

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

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

**Fiscal Year Ended June 30, 2020**

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10. Reconciliation to Audited Financial Statements





Ministry of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

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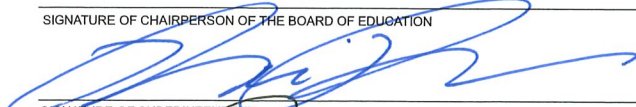

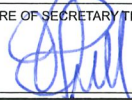
SCHOOL DISTRICT NUMBER <b>62</b>	NAME OF SCHOOL DISTRICT <b>Sooke</b>	YEAR <b>2020</b>
OFFICE LOCATION(S) <b>3143 Jacklin Road</b>		TELEPHONE NUMBER <b>250 474-9800</b>
MAILING ADDRESS		

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, 2020

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 15, 2020</b>
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED <b>Dec. 10, 2020</b>
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED <b>Dec 10/20</b>



**Statement of Financial Information for Year Ended June 30, 2020**  
**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, 2020**

**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: Dec. 10, 2020



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

Date: Dec 10/20





Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 62 (Sooke)

June 30, 2020

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# School District No. 62 (Sooke)

## MANAGEMENT REPORT

Version: 1734-9989-8006

### 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.

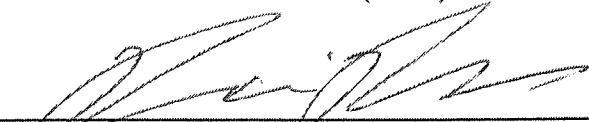
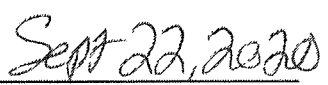
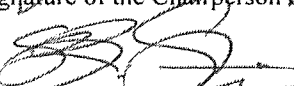
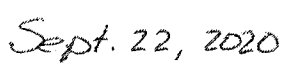
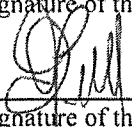

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

	
Signature of the Chairperson of the Board of Education	Date Signed
	
Signature of the Superintendent	Date Signed
	
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, 2020
- the statement of operations for the year then ended
- the statement of changes in net 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 of the Entity as at and for the year ended June 30, 2020 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:

- Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

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 Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements 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 22, 2020

# School District No. 62 (Sooke)

Statement 1

## Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	26,020,112	23,395,777
Accounts Receivable		
Due from Province - Ministry of Education	4,372,504	1,699,046
Due from Province - Other	22,773	20,733
Due from First Nations	528,739	
Other (Note 3)	533,215	619,554
Portfolio Investments (Note 5)	-	133,447
<b>Total Financial Assets</b>	<u>31,477,343</u>	<u>25,868,557</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	21,793	333,793
Other (Note 5)	14,597,575	8,362,856
Unearned Revenue (Note 6)	3,327,542	4,317,878
Deferred Revenue (Note 7)	1,408,495	1,380,559
Deferred Capital Revenue (Note 8)	197,712,052	186,713,865
Employee Future Benefits (Note 9)	4,513,103	3,946,934
<b>Total Liabilities</b>	<u>221,580,560</u>	<u>205,055,885</u>
<b>Net Debt</b>	<u>(190,103,217)</u>	<u>(179,187,328)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	322,201,769	284,540,111
Restricted Assets (Endowments) (Note 12)	673,449	642,839
Prepaid Expenses (Note 4)	3,758,600	2,913,147
Other Assets	-	100,000
<b>Total Non-Financial Assets</b>	<u>326,633,818</u>	<u>288,196,097</u>
<b>Accumulated Surplus (Deficit) (Note 22)</b>	<u>136,530,601</u>	<u>109,008,769</u>

Contractual Obligations (Note 16)

Contractual Rights (Note 17)

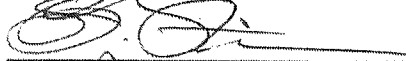
Contingent Assets (Note 18)

Contingent Liabilities (Note 19)

Approved by the Board

  
Signature of the Chairperson of the Board of Education

*Sept 22, 2020*  
Date Signed

  
Signature of the Superintendent

*Sept. 22, 2020*  
Date Signed

  
Signature of the Secretary Treasurer

*Sept 22, 2020*  
Date Signed

# School District No. 62 (Sooke)

Statement 2

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	139,882,030	150,729,507	138,267,744
Other		9,000	22,000
Municipal Grants Spent on Sites	582,000	1,242,000	350,000
Tuition	6,970,260	6,413,919	7,023,433
Other Revenue	5,666,841	4,164,566	5,075,789
Rentals and Leases	388,500	358,415	436,237
Investment Income	386,992	434,036	393,681
Amortization of Deferred Capital Revenue	7,369,239	7,456,218	7,328,966
Amortization of Deferred Capital Revenue - for lease	61,477	61,477	61,477
<b>Total Revenue</b>	<b>161,307,339</b>	<b>170,869,138</b>	<b>158,959,327</b>
<b>Expenses (Note 21)</b>			
Instruction	119,633,827	115,785,537	109,963,400
District Administration	4,951,476	4,623,740	4,272,160
Operations and Maintenance	19,922,284	19,920,711	20,849,356
Transportation and Housing	3,069,966	3,047,928	3,003,259
<b>Total Expense</b>	<b>147,577,553</b>	<b>143,377,916</b>	<b>138,088,175</b>
<b>Surplus (Deficit) for the year, before endowment contributions</b>	<b>13,729,786</b>	<b>27,491,222</b>	<b>20,871,152</b>
<b>Endowment Contributions</b>		<b>30,610</b>	
<b>Surplus (Deficit) for the year</b>	<b>13,729,786</b>	<b>27,521,832</b>	<b>20,871,152</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>109,008,769</b>	<b>88,137,617</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>136,530,601</b>	<b>109,008,769</b>

# School District No. 62 (Sooke)

Statement of Changes in Net Debt  
Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Surplus (Deficit) for the year</b>	13,729,786	27,521,832	20,871,152
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,010,017)	(45,915,188)	(30,539,108)
Amortization of Tangible Capital Assets	8,141,113	8,253,530	8,138,805
<b>Total Effect of change in Tangible Capital Assets</b>	6,131,096	(37,661,658)	(22,400,303)
Acquisition of Prepaid Expenses		(1,601,783)	(694,853)
Use of Prepaid Expenses		756,330	793,873
Acquisition of Other Assets			(100,000)
Use of Other Assets		100,000	
Endowment Contributions		(30,610)	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(776,063)	(980)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	19,860,882	(10,915,889)	(1,530,131)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(10,915,889)	(1,530,131)
<b>Net Debt, beginning of year</b>		(179,187,328)	(177,657,197)
<b>Net Debt, end of year</b>		(190,103,217)	(179,187,328)



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

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	27,521,832	20,871,152
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,117,898)	206,254
Prepaid Expenses	(745,453)	(980)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,922,720	2,135,821
Unearned Revenue	(990,337)	(834,238)
Deferred Revenue	27,936	292,186
Employee Future Benefits	566,169	479,968
Amortization of Tangible Capital Assets	8,253,530	8,138,805
Amortization of Deferred Capital Revenue	(7,456,218)	(7,328,966)
Recognition of Deferred Capital Revenue Spent on Sites	(25,285,205)	(19,891,360)
Deferred Capital Revenue Transferred to Revenue	(1,029,310)	(1,392,966)
Amortization of Deferred Capital Revenue - for lease	(61,477)	(61,477)
<b>Total Operating Transactions</b>	<u>3,606,289</u>	<u>2,614,199</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(25,635,105)	(20,378,480)
Tangible Capital Assets -WIP Purchased	(20,280,083)	(10,160,628)
<b>Total Capital Transactions</b>	<u>(45,915,188)</u>	<u>(30,539,108)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	44,830,397	30,255,904
Endowment Contributions	(30,610)	
<b>Total Financing Transactions</b>	<u>44,799,787</u>	<u>30,255,904</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	133,447	(1,586)
<b>Total Investing Transactions</b>	<u>133,447</u>	<u>(1,586)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>2,624,335</u>	<u>2,329,409</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>23,395,777</u>	<u>21,066,368</u>
<b>Cash and Cash Equivalents, end of year</b>	<u><u>26,020,112</u></u>	<u><u>23,395,777</u></u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	9,879,298	12,112,279
Cash Equivalents	16,140,814	11,283,498
	<u><u>26,020,112</u></u>	<u><u>23,395,777</u></u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

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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.

The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**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 13.

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

**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.

**e) Portfolio Investments**

Portfolio investments include 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.

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

**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 (EARSLS) 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.

**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.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

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

**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

**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.

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

**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 14 – Interfund Transfers and Note 22 – 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.

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.

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

**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.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**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.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	June 30, 2020	June 30, 2019
Due from Federal Government	\$ 211,051	\$ 193,754
Payroll accounts receivable	7,496	50,787
School site acquisition charges receivable	109,190	106,236
Other accounts receivable	205,477	268,777
	<b>\$ 533,215</b>	<b>\$ 619,554</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 \$2,156,817 (2019: \$2,218,294) of the prepaid expenses.



**SCHOOL DISTRICT NO. 62 (SOOKE)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	June 30, 2020	June 30, 2019
Trade payables	\$ 8,757,292	\$ 3,739,502
Salaries and benefits payable	4,983,382	3,988,899
Accrued vacation pay	856,901	634,455
	<u>\$ 14,597,575</u>	<u>\$ 8,362,856</u>

**NOTE 6      UNEARNED REVENUE**

	June 30, 2020	June 30, 2019
Balance, beginning of year	\$ 4,317,878	\$ 5,152,116
Increase:		
Tuition fees collected	5,423,583	6,318,844
	<u>5,423,583</u>	<u>6,318,844</u>
Decrease:		
Tuition fees recognized	(6,413,919)	(7,023,433)
Academy fees recognized	-	(125,590)
Rental revenue recognized	-	(4,059)
	<u>(6,413,919)</u>	<u>(7,153,082)</u>
Net change for the year	(990,336)	(834,238)
Balance, end of year	<u>\$ 3,327,542</u>	<u>\$ 4,317,878</u>

Unearned revenue includes tuition collected from International students for school terms beginning on or after September 8, 2020. Due to COVID-19 and associated restrictions by the Government of Canada, only students with a study permit application approved on or before March 18, 2020 are able to enter Canada to study. This creates uncertainty regarding students who have paid tuition before June 30, 2020 but do not have approved permits to attend school in Canada. Subsequent to June 30, 2020, tuition refunds of \$19,800 were requested to be repaid. Unearned revenue includes approximately \$1,324,000 of tuition collected by the District for which it is uncertain if students will be able to complete their studies either in person or online, and may result in future refunds of unearned revenue.

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 7 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, 2020	June 30, 2019
Balance, beginning of year	\$ 1,380,559	\$ 1,088,373
Increase:		
Provincial Grants - Ministry of Education	16,952,943	16,036,111
Other revenue	3,359,261	4,132,928
Investment income	23,580	17,460
	<u>20,335,784</u>	<u>20,186,499</u>
Decrease:		
Transfers to revenue	<u>(20,307,848)</u>	<u>(19,894,313)</u>
	<u>(20,307,848)</u>	<u>(19,894,313)</u>
Net change for the year	27,936	292,186
Balance, end of year	<u>\$ 1,408,495</u>	<u>\$ 1,380,559</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 8 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, 2020	June 30, 2019
<b>Deferred Capital Revenue Subject to Amortization</b>		
Balance, beginning of year	\$ 176,954,600	\$ 181,655,964
Increases:		
Transfer from deferred capital revenue – capital additions	349,900	440,266
Transfer from deferred capital revenue – work in progress	1,741,945	2,248,813
	<u>2,091,845</u>	<u>2,689,079</u>
Decreases:		
Amortization of deferred capital revenue	(7,456,218)	(7,328,966)
Amortization of long term lease	(61,477)	(61,477)
	<u>(7,517,695)</u>	<u>(7,390,443)</u>
Net change for the year	(5,425,850)	(4,701,364)
Balance, end of year	<u>\$ 171,528,750</u>	<u>\$ 176,954,600</u>
	June 30, 2020	June 30, 2019
<b>Deferred Capital Revenue - Work In Progress</b>		
Balance, beginning of year	\$ 7,233,345	\$ 800,177
Increases:		
Transfer from deferred capital revenue - unspent	18,674,283	8,681,981
	<u>18,674,283</u>	<u>8,681,981</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,741,945)	(2,248,813)
	<u>(1,741,945)</u>	<u>(2,248,813)</u>
Net change for the year	16,932,338	6,433,168
Balance, end of year	<u>\$ 24,165,683</u>	<u>\$ 7,233,345</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 8 DEFERRED CAPITAL REVENUE (continued)**

	June 30, 2020	June 30, 2019
<b>Deferred Capital Revenue - Unspent</b>		
Balance, beginning of year	\$ 2,525,920	\$ 2,676,589
Increases:		
Provincial Grants - Ministry of Education	43,665,985	29,381,381
Provincial Grants – Other	-	19,593
Other	1,118,167	825,896
Investment income	46,245	29,034
	44,830,837	30,255,904
Decreases:		
Transfer to deferred capital revenue – capital additions	(349,900)	(440,266)
Transfer to deferred capital revenue – work in progress	(18,674,283)	(8,681,981)
Transfer to revenue – site purchases	(25,285,205)	(19,891,360)
Transfer to revenue – expensed costs	(1,029,310)	(1,392,966)
	(45,338,698)	(30,406,573)
Net change for the year	(508,301)	(150,669)
Balance, end of year	\$ 2,017,619	\$ 2,525,920
<b>Total Deferred Capital Revenue Balance, end of year</b>	<b>\$ 197,712,052</b>	<b>\$ 186,713,865</b>

**NOTE 9 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, 2020	June 30, 2019
Discount rate - April 1	2.50%	2.75%
Discount rate - March 31	2.25%	2.50%
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	9.6 years

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)**

	June 30, 2020	June 30, 2019
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation - April 1	\$ 5,027,590	\$ 4,281,261
Service cost	479,614	357,304
Interest cost	131,388	122,347
Benefit payments	(276,496)	(201,357)
Actuarial loss (gain)	(137,683)	468,035
Accrued benefit obligation - March 31	\$ 5,224,414	\$ 5,027,590
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued benefit obligation - March 31	\$ 5,224,414	\$ 5,027,590
Market value of Plan Assets - March 31	-	-
Funded Status - Deficit	(5,224,414)	(5,027,590)
Employer contributions after measurement date	32,139	50,423
Benefits expense after measurement date	(157,359)	(152,751)
Unamortized net actuarial loss	836,531	1,182,984
Accrued benefit liability - June 30	\$ (4,513,103)	\$ (3,946,934)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued benefit liability - July 1	\$ 3,946,934	\$ 3,466,965
Net expense for fiscal year	824,381	672,506
Employer contributions	(258,212)	(192,537)
Accrued benefit liability - June 30	\$ 4,513,103	\$ 3,946,934
<b>Components of Net Benefit Expense</b>		
Service cost	\$ 486,056	\$ 387,882
Interest cost	129,555	124,607
Amortization of net actuarial loss	208,770	160,017
Net benefit expense for fiscal year	\$ 824,381	\$ 672,506

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 10 TANGIBLE CAPITAL ASSETS**

Net Book Value	June 30, 2020	June 30, 2019
Sites	\$ 112,696,073	\$ 87,410,868
Buildings	175,033,534	179,428,110
Buildings - WIP	23,761,543	7,184,008
Furniture & Equipment	7,639,702	7,418,039
Furniture & Equipment - WIP	404,140	148,709
Vehicles	2,502,966	2,620,722
Computer Software	-	-
Computer Hardware	163,811	329,655
<b>Total</b>	<b>\$ 322,201,769</b>	<b>\$ 284,540,111</b>

**June 30, 2020**

Cost:	Balance at July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ 87,410,868	\$ 25,285,205	\$ -	\$ -	\$ 112,696,073
Buildings	271,707,168	-	-	2,064,898	273,772,066
Buildings - WIP	7,184,008	18,642,433	-	(2,064,898)	23,761,543
Furniture & Equipment	11,056,714	-	(284,531)	1,382,219	12,154,402
Furniture - WIP	148,709	1,637,650	-	(1,382,219)	404,140
Vehicles	4,778,816	349,900	(554,406)	-	4,574,310
Computer Software	-	-	-	-	-
Computer Hardware	967,023	-	(275,604)	-	691,419
Computer Hardware - WIP	-	-	-	-	-
<b>Total</b>	<b>\$ 383,253,306</b>	<b>\$ 45,915,188</b>	<b>\$ (1,114,541)</b>	<b>\$ -</b>	<b>\$ 428,053,953</b>

Accumulated Amortization:	Balance at July 1, 2019	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	92,279,058	6,459,474	-	-	98,738,532
Furniture & Equipment	3,638,675	1,160,556	(284,531)	-	4,514,700
Vehicles	2,158,094	467,656	(554,406)	-	2,071,344
Computer software	-	-	-	-	-
Computer hardware	637,368	165,844	(275,604)	-	527,608
<b>Total</b>	<b>\$ 98,713,195</b>	<b>\$ 8,253,530</b>	<b>\$ (1,114,541)</b>	<b>\$ -</b>	<b>\$ 105,852,184</b>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 10 TANGIBLE CAPITAL ASSETS (continued)**

June 30, 2019

<b>Cost:</b>	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>

<b>Accumulated Amortization:</b>	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>

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 \$0 (2019 - \$22,673).

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

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**NOTE 11 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$9,670,510 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$9,534,064).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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, 2020**

**NOTE 12 RESTRICTED ASSETS – ENDOWMENT FUNDS**

Donors have provided endowment contributions with a restriction that the original contribution should not be spent. These endowments have been invested in high interest savings accounts bearing interest at 1.45%.

Other than the Victor Chen Memorial endowment, 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. The Victor Chen Memorial endowment was established to provide annual scholarships in perpetuity to a student or students from the Westshore planning to study engineering.

Name of Endowment	Balance	Contributions	Balance
	July 1, 2019		June 30, 2020
Cal Meyer	\$ 609,285	\$ -	\$ 609,285
Sooke Women's Institute	17,554	-	17,554
Derochie	10,000	-	10,000
STARR	6,000	-	6,000
Victor Chen Memorial	-	30,610	30,610
<b>Total</b>	<b>\$ 642,839</b>	<b>\$ 30,610</b>	<b>\$ 673,449</b>

**NOTE 13 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, 2020, 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, 2020	June 30, 2019
Deferred Salary Leave Plan	\$ 88,954	\$ 61,331
Teachers' Summer Savings Plan	1,235,602	906,730
<b>Total</b>	<b>\$ 1,324,556</b>	<b>\$ 968,061</b>

**NOTE 14 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$0
- Transfer to the capital fund for tangible capital assets work in progress from the operating fund \$521,201

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 15 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 16 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.

	2021	2022	2023	2024	2025	Thereafter
Premises leases	\$ 227,786	\$ 227,786	\$ 23,920	\$ -	\$ -	\$ -
Copier leases	95,989	92,878	56,400	30,013	5,176	-
<b>Total</b>	<b>\$ 323,775</b>	<b>\$ 320,664</b>	<b>\$ 80,320</b>	<b>\$ 30,013</b>	<b>\$ 5,176</b>	<b>\$ -</b>

The School District has entered into contracts related to capital projects with a remaining cost of approximately \$10,151,157.

Subsequent to June 30, 2020, the School District awarded the Pexsisen Elementary and Centre Mountain Lellum Middle School capital project totaling \$57,977,283.

**NOTE 17 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.

	2021	2022	2023	2024	2025	Thereafter
Future lease/rental revenue	\$72,919	\$79,056	\$68,400	\$68,400	\$68,400	\$205,200
<b>Total</b>	<b>\$72,919</b>	<b>\$79,056</b>	<b>\$68,400</b>	<b>\$68,400</b>	<b>\$68,400</b>	<b>\$205,200</b>

**NOTE 18 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, 2020**

**NOTE 19 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, 2020, 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.

**NOTE 20 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 25, 2020. The original budget was adopted on May 28, 2019. The original and amended budgets are presented below.

	2020 Amended Annual Budget \$	2020 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	139,882,030	122,268,149
Municipal Grants Spent on Sites	582,000	-
Tuition	6,970,260	6,996,209
Other Revenue	5,666,841	5,120,651
Rentals and Leases	388,500	388,500
Investment Income	386,992	232,530
Amortization of Deferred Capital Revenue	7,369,239	7,389,098
Amortization of Deferred Capital Revenue - for long term lease	61,477	61,477
<b>Total Revenue</b>	<u>161,307,339</u>	<u>142,456,614</u>
<b>Expenses</b>		
Instruction	119,633,827	115,370,855
District Administration	4,951,476	4,895,314
Operations and Maintenance	19,922,284	19,710,702
Transportation and Housing	3,069,966	3,082,812
<b>Total Expense</b>	<u>147,577,553</u>	<u>143,059,683</u>
Net Revenue (Expense)	<u>13,729,786</u>	<u>(603,069)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,061,497	-
Budgeted Surplus (Deficit), for the year	<u>15,791,283</u>	<u>(603,069)</u>

**SCHOOL DISTRICT NO. 62 (SOOKE)**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 21 EXPENSE BY OBJECT**

	June 30, 2020	June 30, 2019
Salaries and benefits	\$ 117,260,286	\$ 109,553,503
Services and supplies	17,864,100	20,395,867
Amortization	8,253,530	8,138,805
<b>Total</b>	<b>\$ 143,377,916</b>	<b>\$ 138,088,175</b>

**NOTE 22 ACCUMULATED SURPLUS**

	June 30, 2020	June 30, 2019
Total Internally Restricted Fund Balances	\$ 7,192,890	\$ 5,795,361
Special Purpose Fund – endowments	673,449	642,839
Invested in Tangible Capital Assets	128,664,262	102,570,569
<b>Total Accumulated Surplus</b>	<b>\$ 136,530,601</b>	<b>\$ 109,008,769</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, 2020	June 30, 2019
Internally Restricted – Operating Fund		
Due to nature of constraints on funds	\$ 2,674,114	\$ 222,554
Due to operations spanning the school year	1,917,197	1,838,943
Due to unanticipated unusual expenses	2,601,579	2,654,118
<b>Total Internally Restricted – Operating Fund</b>	<b>7,192,890</b>	<b>4,715,615</b>
Internally Restricted – Capital Fund		
Local capital reserve	-	1,079,746
<b>Total Internally Restricted – Capital Fund</b>	<b>-</b>	<b>1,079,746</b>
<b>Total Internally Restricted Fund Balances</b>	<b>\$ 7,192,890</b>	<b>\$ 5,795,361</b>

**NOTE 23 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 24      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 2019 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, 2020

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,715,615	642,839	103,650,315	109,008,769	88,137,617
<b>Changes for the year</b>					
Surplus (Deficit) for the year	2,998,476	30,610	24,492,746	27,521,832	20,871,152
Interfund Transfers	(521,201)		521,201	-	
Tangible Capital Assets - Work in Progress	2,477,275	30,610	25,013,947	27,521,832	20,871,152
<b>Net Changes for the year</b>	<b>7,192,890</b>	<b>673,449</b>	<b>128,664,262</b>	<b>136,530,601</b>	<b>109,008,769</b>

Accumulated Surplus (Deficit), end of year - Statement 2

# School District No. 62 (Sooke)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 20)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	106,364,727	108,492,677	101,395,592
Other		9,000	22,000
Tuition	6,970,260	6,413,919	7,023,433
Other Revenue	895,195	1,040,633	1,003,155
Rentals and Leases	388,500	358,415	436,237
Investment Income	353,875	409,583	351,002
<b>Total Revenue</b>	<b>114,972,557</b>	<b>116,724,227</b>	<b>110,231,419</b>
<b>Expenses</b>			
Instruction	97,891,267	95,814,503	90,280,311
District Administration	4,951,476	4,623,740	4,272,160
Operations and Maintenance	10,646,086	10,707,236	11,373,454
Transportation and Housing	2,619,805	2,580,272	2,549,099
<b>Total Expense</b>	<b>116,108,634</b>	<b>113,725,751</b>	<b>108,475,024</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,136,077)</b>	<b>2,998,476</b>	<b>1,756,395</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>2,061,497</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(925,420)		(46,854)
Tangible Capital Assets - Work in Progress		(521,201)	(1,379,274)
<b>Total Net Transfers</b>	<b>(925,420)</b>	<b>(521,201)</b>	<b>(1,426,128)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,477,275</b>	<b>330,267</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,715,615</b>	<b>4,385,348</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>7,192,890</b>	<b>4,715,615</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		7,192,890	4,715,615
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,192,890</b>	<b>4,715,615</b>

# School District No. 62 (Sooke)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 20)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	104,464,657	104,954,991	99,820,400
ISC/LEA Recovery	(323,885)	(482,169)	(323,885)
Other Ministry of Education Grants			
Pay Equity	931,052	931,052	931,052
Funding for Graduated Adults	40,000	123,206	79,833
Transportation Supplement	358,365	358,365	358,365
Economic Stability Dividend			124,163
Carbon Tax Grant	45,000	74,695	74,695
Employer Health Tax Grant	837,538	837,538	254,511
Strategic Priorities - Mental Health Grant			31,000
BCTEA - LEA Capacity Building Grant			20,550
Support Staff Wage Increase Funding		435,009	
Teachers' Labour Settlement Funding		1,241,858	
FSA and Monitored Marking	12,000	12,964	12,964
Access Grant			5,000
SRG3 Assessments			2,944
Equity Scan		2,000	4,000
Early Learning Framework Implementation		3,168	
<b>Total Provincial Grants - Ministry of Education</b>	<b>106,364,727</b>	<b>108,492,677</b>	<b>101,395,592</b>
<b>Provincial Grants - Other</b>		<b>9,000</b>	<b>22,000</b>
<b>Tuition</b>			
Continuing Education	110,000	110,568	96,249
International and Out of Province Students	6,860,260	6,303,351	6,927,184
<b>Total Tuition</b>	<b>6,970,260</b>	<b>6,413,919</b>	<b>7,023,433</b>
<b>Other Revenues</b>			
Funding from First Nations	323,885	482,169	353,813
Miscellaneous			
Grants for Crossing Guards	80,000	70,000	70,000
Miscellaneous	138,950	179,482	104,354
Rebates	91,000	43,364	77,832
Reclassified from SGF Discretionary	261,360	133,934	261,360
Careers Program		131,684	135,796
<b>Total Other Revenue</b>	<b>895,195</b>	<b>1,040,633</b>	<b>1,003,155</b>
<b>Rentals and Leases</b>	<b>388,500</b>	<b>358,415</b>	<b>436,237</b>
<b>Investment Income</b>	<b>353,875</b>	<b>409,583</b>	<b>351,002</b>
<b>Total Operating Revenue</b>	<b>114,972,557</b>	<b>116,724,227</b>	<b>110,231,419</b>



# School District No. 62 (Sooke)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Budget (Note 20)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	43,821,569	<b>45,374,538</b>	42,793,923
Principals and Vice Principals	7,591,659	<b>7,555,210</b>	7,043,741
Educational Assistants	8,719,485	<b>9,249,358</b>	7,589,956
Support Staff	11,793,322	<b>11,949,830</b>	11,247,385
Other Professionals	3,897,096	<b>3,871,161</b>	3,278,964
Substitutes	3,820,202	<b>3,227,960</b>	3,536,743
<b>Total Salaries</b>	<b>79,643,333</b>	<b>81,228,057</b>	<b>75,490,712</b>
<b>Employee Benefits</b>	20,796,833	<b>19,106,794</b>	18,440,368
<b>Total Salaries and Benefits</b>	<b>100,440,166</b>	<b>100,334,851</b>	<b>93,931,080</b>
<b>Services and Supplies</b>			
Services	6,222,772	<b>6,144,288</b>	7,156,211
Professional Development and Travel	1,642,837	<b>1,023,952</b>	948,387
Rentals and Leases	268,349	<b>304,088</b>	336,185
Dues and Fees	197,842	<b>176,797</b>	172,222
Insurance	339,580	<b>338,254</b>	335,620
Supplies	5,172,244	<b>3,903,490</b>	4,012,608
Utilities	1,774,044	<b>1,490,826</b>	1,582,711
Bad Debt	50,800	<b>9,205</b>	
<b>Total Services and Supplies</b>	<b>15,668,468</b>	<b>13,390,900</b>	<b>14,543,944</b>
<b>Total Operating Expense</b>	<b>116,108,634</b>	<b>113,725,751</b>	<b>108,475,024</b>

**School District No. 62 (Sooke)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2020

	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	36,580,598	209,839	145,894	1,743,976	362,160	1,780,119	40,822,586
1.03 Career Programs	166,151			191,417		8,006	365,574
1.07 Library Services	1,324,216			247,625		30,823	1,602,664
1.08 Counselling	2,080,438					8,408	2,088,846
1.10 Special Education	2,659,849	253,482	8,748,686	88,352	885,049	699,650	13,335,068
1.30 English Language Learning	1,058,392			33,018		373	1,091,783
1.31 Indigenous Education	615,775	135,032	354,778	87,808		10,570	1,203,963
1.41 School Administration		6,696,356		2,215,608		208,261	9,120,225
1.61 Continuing Education				41,087			41,087
1.62 International and Out of Province Students	886,399	260,501		341,987		2,591	1,491,478
<b>Total Function 1</b>	<b>45,371,818</b>	<b>7,555,210</b>	<b>9,249,358</b>	<b>4,990,878</b>	<b>1,247,209</b>	<b>2,748,801</b>	<b>71,163,274</b>
<b>4 District Administration</b>							
4.11 Educational Administration					794,981		794,981
4.40 School District Governance					120,248		120,248
4.41 Business Administration	2,720			493,947	1,378,096	46,731	1,921,494
<b>Total Function 4</b>	<b>2,720</b>	<b>-</b>	<b>-</b>	<b>493,947</b>	<b>2,293,325</b>	<b>46,731</b>	<b>2,836,723</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				111,580	128,300		239,880
5.50 Maintenance Operations				4,338,347	96,886	310,446	4,745,679
5.52 Maintenance of Grounds				511,237			511,237
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,961,164</b>	<b>225,186</b>	<b>310,446</b>	<b>5,496,796</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				120,718	105,441	3,744	229,903
7.70 Student Transportation				1,383,123		118,238	1,501,361
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,503,841</b>	<b>105,441</b>	<b>121,982</b>	<b>1,731,264</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>45,374,538</b>	<b>7,555,210</b>	<b>9,249,358</b>	<b>11,949,830</b>	<b>3,871,161</b>	<b>3,227,960</b>	<b>81,228,057</b>

**School District No. 62 (Sooke)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020	2020	2019
					Salaries	Benefits	Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	40,822,586	10,167,245	50,989,831	3,345,512	54,335,343	55,969,142	51,395,147
1.03 Career Programs	365,574	92,917	458,491	339,901	798,392	800,686	852,567
1.07 Library Services	1,602,664	405,454	2,008,118	59,147	2,067,265	1,943,470	2,046,162
1.08 Counselling	2,088,846	462,951	2,551,797	3,124	2,554,921	2,278,860	2,256,423
1.10 Special Education	13,335,068	3,256,344	16,591,412	462,156	17,053,568	16,538,054	14,835,831
1.30 English Language Learning	1,091,783	266,651	1,358,434	19,976	1,378,410	1,147,135	1,043,732
1.31 Indigenous Education	1,203,963	308,138	1,512,101	189,178	1,701,279	1,747,250	1,457,292
1.41 School Administration	9,120,225	1,563,436	10,683,661	701,943	11,385,604	12,445,624	11,283,832
1.61 Continuing Education	41,087	4,175	45,262	43,750	89,012	55,134	63,602
1.62 International and Out of Province Students	1,491,478	355,774	1,847,252	2,603,457	4,450,709	4,965,912	5,045,723
<b>Total Function 1</b>	<b>71,163,274</b>	<b>16,883,085</b>	<b>88,046,359</b>	<b>7,768,144</b>	<b>95,814,503</b>	<b>97,891,267</b>	<b>90,280,311</b>
<b>4 District Administration</b>							
4.11 Educational Administration	794,981	140,139	935,120	110,004	1,045,124	995,792	1,071,020
4.40 School District Governance	120,248	5,854	126,102	164,447	290,549	262,088	237,386
4.41 Business Administration	1,921,494	386,143	2,307,637	980,430	3,288,067	3,693,596	2,963,754
<b>Total Function 4</b>	<b>2,836,723</b>	<b>532,136</b>	<b>3,368,859</b>	<b>1,254,881</b>	<b>4,623,740</b>	<b>4,951,476</b>	<b>4,272,160</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	239,880	53,661	293,541	330,205	623,746	654,433	465,299
5.50 Maintenance Operations	4,745,679	1,103,371	5,849,050	1,553,949	7,402,999	7,090,352	6,981,239
5.52 Maintenance of Grounds	511,237	118,602	629,839	304,214	934,053	798,182	2,003,733
5.56 Utilities	-	-	-	1,746,438	1,746,438	2,103,119	1,923,183
<b>Total Function 5</b>	<b>5,496,796</b>	<b>1,275,634</b>	<b>6,772,430</b>	<b>3,934,806</b>	<b>10,707,236</b>	<b>10,646,086</b>	<b>11,373,454</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	229,903	53,338	283,241	25,983	309,224	278,862	277,113
7.70 Student Transportation	1,501,361	362,601	1,863,962	407,086	2,271,048	2,340,943	2,271,986
<b>Total Function 7</b>	<b>1,731,264</b>	<b>415,939</b>	<b>2,147,203</b>	<b>433,069</b>	<b>2,580,272</b>	<b>2,619,805</b>	<b>2,549,099</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>81,228,057</b>	<b>19,106,794</b>	<b>100,334,851</b>	<b>13,390,900</b>	<b>113,725,751</b>	<b>116,108,634</b>	<b>108,475,024</b>

# School District No. 62 (Sooke)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 20)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	17,279,462	17,164,315	15,937,826
Other Revenue	4,771,646	3,123,933	4,072,634
Investment Income	28,266	19,600	9,443
<b>Total Revenue</b>	<u>22,079,374</u>	<u>20,307,848</u>	<u>20,019,903</u>
<b>Expenses</b>			
Instruction	21,742,560	19,971,034	19,683,089
Operations and Maintenance	336,814	336,814	336,814
<b>Total Expense</b>	<u>22,079,374</u>	<u>20,307,848</u>	<u>20,019,903</u>
<b>Special Purpose Surplus (Deficit) for the year, before endowment contributions</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Endowment Contributions</b>		<b>30,610</b>	
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>30,610</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>30,610</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>642,839</b>	642,839
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>673,449</u>	<u>642,839</u>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Endowment Contributions		<b>673,449</b>	642,839
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u>673,449</u>	<u>642,839</u>

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	18,266	644,538	48,614	2,896	-	84,222	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	336,814	391,077	-	-	192,948	44,684	222,543	755,222	242,000
Other Investment Income	-	-	18,567	2,304,372	600	100	-	22,338	-
Less: Allocated to Revenue	336,814	391,077	18,567	2,304,372	193,548	44,784	222,543	777,560	242,000
<b>Deferred Revenue, end of year</b>	-	-	16,200	2,173,359	230,387	42,343	222,543	774,757	242,000
			<b>20,633</b>	<b>775,551</b>	<b>11,775</b>	<b>5,337</b>	<b>-</b>	<b>87,025</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	336,814	391,077	-	-	229,787	42,243	222,543	754,119	242,000
Other Revenue	-	-	-	-	-	-	-	-	-
Investment Income	-	-	16,200	2,173,359	600	100	-	20,638	-
<b>Expenses</b>									
Salaries									
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	43,163	35,534	90,556
Educational Assistants	-	-	-	-	-	-	-	-	-
Support Staff	-	305,527	-	-	-	-	-	-	-
Other Professionals	-	-	-	6,608	171,553	316	386	87,318	24,976
Substitutes	-	-	-	-	-	-	-	161,814	37,185
Employee Benefits	-	305,527	-	4,461	-	16,380	18,392	10,951	8,099
Services and Supplies	336,814	85,550	16,200	518	41,058	3,727	15,666	295,617	160,816
	336,814	391,077	16,200	2,161,772	17,776	21,920	144,936	413,242	30,202
	-	-	16,200	2,173,359	230,387	42,343	222,543	774,757	242,000
<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, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Quality Teaching	Nature K	ACE-IT	Academics
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	239,756	-	-	174	130	5,200	-	245,759
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,604,033	13,086,808	9,080	26,500	10,800			30,000	868,021
Other									
Investment Income									
<b>Less:</b> Allocated to Revenue	1,604,033	13,086,808	9,080	26,500	10,800	-	100	30,000	868,021
<b>Deferred Revenue, end of year</b>	1,577,782	13,326,564	9,080	26,500	4,445	-	86	30,000	825,990
	<b>26,251</b>	<b>-</b>	<b>9,080</b>	<b>-</b>	<b>6,529</b>	<b>130</b>	<b>5,214</b>	<b>-</b>	<b>287,790</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,577,782	13,326,564		26,500	4,271			30,000	825,990
Other Revenue					174				
Investment Income	1,577,782	13,326,564		26,500	4,445		86	30,000	825,990
<b>Expenses</b>									
Salaries									
Teachers	27,541	10,790,740							49,179
Principals and Vice Principals									15,541
Educational Assistants	172,500								
Support Staff	258,645								
Other Professionals	95,600								40,469
Substitutes	670,400								2,987
Employee Benefits	1,224,686	10,790,740		9,439	2,146			25,000	108,176
Services and Supplies	280,527	2,535,824		1,514	402			5,000	18,697
	72,569			15,547	1,897		86		699,117
	1,577,782	13,326,564		26,500	4,445		86	30,000	825,990
<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, 2020

	Commercial Fishing	Ab Ed	Art Starts	Donations	Theaters	Horner	GSP	SEY2K	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	11,975	-	2,731	6,526	62,772	-	7,000	-	1,380,559
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	-	7,500	-	97,392	9,713	19,925	-	30,434	16,952,943
Other	-	201	-	1,977	2,035	-	-	-	3,359,261
Investment Income	-	7,701	-	99,369	11,748	19,925	-	30,434	20,335,784
<b>Less: Allocated to Revenue</b>	-	4,644	-	33,757	28,975	9,010	2,732	7,883	20,307,848
<b>Deferred Revenue, end of year</b>	<b>11,975</b>	<b>5,788</b>	<b>-</b>	<b>72,138</b>	<b>45,545</b>	<b>10,915</b>	<b>4,268</b>	<b>22,551</b>	<b>1,408,495</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	-	4,544	-	31,943	28,275	9,010	2,732	7,883	17,164,315
Other Revenue	-	100	-	1,814	700	-	-	-	3,123,933
Investment Income	-	4,644	-	33,757	28,975	9,010	2,732	7,883	19,600
<b>Expenses</b>									
Salaries	-	-	-	-	-	-	-	-	11,026,179
Teachers	-	-	-	-	-	-	-	-	51,075
Principals and Vice Principals	-	-	-	-	-	-	-	-	503,003
Educational Assistants	-	-	-	-	-	-	-	-	602,710
Support Staff	-	-	-	-	125	-	-	105	257,414
Other Professionals	-	-	-	-	-	-	-	-	744,774
Substitutes	-	-	-	-	125	-	-	1,624	13,185,155
Employee Benefits	-	-	-	-	6	-	-	256	3,105,625
Services and Supplies	-	4,644	-	33,757	28,844	9,010	2,732	6,003	4,017,068
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>4,644</b>	<b>-</b>	<b>33,757</b>	<b>28,975</b>	<b>9,010</b>	<b>2,732</b>	<b>7,883</b>	<b>20,307,848</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</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>	<b>-</b>	<b>-</b>

# School District No. 62 (Sooke)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2020

	2020	2020 Actual			2019
	Budget (Note 20)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	16,237,841	25,072,515		25,072,515	20,934,326
Municipal Grants Spent on Sites	582,000	1,242,000		1,242,000	350,000
Investment Income	4,851		4,853	4,853	33,236
Amortization of Deferred Capital Revenue	7,369,239	7,456,218		7,456,218	7,328,966
Amortization of Deferred Capital Revenue - for lease	61,477	61,477		61,477	61,477
<b>Total Revenue</b>	<b>24,255,408</b>	<b>33,832,210</b>	<b>4,853</b>	<b>33,837,063</b>	<b>28,708,005</b>
<b>Expenses</b>					
Operations and Maintenance	1,248,432	1,090,787		1,090,787	1,454,443
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,690,952	7,785,874		7,785,874	7,684,645
Transportation and Housing	450,161	467,656		467,656	454,160
<b>Total Expense</b>	<b>9,389,545</b>	<b>9,344,317</b>	<b>-</b>	<b>9,344,317</b>	<b>9,593,248</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>14,865,863</b>	<b>24,487,893</b>	<b>4,853</b>	<b>24,492,746</b>	<b>19,114,757</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	925,420			-	46,854
Tangible Capital Assets - Work in Progress		521,201		521,201	1,379,274
<b>Total Net Transfers</b>	<b>925,420</b>	<b>521,201</b>	<b>-</b>	<b>521,201</b>	<b>1,426,128</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		1,084,599	(1,084,599)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>1,084,599</b>	<b>(1,084,599)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>15,791,283</b>	<b>26,093,693</b>	<b>(1,079,746)</b>	<b>25,013,947</b>	<b>20,540,885</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>102,570,569</b>	<b>1,079,746</b>	<b>103,650,315</b>	<b>83,109,430</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>128,664,262</b>	<b>-</b>	<b>128,664,262</b>	<b>103,650,315</b>



# School District No. 62 (Sooke)

Tangible Capital Assets

Year Ended June 30, 2020

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	87,410,868	271,707,168	11,056,714	4,778,816	-	967,023	375,920,589
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	23,137,332			349,900			23,487,232
Deferred Capital Revenue - Other	2,147,873						2,147,873
Transferred from Work in Progress		2,064,898	1,382,219				3,447,117
	25,285,205	2,064,898	1,382,219	349,900			29,082,222
Decrease:							
Deemed Disposals			284,531	554,406		275,604	1,114,541
			284,531	554,406		275,604	1,114,541
Cost, end of year	112,696,073	273,772,066	12,154,402	4,574,310		691,419	403,888,270
Work in Progress, end of year		23,761,543	404,140				24,165,683
Cost and Work in Progress, end of year	112,696,073	297,533,609	12,558,542	4,574,310		691,419	428,053,953
Accumulated Amortization, beginning of year		92,279,058	3,638,675	2,158,094		637,368	98,713,195
Changes for the Year							
Increase: Amortization for the Year		6,459,474	1,160,556	467,656		165,844	8,253,530
Decrease:							
Deemed Disposals			284,531	554,406		275,604	1,114,541
			284,531	554,406		275,604	1,114,541
Accumulated Amortization, end of year		98,738,532	4,514,700	2,071,344		527,608	105,852,184
Tangible Capital Assets - Net	112,696,073	198,795,077	8,043,842	2,502,966		163,811	322,201,769

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	7,184,008	148,709			7,332,717
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	17,146,299	1,461,911			18,608,210
Deferred Capital Revenue - Other	316	65,757			66,073
Operating Fund	411,219	109,982			521,201
Local Capital	1,084,599				1,084,599
	<u>18,642,433</u>	<u>1,637,650</u>	-	-	<u>20,280,083</u>
Decrease:					
Transferred to Tangible Capital Assets	2,064,898	1,382,219			3,447,117
	<u>2,064,898</u>	<u>1,382,219</u>	-	-	<u>3,447,117</u>
<b>Net Changes for the Year</b>	<u>16,577,535</u>	<u>255,431</u>	-	-	<u>16,832,966</u>
<b>Work in Progress, end of year</b>	<u><u>23,761,543</u></u>	<u><u>404,140</u></u>	-	-	<u><u>24,165,683</u></u>

# School District No. 62 (Sooke)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	156,500,171	19,823,784	630,645	176,954,600
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	349,900			349,900
Transferred from Work in Progress	1,675,872	66,073		1,741,945
	<u>2,025,772</u>	<u>66,073</u>	<u>-</u>	<u>2,091,845</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,671,868	742,403	41,947	7,456,218
Amortization of Deferred Capital Revenue - for long term lease	61,477			61,477
	<u>6,733,345</u>	<u>742,403</u>	<u>41,947</u>	<u>7,517,695</u>
<b>Net Changes for the Year</b>	<u>(4,707,573)</u>	<u>(676,330)</u>	<u>(41,947)</u>	<u>(5,425,850)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>151,792,598</u>	<u>19,147,454</u>	<u>588,698</u>	<u>171,528,750</u>
<b>Work in Progress, beginning of year</b>	7,233,345			7,233,345
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	18,608,210	66,073		18,674,283
	<u>18,608,210</u>	<u>66,073</u>	<u>-</u>	<u>18,674,283</u>
Decrease				
Transferred to Deferred Capital Revenue	1,675,872	66,073		1,741,945
	<u>1,675,872</u>	<u>66,073</u>	<u>-</u>	<u>1,741,945</u>
<b>Net Changes for the Year</b>	<u>16,932,338</u>	<u>-</u>	<u>-</u>	<u>16,932,338</u>
<b>Work in Progress, end of year</b>	<u>24,165,683</u>	<u>-</u>	<u>-</u>	<u>24,165,683</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>175,958,281</u>	<u>19,147,454</u>	<u>588,698</u>	<u>195,694,433</u>

**School District No. 62 (Sooke)**  
 Changes in Unspent Deferred Capital Revenue  
 Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 56,954	\$ 1,949,986	\$ 65,757	\$ 453,223	\$ -	\$ 2,525,920
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	43,665,985			1,045,167	73,000	43,665,985
Other	(597,463)	46,245				1,118,167
Investment Income		597,463				46,245
Transfer project surplus to MEd Restricted (from) Bylaw	43,068,522	643,708	-	1,045,167	73,000	44,830,397
Decrease:						
Transferred to DCR - Capital Additions	349,900					349,900
Transferred to DCR - Work in Progress	18,608,210	316	65,757			18,674,283
Transferred to Revenue - Site Purchases	23,137,332	905,873		1,242,000		25,285,205
Transferred to Revenue - Expensed Costs	1,029,310					1,029,310
	43,124,752	906,189	65,757	1,242,000	-	45,338,698
<b>Net Changes for the Year</b>	<b>(56,230)</b>	<b>(262,481)</b>	<b>(65,757)</b>	<b>(196,833)</b>	<b>73,000</b>	<b>(508,301)</b>
<b>Balance, end of year</b>	<b>724</b>	<b>1,687,505</b>	<b>-</b>	<b>256,390</b>	<b>73,000</b>	<b>2,017,619</b>

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

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

**Fiscal Year Ended June 30, 2020**

**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, 2020**

**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, 2020**

**SCHEDULE OF REMUNERATION AND EXPENSES**

NAME	POSITION	REMUNERATION	EXPENSE
BECKETT, ROBERT	TRUSTEE, VICE CHAIR	\$ 17,307	\$ 2,908
HOBBS, WENDY	TRUSTEE	16,750	974
PARMAR, RAVI SINGH	TRUSTEE, CHAIR	18,750	3,896
PHILLIPS, ROBERT	TRUSTEE	16,750	562
SEATON, DIANNA	TRUSTEE, VICE CHAIR	17,192	1,490
SWINBURNSON, MARGOT	TRUSTEE	16,750	3,225
WATSON, ALLISON	TRUSTEE	16,750	3,356
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 120,248</b>	<b>\$ 16,411</b>
ABBIS, JOHANNE	TEACHER	86,829	3,756.94
ABELL, KATRINA	VICE PRINCIPAL	99,925	
ADAIR, JAMIE	SAFE SCHOOL COORDINATOR	88,920	3,660.91
AGAR, DOUGLAS	TEACHER	93,781	2,281.23
AGNEW, SUZANNE	TEACHER	93,675	
ALLEN, SUSAN	TEACHER	93,593	89.12
ALPHA, CATHERINE	TEACHER	93,532	
AMBROSE, NATHAN	TEACHER	85,357	63.96
AMIN, MOHAMMAD	MANAGER, DATA INT. ANALYTICS	96,289	1,497.22
ANDERSON, DANICA	TEACHER	75,292	120.26
ANDERSON, ELISHA	TEACHER	80,803	
ANDERSON, JENNIFER	TEACHER	96,919	
ANDREW, PAULA	TEACHER	93,675	
ARKELL, KATHRYN	TEACHER	99,085	
ARNOT, KERRY LYN	PRINCIPAL	128,193	376.85
ARNOTT, NOELLE	TEACHER	91,234	
ARSENAULT, MARIANNE	TEACHER	85,521	
ARTS, SANDRA	TEACHER	85,555	
AUBICHON, JENNIFER	TEACHER	93,525	49.96
BALDWIN, DEAN	TEACHER	95,011	66.24
BANISTER, ROSS	TEACHER	77,383	
BARKER, MATTHEW	TEACHER	85,434	
BARRICK, CHAD	TEACHER	85,357	
BARRIE, MARK	TEACHER	94,414	152.98
BATTEN, MARK	TEACHER	94,696	79.80
BATTISTONI, ANDREA	TEACHER	85,323	57.42
BEADALL, BALWINDER	LEAD EDUCATOR CAPITAL PLNG	136,121	2,343.19
BEATTIE, DANIEL	TEACHER	92,870	350.59
BEATTIE, KYLA	TEACHER	76,928	
BEATTIE, SHEYLA	TEACHER	86,468	428.78
BECKING, MANDI	VICE PRINCIPAL	113,166	758.83
BEDARD, GLENN	VICE PRINCIPAL	115,562	2,277.24
BELANGER, FRANCK	TEACHER	75,832	
BENDALL, DANIEL	TEACHER	85,507	
BENDALL, PAUL	TEACHER	94,527	748.64
BENNETT, TAMMY	TEACHER	91,549	
BERNHARDT, ANNE	TEACHER	80,168	
BESWICK, JANE	TEACHER	94,325	120.49
BEVAN, MICHELLE	TEACHER	93,675	
BEZEAU, ROWAN	TEACHER	85,420	155.76
BILOUS, LEANNE	TEACHER	94,703	611.91
BLACK, AMANDA	TEACHER	86,239	356.13
BLOCK, PAUL	ASSOCIATE SUPERINTENDENT	170,385	8,013.78
BLOUIN, REBECCA	TEACHER	85,591	

BOBBITT, MICHAEL	VICE PRINCIPAL	121,869	137.37
BODMAN, AMITEE	TEACHER	81,524	
BOGGS, KEITH	PRINCIPAL	131,600	647.62
BONDURANT, MEGAN	TEACHER	93,675	727.17
BONSDORF, BARBARA	TEACHER	85,903	
BOOTH, DAVID	TEACHER	85,255	
BORLAND, GILES	TEACHER	76,576	
BOUCHARD, DANIELLE	TEACHER	85,357	
BOUVIER, CHERISE	TEACHER	91,474	435.51
BOWEN, LARRY	TEACHER	85,357	
BOWEN, REBECCA	TEACHER	82,203	
BOWINS, ASHLEIGH	TEACHER	91,292	400.26
BOYTE, KELLY	TEACHER	88,685	
BRAJCICH, DEANNA	TEACHER	93,675	
BRICK, JOUELLE	TEACHER	89,660	344.01
BRIDAL, GRANIA	VICE PRINCIPAL	111,614	767.03
BRIGHT, BRONWYN	TEACHER	94,581	95.58
BRONSON, BARBARA	TEACHER	85,265	
BROOKS, JANINE	DISTRICT VICE PRINCIPAL	118,550	4,169.13
BRYAN, ROBERT	TEACHER	77,337	
BRYANT, COLLEEN	TEACHER	75,923	94.75
BURCHARD, C. PAUL	TEACHER	85,546	
BURGESS, MARC	TEACHER	93,940	
BURROWS, LISA	TEACHER	93,525	
BURSEY, ELAINE	TEACHER	93,675	
BUTTE, ERIN	TEACHER	92,983	
CALDWELL, MEGHAN	TEACHER	92,272	
CAMPBELL, CHARMAINE	TEACHER	75,536	
CARR, JONATHAN	VICE PRINCIPAL	94,169	2,968.88
CARYK, STEVEN	TEACHER	85,265	
CASAVANT, JENNIFER	TEACHER	93,198	2,513.16
CAVIN, MARIAH	MANAGER, ACCOUNTING SERVICES	76,190	9,258.31
CHAN, MANDART	TEACHER	93,612	96.40
CHEESEMAN, AMANDA-BROOKE	TEACHER	84,224	
CHERRY, KATHLEEN	TEACHER	93,705	1,612.05
CHIA, CHRISTY	TEACHER	92,129	
CHISLETT, LAUREN	TEACHER	75,817	
CHONG, SYLVIA	TEACHER	91,549	
CHOW, MICHELLE	TEACHER	94,571	
CHRIST-ROWLING, DAYNA	TEACHER	96,796	
CLARK, DAVID	TEACHER	92,010	
CLARKE, C.BETSY	TEACHER	91,346	
CLARKE, GEMMA	TEACHER	95,993	455.86
CLARKE, JENNIFER	TEACHER	94,193	1,217.70
CLARKE, YVONNE	TEACHER	85,507	111.35
CLEGG, JAMIE	TEACHER	94,996	700.00
COATES, SUSAN	TEACHER	91,549	2,848.93
CONSTABLE, THOM	TEACHER	83,835	
CONWAY, LESLEY	TEACHER	77,027	
COOK, LENORE	TEACHER	93,412	
COOK, ROBERT	TEACHER	85,532	
COOPER, PAMELA	TEACHER	93,521	207.10
COOPER, WENDY	TEACHER	94,996	
COSSENTINE, LINDA	TEACHER	94,996	526.41
CRAVEN, LANDON	TEACHER	75,340	
CROFT, TIMOTHY	TEACHER	91,767	20.00
CROFTON, DERMOTT	TEACHER	93,530	
CROMBIE, RENEE	TEACHER	84,562	
CROW, JANICE	TEACHER	91,346	
CULL, HAROLD	SECRETARY TREASURER	169,552	5,001.69
CULVER, AMANDA	TEACHER	83,107	472.12

CURTIS, MARGARET	TEACHER	91,303	277.48
CURTIS, NORMAN	TEACHER	102,599	
DANIELS, E. VICTOR	TEACHER	93,939	
DAVIDSON, JENNIFER	TEACHER	93,709	
DAVIES, E. NOEL	TEACHER	94,428	
DAWSON, GLYNIS	TEACHER	94,846	341.25
DE WEERD, LAURA	TEACHER	93,472	
DEBOICE, JEANNIE	DISTRICT VICE PRINCIPAL	119,818	3,684.87
DECICCO, KAREN	PRINCIPAL	128,193	5,107.58
DEGIROLAMO, BRIANNA	TEACHER	85,018	149.96
DEICHMANN, CEILIDH	VICE PRINCIPAL	102,103	2,281.37
DEICHMANN, STEVEN	TEACHER	85,507	
DEJONGH, GEORGINA	TEACHER	85,942	
DELEENHEER, TAMARA	VICE PRINCIPAL	112,574	1,709.58
DEMMINGS, ROSS	TEACHER	85,507	
DENNY, MARLYS	TEACHER	96,353	5,966.33
DENTON, CAROLE	TEACHER	91,549	
DESROSIERS, DENNIS	TEACHER	91,549	
DEVANE, DOMINIQUE	TEACHER	85,042	25.21
DEVRIES, LEAH	TEACHER	85,510	
DHALIWAL, RANJEET	TEACHER	85,356	67.86
DI PONIO, DANTE	TEACHER	100,315	2,289.67
DODD, JAMES	TEACHER	79,391	
DODDS, GREGORY	VICE PRINCIPAL	112,574	2,113.01
DOERKSEN, DARRELL	TEACHER	91,604	
DOLAN, WILERINE	TEACHER	86,678	79.99
DOMENICHELLI, HAMMOND	TEACHER	96,845	
DONEGANI, NEAL	TEACHER	81,473	80.04
DONIECKI, BEATRICE	TEACHER	85,507	36.89
DORRAN, MELISSA	TEACHER	92,934	
DOSOUTO, CHRISTINE	TEACHER	86,678	19.84
DRANCHUK, KEVIN	TEACHER	93,525	405.19
DROUIN, DENISE	TEACHER	87,071	80.08
DUBE, JOANNE	TEACHER	85,206	
DUBE, RYAN	VICE PRINCIPAL	93,833	578.17
DUDDRIDGE, DAWN	TEACHER	76,044	
DUNBAR, RANDY	TEACHER	91,598	348.98
DUNN, AMANDA	TEACHER	80,004	
DUVALL, SUSAN	TEACHER	85,357	
DVORAK, KELLY	TEACHER	86,497	98.57
EGAN, ROSALYN	TEACHER	79,932	
ELLIS, ELIZABETH	TEACHER	93,608	
ELM, ROSS	TEACHER	94,335	
ERICKSON, CATHERINE	TEACHER	94,096	90.70
EVANS, CHERYL	TEACHER	85,761	47.44
EVANS, JOEL	TEACHER	100,886	92.82
EVANS, MEGAN	TEACHER	92,570	
EVANS, TIFFANY	TEACHER	94,846	
EWER, SHERRI	TEACHER	83,791	
FADER, JILL	TEACHER	83,228	
FAFARD, TARA	TEACHER	85,405	
FEDERICI, JESSICA	TEACHER	94,378	
FEENSTRA, ROBERT	TEACHER	85,207	
FESER, TODD	TEACHER	85,507	
FIORIN, JENNIFER	TEACHER	79,448	151.60
FRIEND, CHARLOTTE	TEACHER	91,549	1,075.25
FRIESEN, DAVID HENRY	TEACHER	93,675	1,033.52
FRODSHAM, LAUREN	TEACHER	94,283	
FROESS, JOHN	TEACHER	92,870	
FULTON, LAURA	PRINCIPAL	134,425	689.72
FUNK, LINDA	TEACHER	80,939	

FURDAL, MONICA	TEACHER	93,675	
GADD, RUPERT	TEACHER	93,472	
GAGE, DAVID	TEACHER	96,923	2,797.74
GAGE, JENNIFER	TEACHER	84,650	
GALE, PATRICK	TEACHER	89,276	1,416.21
GARAT, SUSAN	TEACHER	87,156	
GARRY, MAUREEN	TEACHER	93,553	
GATES, LEANNE	TEACHER	85,594	
GEORGE, CHANTELE	TEACHER	85,226	
GERRITS, PAMELA	VICE PRINCIPAL	117,034	1,187.01
GIBSON, JENNIFER	VICE PRINCIPAL	118,042	6,438.95
GIESBRECHT, CHRISTINA	VICE PRINCIPAL	108,535	2,458.55
GIESBRECHT, NATHAN	SPEECH PATHOLOGIST	91,472	927.51
GILL, CHANDA	TEACHER	93,600	
GITZEL, LAURIE	TEACHER	93,525	1,686.02
GODAU, PETER	DIRECTOR OF FACILITIES	133,716	9,240.91
GOMBOC, SHANNON	TEACHER	93,675	758.05
GOUPIL, SHAWNA	TEACHER	92,817	637.80
GREEN, STACEY	TEACHER	93,921	
GREGORY, JOANNE	TEACHER	93,337	
GRENIER, MICHELLE	TEACHER	75,500	
GRIFFITHS, HUW	TEACHER	93,490	
GRIMWOOD, SANDRA	TEACHER	93,411	
GRONOW, KARIN	TEACHER	86,102	
GRONOW, LEAH	TEACHER	91,597	85.20
GROOT, CARLY	TEACHER	84,926	1,033.06
GUPTILL, GAIL	SPEECH PATHOLOGIST	91,673	1,297.39
GURNEY, SHERI-LYNN	TEACHER	94,186	274.29
GUTERSON, TITANIA	TEACHER	78,907	
HADDAD, ELAINE	TEACHER	84,706	
HADDON, LORI	TEACHER	94,996	191.94
HALEY, DAN	EXEC DIRECTOR HUMAN RESOURCES	150,655	5,721.80
HAMILTON, GEORGE	TEACHER	91,399	220.86
HAMILTON, MERRIDEE	TEACHER	93,675	
HANCOCK, KELLY	TEACHER	76,484	
HANDY, NATALIE	TEACHER	86,899	56.00
HARMESON, MATHEW	TEACHER	95,130	6.50
HARRINGTON, KEVIN	TEACHER	93,675	62.68
HARRINGTON, LEANNE	TEACHER	93,375	533.31
HARRIS, TROY	TEACHER	84,692	
HART, CONOR	TEACHER	89,914	174.36
HARWOOD, SUZANNE	INCLUSION COACH	81,107	1,666.13
HAUPT, BERT	TEACHER	93,600	180.45
HAY, LINDA	TEACHER	85,280	36.83
HAZEL, TREVOR	TEACHER	95,054	79.22
HEARD, ANDREW	TEACHER	76,986	
HEATH, KATIE	TEACHER	85,016	
HECK, BARBARA	TEACHER	88,062	114.36
HEDLEY-SMITH, STEPHANIE	ASSOCIATE SUPERINTENDENT	169,661	8,145.61
HENDERSON, KATHRYN	TEACHER	85,706	51.19
HENDERSON, TERESA	TEACHER	85,507	29.11
HENKELMAN, GREGORY	TEACHER	80,043	
HENSON, JANE	VICE PRINCIPAL	111,614	1,481.87
HEPTING, JESSICA	TEACHER	85,975	
HISLOP, C. RENEE	PRINCIPAL	127,987	2,124.68
HJERMSTAD, M. SHANNON	TEACHER	85,802	41.51
HOBSON, BRIAN	TEACHER	94,996	
HOLLAND, KRISTIN	TEACHER	94,448	48.46
HOLTAN, KELLY	TEACHER	91,616	245.21
HONER, TERRY	PRINCIPAL	128,193	145.29
HORNER, MELISSA	TEACHER	88,735	1,149.72

HOTOVY, MARIA	TEACHER	79,100	
HOWARTH, KRISTEN	TEACHER	84,695	
HUCK, MICHAEL	PRINCIPAL	124,874	1,970.31
HUCULAK, DANIELLE	TEACHER	91,513	1,936.46
HUNT, JENNIFER	TEACHER	93,611	58.82
HUNTER, KELLY	TEACHER	94,233	175.24
HUSSEY, CATHERINE	PRINCIPAL	127,968	2,060.10
HUTCHINSON, LAURIE	TEACHER	85,507	
HUTCHISON, LESLIE	TEACHER	85,536	48.16
IRMSCHER, DAWN	DIRECTOR OF FINANCE	114,927	8,618.58
IRURETAGOYENA, CHELSEA	TEACHER	80,905	
ISRAEL, DAWN	HUMAN RESOURCES CONSULTANT	82,031	2,322.76
IVERSON, JANELLE	TEACHER	85,507	
IVES, VICKI	PRINCIPAL	127,612	407.16
JACOBSEN, ANNETTE	TEACHER	85,207	
JACOBSEN, GREG	TEACHER	85,507	
JASWAL, PAUL	TEACHER	94,279	
JENKINS, LAURA	TEACHER	85,357	
JESSON, SHARON	TEACHER	95,847	
JOHNSON, BRYAN	PRINCIPAL	129,018	326.20
JOHNSON, GORDON	PRINCIPAL	128,193	429.45
JOHNSON, IAN	TEACHER	93,675	
JOHNSON, JOSHUA	TEACHER	85,571	
JOHNSON, KRISTINA	TEACHER	79,020	110.60
JOHNSTON, MARK	VICE PRINCIPAL	118,325	129.00
JOHNSTON, WINONA	TEACHER	90,307	42.54
JONES, CHRISTINA	TEACHER	75,835	
JONES, CHRISTY	TEACHER	87,473	
JOYCE, PAMELA	VICE PRINCIPAL	118,395	659.68
KADIN, CHRISTINA	TEACHER	93,534	
KAERCHER, MARK	PRINCIPAL	131,600	2,156.01
KALUDJER, NEVADA	TEACHER	94,505	
KASPERS, TROY	CAPITAL FOREMAN	76,164	2,474.74
KEAN, BRENDA	TEACHER	91,710	159.67
KELLY, WAYNE	DISTRICT VICE PRINCIPAL	126,050	2,174.95
KERSCH, BARBARA	TEACHER	81,275	
KIEFERT, MICHELE	TEACHER	93,675	1,349.00
KIELLER, JANINE	TEACHER	78,611	
KILPATRICK, SUSAN	TEACHER	91,399	
KIMOTO, KAREEN	TEACHER	85,507	
KIND, LORI	TEACHER	85,507	25.98
KING, ADRIANNA	TEACHER	78,756	106.89
KING, KATHLEEN D.	DISTRICT PRINCIPAL	135,007	8,006.90
KING, MICHELLE	TEACHER	93,921	226.97
KNOKE, AMANDA	TEACHER	86,445	
KOVACIK, BELINDA	TEACHER	96,545	419.58
KOVACIK, ROALD	TEACHER	85,507	
KRUSEKOPF, FRANCES	PRINCIPAL	128,292	74.91
KURUCZ, VERONIKA	TEACHER	97,386	208.80
LAFRAMBOISE, MATHIEU	TEACHER	85,134	
LAIDLAW, KENDRA	PRINCIPAL	127,612	692.70
LAIT, HEATHER	PRINCIPAL	121,074	74.28
LAIT, MARTIN	VICE PRINCIPAL	118,096	
LAMBETH, KAREN	TEACHER	85,507	76.06
LAMERS, LINDA	TEACHER	84,604	455.28
LAMOND, JAMES	PRINCIPAL	134,330	55.75
LANCASTER, LAURA	TEACHER	96,845	1,116.80
LARSON, ERIN	TEACHER	93,375	77.09
LAUGHTON, SARAH	VICE PRINCIPAL	112,574	1,650.36
LEACH, PAULA	TEACHER	83,606	206.93
LEAKEY, KRISTA	VICE PRINCIPAL	113,896	166.88

LEE, DEANNE	TEACHER	91,549	
LEE-BONAR, DAVID	MGR FIN. REPORTING/ANALYSIS	96,364	2,469.95
LEPPARD, ALLISON	TEACHER	85,206	
LEROSE, GILLIAN	TEACHER	82,615	1,083.40
LEWIS, ADELE	TEACHER	86,102	
LOCKERBIE, LISA	TEACHER	92,233	45.00
LOGAN, LINDA	TEACHER	85,458	50.49
LONDON, JENNIFER	TEACHER	93,675	152.22
LOVBAKKE, NOREEN	TEACHER	91,132	
LOVE, KELLY	TEACHER	85,507	58.38
LOWE, KEN	TEACHER	94,204	1,058.40
LUND, RAELENE	TEACHER	92,860	45.47
LYALL, JOHN	VICE PRINCIPAL	118,550	2,563.73
LYNCH, SARAH	TEACHER	85,357	
MACDONALD, SHARON E.	TEACHER	77,808	156.79
MACKENZIE, CAROLE	TEACHER	93,675	
MACLEAN, PAULINE	TEACHER	91,549	
MACNEIL, LUCAS	TEACHER	75,515	636.94
MAKKINGA, ALISON	HR ANALYST AND PROJECT LEAD	82,252	741.92
MARAGH, LAURA	TEACHER	91,551	28.07
MARCH, CATHERINE	TEACHER	94,177	
MARSEILLE, RODNEY	TEACHER	93,675	1,000.00
MARSHALL, SAMANTHA	TEACHER	77,865	
MARTIN, EVA	TEACHER	93,466	
MATHEWS, SUSANNA	PSYCHOLOGIST - EXEMPT	91,535	2,608.36
MATHEWS, XIMENA	TEACHER	75,732	120.20
MAY, NORMA-JEAN	TEACHER	91,549	807.66
MAY, TIMOTHY	TEACHER	85,207	269.02
MCCARTHUR, RUCHI	PRINCIPAL	124,286	3,755.04
MCCARTHY, KELLY	TEACHER	111,033	
MCCOWAN, ANGUS	TEACHER	86,828	473.11
MCCULLOUGH, DOREEN	TEACHER	92,185	
MCDONALD, RUTH	TEACHER	93,729	510.98
MCELDERRY, JUDY	TEACHER	95,176	
MCEWAN, HEATHER	TEACHER	84,834	
MCFARLAND, CHRISTOPHER	TEACHER	93,675	
MCFARLANE, CAMILLE	VICE PRINCIPAL	112,064	
MCGREGOR, CHRISTINA	DISTRICT PRINCIPAL - IES	135,007	4,062.16
MCHUGH, STEPHEN	VICE PRINCIPAL	118,550	1,752.68
MCINDOE, ADINA	TEACHER	84,626	
MCINDOE, DUNCAN	TEACHER	101,899	17,467.59
MCKENZIE, IAN	TEACHER	94,413	
MCLELLAN, LISA	TEACHER	91,249	1,330.00
MCLELLAN, PAUL	TEACHER	91,549	300.00
MCLEOD, SHANNON	TEACHER	85,536	
MCPHERSON, KARA	TEACHER	90,382	2,653.22
MEAUSETTE, CORY	PRINCIPAL	127,111	1,569.67
MEIJER, PAUL	TEACHER	94,793	
MEIKLEJOHN, CAMERON	VICE PRINCIPAL	106,815	207.46
MEIKLEJOHN, KATHLEEN	TEACHER	84,128	1,268.07
MELVILLE, EMILY	TEACHER	80,056	493.39
MENNIE, JOHN	VICE PRINCIPAL	113,758	1,623.23
MERNER, CHRISTINE	MANAGER OCC. HEALTH SAFETY	95,613	1,205.48
MERX, CORRINE	TEACHER	85,962	33.39
MILLEN, ANDREA	TEACHER	119,296	145.53
MILLER, SHANNON	VICE PRINCIPAL	112,124	1,478.37
MILLER, SHANNON L.	TEACHER	94,139	592.91
MITCHELL, KARYCIA	TEACHER	91,549	
MOES, ESTHER	TEACHER	90,837	
MONTGOMERY, JODIE	TEACHER	82,273	168.68
MORRISON, CATHRYN	TEACHER	93,675	

MORRISON, RUSSELL	TEACHER	86,701	
MOYES, GREGORY	TEACHER	92,870	
MULLIN, CEARA	TEACHER	92,900	73.50
MUNROE, SARAH	TEACHER	84,103	
MURRAY, TAYA	TEACHER	78,247	63.58
MUSSELL, DANIEL	TEACHER	90,559	
MUSSELWHITE, MARGO	PRINCIPAL	127,612	516.14
NEILSON, REBECCA M.	TEACHER	93,750	49.94
NGUYEN, NAM	TEACHER	93,375	
NICKEL, ANNE	TEACHER	85,507	
NILES, SHERRY	SPEECH PATHOLOGIST	90,995	1,834.34
NIXON, DONNA GAYE	TEACHER	93,525	35.29
NIXON, JENNIFER	VICE PRINCIPAL	115,562	2,359.60
NUSSERWANJI, FARZAAN	DIRECTOR - INFO TECH	123,371	1,181.69
O'KEEFE, GLEN	MANAGER CUSTODIAL/PROPERTY	96,356	2,976.04
O'QUINN, AMBER	VICE PRINCIPAL	118,550	14,136.47 *
O'REGAN, MICHELLE	TEACHER	85,207	
O'SHEA, JEREMY	TEACHER	82,293	1,070.86
OGRODNIK, SAMANTHA	TEACHER	113,591	
OIKAWA, GREG	TEACHER	91,552	
ORANGO, NICHOLAS	SENIOR SERVER ADMINISTRATOR	77,965	2,376.06
ORTHNER, TAMARA	TEACHER	85,807	100.17
PAMPIN, CLAUDIA	TEACHER	78,575	
PAPAGEORGIU, MILTON	TEACHER	92,883	
PASAY, MERVIN	TEACHER	93,675	
PATERSON, LAURA	SPEECH PATHOLOGIST	91,523	2,106.84
PELL, SHAUN	TEACHER	85,888	650.00
PENSTON, BRENDA	TEACHER	84,961	
PEPIN, PAUL	TEACHER	86,331	
PERREN, STEPHAN	TEACHER	93,375	
PHILLIPS, TANYA	TEACHER	81,487	
PHIPPS, ALLAN	TEACHER	95,811	221.95
PINEL, JULIE	TEACHER	85,536	
PLOTNIKOFF, HILDE	TEACHER	93,675	
POMPER, MEGAN	TEACHER	83,704	
POSTLE, ELIZABETH	TEACHER	91,481	
POWELL, TODD	VICE PRINCIPAL	118,550	874.89
POWERS, SAMANTHA	TEACHER	76,678	
PRYOR, TRENT	MANAGER FACILITIES	96,360	2,109.01
PUGH, ERIN	TEACHER	94,402	
PUGH, RHYS	TEACHER	94,153	
PURNELL, TONYA	TEACHER	91,729	40.81
PUSZKA, ANGELA	TEACHER	80,777	
PYPER, ERIKA	TEACHER	85,507	
QUMSIEH, KIFAH	IT SERVICE DESK TEAM LEAD	82,081	937.73
RALPH, SHERI LYNN	TEACHER	80,736	
RAMBO, ALWEN	TEACHER	85,357	
RATCH, KRISTINE	TEACHER	93,675	217.03
REHMAN, MITCH	TEACHER	82,802	
REID, NORA	STRATEGIC HR MANAGER	100,182	1,035.18
RICHARDSON, CHELSEA	TEACHER	88,849	3,189.63
RICHARDSON, SANDRA	TEACHER	93,675	
RIDDELL, DAWN	TEACHER	86,101	
RIDEWOOD, LYNELLE	TEACHER	93,675	
ROBERTS, SHELLEY	TEACHER	93,675	
ROBERTSON, CAROL	TEACHER	85,951	
ROBERTSON, JODI	TEACHER	94,996	1,102.28
ROBERTSON, SHONI	TEACHER	93,873	1,122.17

ROBERTSON, TODD	TEACHER	93,905	252.54
ROBINSON, SHEILA	TEACHER	84,846	123.90
ROY, JAMES	TEACHER	93,385	
RUFF, ROBIN	TEACHER	95,074	
RUPERTO, MARNIE	TEACHER	85,357	
RUSSELL, DARREN	PRINCIPAL	131,600	1,886.41
RUSSELL, ERIN	TEACHER	78,376	126.73
RYAN, MELLISSA	VICE PRINCIPAL	115,052	1,189.47
SAGODI, DONNA	VICE PRINCIPAL	112,574	191.46
SALVATI, SANDRA	TEACHER	93,346	
SAMOUSEVITCH, ALEX	MANAGER, PRJCT PLNG & CONSTR.	88,920	7,169.19
SANDBERG, RACHAEL	TEACHER	93,525	565.79
SANFORD, SHAYE	TEACHER	85,584	
SANO, RYOKO	TEACHER	75,360	
SANSCHAGRIN, ALEXIS	TEACHER	91,549	1,051.87
SANSOM, TONY	TEACHER	93,984	25.43
SANTILLI, CATERINA	SPEECH PATHOLOGIST	91,673	1,488.29
SATCHWELL, SANDRA	TEACHER	93,525	2,702.78
SAUSER, TYSON	GROUNDS FOREPERSON	75,966	5,603.74
SAWATZKY, BEV	TEACHER	82,013	
SCANDALE, ANGELA	TEACHER	85,086	49.00
SCHLOSSER, LISA	TEACHER	85,951	
SCHWARTZ, SHARON	TEACHER	98,038	1,993.43
SCHWERTFEGER, LORETTA ANN	DISTRICT PRINCIPAL - INTERNATIONAL	135,006	15,266.42 *
SCOTT-MONCRIEFF, COLIN	TEACHER	93,723	17.20
SENIK, STEPHEN	TEACHER	80,691	63.85
SEQUEIRA, NERINE	TEACHER	93,375	1,071.00
SHARPE, ANDREA	TEACHER	81,934	
SHERLOCK, STEPHANIE	COMMUNICATIONS MANAGER	75,174	669.30
SHIPWAY, JENNIFER	TEACHER	89,745	50.69
SHOWERS, ROBERT	TEACHER	84,757	
SIHOTA, CHELSEA	TEACHER	85,507	
SIMMS, CHARLES	TEACHER	85,415	
SJERVEN, KAREN	PRINCIPAL	128,193	996.01
SKELTON, YOLONDA LEIGH	TEACHER	85,207	
SKETCHLEY, R. JESSICA	TEACHER	80,703	
SMITH, CAMERON	TEACHER	81,158	
SMYTH, CHRIS	VICE PRINCIPAL	116,212	87.52
SMYTH, KAREN	TEACHER	91,399	414.80
SMYTH, SHEILAGH	TEACHER	93,675	
SNOOK, CATRINA	TEACHER	85,357	
SNOWSELL, KAREN	TEACHER	93,525	
SO, ANNE	TEACHER	93,485	177.76
SPALDING, LISA	TEACHER	92,889	
ST JEAN, SHANNON	TEACHER	86,282	
STAMHUIS, JOHN	TEACHER	100,069	228.44
STANDLEY, ROBERTA	TEACHER	85,278	
STANNARD, LIZ	TEACHER	85,646	93.21
STEE, WILLIAM	TEACHER	105,281	58.11
STEVENSON, JOHN TALLIS	TEACHER	95,074	
STEWART, DANITA	TEACHER	95,656	641.50
STEWART, MARINA	TEACHER	77,385	31.32
STEWART, TANNIS	TEACHER	85,507	
STILL, ANDREW	TEACHER	91,248	
STILL, ERIN	TEACHER	93,675	
STINSON, SCOTT	SUPERINTENDENT	194,526	7,845.33
STOUTLEY, DEBRA	PRINCIPAL	128,193	3,033.98
STRANGE, DAVID	ASSOCIATE SUPERINTENDENT	169,906	10,261.14
STUART, LISA	TEACHER	92,804	
SUDLOW, KATHRYN	TEACHER	92,571	
SUMMERS, OWEN	TEACHER	93,719	326.98



SYMINGTON, ROSEMARY	TEACHER	85,993	
SYROTA, TRACEY	TRANSPORTATION MANAGER	87,173	3,236.10
SZADKOWSKI, LAURIE	PRINCIPAL	131,600	1,440.27
SZALIPSZKI, SANDRA	PRINCIPAL	131,600	659.68
TAFT, DANIEL	TEACHER	83,225	
TAYLOR, KELLY	TEACHER	93,015	
TEN HOVE, JACQUELINE	TEACHER	85,206	
THE ESTATE OF, SCOTT MANNING	PRINCIPAL	108,844	
THEOLOGUS, LEAH	TEACHER	85,550	
TOLMAN, ERIC	TEACHER	87,692	
TOMASELLI, DIANE	TEACHER	93,675	588.02
TONNESEN, STEVEN	MANAGER, IT OPERATIONS	88,139	1,071.41
TONNESEN, SUSAN	VICE PRINCIPAL	78,521	2,325.37
TORBOHM, STEPHANIE	TEACHER	75,713	
TRELOAR, GRAHAM	TEACHER	93,682	
TURNBULL, KATHRYN	TEACHER	91,588	
VALLY, TERESA	PRINCIPAL	128,193	721.50
VAN DER LEEDEN, KATRIN	TEACHER	93,525	
VAN DYK, LORRAINE	TEACHER	93,525	
VERDEL, DEBRA	TEACHER	85,507	
VERHOEVEN, LAURA	TEACHER	85,193	53.55
VINCENT, MARY	TEACHER	93,675	
VINK, COREY	TEACHER	85,560	
VINK, STEPHANIE	TEACHER	90,407	589.19
WALKER, GEORGETTE	VICE PRINCIPAL	102,403	1,412.20
WALKER, TERESA	TEACHER	90,424	
WALKEY, KRISTI	TEACHER	85,362	
WALLING, CAROL	TEACHER	93,671	
WALTHER, THOMAS	TEACHER	94,071	
WALUSHKA, KRISTOPHER	TEACHER	85,513	
WARD, RICHARD	COMPUTER SUPP NETWORK ANALYST	76,840	782.58
WATERLANDER, PAUL	TEACHER	103,810	
WEBBER, ALYSON	TEACHER	85,548	
WEINBERGER, BARBARA	TEACHER	93,859	66.86
WEISS, SHAWNA	TEACHER	91,569	
WHICHER, ALLISON	TEACHER	80,979	50.12
WHITNEY, GLENN	TEACHER	93,705	
WIENS, DIANE	TEACHER	83,451	
WILKIE, CLAIRE	TEACHER	93,755	139.40
WILLING, BRIAN	TEACHER	92,875	115.58
WILSON, STEVEN	TEACHER	93,675	
WOODLAND, DEBORAH	SPEECH PATHOLOGIST	91,823	2,186.50
WRIGHT, DAWN	TEACHER	85,357	
YARCHUK, MICHAELINE	TEACHER	94,487	1,056.18
YOUNG, ANGELA	TEACHER	93,673	1,153.71
YOUNG, JENNIFER	TEACHER	87,369	
YOUNG, MELISSA	TEACHER	94,828	
ZANICHELLI, CAROLYN	TEACHER	85,507	260.28
ZENI, RITA	TEACHER	93,675	
ZIMMERMANN, CORINNA	TEACHER	91,255	

<b>TOTAL EMPLOYEES &gt; 75,000.00</b>	<b>\$</b>	<b>48,708,299</b>	<b>\$</b>	<b>366,198</b>
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<b>TOTAL EMPLOYEES &lt;= 75,000.00</b>	<b>\$</b>	<b>48,303,554</b>	<b>\$</b>	<b>182,462</b>
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<b>CONSOLIDATED TOTAL</b>	<b>\$</b>	<b>97,132,101</b>	<b>\$</b>	<b>565,071</b>
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<b>TOTAL EMPLOYER PREMIUM FOR CPP/EI</b>			<b>\$</b>	<b>5,140,470</b>
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\* 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, 2020**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No.62 (Sooke) and its non-unionized employees during fiscal year 2020.



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

**SCHOOL DISTRICT NO. 62 (SOOKE)  
FISCAL YEAR ENDED JUNE 30, 2020**

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

<b>VENDOR NAME</b>	<b>PAYMENTS</b>
ACCESS WEST	25,556
ACME SUPPLIES LTD.	430,145
ACUREN GROUP INC.	26,118
ADVICAS GROUP CONSULTANTS INC	105,525
AGIUS BUILDERS LTD.	404,078
AMAZON	219,804
ANDREW SHERET LIMITED	54,196
APOLLO SHEET METAL LTD	277,416
APPLE CANADA INC	36,629
ARI FINANCIAL SERVICES	78,802
ARNOLD LIM VISUALS LTD	27,930
B.C. PRINCIPALS & VICE PRINC. ASSOC	81,774
BARAGAR SYSTEMS	34,073
BC FERRIES	30,225
BC HYDRO	830,165
BC SCHOOL TRUSTEES ASSOCIATION	56,683
BC TEACHERS FEDERATION	1,057,669
BCTF - SALARY INDEMNITY PLAN	1,088,765
BEST BUY	32,031
BLACK PRESS GROUP LTD.	30,925
BUMPER TO BUMPER	25,364
CAMOSUN COLLEGE	192,366
CAN WEST MECHANICAL INC.	67,447
CANADIAN UNION OF PUBLIC EMPLOYEES	424,560
CAP-IT VICTORIA	38,956
CAPITAL REGIONAL DISTRICT	273,707
CDW CANADA INC.	280,331
CENTAUR PRODUCTS INC.	111,598
CINDY ANDREW	84,360
CISCO SYSTEMS CAPITAL CANADA CO.	76,357
COLLIERS MACAULAY NICOLLS INC.	200,000
COLUMBIA FUELS	343,349
COSTCO WHOLESALE	43,996
CROMBIE REIT	66,456
CSI LEASING CANADA LTD.	188,096
DENBOW	48,485
DINNING HUNTER JACKSON LAW	16,716,064
DISCOVER CANADA TOURS	29,440

DYNAMIC SPECIALTY VEHICLES LTD	374,133
EDUCAN INSTITUTIONAL FURNITURE LTD	43,279
EECOL ELECTRIC	63,747
ELLSWEAR DANCE & ACTIVEWEAR	30,430
EMPLOYER HEALTH TAX (EHT)	809,938
EVOLVE TOURS	44,601
FIVE STAR PAVING CO. LTD.	30,207
FLYNN CANADA LTD.	179,036
FOLLETT SCHOOL SOLUTIONS INC	27,705
FORTIS BC-NATURAL GAS	256,905
FULCRUM MANAGEMENT SOLUTIONS LTD.	53,760
FUTUREBOOK PRINTING	53,646
GESCAN	65,921
GFL ENVIRONMENTAL INC.	25,089
GLOBAL EDUCATION EXCHANGE NETWORK	56,100
GRAPHIC OFFICE INTERIORS	139,585
GREAT-WEST LIFE	377,129
GUARD.ME INTERNATIONAL INSURANCE	110,059
HAYWORTH ITF FOUNDATION (SOOKE)	33,798
HAZELWOOD CONSTRUCTION SERVICES INC	4,692,804
HCMA ARCHITECTURE & DESIGN	3,032,336
HEROLD ENGINEERING LIMITED	25,449
HOMETOWN TEAM & CORPORATE SALES	50,349
HONEYWELL LIMITED	158,245
HOURIGAN'S CARPETS & LINOS LTD.	89,980
INSIGHT CANADA INC.	144,289
IREDALE GROUP ARCHITECTURE	90,007
ISLAND EHS	35,578
JPJ ATHLETICS AND REPAIRS	34,987
KANADAPLUS STUDENT SERVICES INC.	35,103
KEV SOFTWARE INC.	56,664
KINETIC CONSTRUCTION LTD.	38,183
KIRBY'S SOURCE FOR SPORTS	34,957
KMS TOOLS AND EQUIPMENT LTD	76,910
KNAPPETT PROJECTS INC.	11,467,610
LAKESWOOD ESTATES LTD.	547,261
LONG & MCQUADE LTD.	27,059
LVISSAA	30,322
MASON PYNN	33,128
MCCARTHY TETRAULT LLP	250,000
MEDICAL SERVICES PLAN OF BC	301,539
MINISTER OF FINANCE	460,453
MOLLY ATKIN	33,375
MONK OFFICE SUPPLY LTD.	233,240
MUCHALAT MODULARS LTD	1,033,981
MUNICIPAL PENSION PLAN	2,067,021
NELSON EDUCATION LTD.	26,197

NORTH GLASS & ALUMINUM LTD.	135,345
OAKCREEK GOLF & TURF INC.	43,690
ORKIN CANADA CORPORATION	32,476
OUT OF THE BLUE DESIGNS	66,064
PACIFIC BLUE CROSS	2,289,137
PASSION SPORTS	30,488
PEARSON CANADA INC. T46254	47,768
PEMBERTON HOLMES	208,189
PINNACLE FIRE PROTECTION LTD.	47,871
POWERSCHOOL CANADA ULC	101,574
PRICE'S ALARM VICTORIA	33,450
PRIME ENGINEERING	31,381
PUBLIC ED. BENEFITS TRUST IN TRUST	1,408,999
RADIO WORKS	30,830
REMOVAL REMEDIATION SERVICES LTD.	52,299
RFS CANADA	120,088
RICOH CANADA INC	97,488
ROPER GREYELL LLP	37,136
ROYAL STEWART LTD.	54,407
RYZUK GEOTECHNICAL	169,678
SCANSA CONSTRUCTION LTD	33,109
SCHOLASTIC CANADA LTD.	51,975
SEAPARC LEISURE COMPLEX	26,419
SECURIGUARD SERVICES LTD	33,428
SEON DESIGN INC.	60,246
SIMSON MAXWELL	32,782
SKYLINE ATHLETICS INC.	37,197
SLEGG BUILDING MATERIALS	102,367
SMCN CONSULTING INC	75,873
SOCCERWORLD	39,214
SOFTCHOICE CORPORATION	50,266
SOOKE TEACHERS' ASSOCIATION	681,713
STAPLES	53,975
SUNBELT RENTALS	34,727
SUNCOR ENERGY PRODUCTS PARTNERSHIP	70,257
SWING TIME DISTRIBUTORS	70,654
SYSCO VICTORIA	56,174
TC MEDIA LIVRES INC.	45,185
TEACHER REGULATION BRANCH	68,480
TEACHER'S PENSION PLAN	7,288,119
TELUS	118,229
TELUS MOBILITY (BC)	58,373
THINKSPACE ARCHITECTURE	130,422
TLD COMPUTERS	301,623
TOWER FENCE PRODUCTS	26,565
TRANE CANADA CO. T42324C	35,356
TRUFFLES CATERING GROUP INC	189,157

TURNING POINT RESOLUTIONS INC.	28,252
UAP INC. (NAPA)	47,870
UPANUP STUDIOS INC	86,625
VANCOUVER ISLAND HEALTH AUTHORITY	160,838
VICSTAR INT'L EDUCATION & CONSULTIN	42,900
VIG SOLUTIONS INC.	124,130
WASTE MANAGEMENT	129,100
WEBSTER-WORTHY PRODUCTIONS LTD.	36,750
WEST SHORE PARKS AND RECREATION	37,673
WESTBROOK CONSULTING LTD.	30,553
WESTCOAST ROOF INSPECTION SERV. LTD	45,190
WILSONS TRANSPORTATION LTD.	45,297
WORKSAFE BC	836,545
X10 NETWORKS	123,703
YOU CAN LEARN INTERNATIONAL STUDENT SERV	26,255
<b>TOTAL DETAILED VENDORS &gt; 25,000.00</b>	<b>68,633,453</b>
<b>TOTAL VENDORS &lt;= 25,000.00</b>	<b><u>7,806,973</u></b>
<b>CONSOLIDATED TOTAL</b>	<b><u><u>76,440,425</u></u></b>

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



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

**SCHOOL DISTRICT NO. 62 (SOOKE)  
FISCAL YEAR ENDED JUNE 30, 2020**

**RECONCILIATION TO THE AUDITED FINANCIAL STATEMENTS**

**EXPENDITURES PER SOFI**

Schedule of Remuneration and Expenses		
Remuneration	\$ 97,132,101	
Employee Expenses	565,071	
Employer Portion of CPP and EI Contributions	5,140,470	
<i>Total - Schedule of Remuneration and Expenses</i>	<u>                    </u>	\$ 102,837,642

Schedule of Payments for the Provision of Goods and Services		<u>76,440,425</u>
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**CONSOLIDATED TOTAL OF EXPENDITURES PER SOFI** \$ 179,278,068

**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$ 113,725,751	
Special Purpose Fund Expenditures	20,307,848	
Purchase of Capital Assets	45,915,188	
	<u>                    </u>	

**CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES** \$ 179,948,787

**DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND  
FINANCIAL STATEMENT EXPENDITURES**

\$ (670,719)

**EXPLANATION OF DIFFERENCE**

The scheduled payments differ from the financial statements in the following ways:

- 100% of GST paid to suppliers is included in the SOFI schedules, whereas the financial statement expenditures are net of the rebate the school district receives.
- Employee benefits may be duplicated in the Schedule of Payments where also reported in employee remuneration.
- Employee expenses that are paid directly to suppliers may be duplicated in the Schedule of Payments.
- Other miscellaneous cost recoveries from third parties are reflected in the financial statements but may not be deducted from the schedules.
- The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the Schedule of Remuneration and Expenses, and accounts payable balances that are not reflected in the Schedule of Payments for the Provision of Goods and Services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.

