

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

School District No. 62 (Sooke)

Fiscal Year Ended June 30, 2022

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Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 62	NAME OF SCHOOL DISTRICT Sooke	YEAR 2022
OFFICE LOCATION(S) 3143 Jacklin Road		TELEPHONE NUMBER 250 474-9800
MAILING ADDRESS		
CITY Victoria	PROVINCE B.C.	POSTAL CODE V9B 5R1
NAME OF SUPERINTENDENT Scott Stinson		TELEPHONE NUMBER 250 474-9811
NAME OF SECRETARY TREASURER Harold Cull		TELEPHONE NUMBER 250 474-9836

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, 2022

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 Dec 13/22
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Dec 13/22
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED Dec 13/22

Statement of Financial Information for Year Ended June 30, 2022
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, 2022

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District No. 62 (Sooke)



Scott Stinson, Superintendent

Date:



Harold Cull, Secretary Treasurer

Date:

Audited Financial Statements of

School District No. 62 (Sooke)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 62 (Sooke)

June 30, 2022

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School District No. 62 (Sooke)

MANAGEMENT REPORT

Version: 1913-1167-8185

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

Sept 28, 2022

Date Signed



Signature of the Superintendent

Sept. 28, 2022

Date Signed



Signature of the Secretary Treasurer

Sept 27/22

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 and Child Care, 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, 2022
- 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, 2022 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(a) 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 28, 2022

School District No. 62 (Sooke)

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	34,092,985	24,981,797
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,129,793	3,661,057
Due from Province - Other	12,830	-
Due from First Nations	254,865	761,005
Other (Note 3)	979,299	484,221
Total Financial Assets	<u>37,469,772</u>	<u>29,888,080</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	22,276	49,189
Other (Note 5)	17,343,066	12,501,842
Unearned Revenue (Note 6)	5,342,608	4,940,497
Deferred Revenue (Note 7)	1,626,020	1,358,545
Deferred Capital Revenue (Note 8)	253,874,173	215,976,842
Employee Future Benefits (Note 9)	5,525,440	5,036,948
Total Liabilities	<u>283,733,583</u>	<u>239,863,863</u>
Net Debt	<u>(246,263,811)</u>	<u>(209,975,783)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	380,957,964	345,438,884
Restricted Assets (Endowments) (Note 12)	673,449	673,449
Prepaid Expenses (Note 4)	3,453,917	3,122,838
Other Assets	1,150,132	
Total Non-Financial Assets	<u>386,235,462</u>	<u>349,235,171</u>
Accumulated Surplus (Deficit) (Note 22)	<u>139,971,651</u>	<u>139,259,388</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 28, 2022
Date Signed


Signature of the Superintendent

Sept. 28, 2022
Date Signed


Signature of the Secretary Treasurer

Sept 27/22
Date Signed

School District No. 62 (Sooke)

Statement of Operations
Year Ended June 30, 2022

	2022 Budget (Note 20) \$	2022 Actual \$	2021 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	144,598,542	144,462,411	141,775,130
Other		730	26,509
Tuition	6,712,900	6,637,195	3,505,226
Other Revenue	4,835,368	4,587,609	3,092,898
Rentals and Leases	388,500	393,661	230,065
Investment Income	378,090	258,765	308,881
Amortization of Deferred Capital Revenue	8,440,864	8,447,330	7,916,047
Amortization of Deferred Capital Revenue - for lease	61,477	61,477	61,477
Total Revenue	<u>165,415,741</u>	<u>164,849,178</u>	<u>156,916,233</u>
Expenses (Note 21)			
Instruction	135,346,792	132,751,010	123,660,430
District Administration	6,302,624	5,841,891	5,433,325
Operations and Maintenance	21,822,891	21,883,579	21,199,489
Transportation and Housing	3,316,396	3,660,435	3,894,202
Total Expense	<u>166,788,703</u>	<u>164,136,915</u>	<u>154,187,446</u>
Surplus (Deficit) for the year	<u>(1,372,962)</u>	<u>712,263</u>	<u>2,728,787</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		139,259,388	136,530,601
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>139,971,651</u></u>	<u>139,259,388</u>

School District No. 62 (Sooke)

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 20) \$	2022 Actual \$	2021 Actual \$
Surplus (Deficit) for the year	(1,372,962)	712,263	2,728,787
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(47,470,475)	(44,830,659)	(31,987,197)
Amortization of Tangible Capital Assets	9,295,178	9,311,579	8,750,082
Total Effect of change in Tangible Capital Assets	(38,175,297)	(35,519,080)	(23,237,115)
Acquisition of Prepaid Expenses		(1,420,054)	(1,027,498)
Use of Prepaid Expenses		1,088,975	1,663,260
Acquisition of Other Assets		(1,150,132)	
Total Effect of change in Other Non-Financial Assets	-	(1,481,211)	635,762
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(39,548,259)</u>	(36,288,028)	(19,872,566)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(36,288,028)	(19,872,566)
Net Debt, beginning of year		(209,975,783)	(190,103,217)
Net Debt, end of year		(246,263,811)	(209,975,783)

School District No. 62 (Sooke)

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	712,263	2,728,787
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,529,497	550,947
Prepaid Expenses	(331,079)	635,762
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,814,310	(2,068,336)
Unearned Revenue	402,111	1,612,955
Deferred Revenue	267,475	(49,950)
Employee Future Benefits	488,492	523,845
Amortization of Tangible Capital Assets	9,311,579	8,750,082
Amortization of Deferred Capital Revenue	(8,447,330)	(7,916,047)
Recognition of Deferred Capital Revenue Spent on Sites	(367,285)	(4,983,532)
Deferred Capital Revenue Transferred to Revenue	(935,069)	(1,150,693)
Amortization of Deferred Capital Revenue - for lease	(61,477)	(61,477)
Total Operating Transactions	7,383,487	(1,427,657)
Capital Transactions		
Tangible Capital Assets Purchased	(551,766)	(6,216,399)
Tangible Capital Assets -WIP Purchased	(44,278,893)	(25,770,798)
Acquisition of Other Assets	(1,150,132)	
Total Capital Transactions	(45,980,791)	(31,987,197)
Financing Transactions		
Capital Revenue Received	47,708,492	32,376,539
Total Financing Transactions	47,708,492	32,376,539
Net Increase (Decrease) in Cash and Cash Equivalents	9,111,188	(1,038,315)
Cash and Cash Equivalents, beginning of year	24,981,797	26,020,112
Cash and Cash Equivalents, end of year	34,092,985	24,981,797
Cash and Cash Equivalents, end of year, is made up of:		
Cash	22,928,792	6,644,585
Cash Equivalents	11,164,193	18,337,212
	34,092,985	24,981,797

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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 and Child Care. School District No. 62 (Sooke) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

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

As noted in Notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Basis of Consolidation

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

The School District has entered into trust activities with some employees; these are described in Note 13.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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, 2022

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.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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, Associate 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, 2022

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.

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

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

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 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. Areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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

s) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

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

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2022	June 30, 2021
Due from Federal Government	\$ 472,425	\$ 126,816
Payroll accounts receivable	785	40,964
School site acquisition charges receivable	153,306	95,694
Other accounts receivable	352,783	220,747
	<u>\$ 979,299</u>	<u>\$ 484,221</u>

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**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 \$2,033,863 (2021: \$2,095,340) of the prepaid expenses.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30, 2022	June 30, 2021
Trade payables	\$ 11,230,416	\$ 6,877,656
Salaries and benefits payable	5,288,686	4,755,245
Accrued vacation pay	823,964	868,941
	<u>\$ 17,343,066</u>	<u>\$ 12,501,842</u>

NOTE 6 UNEARNED REVENUE

	June 30, 2022	June 30, 2021
Balance, beginning of year	\$ 4,940,497	\$ 3,327,542
Increase:		
Tuition fees collected	7,039,307	5,118,181
	<u>7,039,307</u>	<u>5,118,181</u>
Decrease:		
Tuition fees recognized	(6,637,196)	(3,505,226)
	<u>(6,637,196)</u>	<u>(3,505,226)</u>
Net change for the year	402,111	1,612,955
Balance, end of year	<u>\$ 5,342,608</u>	<u>\$ 4,940,497</u>

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**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, 2022	June 30, 2021
Balance, beginning of year	\$ 1,358,545	\$ 1,408,495
Increase:		
Provincial Grants - Ministry of Education and Child Care	20,649,732	22,328,793
Other revenue	3,375,948	1,998,242
Investment income	13,818	11,957
	<u>24,039,498</u>	<u>24,338,992</u>
Decrease:		
Transfers to revenue	(23,751,617)	(24,388,942)
Grants recovered	(20,406)	-
	<u>(23,772,023)</u>	<u>(24,388,942)</u>
Net change for the year	267,475	(49,950)
Balance, end of year	<u>\$ 1,626,020</u>	<u>\$ 1,358,545</u>

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**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, 2022	June 30, 2021
Deferred Capital Revenue Subject to Amortization		
Balance, beginning of year	\$ 192,140,028	\$ 171,528,750
Increases:		
Transfer from deferred capital revenue – capital additions	-	977,172
Transfer from deferred capital revenue – work in progress	2,320,615	27,611,630
	<u>2,320,615</u>	<u>28,588,802</u>
Decreases:		
Amortization of deferred capital revenue	(8,447,330)	(7,916,047)
Amortization of long term lease	(61,477)	(61,477)
	<u>(8,508,807)</u>	<u>(7,977,524)</u>
Net change for the year	(6,188,192)	20,611,278
Balance, end of year	\$ 185,951,836	\$ 192,140,028
Deferred Capital Revenue - Work In Progress		
Balance, beginning of year	\$ 21,595,619	\$ 24,165,683
Increases:		
Transfer from deferred capital revenue - unspent	44,043,020	25,041,566
	<u>44,043,020</u>	<u>25,041,566</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,320,615)	(27,611,630)
	<u>(2,320,615)</u>	<u>(27,611,630)</u>
Net change for the year	41,722,405	(2,570,064)
Balance, end of year	\$ 63,318,024	\$ 21,595,619

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 8 DEFERRED CAPITAL REVENUE (continued)

	June 30, 2022	June 30, 2021
Deferred Capital Revenue - Unspent		
Balance, beginning of year	\$ 2,241,195	\$ 2,017,619
Increases:		
Provincial Grants - Ministry of Education and Child Care	44,617,191	30,874,648
Provincial Grants – Other	1,150,132	-
Other	1,938,639	1,495,652
Investment income	2,530	6,239
	<u>47,708,492</u>	<u>32,376,539</u>
Decreases:		
Transfer to deferred capital revenue – capital additions	-	(977,172)
Transfer to deferred capital revenue – work in progress	(44,043,020)	(25,041,566)
Transfer to revenue – site purchases	(367,285)	(4,983,532)
Transfer to revenue – expensed costs	(935,069)	(1,150,693)
	<u>(45,345,374)</u>	<u>(32,152,963)</u>
Net change for the year	2,363,118	223,576
Balance, end of year	<u>\$ 4,604,313</u>	<u>\$ 2,241,195</u>
Total Deferred Capital Revenue Balance, end of year	<u>\$ 253,874,173</u>	<u>\$ 215,976,842</u>

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, 2022	June 30, 2021
Discount rate - April 1	2.50%	2.25%
Discount rate - March 31	3.25%	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	10.2 years	9.6 years

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)**

	June 30, 2022	June 30, 2021
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation - April 1	\$ 5,329,627	\$ 5,224,414
Service cost	503,896	505,381
Interest cost	139,605	124,055
Benefit payments	(360,208)	(282,372)
Increase (Decrease) in obligation due to Plan Amendment	8,844	-
Actuarial loss (gain)	802,758	(241,851)
Accrued benefit obligation - March 31	\$ 6,424,522	\$ 5,329,627
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation - March 31	\$ 6,424,522	\$ 5,329,627
Market value of Plan Assets - March 31	-	-
Funded Status - Deficit	(6,424,522)	(5,329,627)
Employer contributions after measurement date	82,234	53,302
Benefits expense after measurement date	(216,925)	(160,875)
Unamortized net actuarial loss	1,033,773	400,252
Accrued benefit liability - June 30	\$ (5,525,440)	\$ (5,036,948)
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability - July 1	\$ 5,036,948	\$ 4,513,102
Net expense for fiscal year	877,631	827,381
Employer contributions	(389,139)	(303,535)
Accrued benefit liability - June 30	\$ 5,525,440	\$ 5,036,948
Components of Net Benefit Expense		
Service cost	\$ 540,297	\$ 505,010
Interest cost	159,254	127,943
Immediate Recognition of Plan Amendment	8,844	-
Amortization of net actuarial loss	169,236	194,429
Net benefit expense for fiscal year	\$ 877,631	\$ 827,381

The impact of changes in assumptions between the March 31, 2022 measurement date and June 30, 2022 reporting date have been considered and are not considered to be material.

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value	June 30, 2022	June 30, 2021
Sites	\$ 118,046,890	\$ 117,679,605
Buildings	186,683,275	193,650,538
Buildings – WIP	62,253,615	21,398,399
Furniture & Equipment	10,047,251	9,217,619
Furniture & Equipment - WIP	1,064,409	197,221
Vehicles	2,796,606	3,226,615
Computer Software	-	-
Computer Hardware	65,918	68,887
Total	\$ 380,957,964	\$ 345,438,884

June 30, 2022

Cost:	Balance at July 1, 2021	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$ 117,679,605	\$ 367,285	\$ -	\$ -	\$ 118,046,980
Buildings	299,179,326	-	-	129,583	299,308,909
Buildings – WIP	21,398,399	40,984,799	-	(129,583)	62,253,615
Furniture & Equipment	14,959,274	-	(399,968)	2,426,906	16,986,212
Furniture – WIP	197,221	3,294,094	-	(2,426,906)	1,064,409
Vehicles	5,610,053	135,182	(51,476)	-	5,693,759
Computer Software	-	-	-	-	-
Computer Hardware	257,817	49,299	(42,257)	-	264,859
Computer Hardware - WIP	-	-	-	-	-
Total	\$ 459,281,695	\$ 44,830,659	\$ (493,701)	\$ -	\$ 503,618,653

Accumulated Amortization:	Balance at July 1, 2021	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	105,528,788	7,096,846	-	-	112,625,634
Furniture & Equipment	5,741,655	1,597,274	(399,968)	-	6,938,961
Vehicles	2,383,438	565,191	(51,476)	-	2,897,153
Computer software	-	-	-	-	-
Computer hardware	188,930	52,268	(42,257)	-	198,941
Total	\$ 113,842,811	\$ 9,311,579	\$ (493,701)	\$ -	\$ 122,660,689

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**NOTE 10 TANGIBLE CAPITAL ASSETS (continued)****June 30, 2021**

Cost:	Balance at July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ 112,696,073	\$ 4,983,532	\$ -	\$ -	\$ 117,679,605
Buildings	273,772,065	-	-	25,407,261	299,179,326
Buildings – WIP	23,761,543	23,044,117	-	(25,407,261)	21,398,399
Furniture & Equipment	12,154,403	-	(128,729)	2,933,600	14,959,274
Furniture – WIP	404,140	2,726,681	-	(2,933,600)	197,221
Vehicles	4,574,310	1,232,867	(197,124)	-	5,610,053
Computer Software	-	-	-	-	-
Computer Hardware	691,419	-	(433,602)	-	257,817
Computer Hardware - WIP	-	-	-	-	-
Total	\$ 428,053,953	\$ 31,987,197	\$ (759,455)	\$ -	\$ 459,281,695

Accumulated Amortization:	Balance at July 1, 2020	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	98,738,532	6,790,256	-	-	105,528,788
Furniture & Equipment	4,514,700	1,355,684	(128,729)	-	5,741,655
Vehicles	2,071,344	509,218	(197,124)	-	2,383,438
Computer Software	-	-	-	-	-
Computer Hardware	527,608	94,924	(433,602)	-	188,930
Total	\$ 105,852,184	\$ 8,750,082	\$ (759,455)	\$ -	\$ 113,842,811

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 (2021 - \$0).

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$11,110,448 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$10,478,086).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. 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, 2022

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 0.95%.

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 July 1, 2021	Contributions	Balance June 30, 2022
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
Total	\$ 673,449	\$ -	\$ 673,449

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, 2022, 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, 2022	June 30, 2021
Deferred Salary Leave Plan	\$ 286,370	\$ 186,950
Teachers' Summer Savings Plan	1,753,966	1,556,852
Total	\$ 2,040,336	\$ 1,743,802

NOTE 14 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$184,481
- Transfer to the capital fund for tangible capital assets work in progress from the operating fund \$102,132
- Transfer to the capital fund for tangible capital assets work in progress from the special purpose fund \$133,741

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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.

	2023	2024	2025	2026	2027	Thereafter
Premises leases	\$ 28,386	\$ -	\$ -	\$ -	\$ -	\$ -
Copier leases	127,731	102,518	65,690	50,832	45,649	-
Total	\$ 156,117	\$ 102,518	\$ 65,690	\$ 50,832	\$ 45,649	\$ -

The School District has entered into contracts related to capital projects with a remaining cost of approximately \$14,277,011.

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.

	2023	2024	2025	2026	2027	Thereafter
Future lease/rental revenue	\$123,710	\$72,960	\$72,960	\$72,960	\$72,960	\$54,720
Total	\$123,710	\$72,960	\$72,960	\$72,960	\$72,960	\$54,720

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, 2022

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, 2022, 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 22, 2022. The original budget was adopted on June 22, 2021. The original and amended budgets are presented below.

	2022 Amended Annual Budget \$	2022 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	144,598,542	134,155,881
Tuition	6,712,900	5,356,782
Other Revenue	4,835,368	4,910,369
Rentals and Leases	388,500	388,500
Investment Income	378,090	363,875
Amortization of Deferred Capital Revenue	8,440,864	7,456,368
Amortization of Deferred Capital Revenue - for long term lease	61,477	61,477
Total Revenue	<u>165,415,741</u>	<u>152,693,252</u>
Expenses		
Instruction	135,346,792	124,959,277
District Administration	6,302,624	5,627,040
Operations and Maintenance	21,822,891	20,364,021
Transportation and Housing	3,316,396	3,193,109
Total Expense	<u>166,788,703</u>	<u>154,143,447</u>
Net Revenue (Expense)	<u>(1,372,962)</u>	<u>(1,450,195)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,416,139	1,496,000
Budgeted Surplus (Deficit), for the year	<u>43,177</u>	<u>45,805</u>

SCHOOL DISTRICT NO. 62 (SOOKE)NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**NOTE 21 EXPENSE BY OBJECT**

	June 30, 2022	June 30, 2021
Salaries and benefits	\$ 135,058,442	\$ 128,330,235
Services and supplies	19,766,894	17,107,129
Amortization	9,311,579	8,750,082
Total	\$ 164,136,915	\$ 154,187,446

NOTE 22 ACCUMULATED SURPLUS

	June 30, 2022	June 30, 2021
Total Internally Restricted Fund Balances	\$ 5,576,128	\$ 4,787,255
Special Purpose Fund – endowments	673,449	673,449
Invested in Tangible Capital Assets	133,722,074	133,798,684
Total Accumulated Surplus	\$ 139,971,651	\$ 139,259,388

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, 2022	June 30, 2021
Internally Restricted Surplus – Operating Fund		
Restricted Due to the Nature of Constraints on the Funds	\$ 525,166	\$ 2,249,153
Restricted for Operations Spanning Multiple School Years	1,742,922	844,986
Restricted for Anticipated Unusual Expenses Identified by the Board	3,308,040	1,693,116
Total Internally Restricted Surplus – Operating Fund	5,576,128	4,787,225
Internally Restricted Surplus – Capital Fund		
Local capital reserve	-	-
Total Internally Restricted Surplus – Capital Fund	-	-
Total Internally Restricted Surplus	\$ 5,576,128	\$ 4,787,255

NOTE 23 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 62 (SOOKE)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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 2021 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, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,787,255	673,449	133,798,684	139,259,388	136,530,601
Changes for the year					
Surplus (Deficit) for the year	1,075,486	133,741	(496,964)	712,263	2,728,787
Interfund Transfers					
Tangible Capital Assets Purchased	(184,481)		184,481	-	
Tangible Capital Assets - Work in Progress	(102,132)	(133,741)	235,873	-	
Net Changes for the year	788,873	-	(76,610)	712,263	2,728,787
Accumulated Surplus (Deficit), end of year - Statement 2	5,576,128	673,449	133,722,074	139,971,651	139,259,388

School District No. 62 (Sooke)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 20) \$	2022 Actual \$	2021 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	121,975,601	122,740,094	113,365,893
Other		730	26,509
Tuition	6,712,900	6,637,195	3,505,226
Other Revenue	930,565	1,273,555	997,217
Rentals and Leases	388,500	393,661	230,065
Investment Income	353,875	241,165	290,632
Total Revenue	130,361,441	131,286,400	118,415,542
Expenses			
Instruction	111,108,643	109,785,484	101,010,417
District Administration	6,302,624	5,841,891	5,413,425
Operations and Maintenance	11,444,136	11,488,295	10,780,579
Transportation and Housing	2,750,872	3,095,244	3,097,339
Total Expense	131,606,275	130,210,914	120,301,760
Operating Surplus (Deficit) for the year	(1,244,834)	1,075,486	(1,886,218)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,416,139		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(171,305)	(184,481)	(255,695)
Tangible Capital Assets - Work in Progress		(102,132)	(263,722)
Total Net Transfers	(171,305)	(286,613)	(519,417)
Total Operating Surplus (Deficit), for the year	-	788,873	(2,405,635)
Operating Surplus (Deficit), beginning of year		4,787,255	7,192,890
Operating Surplus (Deficit), end of year		5,576,128	4,787,255
Operating Surplus (Deficit), end of year			
Internally Restricted		5,576,128	4,787,255
Total Operating Surplus (Deficit), end of year		5,576,128	4,787,255

School District No. 62 (Sooke)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 20)	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	120,951,499	121,840,185	109,163,647
ISC/LEA Recovery	(509,565)	(515,866)	(509,565)
Other Ministry of Education and Child Care Grants			
Pay Equity	931,052	931,052	931,052
Funding for Graduated Adults	40,000	103,744	163,544
Student Transportation Fund	358,365	358,365	358,365
Teachers' Labour Settlement Funding			3,007,718
Early Career Mentorship Funding			235,000
FSA Scorer Grant	12,000	12,964	12,964
Child Care Funding		6,482	
Early Learning Framework Implementation		3,168	3,168
Anticipated Enrolment Increase	192,250		
Total Provincial Grants - Ministry of Education and Child Care	121,975,601	122,740,094	113,365,893
Provincial Grants - Other		730	26,509
Tuition			
Continuing Education	110,000	95,598	93,874
International and Out of Province Students	6,602,900	6,541,597	3,411,352
Total Tuition	6,712,900	6,637,195	3,505,226
Other Revenues			
Funding from First Nations	509,565	515,866	509,565
Miscellaneous			
Grants for Crossing Guards	70,000	106,000	88,000
Miscellaneous	100,000	122,573	98,064
Rebates	51,000	77,971	44,847
Reclassified from SGF Discretionary	200,000	174,691	134,314
Careers Program		189,904	122,427
Transportation Safety Enhancement Fees		86,550	
Total Other Revenue	930,565	1,273,555	997,217
Rentals and Leases	388,500	393,661	230,065
Investment Income	353,875	241,165	290,632
Total Operating Revenue	130,361,441	131,286,400	118,415,542

School District No. 62 (Sooke)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget (Note 20) \$	2022 Actual \$	2021 Actual \$
Salaries			
Teachers	50,731,418	49,878,807	48,393,009
Principals and Vice Principals	8,648,042	8,513,507	8,085,645
Educational Assistants	10,979,163	11,477,073	10,136,051
Support Staff	12,837,058	12,454,246	12,221,148
Other Professionals	4,726,417	4,770,015	4,226,866
Substitutes	5,626,091	5,215,605	3,808,405
Total Salaries	93,548,189	92,309,253	86,871,124
Employee Benefits	22,822,078	22,819,832	21,108,220
Total Salaries and Benefits	116,370,267	115,129,085	107,979,344
Services and Supplies			
Services	6,546,701	6,604,171	5,573,755
Professional Development and Travel	1,116,517	934,188	659,429
Rentals and Leases	355,391	411,859	379,508
Dues and Fees	214,991	161,730	192,150
Insurance	514,545	429,514	311,885
Supplies	4,768,219	4,770,322	3,601,625
Utilities	1,693,844	1,770,045	1,602,549
Bad Debt	25,800		1,515
Total Services and Supplies	15,236,008	15,081,829	12,322,416
Total Operating Expense	131,606,275	130,210,914	120,301,760

School District No. 62 (Sooke)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	42,499,477	304,626	166,207	1,681,277	451,185	3,562,036	48,664,808
1.03 Career Programs	220,765			194,449		11,183	426,397
1.07 Library Services	1,371,683			240,343		71,583	1,683,609
1.08 Counselling	1,968,631					34,801	2,003,432
1.10 Special Education	1,241,314	256,748	10,998,337	96,302	1,122,419	668,699	14,383,819
1.30 English Language Learning	1,174,679			34,898		5,408	1,214,985
1.31 Indigenous Education	610,681	258,114	312,529	68,707		17,743	1,267,774
1.41 School Administration		7,274,453		2,308,387		241,324	9,824,164
1.61 Continuing Education				32,499			32,499
1.62 International and Out of Province Students	789,943	273,468		344,868		880	1,409,159
Total Function 1	49,877,173	8,367,409	11,477,073	5,001,730	1,573,604	4,613,657	80,910,646
4 District Administration							
4.11 Educational Administration		145,836			834,049	26,485	1,006,370
4.40 School District Governance					122,494		122,494
4.41 Business Administration	1,634	262		580,125	1,724,819	67,723	2,374,563
Total Function 4	1,634	146,098	-	580,125	2,681,362	94,208	3,503,427
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				116,317	137,883		254,200
5.50 Maintenance Operations				4,532,743	283,705	390,981	5,207,429
5.52 Maintenance of Grounds				544,237			544,237
5.56 Utilities							-
Total Function 5	-	-	-	5,193,297	421,588	390,981	6,005,866
7 Transportation and Housing							
7.41 Transportation and Housing Administration				123,256	93,461	304	217,021
7.70 Student Transportation				1,555,838		116,455	1,672,293
Total Function 7	-	-	-	1,679,094	93,461	116,759	1,889,314
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	49,878,807	8,513,507	11,477,073	12,454,246	4,770,015	5,215,605	92,309,253

School District No. 62 (Sooke)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 20)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	48,664,808	12,615,510	61,280,318	3,383,703	64,664,021	65,807,898	59,095,256
1.03 Career Programs	426,397	103,448	529,845	424,466	954,311	850,568	857,444
1.07 Library Services	1,683,609	419,790	2,103,399	55,378	2,158,777	2,123,043	2,187,368
1.08 Counselling	2,003,432	486,657	2,490,089	4,716	2,494,805	2,499,222	2,495,964
1.10 Special Education	14,383,819	3,592,635	17,976,454	563,489	18,539,943	18,418,862	18,271,957
1.30 English Language Learning	1,214,985	299,010	1,513,995	33,847	1,547,842	1,571,272	1,475,236
1.31 Indigenous Education	1,267,774	310,000	1,577,774	347,332	1,925,106	1,995,865	1,863,360
1.41 School Administration	9,824,164	2,077,835	11,901,999	567,200	12,469,199	12,759,955	12,171,602
1.61 Continuing Education	32,499	2,288	34,787	86,280	121,067	91,555	75,124
1.62 International and Out of Province Students	1,409,159	336,499	1,745,658	3,164,755	4,910,413	4,990,403	2,517,106
Total Function 1	80,910,646	20,243,672	101,154,318	8,631,166	109,785,484	111,108,643	101,010,417
4 District Administration							
4.11 Educational Administration	1,006,370	184,692	1,191,062	569,914	1,760,976	1,826,046	1,425,168
4.40 School District Governance	122,494	6,245	128,739	117,499	246,238	254,088	256,331
4.41 Business Administration	2,374,563	501,049	2,875,612	959,065	3,834,677	4,222,490	3,731,926
Total Function 4	3,503,427	691,986	4,195,413	1,646,478	5,841,891	6,302,624	5,413,425
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	254,200	57,096	311,296	264,596	575,892	725,805	596,760
5.50 Maintenance Operations	5,207,429	1,236,218	6,443,647	1,657,917	8,101,564	8,029,036	7,059,706
5.52 Maintenance of Grounds	544,237	144,986	689,223	351,571	1,040,794	995,451	1,521,564
5.56 Utilities	-	-	-	1,770,045	1,770,045	1,693,844	1,602,549
Total Function 5	6,005,866	1,438,300	7,444,166	4,044,129	11,488,295	11,444,136	10,780,579
7 Transportation and Housing							
7.41 Transportation and Housing Administration	217,021	49,951	266,972	72,232	339,204	305,481	336,974
7.70 Student Transportation	1,672,293	395,923	2,068,216	687,824	2,756,040	2,445,391	2,760,365
Total Function 7	1,889,314	445,874	2,335,188	760,056	3,095,244	2,750,872	3,097,339
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	92,309,253	22,819,832	115,129,085	15,081,829	130,210,914	131,606,275	120,301,760

School District No. 62 (Sooke)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 20) \$	2022 Actual \$	2021 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	20,638,840	20,419,963	22,275,012
Other Revenue	3,904,803	3,314,054	2,095,681
Investment Income	24,215	17,600	18,249
Total Revenue	24,567,858	23,751,617	24,388,942
Expenses			
Instruction	24,238,149	22,965,526	22,650,013
District Administration			19,900
Operations and Maintenance	329,709	652,350	965,874
Transportation and Housing			287,645
Total Expense	24,567,858	23,617,876	23,923,432
Special Purpose Surplus (Deficit) for the year	-	133,741	465,510
Net Transfers (to) from other funds			
Tangible Capital Assets - Work in Progress		(133,741)	(465,510)
Total Net Transfers	-	(133,741)	(465,510)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year		673,449	673,449
Special Purpose Surplus (Deficit), end of year		673,449	673,449
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		673,449	673,449
Total Special Purpose Surplus (Deficit), end of year		673,449	673,449

School District No. 62 (Sooke)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			14,215	710,044	4,130	32,265	24,249	81,413	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	329,709	401,652			192,000	44,100	279,366	768,299	1,429,873
Other				2,331,709				31,936	
Investment Income			8,705		100	400		600	
	329,709	401,652	8,705	2,331,709	192,100	44,500	279,366	800,835	1,429,873
Less: Allocated to Revenue	329,709	401,652	17,600	2,337,129	176,453	42,380	194,540	852,582	1,429,873
Recovered							20,406		
Deferred Revenue, end of year	-	-	5,320	704,624	19,777	34,385	88,669	29,666	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	329,709	401,652			176,453	42,380	194,540	820,646	1,429,873
Other Revenue				2,337,129				31,936	
Investment Income			17,600						
	329,709	401,652	17,600	2,337,129	176,453	42,380	194,540	852,582	1,429,873
Expenses									
Salaries									
Teachers							22,655		27,541
Principals and Vice Principals								43,138	
Educational Assistants		313,792							170,000
Support Staff				6,213	131,046	470	561	52,417	120,000
Other Professionals								159,904	
Substitutes				14,058		17,318	34,365	12,242	795,210
	-	313,792	-	20,271	131,046	17,788	57,581	267,701	1,112,751
Employee Benefits		87,860		578	39,399	3,381	13,110	58,180	246,022
Services and Supplies	329,709		17,600	2,316,280	6,008	21,211	123,849	526,701	71,100
	329,709	401,652	17,600	2,337,129	176,453	42,380	194,540	852,582	1,429,873
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Nature K
Deferred Revenue, beginning of year	\$ 28,147	\$ 13,105	\$ 19,246	\$ 17,792	\$	\$	\$	\$	\$ 4,953
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	16,526,931	27,149	120,483	24,999	279,148	176,023	50,000	25,000	
Other									
Investment Income		200	600	200				100	
	16,526,931	27,349	121,083	25,199	279,148	176,023	50,000	25,100	-
Less: Allocated to Revenue	16,555,078	21,535	40,270	16,525	277,641	57,947	49,334	2,948	-
Recovered									
Deferred Revenue, end of year	-	18,919	100,059	26,466	1,507	118,076	666	22,152	4,953
Revenues									
Provincial Grants - Ministry of Education and Child Care	16,555,078	21,535	40,270	16,525	277,641	57,947	49,334		
Other Revenue								2,948	
Investment Income									
	16,555,078	21,535	40,270	16,525	277,641	57,947	49,334	2,948	-
Expenses									
Salaries									
Teachers	13,288,713								
Principals and Vice Principals									
Educational Assistants									
Support Staff					57,000	4,965	36,764		
Other Professionals									
Substitutes			8,863	2,901			705		
	13,288,713	-	8,863	2,901	57,000	4,965	37,469	-	-
Employee Benefits	3,266,365		1,634	646	16,148	1,136	6,682		
Services and Supplies		21,535	29,773	12,978	99,493	30,436	5,183	2,948	
	16,555,078	21,535	40,270	16,525	172,641	36,537	49,334	2,948	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	105,000	21,410	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress					(105,000)	(21,410)			
	-	-	-	-	(105,000)	(21,410)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	ACE-IT	Academies	Art Starts	Donations	Theaters	Horner	SEY2K	Kidsport	BCSSA Island Chapter
Deferred Revenue, beginning of year	\$	\$ 279,698	\$ 6,642	\$ 59,418	\$ 42,194	\$	\$ 6,380	\$ 14,654	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Other	37,500	867,417	7,600	39,363	969	6,273			28,181
Investment Income			100	1,513	1,200				100
	37,500	867,417	7,700	40,876	2,169	6,273	-	-	28,281
Less: Allocated to Revenue	37,500	826,778	10,677	39,687	916	3,115	6,380	13,215	10,153
Recovered									
Deferred Revenue, end of year	-	320,337	3,665	60,607	43,447	3,158	-	1,439	18,128
Revenues									
Provincial Grants - Ministry of Education and Child Care							6,380		
Other Revenue	37,500	826,778	10,677	39,687	916	3,115		13,215	10,153
Investment Income									
	37,500	826,778	10,677	39,687	916	3,115	6,380	13,215	10,153
Expenses									
Salaries									
Teachers	31,250	45,421							
Principals and Vice Principals		17,820							
Educational Assistants									
Support Staff		57,168			251		93		
Other Professionals									
Substitutes		2,136					5,192		
	31,250	122,545	-	-	251	-	5,285	-	-
Employee Benefits	6,250	32,630			2		998		
Services and Supplies		664,272	10,677	39,687	663	3,115	97	13,215	10,153
	37,500	819,447	10,677	39,687	916	3,115	6,380	13,215	10,153
Net Revenue (Expense) before Interfund Transfers	-	7,331	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress		(7,331)							
	-	(7,331)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,358,545
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	20,649,732
Other	3,375,948
Investment Income	13,818
	<u>24,039,498</u>
Less: Allocated to Revenue	23,751,617
Recovered	20,406
Deferred Revenue, end of year	<u><u>1,626,020</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	20,419,963
Other Revenue	3,314,054
Investment Income	17,600
	<u>23,751,617</u>
Expenses	
Salaries	
Teachers	13,415,580
Principals and Vice Principals	60,958
Educational Assistants	483,792
Support Staff	466,948
Other Professionals	159,904
Substitutes	892,990
	<u>15,480,172</u>
Employee Benefits	3,781,021
Services and Supplies	4,356,683
	<u>23,617,876</u>
Net Revenue (Expense) before Interfund Transfers	<u>133,741</u>
Interfund Transfers	
Tangible Capital Assets - Work in Progress	<u>(133,741)</u>
	<u>(133,741)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 62 (Sooke)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022	2022 Actual			2021
	Budget (Note 20)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	1,984,101	1,302,354		1,302,354	6,134,225
Amortization of Deferred Capital Revenue	8,440,864	8,447,330		8,447,330	7,916,047
Amortization of Deferred Capital Revenue - for lease	61,477	61,477		61,477	61,477
Total Revenue	<u>10,486,442</u>	<u>9,811,161</u>	-	<u>9,811,161</u>	14,111,749
Expenses					
Operations and Maintenance	1,319,392	996,546		996,546	1,212,172
Amortization of Tangible Capital Assets					
Operations and Maintenance	8,729,654	8,746,388		8,746,388	8,240,864
Transportation and Housing	565,524	565,191		565,191	509,218
Total Expense	<u>10,614,570</u>	<u>10,308,125</u>	-	<u>10,308,125</u>	9,962,254
Capital Surplus (Deficit) for the year	<u>(128,128)</u>	<u>(496,964)</u>	-	<u>(496,964)</u>	4,149,495
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	171,305	184,481		184,481	255,695
Tangible Capital Assets - Work in Progress		235,873		235,873	729,232
Total Net Transfers	<u>171,305</u>	<u>420,354</u>	-	<u>420,354</u>	984,927
Total Capital Surplus (Deficit) for the year	<u>43,177</u>	<u>(76,610)</u>	-	<u>(76,610)</u>	5,134,422
Capital Surplus (Deficit), beginning of year		133,798,684		133,798,684	128,664,262
Capital Surplus (Deficit), end of year		<u>133,722,074</u>	-	<u>133,722,074</u>	133,798,684

School District No. 62 (Sooke)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	117,679,605	299,179,326	14,959,274	5,610,053		257,817	437,686,075
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	367,285						367,285
Operating Fund				135,182		49,299	184,481
Transferred from Work in Progress		129,583	2,426,906				2,556,489
	<u>367,285</u>	<u>129,583</u>	<u>2,426,906</u>	<u>135,182</u>	<u>-</u>	<u>49,299</u>	<u>3,108,255</u>
Decrease:							
Deemed Disposals			399,968	51,476		42,257	493,701
	<u>-</u>	<u>-</u>	<u>399,968</u>	<u>51,476</u>	<u>-</u>	<u>42,257</u>	<u>493,701</u>
Cost, end of year	118,046,890	299,308,909	16,986,212	5,693,759	-	264,859	440,300,629
Work in Progress, end of year		62,253,615	1,064,409				63,318,024
Cost and Work in Progress, end of year	<u>118,046,890</u>	<u>361,562,524</u>	<u>18,050,621</u>	<u>5,693,759</u>	<u>-</u>	<u>264,859</u>	<u>503,618,653</u>
Accumulated Amortization, beginning of year		105,528,788	5,741,655	2,383,438		188,930	113,842,811
Changes for the Year							
Increase: Amortization for the Year		7,096,846	1,597,274	565,191		52,268	9,311,579
Decrease:							
Deemed Disposals			399,968	51,476		42,257	493,701
			<u>-</u>	<u>399,968</u>	<u>-</u>	<u>42,257</u>	<u>493,701</u>
Accumulated Amortization, end of year		<u>112,625,634</u>	<u>6,938,961</u>	<u>2,897,153</u>	<u>-</u>	<u>198,941</u>	<u>122,660,689</u>
Tangible Capital Assets - Net	<u>118,046,890</u>	<u>248,936,890</u>	<u>11,111,660</u>	<u>2,796,606</u>	<u>-</u>	<u>65,918</u>	<u>380,957,964</u>

School District No. 62 (Sooke)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	21,398,399	197,221			21,595,620
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	40,984,799	2,445,868			43,430,667
Deferred Capital Revenue - Other		612,353			612,353
Operating Fund		102,132			102,132
Special Purpose Funds		133,741			133,741
	40,984,799	3,294,094	-	-	44,278,893
Decrease:					
Transferred to Tangible Capital Assets	129,583	2,426,906			2,556,489
	129,583	2,426,906	-	-	2,556,489
Net Changes for the Year	40,855,216	867,188	-	-	41,722,404
Work in Progress, end of year	62,253,615	1,064,409	-	-	63,318,024

School District No. 62 (Sooke)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	171,419,232	19,890,509	830,287	192,140,028
Changes for the Year				
Increase:				
Transferred from Work in Progress	2,288,262		32,353	2,320,615
	<u>2,288,262</u>	-	<u>32,353</u>	<u>2,320,615</u>
Decrease:				
Amortization of Deferred Capital Revenue	7,611,061	769,136	67,133	8,447,330
Amortization of Deferred Capital Revenue - for long term lease	61,477			61,477
	<u>7,672,538</u>	<u>769,136</u>	<u>67,133</u>	<u>8,508,807</u>
Net Changes for the Year	<u>(5,384,276)</u>	<u>(769,136)</u>	<u>(34,780)</u>	<u>(6,188,192)</u>
Deferred Capital Revenue, end of year	<u>166,034,956</u>	<u>19,121,373</u>	<u>795,507</u>	<u>185,951,836</u>
Work in Progress, beginning of year	21,595,619			21,595,619
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	43,430,667		612,353	44,043,020
	<u>43,430,667</u>	-	<u>612,353</u>	<u>44,043,020</u>
Decrease				
Transferred to Deferred Capital Revenue	2,288,262		32,353	2,320,615
	<u>2,288,262</u>	-	<u>32,353</u>	<u>2,320,615</u>
Net Changes for the Year	<u>41,142,405</u>	-	<u>580,000</u>	<u>41,722,405</u>
Work in Progress, end of year	<u>62,738,024</u>	-	<u>580,000</u>	<u>63,318,024</u>
Total Deferred Capital Revenue, end of year	<u>228,772,980</u>	<u>19,121,373</u>	<u>1,375,507</u>	<u>249,269,860</u>

School District No. 62 (Sooke)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	497,600	213,594	-	1,483,318	46,683	2,241,195
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	44,617,191					44,617,191
Provincial Grants - Other			1,150,132			1,150,132
Other				1,358,639	580,000	1,938,639
Investment Income		2,530				2,530
Transfer project surplus to MECC Restricted (from) Bylaw	(239,926)	239,926				-
	<u>44,377,265</u>	<u>242,456</u>	<u>1,150,132</u>	<u>1,358,639</u>	<u>580,000</u>	<u>47,708,492</u>
Decrease:						
Transferred to DCR - Work in Progress	43,430,667				612,353	44,043,020
Transferred to Revenue - Site Purchases	367,285					367,285
Transferred to Revenue - Expensed Costs	935,069					935,069
	<u>44,733,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,353</u>	<u>45,345,374</u>
Net Changes for the Year	<u>(355,756)</u>	<u>242,456</u>	<u>1,150,132</u>	<u>1,358,639</u>	<u>(32,353)</u>	<u>2,363,118</u>
Balance, end of year	<u>141,844</u>	<u>456,050</u>	<u>1,150,132</u>	<u>2,841,957</u>	<u>14,330</u>	<u>4,604,313</u>

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

School District No. 62 (Sooke)

Fiscal Year Ended June 30, 2022

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, 2022

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, 2022**

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSE
BECKETT, ROBERT	TRUSTEE, VICE CHAIR	\$ 18,050	\$ 1,012
HOBBS, WENDY	TRUSTEE	17,050	-
PARMAR, RAVI SINGH	TRUSTEE, CHAIR	19,050	2,500
PHILLIPS, ROBERT	TRUSTEE	17,194	-
SEATON, DIANNA	TRUSTEE	17,050	-
SWINBURNSON, MARGOT	TRUSTEE	17,050	-
WATSON, ALLISON	TRUSTEE	17,050	3,506
TOTAL ELECTED OFFICIALS		\$ 122,494	\$ 7,018
ABBIS, JOHANNE	TEACHER	89,523	86
ABELL, KATRINA	PRINCIPAL	125,637	539
ADAIR, JAMIE	SAFE SCHOOL COORDINATOR	94,804	3,028
ADAMS, TIFFANY	TEACHER	82,086	1,002
ALLEN, SUSAN	TEACHER	98,134	-
AMBROSE, NATHAN	TEACHER	89,523	108
AMIN, MOHAMMAD	MANAGER, DATA INT. ANALYTICS	102,776	-
ANDERSEN, LEANN	TEACHER	80,691	-
ANDERSON, DANICA	TEACHER	78,779	16
ANDERSON, JENNIFER	TEACHER	105,443	-
ANDREW, PAULA	TEACHER	97,755	-
APTED, ASHLEY	TEACHER	80,887	-
ARKELL, KATHRYN	TEACHER	98,142	-
ARNOT, KERRY LYN	PRINCIPAL	136,830	661
ARNOTT, NOELLE	TEACHER	95,537	-
ARSENAULT, MARIANNE	TEACHER	89,253	91
ARTS, SANDRA	TEACHER	89,583	-
AUBICHON, JENNIFER	TEACHER	98,107	-
BAAS, SARAH	TEACHER	98,168	-
BALDWIN, DEAN	TEACHER	98,126	-
BANISTER, ROSS	TEACHER	90,932	1,367
BARBOUR, TEBETH	TEACHER	98,107	-
BARKWILL, RAY	TEACHER	89,208	250
BARRICK, CHAD	TEACHER	98,113	-
BARRIE, MARK	TEACHER	98,826	-
BATTEN, MARK	TEACHER	97,606	-
BATTISTONI, ANDREA	TEACHER	89,121	-
BEADALL, BALWINDER	DISTRICT PRINCIPAL	145,556	3,712
BEATTIE, DANIEL	TEACHER	95,904	2,523
BECKING, MANDI	VICE PRINCIPAL	120,101	1,006
BEDARD, GLENN	VICE PRINCIPAL	123,302	249
BELANGER, FRANCK	TEACHER	84,906	-
BELL, ELIZABETH KARA	TEACHER	77,061	-
BELL, LARA	TEACHER	93,338	-
BENDALL, DANIEL	TEACHER	89,523	-
BENDALL, PAUL	TEACHER	99,087	-
BENDER, STEPHANIE L.	PSYCHOLOGIST - EXEMPT	96,241	1,529
BENNETT, MHAIRI	MGR, MNR CAPITAL CONSTRUCTION	97,082	6,902
BENNETT, TAMMY	TEACHER	95,874	-
BENTLEY, KAREN	PSYCHOLOGIST - EXEMPT	93,413	2,781
BERLANDO, EDWARD	TEACHER	86,129	-

BERNHARDT, ANNE	TEACHER	89,536	584
BERTEAU, ARIANNE	TEACHER	79,127	1,140
BEVAN, MICHELLE	TEACHER	98,107	-
BEYEA, JENNIFER	TEACHER	98,142	-
BEZEAU, ROWAN	TEACHER	89,532	-
BILOUS, LEANNE	TEACHER	98,130	136
BIRTWISTLE, CAMILLA	TEACHER	76,255	289
BISHOP, JASON	TEACHER	79,837	-
BJORKLUND, LORNA A.	TEACHER	75,592	-
BLACK, AMANDA	TEACHER	98,795	-
BLOCK, PAUL	ASSOCIATE SUPERINTENDENT	179,074	13,948
BLOUIN, REBECCA	TEACHER	98,108	208
BLUNDELL, NANCY	PROGRAM MGR, INTERNATIONAL ED	77,261	1,348
BOBBITT, MICHAEL	PRINCIPAL	139,156	845
BOND, MICHELLE	TEACHER	95,908	-
BONDURANT, MEGAN	TEACHER	98,107	-
BONSDORF, BARBARA	TEACHER	89,935	-
BOOTH, DAVID	TEACHER	89,542	-
BOOTH, SABRINA	TEACHER	79,455	211
BOOTH, THERESA	TEACHER	89,523	70
BORLAND, GILES	TEACHER	95,140	-
BOUCHARD, DANIELLE	TEACHER	89,523	-
BOUVIER, CHERISE	TEACHER	91,105	-
BOWEN, LARRY	TEACHER	89,523	-
BOYLE, LAURA	MANAGER LABOUR RELATIONS	77,570	1,187
BOYTE, KELLY	TEACHER	90,833	-
BRADY, ELLIOT	TEACHER	84,423	697
BRAJCICH, DEANNA	TEACHER	92,820	-
BRANZSEN, TAMARA	TEACHER	75,579	-
BRICK, JOUELLE	TEACHER	95,874	156
BRIDAL, GRANIA	VICE PRINCIPAL	120,101	428
BRIGHT, BRONWYN	TEACHER	98,337	-
BROOKS, JANINE	DISTRICT PRINCIPAL	137,585	3,585
BRYAN, ROBERT	TEACHER	87,908	216
BRYANT, COLLEEN	TEACHER	86,653	-
BUNJUN, BENULA	TEACHER	92,738	68
BURCHARD, C. PAUL	TEACHER	89,430	-
BURGESS, MARC	TEACHER	98,107	-
BURROWS, LISA	TEACHER	98,107	-
BURSEY, ELAINE	TEACHER	98,107	-
BUTTE, ERIN	TEACHER	95,904	-
CALDWELL, MEGHAN	TEACHER	86,428	-
CAMPBELL, CHARMAINE	TEACHER	78,950	284
CAMPBELL, TIFFANY	TEACHER	93,197	-
CAPRETTA, GINA	TEACHER	85,245	-
CARR, JONATHAN	DISTRICT PRINCIPAL	151,468	2,505
CARTER, MICHELLE	TEACHER	77,432	358
CARYK, STEVEN	TEACHER	89,544	-
CASAVANT, JENNIFER	PSYCHOLOGIST - TEACHER	98,107	1,458
CAVE, STEPHANIE	TEACHER	77,154	200
CHALMERS, AMANDA	TEACHER	82,516	-
CHAN, JASON	TEACHER	85,613	-
CHEESEMAN, AMANDA-BROOKE	TEACHER	89,560	-
CHERRY, KATHLEEN	PSYCHOLOGIST - TEACHER	98,112	1,001
CHIA, CHRISTY	TEACHER	98,314	-
CHONG, SYLVIA	TEACHER	95,733	-
CHRIST-ROWLING, DAYNA	TEACHER	98,466	-
CHU, MAY	HUMAN RESOURCES CONSULTANT	90,810	-

CLARK, DAVID	TEACHER	96,044	-
CLARKE, GEMMA	VICE PRINCIPAL - ACTING	115,225	1,359
CLARKE, JENNIFER	TEACHER	98,103	-
CLARKE, YVONNE	TEACHER	95,874	552
CLEGG, JAMIE	TEACHER	103,894	50
COATES, SUSAN	TEACHER	97,185	44
COLTON, LAURA	TEACHER	89,523	123
CONSTABLE, TANYA	TEACHER	76,022	-
CONSTABLE, THOM	TEACHER	89,555	-
COOK, LENORE	TEACHER	98,107	-
COOK, ROBERT	TEACHER	89,538	-
COOPER, PAMELA	TEACHER	98,108	41
COOPER, WENDY	TEACHER	99,483	148
COSENTINE, LINDA	TEACHER	99,483	115
CRAVEN, LANDON	TEACHER	91,243	93
CROFT, TIMOTHY	TEACHER	96,753	-
CROFTON, DERMOTT	TEACHER	98,107	-
CROMBIE, RENEE	TEACHER	87,513	27
CROW, JANICE	TEACHER	95,913	-
CULL, HAROLD	SECRETARY TREASURER	178,260	8,481
CULVER, AMANDA	TEACHER	97,901	273
CURTIS, MARGARET	TEACHER	97,764	480
DAILEY, JENNIFER	VICE PRINCIPAL	83,813	1,470
DANIELS, E. VICTOR	TEACHER	97,852	-
DAVIDSON, JENNIFER	TEACHER	98,107	-
DAVIES, E. NOEL	TEACHER	89,534	-
DAWSON, GLYNIS	TEACHER	99,483	109
DE WEERD, LAURA	TEACHER	98,145	284
DECICCO, KAREN	PRINCIPAL	137,580	2,476
DECYK, KIRA	TEACHER	76,847	355
DEICHMANN, CEILIDH	VICE PRINCIPAL	120,681	57
DEICHMANN, STEVEN	TEACHER	89,171	-
DEJONGH, GEORGINA	TEACHER	89,538	-
DELEENHEER, TAMARA	VICE PRINCIPAL	120,101	1,539
DEMINGS, ROSS	TEACHER	89,065	-
DENHOFF, EMMA	TEACHER	76,145	913
DENNY, MARLYS	DISTRICT VICE PRINCIPAL	124,019	976
DENTON, CAROLE	TEACHER	95,724	-
DESROSIERS, DENNIS	TEACHER	95,893	-
DEVANE, DOMINIQUE	TEACHER	75,826	35
DEVRIES, LEAH	TEACHER	89,523	-
DHALIWAL, RANJEET	TEACHER	83,692	50
DI FELICE, LINDA	TEACHER	103,441	317
DI PONIO, DANTE	VICE PRINCIPAL - ACTING	110,476	2,065
DODD, JAMES	TEACHER	92,958	-
DODDS, GREGORY	VICE PRINCIPAL	120,851	-
DOERKSEN, DARRELL	TEACHER	95,900	-
DOLAN, WILERINE	TEACHER	87,352	-
DOMENICHELLI, HAMMOND	TEACHER	101,410	-
DONEGANI, NEAL	TEACHER	89,538	-
DONIECKI, BEATRICE	TEACHER	89,523	-
DORRAN, SARAH	TEACHER	95,874	76
DOSOUTO, CHRISTINE	TEACHER	90,897	-
DRANCHUK, KEVIN	TEACHER	97,575	1,172
DREILICH, KATHINI	TEACHER	87,481	-
DROUIN, DENISE	TEACHER	91,276	98
DUBE, JOANNE	VICE PRINCIPAL	82,134	-
DUBE, RYAN	VICE PRINCIPAL	128,781	1,610

DUDDRIDGE, DAWN	TEACHER	89,529	-
DUNBAR, RANDY	TEACHER	95,904	1,430
DUNN, MARTY	CARPENTER	76,702	7
DUQUE-PARK, FABIAN	TEACHER	83,987	-
DUVALL, SUSAN	TEACHER	88,749	-
DVORAK, KELLY	VICE PRINCIPAL - ACTING	104,007	-
DWINNELL, DANI	TEACHER	95,847	495
EDSON, TAMMY	TEACHER	88,108	-
EFFORD, SONJA	TEACHER	96,600	-
EGAN, ROSALYN	TEACHER	93,452	54
EISNER, EMMA	TEACHER	80,628	871
ELDREDGE, MILES	TEACHER	76,347	-
ELLIS, ELIZABETH	TEACHER	99,508	214
ELM, ROSS	TEACHER	99,484	-
EMERY, OLIVIER	TEACHER	83,986	1,465
EPP, DAVID	TEACHER	80,904	-
ERICKSON, CATHERINE	TEACHER	98,137	-
EVANS, CHERYL	TEACHER	89,523	-
EVANS, JOEL	TEACHER	99,483	260
EVANS, MEGAN	TEACHER	97,511	81
EVANS, TIFFANY	TEACHER	99,484	265
EWER, SHERRI	TEACHER	89,542	-
FABRIS, RICCARDO	TEACHER	76,155	-
FAFARD, RACHELLE	TEACHER	98,783	-
FAFARD, TARA	TEACHER	89,542	-
FEDERICI, JESSICA	TEACHER	98,122	-
FEENSTRA, ROBERT	TEACHER	95,874	-
FERGUSON, MARNIE	TEACHER	89,523	-
FESER, TODD	TEACHER	95,880	29
FRASER, DANA	TEACHER	78,856	347
FRIEND, CHARLOTTE	TEACHER	86,281	-
FRIESEN, DAVID HENRY	TEACHER	98,107	391
FRODSHAM, LAUREN	TEACHER	98,437	-
FROESE, YVETTE	TEACHER	78,106	-
FROESS, JOHN	TEACHER	96,561	-
FRY, JASON	SERVER ADMINISTRATOR	81,109	140
FULTON, LAURA	PRINCIPAL	144,860	2,336
FUNK, LINDA	TEACHER	78,902	-
FURDAL, MONICA	TEACHER	109,824	-
GADD, RUPERT	TEACHER	98,551	-
GAGE, DAVID	TEACHER	101,465	291
GAGE, JENNIFER	TEACHER	89,523	-
GALE, PATRICK	TEACHER	99,483	3,139
GARAT, SUSAN	TEACHER	91,241	-
GATES, LEANNE	TEACHER	95,915	-
GERRITS, PAMELA	PRINCIPAL	132,898	1,860
GIBSON, JAMES	TEACHER	78,322	-
GIBSON, JENNIFER	VICE PRINCIPAL	129,917	1,650
GILL, CHANDA	TEACHER	98,107	-
GITZEL, LAURIE	TEACHER	98,107	244
GODAU, PETER	DIRECTOR OF FACILITIES	140,464	5,182
GOMBOC, SHANNON	TEACHER	98,122	483
GOUPIL, SHAWNA	TEACHER	78,628	-
GRAINGER, THOMAS	TEACHER	98,107	-
GREEN, STACEY	TEACHER	98,205	-
GREEN, TRACY J	FLEET VEHICLE MECHANIC	79,698	-
GREENHOUGH, WILLIAM	GROUNDS FOREPERSON	76,224	-
GREGGAIN, WAYLON	TEACHER	81,450	409

GREGORY, JOANNE	TEACHER	98,107	-
GRENIER, MICHELLE	TEACHER	78,770	-
GRIEVE, MARGARET	TEACHER	81,105	-
GRIFFITHS, HUW	TEACHER	95,800	-
GRIMWOOD, SANDRA	TEACHER	97,606	-
GRONOW, KARIN	TEACHER	89,523	99
GROOT, CARLY	TEACHER	89,523	724
GRUNDY, SUSAN	MANAGER, EXECUTIVE OPERATIONS	102,444	-
GUPTILL, GAIL	SPEECH PATHOLOGIST	96,241	936
GURNEY, SHERI-LYNN	TEACHER	98,796	1,729
GUTERSON, TITANIA	TEACHER	89,519	-
GUY, ANNILEE	TEACHER	98,132	1,420
HADDAD, ELAINE	TEACHER	88,284	-
HADDON, LORI	TEACHER	99,483	-
HAIT, CAROLYN	TEACHER	78,838	-
HALEY, CHARLOTTE	TEACHER	103,872	-
HALEY, DAN	EXEC DIRECTOR HUMAN RESOURCES	163,817	1,803
HAMILTON, GEORGE	TEACHER	95,874	-
HAMILTON, MERRIDEE	TEACHER	98,422	-
HANCOCK, KELLY	TEACHER	98,107	50
HANDY, NATALIE	TEACHER	102,047	-
HARMESON, MATHEW	TEACHER	89,067	852
HARRINGTON, KEVIN	TEACHER	98,107	-
HARRINGTON, LEANNE	TEACHER	98,107	-
HARRIS, AMY	TEACHER	75,556	208
HARRIS, TROY	TEACHER	89,523	-
HART, CONOR	TEACHER	97,974	107
HAUK, COURTNEY	TEACHER	78,793	-
HAUPT, BERT	TEACHER	98,107	-
HAY, LINDA	TEACHER	89,545	-
HAZEL, TREVOR	TEACHER	99,368	62
HEARD, ANDREW	TEACHER	87,777	-
HEASLIP, JACQUELINE	TEACHER	82,129	-
HEATH, KATIE	TEACHER	95,874	-
HECK, BARBARA	TEACHER	95,913	96
HEDLEY-SMITH, STEPHANIE	ASSOCIATE SUPERINTENDENT	178,274	8,232
HENDERSON, KATHRYN	TEACHER	89,534	201
HENKELMAN, GREGORY	TEACHER	99,502	-
HEPTING, JESSICA	TEACHER	89,538	-
HIGBIE, SCOTT	MANAGER, FINANCIAL SERVICES	79,931	2,843
HIPOLITO, NICOLE	TEACHER	89,552	-
HISLOP, C. RENEE	PRINCIPAL	137,173	676
HJERMSTAD, M. SHANNON	TEACHER	89,523	-
HOBSON, BRIAN	TEACHER	99,483	-
HOBSON, KIMBERLY A	TEACHER	89,524	-
HOGAN, KIMIEKO	TEACHER	98,137	60
HOLLAND, KRISTIN	VICE PRINCIPAL	116,328	2,310
HOLMES, KLOE	TEACHER	79,952	-
HOLTAN, KELLY	TEACHER	95,907	202
HOOD, MOIRA	TEACHER	87,064	276
HORNER, MELISSA	VICE PRINCIPAL	122,620	707
HOTOVY, BRIAN	TEACHER	76,671	2,266
HOTOVY, MARIA	TEACHER	98,107	130
HOVELKAMP, SHANNON	TEACHER	89,201	-
HOWARTH, KRISTEN	TEACHER	95,591	-
HUCK, MICHAEL	PRINCIPAL	143,614	1,440
HUCULAK, DANIELLE	TEACHER	90,897	3
HUNT, JENNIFER	TEACHER	98,551	84

HUNTER, KELLY	TEACHER	98,814	616
HUSSEY, CATHERINE	PRINCIPAL	136,830	4,701
HUTCHINSON, LAURIE	TEACHER	89,523	478
HUTCHISON, LESLIE	TEACHER	89,160	-
IRURETAGOYENA, CHELSEA	TEACHER	95,885	-
ISRAEL, DAWN	HUMAN RESOURCES CONSULTANT	104,079	144
IVERSON, JANELLE	TEACHER	89,523	-
IVES, VICKI	PRINCIPAL	136,830	1,594
JACOBSEN, ANNETTE	TEACHER	89,523	-
JACOBSEN, GREG	TEACHER	89,523	-
JASWAL, PAUL	TEACHER	98,107	-
JEFFREY, CATHERINE	TEACHER	89,414	-
JENKINS, LAURA	TEACHER	89,784	105
JESSON, SHARON	TEACHER	98,099	-
JOHNSON, BRYAN	DISTRICT PRINCIPAL	137,784	1,033
JOHNSON, GORDON	PRINCIPAL	137,268	2,909
JOHNSON, IAN	TEACHER	85,920	-
JOHNSON, JOSHUA	TEACHER	88,921	-
JOHNSON, KRISTINA	TEACHER	85,639	-
JOHNSTON, MARK	VICE PRINCIPAL	126,740	457
JOHNSTON, WINONA	TEACHER	95,239	271
JONES, ALEX	TEACHER	80,192	479
JOYCE, STANLEY	SERVER ADMINISTRATOR	82,733	-
KADIN, CHRISTINA	TEACHER	98,107	-
KAERCHER, MARK	PRINCIPAL	141,428	7,592
KASPERS, TROY	CAPITAL FOREPERSON	77,338	3,751
KELLY, WAYNE	DISTRICT PRINCIPAL	140,133	3,706
KEMP, DAVID	TEACHER	85,579	-
KERSCH, BARBARA	TEACHER	85,583	303
KIEFERT, MICHELE	TEACHER	98,099	-
KILPATRICK, SUSAN	TEACHER	95,874	-
KIMOTO, KAREEN	TEACHER	89,521	94
KIND, LORI	TEACHER	89,523	-
KING, ADRIANNA	TEACHER	89,174	125
KING, MICHELLE	TEACHER	98,107	381
KNOKE, AMANDA	TEACHER	90,811	-
KOSIK, CORRINNE	VICE PRINCIPAL	94,358	51
KOVACIK, BELINDA	TEACHER	101,410	356
KRUSEKOPF, FRANCES	PRINCIPAL	137,580	1,743
KURUCZ, VERONIKA	TEACHER	101,415	5,706
LAFRAMBOISE, MATHIEU	TEACHER	89,553	162
LAIDLAW, KENDRA	PRINCIPAL	136,830	1,959
LAIT, HEATHER	PRINCIPAL	140,478	1,487
LAIT, MARTIN	VICE PRINCIPAL	126,502	257
LAJEUNESSE, CHELSEA	TEACHER	79,340	-
LAMARCHE, CATHERINE	TEACHER	78,427	-
LAMERS, LINDA	DISTRICT VICE PRINCIPAL	120,851	6,494
LAMOND, JAMES	DISTRICT PRINCIPAL	144,878	2,844
LANCASTER, LAURA	VICE PRINCIPAL	109,494	1,911
LARSON, ERIN	TEACHER	97,601	209
LARSON, JAY	TEACHER	89,201	34
LAUGHTON, SARAH	VICE PRINCIPAL	120,781	1,412
LEACH, PAULA	TEACHER	77,709	-
LEAKEY, KRISTA	PRINCIPAL	130,283	506
LEE, DEANNE	TEACHER	95,874	-
LEE-BONAR, DAVID	ASSISTANT SECRETARY TREASURER	124,400	3,672
LEFSRUD, ANNA	TEACHER	83,652	1,047
LEMMEN, JILLIAN	TEACHER	77,301	-

LEROSE, GILLIAN	TEACHER	90,208	279
LESWAL, SARAH	TEACHER	76,771	-
LEWIS, ADELE	TEACHER	87,344	-
L'HEUREUX, SABRINA	TEACHER	97,943	-
LIDSTONE, BRADLEY	TEACHER	84,685	-
LINEHAM, KELENA	TEACHER	76,664	-
LOCKERBIE, LISA	TEACHER	95,893	243
LOCKHART, LINDSAY	TEACHER	75,028	1,512
LOGAN, LINDA	TEACHER	86,328	-
LONDON, JENNIFER	TEACHER	98,107	145
LOVBAKKE, NOREEN	TEACHER	79,430	299
LOVE, KELLY	TEACHER	92,970	-
LOWE, KEN	TEACHER	99,483	1,187
LOWTHER, PRESTON	PRINCIPAL	123,945	1,086
LUND, RAELENE	TEACHER	97,976	-
LUTZE, EMILY	TEACHER	78,801	-
LYALL, JOHN	VICE PRINCIPAL	127,136	1,668
LYNCH, SARAH	TEACHER	89,523	-
MACDONALD, SHARON E.	TEACHER	89,066	-
MACKENZIE, CAROLE	TEACHER	97,577	-
MACKINNON, P. DIAN	TEACHER	81,270	-
MACLEAN, AMANDA	TEACHER	78,929	131
MACLEAN, PAULINE	TEACHER	95,904	102
MACNEIL, LUCAS	TEACHER	86,622	2,836
MACRAE, KIRK	TEACHER	84,536	235
MAKKINGA, ALISON	HR ANALYST AND PROJECT LEAD	94,805	561
MARAGH, LAURA	TEACHER	95,874	53
MARCH, CATHERINE	TEACHER	98,107	-
MARIER, KIMBERLY	TEACHER	75,531	-
MARLE, CHELSEA	TEACHER	78,858	-
MARSEILLE, RODNEY	TEACHER	98,107	126
MARSHALL, ELIZABETH	TEACHER	100,675	1,499
MARSHALL, SAMANTHA	TEACHER	95,875	79
MARTELL, SANDRA	SPEECH PATHOLOGIST	76,921	1,211
MARTINSON, WADE	TEACHER	78,919	-
MATFIN, ZACK	TEACHER	76,391	-
MATHEWS, SUSANNA	PSYCHOLOGIST - EXEMPT	96,241	1,319
MATHIEU, ADRIAN	TEACHER	78,123	-
MAY, NORMA-JEAN	TEACHER	95,874	-
MAY, TIMOTHY	TEACHER	89,523	276
MCALLISTER, ROBERT	VICE PRINCIPAL	95,965	989
MCARTHUR, RUCHI	PRINCIPAL	136,830	1,420
MCCOWAN, ANGUS	TEACHER	90,898	-
MCCULLOUGH, DOREEN	TEACHER	95,874	120
MCEACHERN, MARY	TEACHER	75,869	523
MCELDERRY, JUDY	TEACHER	84,410	-
MCEWAN, HEATHER	TEACHER	95,875	-
MCFARLAND, CHRISTOPHER	TEACHER	99,483	108
MCFARLANE, CAMILLE	PRINCIPAL	129,400	882
MCGREGOR, SARAH	TEACHER	88,967	-
MCHUGH, STEPHEN	VICE PRINCIPAL	126,502	33
MCINDOE, DUNCAN	TEACHER	106,390	-
MCKEAN, ALEXIS	TEACHER	101,452	1,066
MCKENZIE, IAN	TEACHER	96,790	-
MCLELLAN, LISA	TEACHER	95,500	2,261
MCLEOD, CHRISTOPHER	TEACHER	76,148	-
MCLEOD, SHANNON	TEACHER	89,538	93
MCNAY, TAMARA	OHS CLAIMS COORDINATOR	85,984	219

MCRAE, CAMILLE	TEACHER	89,466	-
MEAUSETTE, CORY	PRINCIPAL	136,830	5,460
MEIJER, PAUL	TEACHER	99,521	-
MEIKLEJOHN, CAMERON	VICE PRINCIPAL	120,273	-
MEIKLEJOHN, KATHLEEN	TEACHER	99,486	1,140
MELLING, ALLEN	TEACHER	76,735	-
MELVILLE, EMILY	TEACHER	94,760	31
MENNIE, JOHN	VICE PRINCIPAL	111,653	877
MERNER, CHRISTINE	MANAGER OCC. HEALTH SAFETY	102,776	1,448
MERX, CORRINE	TEACHER	87,017	-
METRO, JESSE	TEACHER	76,300	100
MILLEN, ANDREA	TEACHER	99,483	201
MILLER, SHANNON L.	TEACHER	98,107	-
MILLER, SHANNON M.	VICE PRINCIPAL	120,101	1,616
MISTAL, MICHAELA	TEACHER	77,398	426
MITCHELL, KARYCIA	TEACHER	95,874	-
MOES, ESTHER	TEACHER	95,904	-
MOORE, MICHELLE	TEACHER	95,908	-
MORRISON, CATHRYN	TEACHER	98,107	-
MOYES, GREGORY	TEACHER	97,249	-
MULLEN, JENNIFER	COMPUTER SUPP NETWORK ANALYST	83,806	419
MULLIN, CEARA	TEACHER	98,143	-
MURRAY, TAYA	TEACHER	89,550	63
MUSSELL, DANIEL	TEACHER	90,768	-
NARSING, JESSICA	TEACHER	85,170	-
NEILSON, REBECCA M.	TEACHER	98,104	-
NEW, DENISE	TEACHER	84,368	-
NGUYEN, NAM	TEACHER	98,107	-
NICKEL, ANNE	TEACHER	89,523	-
NILES, SHERRY	SPEECH PATHOLOGIST	96,241	2,440
NIPP, NAOMI	TEACHER	80,341	-
NIXON, JENNIFER	PRINCIPAL	130,025	1,856
NUSSERWANJI, FARZAAN	CHIEF INFORMATION OFFICE	154,014	9,457
OGRODNIK, SAMANTHA	TEACHER	99,525	236
OIKAWA, GREG	TEACHER	95,874	-
O'KEEFE, GLEN	MANAGER, OPERATIONS	102,769	1,782
O'QUINN, AMBER	DISTRICT VICE PRINCIPAL	126,502	6,556 *
ORCHARD, GINA	TEACHER	78,833	-
O'REGAN, MICHELLE	TEACHER	89,523	984
ORTHNER, TAMARA	TEACHER	89,816	-
O'SHEA, JEREMY	TEACHER	98,279	-
PAMPIN, CLAUDIA	TEACHER	89,039	188
PAPAGEORGIOU, MILTON	TEACHER	98,126	297
PARK, SAMANTHA	TEACHER	77,722	95
PASAY, MERVIN	TEACHER	98,107	-
PATERSON, LAURA	SPEECH PATHOLOGIST	96,241	1,240
PELL, SHAUN	TEACHER	89,632	-
PENFOLD, ROBYN	TEACHER	76,697	-
PEPIN, PAUL	TEACHER	97,576	-
PERREN, STEPHAN	TEACHER	98,952	-
PHILLIPS, TANYA	VICE PRINCIPAL	108,754	1,166
PHIPPS, ALLAN	TEACHER	96,700	302
PINEL, JULIE	TEACHER	89,183	-
POLLITT, SHELBY	TEACHER	101,414	1,267
POOLE, JENNIFER	TEACHER	101,440	5,400
POSTLE, ELIZABETH	TEACHER	95,906	-
POWELL, TODD	VICE PRINCIPAL	126,502	1,589
POWERS, SAMANTHA	TEACHER	82,331	-

POYNTER, KAITLIN	TEACHER	76,690	-
PRYOR, TRENT	MANAGER FACILITIES	102,958	-
PUGH, ERIN	TEACHER	98,137	-
PUGH, RHYS	TEACHER	98,557	-
PURNELL, TONYA	TEACHER	95,874	-
PYPER, ERIKA	TEACHER	95,874	-
QUMSIEH, KIFAH	IT SERVICE DESK TEAM LEAD	82,996	-
RAMBO, ALWEN	TEACHER	98,107	-
RATCH, KRISTINE	TEACHER	98,107	130
REHMAN, MITCH	TEACHER	88,610	-
REID, NORA	STRATEGIC HR MANAGER	114,081	419
RHODES, CAITLIN	TEACHER	87,995	-
RICHARD, ALYSSA	TEACHER	75,296	5,864
RICHARDSON, CHELSEA	TEACHER	98,139	77
RICHARDSON, SANDRA	TEACHER	97,807	-
RIDDELL, DAWN	TEACHER	89,523	51
RIDEWOOD, LYNELLE	TEACHER	98,107	-
ROBERTS, SHELLEY	TEACHER	98,107	-
ROBERTSON, JODI	TEACHER	78,988	-
ROBERTSON, SHONI	TEACHER	98,138	917
ROBERTSON, TODD	TEACHER	98,097	798
ROBINSON, SHEILA	TEACHER	89,523	-
ROY, JAMES	TEACHER	98,122	59
RUFF, ROBIN	TEACHER	99,513	1,538
RUSSELL, DARREN	PRINCIPAL	141,228	1,540
RYAN, MELLISSA	VICE PRINCIPAL	123,869	933
SADLER, STEVEN	TEACHER	75,521	-
SAGODI, DONNA	PRINCIPAL	123,372	526
SALVATI, SANDRA	TEACHER	96,754	78
SAMOUSEVITCH, ALEX	MANAGER, PRJCT PLNG & CONSTR.	102,810	4,379
SANDBERG, RACHAEL	TEACHER	98,107	338
SANFORD, SHAYE	TEACHER	96,320	-
SANO, RYOKO	TEACHER	78,805	-
SANSCHAGRIN, ALEXIS	TEACHER	98,106	-
SANSOM, TONY	TEACHER	96,603	-
SANTILLI, CATERINA	SPEECH PATHOLOGIST	96,241	1,245
SATCHWELL, SANDRA	TEACHER	98,107	2,895
SAUSER, TYSON	MANAGER FACILITIES	95,010	1,778
SAWATZKY, BEV	TEACHER	89,523	-
SCANDALE, ANGELA	TEACHER	81,872	-
SCHAEFER, KRISTI	TEACHER	92,970	286
SCHLOSSER, LISA	TEACHER	89,523	-
SCHRADER, LARISSA	SPEECH PATHOLOGIST	93,413	1,786
SCHWARTZ, SHARON	TEACHER	97,589	-
SCHWERTFEGER, LORETTA ANN	DISTRICT PRINCIPAL	144,784	3,186 *
SCOTT-MONCRIEFF, COLIN	TEACHER	101,436	-
SEGATO, KAREN	TEACHER	98,107	-
SENIK, STEPHEN	TEACHER	92,086	1,580
SHARPE, ANDREA	TEACHER	95,900	-
SHIPWAY, JENNIFER	TEACHER	95,908	-
SHOWERS, ROBERT	TEACHER	88,714	-
SIDHU, RAMINA	TEACHER	78,434	-
SIMMS, CHARLES	TEACHER	89,544	-
SIMS, BRITTANY	TEACHER	76,272	-
SINCLAIR, JANE	VICE PRINCIPAL	120,101	1,275
SINGH, HARPREET	DATA AND REPORTING ANALYST	83,393	-
SJERVEN, KAREN	PRINCIPAL	137,559	1,403
SKETCHLEY, R. JESSICA	TEACHER	98,141	136

SMITH, CAMERON	TEACHER	94,149	-
SMITH, HEATHER	EMPLOYEE RELATIONS COORDINATOR	90,508	-
SMYTH, CHRIS	VICE PRINCIPAL	126,498	800
SMYTH, SHEILAGH	TEACHER	98,107	-
SNOOK, CATRINA	TEACHER	89,223	-
SNOWSELL, KAREN	TEACHER	98,107	-
SO, ANNE	TEACHER	81,283	381
SORENSEN, TIMOTHY J	TEACHER	80,884	708
SPALDING, LISA	TEACHER	98,134	-
SPELT, BRADLEY	TEACHER	76,076	-
SPENCER, MICHELLE	TEACHER	84,077	-
ST JEAN, SHANNON	TEACHER	93,336	-
STAMHUIS, JOHN	TEACHER	94,606	1,498
STANDLEY, ROBERTA	TEACHER	86,810	-
STANNARD, LIZ	TEACHER	89,103	145
STEACY, TERRA	TEACHER	87,161	-
STEADMAN, KELLY	TEACHER	85,674	-
STEE, WILLIAM	TEACHER	102,883	-
STEVENSON, JOHN TALLIS	TEACHER	99,513	-
STEWART, DANITA	TEACHER	100,171	-
STEWART, MARINA	TEACHER	92,092	-
STEWART, TANNIS	TEACHER	89,523	-
STILL, ANDREW	TEACHER	97,250	-
STILL, ERIN	TEACHER	98,107	-
STINSON, SCOTT	SUPERINTENDENT	217,885	9,007
STIRLING, SARAH	TEACHER	79,501	-
STRACKER, ELISHA	TEACHER	84,509	-
STRANGE, DAVID	ASSOCIATE SUPERINTENDENT	180,702	8,266
SUDLOW, KATHRYN	TEACHER	96,407	-
SULZEN, DAN	TEACHER	89,066	-
SUMMERS, OWEN	TEACHER	98,139	83
SUNDHER, DAVID	TEACHER	101,095	-
SWEETLAND, ERIKA	TEACHER	82,573	-
SYME, ANNE	TEACHER	99,483	-
SYMINGTON, ROSEMARY	TEACHER	82,205	56
SZALIPSZKI, SANDRA	PRINCIPAL	140,478	2,615
TAAL, SHAWN	VICE PRINCIPAL	120,550	854
TALMAN, LENNA	TEACHER	95,678	-
TARR, CAMERON	TEACHER	80,689	-
TAYLOR, KELLY	TEACHER	98,107	-
TAYLOR, MEAGHAN	TEACHER	75,056	616
TAYLOR-LEE, SAVANNAH	TEACHER	98,127	49
TEN HOVE, JACQUELINE	TEACHER	89,523	201
THEOLOGUS, LEAH	TEACHER	89,065	-
TOLMAN, ERIC	TEACHER	96,072	-
TONNESEN, STEVEN	MANAGER, IT OPERATIONS	104,384	-
TONNESEN, SUSAN	PRINCIPAL	132,626	696
TORBOHM, STEPHANIE	TEACHER	92,578	2,122
TRELOAR, GRAHAM	TEACHER	98,107	-
TREMINIO, GRISELDA	TEACHER	87,109	-
TURNBULL, KATHRYN	TEACHER	95,874	111
VALLY, TERESA	PRINCIPAL	138,027	2,616
VAN DER LEEDEN, KATRIN	TEACHER	98,273	-
VAN DYK, LORRAINE	TEACHER	98,107	479
VAVALA, DAVID	TEACHER	90,575	409
VERDEL, DEBRA	TEACHER	89,523	-
VERHOEVEN, LAURA	TEACHER	101,288	250
VERNON, DANIELLE	TEACHER	79,470	-

VEUGER, ASHLEY	TEACHER	79,585	-
VINCENT, MARY	TEACHER	94,770	-
VINK, COREY	TEACHER	93,360	-
VINK, STEPHANIE	TEACHER	93,844	772
WALKER, GEORGETTE	VICE PRINCIPAL	120,851	733
WALKER, TERESA	TEACHER	95,874	145
WALKEY, KRISTI	TEACHER	89,523	-
WALLACE, NICOLE	TEACHER	95,067	-
WALLING, CAROL	TEACHER	91,292	73
WALSH, AMANDA	TEACHER	77,149	-
WALTHER, THOMAS	TEACHER	98,107	-
WALUSHKA, KRISTOPHER	TEACHER	98,113	-
WARD, RICHARD	COMPUTER SUPP NETWORK ANALYST	84,637	-
WATERLANDER, PAUL	TEACHER	111,782	-
WAY, LISA	TEACHER	98,168	85
WEBB, SHAWNA	TEACHER	85,550	780
WEBBER, ALYSON	TEACHER	89,689	917
WEHNER, DENISE	DISTRICT PRINCIPAL	140,138	2,005
WEINBERGER, BARBARA	TEACHER	98,103	128
WEISS, SHAWNA	TEACHER	95,893	-
WHITE, ROBYN	TEACHER	76,080	-
WHITE, VANESSA R.	DISTRICT PRINCIPAL	144,247	2,082
WHITNEY, GLENN	TEACHER	98,107	125
WHYTE, JORDAN	TEACHER	89,523	-
WIENS, BETHANY	TEACHER	76,605	389
WIENS, DIANE	TEACHER	95,904	217
WIENS, KRISTIN	TEACHER	115,113	2,202
WILKIE, CLAIRE	TEACHER	107,454	-
WILLIAMS, REISHA	TEACHER	75,174	-
WILLING, BRIAN	TEACHER	97,249	-
WILLSON, BARBARA	TEACHER	76,205	-
WILSON BURKE, ANASTASIA	TEACHER	98,145	125
WILSON, JAMES	TEACHER	81,171	-
WILSON, STEVEN	TEACHER	98,107	-
WONG, JADIA	TEACHER	89,289	-
WOODLAND, DEBORAH	SPEECH PATHOLOGIST	96,241	3,719
WRIGHT, DAWN	TEACHER	89,523	-
WURBAN, JENNIFER	TEACHER	81,083	654
YARCHUK, MICHAELINE	TEACHER	95,592	-
YOUNG, JENNIFER	TEACHER	79,842	9
YOUNG, MELISSA	TEACHER	93,655	-
ZANICHELLI, CAROLYN	TEACHER	89,523	112
ZENI, RITA	TEACHER	98,358	-
ZINKOWSKI, KRISTY	TEACHER	82,310	-

TOTAL EMPLOYEES > 75,000.00	\$	58,774,453	\$	339,554
TOTAL EMPLOYEES <= 75,000.00	\$	51,728,535	\$	162,272
CONSOLIDATED TOTAL	\$	110,625,481	\$	508,845
TOTAL EMPLOYER PREMIUM FOR CPP/EI			\$	6,228,842

* Includes travel expenses for International Student Recruitment

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

School District No.62 (Sooke)

Fiscal Year Ended June 30, 2022

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No.62 (Sooke) and its non-unionized employees during fiscal year 2022.

This agreement represented 6 month's compensation.

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

**SCHOOL DISTRICT NO. 62 (SOOKE)
FISCAL YEAR ENDED JUNE 30, 2022**

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

VENDOR NAME	PAYMENTS
ACTION DOOR SERVICE INC.	50,046
AMAZON	251,299
AGS OR KS HOMESTAY FAMILY	26,153
APPAZUR SOLUTIONS INC.	47,494
APPLE CANADA INC	69,358
APPLY TO EDUCATION	25,127
ARI FINANCIAL SERVICES	65,568
AS AND HS HOMESTAY FAMILY	30,438
ARNOLD LIM FILMS LTD	33,100
AV SOLUTIONS	40,445
B.C. PRINCIPALS & VICE PRINC. ASSOC	102,348
BARAGAR SYSTEMS	31,658
BC HOUSING	68,368
BC HYDRO	996,164
BC SCHOOL TRUSTEES ASSOCIATION	61,453
BC TEACHERS FEDERATION	1,149,288
BCTF - SALARY INDEMNITY PLAN	1,264,410
BL & RL HOMESTAY FAMILY	26,025
BUNZL CLEANING & HYGIENE	563,745
BY SOLUTION	90,905
CAIRD MECHANICAL CONTRACTORS LTD.	170,512
CAMOSUN COLLEGE	227,083
CANADIAN UNION OF PUBLIC EMPLOYEES	473,724
CAPITAL REGIONAL DISTRICT	263,516
CDW CANADA INC.	215,809
CHARTER TELECOM INC.	109,614
CB OR NW HOMESTAY FAMILY	29,812
CINDY ANDREW	54,600
CISCO SYSTEMS CAPITAL CANADA CO.	66,587
CITY CENTRE PARK	41,795
CITY OF VICTORIA	32,101
COLUMBIA FUELS	353,654
COMMERCIAL LIGHTING PRODUCTS LTD.	26,013
COSTCO WHOLESALE	68,433
CSI LEASING CANADA LTD.	447,128
CWB NATIONAL LEASING INC.	38,336
DANIEL CUMMING	29,241
DELL CANADA INC	376,497

DINNING HUNTER JACKSON LAW	30,031
DYNAMIC SPECIALTY VEHICLES LTD	52,663
EDUCATING NOW	55,720
ELLSWEAR DANCE & ACTIVEWEAR	30,152
EMCO	66,914
EMCS SOCIETY	32,900
EMPLOYER HEALTH TAX (EHT)	2,120,719
EC HOMESTAY FAMILY	25,415
FARMER CONSTRUCTION LTD.	34,564,550
FB & EB HOMESTAY FAMILY	26,967
FIVE STAR PAVING CO. LTD.	50,338
FLO INC.	36,227
FOCUSED EDUCATION RESOURCES SOCIETY	36,616
FORTIS BC-NATURAL GAS	362,518
FULCRUM MANAGEMENT SOLUTIONS LTD.	29,635
FUTUREBOOK PRINTING	111,197
GEOTILITY GEOTHERMAL SYSTEMS	45,421
GESCAN	76,821
GOLD KEY SALES AND LEASE LTD	46,963
GRAND & TOY	26,809
GRAPHIC OFFICE INTERIORS	63,949
GUARD.ME INTERNATIONAL INSURANCE	93,333
HAYWORTH ITF FOUNDATION (SOOKE)	39,115
HAZELWOOD CONSTRUCTION SERVICES INC	1,643,900
HCMA ARCHITECTURE & DESIGN	1,237,199
HOMETOWN TEAM & CORPORATE SALES	58,882
HONEYWELL LIMITED	123,146
HOURIGAN'S CARPETS & LINOS LTD.	55,398
HULITAN FAMILY & COMMUNITY SERVICES	1,150,132
INSIGHT CANADA INC.	159,230
JENNER CHEVROLET BUICK GMC LTD.	100,726
JPJ ATHLETICS AND REPAIRS	36,373
KEV SOFTWARE INC.	62,271
KIRBY'S SOURCE FOR SPORTS	34,799
KMBR ARCHITECTS PLANNERS INC.	43,281
KMS TOOLS AND EQUIPMENT LTD	53,478
KNAPPETT PROJECTS INC.	168,634
KPMG LLP	26,403
LG HOMESTAY FAMILY	28,158
LIFEWORCS CANADA LTD	89,135
LJ & JT HOMESTAY FAMILY	30,574
LONG & MCQUADE LTD.	26,465
LORDCO PARTS LTD.	25,767
LVISSAA	36,692
MARTY PEARCE	25,518
METRO MOTORS LTD.	84,722
MINISTER OF FINANCE	405,052

MNP LLP	26,250
MONK OFFICE SUPPLY LTD.	258,296
MUNICIPAL PENSION PLAN	2,306,923
MUNRO'S BOOKS	40,007
NELSON EDUCATION LTD.	53,111
NOBLE BC PORT KELLS	34,792
NP HOMESTAY FAMILY	28,154
NUTRIEN AG SOLUTIONS	43,499
OFFICE OF THE AUDITOR GENERAL OF B.C.	31,958
OLYMPIC INTERNATIONAL	321,552
OLYMPIC VIEW GOLF COURSE	47,082
ORKIN CANADA CORPORATION	88,227
OUT OF THE BLUE DESIGNS	91,589
PACIFIC BLUE CROSS	3,478,083
PATTISON OUTDOOR ADVERTISING	38,925
PEARSON CANADA	56,073
PEMBERTON HOLMES	222,963
PLAYSTED SHEET METAL LTD.	35,755
PML PROFESSIONAL MECHANICAL LTD.	561,818
POWERSCHOOL CANADA ULC	109,474
PUBLIC ED. BENEFITS TRUST	2,006,767
REAL CANADIAN SUPERSTORE	35,722
REIMER HARDWOODS LTD.	58,653
RFS CANADA	93,196
RICOH CANADA INC	98,139
ROPER GREYELL LLP	46,417
RYZUK GEOTECHNICAL	47,560
SCHOLASTIC CANADA LTD.	137,090
SECURIGUARD SERVICES LTD	38,875
SHERWIN WILLIAMS	25,035
SLEGG BUILDING MATERIALS	97,057
SMCN CONSULTING INC	162,267
SMG EQUIPMENT LLC	74,024
SOFTCHOICE CORPORATION	73,013
SOOKE TEACHERS' ASSOCIATION	761,986
STAPLES	88,398
STRONG NATIONS PUBLISHING	28,019
SUNCOR ENERGY PRODUCTS PARTNERSHIP	274,436
SUPERIOR PROPANE	28,571
SURGICALLY CLEAN AIR	25,799
SWING TIME DISTRIBUTORS	186,883
SYSCO VICTORIA	99,058
TC MEDIA LIVRES INC.	38,386
TEACHER REGULATION BRANCH	82,320
TEACHER'S PENSION PLAN	8,226,807
TELUS	98,107
TELUS MOBILITY (BC)	83,558

TFORCE LOGISTICS CANADA INC.	25,353
THINKSPACE ARCHITECTURE PLANNING	518,428
TITAN EQUIPMENT & TOOLING SALES LTD.	28,000
TLD COMPUTERS	210,837
TOP LINE ROOFING LTD	347,772
TRANE CANADA CO. T42324C	30,319
TRI-METAL FABRICATORS	177,946
TRUFFLES CATERING GROUP INC	199,600
TYLER TECHNOLOGIES, INC	31,188
UNIVERSAL SHEET METAL LTD	32,301
VANCOUVER ISLAND HEALTH AUTHORITY	166,656
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	87,243
VEENSTRA CONSULTING LTD.	52,500
VIG SOLUTIONS INC.	48,146
WAL MART CANADA INC.	26,699
WASTE MANAGEMENT	93,965
WEBSTER-WORTHY PRODUCTIONS LTD.	36,750
WESTCOAST ROOF INSPECTION SERV. LTD	171,733
WILSON & PROCTOR LTD.	33,513
WILSONS TRANSPORTATION LTD.	39,328
WOOD WYANT CANADA INC.	105,085
WORKSAFE BC	1,263,160
WSP CANADA INC.	70,665
X10 NETWORKS	149,501
TOTAL DETAILED VENDORS > 25,000.00	76,586,112
TOTAL VENDORS <= 25,000.00	<u>7,665,903</u>
CONSOLIDATED TOTAL	<u><u>84,252,016</u></u>

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, 2022**

RECONCILIATION TO THE AUDITED FINANCIAL STATEMENTS

EXPENDITURES PER SOFI

Schedule of Remuneration and Expenses		
Remuneration	\$ 110,625,481	
Employee Expenses	508,845	
Employer Portion of CPP and EI Contributions	<u>6,228,842</u>	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 117,363,168
Schedule of Payments for the Provision of Goods and Services		<u>84,252,016</u>
CONSOLIDATED TOTAL OF EXPENDITURES PER SOFI		\$ 201,615,184

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$ 130,210,914	
Special Purpose Fund Expenditures	23,617,876	
Purchase of Capital Assets	<u>44,830,659</u>	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$ 198,659,449
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ <u>2,955,735</u>

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.