 2019  
Financial Information Act-Submission Checklist**

		<i>Due Date</i>
a)	X A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)	X 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)	X A schedule of debts (audited financial statements).	<i>September 30</i>
d)	X 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>
	X 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.	
	X 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	
	X 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)	X 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)	X Approval of Statement of Financial Information.	<i>December 31</i>
h)	X A management report approved by the Chief Financial Officer	<i>December 31</i>

School District Number & Name: SD62 (Sooke)

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

**School District No. 62 (Sooke)**

**Fiscal Year Ended June 30, 2019**

**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 Canadian generally accepted accounting principles 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 Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, 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 School District No. 62 (Sooke)



\_\_\_\_\_  
Scott Stinson, Superintendent

Date:



\_\_\_\_\_  
Harold Cull, Secretary Treasurer

Date: Dec 5/19

Audited Financial Statements of

**School District No. 62 (Sooke)**

June 30, 2019

# School District No. 62 (Sooke)

June 30, 2019

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# School District No. 62 (Sooke)

## MANAGEMENT REPORT

Version: 6430-5684-3701

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 62 (Sooke) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, 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.

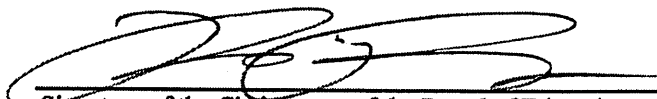
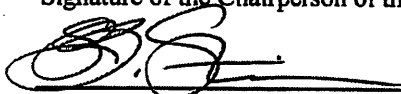
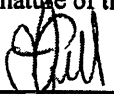
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 62 (Sooke) (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 Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG 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. 62 (Sooke) and meet when required. The accompanying Independent Auditors' 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. 62 (Sooke)

	9/24/2019
Signature of the Chairperson of the Board of Education	Date Signed
	Sept. 24, 2019
Signature of the Superintendent	Date Signed
	Sept 24/19
Signature of the Secretary Treasurer	Date Signed



KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone 250-480-3500  
Fax 250-480-3539

## INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 62 (Sooke), and  
To the Minister of Education, Province of British Columbia

### **Opinion**

We have audited the financial statements of School District No. 62 (Sooke) (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the period ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### **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 "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework**

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

### **Other Information**

Management is responsible for the other information. Other information comprises:

- Unaudited Schedules 1-4 attached to the audited financial statements
- Financial statement discussion and analysis

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditors' report thereon, included in the financial statements document as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.





We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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

Victoria, Canada  
September 24, 2019

# School District No. 62 (Sooke)

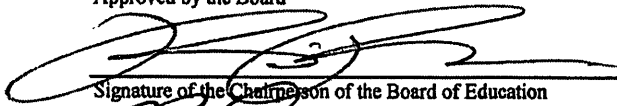
Statement 1

## Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	23,395,777	21,066,368
Accounts Receivable		
Due from Province - Ministry of Education	1,699,046	1,578,415
Due from Province - Other	20,733	
Due from LEA Funding		328,791
Other (Note 3)	619,554	638,381
Portfolio Investments (Note 5)	133,447	131,861
<b>Total Financial Assets</b>	<u>25,868,557</u>	<u>23,743,816</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	333,793	83,250
Other (Note 6)	8,362,856	6,477,578
Unearned Revenue (Note 7)	4,317,878	5,152,116
Deferred Revenue (Note 8)	1,380,559	1,088,373
Deferred Capital Revenue (Note 9)	186,713,865	185,132,730
Employee Future Benefits (Note 10)	3,946,934	3,466,966
<b>Total Liabilities</b>	<u>205,055,885</u>	<u>201,401,013</u>
<b>Net Financial Assets (Debt)</b>	<u>(179,187,328)</u>	<u>(177,657,197)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	284,540,111	262,139,808
Restricted Assets (Endowments) (Note 14)	642,839	642,839
Prepaid Expenses (Note 4)	2,913,147	3,012,167
Other Assets	100,000	
<b>Total Non-Financial Assets</b>	<u>288,196,097</u>	<u>265,794,814</u>
<b>Accumulated Surplus (Deficit) (Note 24)</b>	<u>109,008,769</u>	<u>88,137,617</u>
Contractual Obligations (Note 18)		
Contractual Rights (Note 19)		
Contingent Assets (Note 20)		
Contingent Liabilities (Note 21)		

Approved by the Board



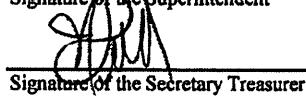
Signature of the Chairperson of the Board of Education

9/24/2019  
Date Signed



Signature of the Superintendent

Sept. 24, 2019  
Date Signed



Signature of the Secretary Treasurer

Sept 24/19  
Date Signed

# School District No. 62 (Sooke)

Statement of Operations  
Year Ended June 30, 2019

	2019 Budget (Note 22) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	119,809,074	138,267,744	140,712,775
Other		22,000	
Municipal Grants Spent on Sites		350,000	1,919,860
Tuition	6,996,209	7,023,433	6,748,585
Other Revenue	5,253,342	5,075,789	4,500,948
Rentals and Leases	388,500	436,237	409,217
Investment Income	257,886	393,681	252,738
Gain (Loss) on Disposal of Tangible Capital Assets			1,125,087
Amortization of Deferred Capital Revenue	7,228,094	7,328,966	7,113,259
Amortization of Deferred Capital Revenue - for long term lease	61,477	61,477	61,477
<b>Total Revenue</b>	<u>139,994,582</u>	<u>158,959,327</u>	<u>162,843,946</u>
<b>Expenses (Note 23)</b>			
Instruction	112,979,823	109,963,400	101,600,189
District Administration	4,630,315	4,272,160	3,130,630
Operations and Maintenance	20,475,417	20,849,356	18,697,362
Transportation and Housing	2,970,866	3,003,259	2,755,408
<b>Total Expense</b>	<u>141,056,421</u>	<u>138,088,175</u>	<u>126,183,589</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,061,839)</u>	<u>20,871,152</u>	<u>36,660,357</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		88,137,617	51,477,260
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>109,008,769</u>	<u>88,137,617</u>

**School District No. 62 (Sooke)**  
 Statement of Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2019

	2019 Budget (Note 22)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,061,839)</u>	<u>20,871,152</u>	<u>36,660,357</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(1,390,935)	<b>(30,539,108)</b>	(44,250,059)
Amortization of Tangible Capital Assets	8,113,806	<b>8,138,805</b>	7,937,612
Net carrying value of Tangible Capital Assets disposed of			4,550
<b>Total Effect of change in Tangible Capital Assets</b>	<u>6,722,871</u>	<u><b>(22,400,303)</b></u>	<u>(36,307,897)</u>
Acquisition of Prepaid Expenses		<b>(694,853)</b>	(732,396)
Use of Prepaid Expenses	61,477	<b>793,873</b>	199,261
Acquisition of Other Assets		<b>(100,000)</b>	
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>61,477</u>	<u><b>(980)</b></u>	<u>(533,135)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>5,722,509</u>	<u><b>(1,530,131)</b></u>	<u>(180,675)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u><b>(1,530,131)</b></u>	<u>(180,675)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u><b>(177,657,197)</b></u>	<u>(177,476,522)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u><u><b>(179,187,328)</b></u></u>	<u><u>(177,657,197)</u></u>

# School District No. 62 (Sooke)

Statement of Cash Flows  
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	20,871,152	36,660,357
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	206,254	339,788
Prepaid Expenses	(980)	(533,135)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,135,821	622,319
Unearned Revenue	(834,238)	298,272
Deferred Revenue	292,186	132,679
Employee Future Benefits	479,968	265,087
Loss (Gain) on Disposal of Tangible Capital Assets		(1,125,087)
Amortization of Tangible Capital Assets	8,138,805	7,937,612
Amortization of Deferred Capital Revenue	(7,328,966)	(7,113,259)
Recognition of Deferred Capital Revenue Spent on Sites	(19,891,360)	(31,658,699)
Deferred Capital Revenue Transferred to Revenue	(1,392,966)	(661,260)
Amortization of Deferred Capital Revenue - for lease	(61,477)	(61,477)
<b>Total Operating Transactions</b>	<u>2,614,199</u>	<u>5,103,197</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(20,378,480)	(32,724,703)
Tangible Capital Assets -WIP Purchased	(10,160,628)	(11,525,356)
District Portion of Proceeds on Disposal		1,129,637
<b>Total Capital Transactions</b>	<u>(30,539,108)</u>	<u>(43,120,422)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	<u>30,255,904</u>	43,926,126
<b>Total Financing Transactions</b>	<u>30,255,904</u>	<u>43,926,126</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	<u>(1,586)</u>	(985)
<b>Total Investing Transactions</b>	<u>(1,586)</u>	<u>(985)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>2,329,409</u>	5,907,916
<b>Cash and Cash Equivalents, beginning of year</b>	<u>21,066,368</u>	15,158,452
<b>Cash and Cash Equivalents, end of year</b>	<u>23,395,777</u>	21,066,368
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	12,112,279	9,513,866
Cash Equivalents	11,283,498	11,552,502
	<u>23,395,777</u>	<u>21,066,368</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019

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**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. 62 (Sooke)", and operates as "School District No. 62 (Sooke)." 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. School District No. 62 (Sooke) is exempt from federal and provincial corporate income taxes.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

**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(g) and 2(n).

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(g) and 2(n), 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 these grants to be fully recognized into revenue.

**b) Basis of Consolidation**

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District has entered into trust activities with some employees; these are described in Note 15.

**c) Cash and Cash Equivalents**

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally 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.

**d) Accounts Receivable**

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

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

**e) Portfolio Investments**

The School District has investments in GIC's that have a maturity of greater than 3 months at the time of acquisition. GIC's are reported at cost.

**f) 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.

**g) 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(n).

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.

**h) 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, retirement/severance, 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 (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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.

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

**i) Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. The liability is recorded net of any expected recoveries.

**j) 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 of the asset.
- Donated tangible capital assets from non-related parties are recorded at their fair market value on the date of donation.
- 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:

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



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

**k) 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.

**l) Prepaid Expenses**

Payments for insurance, leases, subscriptions and maintenance contracts for use within the School District in the future period are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

**m) 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 16 – Interfund Transfers and Note 24 – Accumulated Surplus).

**n) 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.

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

**n) Revenue Recognition (continued)**

The accounting treatment for restricted 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.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

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.

**o) Expenditures**

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

**Categories of Salaries**

- Principals and Vice-Principals 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 aboriginal 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.

**p) Endowment Contributions**

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

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

**q) 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, portfolio investments, accounts payable and accrued liabilities. The School District does not have any derivative financial instruments.

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. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

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

**r) 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	June 30, 2019	June 30, 2018
Due from Federal Government	\$ 193,754	\$ 122,804
Payroll accounts receivable	50,787	69,280
School site acquisition charges receivable	106,236	-
Other accounts receivable	268,777	446,297
	<b>\$ 619,554</b>	<b>\$ 638,381</b>

**NOTE 4 PREPAID LEASE**

The School District prepaid a long-term lease to the Federal Government for the use of the John Stubbs Memorial School site for 50 years. This lease started on July 1, 2005 and ends on June 30, 2055.

The unamortized balance of the lease represents \$2,218,294 (2018: \$2,279,771) of the prepaid expenses.

**NOTE 5 PORTFOLIO INVESTMENTS**

	June 30, 2019	June 30, 2018
Investments in the cost category:		
GICs maturing in 2020 bearing interest at 1.50% (2018: 1.20%)	\$ 133,447	\$ 131,861
	<b>\$ 133,447</b>	<b>\$ 131,861</b>

**NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	June 30, 2019	June 30, 2018
Trade payables	\$ 3,739,502	\$ 2,138,625
Salaries and benefits payable	3,988,899	3,781,866
Accrued vacation pay	634,455	555,104
Other	-	1,983
	<b>\$ 8,362,856</b>	<b>\$ 6,477,578</b>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 7      UNEARNED REVENUE**

	June 30, 2019	June 30, 2018
Balance, beginning of year	\$ 5,152,116	\$ 4,853,844
Increase:		
Tuition fees collected	6,318,844	7,051,943
Academy fees collected	-	125,590
Rental fees collected	-	4,059
	<u>6,318,844</u>	<u>7,181,592</u>
Decrease:		
Tuition fees recognized	(7,023,433)	(6,748,585)
Academy fees recognized	(125,590)	(132,497)
Rental revenue recognized	(4,059)	(2,238)
	<u>(7,153,082)</u>	<u>(6,883,320)</u>
Net change for the year	(834,238)	298,272
Balance, end of year	<u>\$ 4,317,878</u>	<u>\$ 5,152,116</u>

**NOTE 8      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.

	June 30, 2019	June 30, 2018
Balance, beginning of year	\$ 1,088,373	\$ 955,694
Increase:		
Provincial Grants - Ministry of Education	16,036,111	15,001,586
Other revenue	4,132,928	3,818,274
Investment income	17,460	22,510
	<u>20,186,499</u>	<u>18,842,370</u>
Decrease:		
Transfers to revenue	(19,894,313)	(18,709,691)
	<u>(19,894,313)</u>	<u>(18,709,691)</u>
Net change for the year	292,186	132,679
Balance, end of year	<u>\$ 1,380,559</u>	<u>\$ 1,088,373</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 9 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.

	June 30, 2019	June 30, 2018
<b>Deferred Capital Revenue Subject to Amortization</b>		
Balance, beginning of year	\$ 181,655,964	\$ 176,556,492
Increases:		
Transfer from deferred capital revenue – capital additions	440,266	533,027
Transfer from deferred capital revenue – work in progress	2,248,813	11,741,181
	<u>2,689,079</u>	<u>12,274,208</u>
Decreases:		
Amortization of deferred capital revenue	(7,328,966)	(7,113,259)
Amortization of long term lease	(61,477)	(61,477)
	<u>(7,390,443)</u>	<u>(7,174,736)</u>
Net change for the year	(4,701,364)	5,099,472
<b>Balance, end of year</b>	<b>\$ 176,954,600</b>	<b>\$ 181,655,964</b>

	June 30, 2019	June 30, 2018
<b>Deferred Capital Revenue - Work In Progress</b>		
Balance, beginning of year	\$ 800,177	\$ 1,969,972
Increases:		
Transfer from deferred capital revenue - unspent	8,681,981	10,571,386
	<u>8,681,981</u>	<u>10,571,386</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,248,813)	(11,741,181)
	<u>(2,248,813)</u>	<u>(11,741,181)</u>
Net change for the year	6,433,168	(1,169,795)
<b>Balance, end of year</b>	<b>\$ 7,233,345</b>	<b>\$ 800,177</b>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 9 DEFERRED CAPITAL REVENUE (continued)**

	June 30, 2019	June 30, 2018
<b>Deferred Capital Revenue - Unspent</b>		
Balance, beginning of year	\$ 2,676,589	\$ 2,174,835
Increases:		
Provincial Grants - Ministry of Education	29,381,381	42,523,993
Provincial Grants - Other	19,593	24,787
Other	825,896	1,046,133
Investment income	29,034	30,930
MEd Restricted Portion of Proceeds on Disposal	-	300,283
	30,255,904	43,926,126
Decreases:		
Transfer to deferred capital revenue - capital additions	(440,266)	(533,027)
Transfer to deferred capital revenue - work in progress	(8,681,981)	(10,571,386)
Transfer to revenue - site purchases	(19,891,360)	(31,658,699)
Transfer to revenue - expensed costs	(1,392,966)	(661,260)
	(30,406,573)	(43,424,372)
Net change for the year	(150,669)	501,754
Balance, end of year	\$ 2,525,920	\$ 2,676,589
<b>Total Deferred Capital Revenue Balance, end of year</b>	<b>\$ 186,713,865</b>	<b>\$ 185,132,730</b>

**NOTE 10 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.

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

	June 30, 2019	June 30, 2018
Discount rate - April 1	2.75%	2.75%
Discount rate - March 31	2.50%	2.75%
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	9.6 years	9.2 years

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 10 EMPLOYEE FUTURE BENEFITS (continued)**

	June 30, 2019	June 30, 2018
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation - April 1	\$ 4,281,261	\$ 4,225,726
Service cost	357,304	337,815
Interest cost	122,347	119,820
Benefit payments	(201,357)	(329,492)
Actuarial loss (gain)	468,035	(72,608)
Accrued benefit obligation - March 31	\$ 5,027,590	\$ 4,281,261
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued benefit obligation - March 31	\$ 5,027,590	\$ 4,281,261
Market value of Plan Assets - March 31	-	-
Funded Status - Deficit	(5,027,590)	(4,281,261)
Employer contributions after measurement date	50,423	59,242
Benefits expense after measurement date	(152,751)	(119,913)
Unamortized net actuarial loss	1,182,984	874,966
Accrued benefit liability - June 30	\$ (3,946,934)	\$ (3,466,966)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued benefit liability - July 1	\$ 3,466,965	\$ 3,201,879
Net expense for fiscal year	672,506	631,048
Employer contributions	(192,537)	(365,961)
Accrued benefit liability - June 30	\$ 3,946,934	\$ 3,466,966
<b>Components of Net Benefit Expense</b>		
Service cost	\$ 387,882	\$ 342,687
Interest cost	124,607	120,452
Amortization of net actuarial loss	160,017	167,909
Net benefit expense for fiscal year	\$ 672,506	\$ 631,048



**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 11 TANGIBLE CAPITAL ASSETS**

Net Book Value	June 30, 2019	June 30, 2018
Sites	\$ 87,410,868	\$ 67,519,508
Buildings	179,428,110	182,843,527
Buildings - WIP	7,184,008	1,641,472
Furniture & Equipment	7,418,039	6,906,908
Furniture & Equipment - WIP	148,709	112,675
Vehicles	2,620,722	2,566,426
Computer Software	-	1,375
Computer Hardware	329,655	547,917
<b>Total</b>	<b>\$ 284,540,111</b>	<b>\$ 262,139,808</b>

**June 30, 2019**

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ 67,519,508	\$ 19,891,360	\$ -	\$ -	\$ 87,410,868
Buildings	268,713,719	(21,336)	-	3,014,785	271,707,168
Buildings - WIP	1,641,472	8,557,321	-	(3,014,785)	7,184,008
Furniture & Equipment	10,066,119	-	(576,678)	1,567,273	11,056,714
Furniture - WIP	112,675	1,603,307	-	(1,567,273)	148,709
Vehicles	4,304,384	508,456	(34,024)	-	4,778,816
Computer Software	13,764	-	(13,764)	-	-
Computer Hardware	1,215,597	-	(248,574)	-	967,023
Computer Hardware - WIP	-	-	-	-	-
<b>Total</b>	<b>\$ 353,587,238</b>	<b>\$ 30,539,108</b>	<b>\$ (873,040)</b>	<b>\$ -</b>	<b>\$ 383,253,306</b>

Accumulated Amortization:	Balance at July 1, 2018	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	85,870,192	6,408,866	-	-	92,279,058
Furniture & Equipment	3,159,211	1,056,142	(576,678)	-	3,638,675
Vehicles	1,737,958	454,160	(34,024)	-	2,158,094
Computer software	12,389	1,375	(13,764)	-	-
Computer hardware	667,680	218,262	(248,574)	-	637,368
<b>Total</b>	<b>\$ 91,447,430</b>	<b>\$ 8,138,805</b>	<b>\$ (873,040)</b>	<b>\$ -</b>	<b>\$ 98,713,195</b>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2019

**NOTE 11 TANGIBLE CAPITAL ASSETS (continued)**

June 30, 2018

Cost:	Balance at July 1, 2017	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ 35,865,359	\$ 31,658,699	\$ (4,550)	\$ -	\$ 67,519,508
Buildings	258,388,895	176,355	(356,613)	10,505,082	268,713,719
Buildings - WIP	1,962,860	10,183,694	-	(10,505,082)	1,641,472
Furniture & Equipment	9,555,609	247,702	(780,184)	1,042,992	10,066,119
Furniture - WIP	7,112	1,148,555	-	(1,042,992)	112,675
Vehicles	4,394,289	619,495	(709,400)	-	4,304,384
Computer Software	13,764	-	-	-	13,764
Computer Hardware	1,476,310	22,452	(476,272)	193,107	1,215,597
Computer Hardware - WIP	-	193,107	-	(193,107)	-
<b>Total</b>	<b>\$ 311,664,198</b>	<b>\$ 44,250,059</b>	<b>\$ (2,327,019)</b>	<b>\$ -</b>	<b>\$ 353,587,238</b>

Accumulated Amortization:	Balance at July 1, 2017	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	79,977,163	6,249,642	(356,613)	-	85,870,192
Furniture & Equipment	2,958,311	981,084	(780,184)	-	3,159,211
Vehicles	2,012,420	434,938	(709,400)	-	1,737,958
Computer Software	9,635	2,754	-	-	12,389
Computer Hardware	874,758	269,194	(476,272)	-	667,680
<b>Total</b>	<b>\$ 85,832,287</b>	<b>\$ 7,937,612</b>	<b>\$ (2,322,469)</b>	<b>\$ -</b>	<b>\$ 91,447,430</b>

Work in progress (WIP) includes buildings, furniture and equipment and computer hardware that have not been amortized. Amortization of these assets will commence when the assets are put into service.

**Contributed tangible capital assets**

Contributed capital assets are recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$22,673 (2018 - \$0).

**NOTE 12 DISPOSAL OF SITES AND BUILDINGS**

During the year ended June 30, 2018, Metchosin Elementary situated at 4495 Happy Valley Road, Victoria, BC was sold for \$1,500,000. Of the property sold, one acre was acquired in 1871, a further two acres was purchased in 1951 and 1.72 acres in 1965. The total original cost of the land was \$4,550. Of the \$1,429,920 in proceeds received, 21% was allocated to Ministry of Education Restricted Capital within Deferred Capital Revenue (\$ 300,283) and 79% to Local Capital (\$ 1,129,637).

There were no sites or buildings sold during the year ended June 30, 2019.

**NOTE 13      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 pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$9,534,064 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$9,582,473).

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017 indicated a \$1,656 million funding surplus for basic pension benefits. The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019. Results for this actuarial valuation are not available at the time of publishing these notes.

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.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 14 RESTRICTED ASSETS – ENDOWMENT FUNDS**

Donors have provided endowment contributions which have been invested in guaranteed investment certificates (GIC) and high interest savings accounts as follows:

- Cal Meyer endowment - GIC maturing in 2020 bearing interest at 1.90%
- Sooke Women's Institute endowment – high interest savings account bearing interest at 2.45%
- Derochie endowment - GIC maturing in 2019 bearing interest at 1.20%
- STARR endowment - high interest savings account bearing interest at 2.45%

All of the endowments were established to provide scholarships and bursaries for one or more deserving graduate or undergraduate students in full time attendance at Edward Milne Community School.

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	Balance July 1, 2018	Contributions	Balance June 30, 2019
Cal Meyer	\$ 609,285	\$ -	\$ 609,285
Sooke Women's Institute	17,554	-	17,554
Derochie	10,000	-	10,000
STARR	6,000	-	6,000
Total	\$ 642,839	\$ -	\$ 642,839

**NOTE 15 TRUSTS UNDER ADMINISTRATION**

The School District is in a trustee relationship with employees under the deferred salary leave plan and the teachers' summer savings plan.

As at June 30, 2019, the District held the following funds in place, as directed by agreement with the employees. These amounts have not been included in the cash or accounts payable balances in the financial statements:

	June 30, 2019	June 30, 2018
Deferred Salary Leave Plan	\$ 61,331	\$ 127,137
Teachers' Summer Savings Plan	906,730	714,672
Total	\$ 968,061	\$ 841,809

**NOTE 16 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$46,854
- Transfer to the capital fund for tangible capital assets work in progress from the operating fund \$1,379,274

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2019

**NOTE 17 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 18 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2020	2021	2022	2023	2024	Thereafter
Premises leases	\$ 192,107	\$ 189,379	\$ 189,379	\$ -	\$ -	\$ -
Copier leases	81,926	65,302	57,973	25,213	-	-
<b>Total</b>	<b>\$ 274,033</b>	<b>\$ 254,681</b>	<b>\$ 247,352</b>	<b>\$ 25,213</b>	<b>\$ -</b>	<b>\$ -</b>

The School District has entered into contracts related to capital projects with a remaining cost of approximately \$16,635,436.

**NOTE 19 CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the leasing of School District property. The following table summarizes the contractual rights of the School District for future assets.

	2020	2021	2022	2023	2024	Thereafter
Future lease/rental revenue	\$247,212	\$102,855	\$77,223	\$73,245	\$74,100	\$284,715
<b>Total</b>	<b>\$247,212</b>	<b>\$102,855</b>	<b>\$77,223</b>	<b>\$73,245</b>	<b>\$74,100</b>	<b>\$284,715</b>

**NOTE 20 CONTINGENT ASSETS**

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the School District's control occurs, or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

At this time the School District has determined that there are no contingent assets.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 21      CONTINGENT LIABILITIES**

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2019, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

As at June 30, 2019, the School District has identified obligations relating to asbestos removal in several of its facilities. The obligations have not been recognized where there is an indeterminate settlement date of the future demolition or renovation of the facilities, and therefore the fair value cannot be reasonably estimated. A liability will be recognized in the period when the fair value can be reasonably estimated.

At this time the School District has determined that there are no asset retirement obligations.

**NOTE 22      BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 26, 2019. The original budget was adopted on May 22, 2018. The original and amended budgets are presented below.

	2019 Amended Annual Budget \$	2019 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	119,809,074	113,796,868
Tuition	6,996,209	6,896,209
Other Revenue	5,253,342	3,853,721
Rentals and Leases	388,500	388,500
Investment Income	257,886	102,530
Amortization of Deferred Capital Revenue	7,228,094	6,689,801
Amortization of Deferred Capital Revenue - for long term lease	61,477	61,477
<b>Total Revenue</b>	<u>139,994,582</u>	<u>131,789,106</u>
<b>Expenses</b>		
Instruction	112,979,823	106,470,860
District Administration	4,630,315	4,470,527
Operations and Maintenance	20,475,417	19,350,637
Transportation and Housing	2,970,866	2,958,222
<b>Total Expense</b>	<u>141,056,421</u>	<u>133,250,246</u>
Net Revenue (Expense)	<u>(1,061,839)</u>	<u>(1,461,140)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,163,062	-
Budgeted Surplus (Deficit), for the year	<u>2,101,223</u>	<u>(1,461,140)</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 23 EXPENSE BY OBJECT**

	June 30, 2019	June 30, 2018
Salaries and benefits	\$ 109,553,503	\$ 99,428,863
Services and supplies	20,395,867	18,817,114
Amortization	8,138,805	7,937,612
<b>Total</b>	<b>\$ 138,088,175</b>	<b>\$ 126,183,589</b>

**NOTE 24 ACCUMULATED SURPLUS**

	June 30, 2019	June 30, 2018
Total Internally Restricted Fund Balances	\$ 5,795,361	\$ 5,531,231
Special Purpose Fund – endowments	642,839	642,839
Invested in Tangible Capital Assets	102,570,569	81,963,547
<b>Total Accumulated Surplus</b>	<b>\$ 109,008,769</b>	<b>\$ 88,137,617</b>

The Internally Restricted Fund Balances are composed of an Internally Restricted Operating Fund balance and an Internally Restricted Capital Fund balance. The Internally Restricted Operating Fund balance represents the amount of funds committed for planned future years' operating activities. The Internally Restricted Capital Fund balance represents the balance from the Local Capital Reserve. The use of Local Capital is entirely at the discretion of the School District. Appropriations from Local Capital are made to finance projects as determined by the Board.

	June 30, 2019	June 30, 2018
Internally Restricted – Operating Fund		
Due to nature of constraints on funds	\$ 222,554	\$ 185,119
Due to anticipated unusual expenses	2,654,118	1,154,655
Due to operations spanning the school year	1,838,943	3,045,575
<b>Total Internally Restricted – Operating Fund</b>	<b>4,715,615</b>	<b>4,385,348</b>
Internally Restricted – Capital Fund		
Local capital reserve	1,079,746	1,145,883
<b>Total Internally Restricted – Capital Fund</b>	<b>1,079,746</b>	<b>1,145,883</b>
<b>Total Internally Restricted Fund Balances</b>	<b>\$ 5,795,361</b>	<b>\$ 5,531,231</b>

**NOTE 25 ECONOMIC DEPENDENCE**

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

**NOTE 26 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 borrower. 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 guaranteed investment certificates with a fixed maturity date.

**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.

**i. Currency 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.

**ii. Interest rate risk**

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 it invests solely in Guaranteed Investment Certificates that have a fixed maturity.

**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 exposures from 2018 related to credit, market or liquidity risks.



**School District No. 62 (Sooke)**

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,385,348	642,839	83,109,430	<b>88,137,617</b>	51,477,260
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,756,395		19,114,757	<b>20,871,152</b>	36,660,357
Interfund Transfers					
Tangible Capital Assets Purchased	(46,854)		46,854	-	
Tangible Capital Assets - Work in Progress	(1,379,274)		1,379,274	-	
<b>Net Changes for the year</b>	<b>330,267</b>	-	<b>20,540,885</b>	<b>20,871,152</b>	<b>36,660,357</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,715,615</b>	<b>642,839</b>	<b>103,650,315</b>	<b>109,008,769</b>	<b>88,137,617</b>

# School District No. 62 (Sooke)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 22) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	101,045,483	101,395,592	95,093,950
Other		22,000	
Tuition	6,996,209	7,023,433	6,748,585
Other Revenue	861,051	1,003,155	894,274
Rentals and Leases	388,500	436,237	409,217
Investment Income	202,530	351,002	219,703
<b>Total Revenue</b>	<b>109,493,773</b>	<b>110,231,419</b>	<b>103,365,729</b>
<b>Expenses</b>			
Instruction	92,650,963	90,280,311	83,151,838
District Administration	4,630,315	4,272,160	3,130,630
Operations and Maintenance	11,465,573	11,373,454	10,135,137
Transportation and Housing	2,519,049	2,549,099	2,320,470
<b>Total Expense</b>	<b>111,265,900</b>	<b>108,475,024</b>	<b>98,738,075</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,772,127)</b>	<b>1,756,395</b>	<b>4,627,654</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>3,163,062</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,390,935)	(46,854)	(475,954)
Tangible Capital Assets - Work in Progress		(1,379,274)	(953,970)
<b>Total Net Transfers</b>	<b>(1,390,935)</b>	<b>(1,426,128)</b>	<b>(1,429,924)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>330,267</b>	<b>3,197,730</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,385,348</b>	<b>1,187,618</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>4,715,615</b>	<b>4,385,348</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		4,715,615	4,385,348
<b>Total Operating Surplus (Deficit), end of year</b>		<b>4,715,615</b>	<b>4,385,348</b>

# School District No. 62 (Sooke)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 22)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	99,979,117	99,820,400	93,393,983
ISC/LEA Recovery	(370,051)	(323,885)	(328,791)
<b>Other Ministry of Education Grants</b>			
Pay Equity	931,052	931,052	931,052
Funding for Graduated Adults	40,000	79,833	77,641
Transportation Supplement	358,365	358,365	358,365
Economic Stability Dividend	50,000	124,163	64,052
Return of Administrative Savings			450,041
Carbon Tax Grant	45,000	74,695	72,643
Employer Health Tax Grant	-	254,511	-
Strategic Priorities - Mental Health Grant	-	31,000	-
Support Staff Benefits Grant	-	-	-
BCTEA - LEA Capacity Building Grant	-	20,550	-
FSA and Monitored Marking	12,000	12,964	12,964
Access Grant	-	5,000	5,000
SRG3 Assessments	-	2,944	57,000
Equity Scan	-	4,000	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>101,045,483</b>	<b>101,395,592</b>	<b>95,093,950</b>
<b>Provincial Grants - Other</b>	<b>-</b>	<b>22,000</b>	<b>-</b>
<b>Tuition</b>			
Continuing Education	110,000	96,249	72,953
International and Out of Province Students	6,886,209	6,927,184	6,675,632
<b>Total Tuition</b>	<b>6,996,209</b>	<b>7,023,433</b>	<b>6,748,585</b>
<b>Other Revenues</b>			
LEA Funding from First Nations	370,051	353,813	328,791
<b>Miscellaneous</b>			
Grants for Crossing Guards	80,000	70,000	70,000
Miscellaneous	120,000	104,354	241,667
Rebates	91,000	77,832	45,643
Reclassified from SGF Discretionary	200,000	261,360	208,021
Bus Pass Fees	-	-	152
Careers Program		135,796	
<b>Total Other Revenue</b>	<b>861,051</b>	<b>1,003,155</b>	<b>894,274</b>
<b>Rentals and Leases</b>	<b>388,500</b>	<b>436,237</b>	<b>409,217</b>
<b>Investment Income</b>	<b>202,530</b>	<b>351,002</b>	<b>219,703</b>
<b>Total Operating Revenue</b>	<b>109,493,773</b>	<b>110,231,419</b>	<b>103,365,729</b>

**School District No. 62 (Sooke)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Budget (Note 22)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	42,673,214	42,793,923	39,599,214
Principals and Vice Principals	7,301,552	7,043,741	6,778,203
Educational Assistants	7,532,924	7,589,956	6,512,599
Support Staff	11,047,860	11,247,385	10,111,882
Other Professionals	3,638,503	3,278,964	2,786,834
Substitutes	3,806,170	3,536,743	2,836,279
<b>Total Salaries</b>	<b>76,000,223</b>	<b>75,490,712</b>	<b>68,625,011</b>
<b>Employee Benefits</b>	<b>19,825,174</b>	<b>18,440,368</b>	<b>16,636,945</b>
<b>Total Salaries and Benefits</b>	<b>95,825,397</b>	<b>93,931,080</b>	<b>85,261,956</b>
<b>Services and Supplies</b>			
Services	7,136,779	7,156,211	5,725,050
Student Transportation	-	-	-
Professional Development and Travel	1,140,238	948,387	921,671
Rentals and Leases	364,163	336,185	183,526
Dues and Fees	185,950	172,222	160,143
Insurance	345,180	335,620	316,554
Interest	-	-	-
Supplies	4,443,349	4,012,608	4,638,840
Utilities	1,774,044	1,582,711	1,497,462
Bad Debts	50,800	-	32,873
<b>Total Services and Supplies</b>	<b>15,440,503</b>	<b>14,543,944</b>	<b>13,476,119</b>
<b>Total Operating Expense</b>	<b>111,265,900</b>	<b>108,475,024</b>	<b>98,738,075</b>

# School District No. 62 (Sooke)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	34,790,455	107,491	106,742	1,531,047	116,213	2,172,257	38,824,205
1.03 Career Programs	154,438			173,886		17,515	345,839
1.07 Library Services	1,207,504			330,454		20,508	1,558,466
1.08 Counselling	1,804,991					2,382	1,807,373
1.10 Special Education	2,570,404	245,155	7,164,682	69,743	822,558	696,960	11,569,502
1.30 English Language Learning	801,840					7,771	809,611
1.31 Aboriginal Education	561,007	100,816	318,532	80,581		11,163	1,072,099
1.41 School Administration		6,345,069		2,222,901		170,480	8,738,450
1.60 Summer School							-
1.61 Continuing Education				34,541			34,541
1.62 International and Out of Province Students	899,600	245,050		309,707		6,391	1,460,748
1.64 Other							-
<b>Total Function 1</b>	<b>42,790,239</b>	<b>7,043,581</b>	<b>7,589,956</b>	<b>4,752,860</b>	<b>938,771</b>	<b>3,105,427</b>	<b>66,220,834</b>
<b>4 District Administration</b>							
4.11 Educational Administration					839,519	707	840,226
4.40 School District Governance					114,098		114,098
4.41 Business Administration	3,684	160		513,619	1,107,082	35,974	1,660,519
<b>Total Function 4</b>	<b>3,684</b>	<b>160</b>	<b>-</b>	<b>513,619</b>	<b>2,060,699</b>	<b>36,681</b>	<b>2,614,843</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				97,163	91,100		188,263
5.50 Maintenance Operations				3,988,026	93,122	306,430	4,387,578
5.52 Maintenance of Grounds				482,804			482,804
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,567,993</b>	<b>184,222</b>	<b>306,430</b>	<b>5,058,645</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				113,134	95,272		208,406
7.70 Student Transportation				1,299,779		88,205	1,387,984
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,412,913</b>	<b>95,272</b>	<b>88,205</b>	<b>1,596,390</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>42,793,923</b>	<b>7,043,741</b>	<b>7,589,956</b>	<b>11,247,385</b>	<b>3,278,964</b>	<b>3,536,743</b>	<b>75,490,712</b>

# School District No. 62 (Sooke)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 22)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	38,824,205	9,966,393	48,790,598	2,604,549	51,395,147	52,631,556	48,980,899
1.03 Career Programs	345,839	89,004	434,843	417,724	852,567	725,441	939,546
1.07 Library Services	1,558,466	387,766	1,946,232	99,930	2,046,162	1,928,295	1,054,536
1.08 Counselling	1,807,373	440,129	2,247,502	8,921	2,256,423	2,257,859	1,811,431
1.10 Special Education	11,569,502	2,779,779	14,349,281	486,550	14,835,831	15,627,183	12,828,077
1.30 English Language Learning	809,611	196,907	1,006,518	37,214	1,043,732	1,043,861	579,220
1.31 Aboriginal Education	1,072,099	278,808	1,350,907	106,385	1,457,292	1,455,441	1,524,108
1.41 School Administration	8,738,450	1,896,695	10,635,145	648,687	11,283,832	11,948,796	10,269,553
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	34,541	3,244	37,785	25,817	63,602	55,112	402,389
1.62 International and Out of Province Students	1,460,748	353,090	1,813,838	3,231,885	5,045,723	4,977,419	4,762,079
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>66,220,834</b>	<b>16,391,815</b>	<b>82,612,649</b>	<b>7,667,662</b>	<b>90,280,311</b>	<b>92,650,963</b>	<b>83,151,838</b>
<b>4 District Administration</b>							
4.11 Educational Administration	840,226	150,106	990,332	80,688	1,071,020	957,878	941,636
4.40 School District Governance	114,098	3,723	117,821	119,565	237,386	261,088	208,771
4.41 Business Administration	1,660,519	331,836	1,992,355	971,399	2,963,754	3,411,349	1,980,223
<b>Total Function 4</b>	<b>2,614,843</b>	<b>485,665</b>	<b>3,100,508</b>	<b>1,171,652</b>	<b>4,272,160</b>	<b>4,630,315</b>	<b>3,130,630</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	188,263	44,455	232,718	232,581	465,299	591,556	392,150
5.50 Maintenance Operations	4,387,578	1,005,668	5,393,246	1,587,993	6,981,239	6,648,408	6,994,337
5.52 Maintenance of Grounds	482,804	110,586	593,390	1,410,343	2,003,733	2,031,213	987,859
5.56 Utilities	-	-	-	1,923,183	1,923,183	2,194,396	1,760,791
<b>Total Function 5</b>	<b>5,058,645</b>	<b>1,160,709</b>	<b>6,219,354</b>	<b>5,154,100</b>	<b>11,373,454</b>	<b>11,465,573</b>	<b>10,135,137</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	208,406	45,894	254,300	22,813	277,113	276,294	234,306
7.70 Student Transportation	1,387,984	356,285	1,744,269	527,717	2,271,986	2,242,755	2,086,164
<b>Total Function 7</b>	<b>1,596,390</b>	<b>402,179</b>	<b>1,998,569</b>	<b>550,530</b>	<b>2,549,099</b>	<b>2,519,049</b>	<b>2,320,470</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>75,490,712</b>	<b>18,440,368</b>	<b>93,931,080</b>	<b>14,543,944</b>	<b>108,475,024</b>	<b>111,265,900</b>	<b>98,738,075</b>

# School District No. 62 (Sooke)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 22) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	16,248,027	15,937,826	15,218,725
Other Revenue	4,392,291	4,072,634	3,606,674
Investment Income	25,356	9,443	16,789
<b>Total Revenue</b>	<b>20,665,674</b>	<b>20,019,903</b>	<b>18,842,188</b>
<b>Expenses</b>			
Instruction	20,328,860	19,683,089	18,448,351
Operations and Maintenance	336,814	336,814	336,814
<b>Total Expense</b>	<b>20,665,674</b>	<b>20,019,903</b>	<b>18,785,165</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>57,023</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased			(57,023)
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>(57,023)</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>642,839</b>	<b>642,839</b>
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>642,839</b>	<b>642,839</b>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Endowment Contributions		<b>642,839</b>	<b>642,839</b>
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<b>642,839</b>	<b>642,839</b>

**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	293	15,356	600,898	83,400	58,355	-	113,531
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	336,814	381,706				192,000	44,100	241,917	752,786
Other					3,155,515				34,270
Investment Income				12,060		1,300	600		2,000
	336,814	381,706	-	12,060	3,155,515	193,300	44,700	241,917	789,056
<b>Less:</b> Allocated to Revenue	336,814	381,706	293	9,150	3,111,875	228,086	100,159	241,917	818,365
Unearned Academy fees recognized									
<b>Deferred Revenue, end of year</b>	-	-	-	18,266	644,538	48,614	2,896	-	84,222
<b>Revenues</b>									
Provincial Grants - Ministry of Education	336,814	381,706				228,086	100,159	241,917	784,095
Other Revenue					3,111,875				34,270
Investment Income			293	9,150					
	336,814	381,706	293	9,150	3,111,875	228,086	100,159	241,917	818,365
<b>Expenses</b>									
Salaries									
Teachers					1,043			41,826	
Principals and Vice Principals						23,424			34,691
Educational Assistants		298,208							
Support Staff					18,795	142,656	30,978		95,008
Other Professionals									154,434
Substitutes					28,870	1,226	13,087	19,350	13,873
	-	298,208	-	-	48,708	167,306	44,065	61,176	298,006
Employee Benefits		83,498			5,511	31,702	6,114	13,662	65,523
Services and Supplies	336,814		293	9,150	3,057,656	29,078	49,980	167,079	454,836
	336,814	381,706	293	9,150	3,111,875	228,086	100,159	241,917	818,365
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

Schedule 3A (Unaudited)

	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Quality Teaching	Nature K	ACE-IT	Academics	Ab Ed Commercial Fishing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	24,649	-	-	498	5,437	-	75,777	11,775
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	230,000	-	1,605,913	12,243,875					
Other							30,000	834,910	
Investment Income						100			200
	230,000	-	1,605,913	12,243,875	-	100	30,000	834,910	200
<b>Less: Allocated to Revenue</b>	230,000	24,649	1,605,913	12,004,119	368	337	30,000	790,518	-
Unearned Academy fees recognized								(125,590)	
<b>Deferred Revenue, end of year</b>	-	-	-	239,756	130	5,200	-	245,759	11,975
<b>Revenues</b>									
Provincial Grants - Ministry of Education	230,000	24,649	1,605,913	12,004,119	368				
Other Revenue						337	30,000	790,518	
Investment Income									-
	230,000	24,649	1,605,913	12,004,119	368	337	30,000	790,518	-
<b>Expenses</b>									
Salaries									
Teachers	79,628	273	27,541	9,565,035			25,000	47,108	
Principals and Vice Principals									
Educational Assistants	19,642		170,000						
Support Staff	51,591		220,826					50,640	
Other Professionals	-		79,529						
Substitutes	12,287	1,373	759,053			233		9,568	
	163,148	1,646	1,256,949	9,565,035	-	233	25,000	107,316	-
Employee Benefits	33,411	419	297,310	2,439,084		44	5,000	25,211	
Services and Supplies	33,441	22,584	51,654		368	60		657,991	
	230,000	24,649	1,605,913	12,004,119	368	337	30,000	790,518	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

	Art Starts	Donations	Theaters	VIHA	United Way	GISP	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	2,424	6,494	37,433	50,000	2,053	-	1,088,373
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education						7,000	16,036,111
Other	7,600	34,411	30,072		6,150		4,132,928
Investment Income	100	100	1,000				17,460
	7,700	34,511	31,072	-	6,150	7,000	20,186,499
<b>Less: Allocated to Revenue</b>	7,393	34,479	5,733	50,000	8,029	-	20,019,903
Unearned Academy fees recognized							(125,590)
<b>Deferred Revenue, end of year</b>	<b>2,731</b>	<b>6,526</b>	<b>62,772</b>	<b>-</b>	<b>174</b>	<b>7,000</b>	<b>1,380,559</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education							15,937,826
Other Revenue	7,393	34,479	5,733	50,000	8,029		4,072,634
Investment Income							9,443
	7,393	34,479	5,733	50,000	8,029	-	20,019,903
<b>Expenses</b>							
Salaries							
Teachers							9,787,454
Principals and Vice Principals							58,115
Educational Assistants							487,850
Support Staff			4,345		126		614,965
Other Professionals							233,963
Substitutes				1,291	4,078		864,289
	-	-	4,345	1,291	4,204	-	12,046,636
Employee Benefits			499	193	617		3,007,798
Services and Supplies	7,393	34,479	889	48,516	3,208		4,965,469
	7,393	34,479	5,733	50,000	8,029	-	20,019,903
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 62 (Sooke)**

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 22)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	2,515,564	20,934,326		20,934,326	30,400,100
Municipal Grants Spent on Sites		350,000		350,000	1,919,860
Investment Income	30,000		33,236	33,236	16,246
Gain (Loss) on Disposal of Tangible Capital Assets				-	1,125,087
Amortization of Deferred Capital Revenue	7,228,094	7,328,966		7,328,966	7,113,259
Amortization of Deferred Capital Revenue - for lease	61,477	61,477		61,477	61,477
<b>Total Revenue</b>	<b>9,835,135</b>	<b>28,674,769</b>	<b>33,236</b>	<b>28,708,005</b>	<b>40,636,029</b>
<b>Expenses</b>					
Operations and Maintenance	1,011,041	1,454,443		1,454,443	722,737
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,661,989	7,684,645		7,684,645	7,502,674
Transportation and Housing	451,817	454,160		454,160	434,938
<b>Total Expense</b>	<b>9,124,847</b>	<b>9,593,248</b>	<b>-</b>	<b>9,593,248</b>	<b>8,660,349</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>710,288</b>	<b>19,081,521</b>	<b>33,236</b>	<b>19,114,757</b>	<b>31,975,680</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	1,390,935	46,854		46,854	532,977
Tangible Capital Assets - Work in Progress		1,379,274		1,379,274	953,970
<b>Total Net Transfers</b>	<b>1,390,935</b>	<b>1,426,128</b>	<b>-</b>	<b>1,426,128</b>	<b>1,486,947</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		99,373	(99,373)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>99,373</b>	<b>(99,373)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>2,101,223</b>	<b>20,607,022</b>	<b>(66,137)</b>	<b>20,540,885</b>	<b>33,462,627</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>81,963,547</b>	<b>1,145,883</b>	<b>83,109,430</b>	<b>49,646,803</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>102,570,569</b>	<b>1,079,746</b>	<b>103,650,315</b>	<b>83,109,430</b>

# School District No. 62 (Sooke)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	67,519,508	268,713,719	10,066,119	4,304,384	13,764	1,215,597	351,833,091
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	19,541,360			461,602			20,002,962
Deferred Capital Revenue - Other	350,000	(21,336)					328,664
Operating Fund				46,854			46,854
Transferred from Work in Progress		3,014,785	1,567,273				4,582,058
	19,891,360	2,993,449	1,567,273	508,456	-	-	24,960,538
Decrease:							
Deemed Disposals			576,678	34,024	13,764	248,574	873,040
	-	-	576,678	34,024	13,764	248,574	873,040
Cost, end of year	87,410,868	271,707,168	11,056,714	4,778,816	-	967,023	375,920,589
Work in Progress, end of year		7,184,008	148,709				7,332,717
Cost and Work in Progress, end of year	87,410,868	278,891,176	11,205,423	4,778,816	-	967,023	383,253,306
<b>Accumulated Amortization, beginning of year</b>		85,870,192	3,159,211	1,737,958	12,389	667,680	91,447,430
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,408,866	1,056,142	454,160	1,375	218,262	8,138,805
Decrease:							
Deemed Disposals			576,678	34,024	13,764	248,574	873,040
		-	576,678	34,024	13,764	248,574	873,040
Accumulated Amortization, end of year		92,279,058	3,638,675	2,158,094	-	637,368	98,713,195
<b>Tangible Capital Assets - Net</b>	<b>87,410,868</b>	<b>186,612,118</b>	<b>7,566,748</b>	<b>2,620,722</b>	<b>-</b>	<b>329,655</b>	<b>284,540,111</b>

# School District No. 62 (Sooke)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,641,472	112,675			1,754,147
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	7,213,990	1,345,321			8,559,311
Deferred Capital Revenue - Other	99,997	22,673			122,670
Operating Fund	1,143,961	235,313			1,379,274
Local Capital	99,373				99,373
	<u>8,557,321</u>	<u>1,603,307</u>	-	-	<u>10,160,628</u>
Decrease:					
Transferred to Tangible Capital Assets	3,014,785	1,567,273			4,582,058
	<u>3,014,785</u>	<u>1,567,273</u>	-	-	<u>4,582,058</u>
<b>Net Changes for the Year</b>	<u>5,542,536</u>	<u>36,034</u>	-	-	<u>5,578,570</u>
<b>Work in Progress, end of year</b>	<u>7,184,008</u>	<u>148,709</u>	-	-	<u>7,332,717</u>

# School District No. 62 (Sooke)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	160,513,716	20,483,251	658,997	181,655,964
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	461,602	(21,336)		440,266
Transferred from Work in Progress	2,126,143	99,997	22,673	2,248,813
	<u>2,587,745</u>	<u>78,661</u>	<u>22,673</u>	<u>2,689,079</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,539,813	738,128	51,025	7,328,966
Amortization of Deferred Capital Revenue - for long term lease	61,477			61,477
	<u>6,601,290</u>	<u>738,128</u>	<u>51,025</u>	<u>7,390,443</u>
<b>Net Changes for the Year</b>	<u>(4,013,545)</u>	<u>(659,467)</u>	<u>(28,352)</u>	<u>(4,701,364)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>156,500,171</u>	<u>19,823,784</u>	<u>630,645</u>	<u>176,954,600</u>
<b>Work in Progress, beginning of year</b>	800,177			800,177
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	8,559,311	99,997	22,673	8,681,981
	<u>8,559,311</u>	<u>99,997</u>	<u>22,673</u>	<u>8,681,981</u>
Decrease				
Transferred to Deferred Capital Revenue	2,126,143	99,997	22,673	2,248,813
	<u>2,126,143</u>	<u>99,997</u>	<u>22,673</u>	<u>2,248,813</u>
<b>Net Changes for the Year</b>	<u>6,433,168</u>	<u>-</u>	<u>-</u>	<u>6,433,168</u>
<b>Work in Progress, end of year</b>	<u>7,233,345</u>	<u>-</u>	<u>-</u>	<u>7,233,345</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>163,733,516</u>	<u>19,823,784</u>	<u>630,645</u>	<u>184,187,945</u>

**School District No. 62 (Sooke)**

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	1,485,506	581,860	46,164	563,059		2,676,589
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	29,381,381					29,381,381
Provincial Grants - Other			19,593			19,593
Other				803,223	22,673	825,896
Investment Income		29,034				29,034
Transfer project surplus to MEd Restricted (from) Bylaw	(1,417,753)	1,417,753				-
Land capital applied to prior year site purchase	563,059			(563,059)		-
	<u>28,526,687</u>	<u>1,446,787</u>	<u>19,593</u>	<u>240,164</u>	<u>22,673</u>	<u>30,255,904</u>
Decrease:						
Transferred to DCR - Capital Additions	461,602	(21,336)				440,266
Transferred to DCR - Work in Progress	8,559,311	99,997			22,673	8,681,981
Transferred to Revenue - Site Purchases	19,541,360			350,000		19,891,360
Transferred to Revenue - Expensed Costs	1,392,966					1,392,966
	<u>29,955,239</u>	<u>78,661</u>	<u>-</u>	<u>350,000</u>	<u>22,673</u>	<u>30,406,573</u>
<b>Net Changes for the Year</b>	<u>(1,428,552)</u>	<u>1,368,126</u>	<u>19,593</u>	<u>(109,836)</u>	<u>-</u>	<u>(150,669)</u>
<b>Balance, end of year</b>	<u>56,954</u>	<u>1,949,986</u>	<u>65,757</u>	<u>453,223</u>	<u>-</u>	<u>2,525,920</u>

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

**School District No. 62 (Sooke)**

**Fiscal Year Ended June 30, 2019**

**SCHEDULE OF DEBT**

Information on all long-term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4



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

**School District No. 62 (Sooke)**

**Fiscal Year Ended June 30, 2019**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No.62 (Sooke) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**SCHOOL DISTRICT NO. 62 (SOOKE)  
FISCAL YEAR ENDED JUNE 30, 2019**

**SCHEDULE OF REMUNERATION AND EXPENSES**

NAME	POSITION	REMUNERATION	EXPENSE
BECKETT, ROBERT	TRUSTEE	\$ 10,458	\$ 3,480
HOBBS, WENDY	TRUSTEE	15,875	1,177
PARMAR, RAVI SINGH	TRUSTEE, CHAIR	17,875	6,757
PHILLIPS, ROBERT	TRUSTEE	16,208	131
POIRIER, NEIL DENTON	TRUSTEE	5,417	-
RILEY, DENISE	TRUSTEE	5,417	-
SEATON, DIANNA	TRUSTEE, VICE CHAIR	16,515	3,404
SWINBURNSON, MARGOT	TRUSTEE	15,875	2,251
WATSON, ALLISON	TRUSTEE	10,458	5,851
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 114,098</b>	<b>\$ 23,052</b>
ABBIS, JOHANNE	TEACHER	\$ 83,648	-
ABELL, KATRINA	VICE PRINCIPAL	98,793	-
ADAIR, JAMIE	SAFE SCHOOL COORDINATOR	87,113	3,662.25
AGAR, DOUGLAS	TEACHER	95,306	2,468.95
AGNEW, SUZANNE	TEACHER	91,163	-
ALLEN, SUSAN	TEACHER	90,802	491.13
ALPHA, CATHERINE	TEACHER	84,852	-
AMBROSE, NATHAN	TEACHER	83,115	-
ANDERSON, DAWN	TEACHER	94,882	2,044.39
ANDERSON, JENNIFER	TEACHER	88,754	-
ANDREW, PAULA	TEACHER	90,831	-
ARKELL, KATHRYN	TEACHER	96,513	-
ARNOT, KERRY LYN	PRINCIPAL	125,750	2,378.13
ARNOTT, NOELLE	TEACHER	89,108	-
ARTS, SANDRA	TEACHER	82,920	-
AUBICHON, JENNIFER	TEACHER	91,095	-
BAAS, SARAH	TEACHER	83,691	-
BARBOUR, TEBETH	TEACHER	92,075	-
BARKER, MATTHEW	TEACHER	82,917	-
BARRICK, CHAD	TEACHER	82,815	204.85
BARRIE, MARK	TEACHER	92,642	1,006.85
BATTEN, MARK	TEACHER	90,277	-
BATTISTONI, ANDREA	TEACHER	80,466	-
BAXTER, JEFF	PRINCIPAL	123,122	4,518.28
BEADALL, BALWINDER	ASSOCIATE SUPERINTENDENT	138,635	2,497.75
BEATTIE, DANIEL	TEACHER	90,386	-
BEATTIE, SHEYLA	TEACHER	80,384	45.76
BECKER, DOMINIQUE	TEACHER	82,397	-
BECKING, MANDI	VICE PRINCIPAL	109,593	845.01
BEDARD, GLENN	VICE PRINCIPAL	114,039	2,447.94
BENDALL, DANIEL	TEACHER	83,265	-
BENDALL, PAUL	TEACHER	91,529	309.84
BENNETT, TAMMY	TEACHER	86,778	-
BERNHARDT, ANNE	TEACHER	81,292	-
BESWICK, JANE	TEACHER	90,859	-
BEVAN, MICHELLE	TEACHER	90,816	-
BEZEAU, ROWAN	TEACHER	77,116	262.50
BILOUS, LEANNE	TEACHER	90,792	-
BLACK, AMANDA	TEACHER	78,531	-
BLOCK, PAUL	ASSOCIATE SUPERINTENDENT	172,362	11,110.22
BLOUIN, REBECCA	TEACHER	78,779	-
BOBBITT, MICHAEL	PRINCIPAL	120,253	3,997.48

BODMAN, AMITEE	TEACHER	81,138	-
BOGGS, KEITH	PRINCIPAL	128,795	8.95
BONDURANT, MEGAN	TEACHER	91,163	-
BONSDORF, BARBARA	TEACHER	83,648	-
BOOTH, DAVID	TEACHER	82,429	-
BOUCHARD, DANIELLE	TEACHER	82,815	-
BOUVIER, CHERISE	TEACHER	88,691	296.82
BOWEN, LARRY	TEACHER	82,815	-
BOYCE, LAURA	TEACHER	89,108	-
BRAJCICH, DEANNA	TEACHER	91,163	-
BRENNAN, MARK W	MANAGER LABOUR RELATIONS	99,313	6,639.96
BRICK, JOUELLE	TEACHER	83,035	-
BRIDAL, GRANIA	VICE PRINCIPAL	107,218	94.60
BRIGHT, BRONWYN	TEACHER	91,622	-
BRONSON, BARBARA	TEACHER	82,479	-
BROOKS, JANINE	DISTRICT VICE PRINCIPAL	117,099	8,170.85
BROWN, KEVIN	TEACHER	91,152	2,507.00
BRYAN, ROBERT	TEACHER	75,741	-
BURCHARD, C. PAUL	TEACHER	82,897	186.82
BURGESS, MARC	TEACHER	92,440	-
BURROWS, LISA	TEACHER	90,713	-
BURSEY, ELAINE	TEACHER	91,163	-
CALDWELL, MEGHAN	TEACHER	90,621	-
CAMPBELL, CHARMAINE	TEACHER	91,156	-
CARR, JONATHAN	TEACHER	82,741	3,300.43
CARYK, STEVEN	TEACHER	81,325	-
CASAVANT, JENNIFER	TEACHER	91,163	5,314.52
CHAN, MANDART	TEACHER	90,827	142.00
CHEESEMAN, AMANDA-BROOKE	TEACHER	82,904	577.26
CHONG, SYLVIA	TEACHER	89,108	-
CHOW, MICHELLE	TEACHER	90,109	-
CHRIST-ROWLING, DAYNA	TEACHER	91,421	-
CLARK, DAVID	TEACHER	95,912	125.28
CLARKE, C.BETSY	TEACHER	88,335	-
CLARKE, GEMMA	TEACHER	86,328	742.06
CLARKE, JENNIFER	TEACHER	91,641	931.20
CLARKE, LENORE	TEACHER	91,163	-
CLARKE, YVONNE	TEACHER	83,265	85.26
CLEGG, JAMIE	TEACHER	97,183	46.58
COATES, SUSAN	TEACHER	89,108	2,437.49
COLLYER, VIVIAN	DISTRICT PRINCIPAL	132,898	1,812.02
CONSTABLE, THOM	TEACHER	76,763	-
COOK, ROBERT	TEACHER	82,382	-
COOPER, PAMELA	TEACHER	90,713	1,589.35
COOPER, WENDY	TEACHER	93,606	-
COSENTINE, LINDA	TEACHER	91,803	248.04
COWIE, SEAN	TEACHER	91,196	149.65
CROFT, TIMOTHY	TEACHER	84,212	-
CROFTON, DERMOTT	TEACHER	93,916	-
CROMBIE, RENEE	TEACHER	80,211	-
CROW, JANICE	TEACHER	87,852	-
CULL, HAROLD	SECRETARY TREASURER	168,142	9,324.42
CURTIS, MARGARET	TEACHER	84,584	242.00
CURTIS, NORMAN	TEACHER	92,658	-
DANIELS, E. VICTOR	TEACHER	91,673	-
DAVIDSON, JENNIFER	TEACHER	90,713	-
DAVIES, E. NOEL	TEACHER	83,303	-
DAVIS, CATHY	TEACHER	83,265	-
DAWSON, GLYNIS	TEACHER	91,990	-
DE WEERD, LAURA	TEACHER	87,816	-
DEBOICE, JEANNIE	DISTRICT VICE PRINCIPAL	114,489	6,360.46

DECICCO, KAREN	PRINCIPAL	125,750	4,491.40
DEGIROLAMO, BRIANNA	TEACHER	78,984	442.19
DEICHMANN, CEILIDH	VICE PRINCIPAL	107,721	1,457.27
DEICHMANN, STEVEN	TEACHER	83,265	-
DEJONGH, GEORGINA	TEACHER	83,134	-
DELEENHEER, TAMARA	VICE PRINCIPAL	110,493	168.37
DEMMINGS, ROSS	TEACHER	83,265	-
DENTON, CAROLE	TEACHER	89,109	-
DESROSIERS, DENNIS	TEACHER	94,386	-
DEVRIES, LEAH	TEACHER	81,241	-
DHALIWAL, RANJEET	TEACHER	82,853	-
DI FELICE, LINDA	TEACHER	91,163	-
DODDS, GREGORY	VICE PRINCIPAL	110,493	121.04
DOERKSEN, DARRELL	TEACHER	83,331	-
DOLAN, WILERINE	TEACHER	84,093	-
DOMENICELLI, HAMMOND	TEACHER	94,228	52.90
DONEGANI, NEAL	TEACHER	75,436	183.14
DONIECKI, BEATRICE	TEACHER	83,265	-
DORRAN, MELISSA	TEACHER	79,706	-
DORRAN, SARAH	TEACHER	76,505	-
DOSOUTO, CHRISTINE	TEACHER	84,264	-
DRANCHUK, KEVIN	TEACHER	90,713	-
DROUIN, DENISE	TEACHER	85,617	-
DUBE, JOANNE	TEACHER	82,748	-
DUBE, RYAN	TEACHER	101,834	572.24
DUNBAR, RANDY	TEACHER	90,183	334.48
DUVALL, SUSAN	TEACHER	82,876	-
DVORAK, KELLY	TEACHER	80,112	491.13
ELLIS, ELIZABETH	TEACHER	90,822	-
ELM, ROSS	TEACHER	92,640	-
EPP, DAVID	TEACHER	89,108	-
ERICKSON, CATHERINE	TEACHER	92,327	-
EVANS, CHERYL	TEACHER	83,200	-
EVANS, JOEL	TEACHER	84,867	6.50
EVANS, MEGAN	TEACHER	89,480	341.50
EVANS, TIFFANY	TEACHER	95,422	606.94
EWER, SHERRI	TEACHER	76,712	-
FADER, JILL	TEACHER	80,432	-
FAFARD, RACHELLE	TEACHER	76,856	-
FAFARD, TARA	TEACHER	82,879	-
FEDERICI, JESSICA	TEACHER	85,074	-
FEENSTRA, ROBERT	TEACHER	82,365	-
FESER, TODD	TEACHER	83,265	-
FISHER, AILEEN	TEACHER	83,221	-
FRIEND, CHARLOTTE	TEACHER	89,335	1,136.23
FRIESEN, DAVID HENRY	TEACHER	91,163	-
FRODSHAM, LAUREN	TEACHER	90,815	-
FROESS, JOHN	TEACHER	90,386	-
FULTON, LAURA	PRINCIPAL	129,687	3,461.61
FUNK, LINDA	TEACHER	75,165	-
FURDAL, MONICA	TEACHER	91,154	-
GADD, RUPERT	TEACHER	91,830	-
GAGE, DAVID	TEACHER	93,823	3,336.90
GAGE, JENNIFER	TEACHER	80,952	-
GALE, PATRICK	TEACHER	83,743	323.60
GARAT, SUSAN	TEACHER	86,361	-
GARRY, MAUREEN	TEACHER	90,678	-
GATES, LEANNE	TEACHER	83,265	-
GEORGE, CHANTELLE	TEACHER	82,390	-
GERRITS, PAMELA	VICE PRINCIPAL	112,989	782.35
GIBSON, JENNIFER	VICE PRINCIPAL	113,658	4,263.84

GILL, CHANDA	TEACHER	90,097	-
GITZEL, LAURIE	TEACHER	91,990	-
GODAU, PETER	DIRECTOR OF FACILITIES	123,176	6,281.47
GOMBOC, SHANNON	TEACHER	91,163	1,253.56
GORDON, BRIAN	TRANSPORTATION MANAGER	94,240	3,540.57
GOUPIL, SHAWNA	TEACHER	89,936	-
GRAINGER, THOMAS	TEACHER	80,695	-
GREEN, STACEY	TEACHER	90,817	-
GREGORY, JOANNE	TEACHER	90,639	-
GRIEVE, MARGARET	TEACHER	75,567	-
GRIFFITHS, HUW	TEACHER	84,145	-
GRIMWOOD, SANDRA	TEACHER	90,727	-
GRONOW, KARIN	TEACHER	82,471	-
GRONOW, LEAH	TEACHER	88,550	192.91
GROOT, CARLY	TEACHER	77,318	1,209.84
GUPTILL, GAIL	SPEECH PATHOLOGIST	88,970	1,124.46
GURNEY, SHERI-LYNN	TEACHER	91,403	-
HADDAD, ELAINE	TEACHER	82,113	-
HADDON, LORI	TEACHER	92,265	-
HALEY, CHARLOTTE	TEACHER	90,751	-
HALEY, DAN	EXEC DIRECTOR HUMAN RESOURCES	145,590	7,888.02
HAMILTON, GEORGE	TEACHER	88,662	-
HAMILTON, MERRIDEE	TEACHER	91,395	-
HANCOCK, KELLY	TEACHER	91,176	1,289.41
HANDY, NATALIE	TEACHER	82,815	-
HARMESON, MATHEW	TEACHER	84,062	586.46
HARRINGTON, KEVIN	TEACHER	91,475	-
HARRINGTON, LEANNE	TEACHER	90,263	531.80
HARRIS, TROY	TEACHER	82,849	-
HART, CONOR	TEACHER	83,613	-
HAUPT, BERT	TEACHER	91,163	-
HAY, LINDA	TEACHER	82,815	-
HAZEL, TREVOR	TEACHER	91,688	15.75
HECK, BARBARA	TEACHER	82,508	264.86
HEDLEY-SMITH, STEPHANIE	ASSOCIATE SUPERINTENDENT	165,393	13,253.35
HENDERSON, KATHRYN	TEACHER	82,812	-
HENDERSON, TERESA	TEACHER	83,265	-
HENSON, JANE	VICE PRINCIPAL	107,469	129.80
HEPTING, JESSICA	TEACHER	77,691	-
HIPOLITO, NICOLE	TEACHER	80,490	-
HISLOP, C. RENEE	PRINCIPAL	125,506	525.37
HJERMSTAD, M. SHANNON	TEACHER	81,482	-
HOBSON, BRIAN	TEACHER	91,163	149.40
HOGAN, KIMIEKO	TEACHER	79,380	-
HOLLAND, KRISTIN	TEACHER	90,788	1,426.92
HOLTAN, KELLY	TEACHER	89,184	-
HONER, TERRY	PRINCIPAL	126,365	1,394.54
HORNER, MELISSA	TEACHER	86,618	3,306.50
HOTOVY, MARIA	TEACHER	80,127	299.40
HOWARTH, KRISTEN	TEACHER	78,579	-
HUCK, MICHAEL	VICE PRINCIPAL	116,853	2,023.49
HUCULAK, DANIELLE	TEACHER	83,642	581.80
HUNT, JENNIFER	TEACHER	80,290	-
HUNTER, KELLY	TEACHER	91,145	-
HUSSEY, CATHERINE	PRINCIPAL	125,300	22.54
HUTCHINSON, LAURIE	TEACHER	83,265	519.10
HUTCHISON, LESLIE	TEACHER	83,182	-
IRMSCHER, DAWN	DIRECTOR OF FINANCE	111,630	5,618.55
ISRAEL, DAWN	HUMAN RESOURCES ASSISTANT	77,378	69.01
IVERSON, JANELLE	TEACHER	83,293	-
IVES, VICKI	PRINCIPAL	113,085	-

JACOBSEN, ANNETTE	TEACHER	81,998	-
JACOBSEN, GREG	TEACHER	83,265	-
JASWAL, PAUL	TEACHER	96,564	-
JEFFREY, CATHERINE	TEACHER	88,311	-
JENKINS, LAURA	TEACHER	82,815	-
JESSON, SHARON	TEACHER	90,704	-
JOHNSON, BRYAN	PRINCIPAL	137,583	738.99
JOHNSON, GORDON	PRINCIPAL	125,750	1,441.98
JOHNSON, IAN	TEACHER	100,181	-
JOHNSON, JOSHUA	TEACHER	82,482	-
JOHNSON, KRISTINA	TEACHER	84,771	-
JOHNSTON, MARK	VICE PRINCIPAL	124,337	10,801.15 *
JOHNSTON, WINONA	TEACHER	82,384	-
JOYCE, PAMELA	VICE PRINCIPAL	117,075	1,545.60
KAERCHER, MARK	PRINCIPAL	128,829	534.84
KELLY, WAYNE	DISTRICT VICE PRINCIPAL	125,343	8,112.44
KERSCH, BARBARA	TEACHER	83,272	-
KIEFERT, MICHELE	TEACHER	91,176	227.13
KILPATRICK, SUSAN	TEACHER	88,658	-
KIMOTO, KAREEN	TEACHER	83,265	-
KIND, LORI	TEACHER	83,265	259.84
KING, KATHLEEN D.	DISTRICT PRINCIPAL	123,474	2,775.07
KING, MICHELLE	TEACHER	91,095	-
KNOKE, AMANDA	TEACHER	82,287	-
KOVACIK, BELINDA	TEACHER	93,328	1,508.69
KOVACIK, ROALD	TEACHER	83,265	-
KRUSEKOPF, FRANCES	PRINCIPAL	114,378	1,060.25
KURUCZ, VERONIKA	TEACHER	76,041	414.15
LAFRAMBOISE, MATHIEU	TEACHER	75,379	-
LAIDLAW, KENDRA	PRINCIPAL	122,972	1,977.32
LAIT, HEATHER	PRINCIPAL	127,895	5,164.51
LAIT, MARTIN	VICE PRINCIPAL	116,850	38.39
LAMBETH, KAREN	TEACHER	83,265	-
LAMOND, JAMES	PRINCIPAL	131,098	2,316.13
LANCASTER, LAURA	TEACHER	94,228	5,504.79
LARKIN, TANYA	TEACHER	94,530	2,446.61
LARSON, ERIN	TEACHER	90,263	-
LAUGHTON, SARAH	VICE PRINCIPAL	110,493	1,070.47
LEACH, PAULA	TEACHER	77,617	-
LEAKEY, KRISTA	VICE PRINCIPAL	110,477	1,688.02
LEE, DEANNE	TEACHER	89,108	-
LEE-BONAR, DAVID	MGR FINANCIAL REPORTING	95,140	1,745.70
LENNOX, TERESA	TEACHER	88,483	-
LEPPARD, ALLISON	TEACHER	82,365	160.00
LEWIS, ADELE	TEACHER	80,466	-
LINEHAM, KELENA	TEACHER	87,915	-
LOCKERBIE, LISA	TEACHER	89,170	129.00
LODEWIJK, DEBORAH	TEACHER	91,482	465.98
LOGAN, LINDA	TEACHER	83,367	-
LONDON, JENNIFER	TEACHER	91,163	951.23
LOVBAKKE, NOREEN	TEACHER	89,172	-
LOVE, KELLY	TEACHER	83,265	403.44
LOWE, KEN	TEACHER	92,440	867.76
LUND, RAELENE	TEACHER	91,163	-
LYALL, JOHN	VICE PRINCIPAL	116,982	474.07
LYNCH, SARAH	TEACHER	82,815	-
MACKENZIE, CAROLE	TEACHER	91,163	-
MACKINNON, P. DIAN	TEACHER	83,911	-
MACLEAN, PAULINE	TEACHER	89,108	-
MANHAS, SHAMSHER	PRINCIPAL	100,326	109.61
MANNING, SCOTT	PRINCIPAL	108,616	3,250.67

MARAGH, LAURA	TEACHER	88,185	-
MARCH, CATHERINE	TEACHER	88,493	-
MARSEILLE, RODNEY	TEACHER	96,412	-
MATHEWS, SUSANNA	PSYCHOLOGIST	86,865	4,595.12
MAY, NORMA-JEAN	TEACHER	89,087	-
MAY, TIMOTHY	TEACHER	82,365	-
MCARTHUR, RUCHI	PRINCIPAL	87,055	-
MCCOWAN, ANGUS	TEACHER	84,542	819.24
MCCULLOUGH, DOREEN	TEACHER	79,201	-
MCELDERRY, JUDY	TEACHER	91,990	282.56
MCEWAN, HEATHER	TEACHER	82,361	91.25
MCFARLAND, CHRISTOPHER	TEACHER	92,591	66.47
MCFARLANE, CAMILLE	VICE PRINCIPAL	108,057	822.34
MCGREGOR, CHRISTINA	DISTRICT PRINCIPAL	132,898	4,170.79
MCHUGH, STEPHEN	VICE PRINCIPAL	116,853	3,604.58
MCINDOE, ADINA	TEACHER	76,418	-
MCINDOE, DUNCAN	TEACHER	89,504	20,961.10
MCKENZIE, IAN	TEACHER	93,110	-
MCLATCHIE, STUART	TEACHER	89,033	-
MCLELLAN, LISA	TEACHER	88,208	-
MCLELLAN, PAUL	TEACHER	89,108	-
MCLEOD, SHANNON	TEACHER	83,303	-
MCMILLAN, MARY	TEACHER	88,775	-
MCPHERSON, KARA	TEACHER	80,855	4,264.17
MEAUSETTE, CORY	VICE PRINCIPAL	110,590	1,400.00
MEIJER, PAUL	TEACHER	91,540	-
MEIKLEJOHN, CAMERON	TEACHER	83,089	-
MENNIE, JOHN	VICE PRINCIPAL	97,996	536.98
MERX, CORRINE	TEACHER	82,420	-
MILLEN, ANDREA	VICE PRINCIPAL	119,124	17.90
MILLER, SHANNON	VICE PRINCIPAL	109,593	168.95
MILLER, SHANNON L.	TEACHER	91,163	-
MITCHELL, KARYCIA	TEACHER	89,108	-
MOES, ESTHER	TEACHER	87,279	-
MONTGOMERY, JODIE	TEACHER	76,883	1,549.86
MOORE, MICHELLE	TEACHER	82,211	-
MORRISON, CATHRYN	TEACHER	95,779	-
MOYES, GREGORY	TEACHER	90,386	-
MULLIN, CEARA	TEACHER	89,184	17.20
MUNROE, SARAH	TEACHER	75,965	-
MUSSELL, DANIEL	TEACHER	80,084	139.00
MUSSELWHITE, MARGO	PRINCIPAL	113,085	-
NEILSON, REBECCA M.	TEACHER	89,711	155.60
NGUYEN, NAM	TEACHER	90,263	-
NICHOLSON, NADINE	TEACHER	83,358	128.73
NICKEL, ANNE	TEACHER	83,265	-
NILES, SHERRY	SPEECH PATHOLOGIST	85,390	1,631.27
NIXON, DONNA GAYE	TEACHER	90,713	-
NIXON, JENNIFER	VICE PRINCIPAL	115,159	1,577.82
NUSSERWANJI, FARZAAN	DIRECTOR - INFO TECH	93,986	1,896.17
OGRODNIK, SAMANTHA	VICE PRINCIPAL	110,043	885.78
OIKAWA, GREG	TEACHER	83,233	-
O'KEEFE, GLEN	MANAGER CUSTODIAL/PROPERTY	94,459	4,481.48
O'QUINN, AMBER	VICE PRINCIPAL	115,137	31,982.30 *
O'REGAN, MICHELLE	TEACHER	82,365	-
ORTHNER, TAMARA	TEACHER	84,595	-
O'SHEA, JEREMY	TEACHER	75,129	234.20
O'SULLIVAN, FREDERIKA	TEACHER	83,190	-
PAPAGEORGIU, MILTON	TEACHER	90,228	-
PARLIAMENT, LAUREL	TEACHER	82,106	-
PASAY, MERVIN	TEACHER	91,163	-

PATERSON, LAURA	SPEECH PATHOLOGIST	87,324	491.04
PELL, SHAUN	TEACHER	80,846	-
PENSTON, BRENDA	TEACHER	82,670	-
PERREN, STEPHAN	TEACHER	91,502	94.92
PHILLIPS, TANYA	TEACHER	77,541	531.80
PHIPPS, ALLAN	TEACHER	91,136	171.60
PINEL, JULIE	TEACHER	83,178	-
PLOTNIKOFF, HILDE	TEACHER	91,163	-
POSTLE, ELIZABETH	TEACHER	88,274	-
POWELL, TODD	VICE PRINCIPAL	116,980	154.04
PRETTE, CATHERINE	TEACHER	91,126	-
PRYOR, TRENT	MANAGER FACILITIES	94,751	535.44
PUGH, ERIN	TEACHER	91,265	-
PUGH, RHYS	TEACHER	91,258	-
PURNELL, TONYA	TEACHER	89,108	-
PUSZKA, ANGELA	TEACHER	75,293	-
PYPER, ERIKA	TEACHER	83,268	-
QUMSIEH, KIFAH	STUDENT DATA ANALYST AND SUPT.	80,239	890.37
RALPH, SHERI LYNN	TEACHER	78,980	-
RAMBO, ALWEN	TEACHER	82,815	-
RATCH, KRISTINE	TEACHER	91,163	-
REHMAN, MITCH	TEACHER	79,351	-
RICHARD, KAREN	TEACHER	86,333	1,865.62
RICHARDSON, CHELSEA	TEACHER	82,113	1,285.00
RICHARDSON, SANDRA	TEACHER	91,166	-
RIDDELL, DAWN	TEACHER	83,265	-
RIDEWOOD, LYNELLE	TEACHER	91,163	-
ROBERTS, SHELLEY	TEACHER	91,163	-
ROBERTSON, CAROL	TEACHER	82,815	-
ROBERTSON, JODI	TEACHER	92,440	977.12
ROBERTSON, SHONI	TEACHER	91,468	-
ROBERTSON, TODD	TEACHER	90,351	-
ROBINSON, SHEILA	TEACHER	82,685	-
ROY, JAMES	TEACHER	76,788	-
RUFF, ROBIN	TEACHER	92,531	270.50
RUPERTO, MARNIE	TEACHER	82,958	-
RUSSELL, DARREN	PRINCIPAL	129,311	4,005.99
RYAN, MELLISSA	VICE PRINCIPAL	102,047	1,390.70
SAGODI, DONNA	VICE PRINCIPAL	110,972	1,310.09
SALVATI, SANDRA	TEACHER	91,163	-
SAMOUSEVITCH, ALEX	SUPERVISOR PLANNING - CONSTRUC	88,132	4,108.21
SANDBERG, RACHAEL	TEACHER	89,894	-



SANFORD, SHAYE	TEACHER	83,784	24.92
SANSCHAGRIN, ALEXIS	TEACHER	89,108	190.72
SANSOM, TONY	TEACHER	90,345	-
SANTILLI, CATERINA	SPEECH PATHOLOGIST	88,970	463.63
SATCHWELL, SANDRA	TEACHER	90,713	4,176.50
SAUSER, TYSON	GROUND'S FOREMAN	77,678	1,667.71
SAWATZKY, BEV	TEACHER	83,265	-
SCANDALE, ANGELA	TEACHER	75,631	-
SCHLOSSER, LISA	TEACHER	81,138	-
SCHWARTZ, SHARON	TEACHER	96,024	3,143.06
SCOTT-MONCRIEFF, COLIN	TEACHER	91,378	-
SEQUEIRA, NERINE	TEACHER	90,445	-
SHARPE, ANDREA	TEACHER	75,257	-
SHIELDS, SHANNON	TEACHER	81,616	-
SHIPWAY, JENNIFER	TEACHER	81,709	-
SHOWERS, ROBERT	TEACHER	82,500	-
SIHOTA, CHELSEA	TEACHER	83,270	-
SIHOTA, KATHRYN	MANAGER ED STAFFING	104,155	30.00
SIMMS, CHARLES	TEACHER	82,892	-
SJERVEN, KAREN	PRINCIPAL	125,750	168.37
SKELTON, YOLONDA LEIGH	TEACHER	82,906	411.70
SMYTH, CHRIS	VICE PRINCIPAL	113,439	10.75
SMYTH, KAREN	TEACHER	89,042	-
SMYTH, SHEILAGH	TEACHER	90,699	-
SNOOK, CATRINA	TEACHER	82,511	-
SNOWSELL, KAREN	TEACHER	91,063	-
SPALDING, LISA	TEACHER	83,347	-
SPENCER, JULIE	TEACHER	84,490	-
ST JEAN, SHANNON	TEACHER	77,842	-
STANDLEY, ROBERTA	TEACHER	80,056	-
STANNARD, LIZ	TEACHER	75,194	-
STEE, WILLIAM	TEACHER	89,633	-
STEVENSON, JOHN TALLIS	TEACHER	92,537	-
STEWART, DANITA	TEACHER	93,081	-
STEWART, TANNIS	TEACHER	83,265	-
STILL, ANDREW	TEACHER	85,518	11.25
STINSON, SCOTT	SUPERINTENDENT	178,326	17,474.70
STOUTLEY, DEBRA	PRINCIPAL	125,750	273.79
STRANGE, DAVID	ASSOCIATE SUPERINTENDENT	173,897	7,672.67
STUART, LISA	TEACHER	87,915	-
SUDLOW, KATHRYN	TEACHER	88,011	-
SULZEN, DAN	TEACHER	84,543	301.40
SUMMERS, OWEN	TEACHER	92,499	-
SYME, ANNE	TEACHER	86,529	-
SZADKOWSKI, LAURIE	PRINCIPAL	130,862	9,791.35
SZALIPSZKI, SANDRA	PRINCIPAL	129,108	2,863.58
TAFT, DANIEL	TEACHER	92,500	-
TAYLOR, KELLY	TEACHER	90,713	-
TEN HOVE, JACQUELINE	TEACHER	82,529	531.80
TODOROFF, RUTH	TEACHER	88,644	-
TOLMAN, ERIC	TEACHER	84,575	100.00
TOMASELLI, DIANE	TEACHER	91,163	151.20
TONNESEN, STEVEN	IT TEAM LEAD	75,207	1,621.16
TRELOAR, GRAHAM	TEACHER	79,760	-
TURNBULL, KATHRYN	TEACHER	89,150	-
VALLY, TERESA	PRINCIPAL	127,653	1,790.26
VAN DER LEEDEN, KATRIN	TEACHER	90,900	-
VAN DYK, LORRAINE	TEACHER	90,713	-
VERDEL, DEBRA	TEACHER	83,265	-
VERHOEVEN, LAURA	TEACHER	91,215	-
VINCENT, MARY	TEACHER	91,163	-

VINK, COREY	TEACHER	83,335	-
VINK, STEPHANIE	TEACHER	83,690	-
WAKELIN, DIANA	TEACHER	83,490	-
WALKER, GEORGETTE	VICE PRINCIPAL	108,346	1,432.65
WALKEY, KRISTI	TEACHER	76,844	-
WALLING, CAROL	TEACHER	90,396	451.86
WALTHER, THOMAS	TEACHER	91,545	88.95
WALUSHKA, KRISTOPHER	TEACHER	78,631	2,944.00
WARD, RICHARD	COMPUTER SUPP NETWORK ANALYST	75,253	1,617.78
WATERLANDER, PAUL	TEACHER	98,823	-
WAY, LISA	TEACHER	81,373	-
WEBBER, ALYSON	TEACHER	78,170	-
WEINBERGER, BARBARA	TEACHER	91,163	-
WEISS, SHAWNA	TEACHER	89,134	-
WHITNEY, GLENN	TEACHER	91,163	645.00
WIENS, DIANE	TEACHER	75,472	-
WILKIE, CLAIRE	TEACHER	86,454	-
WILLING, BRIAN	TEACHER	84,542	-
WILSON, STEVEN	TEACHER	91,163	-
WOODLAND, DEBORAH	SPEECH PATHOLOGIST	89,479	2,752.17
WRIGHT, DAWN	TEACHER	82,815	-
YOUNG, JENNIFER	TEACHER	91,162	-
YOUNG, MELISSA	TEACHER	91,834	-
ZANICHELLI, CAROLYN	TEACHER	83,266	169.38
ZENI, RITA	TEACHER	92,440	-
ZIMMERMANN, CORINNA	TEACHER	82,199	-

<b>TOTAL EMPLOYEES &gt; 75,000.00</b>	<b>\$</b>	<b>43,770,731</b>	<b>\$</b>	<b>391,416</b>
<b>TOTAL EMPLOYEES &lt;= 75,000.00</b>	<b>\$</b>	<b>47,095,573</b>	<b>\$</b>	<b>183,989</b>
<b>CONSOLIDATED TOTAL</b>	<b>\$</b>	<b>90,980,402</b>	<b>\$</b>	<b>598,457</b>
<b>TOTAL EMPLOYER PREMIUM FOR CPP/EI</b>			<b>\$</b>	<b>4,759,317</b>

\* 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)**

**School District No.62 (Sooke)**

**Fiscal Year Ended June 30, 2019**

**STATEMENT OF SEVERANCE AGREEMENTS**

There was 0 severance agreement(s) made between School District No.62 (Sooke) and its non-unionized employees during fiscal year 2019.

**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)**

**SCHOOL DISTRICT NO. 62 (SOOKE)  
FISCAL YEAR ENDED JUNE 30, 2019**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES**

<b>VENDOR NAME</b>	<b>PAYMENTS</b>
ACCESS WEST	26,398
ACME SUPPLIES LTD.	259,067
ACTION DOOR SERVICE INC.	158,750
ADVICAS GROUP CONSULTANTS INC	31,729
AFFINITY GROUP TOURS	48,470
AIR CANADA	38,405
AMAZON	119,649
ANDREW SHERET LIMITED	53,734
APPLE CANADA INC	64,070
ARGUS EXCAVATING	50,113
ARI FINANCIAL SERVICES	72,549
ASSOCIATED ENGINEERING (B.C.) LTD.	112,099
B.C. PRINCIPALS & VICE PRINC. ASSOC	91,077
BARAGAR SYSTEMS	31,658
BC FERRIES	52,345
BC HYDRO	891,150
BC SCHOOL TRUSTEES ASSOCIATION	68,759
BC TEACHERS FEDERATION	981,931
BCTF - SALARY INDEMNITY PLAN	921,074
BEST BUY	26,479
BLACK PRESS GROUP LTD.	25,092
BRICKLOK SURFACING & LANDSCAPE	1,177,729
BULLET SECURITY CAMERAS	102,665
BUMPER TO BUMPER	30,492
CAMOSUN COLLEGE	270,174
CANADIAN UNION OF PUBLIC EMPLOYEES	397,410
CAPITAL REGIONAL DISTRICT	232,353
CDW CANADA INC.	395,275
CHARTER TELECOM INC.	27,382
CINDY ANDREW	78,514
CITY OF COLWOOD	418,534
CITY OF VICTORIA	60,840
COASTAL INSTALLATIONS (PREFAB) LTD.	109,289
COLLIERS MACAULAY NICOLLS INC.	126,073
COLUMBIA FIRE & SAFETY LTD	33,354
COLUMBIA FUELS	401,304
COSTCO WHOLESALE	58,469
CROMBIE REIT	81,521

DENBOW	39,844
DINNING HUNTER JACKSON LAW	17,467,373
DISCOVER CANADA TOURS	28,560
EDUCAN INSTITUTIONAL FURNITURE LTD	83,841
EECOL ELECTRIC	48,331
ELLISON TRAVEL & TOURS LTD.	43,646
ELLSWEAR DANCE & ACTIVEWEAR	26,680
EMPLOYER HEALTH TAX (EHT)	404,969
ENERGY TECHNOLOGY PRODUCTS	161,582
ENGINEERED AIR	70,008
FAIRMONT EMPRESS	25,359
FC VICTORIA SOCCER	42,470
FIVE STAR PAVING CO. LTD.	76,338
FLYNN CANADA LTD.	74,911
FOLLETT SCHOOL SOLUTIONS INC	79,273
FOOD FOR THOUGHT CATERING LTD	30,334
FORTIS BC-NATURAL GAS	230,035
FRED MILNE PARK SOCIETY	57,875
FUTUREBOOK PRINTING	78,606
GARAVENTA (CANADA) LTD	36,019
GESCAN	110,650
GLOBAL PRO SYSTEMS INC.	1,582,310
GRAPHIC OFFICE INTERIORS	272,556
GREAT-WEST LIFE	351,180
GUARD.ME INTERNATIONAL INSURANCE	106,077
HABITAT SYSTEMS INC	100,896
HAYWORTH ITF FOUNDATION (SOOKE)	34,553
HCMA ARCHITECTURE & DESIGN	1,077,184
HEROLD ENGINEERING LIMITED	64,233
HOMETOWN TEAM & CORPORATE SALES	39,546
HONEYWELL LIMITED	115,668
INA OSBOURNE	30,225
IREDALE GROUP ARCHITECTURE	112,228
ISLAND EHS	46,982
JENNER CHEVROLET BUICK GMC LTD.	51,166
KAL-TIRE	31,500
KEV SOFTWARE INC.	55,320
KINETIC CONSTRUCTION LTD.	539,045
KIRBY'S SOURCE FOR SPORTS	42,524
KMS TOOLS AND EQUIPMENT LTD	48,702
KNAPPETT PROJECTS INC.	3,484,489
LIESCH INTERIORS LTD	35,522
LIFEWORCS CANADA LTD	48,289
LONG & MCQUADE LTD.	26,242
LVISSAA	34,075
M3 ARCHITECTURE INC	50,672
MARKETA LUND	85,398

MASON PYNN	26,871
MATRIX VIDEO COMMUNICATIONS CORP	28,385
MCGREGOR & THOMPSON HARDWARE	34,778
MEDICAL SERVICES PLAN OF BC	806,229
MINISTER OF FINANCE	94,161
MODIS CANADA INC	41,215
MOLLY ATKIN	50,940
MONK OFFICE SUPPLY LTD.	268,902
MUCHALAT MODULARS LTD	46,770
MUNICIPAL PENSION PLAN	1,851,079
MUNRO'S BOOKS	25,856
NELSON EDUCATION LTD.	46,207
NEVERWARE	29,653
NUCOR ENVIRONMENTAL SOLUTIONS LTD	51,287
OLYMPIC VIEW GOLF COURSE	39,728
OUT OF THE BLUE DESIGNS	94,583
PACIFIC BLUE CROSS	2,505,193
PACIFIC INST FOR SPORT EXCELLENCE	34,030
PARKER JOHNSTON INDUSTRIES LTD	200,248
PEARSON CANADA INC. T46254	55,841
PEMBERTON HOLMES	202,109
PLAYSTED SHEET METAL LTD.	155,474
POINTS WEST AUDIO VISUAL LTD.	59,896
POWERSCHOOL CANADA ULC	157,808
PRICE'S ALARM VICTORIA	39,882
PUBLIC ED. BENEFITS TRUST IN TRUST	1,399,603
RFS CANADA	116,914
RICHELIEU BUILDING SPECIALTIES	25,616
RICOH CANADA INC	125,407
ROGERS WIRELESS INC.	31,625
ROLLING TIDES CONSTRUCTION INC.	115,362
ROPER GREYELL LLP	26,869
ROYAL STEWART LTD.	32,523
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	71,137
SCHOLASTIC CANADA LTD.	78,884
SEAPARC LEISURE COMPLEX	33,194
SECURIGUARD SERVICES LTD	31,437
SHELL CANADA PRODUCTS	78,598
SLEGG BUILDING MATERIALS	130,042
SMCN CONSULTING INC	65,867
SOCCERWORLD	30,374
SOFTCHOICE CORPORATION	96,127
SOOKE TEACHERS' ASSOCIATION	599,720
SPORTVICTORIA - VAS	43,060
STAPLES	65,407
STONHARD	34,008
SUNNY AIR DUCT CLEANING LTD.	34,860

SUPERSTORE	26,956
SYSCO VICTORIA	73,475
TC MEDIA LIVRES INC.	26,158
TEACHER REGULATION BRANCH	73,040
TEACHER'S PENSION PLAN	7,299,930
TELUS	117,995
TELUS MOBILITY (BC)	61,443
TERRA LAW CORPORATION	550,000
THE HOME DEPOT	28,103
THURBER ENGINEERING LTD.	38,175
TLD COMPUTERS	143,141
TRIPLE M MODULAR LTD.	354,527
TROY LIFE & FIRE SAFETY LTD	28,643
TRUFFLES CATERING GROUP INC	147,769
UNIVERSAL SHEET METAL LTD	393,759
UNIVERSITY OF VICTORIA	39,347
VANCOUVER ISLAND HEALTH AUTHORITY	160,244
WAL-MART	28,621
WASTE MANAGEMENT	115,154
WEBSTER-WORTHY PRODUCTIONS LTD.	54,250
WEST SHORE PARKS AND RECREATION	33,924
WESTERN CANADA BUS	467,006
WILLE DODGE CHRYSLER LTD.	48,407
WILSON PROCTOR LTD	57,268
WILSONS TRANSPORTATION LTD.	43,989
WORKSAFE BC	761,205
WORLDSTRIDES	29,586
X10 NETWORKS	37,509
YMCA-YWCA of Vancouver Island	44,571
<b>TOTAL DETAILED VENDORS &gt; 25,000.00</b>	<b>57,307,213</b>
<b>TOTAL VENDORS &lt;= 25,000.00</b>	<b>8,167,258</b>
<b>CONSOLIDATED TOTAL</b>	<b>65,474,471</b>

PREPARED AS REQUIRED BY FINANCIAL INFORMATION REGULATION, SCHEDULE 1, SECTION 7