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

#### School District No. 5 (Southeast Kootenay)

#### Fiscal Year Ended June 30, 2015

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- 8. Schedule of Payments for the Provision of Goods and Services including:
  - Reconciliation or explanation of differences to Audited Financial Statements



# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

			6049
SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT		YEAR
05	Southeast Kootenay		2015
OFFICE LOCATION(B)			TECEPHONE NUMBER
Cranbrook,	BC		250-426-4201
MAILING ADDRESS		•	
940 Industri	al Road 1	<u></u>	
ÇITY		PROVINCE	POSTAL GODE
Cranbrook		BC	V1C 4C6
NAME OF SUPERINTENDENT	·		TELEPHONE NUMBER
Lynn Haupt	man ·		250-417-2079
NAME OF SECRETARY TREA			TELEPHONE NUMBER
Robert Noru	ım		250-417-2054
<b>DECLARATION AN</b>	D SIGNATURES		
June 30, 2 for School District N		-	Dec. 8/15
EKINATURE OF CHAIRPERS	ONOF THEBOARD OF EDHEATON		QATE SIGNED
SIGNATURE OF BUDERNIES	augsfren		DATE SCALED 14/1
SIGNATURE OF SECRETARY	All a		Dec 8/
EDUC. 6049 (REV. 2008;	GB) //	•	

### Statement of Financial Information for Year Ended June 30, 2015

### **Financial Information Act-Submission Checklist**

		· .	Due Date
a)		A statement of assets and liabilities (audited financial statements).	September 30
b)	<b>ब</b>	An operational statement including, i) a Statement of Income and II) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	September 30
c)	Ø,	A schedule of debts (audited financial statements).	September 30
d)	ū∕	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).	September 30
e)	. ,	A schedule of remuneration and expenses, including:	December 31
	₽	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.	
	<b>p</b> /	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	
	٦/	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)	Q/	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.	December 31
g)	Q,	Approval of Statement of Financial Information.	December 31
h)	Ø	A management report approved by the Chief Financial Officer	December 31

School District No. 5 (Southeast Kootenay)

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

#### School District No. 5 (Southeast Kootenay)

#### Fiscal Year Ended June 30, 2015

#### 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, BDO Canada 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. 5 (Southeast Kootenay)

Lynn Hauptman, Superintendent

Date:

Robert G. Norum, Secretary Treasurer

Date:

Redoc 9,2015

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

Audited Financial Statements of

### School District No. 5 (Southeast Kootenay)

June 30, 2015

### School District No. 5 (Southeast Kootenay) June 30, 2015

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### School District No. 5 (Southeast Kootenay)

#### MANAGEMENT REPORT

Version: 9037-8291-6309

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 5 (Southeast Knotenay) 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. 5 (Southeast Kootenay) (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 monthly basis and externally audited financial statements yearly.

The external auditors', BDO CANADA LIP, 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. 5 (Southeast Kootenay) 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. 5 (Southeast Kootenay)

Signature of the Chairper	on of the Board	of Education

Signature of the Segretary Treasure

#### Independent Auditor's Report

To the Board of Education of School District No. 5 (Southeast Koetenay) and the Minister of Education of the Province of British Columbia

We have audited the accompanying finantial statements of the School District No. 5 (Southeast Kootenay), which comprise the statement of financial position as at June 30, 2015 and the statements of operations, changes in not debt and cash flows for the years ended June 30, 2015, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management's responsibility for the preparation and presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, which requires Canadian public sector accounting standards modified by B.C. Regulation 19872011 "Restricted Contributions", 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.

Auditor's Responsibility

Our resignistibility is to express an optation on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain realonable assurance about whether the financial statements are free from material misstatement.

An audit involves deriorating procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to find error, in making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

W#bblidve that tile audit evidence we have obtained is sufficient and appropriate to provide a basis-for our audit cainion.

doinidh

in our opinion, the financial statements of the School District No. 5 (Southeast Replenay) for the year ended lune 30, 2015 are proposed, in all material respects, in accordance with Section 21.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

Without mightiving our opinion, we draw attention to Note 2(a) to the financial statements which describes the Barls of accounting used in the proposation of these financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Chartered Professional Accountants

Cranbrook, BC September 15, 2015

#### School District No. 5 (Southeast Kootenay)

Statement of Financial Position As at June 30, 2015

	· 2015 Actual	2014 Actual
4	\$	\$
Spantial Assets	1	
Cash and Cash Equivalents	8,712,033	9,589,387
Accounts Receivable		
Due from Province - Ministry of Education	729,932	543,955
Dustrom LEA/Direct Funding	206,622	167,001
Officer (Note 3)	398,074	554,590
Total Financial Assets	10,046,661	10,854,933
in Mides		
Accounts Payable and Account Liabilities		
Due to Province - Ministry of Education		1,312,434
Other (Note 4)	3,646 <i>,</i> 454	3,376,433
Unearned Revenue (Note 5)	. 615,177	599,610
Deferred Reverse (Note 5)	1,816,265	1,871,050
Deferred Capital Revenue (Note 7)	59,908,507	57,973,931
Employee Future Benefits (Note 8)	291,601	313,247
Total Liabilities	66,358,004	65,446,703
Net Financial Assets (Bebt)	(56,311,343)	(54,591,772
Non-Finaucial Assets	• •	
Tempible Capital Assets (Note 9)	75,245,124	73,374,75
Propoid Expenses	236,670	470,31
Total Non-Birrancial Assets	75,481,194	73,845,96
Accumulated Surplus (Deficit)	19,169,881	19,253,29
Contractual Obligations and Contingencies (Note 12,13)		-
Approved by the Board		

Signature of the Secretary

#### School District No. 5 (Southeast Kootenay)

Statement of Operations Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Advel
	\$	\$	. 8
Revenues			
Provincial Grants		• -	
Ministry of Education	52,538,624	52,055,264	50,222,716
Other	151,860	613,976	224,450
Tultion	1,293,690	1,129,115	1,407,115
Other Revenue	2,113,985	2,450,856	2,913,569
Rentals and Leanes	95,000	133,990	126,646
Investment Income	50,000	90,171	77,615
Amortization of Defened Capital Revenue	2,542,533	2,581,736	2,542,533
Total Revenue	58,785,692	59,063,108	57,514,644
Expenses.		•	
Instruction	46,123,160	46,474,61 <b>5</b>	45,038,842
District Administration	1,920,823	2,034,481	1,741,704
Operations and Maintenance	9,436,643	8,835,273 -	9,022,168
Transportation and Housing	1,695,726	1,657,651	1,625,117.
Scholarships	80,000	144,531	68,100
Total Expense	59,256,352	59,146,551	57,495,931
Surplus (Deficit) for the year	(470,560)	(63,443)	18,713
Accomulated Surplus (Deficit) from Operations, beginning of year		19,753,294	19,234,581
Accumulated Surplus (Deficit) from Operations, and of year		19,169,851	19,253,294

Page 4

School District No. 5 (Southeast Kootemay) Statement of Changes in Net Financial Assets (Debt) Year Ended June 30, 2015

	2015 Budget	2015 Aetusl	2014 Aotual
	\$	5	\$
Surglus (Delicit) for the year	(470,660)	(83,443)	18,713
Effect of change in Tangible Capitel Assets	•		
Acquisition of Tangible Capital Access Amonization of Tangible Capital Access	(4,900,496) 3,442,620	(5,166,297) 3,295,927	(2,852,400) 3,173,128_
Total Effect of charge in Tangible Capital Assets	(1,457,786)	(1,870,370)	320,728
Acquisition of Prepaid Expenses Use of Prepaid Expenses Acquisition of Supplies Inventory	(267,452) 267,452	(236,070) 470,312	(470,312) 297,724
Total Effect of change in Other Non-Financial Assets		234,242	(172,588)
(Increase) Decrease in Net Financial Assets (Debt), hefore Net Remeasurement Gains (Lussee)	(1,928,446)	(1,719,571)	166,853
Net Remeasurement Gains (Losses)	•		
(Incresse) Decrease in Net Financial Assets (Debt)	*****	(1,719,571)	1.66,853
Not Financial Assets (Debt), beginning of year	•	(54,591,772)	(54,758,625)
Net Financial Assels (Debt), end of year	<u>-</u> -	(55,311,343)	(54,591,772)

Statement of Cash Flows Year Ended June 30, 2015

	2015 Actual	2014 Aotusi
Operating Transactions	S	\$
Surplus (Deficif) for the year		
Changes in Near-Cran Working Capitel	(83,443)	18,713
Decrease (Increase)	•	
Accounts Receivable	,	
Prepald Expenses	(69,082)	(27,950)
Increase (Dagresse)	234,242	(172,589)
Accounts Payable and Accound Liabilities		
Untarried Revenue	(1,042,413)	688,470
Deferred Revenus	15,567	(38,109)
Employee Future Benefits	(54,785)	(47,684)
Amordization of Tangible Capital Assets	(21,646)	(24,944)
Americation of Deferred Capital Revenue	3,295,927	3,173,128
Total Operating Transactions	<u>(2,581,736)</u> (387,369)	(2,542,533) 1,026,502
Capital Transactions Tangible Capital Assats Purchased Total Capital Transactions	(5,166,297) (3,166,297)	(2,852,400) (2,852,400)
Financing Transactions		
Capital Revenue Received (Note 7)		A 1110 512
Total Financing Transactions	4,596,312 4,596,312	2,232,631
	4,390,312	2,232,631
Net Increase (Decrease) in Cash and Cash Equivalents	(877,354)	406,733
Cash and Cash Equivalents, beginning of year	9,589,387	9,182,654
Cash and Cash Equivalents, end of year	8,712,033	9,589,387
Cash and Cash Equivalents, end of year, is made up oft		
Cash	4 480 480	
Cash Equivalents	4,458,458	4,704,605
	4,253,576	4,884,782
	8,712,033	9,589,987

#### NOTE 1 AUTHORITY AND PURPOSE

The School District 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. 5 (Southeast Kootenay)", and operates as "School District No. 5 (Southeast Kootenay)." 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.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### a) Basis of Accounting

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

In September 2010, the Province of British Columbia Treasury Board ("Treasury Board") provided directive through Government Organization Accounting Standards Regulation 257/2010 requiring all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sector to adopt PSA standards of the Canadian Institute of Chartered Accountants ("CICA") without not-for-profit provisions from their first fiscal year commencing after January 1, 2012. In March 2011, PSAB released a new Section PS 3410 "Government Transfers". 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. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Notes 2(e) and 2(j).

As noted in notes 2 (e) and 2 (j), 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. The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2014 - overstatement of revenue and annual surplus of \$465,570

June 30, 2014

 understatement of accumulated surplus and an overstatement of deferred capital revenue by \$57,121,938

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

Year-ended June 30, 2015 - understatement of revenue and annual surplus of \$2,062,312

June 30, 2015

 understatement of accumulated surplus and an overstatement of deferred capital revenue by \$59,184,250

#### b) Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments 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.

#### c) Accounts Receivable

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

#### d) Unearned Revenue

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

### e) Deferred Revenue and Deferred Capital Revenue

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

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

### SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)

#### NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2015

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

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

#### g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- 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.
- 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 Hardware	5 years

#### h) Prepaid Expenses

Prepaid membership dues, insurance, travel expenses and software licencing fees are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

#### i) 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 within accumulated surplus when approved (see Note 15 – Internally Restricted Surplus).

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

#### j) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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 restricted 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. See Note 2 (a) for the impact of this policy on these financial statements.

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

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

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

#### k) Expenditures

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

- 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.

#### Categories of Salaries

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

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

#### 1) Financial Instruments

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

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

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

Financial instruments have been accounted for prospectively since June 30, 2013 in accordance with public sector accounting standards as described above.

#### m) Measurement Uncertainty

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

#### NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	June 30, 2015	June 30, 2014
Due from Federal Government Other	\$148,932 <u>249,</u> 142	\$172,483 382,107
	\$398,074	\$554,590

#### NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

••	٠	June 30, 2015	June 30, 2014
Trade payables Salaries and benefits payable Other		\$325,397 3,321,057	\$777,314 1,988,581 610,538
		\$3,646,454	\$3,376,433

#### NOTE:5 UNEARNED REVENUE

June 30, 2015	June 30, 2014
\$599,610	\$637,720
	•
1 144 600	1,369,005
1,144,002	1,309,003
(1 120 115)	(1,407,115)
	\$599,610
	2015

#### NOTE 6 DEFERRED REVENUE

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

•	June 30,	June 30,
	2015	2014
Ministry of Education Grants	\$130,865	\$242,634
Province of BC Grants	78,674	61,386
School Generated	1,052,364	833,811
Federal French	82,452	137,810
Scholarships	471,910	<b>595,</b> 409
	\$1,816,265	\$1,871,050
	<u></u> <u></u> .	
	June 30,	June 30,
•	2015	2014
Balance, beginning of year	\$1,871,050	\$1,918,734
Changes for the year:		
Increase: Grants and contributions received	•	
Provincial	1,998,259	1,476,980
Other	2,138,370	2,381,341
Decrease: Grants and contributions recognized		
Provincial	(2,148,098)	(1,527,307)
Other	(2,043,316)	(2,378,698)
Balance, end of year	\$1,816,265	\$1,871,050

#### NOTE 7 DEFERRED CAPITAL REVENUE

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

	June 30, 2015	June 30, 2014
Balance, beginning of year Changes for the year:	\$57,973,931	\$58,283,833
Increase:		
Grants and contributions received Decrease:	4,596,312	2,232,631
Amortization of deferred capital revenue	(2,581,736)	(2,542,533)
Balance, end of year	\$59,988,507	\$57,973,931

June 30, 2015

#### NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2015	June 30, 2014
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation April 1	501,140	547,490
Service Cost	28,797	28,822
Interest Cost	16,048	16,042
Benefit Payments	(97,520)	(92,863)
Actuarial (Gain) Loss	58,189	(1,649)
Accrued Benefit Obligation - March 31	506,654	501,140
Reconciliation of Funded Status at End of Fiscal Year		,
Funded Status - Surplus (Deficit)	(506,654)	(501,140).
Employer Contributions After Measurement Date	* , ,	48,229
Benefit Expenses After Measurement Date	(11,057)	(11,211)
Unamortized Net Actuarial (Gain) Loss	226,110	150,875
Accrued Benefit Asset (Liability) - June 30	(291,601)	(313,247)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	313,247	338,191
Net Expense for Fiscal Year	66,286	<i>17</i> ,507
Employer Contributions	(87,932)	(102,451)
Accrued Benefit Liability (Asset) - June 30	291,601	313,247
Components of Net Benefit Expense	•	
Adjusted expense April to June 2014		11,216
Service Cost	29,785	28,815
Interest Cost	14,906	16,044
Amortization of Net Actuarial (Gain)/Loss	21,595	21,432
Net Benefit Expense (Income)	66,286	77,507

#### NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

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

	June 30, 2015	June 30, 2014	
Discount Rate - April 1	3.25%	3.00%	
Discount Rate - March 31	2,25%	3,25%	
Long Term Salary Growth - April 1	2.50 + seniority	2.50 + seniority	•
Long Term Salary Growth - March 31	2.50 + seniority	$2.50 \pm \text{seniority}$	
EARSL - March 31	10.1	10.1	٠,

#### NOTE 9 TANGIBLE CAPITAL ASSETS

#### June 30, 2015

Cost:	Balance at June 30, 2014	. Additions	Disposals	June 30, 2015
Sites	\$ 5,987,977	\$	\$	\$5,987,977
Buildings	124,546,183	4,065,655	. :	128,611,838
Furniture & Equipment	1,176,968	907,066	•	2,084,034
Vehicles	3,783,933	168,599	53,600	3,898,932
Computer Hardware	1,478,513	24,977	39,999	1,463,491
Total	\$136,973,574	\$5,166,297	\$93,599	\$142,046,272

Acoumulated Amortization:	Balance at June 30, 2014	Additions	Disposals	Balance at June 30, 2015
Sites	\$	\$	\$	\$
Buildings	61,335,442	2,504,133		63,839,575
Furniture & Equipment	528,399	117,698		646,097
Vehicles	1,458,337	378,393	53,600	1,783,130
Computer Hardware	276,642	295,703	39,999	532,346
Total .	\$63,598,820	\$3,295,927	\$93,599	\$66,801,148

Net Book Value June 30, 2014	Net Book Value Juna 30, 2015
	\$5,987,977
	64,772,263
648,569	1,437,937
2,325,596	2,115,802
1,201,871	931,145
\$73,374,754	\$75,245,124
	June 30, 2014 \$5,987,977 63,210,741 648,569 2,325,596 1,201,871

### SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)

### NOTES TO FINANCIAL STATEMENTS

#### YEAR ENDED JUNE 30, 2015

TANGIBLE CAPITAL ASSETS (Continued) NOTE 9

#### June 30, 2014

; JU, AU14		,		
Cost:	Balance at July 1, 2013	Additions	Disposals	Balance at June 30, 2014
Sites	\$5,987,977	8	\$	\$5,987,977
Buildings	122,629,381	1,916,802	•	124,546,183
Furniture & Equipment	1,154,767	23,249	1,048	1,176,968
Vehicles	3,458,230	594,147	268,444	3,783,933
Computer Hardware	1,160,311	318,202		1,478,513
Total	\$134,390,666	\$2,852,400	\$269,492	\$136,973,574
Accumulated Amortization:	Balance at July 1, 2013	Additions	Disposals	Balance at June 30, 2014
Sites	\$ /	\$	\$	\$
Buildings	58,855,676	2,479,766		61,335,442
Furniture & Equipment	413,970	115,477	1,048	528,399
Vehicles	1,380,958	345,823	268,444	1,458,337
Computer Hardware	44,580	232,062		276,642
Total	\$60,695,184	\$3,173,128	\$269,492	\$63,598,820
Net Book Value	Nat Book Value July 1, 2013			Net Book Value June 30, 2014
Sites	\$5,987,977	. '		\$5,987,977
Buildings	63,773,705		•	63,210,741
Furniture & Equipment	740,797			648,569
Vehicles	2,077,272			2,325,596
Computer Hardware	1,115,731			1,201,871
Total	\$73,695,482			\$73 <u>,374</u> ,754

#### NOTE 10 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2014 the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 35,000 retired members from school districts. As of December 31, 2014 the Municipal Pension Plan has about 185,000 active members, of which approximately 24,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

School District No. 5 (Southeast Kootenay) paid \$4,804,235.87 (2014 - \$ 4,612,469) for employer contributions to these plans in the year ended June 30, 2015.

#### NOTE 11 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 12 CONTRACTUAL OBLIGATIONS

Lease Commitments:

The School District has equipment under operating leases. Lease commitments over the next five years are due as follows:

Fiscal Year	Amount
2015-16	\$116,320
2016-17	\$116,320
2017-18	\$ 9,693

June 30, 2015

#### NOTE 13 CONTINGENCIES

In the ordinary course of operations, the School District has legal proceedings brought against it which remain outstanding at the year end. It is the opinion of management that final determination of these claims will not have material effect on the financial position or operations of the School District.

### NOTE 14 EXPENSE BY OBJECT

	June 3 2015	
Salaries and benefits Services and supplies Amortization	\$46,819, 9,031, <u>3,295,</u> <u>\$59,146</u>	528 9,080,326 927 3,173,128

#### NOTE 15 INTERNALLY RESTRICTED SURPLUS - OPERATING FUND

Summary         June 2015         June 2014           Admin Pro-D         \$ 91,223         \$ 88,287           Aboriginal Education         118,556         181,273           Special Education         191,282         94,152           Itinerant Summary 707         (219,454)         8,608           February 2015 Recalc grant         68,700           Schools         197,871         233,934           Learning Resources         130,467         96,613           Special Education         46,595         66,988           Growth Plans         62,191         76,079           437,124         473,614           Operating Projects         190,006         144,179           Resource Centre 704         2,457         12,322           International Education 162         8,814           Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         Education Accounts 703         134,917         283,156           Education Plan 708         116,160         Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus	Appropriations June 30		
Aboriginal Education	Summary.	<u>June 2015</u>	June 2014
Aboriginal Education	Admin Pro-D	\$ 91.223	\$ 88.287
Special Education			
District Summary   191,282   94,152     Itinerant Summary 707   (219,454)   8,608     February 2015 Recalc grant   68,700	<del>-</del>	•	·
Schools		191,282	94,152
Schools	Itinerant Summary 707	(219,454)	8,608
Schools	February 2015 Recalc grant	68,700	
Operating Learning Resources         130,467         96,613           Special Education         46,595         66,988           Growth Plans         62,191         76,079           437,124         473,614           Operating Projects         190,006         144,179           Resource Centre 704         2,457         12,322           International Education 162         8,814           Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         Education Accounts 703         134,917         283,156           Education Plan 708         116,160         Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations - Restricted         1,857,805         1,943,528           Appropriations - Unrestricted         596,790         398,		40,528	372,320
Learning Resources   130,467   96,613   Special Education   46,595   66,988   Growth Plans   62,191   76,079   437,124   473,614   473,614	<u>Schools</u>		
Special Education         46,595         66,988           Growth Plans         62,191         76,079           437,124         473,614           Operating Projects         190,006         144,179           Resource Centre 704         2,457         12,322           International Education 162         8,814           Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         134,917         283,156           Education Accounts 703         134,917         283,156           Exempt Compensation 3%         116,160           Exempt Compensation 3%         171,834           Funds Allocated to Operating         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations – Restricted         1,857,805         1,943,528           Appropriations – Unrestricted         596,790         398,135	Operating	197,871	233,934
Growth Plans         62,191         76,079           437,124         473,614           Operating Projects         190,006         144,179           Resource Centre 704         2,457         12,322           International Education 162         8,814           Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         134,917         283,156           Education Accounts 703         134,917         283,156           Exempt Compensation 3%         116,160           Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations - Restricted         1,857,805         1,943,528           Appropriations - Unrestricted         596,790         398,135	Learning Resources	130,467	96,613
A37,124   A73,614	Special Education	46,595	-
Operating Projects         190,006         144,179           Resource Centre 704         2,457         12,322           International Education 162         8,814           Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         Education Accounts 703         134,917         283,156           Education Plan 708         116,160         Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations - Restricted         1,857,805         1,943,528           Appropriations - Unrestricted         596,790         398,135	Growth Plans	62,191	76,079
Resource Centre 704       2,457       12,322         International Education 162       8,814         Technology Plan 701 Yr. 4       475,000       589,123         Communication VOIP       80,000       60,000         Software Upgrades       Education Accounts 703       134,917       283,156         Education Plan 708       116,160       Exempt Compensation 3%       171,834         Funds Allocated to Operating Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015       Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135		437,124	473,614
Resource Centre 704       2,457       12,322         International Education 162       8,814         Technology Plan 701 Yr. 4       475,000       589,123         Communication VOIP       80,000       60,000         Software Upgrades       Education Accounts 703       134,917       283,156         Education Plan 708       116,160       Exempt Compensation 3%       171,834         Funds Allocated to Operating Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015       Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Operating Projects	190,006	144,179
Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         134,917         283,156           Education Accounts 703         134,917         283,156           Education Plan 708         116,160           Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations - Restricted         1,857,805         1,943,528           Appropriations - Unrestricted         596,790         398,135	. • •	•	•
Technology Plan 701 Yr. 4         475,000         589,123           Communication VOIP         80,000         60,000           Software Upgrades         134,917         283,156           Education Accounts 703         134,917         283,156           Education Plan 708         116,160           Exempt Compensation 3%         171,834           Funds Allocated to Operating Appropriations - Restricted         1,857,805         1,943,528           Surplus Summary 2015         Surplus Beginning of year         2,341,663         2,244,213           Surplus/Deficit for year         212,932         377,450           Transfer to local Capital         (100,000)         (280,000)           Accumulated Surplus/(Deficit)         2,454,595         2,341,663           Appropriations - Restricted         1,857,805         1,943,528           Appropriations - Unrestricted         596,790         398,135		•	•
Software Upgrades       Education Accounts 703       134,917       283,156         Education Plan 708       116,160       171,834         Exempt Compensation 3%       171,834         Funds Allocated to Operating Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015 Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135		475,000	589,123
Education Accounts 703       134,917       283,156         Education Plan 708       116,160         Exempt Compensation 3%       171,834         Funds Allocated to Operating       1,857,805       1,943,528         Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Communication VOIP	80,000	60,000
Education Plan 708       116,160         Exempt Compensation 3%       171,834         Funds Allocated to Operating Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015 Surplus Beginning of year Surplus/Deficit for year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Software Upgrades		
Exempt Compensation 3%       171,834         Funds Allocated to Operating Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015 Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Education Accounts 703	134,917	283,156
Funds Allocated to Operating Appropriations - Restricted  1,857,805  1,943,528  Surplus Summary 2015  Surplus Beginning of year  Surplus/Deficit for year  Transfer to local Capital  Accumulated Surplus/(Deficit)  Appropriations - Restricted  Appropriations - Unrestricted  1,857,805  1,943,528  Appropriations - Unrestricted  596,790  398,135	Education Plan 708	116,160	
Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Exempt Compensation 3%	171,834	
Appropriations - Restricted       1,857,805       1,943,528         Surplus Summary 2015       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations - Restricted       1,857,805       1,943,528         Appropriations - Unrestricted       596,790       398,135	Funds Allocated to Operating		
Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations – Restricted       1,857,805       1,943,528         Appropriations – Unrestricted       596,790       398,135	<del>_</del>	1,857,805	1,943,528
Surplus Beginning of year       2,341,663       2,244,213         Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations – Restricted       1,857,805       1,943,528         Appropriations – Unrestricted       596,790       398,135	Surplus Summary 2015		
Surplus/Deficit for year       212,932       377,450         Transfer to local Capital       (100,000)       (280,000)         Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations – Restricted       1,857,805       1,943,528         Appropriations – Unrestricted       596,790       398,135	- · · · · · · · · · · · · · · · · · · ·	2,341,663	2,244,213
Accumulated Surplus/(Deficit)       2,454,595       2,341,663         Appropriations – Restricted       1,857,805       1,943,528         Appropriations – Unrestricted       596,790       398,135	·	212,932	377,450
Appropriations – Restricted         1,857,805         1,943,528           Appropriations – Unrestricted         596,790         398,135	Transfer to local Capital	(100,000)	(280,000)
Appropriations – Unrestricted 596,790 398,135	Accumulated Surplus/(Deficit)	2,454,595	2,341,663
Appropriations – Unrestricted 596,790 398,135	Appropriations – Restricted	1,857,805	1,943,528
* * * · · · · · · · · · · · · · · · · ·		•	
	Accumulated Surplus/(Deficit)	2,454,595	2,341,663

### SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY) NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

NOTE 15 (Continued) INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Appropriations
Operating Projects
June 30, 2015

June	30, 2015	T 0017	T '0014
		June 2015	June 2014
450	Hockey School		E 156
452	Ready Set Learn		5,156
456	Found Skill Asst - FSA	17 521	16001
450 464	At Risk Erase	17,531	<b>16,90</b> 1
469		37,477	
534	Growing Innovations	80,213	
540	Speech to Text		
545	WIATT-III Level 2		
	Literacy Innovation 08/09	11014	5 055
546	Sound Connections	11,214	5,857
548	Literacy Resources	15.564	5,561
560	Climate Action	17,564	
563	Non-Violent Crisis Intervention	27,348	5 500
566	Wild Voices for Kids	513	5,702
569	Reference and Regulate	(2,881)	1,597
570	Teck Coal AED Units		
571	District Student Adv Council	98	
621	Ace-It Training	(8,471)	
622	Roots of Empathy		
805	Art Starts in Schools	(1,315)	(528)
807	One to One Reading	966	543
460	CES SEC School Appr		
463	Non-violent Crisis Intervention		49,336
464	At Risk ERASE		38,650
468	Dist Stud Adv Council		386
539	Strong Start Centres		
561	SSEAC	•	
830	Elementary Band	9,749	15,018
		190,006	\$144,179

#### NOTE 16 ECONOMIC DEPENDENCE

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

#### NOTE 17 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit 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 term deposits.

#### b) 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.



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BDO Canada LLP 35 IOth Avertue South Cranbrook BC V1C 2M9 Canada

### Independent Auditor's Comments on Supplementary Financial Information

To the Board of Education of School District No. 5 (Southeast Kootenay) and the Minister of Education of the Province of British Columbia

We have audited the financial statements of School District No.5 (Southeast Kootenay), which comprise the statement of financial position as at June 30, 2015 and the statement of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated September 15, 2015 which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The supplementary schedules presented hereinafter are for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

Chartered Professional Accountants

Cranbrook, BC September 15, 2013

School District No. 5 (Southeast Kootenay) Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2015

Operating ? Food	<b>49</b>	2,341,663	. 212,932	(100,000)
		Assemulated Swipins (Orthelly, beginning of year	Changes for the year Surplis (Deficit) for the year	Interfund '1 fanspers Tangaidle, Capital Assets Purchased Local Capital New Chamber, for the year

18,713

(83,443)

(649,105)

19,253,294

19,169,851

16,715,256

2,454,595

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

(83,443)

352,730 100,000 (196,375)

(352,730) 352,730

19,234,581

19,253,294

16,911,631

2014 Aomai

2015 Actual

Capital Fand

Special Purpose Fund

### School District No. 5 (Southeast Kootenay) Schoole of Operating Operations Year Ended June 30, 2015

		2015 Budget	2015 Actual	2014 Actual
		\$	8	\$
Revannes				
Provincial Grants				
Ministry of Education		50,607,930	50,521,142	48,919,859
Tuition		1,293,690	1,129,115	1,407,115
Other Revenue		360,985	365,444	461,928
Rentals and Leases		95,000	133,998	126,646
Investment Income		40,000	75,181	67,414
Total Revenue		52,397,605	52,224,872	50,982,962
Expaises				
Instruction .		42,702,033	42,792,462	41,492,458
District Administration		1,920,823	2,034,481	1,741,704
Operations and Maintenance	•	5,979,023	5,527,346	5,836,233
Transportation and Housing		1,695,726	1.657.651	1,625,117
Total Expense		52,297,605	52,011 <sub>;</sub> 940	50,605,512
Operating Surplus (Delicit) for the year		100,000	212,932	377,450
Net Transfers (to) from other funds		•		
Local Capital		(100,000)	(109,000)	(280,600)
Total Net Transfers	<u></u>	(100,000)	(100,000)	(280,000)
Total Operating Surplus (Deficit), for the year			112,932	97,450
Operating Surplus (Deficit), beginning of year			2,341,663	2,244,213
Operating Surplus (Deficit), and of year		·	2,454,595	2,341,663
Operating Surplus (Deficit), and of year				
Internally Restricted			1,857,805	1,943,529
Unrestricted	•		596,790	398,139
Total Operating Surplus (Deficit), end of year		_	2,454,595	2,341,66

## School District No. 5 (Southeast Kootenay) Schedule of Operating Revenue by Source Year Ended June 30, 2015

,		2015 Budget	2015 Actual	2014 Actual
		\$	\$	\$
Provincial Grants - Ministry of Education		•		
Operating Grant, Ministry of Education		50,394,964	50,481,417	50,048,928
AANDC/LEA Repovery		(329,205)	(261,218)	(261,218)
Strike Savings Recovery		•	(1,448,167)	
Other Ministry of Beneathen Grants		i.		
Labour Settlement Funding			994,779	
Pay Equity		457,171	457,171	457,171
Education Guarantee	•			7,199
Carbon Tax Rebate		85,000	99,716	92,054
FSA Sourer			8,696	8,696
, BCTF Job Action Recovery -	•		•	(1,432,971)
Teacher Extended Health Plan		•	39,908	
Growing Impovations			147,000	
DASC			5,840	
Total Provincial Grants - Ministry of Education		50,607,990	50,521,142	48,919,859
Tuison			•	
Offichore Tuition Rees		1,293,690	1,129,115	1,497,115
Total Tuition		1,293,690	1,129,115	1,407,115
Other Revenues	•	-		
LEA/Direct Funding from First Nations		329,205	214,148	233,355
Miscellaneous				_ •
Hockey Sonnol	•	21,780	- 24,317	22,995
Misoelleneous	,	10,000	35,387	147,500
Industry Training Authority		•	72,759	47,278
Courtesy Riders			7,633	
Art Starts			11,200	10,800
Total Other Revenue		360,985	365,444	461,928
Rentals and Leases		95,000	133,990	126,646
Investment Income		40,000	75,181	67,414
Total Operating Revenue		52,397,605	52,224,872	50,982,962

### School District No. 5 (Southeast Kootemay) Schedule of Operating Expense by Object Year Ended June 30, 2015

•	2015	2915	. 2014
	Budget	Actual	Aotual
	<u> </u>	S	. \$
Salerta			•
Teachers .	21,709,311	20,354,513	20,098,825
Principals and Vice Principals	2,833,392	5,331,591	2,991,146
Educational Assistants	3,512,848	3,639,603	3,638,376
Support Staff	4,975,510 ·	4,742,312	4,983,235
Other Professionals	1,887,433	1,784,491	1,891,072
Substitutes	1,844,962	2,015,215	1,475,073
Total Salarles	36,763,456	35,867,725	35,017,727
Employee Benefits	9,527,487	9,472,564	9,068,972
Total Salaries and Benefits	46,290,943	45,340,289	44,146,699
Services and Supplies	• •		
Services	1,533,917	2,029,479	1,781,842
Student Transportation	37,500	58,585	53,268
Professional Development and Travel	532,266	608,323	557,167
Rentals and Lauses	54,500	53,703	59,167
Dues and Fees	. 72,800	68,088	63,133
Insurance	219,100	176,332	219,404
Supplies	2,374,579	2,590,559	2,599,701
Utilities	1,182,000	1,086,582	1,125,131
Total Services and Supplies	6,006,652	6,671,651	6,458,813
Total Operating Expense	52,297,605	52,011,940	50,605,512

School District No. 5 (Southeast Kootenay)

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	Operating	

Year Ended June 30, 2015		Principals and	Educational	Support	Other	Substitutes	Tofal
	Tenchers Salaries	Vice Principals - Salaries	Salaries	Salaries	Salaries	Salarles	Settries
	69	445	649	₩	69	<del>49</del>	so.
1 fastraction	16.757.542	1,165,938		263,101	18,038	1,322,139	19,526,758
1.G2 Regular Instruction	75,848			000		3,736 5,475 5,475	19,64 18, 18,
1.07 Library Services	502,907			Servino I		32,863	647,688
1.08 Countedling	916,959 355,555,0	104 185	3.184.193	20,132	369,756	324,070	6,386,061
L 10 Special Education	35051			•		25,608	41,564
1.30 English Language Leaning	32.514	61,226	429,669		656'29	1,802	593,170
1.31 Aboriginal Education 1.43 Sebest Administration		1,870,586		833,801		134,462	2,838,849
1.60 Sammer School	6		25.741		194,407	. [29]	229,884
1.62 Off Shore Students	2,100 264 573	3.201.935	3,639,683	1,237,323	650,160	1,873,738	38,957,272
TOTAL AVAILABLE OF THE PROPERTY.				,		•	
4 District Administration		129.656			194,987		324,643
4.11 Educational Administration					116,003	· •	116,801
4.40 School District Covernance				209,798	560,447	8,742	778,987
4.41 Business Administration	•	129,656		249,798	871,435	8,742	1,219,631
Total Function 4			,	•			
5 Obergations and Mataneaustee				40.519	125 234	866	184,758
5.41 Operations and Maintenance Administration				2.319.367		94,871	2,414,238
5,50 Maintenance Operations				104,817	,	264	105,081
5.52 Madagantes de Constantes 5.55 Madagantes de Constantes	,			Calc copy of	126 361	06.133	2.704.869
Total Punction 5		,		on Vencerty			
7 Transportation and Housing				•	137,662		137,662
7.41 Transportation and Exeming Administration		•		812.489		36,602	849,091
7.70 Strotent Transportation	,			812,489	137,662	36,602	986.753
Total Function 7							
9 Deid Services	1		,				
Total Function 9							100000000000000000000000000000000000000
	20,354,513	3,331,591	3,639,613	4,742,312	1,784,491	2,015,215	35,867,725

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School District No. 5 (Southeast Kootenay) Operating Expense by Punction, Program and Object

Year Ended June 30, 2015

\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Total	Employee	Total Salaries and Renofite	Services and Suralles	2915 Actual	2015 Budget	2014 Actual
19,2576,738   5,044,435   24,571,139   2,621,622   27,192,288   27,361,967   2,824,144   176,519   27,341,145   2,621,621   27,192,288   27,361,967   28,64,024		Search	8	9	so.	s	<b>59</b>	63
17,756   10,756   10,756   10,218   16,234   16,234   15,236   176,639   176,639   176,639   176,639   176,639   176,639   177,768   176,736   1	1 Trafractive	9	ACA LANG 2	74.573.193	2.621.092	27.192.285	27,561,967	26,303,576
Colored   Colo	1,02 Regular Instruction	19,520,720	355.00	100,000	62,234	162,234	176,619	150,111
Strategy	1.03 Career Programs	####/	17.768	824.331	102,188	926,519	875,382	896,613
ting 6,306,601 1,721,135 8,427,186 216,003 8,241,191 7918,831 1350 41,556 8,345 78,002 141,515 9,9239 31,350 13,520 141,515 9,9239 31,350 20,3470 141,515 13,524,638 3,523,349 841,000 20,533,347,347 78,4206 3,423,352 11,321 3,634,638 3,523,349 341,000 20,533,343,343,343,343,343,343,343,343,343		CONTROL .	175 746	866.025	3,139	869,134	258,660	856,502
ting Administration  1884,755  1884,		CALLACTOR A	201 104 1	R 827.186	216.003	8,243,191	158,831	8,010,821
ing	1.10 Special Education		A1644	Ollogs	280	59789	51,550	49,850
11,213   3,634,686   3,523,303   34,000   34,0	1.30 Enelish Language Learning	41,204	104 907	7.78.Ib62	14! 516	919,578	841,000	909,451
SECTION   SECT	1 31 Alectional Education	ELECTION O	704 305	A 678 455	11.531	3,634,686	3,528,309	3,284,986
SEGURE   S	1.41 School Administration	2,855,843	00/140			•	34,000	24,319
State	1, 60 Summer School	- P00 MC	250/65	288.837	505,659	794,496	855,715	916,229
Signature         324,643         79,108         446,731         91,198         464,949         477,492           none         116,001         1,999         117,930         115,260         253,190         240,877           none         778,987         198,780         977,467         316,575         1,266,542         1,202,494           none         4,750         177,930         115,704         340,844         1,570,494         1,570,494           none         4,411,13         1,499         225,446         115,704         340,844         1,570,823           none         4,443         4,43         4,103,103         2,25,446         1,570,434         340,844         352,470           none         4,444         1,444,238         4,103,137         1,570,434         4,103,131         352,470           none         1,655,736         1,53,47         1,53,47         1,53,47         1,50,57,26         3,77,00           sing         Administration         1,37,602         2,563         1,402,355         1,555,756           none         1,30,403         1,50,403         1,560,257         1,555,756           none         1,30,403,264         1,240,289         3,88,731         1,655,756	1.62 Off Share Students	200 C27 272	8.171.517	39,128,789	3,663,673	42,792,462	42,702,033	41,402,458
Sign         324,646         79,108         403,731         91,108         464,940         477,492           Inc.         116,001         1,929         117,950         135,260         253,190         240,877           TRE,087         198,780         977,767         308,575         1,286,342         1,202,454           Inc.         1,219,431         40,390         22is,140         115,704         340,846         352,470           amoc Administration         2,414,238         660,543         3,483,731         135,164         2,693,773         3,430,773         4,103,121           sing Administration         1,314,238         660,543         3,442,694         3,430,773         3,103,773         3,103,773         3,103,773         4,103,121           sing Administration         1,314,262         2,203,464         3,442,694         3,442,694         5,653         1,432,206         5,979,025           sing Administration         1,314,662         2,504,662         3,442,694         3,657,652         1,557,000         5,979,025           sing Administration         1,314,662         2,663         1,657,653         1,657,653         1,657,653         1,657,653         1,657,653         1,657,756           sing Administration         1,32	Total Function 1	The same of the sa						
Sign (17,950)         117,950         117,950         117,950         135,260         253,190         240,877           Includes         1,219,631         1,98,780         977,767         305,575         1,286,362         1,210,454           proceed Administration         1,419,448         534,033         2,413,494         340,844         382,470           proceed Administration         2,414,238         669,543         3,483,781         147,1002         3,430,473         4,133,171           sing Administration         1,134,486         7,734,498         1,33,773         1,35,773         1,430,482         3,473,400           sing Administration         1,376,62         2,504,632         1,490,488         3,442,694         3,663         1,653,432         1,7700           sing Administration         1,376,62         2,504,632         1,490,438         3,442,694         3,663         1,653,452         1,7700           sing Administration         1,376,62         1,206,438         3,482,296         1,593,726         1,593,726         1,593,726           sing Administration         1,493,62         1,404,438         3,482,293         1,463,465         1,463,438         1,463,438         1,463,438         1,463,438         1,463,438         1,463,438         1,	4 Detrict Administration		071 071	. Ann. 274	94,198	494,949	477,492	291,286
1,219,621   1,202,448   1,202,448   1,202,454   1,20	4.13 Educational Administration	224,643	12,100	117.030	135,260	253,190	240,877	202,584
1,219,631	4.40 Suknoi Dietrica Governance		Cate, I	W. 767	308.575	1286342	1,202,454	1,247,834
1219,651 279,817 1,459,446 115,704 340,844 352,470 115,704 340,844 352,470 225,140 115,704 340,844 352,470 3414,238 669,543 3,463,73 125,164 269,137 326,432 1157,000 1137,662 2,704,369 758,625 3,442,694 2,694,652 5,565 165,355 1177,700 137,662 22,028 159,690 5,665 165,355 1177,700 15,740,205 11,095,668 382,295 1,657,551 1,695,726 15,687,651 1,695,726 15,687,725 1,695,726 45,340,289 6,671,651 52,011,940 52,297,695 5	4.41 Benefit was A ringing at a tile a	118,767	130,/00		436.043	5 h24 494	1 020 823	1 741 704
### 115,704 340,844 342,470  2,414,238 669,543 3,883,781 747,102 3,830,783 4,113,121  2,414,238 669,543 3,883,781 747,102 3,830,783 4,113,121  2,414,238 669,543 3,883,773 135,364 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,682 1,086,882 1,086,882 1,086,882 1,086,882 1,086,882 1,086,882 1,086,725 1,086,7	Total Fraction 4	1,219,631	279,817	1,439,445	220,020	100.0 cm64	Constitution	
184,750				٠.	!	1		
2,414,238 669,543 3,485,773 135,164 209,137 3,20,432 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S Operations and examinences	184,750	40,390	225,140	115,704	340,844	332,470	462,692
105,461   28,692   133,773   135,364   269,437   326,532   1,086,582   1,086,582   1,197,000   1,100,000   1,100,000   1,100,000   1,100,000   1,100,000   1,100,000   1,100,000   1,000	5.41 Operations and Mathematics Automobius vol.	2.414.238	669,543	3,083,781	747,002	3,830,783	4,103,121	3,956,063
1,086,582 1,086,582 1,197,000   1,704,809 7,738,625 3,442,694 2,084,622 5,527,346 5,979,022   1,971,000   1,371,662 2,2,023 1,594,690 5,665 1,653,55 1,27,700   1,269,346 382,628 1,492,296 1,568,126   1,569,726   1,269,348 388,293 1,677,651 1,695,726   1,269,348 388,293 1,677,651 1,695,726   1,269,348 6,671,651 1,695,726   1,269,348 6,671,651 52,011,940 52,297,695 59	5.50 Maintenance Operations	104.851	28.692	133,773	135,364	269,137	326,432	342,347
2,704,869 738,625 3,442,694 2,084,652 5,587,346 5,979,023 127,700 137,662 22,028 1,269,469 5,653 1,492,296 1,592,126 1,592,126 1,592,136 1,593,126 1,593,136	5.52 Maintenance of Civinads		•	1,	1,086,582	1,086,582	1,197,000	1,125,131
sing Administration 137,662 22,028 159,690 5,665 165,355 127,700 5,665 165,355 127,700 1,00,468 382,628 1,402,296 1,568,025 386,035 3,667,651 1,695,726 1,269,348 382,093 1,667,651 1,695,726 1,269,348 388,093 1,667,651 1,695,726 388,793 3,667,651 1,695,726 388,775 38,867,725 9,472,564 45,340,289 6,671,651 52,011,940 52,297,695 59	5.56 Unlides	2.784.869	738,625	3,442,694	2,084,652	5,527,346	5,979,023	5,836,233
sing Administration 137,662 22,023 159,690 5,665 165,355 127,700 260,000 35,655 165,355 127,700 260,000 360,000 360,000 1,569,000 360,	Total Function 5				•		. •	
sing Administration  12-10-12  12-10-15  12-10	7 Tyresportation and Bossiag		900 00	Usy est	5.665	165,355	127,700	EN6'68
sportexion 586,753 282,605 1,269,348 348,293 1,627,651 1,695,726 36,726 35,726 35,726 35,726 35,726 35,726 35,726 35,726 35,725,605 35,726,725 9,472,564 45,340,289 6,671,651 52,011,940 52,297,605 59	7.41 Transportation and Housing Administration	27,500	360 677	1.100 668	382,628	1.492.296	1.568,026	1,535,134
35,867,725 9,472,564 45,340,289 6,671,651 52,011,940 52,297,605 S	7,70 Student Transportation	160,498	202 406	1 2/40 2458	388,293	1,657,651	1,695,726	1,625,117
38,867,725 9,472,564 45,340,289 6,671,451 52,011,940 52,297,505	Total Ferestive 7	2007 GOOK	- COACTON			,		
35,367,725 9,472,564 45,340,289 6,671,651 52,011,940 52,297,605	9 Debt Services						,	1
38,867,725 9,472,564 45,340,289 6,671,651 52,031,940 32,291,605	Total Fauction 9							412 400 00
		35,867,725	9,472,564	45,340,289	6,671,651	52,011,940	52,257,605	216,605,00

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## School District No. 5 (Southeast Kootenay) Schoolle of Special Purpose Operations Year Ended June 30, 2015

	2015 Budget	2015 . Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Crents			
Ministry of Education	1,930,694	1,534,122	1,302,857
Other	151,860	613,976	<b>224,4</b> 50
Other Revenue	1,745,000	2,039,665	2,378,698
investment income		3,651	
Total Revenue	3,827,554	4 <u>,191,414</u>	3,906,005
Alxhanses .			
instruction	3,421,127	3,682,153	3,636,384
Operations and Maintenance	15,000	12,000	12,807
Scholarships	80,000	144,531	68,100
Total Expense	3,516,127	3,838,684	3,717,291
Special Purpose Surplus (Deficit) for the year	311,427	352,730	188,714
Net Transfers (to) from other funds	,		
Tangible Capital Assau Purchased	(311,427)	(352,730)	(188,714)
Total Net Transfera	(311,427)	(352,730)	(188,714)
Total Special Purpose Surplus (Deficit) for the year			
Special Purpose Surples (Deficit), beginning of year			
Special Purpose Surplus (Deficit), and of year		· · ·	<u> </u>

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	•								
	Append	Learning	Special	Scholarships	Settani		Ready		
	1125	Fund	Equipment	Hutsarks	Foreds	Start	Learn	OLER	LANK
Deferred Bereine, beginning of year	8 183,691	2,967	S 22,473	595,48 <b>9</b>	833,811	P3	32,551	5 137,810	\$ 653
And: Rectricted Creats Provincial Grants - Manistry of Education	175,002	1,08,915	12,828			128,000	26,930		
Provincial Spants - Office Other			· .	10,532	2,096,737			140,682	348,001
	203 922	1,008,915	12,828	21,082	2,096,737	128,000	26,950	140,602	346.007
Lote: Affectated to Resemble		1,013,982	3,640	144,531	1,878,184	128,000	41.521	195,960	335,944
Deferred Researce, and of year	34,883	1	31,960	471.916	1,052,364		17,980	(S) (B)	12,710
Researces Preserved Crests - Minister of Education	349,079	1,041,582	3,640			128,000	41,521	٠	
Provinced Greats - Other Other Revenue			•	-144.531	1,378,184			195,960	335,944
hrysenent moune	3,651	1,011,882	3,640	[44,53]	1,878,194	128,000	41,521	195,960	335,944
Expenses Salaries					ı	•		•	
Topchers		608,447					•	30,342	SE SE
Collect Professionals		7210	٠						Ole to
इन्स्रेग्नाइस्मार्ट		792,634	ļ.				-	62,852	228.678
Dimployee Benefits	•	219,258	3.640	144.531	. 1.878.184	128 000	41.521	22,976 110 tot	7 . 367 26. 367
	,	1,011,882	3,640	144,531	1,878,184	128,000	41,521	198,861	235,944
Net Revenue (Exprense) before Inforbind Treasfers	352,730			-					
Interpretation (Transletts)	(352.730)					•			
- The second sec	(352,720)		,,,,						
Net Revenue (Bapense)				-			•		- Marie - Mari
•									

## School District No. 5 (Southeast Knotenay) Campa in Special Purpose Funds and Expense by Object Year Budad Inne 30, 2015

•	Kry City Theatre	MCF	Attendance Support	TOTAL	
	69	\$ 300	ie.	\$ 1 A71 050	
Deferred Revenue, beginning of your	•				•
Add: Restricted Grants			33,332	1,410,295	
Provincial Cracks - National Of Editional		99,369		287,563	
	32,000	4,956		2,124,219	
Expectation for the state of th	000 61	104 330	33.332	4,135,629	
	12.000	87,022	1	4,193,414	
Less: Allocated to Revente:		78,674	25,432	1,816,243	
				26 133	
Provincial Grants - Ministry of Education		03.00		976519	
Provincial Chants - Other	garra a	4 950		2,039,665	
Other Reventes	TC/nm	Part of the last o		3,651	-
Investigate income	12,000	87,022	í	4,191,414	
Reconstruction					
Schries				638,789	
Tembers				402,355.	
Educational Assistants	-	63.456		63,466	
Other Professioning				43,040	
Sobaritates		63.466		1,147,650	
ì		14,356		331,157	
Popping the Description	12.800	002'6		2,359,877	
. Services and Supplies	12,000	87,023		3,838,684	
. !			,	352,730	
Net Revenue (Engrand) halveo literatura il parimetto					
Instruction & Transfers	•		•	(332,730)	
Tanglide Capital Assets Peretimen				(052,730)	
			.   ,		
Not Revenue (Represe)				,	

## School District No. 5 (Southeast Kootemay) Schedule of Capital Operations Year Ended June 30, 2015

		2019	Actual	<u> </u>	
• .	2015	Invested in Tangible	Local	Fund	2014
_	Budget	Capital Assets	Capital	Balance	Actual
	\$	\$	\$	5	\$
Revenues	•	•			
Provincial Grants		-			
Other Revenue	8,000		53,747	53,747	72,943
layestment Income	10,000		11,339	11,339	10,201
Amerization of Deferred Capital Revenue	2,542,533	2,581,736		2,581,736	2,542,533
Total Revenue	2,560,533	2,581,736	65,086	2,646,822	2,625,677
Expenses	, .			•	,. ,
Amertization of Tangible Capital Assets					
Operations and Maintenance	3,442,620	3,295,927		3,295,927	3,173,128
Total Expense	3,442,620			3,295,927	3,173,128
	,			<u> </u>	
. Capital Surplus (Daffelt) for the year	(882,087	(714,191)	65,0R6	(649,105)	(547,451)
Net Transfers (to) from other funds			•	•	
Tengible Capital Assets Purchased	311,427	352,730		352,730	188,714
Local Capital	100,000		100,000	100,900	280,000
Total Net Transfers	411,427	352,730	100,000	452,730	468,714
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		169,519	(169,519)		
Total Other Adjustments to Fund Balances		169,519	(169,519)		
Total Capital Surglus (Deficit) for the year	(470,66	(191,942)	(4,433)	(196,375)	(78,737)
Capital Surplus (Delicit), beginning of year		16,252,616	658,815	16,911,631	16,990,368
Capital Surplus (Deficit), and of year		16,060,874	654,382	16,715,256	16,911,631
Amerikan Karam dan antanda awai A a					· ·

# School District No. 5 (Southeast Kootenay) Taugitle Capital Assets Year Buded June 30, 2015

			. Process consideration		Communitor	Commutate	
•		Bulldings	Equipment	Vehicles	Software	Bardware	Total
	69	\$ 200.300	\$ 176.068	5 2 787 074	<b>S</b> 9	\$ 478.513	S. 136.973.574
Cost, heginning of year	116,186,0	124,040,183	7,47,70	nation the			
Changes for the Year					٠.		
Perchases from: Perchases from: Deferred Capital Revenue - Bylaw		3,592,257	868,716 25.968	157,107			4,678,080 25,968
Definied Capital Revenue - Officer Special Porpotes Funds		352,730	12382	11.492		74.977	352,730
Local Capital		4,065,655	902,066	168,599		24,977	5,166,297
Demosse:				33.600		39,999	93,599
Desped Dispessis			,	53,600	•	39,599	665.599
Cost, end of year	772,780,2	128,611,838	2,084,034	3,898,932	•	1,463,491	142,846,273
Work in Progress, end of year Cost and Work in Progress, and of year	5,987,977	128,611,838	2,084,034	3,898,932		1,463,491	142,046,272
Assemble Americation, hegicales of year		61,335,442	66£,825	1,458,337		276,642	63,578,829
Changes for the Year Incress: Amerization for the Year		2,504,133	869'111	378,393	:	. 295,703	3,295,927
Dentsite: Deemed Dispusals				23,600		39,999	93,599
	1		. 1	53,600		29,000	93,599
Accomplated Amortization, and of year		63,839,575	646,097	1,783,130	•	356,360	00.501,1485
m	5.987,977	64,772,263	1,437,937	2,115,802		931,145	75,245,124

Version: 9037-8291-6309 September 24, 2015 15:36

## School District No. 5 (Sontheast Kootenay) Defend Capital Revenue Year Ended June 30, 2015

	Hylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 54,899,327	8 1,834,356	\$ 388,255	\$ 57,121,938
Changes for the Year Intraes:				•
Transforred from Deferred Revenue - Capital Additions	4,618,080 4,618,080	·	25,968 25,968	4,644,048 4,644,048
Decrease: Amortization of Defence Capital Revenue	2,459,772 2,459,772	48,936 48,936	73,028 73,028	2,581,736 2,581,736
Net Changes for the Year	2,158,308	(48,936)	(47,060)	2,062,312
Deferred Capital Revenue, end of year	57,057,635	1,785,420	341,195	.59,184,250
Work in Progress, beginning of year		,	• •	•
Changes for the Year Net Changes for the Year				
Work in Progress, end of year		. ,		
Total Deferred Capital Revenue, and of year	57,057,635	1,785,420	341,195	59,184,250

School District No. 5 (Southeast Kooteaay) Changes in Unspent Deferred Capital Revenue year Ended June 30, 2015

	Bylaw	MEď Restricted Coinital	Other Provincial Capital	Land Capital	Orher	Total
Reference, fregiminasy of year	202,266	\$ 649,727	<b>69</b>	<b>59</b>	Grá-	851,993
Changes for the Year Increase: Proviolal Gratis - Ministry of Education	4,557,266	. 13,078			. :	4,557,266 13,078 25,968
Javeskau. moone Digite Esteted	4,557,266	13,078	25,968			4,396,312
Demenso: Transperred to DCR - Capital Additions	4,618,080 4,618,080		25,968			4,644,848
Net Changes for the Year	(b18'09)	13,078			, ,	(47,736) 804,257
Balance, and of year	141					

Version: 9427-8251-6309 Scritchia 24, 2015 15:06

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

#### School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2015

#### 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. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2015

#### SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 5 (Southeast Kootenay) 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 Funding & Allocation 06 - Schedule of Guar & Indem.rtf Revised: August 2002

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

#### School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2015

#### STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No. 5 (Southeast Kootenay) and its non-unionized employees during fiscal year 2015.

This agreement represents seven months' compensation.

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

School Funding & Allocation 09 - Severance.rtf

Revised: August 2002

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)		
SCHEDULE OF REMUNERATION & EXPENSE		
YEAR ENDED JUNE 30, 2015		<u></u>
	Remuneration	Expenses
AYLING, TRINA	\$12,625.08	3,109.48
BELLINA, BEVERLEY	\$12,625.08	7,287.64
BESANGER, OLIVIA	\$5,534.91	2 044 50
BLUMHAGEN, JACQUELINE E	\$7,090.17	3,011.69
BROWN, GAIL	\$12,625.08	1,972.24
DAMSTROM, SHAUN	\$5,534.91	320.00
HELGESEN, CURTIS	\$12,625.08	5,022.06
OHNS, CHRIS	\$12,625.08	2,330.85
LENTO, FRANK	\$15,000.00	4,363.10
MCPHEE, E. DOUGLAS	\$7,090.17	4,257.99
WHALEN, PATRICIA	\$12,625.08	3,189.95
TOTAL FOR ELECTED OFFICIALS	\$ 116,000.64	34,865.00
ANDERSON, TRINA	\$75,781.28	4,258.64
ASHBRIDGE, JOHN	\$78,048.66	<u> </u>
ASTON, GREG	\$100,380.48	685,04
BALFOUR, SHELLEY	\$81,340.48	12.25
BATY, ERNIE	\$76,816.80	-
BEDELL, KAREN	\$83,934.42	535.27
BELISLE, BARBARA M.	\$78,595.68	583.76
BENDKOWSKI, RICK	\$75,225.11	
BEWSKI, CATHERINE	\$77,670.02	-
BIAFORE, MICHAEL	\$84,955.17	-
BLAIS, DEBORAH MARIE	\$85,773.11	
BLISSETT, NORMA	\$83,279.70	
BOCK, JULIA ANNE	\$75,528.73	
BOEHM, ERIN	\$99,647.26	
BOLANDER, DOUGLAS	\$95,603.76	
	\$77,746.08	
BOWKER, WANITA	\$75,398.53	·
BRADFORD, JULIETR	\$76,817.02	
BROWN, CHERYL	\$86,082.62	
BRUDERLEIN, ALEXANDRA	\$77,477.40	
BUCHAN, NANCY	\$75,247.73	<del></del>
BUECKERT, EVAN	\$86,285.26	
CAMERON, DONNA LYNN		
CARLEY, JILL	\$93,595.31	
CASAULT, DIANE	\$126,853.31	
CAT'HERALL, CHRIS	\$84,749.20	
CHANDLER, DEAN	\$99,680.49	
CHARDONNENS, PAULA	\$75,723.92	
CHAREST, SHARLENE	\$84,942.30	
CHECHOTKO, TAMI	\$86,665.13	312.3
CHOW, PAUL	\$78,240.74	485.0
CHRISTENSON, LINDA	\$91,947,0	3, <u>763.6</u>
CONLIN, KATHERINE	\$78,115.3	5
COOLBAUGH, JEFFREY	\$75,245.2	4 -
CROSS, CAROLYN G.	583,101.9	. 0
CROSS, ERICA	\$81,845.3	6 485.0
DE GRANDPRE, SYLVIE	\$82,158.2	· · · · · · · · · · · · · · · · · · ·
DECKER, BRIAN	\$79,039.1	
DEIBERT, KAREN	\$82,248.7	
DILTS, MORGAN	\$75,537.6	
DOLL, DAVID	\$91,264.6	
DONALDSON, ALISON J.	\$84,302.8	
DRAPER, LEAH	\$75,153.4	
DUCHSCHERER, VALERIE	\$75,244.2	<del></del>
	\$76,452.6	<del></del>
DUCZEK, PAUL H.		
DUPLEY, DEBRA	\$75,245.0	
DURAND, ELIZABETH	\$85,963.5	
DURESKI, LARRY	\$83,800.0	
DYCK, NANCY GAIL	\$83,269.1	<del></del>
ECKERSLEY, BARBARA	\$76,660.0	08 65.

ERICHSER, CARLA  \$81,573.10  FAIRBAIRN, STEPHEN FAIRBAIRN, STEPHEN FAILOHER, SHELLY  \$77,674.49  FRANCHER, SHELLY  \$75,674.49  FRANCHER, SHELLY  \$75,674.49  FRANKLIN, LEE-ANNE  \$75,674.49  FRANKLIN, LEE-ANNE  \$75,674.59  FRANKLIN, LEE-ANNE  \$75,076.43  FRANKLIN, LEE-ANNE  \$77,09.22  \$08.00  FRANKLIN, LEE-ANNE  \$77,09.22  \$08.00  FRANKLIN, LEE-ANNE  \$27,09.02  \$08.00  FRANKLIN, LEE-ANNE  \$27,09.02  \$20,00  GER, MARR \$20,00  GER, KARLA M  \$84,586.08  \$22.00  GER, KARLA M  \$84,586.08  \$22.00  GER, KARLA M  \$85,586.08  \$22.00  GIES, KARLA M  \$85,586.08  \$22.00  GIES, KARLA M  \$85,586.08  \$22.00  GIES, CARLA M  \$85,586.08  \$22.00  GONSALVEZ, LOUISE  \$85,810.09  \$85,3794.00  \$85,3794.00  \$85,310.09	ENDICOTT, BARB	\$90,832.67	1,839.18
FAIRBARN, STÉPHEN FAUCHER, SHELLEY FAUCHER, SHELLEY FAUCHER, SHELLEY FAUCHER, SHELLEY FAY, BEN S76,874,48 - FRANKE, LE-ANNE FRASER, JANE FRASER, JANE FROST, RICHARD S120,157,866,43 FROST, RICHARD FROST, RICHARD FROST, RICHARD S120,157,866 FROST, RICHARD GERDES, DANA S86,162,04 ID000 GERDES, DANA S86,162,04 ID000 GERE, CINDY S77,956,81 TA-84 GOODSAUZE, GETTY S83,794,60 68.32 GOODWIN, CHRIS GOODWIN, CHRIS GRASHAM, LORRAINE S84,161,28 GOODWIN, CHRIS GRASHAM, LORRAINE GRASHAM, LORRAINE GRASHAM, LORRAINE S84,161,28 GRASHAM, LORRAINE GRASHAM, LORRAINE S84,161,28 GRASHAM, LORRAINE S84,161,28 GRASHAM, LORRAINE S84,161,28 GRASHAM, LORRAINE S84,161,28 GRASHAM, LORRAINE S85,580,20 L019,37 HAUPTMAN, LYNN K S150,156,43 S20,000.10 HAY, ERN S85,580,20 L019,37 HILL, DAVID MICHAEL S94,557,40 S85,580,20 L019,37 HILL, SNEIL R.H. S83,574,20 HOLT, SCOTT S104,424,00 S95,14 HOWARD, JULE S84,580,10 LORNSON, WILLIAM S107,18,98 S96,586 JOHNSON, WILLIAM S88,725,99 S97,586,68 GRASHAM, S88,980,91 TWANTA, ADRIE S84,980,91 TWANTA, ADRIE			3,035.16
FAUCHER, SHELLEY  FAY, BEN  FAY, BEN  FAY, BEN  FRASER, JANE  FROST, RICHARD  S120,167-86.  GEDDES, DANA  S84,386.09  S2,00  GEED, GERMAINE, KARLA M  GILES, KAREN  S100,095-88  1,457-96  GILES, CRIDY  FRASER, ST, ST, SS, SS, SS, SS, SS, SS, SS, SS			232 32
FAY, BEN FRANKLIN, LEE-ANNE FRASER, JANE FROST, RICHARD ST7,670-32 S08,00 S20,00 GERMANNE, KARLA M S66,162.04 100.00 GILES, KABEN GLES, KABEN GLES, KABEN GONSALVEZ, LOUISE S63,794.60 GONSALVEZ, LOUISE S63,794.60 GONSALVEZ, LOUISE S77,7556.81 GRAHAM, JANDERA GRAHAM, LORRAINE GRAHAMA, JANDERA GRAHAMA, JANDERA GRAHAMA, LORRAINE S11,418.89 HAMILTON, RYAN S77,597.35 365.36 HAUPTHAM, LYNN K S150,196.43 20,000.10 HAY, ERN S85,589.29 8,193.74 HILL, DAVID MICHAEL S94,557.49 HILL, DAVID MICHAEL S94,557.40 HOLT, SCOTT S104,424.00 S77,162.60 HOWARD, JULIE S68,364.51 JOHNSON, ANGELA S88,249.89 S89,552 JOHNSON, MICHAEL S94,557.49 S89,558.49 S89,5			202.32
FRANKLIN, LEE-AINNE FRASER, JANE FROST, RICHARD  \$170,167-86 \$2,278-00 \$20,00 \$6EDDES, DANA \$84,586.08 \$20,00 \$6ERMAINE, KARLA M \$84,586.08 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$100,095.88 \$1,457.96 \$1			
FRASER, JAME			<del></del>
FROST, RICHARD			308.00
GEDDES, DANA			
GERMANINE, KARLA M			
GLES, KAREN GLEB, CINDY S77,595.68.1 74.84 GONSALVEZ, BETTY S83,794.60 S63.2 GONSALVEZ, LOUISE S85,810.09 S83,291.72 100.00 GRAHAMI, ANDREA S84,161.28 GRAHAMI, ANDREA S84,161.28 GRAHAMI, CORRAINE S81,418.89 GRAHAMI, CORRAINE S81,418.89 GRASDAL, COLETTE D. HAMILTON, RYAN S79,597.35 365.36 HAUPTMAN, LYNN K S150,196.43 20,000.10 HAY, ERNN S85,599.73 S85,599.73 S85,599.73 S85,599.73 S85,599.73 S85,599.73 S85,599.73 S85,599.74 S85,799.74 S85,799.77 S85,799.74 S85			
Table   Tabl			
GONSALVEZ, DETTY			
GONSALVEZ, LOUISE			
GOODWIN, CHRIS GRAHAMI, ANDREA GRAHAMI, LORRAINE GRAHAMI, LORRAINE GRAHAMI, LORRAINE GRAHAMI, LORRAINE GRAHAMI, LORRAINE GRASDAL, COLETTE D. FAMILTON, RYAN S75,380.18			
GRAHAM, ANDREA GRAHAM, LORRANE GRAHAM, LORRANE GRASDAL, COLETE D. 575,380.18 HAMILTON, RYAN 579,597.35 365.36 HAMILTON, RYAN HAUPTMAN, LYNK K \$150,156.43 20,000.10 HAV, ERIN \$85,589.29 8,193.74 HILL, DAVID MICHAEL \$94,557.49 3,532.90 HILLS, NEL R.H. \$86,364.51 JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, WILLIAM \$10,0410 JOHNSON, WILLIAM \$10,0410 JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, ANGELA JOHNSON, ANGELA JOHNSON, WILLIAM \$10,0410 JOHNSON, WILLIAM JOHNSO	GOODWIN, CHRIS		
GRAHAM, LORRAINE \$81,418.89			
GRASDAL, COLETTE D.   \$75,380.18   14AMILTON, RYAN   \$79,597.55   365.36   14AMILTON, RYAN   \$79,597.55   365.36   14AMILTON, RYAN   \$75,597.55   365.36   14AMILTON, RYAN   \$150,196.43   20,000.10   14AY, ERIN   \$85,589.29   8,193.74   14ILL, DAVID MICHAEL   \$94,557.49   3,632.90   14ILL, DAVID MICHAEL   \$94,557.49   3,632.90   14ILL, DAVID MICHAEL   \$98,574.20   -			-
HAMULTON, RYAN			
HAUPTMAN, LYNN K  AND SES, 589, 29  B, 193, 74  HILL, DAVID MICHAEL  SSE, 589, 29  B, 193, 74  HILLS, NEIL R.H.  \$83,974, 20  FY7, 162, 60  FY	HAMILTON, RYAN		365.36
HAY, ERIN \$85,589.29 8,193.74 HILL, DAVID MICHAEL \$94,557.49 3,632.90 HILLS, NEIR.H. \$83,974.20 9-51.41 HOGG, KEVIN \$77,162.60 HOLT, SCOTT \$104,424.00 9-51.41 HOWARD, JULE \$66,364.51 JOHNSON, ANGELA \$88,254.99 896.56 JOHNSON, ANGELA \$83,254.99 896.56 JOHNSON, VIVEKA \$103,161.77 JOHNSON, WILLIAM \$107,118.98 556.39 JOHNSON, WILLIAM \$107,118.98 556.39 JONESS, JAMIE ANNE \$76,300.80 200.00 KELLY, MICHAEL \$93,483.03 1,806.94 KEINNEDY, DEBRA L \$93,422.81 2,983.30 KERKHOVEN, TANYA \$75,726.15 KETTENACKER, KAREN \$22,994.58 242.76 KIELPINSKI, CHRISTOPHER \$84,249.60 KNIPE, PAUL \$984,233.97 52.88 KNIUDS, GARD, ELAINE J \$80,941.70 485.18 KNIUDS, GARD, ELAINE J \$82,994.59 LEGRANDEUR, JO-ANNA \$83,974.20 116.30 LEMAN, KRYSTA \$82,909.39 LUND, JAMES \$84,908.91 79.77 MACODALD, ADMA \$80,902.27 LUND, JAMES \$84,908.91 79.77 MACODALD, ADMA \$80,902.27 LUND, JAMES \$84,908.91 79.77 MACONALD, ADMA \$75,007.30 MACORD, ADMA \$75,007.30 MACORD, ADMA \$75,007.30 MACORD, ROMEN \$75,007.30 MACORD, ROMEN \$75,007.30 MACORD, ROMEN \$75,007.30 MACORD, ADMA \$75,007.30 MACORD, ROMEN \$75,007.30 MACORD, CHRISTINE \$100,380.47 MACORD, ROMEN \$75,007.30 MACORD, CHRISTINE \$100,380.47 MACORD, ROMEN \$75,007.30 MACORD, CHRISTINE \$100,380.47 MACORD, ROMEN \$75,007.30 MACORD, ROMEN			
HILL, DAVID MICHAEL  HILLS, NEIL R.H.  583,974.20  HILLS, NEIL R.H.  583,974.20  HOGG, KEVIN  577,162.60  HOUT, SCOTT  \$104,424.00  951.41  HOWARD, JULIE  \$86,364.51  JOHNSON, ANGELA  JOHNSON, ANGELA  JOHNSON, ANGELA  JOHNSON, WIVEKA  JOHNSON, WILLIAM  \$107,118.98  JOHNSON, WILLIAM  JOHNSON, WILLIAM  JOHES, JAMIE ANNE  \$76,308.08  200.00  KELLY, MICHAEL  \$93,483.03  J,806.94  KENNEDY, DEBRA L  KERNHOVEN, TANYA  \$75,726.15  KETENACKER, KAREN  KIELPINSKI, CHRISTOPHER  KIELPINSKI, CHRISTOPHER  KIELPINSKI, CHRISTOPHER  KIMJER, PAUL  S84,249.60  KUIJT, JANET  \$82,996.46  100.00  LEIMAN, KRYSTA  \$82,093.99  LEIMAN, KRYSTA  LESAGE, MICHELLE  \$82,248.21  LIMDSAY-TADEY, MAGGIE  JOHNSON, TERESA  \$84,992.27  LINDSAY-TADEY, MAGGIE  JOHNSON, WILLIAM  \$83,372.29  3,500.55  LUND, JAMES  \$84,992.27  LOWG, PENNY  \$75,754.41  MARSHALL, RAYMOND LLOYD  \$84,395.59  MARTIN, DAVID  \$91,710.63  TOGRADY, SHELLA  \$75,067.43  MINTO, ADELE  \$77,881.26  \$83,981.17  704.9  PARKER, JAMIE  \$75,013.27  PARKER, JAMIE  \$75,502.72  PAPERSON, MICHELLE  \$82,845.85  LOWG, PENNY  \$75,752.27  PAPERSON, MICHELLE  \$82,845.85  LOWG, PENNY  \$75,752.27  PAPERSON, MICHELLE  \$82,845.85  LOWG, PENNY  \$75,752.27  PAPERSON, MARK  \$83,891.17  704.9  PASSEY, SUSY  \$77,718.86  \$77,983.79  PASSEY, SUSY  \$77,718.86  \$71,983.79  PASSEY, SUSY  \$77,718.86  \$71,983.79  PASSEY, SUSY  \$77,718.86  \$71,983.79  P		<del></del>	
HILLS, NEIL R.H. HOGG, KEVIN S77,162.60 HOGG, KEVIN S77,162.60 HOWARD, JULIE S86,364.51 JOHNSON, JULIE JOHNSON, ANGELA JOHNSON, WILLIAM KERLY, MICHAEL JOHNSON, JOHNSON JOHNSON, JOHNSON JOHNSON, JOHNSON JOHNSON, JOHNSON JOHNSON, JOHNSON JOHNSON, JOHNSON JOHN			
HOGG, KEVIN \$77,162.60			-
HOLT, SCOTT \$104,424.00 951.41 HOWARD, JULIE \$80,364.51 JOHNS, CAROL \$75,051.43 1,228.98 JOHNSON, ANGELA \$83,254.99 896.55 JOHNSON, MYEKA \$103,161.77 JOHNSON, WILLIAM \$107,118.98 556.33 JOHNSON, WILLIAM \$107,118.98 556.33 JOHNSON, WILLIAM \$5107,118.98 556.33 JOHNSON, WILLIAM \$76,308.08 200.00 KELLY, MICHAEL \$93,483.03 1,806.94 KENNEDY, DEBRA L \$93,228.91 2,983.33 KENNEDY, DEBRA L \$83,222.81 2,983.33 KERKHOPEN, TANYA \$75,726.15 KERKHOPEN, TANYA \$75,726.15 KERTHORKER, KAREN \$82,994.88 242.76 KIELPINSKI, CHRISTOPHER \$84,249.00 KNIPE, PAUL \$84,223.92 52.88 KIUDT, JANET \$82,696.46 100.00 LE GRANDEUR, JO-ANNA \$83,974.20 116.30 LEIMAN, KRYSTA \$82,909.39 LEIMAN, KRYSTA \$82,909.39 LEISAGE, MICHELLE \$82,242.1 104.00 LIGHTFOOT, STEVEN \$91,710.63 LINDSAY-TADEY, MAGGIE \$83,972.59 3,500.56 LOWE, PENNY \$78,225.62 269.28 LUND, JAMES \$84,992.27 4,149.76 LUNTON, TERESA \$84,998.91 78.77 MACDONALD, ADAM \$80,352.98 404.00 MARSHALL, ROYMON LLOYD \$81,305.95 MARSHALL, RAYMOND LLOYD \$81,305.95 MARSHALL RAYMOND LLOYD \$81,305.95 MARSHALL RAYM			· · · -
HOWARD, JULIE \$86,364.51 1.28.99 190.HNS, CAROL \$75,051.43 1,228.99 190.HNSON, ANGELA \$83,254.99 1896.56 100.HNSON, VIVERA \$103,161.77 1.00.HNSON, WILLIAM \$107,118.98 556.33 1.0NES, JAMIE ANNE \$76,308.08 200.00 100.EELLY, MICHAEL \$93,483.03 1,806.94 KENLY, MICHAEL \$93,483.03 1,806.94 KENLY, MICHAEL \$93,483.03 1,806.94 KENNEDY, DEBRA L \$93,228.11 2,983.13 1,806.94 1,70 1,983.15 1,983.1			951.41
JOHNS, CAROL   \$75,051.43   1,228.98   JOHNSON, ANGELA   \$83,254.99   396.55   JOHNSON, VIVEKA   \$103,161.77   JOHNSON, WILLIAM   \$107,118.98   556.33   JONES, JAMIE ANNE   \$76,308.08   200.00   KELLY, MICHAEL   \$93,483.03   1,806.94   KENNEDY, DEBRA L   \$83,483.03   1,806.94   KENNEDY, DEBRA L   \$83,228.11   2,983.13   KERKHOVEN, TANYA   \$75,726.15   KETTENACKER, KAREN   \$82,994.58   242.76   KIELPINSK, CHRISTOPHER   \$84,249.60   - KIELPINSK, CHRISTOPHER   \$84,249.60   - KIELPINSK, CHRISTOPHER   \$84,249.60   - KINJEF, PAUL   \$84,223.92   \$2.88   KIUJT, JANET   \$82,696.46   100.00   485.18   KUJT, JANET   \$82,696.46   100.00   100.00   116.3		<del>-</del>	
DOHNSON, ANGELA   \$83,254.99   896.56   JOHNSON, VIVEKA   \$103,161.77   JOHNSON, VIVEKA   \$103,161.77   JOHNSON, WILLIAM   \$107,118.98   556.33   JONES, JAMIE ANNE   \$76,308.08   200.00   KELLY, MICHAEL   \$93,483.03   1,806.94   KENNEDY, DEBRA L   \$83,122.81   2,983.13   KERKHOVEN, TANYA   \$75,726.15	· · · · · · · · · · · · · · · · · · ·		1,228,98
JOHNSON, VIVEKA		<del> </del>	
JOHNSON, WILLIAM  JONES, JAMIE ANNE  \$76,308.08  200.00  KELLY, MICHAEL  \$93,483.03  1,806.85  KELLY, MICHAEL  \$93,483.03  1,806.85  KENNEDY, DEBRA L  \$83,222.81  2,983.13  KERKHOVEN, TANYA  \$75,726.15		<del></del>	-
IONES, JAMIE ANNE		· · · · · · · · · · · · · · · · · · ·	556.33
KELLY, MICHAEL         \$93,483.03         1,806.94           KENNEDY, DEBRA L         \$83,122.81         2,983.13           KERKHOVEN, TANYA         \$75,726.15         -           KETTENACKER, KAREN         \$82,994.58         242.76           KIELPINSKI, CHRISTOPHER         \$84,249.60         -           KNIPE, PAUL         \$84,223.92         52.88           KNUIDSGAARD, ELAINE J.         \$80,941.70         485.18           KUIJT, JANET         \$82,696.46         1000.00           LE GRANDEUR, JO-ANNA         \$83,974.20         116.33           LEIMAN, KRYSTA         \$82,909.39         -           LESAGE, MICHELLE         \$82,248.21         104.00           LIGHTFOOT, STEVEN         \$91,710.63         -           LINDSAY-TADEY, MAGGIE         \$83,972.59         3,500.56           LOWE, PENNY         \$78,225.62         269.28           LUND, JAMES         \$84,992.27         4,149.70           LUXTON, TERESA         \$84,998.91         78.77           MACDODALD, ADAM         \$80,352.98         404.00           MARSHALL, RAYMOND LLOYD         \$81,305.95         -           MARTIN, DAVID         \$100,380.47         1,018.91           MICKIE, CHRISTINE         \$100,			
KENNEDY, DEBRA L         \$83,122.81         2,983.13           KERKHOVEN, TANYA         \$75,726.15			
KERKHOVEN, TANYA  KETTENACKER, KAREN  KETEINACKER, KAREN  S82,994.58  242.76  KIELPINSKI, CHRISTOPHER  S84,249.60  - KNIPE, PAUL  S84,223.92  S25.28  KNUDSGAARD, ELAINE J.  KUIJT, JANET  S82,696.46  100.00  LE GRANDEUR, JO-ANNA  S83,974.20  116.30  LEIMAN, KRYSTA  \$82,309.39  - LESAGE, MICHELLE  S82,248.21  LUGHTFOOT, STEVEN  LINDSAY-TADEY, MAGGIE  LOWE, PENNY  \$78,225.62  LOWE, PENNY  S78,225.62  LUND, JAMES  S84,992.27  LUND, JAMES  S84,992.27  LUND, JAMES  S84,992.27  MACDONALD, ADAM  MADELL, ROBERT  MARSHALL, RAYMOND LLOYD  S81,305.95  MARTIN, DAVID  MARTHEWS, DEANNA  \$75,067.43  MCANERNEY, BRUCE  MCKIE, CHRISTINE  MORRISON, DANA  S76,395.58  MORRISON, DANA  NEUFELD, NICOLE  S84,984.98  3,349.41  NOBLE, CHRISTINE  S100,380.49  4,169.03  MINTO, ADELE  \$77,881.26  4,898.93  NORUM, ROBERT  S1337,474.77  3,954.41  O'GRADY, SHEILA  \$79,666.80  621.0  PARKER, JAMIE  \$76,010.90  PARKER, JAMIE  \$75,532.72  PEPPER, LORRAINE MARIE  \$82,483.85  - PEPPER, LORRAINE MARIE  \$84,916.60  211.7			
KETTENACKER, KAREN  KIELPINSKI, CHRISTOPHER  KIELPINSKI, CHRISTOPHER  KNUDSGAARD, ELAINE J.  KNUDSGAARD, ELAINE J.  KNUDSGAARD, ELAINE J.  LE SRO,941.70  LE GRANDEUR, JO-ANNA  LEIMAN, KRYSTA  LESAGE, MICHELLE  LIGHTFOOT, STEVEN  LIGHTFOOT, STEVEN  LINDSAY-TADEY, MAGGIE  LOWE, PENNY  LUXTON, TERESA  MACDONALD, ADAM  MADELL, ROBERT  MARSHALL, RAYMOND LLOYD  MARTIN, DAVID  MARTHEWS, DEANNA  MCANERNEY, BRUCE  MCKIE, CHRISTINE  MCKIE, CHRISTINE  MORISON, DANA  NEUFELD, NICOLE  MORISON, DANA  NEUFELD, NICOLE  MORISON, DANA  NEUFELD, NICOLE  MORISON, DANIEL  NOBLE, DANIEL  MORLS, JSH, 243, 254, 254, 254, 254, 254, 254, 254, 254			-
KIELPINSKI, CHRISTOPHER         \$84,249.60         -           KNIPE, PAUL         \$84,223.92         52.88           KNUDSGAARD, ELAINE J.         \$80,941.70         485.18           KUIJT, JANET         \$82,696.46         100.00           LE GRANDEUR, JO-ANNA         \$83,974.20         116.30           LEIMAN, KRYSTA         \$82,309.39         -           LESAGE, MICHELLE         \$82,248.21         104.00           LIGHTFOOT, STEVEN         \$91,710.63         -           LINDSAY-TADEY, MAGGIE         \$83,972.59         3,500.56           LOWE, PENNY         \$78,225.62         269.22           LUNTON, TERESA         \$84,908.91         78.76           MACDONALD, ADAM         \$80,352.98         404.00           MARSHALL, ROMAND LLOYD         \$81,305.95         -           MARTHIN, DAVID         \$100,380.47         1,018.93           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4           NOBLE, DANIEL         \$349,948.98		1	242.76
KNIPE, PAUL  KNUDSGAARD, ELAINE J.  KUIJT, JANET  \$80,941.70  \$80,941.70  \$82,696,46  100,000  LE GRANDEUR, IO-ANNA  \$83,974.20  LIEIMAN, KRYSTA  \$82,209.39  - LESAGE, MICHELLE  \$82,248.21  LIOH, JOHN  LIGHTFOOT, STEVEN  LINDSAY-TADEY, MAGGIE  LUNTON, TARESA  MACDONALD, ADAM  \$80,352.98  MACDONALD, ADAM  MADELL, ROBERT  MARSHALL, RAYMOND LLOYD  MARTIN, DAVID  MARTIN, DAVID  MACHENEY, BRUCE  MICKIE, CHRISTINE  MINTO, ADELE  MINTO, ADALE  S77,881.26  MARSHALL  MORRISON, DANA  \$76,395.58  MICRIENTINE  \$100,380.49  4,169.00  MINTO, ADELE  \$77,881.26  4,898.93  MORRISON, DANA  \$76,395.58  MUCHELL, STACEY  NOBLE, DANIEL  \$34,948.83  \$3,349.44  NOBLE, STACEY  \$77,718.60  \$79,666.80  \$21.00  PARKER, JAMIE  \$77,718.66		<del> </del>	-
KNUDSGAARD, ELAINE J. \$80,941.70 485.18 KUIJT, JANET \$82,696.46 100.00 1E GRANDEUR, IO-ANNA \$83,974.20 116.30 LEIMAN, KRYSTA \$82,309.39 - LESAGE, MICHELLE \$82,248.21 104.00 LIGHTFOOT, STEVEN \$91,710.63 - LINDSAY-TADEY, MAGGIE \$83,972.59 3,500.56 LOWE, PENNY \$78,225.62 269.26 LUND, JAMES \$84,992.27 4,149.70 LUXTON, TERESA \$84,992.27 4,149.70 LUXTON, TERESA \$84,908.91 78.76 MACDONALD, ADAM \$80,352.98 404.00 MADELL, ROBERT \$75,244.11 - MARSHALL, RAYMOND LLOYD \$81,305.95 - MARTIN, DAVID \$810,380.47 1,018.91 MATTHEWS, DEANNA \$75,067.43 - MCANERNEY, BRUCE \$82,198.22 - MCKLE, CHRISTINE \$100,380.49 4,169.01 MINTO, ADELE \$77,881.26 4,898.91 MORRISON, DANA \$76,395.58 - MORRISON, DANA \$76,395.58 - MORRISON, DANA \$76,395.58 - MORISON, DANA \$94,48.98 3,349.44 NOBLE, DANIEL \$94,948.98 3,349.44 NOBLE, DANIEL \$94,948.98 3,349.44 NOBLE, STACEY \$75,704.37 739.31 NORUM, ROBERT \$137,474.71 7,306.11 O'GRADY, SHELIA \$79,666.80 621.0 PARKER, JAMIE \$79,666.80 621.0 PARKER, JAMIE \$76,010.90 - PARON, MARK \$83,081.12 704.9 PASSEY, SUSY \$77,718.86 2,798.3 PATERSON, MICHELLE \$82,845.85 - PENDRY, ANDREA \$75,532.72 - PEPPER, LORRAINE MARIE \$84,116.60 211.7			52.88
KUIJT, JANET       \$82,695.46       100.00         LE GRANDEUR, IO-ANNA       \$83,974.20       116.30         LEIMAN, KRYSTA       \$82,309.39       -         LESAGE, MICHELLE       \$82,248.21       104.00         LIGHTFOOT, STEVEN       \$91,710.63       -         LINDSAY-TADEY, MAGGIE       \$83,972.59       3,500.56         LOWE, PENNY       \$78,225.62       269.28         LUND, JAMES       \$84,992.27       4,149.76         LUXTON, TERESA       \$84,992.27       4,149.76         MACDONALD, ADAM       \$80,352.98       404.00         MADELL, ROBERT       \$75,244.11       -         MARSHALL, RAYMOND LLOYD       \$81,305.95       -         MARTHEWS, DEANNA       \$75,067.43       -         MCANERIUS, BRUCE       \$82,198.22       -         MCANERIUS, BRUCE       \$100,380.49       4,169.00         MINTO, ADELE       \$77,881.26       4,898.93         MORRISON, DANA       \$76,395.38       -         NEUFELD, NICOLE       \$84,844.77       3,954.4         NOBLE, DANIEL       \$94,948.98       3,349.4         NOBLE, DANIEL       \$94,948.98       3,349.4         NOBLE, STACEY       \$75,704.37       739.3 <td></td> <td><del></del></td> <td></td>		<del></del>	
LE GRANDEUR, IO-ANNA  LEIMAN, KRYSTA  \$82,309.39  - LESAGE, MICHELLE  \$82,248.21  LIO4.00  LIGHTFOOT, STEVEN  \$91,710.63  - LOWE, PENNY  \$78,225.62  LOWE, PENNY  \$1,78,225.62  LUND, JAMES  \$44,992.27  LUNTON, TERESA  \$84,908.91  MACDONALD, ADAM  \$80,352.98  404.00  MADELL, ROBERT  \$75,244.11  - MARSHALL, RAYMOND LLOYD  \$81,305.95  - MARTIN, DAVID  \$100,380.47  MINTO, ADELE  MCKIE, CHRISTINE  \$100,380.49  A1,669.01  MINTO, ADELE  \$77,881.26  4,898.91  NORRISON, DANA  \$76,395.58  NEUFELD, NICOLE  \$84,844.77  3,954.41  NOBLE, DANIEL  \$94,948.98  3,349.44  NOBLE, STACCY  \$75,704.37  739.3  NORUM, ROBERT  \$100,780.43  \$77,866.80  \$21.0  PARKER, JAMIE  \$76,010.90  - PARON, MARK  \$83,081.12  704.98  PASSEY, SUSY  \$77,718.86  \$2,798.3  PEPPER, LORRAINE MARIE  \$84,116.60  211.7			
LEIMAN, KRYSTA  LESAGE, MICHELLE  LIGHTFOOT, STEVEN  LINDSAY-TADEY, MAGGIE  LOWE, PENNY  SA,922.562  LOWE, PENNY  SA,992.27  LUND, JAMES  SA,992.27  LUXTON, TERESA  MACDONALD, ADAM  SB0,352.98  MACDONALD, ADAM  MADELL, ROBERT  MARTIN, DAVID  MARTIN, DAVID  MARTIN, DAVID  MARTINEWS, DEANNA  SF,5067.43  MCANERNEY, BRUCE  MCKIE, CHRISTINE  MORRISON, DANA  ST6,395.58  MORRISON, DANA  ST6,395.58  NEUFELD, NICOLE  SA4,944.98  NOBLE, DANIEL  SA4,944.77  SA9.38  NOBLE, DANIEL  SA4,944.98  SA4,944.98  SA4,944.97  SA9.39  NORUM, ROBERT  NORUM, ROBERT  ST7,866.80  SA1,307.71  SA1,307.71  SA1,306.11  SA1,307.71		<del></del>	116.30
LESAGE, MICHELLE       \$82,248.21       104.00         LIGHTFOOT, STEVEN       \$91,710.63       -         LINDSAY-TADEY, MAGGIE       \$83,972.59       3,500.56         LOWE, PENNY       \$78,225.62       269.28         LUND, JAMES       \$84,992.27       4,149.76         LUXTON, TERESA       \$84,908.91       78.76         MACDONALD, ADAM       \$80,352.98       404.00         MADELL, ROBERT       \$75,244.11       -         MARTIN, DAVID       \$81,305.95       -         MARTIN, DAVID       \$100,380.47       1,018.93         MATHEWS, DEANNA       \$75,067.43       -         MCANERNEY, BRUCE       \$82,198.22       -         MCKIE, CHRISTINE       \$100,380.49       4,169.03         MINTO, ADELE       \$77,881.26       4,898.93         MORRISON, DANA       \$76,395.58       -         NEUFELD, NICOLE       \$84,844.77       3,954.4*         NOBLE, DANIEL       \$94,948.98       3,349.4*         NORUM, ROBERT       \$75,704.37       739.3*         NORUM, ROBERT       \$137,474.71       7,306.1         O'GRADY, SHEILA       \$79,666.80       621.0         PARKER, JAMIE       \$76,001.90       -		<del> </del>	-
LIGHTFOOT, STEVEN  LINDSAY-TADEY, MAGGIE  LOWE, PENNY  \$78,225.62  LOWE, PENNY  \$78,225.62  LUND, JAMES  \$84,992.27  LUXTON, TERESA  \$84,908.91  78.78  MACDONALD, ADAM  \$80,352.98  404.00  MADELL, ROBERT  \$75,244.11  MARSHALL, RAYMOND LLOYD  \$81,305.95  MACTHEWS, DEANNA  \$75,067.43  MCANERNEY, BRUCE  \$82,198.22  MCKIE, CHRISTINE  \$100,380.49  4,169.03  MINTO, ADELE  \$77,881.26  MORRISON, DANA  \$76,395.58  NEUFELD, NICOLE  \$84,844.77  3,954.4*  NOBLE, DANIEL  \$94,948.98  3,349.44  NOBLE, STACEY  \$79,666.80  621.0  PARKER, JAMIE  \$76,010.90  - PARON, MARK  \$83,081.12  704.9  PASSEY, SUSY  \$77,718.86  2,798.3  PEPPER, LORRAINE MARIE  \$82,484.85  - PENDRY, ANDREA  \$75,532.72  - PEPPER, LORRAINE MARIE			104.00
LINDSAY-TADEY, MAGGIE  LOWE, PENNY  \$78,225.62  269.28  LUND, JAMES  \$84,992.27  4,149.70  LUXTON, TERESA  \$84,908.91  78.78  MACDONALD, ADAM  \$80,352.98  404.00  MADELL, ROBERT  \$75,244.11  MARSHALL, RAYMOND LLOYD  \$81,305.95  MATTHEWS, DEANNA  \$75,067.43  MCANERNEY, BRUCE  \$82,198.22  MCKIE, CHRISTINE  \$100,380.49  4,169.03  MINTO, ADELE  \$77,881.26  MORRISON, DANA  \$76,395.58  NEUFELD, NICOLE  \$84,844.77  \$3,954.4*  NOBLE, DANIEL  \$94,948.98  3,349.4  NOBLES, STACEY  \$79,666.80  621.0  PARKER, JAMIE  \$76,010.90  - PARON, MARK  \$83,081.12  704.9  PASSEY, SUSY  \$77,718.86  2,798.3  PATERSON, MICHELLE  \$82,845.85  - PENDRY, ANDREA  \$75,532.72  PEPPER, LORRAINE MARIE  \$84,116.60  211.7		<del> </del>	-
LOWE, PENNY \$78,225.62 269.28 LUND, JAMES \$84,992.27 4,149.70 LUXTON, TERESA \$84,908.91 78.76 MACDONALD, ADAM \$80,352.98 404.00 MADELL, ROBERT \$75,244.11 - MARSHALL, RAYMOND LLOYD \$81,305.95 - MARTIN, DAVID \$100,380.47 1,018.93 MATTHEWS, DEANNA \$75,067.43 - MCANERNEY, BRUCE \$82,198.22 - MCKIE, CHRISTINE \$100,380.49 4,169.03 MINTO, ADELE \$77,881.26 4,898.93 MORRISON, DANA \$76,395.58 - NEUFELD, NICOLE \$84,844.77 3,954.47 NOBLE, DANIEL \$94,948.98 3,349.46 NOHELS, STACEY \$75,704.37 739.33 NORUM, ROBERT \$137,474.71 7,306.1 O'GRADY, SHEILA \$79,666.80 621.0 PARKER, JAMIE \$70,010.90 - PARON, MARK \$83,081.12 704.9 PASSEY, SUSY \$77,718.86 2,798.3 PATERSON, MICHELLE \$82,845.85 - PENDRY, ANDREA \$75,532.72 - PEPPER, LORRAINE MARIE \$84,116.60 211.7		<del>                                     </del>	3,500.56
LUND, JAMES \$84,992.27 4,149.70 LUXTON, TERESA \$84,908.91 78.78 MACDONALD, ADAM \$80,352.98 404.00 MADELL, ROBERT \$75,244.11 - MARSHALL, RAYMOND LLOYD \$81,305.95 - MARTIN, DAVID \$100,380.47 1,018.93 MATTHEWS, DEANNA \$75,067.43 - MCANERNEY, BRUCE \$82,198.22 - MCKIE, CHRISTINE \$100,380.49 4,169.03 MINTO, ADELE \$77,881.26 4,898.93 MORRISON, DANA \$76,395.58 - NEUFELD, NICOLE \$84,844.77 3,954.4* NOBLE, DANIEL \$94,948.98 3,349.49 NOHELS, STACEY \$75,704.37 739.33 NORUM, ROBERT \$137,474.71 7,306.1 O'GRADY, SHEILA \$79,666.80 621.0 PARKER, JAMIE \$76,010.90 - PARON, MARK \$83,081.12 704.9 PASSEY, SUSY \$77,718.86 2,798.3 PATERSON, MICHELLE \$82,845.85 - PENDRY, ANDREA \$75,532.72 - PEPPER, LORRAINE MARIE \$84,116.60 211.7			,
LUXTON, TERESA \$84,908.91 78.76 MACDONALD, ADAM \$B0,352.98 404.00 MADELL, ROBERT \$75,244.11 MARSHALL, RAYMOND LLOYD \$81,305.95 MARTIN, DAVID \$100,380.47 1,018.93 MATTHEWS, DEANNA \$75,067.43 MCANERNEY, BRUCE \$82,198.22 MCKIE, CHRISTINE \$100,380.49 4,169.03 MINTO, ADELE \$77,881.26 4,898.93 MORRISON, DANA \$76,395.58 NEUFELD, NICOLE \$84,844.77 3,954.4 NOBLE, DANIEL \$94,948.98 3,349.4 NOHELS, STACEY \$75,704.37 739.3 NORUM, ROBERT \$137,474.71 7,306.1 O'GRADY, SHEILA \$79,666.80 621.0 PARKER, JAMIE \$76,010.90 PARON, MARK \$83,081.12 704.9 PASSEY, SUSY \$77,718.86 2,798.3 PATERSON, MICHELLE \$82,845.85 PENDRY, ANDREA \$75,532.72 PEPPER, LORRAINE MARIE \$84,116.60 211.7			4,149.70
MACDONALD, ADAM         \$B0,352.98         404.00           MADELL, ROBERT         \$75,244.11         -           MARSHALL, RAYMOND LLOYD         \$81,305.95         -           MARTIN, DAVID         \$100,380.47         1,018.93           MATTHEWS, DEANNA         \$75,067.43         -           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4           NOBLE, DANIEL         \$94,948.98         3,349.4           NOHELS, STACEY         \$75,704.37         739.3           NORUM, ROBERT         \$137,474.71         7,306.1           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7		<del></del>	78.78
MADELL, ROBERT         \$75,244.11         -           MARSHALL, RAYMOND LLOYD         \$81,305.95         -           MARTIN, DAVID         \$100,380.47         1,018.93           MATTHEWS, DEANNA         \$75,067.43         -           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4           NOBLE, DANIEL         \$94,948.98         3,349.4           NOHELS, STACEY         \$75,704.37         739.3           NORUM, ROBERT         \$137,474.71         7,306.1           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PEDDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			404.00
MARSHALL, RAYMOND LLOYD         \$81,305.95         -           MARTIN, DAVID         \$100,380.47         1,018.93           MATTHEWS, DEANNA         \$75,067.43         -           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			_
MARTIN, DAVID         \$100,380.47         1,018.93           MATTHEWS, DEANNA         \$75,067.43         -           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			-
MATTHEWS, DEANNA         \$75,067.43         -           MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			1,018,91
MCANERNEY, BRUCE         \$82,198.22         -           MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0*           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9*           PASSEY, SUSY         \$77,718.86         2,798.3*           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7*		<del></del>	<u> </u>
MCKIE, CHRISTINE         \$100,380.49         4,169.03           MINTO, ADELE         \$77,881.26         4,898.93           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0*           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9*           PASSEY, SUSY         \$77,718.86         2,798.3*           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7*	MCANERNEY, BRUCE	<del> </del>	-
MINTO, ADELE         \$77,881.26         4,898.95           MORRISON, DANA         \$76,395.58         -           NEUFELD, NICOLE         \$84,844.77         3,954.4*           NOBLE, DANIEL         \$94,948.98         3,349.4*           NOHELS, STACEY         \$75,704.37         739.3*           NORUM, ROBERT         \$137,474.71         7,306.1*           O'GRADY, SHEILA         \$79,666.80         621.0*           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9*           PASSEY, SUSY         \$77,718.86         2,798.3*           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7*			4.169.03
MORRISON, DANA \$76,395.58 -  NEUFELD, NICOLE \$84,844.77 3,954.4*  NOBLE, DANIEL \$94,948.98 3,349.4*  NOHELS, STACEY \$75,704.37 739.3*  NORUM, ROBERT \$137,474.71 7,306.1*  O'GRADY, SHEILA \$79,666.80 621.0*  PARKER, JAMIE \$76,010.90 -  PARON, MARK \$83,081.12 704.9*  PASSEY, SUSY \$77,718.86 2,798.3*  PATERSON, MICHELLE \$82,845.85 -  PENDRY, ANDREA \$75,532.72 -  PEPPER, LORRAINE MARIE \$84,116.60 211.7*			
NEUFELD, NICOLE       \$84,844.77       3,954.4*         NOBLE, DANIEL       \$94,948.98       3,349.4*         NOHELS, STACEY       \$75,704.37       739.3*         NORUM, ROBERT       \$137,474.71       7,306.1*         O'GRADY, SHEILA       \$79,666.80       621.0*         PARKER, JAMIE       \$76,010.90       -         PARON, MARK       \$83,081.12       704.9*         PASSEY, SUSY       \$77,718.86       2,798.3*         PATERSON, MICHELLE       \$82,845.85       -         PENDRY, ANDREA       \$75,532.72       -         PEPPER, LORRAINE MARIE       \$84,116.60       211.7*			
NOBLE, DANIEL         \$94,948.98         3,349.44           NOHELS, STACEY         \$75,704.37         739.3           NORUM, ROBERT         \$137,474.71         7,306.1           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7	NEUFELD, NICOLE		3.954.47
NOHELS, STACEY         \$75,704.37         739.3           NORUM, ROBERT         \$137,474.71         7,306.1           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7		<del>                                     </del>	3,349.40
NORUM, ROBERT         \$137,474.71         7,306.1           O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7		<del></del>	739.31
O'GRADY, SHEILA         \$79,666.80         621.0           PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			7,306.11
PARKER, JAMIE         \$76,010.90         -           PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7			621.01
PARON, MARK         \$83,081.12         704.9           PASSEY, SUSY         \$77,718.86         2,798.3           PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7		<del> </del>	
PASSEY, SUSY       \$77,718.86       2,798.3         PATERSON, MICHELE       \$82,845.85       -         PENDRY, ANDREA       \$75,532.72       -         PEPPER, LORRAINE MARIE       \$84,116.60       211.7	· · · · · · · · · · · · · · · · · · ·		704.95
PATERSON, MICHELLE         \$82,845.85         -           PENDRY, ANDREA         \$75,532.72         -           PEPPER, LORRAINE MARIE         \$84,116.60         211.7		···	2,798.33
PENDRY, ANDREA         \$75,532.72           PEPPER, LORRAINE MARIE         \$84,116.60         211.7	PATERSON, MICHELLE		-
PEPPER, LORRAINE MARIE \$84,116.60 211.7		<del></del>	-
			211.78
[Frincing Evolution   \$31,834.15   6,307.1	PHILLIPS, LAURA-LEE	\$91,854.15	6,307.10

REIMER, BRENT	\$126,611,07	12,652.89
RICHARDS, KIMBERLY	\$83,102.58	1,947.02
ROBERTS, JENNIFER	\$83,583.32	2,740.93
ROBERTS, TRUDY	\$75,964.02	523.60
ROBERTSON, ROSS	\$83,672.73	
ROBINSON, JAMES MARTIN	\$90,323.50	-
ROGERS, G. STEPHEN	\$100,221.48	633.00
ROSS, MARTIN	\$97,119.05	7,880.92
RUOSS, KATE	\$82,229.12	
RUSSCHEN, JULIE	\$83,686.75	<del>-</del>
SAARI, JEFF	\$75,098.65	
SALANSKI, SHELLEY	\$76,817.02	
SARTOREL, MICHELLE	\$100,380.48	383.34
SAVILLE, MIRIAM SINCLAIR, SEAN	\$83,773.72	1,467.93
SMITH, CHRISTINA SUSANNE	\$84,192.32 \$84,563.56	100.00   12.25
SOPER, DARLENE	\$80,370.48	5,179.90
SOPKO, FRANK	\$104,383.50	7,097.45
SPENSLEY, PATRICK D	\$83,382.19	7,057,45
STANDING, DAVID	\$104,423.99	235.35
SUBRA, FREDERIC	\$83,954.23	- 233,33
SUTHERLAND, NICOLLE	\$86,359.94	4,15
TANK, JOSEPH	\$92,937.20	5,620,00
TAYLOR, DARRELL I.	\$84,646.73	226.13
THIELEN, DARALYN	\$87,238.78	-
THORN, AARON	\$100,380.48	4,812.23
TICHAUER, JASON	\$130,477.34	14,133.43
TOMNEY, MICHAEL	\$77,469.89	- 4
TRAVERSE, ADELAINE	\$77,566.65	-
TURNER, WENDY	\$83,796.97	700.00
TYSON, BRENDA	\$99,532.98	142.40
VAN LEUSDEN, JACK	\$83,601.50	371.96
VERBEURGT, DARCY M.	\$104,887.07	14,984.07
VORDING, MONICA	\$75,517.94	
VOYSEY, DAWN	\$100,380.48	1,640.73
WALKER, BILL	\$83,848.00	-
WASYLOWICH, KALEY	\$92,347.31	5,136.63
WEATHERALL, JOANNE	\$75,077.35	
WHALEN, SEAN	\$83,891.70	-
WHITE, CONNIE	\$82,725.40	-
WHYTE, MELONIE	\$83,524.17	-
WILSON, STEWART	\$82,855.27	•
YAO, HONG	\$85,870.15	
ZIMICH, CAROLYNE	\$82,249.70	-
A. TOTAL FOR EMPLOYEES		
WHOSE REMUNERATION EXCEEDS \$75,000	\$13,846,318.43	207,865.50
		<u>–</u>
B. REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		· · · · · · · · · · · · · · · · · · ·
	<u> </u>	<u> </u>
Total remuneration paid to employees where the amount	1	
paid to each employee was \$75,000.00 or less:	\$ 24,859,486.42	\$ 141,262.62
Total Employee Remuneration	\$38,705,804.85	\$ 349,128.12
· · · · · · · · · · · · · · · · · · ·		
	***************************************	*****
C. REMUNERATION TO ELECTED OFFICIALS	\$116,000.64	34,865.00
<u></u> .		
<u> </u>	-	<u>.</u>
D. EMPLOYER PORTION OF E.I. AND C.P.P.		<u> </u>
<u></u>		
The employer portion of Employment Insurance and	40 40 50 50	<b></b>
Canada Pension Plan paid to the Receiver General of Canada:	\$2,121,511.37	]

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY) SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES	<u> </u>
YEAR ENDED JUNE 30, 2015	_
YEAR EINDED JOINE 30, 2013	· · · · · · · · · · · · · · · · · · ·
A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00	
SUPPLIER NAME	EXPENDITURE
======================================	<b>**</b>
AMAZON	\$25,455.11
BC HYDRO	\$484,958.27
BCSTA	\$39,807.43
BOREAL SCIENCE	\$31,281.99
CALIBER SPORT SYSTEMS	\$85,000.65
CASTLE FUELS (2008) INC	\$240,403.13
CITY OF CRANBROOK	\$26,410.91
COLLEGE OF THE ROCKIES	\$108,850.96
COLUMBIA BASIN ALLIANCE FOR LI	\$65,960.00
CONTI ELECTRONICS LTD	\$112,812.90
COOK'S ELECTRICAL SERVICE	\$74,516.17
CFTA	\$112,500.00
CURRIER CONTRACTING LTD	\$160,468.96
DATA MAESTRO SOLUTIONS INC.	\$33,760.00
DELL CANADA INC	\$546,962.58
DISTRICT OF ELKFORD	\$32,290.96
DISTRICT OF SPARWOOD	\$26,642.79
DYNAMIC SPECIALTY VEHICLES LTD	\$187,047.08
EB HORSMAN & SON	\$48,296.19
ELK VALLEY CONTRACTING	\$37,814.08
FERNIE WOMEN'S CENTRE	\$65,500.00
FLEETCOR CANADA MASTERCARD	\$34,456.87
FORTISBC	\$433,402.80
FREEPORT INDUSTRIES LTD	\$120,082.66
GIPMAN MILLWORK AND DESIGN	\$293,541.16
HARRIS & COMPANY	\$76,324.56
IBM CANADA LTD	\$303,461.18
INTERIOR HEALTH	\$78,368.85
JOHNSON'S HEATING (629189 B.C.	\$158,267.67
JRJ FENCING	\$29,640.61
KEY CITY THEATRE	\$30,000.00
KIMCO CONTROLS LTD	\$157,474.06
KOOTENAY INS SERVICES	\$73,369.00
M & K PLUMBING & HEATING CO. L	\$486,660.83
MARTECH ELECTRICAL SYSTEMS LTD	\$236,796.39
MINISTER OF FINANCE	\$75,600.00
MITECH BUSINESS SYSTEMS LTD	\$51,864.70
MOUNT BAKER SECONDARY TRUST	\$135,429.86
MPP PRL #1	\$138,344.1

MPP PRL #2	\$846,468.34
MURRAY'S OFFICE LTD	\$244,586.17
NELSON EDUCATION LTD	\$75,954.39
ON SIDE RESTORATION	\$736,375.79
PACIFIC BLUE CROSS	\$846,573.16
PACIFIC COAST INFORMATION SYST	\$34,125.70
PARKLAND MIDDLE SCHOOL TRUST	\$27,949.03
PAULSON FIRE & FLOOD	\$750,051.30
PEARSON CANADA INC. T46254	\$50,305.39
PEBT IN TRUST	\$892,775.19
POINTS WEST AUDIO VISUAL LTD	\$29,429.97
ROYNAT INC	\$130,278.36
SCHOLANTIS LEARNING SYSTEMS IN	\$26,250.00
SCHOLASTIC CANADA LTD.	\$41,903.61
SCHOOLHOUSE PRODUCTS INC.	\$55,596.54
SCHOOLS PROTECTION PROGRAM	\$26,563.68
SHANAHAN'S	\$43,201.95
SOFTCHOICE CORPORATION	\$26,397.01
SPORTFACTOR INC.	\$26,523.90
SRB EDUCATION SOLUTIONS INC.	\$92,368.15
IST, JOHN'S MUSIC	\$42,527.49
STAPLES BUSINESS DEPOT #252	\$35,497.65
STRATTON PLUMBING AND HEATING	\$46,431.71
SUTTLE RECREATION INC.	\$71,655.08
TELUS	\$60,946.56
TELUS MOBILITY	\$30,060.08
TOTAL MAINTENANCE SERVICES	\$62,713.30
TPP	\$3,662,467.89
TRAIL ROOFING LTD	\$394,188.73
TRAVEL HEALTHCARE INSURANCE SO	\$35,598.20
TURNER'S ASPHALT & BOBCAT SERV	\$28,245.00
UNITED LIBRARY SERVICES INC	\$184,811.00
W. INGRAM BUILDING MATERIALS L	\$33,750.19
WESCLEAN EQUIPMENT & CLEANING	\$39,520.00
WHITE PAPER CO.	\$46,731.91
WOLSELEY MECHANICAL GROUP - AL	\$57,997.14
WOOD WYANT	\$116,956.12
WORKSAFE BC ONLINE	\$243,474.00
WOMBAILE DE ONEME	9243,474,00
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00	\$15,657,075.08
TO THE TOTAL ON SOLT ELERS WHERE THINKEN IS EXCEED \$25,000.00	-
B. SUPPLIERS PAID \$25,000.00 OR LESS	
5. 30.1 LIERS I AID 923/000.00 OR LEGS	1
Total amount paid to suppliers where the amount	
paid to each supplier was \$25,000.00 or less:	\$2,936,361.76
para to each supplier was 425/000/00 of 1655.	92,000,001.70
TOTAL PAYMENTS FOR GOODS & SERVICES	\$18,593,436.84
	720,000,700,00

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)	1		1	
Statement of Financial Information				_
Year ended June 30, 2015	-			
Reconciliation of Payments per SOFI to June 30, 2015 financial statements			<del> </del>	
Remuneration - all employees	38,821,805.49		<del></del>	
		<del>-</del> -	<del> </del> -	
Employee Expenses	383,993.12		· -	
	000,000.22			
Total Employer Premium for CPP/EI	2,121,511.37			
			<del></del>	
Payments for Goods & Services	18,593,436.84		<del> </del> -	_
	20,000,1400,04		<del>-</del>	
•	59,920,746.82			
Financial Statement Expenditures			<del></del>	
		<del> </del>		_
Consolidated Statement of Operations	59,146,551.00		<del>-</del>	
	22/2 10/22		<del> </del>	
Capital Asset Additions	5,166,297.00			
Less amortization of capital assets	-3,295,927.00			
Less School Generated Fund expenses	-1,878,184.00			
Plus TOC wages recovered through bill outs	72,407.52			
Plus CUPE wages recovered through bill outs (bus trips & Union Business)	50,216.40		<del> </del>	<del>                                      </del>
Plus CFTA Executive wages recovered	116,290.02		<del> </del>	
GST Rebates	329,353.18			
	325,333.10		<del></del>	·
	59,707,004.12	<del>                                     </del>	<del></del>	
	35,707,004.12	<del> </del>	·	<del> </del>
	<del> </del>	!	_	<del> </del>
Difference	\$ 213,742.70	·	<del>-</del> -	<del> </del>
Directorie	\$ 215,742.70	-	<del> </del>	<del>├</del> ──
The average of the second seco	5: 110: 1 111:55 5 11		<del></del> -	+
The expenditures per the Schedule of Payments compared to expenditures per the following reasons:	Financial Statements Will differ for th	ne	<u> </u>	
notiowing reasons:	<del></del>			+
Schedule of Payments	Pinneral Character	<u> </u>		
Schedule of Payments	Financial Statements	<del> </del>		<del>-</del>
anch harle		· · · · · · · · · · · · · · · · · · ·	·	<del>                                     </del>
cash basis	accrual basis	<del> </del>	<u> </u>	<del> </del>
variations in prepaids, payables and receivables from year to year	· · · · · · · · · · · · · · · · · · ·			
are gross payments paid to vendors and employees	include some expense recoveries	credited directly to	expense acco	T T
la E		<del></del>		
examples of expense recoveries credited directly to expense accounts:		<del> </del>	<del></del> _	
BCTF where there is not TOC replacement or they take a TOC directly		<u> </u>		
WCB payments received		<b></b> _		<del>- </del>
misc grant monles that we get that are coded directly to expense accounts		<u> </u>		<u> </u>

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