

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

School District No.84 (Vancouver Island West)

Fiscal Year Ended June 30, 2018

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Statement of Financial Information for Year Ended June 30, 2018

Financial Information Act-Submission Checklist

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

School District Number & Name 84 (Vancouver Island West)

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

School District No.84 (Vancouver Island West)

Fiscal Year Ended June 30, 2018

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, Moeller and Matthews Chartered Professional Accountants, 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. 84 (Vancouver Island West)



Lawrence Tarasoff, Superintendent

Date:



Lawrence Tarasoff, Secretary Treasurer

Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

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

School District No. 84 (Vancouver Island West)

Fiscal Year Ended June 30, 2018

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. 84 (Vancouver Island West)

Fiscal Year Ended June 30, 2018

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.84 (Vancouver Island West) 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
Statement of Financial Information (SOFI)**

School District No. 84 (Vancouver Island West)

Fiscal Year Ended June 30, 2018

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No.84 (Vancouver Island West) and its non-unionized employees during fiscal year 2017/2018.

This agreement represents three months' compensation.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

SD 84 (Vancouver Island West)
Financial Information Act Report

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

JUNE 30, 2018

EMPLOYEE	TAXABLE SALARY	EXPENSES
BARBER, ADAM	84,253.38	1,061.14
BARON, JIM	101,183.56	3,607.98
BRODERICK, SEAN	112,650.91	3,903.91
COOPER, CHRISTOPHER	84,253.35	5,345.98
COOPER, SALLY	89,760.07	438.24
GALT, RYAN	83,690.87	137.89
GLEDHILL, DAVID	86,030.82	64.12
GOODALL, HEATHER A	106,443.72	4,924.37
ISHAYA, INANAMA	82,747.63	7,929.68
JAMES, ANNE	97,623.57	9,293.23
JOHNSON, DEANE	128,443.95	26,758.76
KORNYLO, KATRINA	91,992.60	4,145.60
LARRE, STEPHEN	128,792.21	18,355.48
LEE, SHELDON*	144,973.99	60,809.35
LEES, KEN	103,580.56	4,051.03
LEMMON, JAMES	106,443.72	3,113.82
LEVERING, JOHN	81,136.12	26,047.77
MANUEL, JENNIFER	76,707.95	4,462.06
MEJIAS, DERECK	85,627.56	1,362.20
MIDGLEY, MELANIE	84,408.82	253.96
MUDGE, LUKAS	91,992.58	1,523.85
O'REILLY, KATHLEEN	92,285.36	4,662.85
OLIVIER, PIPPA	86,657.79	637.15
PARKES, PHILIP	109,146.82	29,821.75
PLETT, DANA	83,690.84	1,923.40
PRESTON, MICHAEL	122,310.17	8,414.71
ROCKWELL, JEFF	89,659.66	1,178.51
STAPFF, CHRISTIAN	75,170.66	99.97
SZETELA, MARTIN	86,341.57	15,530.99
TARASOFF, LAWRENCE	200,030.90	42,115.46
WHYTE, DELORES	91,430.08	1,308.24
WILSON, CATHERINE	89,223.87	959.64
WILSON, ROBERT	103,762.36	1,757.07
YOUNG, ELIZABETH	85,850.03	-
	<u>\$ 3,368,298.05</u>	<u>\$ 296,000.16</u>

*NOTE - SOME BILLED TO SD71 (COMOX VALLEY)

REMUNERATION TO EMPLOYEES PAID \$75000 OR LESS:

TOTAL: \$ 3,177,029.17 \$ 40,794.67

REMUNERATION TO ELECTED OFFICIALS:

TOTAL: \$ 52,124.00 \$ 15,326.00

EMPLOYER PORTION OF E.I. AND C.P.P.:

TOTAL \$ 323,088.00

SD 84 (Vancouver Island West)
Financial Information Act Report

ELECTED OFFICIAL REMUNERATION

JUNE 30, 2018

ELECTED OFFICIAL	SALARY	EXPENSES
ALSOP, GWEN	9,740.00	3,674.00
EASTCOTT, FERN	9,740.00	404.00
HANSON, JENNIFER	11,479.00	9,692.00
KENNEDY, KATHLEEN	11,425.00	1,307.00
PRINGLE, KENNETH	9,740.00	249.00
	<u>52,124.00</u>	<u>15,326.00</u>

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00

SUPPLIER NAME *****	EXPENDITURE *****
AIR NOOTKA LTD.	\$36,506.42
BCHYDROBILLEPMT	\$164,032.61
CARMAC DIESEL	\$41,217.87
CDW CANADA #LNB2566	\$68,336.94
CHILDREN'S HEARING & SPEECH CE	\$30,385.02
COASTAL MOUNTAIN FUELS (CAMP.R	\$46,581.12
COMPASS CLINIC LTD	\$27,629.38
CR FLOORS LIMITED	\$27,264.78
CREATIVE CLARITY CONSULTING IN	\$27,563.95
DISCOVERY DIESEL ELECTRIC	\$43,202.88
ESPERANZA MINISTRIES ASSOCIATI	\$31,530.00
FLETCHER PETTIS CONSULTANTS LT	\$38,745.46
FOULDS, JIM	\$34,992.34
GOLD RIVER BUILDERS SUPPLIES	\$40,720.34
GOLD RIVER PATRICK PAINTING	\$27,660.00
H B ENERGY LTD	\$100,840.06
KYUQUOT POWER LTD.	\$68,972.84
MEDICAL SERVICES PLAN	\$77,016.00
MINISTRY OF FINANCE	\$184,235.14
MUNICIPAL PENSION PLAN	\$254,387.11
NANAIMO ABORIGINAL CENTRE SOCI	\$211,875.75
NELSON ROOFING & SHEET METAL L	\$392,375.57
NUU-CHAH-NULTH TRIBAL COUNCIL	\$109,059.00
PACIFIC BLUE CROSS	\$169,098.93
PEBT IN TRUST	\$59,240.99
PLANET CLEAN	\$30,552.89
RIVER ROCK CASINO RESORT	\$40,585.63
STAPLES	\$26,391.75
TARASOFF, CARRIE	\$38,709.95
TAYCO PAVING COMPANY	\$49,612.50
TEACHERS PENSION PLAN	\$1,163,165.66
THE TRAVEL PLACE	\$38,424.00
THOMAS SKINNER & SON L	\$58,785.93
TRIPLE R MODULAR SALES LTD	\$50,824.00
VANCOUVER ISLAND WEST TEACHERS	\$41,351.98
VILLAGE OF GOLD RIVER	\$34,799.49
WORKSAFE BC	\$41,502.26

TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00	\$3,928,176.54

B. SUPPLIERS PAID \$25,000.00 OR LESS

Total amount paid to suppliers where the amount paid to each supplier was \$25,000.00 or less:	\$1,044,586.07

**S.D. #84 (VANCOUVER ISLAND WEST)
STATEMENT PURSUANT TO FINANCIAL INFORMATION ACT
RECONCILIATION OF FINANCIAL STATEMENT TOTALS TO SCHEDULES
FOR THE YEAR ENDED JUNE 30,2018**

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses

Remuneration	\$ 6,597,451.22
Employee Expenses	\$ 352,120.83
Employer Portion of E.I. and CPP contributions	\$ 323,088.00

Total Schedule of Remuneration and Expenses	<u>\$ 7,272,660.05</u>
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Schedule of Payment for Provision of Goods and Services	\$ 4,972,762.61
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CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS	<u><u>\$ 12,245,422.66</u></u>
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Financial Statement Expenditures

Operating Fund Expenditures	\$ 8,785,024.00
Trust fund Expenditures	\$ 1,446,183.00
Capital Fund Expenditures	
Capital assets from local capital	\$ 188,653.00
Capital assets from capital funds	\$ 697,077.00
Amortization	\$ 775,182.00

CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES	<u><u>\$ 11,892,119.00</u></u>
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Difference between financial statement expenditures and scheduled payments	<u><u>\$353,303.66</u></u>
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Some of the reconciling identifiable items:

- 1) Amounts in the financial statement are net of GST, in the schedule of payments they are not.
- 2) Taxable benefits are included in the expenses schedule
- 3) Amounts shown as expenses may be recovered from a third party
- 4) Schedules do not show non-cash expenses such as amortization expense
- 5) Schedules do not show payments for school-level activities