



Statement of Financial Information

Pursuant to the Financial Information Act

For the year ended March 31, 2019

Kwantlen Polytechnic University

Statement of Financial Information Pursuant to the Financial Information Act For the year ended March 31, 2019

Statement of Financial Information Approval

Management Report

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Financial Information Regulation (FIR), Schedule 1

Kwantlen Polytechnic University

Statement of Financial Information Approval

In accordance with the requirements of the Financial Information Act, all statements and schedules in this Statement of Financial Information have been reviewed and approved by the Kwantlen Polytechnic University Board of Governors.

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line that extends to the right.

Sandra Case
Chair, Board of Governors

Kwantlen Polytechnic University

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 or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Governors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises this responsibility through regular meetings with management. The Board meets with management and the external auditors once a year.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express an opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the *Financial Information Act*. Their examination includes a review and evaluation of the University's system of internal control with appropriate tests and procedures to provide reasonable assurance that the Financial Statements are presented fairly. The external auditors have full and free access to the Board of Governors and meet with it once a year or as needed.

On behalf of Kwantlen Polytechnic University



Digitally signed by Alan Davis
DN: cn=Alan Davis, o=KPU, ou=Office of the
President, email=alan.davis@kpu.ca, c=CA
Date: 2019.10.08 15:21:01 -07'00'

Dr. Alan Davis
President and Vice-Chancellor



Jon Harding, CPA, CA
Vice-President, Finance and
Administration

Financial Statements of

KWANTLEN POLYTECHNIC UNIVERSITY

Year ended March 31, 2019

MANAGEMENT'S STATEMENT OF RESPONSIBILITY

To the Board of Governors of Kwantlen Polytechnic University

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in compliance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Board of Governors (the "Board") and the Finance and Audit Committee (the "Committee") are composed primarily of those who are neither management nor employees of the University. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities and for approving the financial statements. The Committee has the responsibility of meeting with management and external auditors to discuss the financial reporting process, auditing matters, financial reporting issues, and recommends approval of the financial statements to the Board. The Committee is also responsible for recommending the appointment of the University's external auditor.

KPMG LLP, an independent firm of Chartered Professional Accountants, is appointed by the Board to audit the financial statements and report directly to them through the Committee. The external auditor has full and free access to, and meets periodically and separately with, both the Committee and management to discuss their audit findings.

On behalf of Kwantlen Polytechnic University



Dr. Alan Davis
President and Vice-Chancellor



Jon Harding, CPA, CA
Vice-President, Finance and Administration



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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Kwantlen Polytechnic University, and
To the Minister of Advanced Education, Skills & Training, Province of
British Columbia

Opinion

We have audited the financial statements of Kwantlen Polytechnic University (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- the statement of rereasurement gains and losses for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended March 31, 2019 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between that financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

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

- Information, other than the financial statements and the auditors' report thereon, included in the Management Discussion & Analysis document.

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

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

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

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

Vancouver, Canada
May 22, 2019

KWANTLEN POLYTECHNIC UNIVERSITY

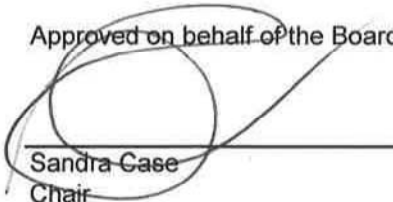
Statement of Financial Position (in thousands of dollars)


As at March 31, 2019, with comparative information for 2018

		2019	2018
Financial assets			
Cash and cash equivalents	(Note 3)	\$ 26,258	\$ 36,423
Accounts receivable	(Note 4)	6,517	8,227
Inventories for resale		600	620
Investments	(Note 5)	28,880	38,040
		62,255	83,310
Liabilities			
Accounts payable and accrued liabilities	(Note 6)	27,398	37,676
Deferred revenue		13,495	20,177
Deferred contributions	(Note 8)	3,859	3,799
Deferred capital contributions	(Note 9)	159,328	159,104
Obligations under capital lease	(Note 10)	247	433
		204,327	221,189
Net debt		(142,072)	(137,879)
Non-financial assets			
Tangible capital assets	(Note 11)	255,381	225,933
Endowment investments	(Note 5)	2,817	2,817
Prepaid expenses and deposits		1,989	4,358
		260,187	233,108
Accumulated surplus		\$ 118,115	\$ 95,229
Accumulated surplus is comprised of:			
Accumulated surplus		\$ 117,864	\$ 95,804
Accumulated remeasurement gains (losses)		251	(575)
		\$ 118,115	\$ 95,229

Employee future benefits (Note 7)
 Contractual obligations (Note 13)
 Commitments and contingent liabilities (Note 14)
 Related party transactions (Note 15)
 Contingent assets (Note 16)
 Contractual rights (Note 17)
 See accompanying notes to financial statements.

Approved on behalf of the Board:


 Sandra Case
 Chair


 Jon Harding, CPA, CA
 Vice-President, Finance and Administration

KWANTLEN POLYTECHNIC UNIVERSITY

Statement of Operations and Accumulated Surplus

(in thousands of dollars)

Year ended March 31, 2019, with comparative information for 2018

	Budget	2019	2018
	(Note 2(k))		
Revenue:			
Province of British Columbia grants	\$ 73,260	\$ 71,531	\$ 69,782
Revenue recognized from deferred contribution (Note 8)	5,212	6,050	7,401
Tuition and student fees	105,032	118,451	92,996
Ancillary services	6,585	6,472	7,028
Other revenue	4,050	4,615	4,817
Revenue recognized from deferred capital contributions (Note 9)	8,626	7,612	6,229
	202,765	214,731	188,253
Expenses:	(Note 18)		
Instruction, research and support	196,924	186,927	169,052
Ancillary operations	5,825	5,744	5,917
	202,749	192,671	174,969
Annual surplus	16	22,060	13,284
Accumulated surplus, beginning of year	95,804	95,804	82,520
Accumulated surplus, end of year	\$ 95,820	\$ 117,864	\$ 95,804

See accompanying notes to financial statements.

KWANTLEN POLYTECHNIC UNIVERSITY

Statement of Changes in Net Debt

(in thousands of dollars)

Year ended March 31, 2019, with comparative information for 2018

	Budget	2019	2018
	(Note 2(k))		
Annual surplus	\$ 16	\$ 22,060	\$ 13,284
Acquisition of tangible capital assets	-	(46,109)	(50,791)
Amortization of tangible capital assets	16,653	16,661	13,126
	16,653	(29,448)	(37,665)
Net of use of prepaid expenses and deposits	-	2,369	744
Net remeasurement gain (losses)	-	826	(769)
Change in net debt	16,669	(4,193)	(24,406)
Net debt, beginning of year	(137,879)	(137,879)	(113,473)
Net debt, end of year	\$ (121,210)	\$ (142,072)	\$ (137,879)

See accompanying notes to financial statements.

KWANTLEN POLYTECHNIC UNIVERSITY

Statement of Cash Flows

(in thousands of dollars)

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 22,060	\$ 13,284
Items not involving cash:		
Amortization of tangible capital assets	16,661	13,126
Revenue recognized from deferred capital contributions	(7,612)	(6,229)
Change in non-cash operating working capital:		
Accounts receivable	1,710	(2,813)
Prepaid expenses and deposits	2,369	744
Inventories for resale	20	(181)
Accounts payable and accrued liabilities	(10,278)	14,028
Deferred revenue	(6,682)	7,967
Deferred contributions	60	65
Net change from operating activities	18,308	39,991
Capital activities:		
Cash used to acquire tangible capital assets	(45,998)	(50,718)
Net change from capital activities	(45,998)	(50,718)
Financing activities:		
Contributions received for tangible capital assets	7,836	25,439
Principal payments on capital lease obligations	(297)	(347)
Net change from financing activities	7,539	25,092
Investing activities:		
Decrease in investments	9,160	58
Net remeasurement gains (losses)	826	(769)
Net change from investing activities	9,986	(711)
Net change in cash and cash equivalents	(10,165)	13,654
Cash and cash equivalents, beginning of year	36,423	22,769
Cash and cash equivalents, end of year	\$ 26,258	\$ 36,423
Non-cash transaction:		
Tangible capital assets acquired and financed by capital leases	\$ 111	\$ 73

See accompanying notes to financial statements.

KWANTLEN POLYTECHNIC UNIVERSITY

Statement of Remeasurement Gains and Losses

(in thousands of dollars)

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Accumulated remeasurement gains (losses), beginning of year	\$ (575)	\$ 194
Unrealized gains (losses) generated during the year from:		
Fixed income investments	270	(1,072)
Mortgage-backed securities and mutual funds	15	(37)
Foreign currency translation	(6)	37
Remeasurement (gains) losses realized and reclassified to the Statement of Operations from:		
Fixed income investments	497	340
Mortgage-backed securities and mutual funds	15	-
Foreign currency translation	35	(37)
Net remeasurement gains (losses) for the year	826	(769)
Accumulated remeasurement gains (losses), end of year	\$ 251	\$ (575)

See accompanying notes to financial statements.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements
(in thousands of dollars)

Year ended March 31, 2019

1. Authority and purpose

Kwantlen Polytechnic University (“the University”) operates under the authority of the University Act of British Columbia. The University is a not-for-profit entity governed by a Board of Governors, the majority of which are appointed by the provincial government of British Columbia. The University is exempt from income taxes under section 149 of the Income Tax Act.

The University offers career, vocational, developmental and academic programs from its Richmond, Langley and three Surrey campuses located in southwestern British Columbia. The academic governance of the University is vested in the Senate.

2. Summary of significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that are comprised of generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that are comprised of generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Government Organization Accounting Standards Regulation 257/2010 requires all taxpayer supported organizations in the schools, universities, colleges and hospitals sectors to adopt the Canadian Public Sector Accounting Standards (“PSAS”) without any public sector (“PS”) 4200 elections, effective their first fiscal year commencing after January 1, 2012.

Government Organization Accounting Standards Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

Regulation 198/2011 also requires that the contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the period when the stipulation or restriction on the contributions have been met.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of PSAS which requires government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with PS 3410. Externally restricted contributions are recognized in revenue in the period when the resources are used for the purpose specified in accordance with PS 3100.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

2. Summary of significant accounting policies (continued)

(a) Basis of accounting (continued)

As a result, revenue recognized in the Statement of Operations and Accumulated Surplus and certain related deferred capital contributions would be recorded differently under PSAS.

(b) Cash and cash equivalents

Cash and cash equivalents include highly liquid investments with a term to maturity of three months or less at the date of purchase.

(c) Financial instruments

Financial instruments are classified into two categories: Fair value or cost.

(i) Fair value category: The University manages and reports performance for groups of financial assets on a fair-value basis. Cash and cash equivalents and investments are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets except for those related to restricted endowments are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses. Unrealized gains and losses on endowment investment assets, where earnings are restricted as to use, are recorded as deferred contributions and recognized in revenue when disposed and when the related expenses are incurred.

(ii) Cost category: Amounts receivable are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

(d) Inventories for resale

Inventories for resale, including new and used textbooks, course manuals, stationary, art supplies, clothing, crested and non-crested giftware are recorded at the lower of cost or net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is the estimated proceeds on sale less any costs to sell. Inventories are written down to net realizable value when the cost of inventories is estimated not to be recoverable. When circumstances that previously caused inventories to be written down below cost no longer exist, the amount of write-down previously recorded is reversed.

(e) Contaminated sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

2. Summary of significant accounting policies (continued)

(e) Contaminated sites (continued)

- (iii) The University is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

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

(f) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and air space parcels, are amortized on a straight-line basis over their estimated useful lives shown below. Land is not amortized as it is deemed to have a permanent value. Work in progress is not amortized until the asset is available for productive use.

	Term
Buildings	40 years
Major site improvements	10 years
Major equipment	10 - 20 years
Library holdings	10 years
Technology infrastructure	8 years
Furniture and equipment	5 years
Computing equipment	3 years
Leased capital assets	shorter of 5 years or lease term

Tangible capital assets are written down when conditions indicate that they no longer contribute to the University's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

2. Summary of significant accounting policies (continued)

(f) Non-financial assets (continued)

(ii) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as obligations under capital lease and are reflected as part of tangible capital assets in the financial statements. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(g) Employee future benefits

The University and its employees make contributions to the College and Municipal pension plans which are multi-employer joint trustee pension plans. These plans are defined benefit plans, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding. As the assets and liabilities of the plans are not segregated by institution, the plans are accounted for as defined contribution plans and any contributions of the University to the plans are expensed as incurred.

The University's sick leave benefits do not vest or accumulate and related costs are expensed as incurred.

(h) Revenue recognition

Tuition and student fees, and sales of goods and services are reported as revenue at the time the services are provided or the products are delivered, and collection is reasonably assured.

Unrestricted donations and grants are recorded as revenue if the amounts can be estimated and collection is reasonably assured. Pledges from donors are recorded as revenue when payment is received by the University or the transfer of property is completed.

Restricted donations and grants are reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or in the form of a depreciable tangible capital asset, in each case for use in providing services, are recorded and referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.
- (ii) Contributions restricted for specific purposes other than for those to be held in perpetuity or the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contribution have been met.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

2. Summary of significant accounting policies (continued)

(h) Revenue recognition (continued)

- (iii) Contributions restricted to be retained in perpetuity, allowing only the investment income earned thereon to be spent are recorded as endowment donations and as deferred contributions for any unspent restricted investment income earned thereon.

Investment income is reported as part of Other Revenue on the Statement of Operations and Accumulated Surplus and includes interest recorded on an accrual basis, dividends recorded as declared, and realized gains and losses on the sale of investments.

(i) Use of estimates

In accordance with PSAS, the preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, related disclosures, and the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Key areas where management has made estimates and assumptions include those related to the determination of useful lives of tangible capital assets for amortization and the amortization of related deferred capital contributions, accrued liabilities, valuation of accounts receivable, and provisions for contingencies. Where actual results differ from these estimates and assumptions, the impact will be recorded in future periods when the difference becomes known.

(j) Foreign currency translation

The University's functional currency is the Canadian dollar. Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities which are designated in the fair value category under the financial instrument standard are reflected in the financial statements in equivalent Canadian dollars at the exchange rate in effect on the Statement of Financial Position date. Any gains or losses resulting from a change in rates between the transaction date and the settlement date or Statement of Financial Position date is recognized in the Statement of Remeasurement Gains and Losses. In the period of settlement, the related cumulative remeasurement gain/loss is reversed in the Statement of Remeasurement Gains and Losses and the exchange gains or losses in relation to the exchange rate at the date of the item's initial recognition is recognized in the Statement of Operations and Accumulated Surplus.

(k) Budget figures

Budget figures have been provided for comparative purposes and have been derived from the 2018-2019 University Budget approved by the Board of Governors on March 28, 2018. The budget is reflected in the Statement of Operations and Accumulated Surplus and the Statement of Changes in Net Debt.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

3. Cash and cash equivalents

	2019	2018
Cash	\$ 15,891	\$ 31,575
Cash equivalents	10,367	4,848
	\$ 26,258	\$ 36,423

4. Accounts receivable

	2019	2018
Accounts receivable	\$ 8,038	\$ 9,268
Allowance for doubtful accounts	(1,521)	(1,041)
	\$ 6,517	\$ 8,227

5. Investments and endowment investments

Investments and endowment investments recorded at fair value are comprised of the following:

	2019	2018
Fixed income investments	\$ 28,716	\$ 37,369
Mortgage-backed securities and mutual funds	2,981	3,488
	31,697	40,857
Endowment investments	2,817	2,817
Investments	\$ 28,880	\$ 38,040

All fixed income investments held at March 31, 2019 mature at various dates to September 2077 (2018 – September 2077) and bear interest at rates varying from 1.300% – 6.464% (2018 – 1.100% – 6.310%).

PSAS defines the fair value of a financial instrument as the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. The University uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which the carrying amounts are included in the Statement of Financial Position under the following captions:

- Cash and cash equivalents, accounts receivable, and accounts payables and accrued liabilities – the carrying amounts approximate fair value because of the short maturity of these instruments.
- Investments – the carrying amounts are shown at fair value based on quoted prices (unadjusted) in active markets.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

5. Investments and endowment investments (continued)

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The University's investments are all considered to be level 1 financial instruments for which the fair value is determined based on quoted prices in active markets. Changes in fair valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no significant transfers of securities between the different levels.

6. Accounts payable and accrued liabilities

	2019	2018
Accounts payable and accrued liabilities	\$ 13,338	\$ 24,547
Salaries and wages payable	3,439	2,791
Accrued vacation payable	10,621	10,338
	\$ 27,398	\$ 37,676

7. Employee future benefits

(a) Pension benefits

The University and its employees contribute to the College Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at August 31, 2018, the College Pension Plan has about 14,000 active members, and approximately 8,000 retired members. As at December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 6,000 from colleges.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

7. Employee future benefits (continued)

(a) Pension benefits (continued)

The most recent actuarial valuation for the College Pension Plan as at August 31, 2015, indicated a \$67 million surplus for basic pension benefits on a going concern basis.

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

The next valuation for the College Pension Plan will be as at August 31, 2018, with results available in 2019. The next valuation for the Municipal Pension Plan will be December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The University incurred \$10,095 for employer contributions to the plans in the current year (2018 – \$9,255).

(b) Maternity or parental leave

The University provides supplemental employee benefits for faculty, staff and administration on maternity or parental leave. For the duration of the leave, employees on maternity or parental leave receive a supplemental payment added to employment insurance benefits. Employer-paid benefits also continue to be paid on the employees' behalf. The University has expensed \$559 in the current year (2018 – \$270). As at March 31, 2019, the University has an obligation of \$357 (2018 – \$262) which has been included in salaries and wages payable.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

8. Deferred contributions

Deferred contributions represent the unspent externally restricted grants and contributions that will be used in future periods for academic programming and student awards, as specified by the contributor.

	2018	Amounts received	Recognized as revenue	2019
Provincial	\$ 2,849	\$ 4,318	\$ (4,377)	\$ 2,790
Federal	244	884	(675)	453
Other sources	706	908	(998)	616
	\$ 3,799	\$ 5,202	\$ (6,050)	\$ 3,859

9. Deferred capital contributions

Changes in deferred capital contributions balance are as follows:

	2018	Amounts received	Recognized as revenue	2019
Provincial	\$ 134,648	\$ 6,411	\$ (6,489)	\$ 134,570
Federal	9,948	509	(473)	9,984
Other sources	14,508	916	(650)	14,774
	\$ 159,104	\$ 7,836	\$ (7,612)	\$ 159,328

10. Obligations under capital lease

The University has entered into capital leases to finance computers and equipment at an estimated cost of borrowing of 3.10% (2018 – 2.46%) per annum. The principal and interest payments are as follows:

	2019	2018
2019	\$ -	\$ 288
2020	161	126
2021	61	31
2022	24	-
2023	10	-
Total minimum capital lease payments	256	445
Less amounts representing interest	(9)	(12)
Present value of net minimum capital lease payments	\$ 247	\$ 433

Total interest payment on capital leases for the year was \$11 (2018 – \$16).

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)
Year ended March 31, 2019

11. Tangible capital assets

	Land	Buildings	Major site improvements	Major equipment	Library holdings	Technology infrastructure	Furniture & equipment	Computing Equipment	Leased capital assets	Work in progress (WIP)	Total
2019 Cost											
Opening balance	\$ 20,040	\$ 230,298	\$ 20,982	\$ 4,588	\$ 8,387	\$ 3,390	\$ 61,118	\$ 6,648	\$ 1,858	\$ 26,495	\$ 383,804
Additions	-	23,105	14,394	1,332	342	476	3,957	1,400	111	992	46,109
Transfer to/(from) WIP	1,445	13,162	7,809	700	-	-	3,379	-	-	(26,495)	-
Closing balance	21,485	266,565	43,185	6,620	8,729	3,866	68,454	8,048	1,969	992	429,913
2019 Accumulated amortization											
Opening balance	-	(82,946)	(9,879)	(400)	(6,191)	(713)	(50,854)	(5,492)	(1,396)	-	(157,871)
Amortization	-	(6,211)	(3,114)	(435)	(479)	(454)	(4,827)	(843)	(298)	-	(16,661)
Closing balance	-	(89,157)	(12,993)	(835)	(6,670)	(1,167)	(55,681)	(6,335)	(1,694)	-	(174,532)
2019 Net book value	\$ 21,485	\$ 177,408	\$ 30,192	\$ 5,785	\$ 2,059	\$ 2,699	\$ 12,773	\$ 1,713	\$ 275	\$ 992	\$ 255,381
2018 Net book value	\$ 20,040	\$ 147,352	\$ 11,103	\$ 4,188	\$ 2,196	\$ 2,677	\$ 11,420	\$ -	\$ 462	\$ 26,495	\$ 225,933

1. As at March 31, 2019, work in progress with a value of \$992 (2018 - \$26,495) has not been amortized. Amortization of these assets will commence when the assets are put into productive use.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

12. Financial risk management

The University has exposure to certain risks from its use of financial instruments.

The Board of Governors ensures that the University has identified its major risks and ensures that management monitors and controls them.

(a) Credit risk

Credit risk is the risk of financial loss to the University if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the University consisting of cash and cash equivalents, investments and accounts receivable.

The University manages credit risk with established investment guidelines for its investment management companies to follow in managing its investment portfolios. The guidelines limit investments to those with BBB- or greater credit rating. The University does not invest in any derivatives.

(b) Market risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the University's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates.

It is management's opinion that the University is not exposed to significant market or interest rate risk arising from its financial instruments.

(c) Liquidity risk

Liquidity risk is the risk that the University will not be able to meet its financial obligations as they become due.

The University manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing 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 University's reputation.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

13. Contractual obligations

The nature of the University's activities can result in multi-year contracts and obligations whereby the University will be committed to make future payments. Significant contractual obligations related to operations that can be reasonably estimated are as follows:

	2020	2021	2022	2023	2024
Capital leases	\$ 161	\$ 61	\$ 24	\$ 10	\$ -
Service contracts	11,592	3,006	696	73	-
Total	\$ 11,753	\$ 3,067	\$ 720	\$ 83	\$ -

14. Commitments and contingent liabilities

(a) The University may, from time to time, be involved in legal proceedings, claims, and litigation that arise in the normal course of operations.

There are several lawsuits pending in which the University is involved. It is considered that the potential claims against the University resulting from such litigation would not materially affect the financial statements of the University.

(b) The University committed to the building of the Chip and Shannon Wilson School of Design at the Richmond campus for the Faculty of Design. The project, which has a total budget of \$36,000, was substantially complete by December 2017. As at March 31, 2019, the University received \$12,000 (2018 – \$12,000) from Chip and Shannon Wilson and lululemon athletica Canada Inc., and \$12,000 (2018 – \$12,000) from provincial funding. The University's contribution toward this project is \$12,000 per the budget approved by the Board. As at March 31, 2019, the University incurred costs of \$34,996 (2018 – \$33,933) for this project, with the anticipated remaining costs of \$1,004 (2018 - \$2,067) to be incurred in fiscal 2020.

(c) The University has entered into an agreement to purchase five office floors at Civic Plaza in central Surrey to provide additional classroom space to meet future student demand. The construction of the space was substantially completed in late June 2018 and the five floors were purchased on June 28, 2018. The purchase price for the five office floors including goods and service tax was \$24,195 and was funded by the University. The construction cost for the interior classroom space and the cost of furnishing totalled \$14,472 (2018 – \$7,095). Civic Plaza was officially opened by January 2, 2019. As at March 31, 2019, the total cost incurred for the five floors, and completion of the interior construction and furnishing was \$38,667 (2018 – \$7,095), with the anticipated remaining costs of \$638 to be incurred in fiscal 2020.

(d) The University has entered into an agreement for the construction and upgrade of the Spruce building on the Surrey campus in fiscal 2018. The project was funded by \$22,000 from Government of Canada's Strategic Investment Fund and provincial funding. As at March 31, 2019, the total cost incurred to build the new addition and the renovation of the existing Spruce building was \$23,491, of which \$22,000 was funded by Government of Canada and the Province of British Columbia.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

14. Commitments and contingent liabilities (continued)

- (e) The University has the ability to draw on a line of credit with a commercial bank for \$7,500 (2018 – \$7,500). As at March 31, 2019, the University has not utilized the available line of credit.
- (f) As at March 31, 2019, the University has issued two letters of credit to the City of Surrey totalled \$294 (2018 – \$294) which expire on January 25, 2020. These letters of credit are automatically renewed each year and will terminate once the City of Surrey advises the University that the guarantees are not required.

15. Related party transactions

The University 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, which is the amount of consideration established and agreed to by the related parties.

Significant related party transactions with the provincial government entities are as follows:

Revenue and expenses:

Included in revenue	2019	2018
Ministry of Advanced Education, Skills and Training – grants and revenue recognized in deferred contributions	\$ 72,064	\$ 71,512
Other provincial government entity – grants and revenue recognized in deferred contributions	3,161	3,159
	\$ 75,225	\$ 74,671

Included in expenses	2019	2018
Ministry of Advanced Education, Skills and Training	\$ 202	\$ 211
Other provincial government entity	1,466	1,153
Other provincial university	340	338
	\$ 2,008	\$ 1,702

Receivables and payables:

Included in accounts receivable	2019	2018
Ministry of Advanced Education, Skills and Training	\$ 928	\$ 1,616

There are \$nil (2018 - \$nil) amounts included in accounts payable for related party transactions with the provincial government entities.

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

15. Related party transactions (continued)

Related party transactions with key management personnel:

During the year, the key management personnel, comprised of the Board of Governors and the University's Executives, have \$nil (2018 – \$nil) related party transactions with the University with respect to the delivery of goods and services, and payment of fees that were transacted at non-arms' length. As at March 31, 2019, the University had a net receivable of \$nil (2018 – \$nil) and a net payable of \$nil (2018 – \$nil) with respect to these transactions.

16. Contingent assets

The University has \$nil of contingent assets as at March 31, 2019 and 2018.

17. Contractual rights

The University may, from time to time, enter into contracts or agreements in its normal course of operations that will result in the realization of assets and revenues in future fiscal years. The University is a recipient of research grants from various federal, provincial and municipal funding agencies. During the year, the University has entered into a three-year lease agreement with an optional two year renewal with the City of Surrey to lease the fifth floor of Civic Plaza for \$133 per year, and various multi-year research funding agreements whereby the University has the opportunity to earn revenue in future years by incurring qualified expenditures. These lease and research funding agreements do not abnormally impact the University's financial position and do not guarantee the University the right to future funding.

18. Expenses by object

The following is a summary of expenses by object:

	Instruction, research, and support	Ancillary operations	2019
Salaries and benefits	\$ 135,044	\$ 1,090	\$ 136,134
Travel and professional development	2,894	20	2,914
Supplies	4,326	14	4,340
Student awards, bursaries and donations	3,425	-	3,425
Fees and services	15,589	378	15,967
Facilities	8,374	515	8,889
Cost of sales	-	3,375	3,375
Leases, property taxes, insurance	930	36	966
Amortization of tangible capital assets	16,345	316	16,661
	\$ 186,927	\$ 5,744	\$ 192,671

KWANTLEN POLYTECHNIC UNIVERSITY

Notes to Financial Statements (Continued)
(in thousands of dollars)

Year ended March 31, 2019

18. Expenses by object (continued)

	Instruction, research, and support	Ancillary operations	2018
Salaries and benefits	\$ 124,034	\$ 1,119	\$ 125,153
Travel and professional development	2,897	8	2,905
Supplies	4,479	54	4,533
Student awards, bursaries and donations	1,303	-	1,303
Fees and services	15,269	326	15,595
Facilities	7,288	320	7,608
Cost of sales	-	3,807	3,807
Leases, property taxes, insurance	905	34	939
Amortization of tangible capital assets	12,877	249	13,126
	<u>\$ 169,052</u>	<u>\$ 5,917</u>	<u>\$ 174,969</u>

19. Comparative figures

Certain comparative figures have been reclassified to conform to the current year financial statement presentation.



Other Financial Information
(Unaudited)

Kwantlen Polytechnic University
Schedule of Board Members' Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Board Member Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Baroi, Samuel	Elected Student	-	-	-
Beaton, Doug	Appointed Member/Chair, Finance and Audit Committees	-	292	292
Bhullar, Akash	Elected Student	-	-	-
Case, Sandra	Appointed Member/Chair/Chair Human Resources Committee	-	1,968	1,968
Dastur, Farhad	Elected Faculty Member	-	-	-
Davis, Alan	Ex Officio/President	-	-	-
Dew, Gavin	Appointed Member	-	-	-
Hill, Shelly	Appointed Member	-	-	-
Kambere, Amos	Appointed Member	-	174	174
Kampschuur, Marc	Elected Faculty Member	-	-	-
Lopes, Natasha	Elected Student	-	-	-
Madsen, Hanne	Appointed Member/Chair Governance Committee	-	604	604
Mahabub, Mohammed	Appointed Member	-	-	-
McAdam, Michael	Appointed Member/Vice Chair	-	-	-
Melville, George	Ex Officio/Chancellor	-	-	-
Pearce, Suzanne	Elected Faculty Member	-	-	-
Rose, Kim	Elected Staff Member	-	-	-
Sarai, Sarbjeet	Appointed Member	-	-	-
Singh, Amandeep	Appointed Member	-	-	-
Wong, Michael	Elected Student	-	-	-
(A) Total Board Members		\$ -	\$ 3,037	\$ 3,037

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Abiew, Francis	Political Science Instructor	95,132	-	95,132
Abramson, Alana	Criminology Instructor	141,204	6,503	147,707
Adams, Jennifer	Acquisitions & Collection Assessment Librarian	76,513	100	76,613
Adams, Michael	Chemistry Instructor	95,132	-	95,132
Adams, Paul	Biology Instructor	95,411	85	95,497
Adebayo, Dada	Psychology Instructor	95,132	-	95,132
Aguilera, Laura	Learning Strategist	95,131	2,344	97,475
Ahluwalia, Seema	Sociology Instructor	96,407	1,840	98,246
Akbar, Mohammad	School of Business Instructor	95,132	274	95,406
Alger, Martha	Learning Strategist	94,757	836	95,594
Ali, Khairunnisa	Co-op Instructor	94,682	3,652	98,334
Ali, Laila	School of Business Instructor	84,845	849	85,694
Al-koubaisi, Zainab	Manager, Global Engagement	65,717	27,707	93,423
Alva Dimas, Alejandra	Human Resources Business Partner	81,145	7,019	88,164
Amlani, Aym	School of Business Instructor	95,975	3,388	99,363
Anderson, Bradley	School of Business Instructor	86,089	-	86,089
Andrews, Wayne	Carpentry/Building Construction Instructor	106,552	-	106,552
Androsiuk, Mary	Fashion and Technology Degree Instructor	95,243	182	95,425
Angelina, Maria	Counsellor	95,132	7,204	102,336
Anvari, Daniel	Mathematics Instructor	85,134	100	85,234
Armerding, Lois	Divisional Business Manager, Faculty of Academic and Career Advancement	94,041	3,161	97,203
Armitage, Nancy	Manager, Alumni Affairs	84,599	2,551	87,150
Asano, Lisbeth	English Language Studies Instructor	94,307	860	95,167
Ash, Kristan	School of Business Instructor	103,962	-	103,962
Ashman, Melissa	Chair, Applied Communications Instructor	115,688	653	116,341
Assogba, Dossou	Academic and Career Preparation Instructor	88,763	-	88,763
Atwal, Reet	Manager, Academic Advising	72,281	3,136	75,416
Au, Jennifer	Chemistry Instructor	94,232	100	94,332
Aulakh, Ruby	Programmer/Analyst	71,562	4,707	76,269
Auton-Cuff, Faith	Associate Dean, Faculty of Arts	117,903	4,652	122,555
Azaron, Amir	School of Business Instructor	96,113	-	96,113
Aziz, Rabia	School of Business Instructor	80,678	-	80,678
Baggott, Emma	Electrical Instructor	94,635	2,640	97,275
Bagshaw, Kimberly	Chair, Bachelor of Psychiatric Nursing Instructor	94,232	-	94,232
Bains, Gurinder	Academic and Career Preparation Instructor	94,682	-	94,682
Bains, Paramvir	School of Business Instructor	83,825	-	83,825
Ball, Robert	Manager, Network Operations	96,926	5,002	101,928
Ballarin, Richard	IT Project Leader	76,768	631	77,399
Barenscoot, Dorothy	Fine Arts Instructor	85,964	7,593	93,557
Barnes, Elizabeth	Fine Arts Instructor	94,232	1,710	95,942
Bartlett, Andrew	English Instructor	95,132	4,612	99,744
Basil, Robert	School of Business Instructor	99,975	-	99,975
Bassani, Cherylynn	Sociology Instructor	97,359	1,063	98,422
Bayrock, Mark	Manager, Security Systems	91,335	3,438	94,773
Beeching, Beth	English Language Studies Instructor	97,145	400	97,545
Begalka, Aimee	Associate Dean, Faculty of Academic and Career Advancement	128,012	4,078	132,091
Bekirov, Aydan	Academic and Career Preparation Instructor	91,984	-	91,984
Belisle, John	Graphic Design for Marketing Instructor	95,132	293	95,425
Belter, Wendy	Counsellor	76,105	2,755	78,860
Benevides, Judith	Chair, Human Resources Management Instructor	95,132	662	95,794
Benn, Lynette	Director, Student Development & Success	108,008	3,007	111,015
Berg, Terrance	Academic and Career Preparation Instructor	94,682	100	94,782
Bernard, Dominic	Brewing and Brewery Instructor	95,132	2,810	97,942
Bernstein, Daniel	Psychology Instructor	100,742	11,219	111,961
Bhagat, Meena	School of Business Instructor	107,738	-	107,738
Bhatt, Gira	Psychology Instructor	94,682	3,752	98,434
Bicep, Judith	Mathematics Instructor	94,682	1,013	95,695
Bickell, M.	School of Business Instructor	123,752	-	123,752
Binuya-Barros, Norwin	Manager, Strategic Analysis	76,139	-	76,139
Birner, Ulrieke	School of Business Instructor	95,132	52	95,184
Blenkhorn, Deborah	English Instructor	103,066	405	103,472

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Blizard, Lida	Nursing Instructor	94,232	4,833	99,064
Boboricken, Tanya	Academic and Career Preparation Instructor	94,682	-	94,682
Bohinska, Elzhibeta	School of Business Instructor	94,185	11,050	105,234
Bomford, Michael	Sustainable Agriculture Instructor	95,132	1,018	96,150
Bourgeois, Helen	English Language Studies Instructor	94,770	100	94,870
Boutilier, Mark	Automotive Service Technician Program Instructor	82,645	-	82,645
Boyce, Joan	Nursing Instructor	94,569	4,174	98,743
Boyd, Shelley	English Instructor	94,682	4,873	99,555
Boydell, Carroll	Criminology Instructor	95,132	-	95,132
Braaksma, Anita	School of Business Instructor	118,665	1,078	119,744
Bratch, Tejinder	Graduate Nurse Internationally Educated Re-Entry Instructor	95,132	1,017	96,149
Brinkerhoff, Celia	Librarian	76,619	-	76,619
Broderick, George	School of Business Instructor	95,132	2,176	97,308
Browne, Patricia	School of Business Instructor	95,132	100	95,232
Bruins, Henrietta	Academic and Career Preparation Instructor	78,323	736	79,059
Bryce, Laura	Horticulture Instructor	73,555	1,917	75,472
Bryja, Bogdan	Academic and Career Preparation Instructor	95,412	-	95,412
Buchanan, Gina	Senior Manager, Educational Development	103,761	10,809	114,570
Burns, Christine	Librarian	94,682	2,018	96,700
Burns, David	Department of Educational Studies Instructor	95,682	2,732	98,413
Burnstein, Cheryl	Nursing Instructor	95,132	3,082	98,213
Byrne, Daniel	School of Business Instructor	114,741	2,163	116,904
Cabral, Raquel	Mathematics Instructor	94,932	-	94,932
Calao, Carlos	School of Business Instructor	120,682	10,315	130,996
Callaghan, Fergal	Physics Instructor	83,765	4,897	88,662
Campbell, Natasha	Coordinator, Foundations in Design	78,290	368	78,658
Cannon, Roger	Electrical Instructor	96,067	30,567	126,634
Capuccinello Iraci, A	School of Business Instructor	88,416	-	88,416
Cardwell, Steve	Associate Vice President, Academic	139,249	8,860	148,109
Carmichael, Deborah	Director, Global Engagement	108,535	16,122	124,657
Ceric, Irina	Criminology Instructor	84,522	1,190	85,712
Chaban, Kelsey	Librarian	76,175	-	76,175
Chamberlain, Norman	Electrical Instructor	95,132	881	96,013
Chan, Gregory	English Instructor	95,094	4,554	99,648
Chan, Josephine	Special Assistant to Provost, Academic	105,170	602	105,772
Chan, Kin	Acupuncture Instructor	76,286	860	77,145
Chana, Devinder	IT Project Leader	73,390	7,675	81,064
Chanyungco, Teresa	Director, University Space	108,455	1,607	110,062
Charlton, Peter	School of Business Instructor	94,647	583	95,230
Charlton, Steven	Psychology Instructor	77,631	100	77,731
Cheah, Kooi Guan	School of Business Instructor	104,759	-	104,759
Cheema, Harleen	Nursing Instructor	94,232	2,341	96,573
Chen, Jyh-Yaw	School of Business Instructor	95,132	-	95,132
Chia, Jacqueline	School of Business Instructor	111,372	241	111,613
Chin, Kenward	School of Business Instructor	95,132	-	95,132
Chiou, Ted	School of Business Instructor	95,866	582	96,448
Chisholm, Andrew	Executive Director, Facilities Services	132,261	6,583	138,844
Choi, Jin Woo	Fashion Marketing Instructor	95,302	2,164	97,466
Chong, Jane	School of Business Instructor	89,275	2,251	91,526
Chow, Bob	School of Business Instructor	113,677	2,063	115,740
Chu, Stephanie	Vice Provost, Teaching & Learning	141,352	24,010	165,362
Chuang, Ying-Yueh	Chair, Fine Arts Instructor	94,682	2,459	97,141
Clancy, Laurie	Interim Associate Vice President , Human Resources	137,750	6,800	144,550
Clarival, Olivier	Chair, Modern Languages Instructor	95,132	1,273	96,404
Clark, Heather	Fashion and Technology Degree Instructor	71,231	4,820	76,051
Clayton, Lindsay	School of Business Instructor	128,472	2,876	131,348
Clements, Kiran	English Instructor	94,682	2,000	96,682
Cober, Michael	Graphic Design for Marketing Instructor	94,232	-	94,232
Cochrane, Mark	English Instructor	83,240	-	83,240
Connop Price, David	Manager, Media and Communications	78,699	837	79,536
Conway, Sean	Academic and Career Preparation Instructor	94,232	-	94,232

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Coombes, Michael	Physics Instructor	94,832	737	95,569
Crisp, Dianne	Psychology Instructor	94,682	663	95,345
Crockett, Robert	School of Business Instructor	95,132	733	95,864
Crothers, Simon	School of Business Instructor	114,114	-	114,114
Cruthers, Arley	Applied Communications Instructor	75,796	-	75,796
Cserepes, Dana	Fine Arts Instructor	94,682	3,854	98,536
Culham, Eugenia	School of Business Instructor	99,611	3,976	103,587
Cunnin, Elizabeth	Horticulture Instructor	96,418	1,317	97,735
Cunningham, Kelly	School of Business Instructor	132,890	1,976	134,866
Curman, Andrea	Criminology Instructor	94,232	78	94,309
Currin, Jennifer	Academic and Career Preparation Instructor	101,374	3,267	104,641
Cyr, Heather	English Instructor	90,050	6,329	96,379
Dale, Denise	Librarian	95,132	79	95,211
Daley, Joanna	English Language Studies Instructor	95,132	814	95,945
Dallas, Laura	School of Business Instructor	126,037	2,063	128,101
D'Angelo, Marsha	School of Business Instructor	74,782	1,622	76,404
Daniels, Caroline	Librarian	95,132	3,763	98,894
Danielson, Donna	Collaborative Nursing Instr.	94,732	3,635	98,367
Dastur, Farhad	Psychology Instructor	95,411	8,875	104,285
Davidson, David	Horticulture Instructor	95,132	470	95,602
Davis, Alan	President & Vice Chancellor	227,906	51,957	279,862
Davis, Robert	Coordinator, Millwright	95,132	100	95,232
Davison, Karen	Biology Instructor	93,076	-	93,076
De Boer, Monica	Biology Instructor	116,033	132	116,165
de Silva, Moira	English Language Studies Instructor	94,757	-	94,757
Dean, Geoffrey	Academic and Career Preparation Instructor	94,757	-	94,757
Dearle, Gillian	English Instructor	98,342	720	99,062
Dearle, Robert	Chair, English Instructor	94,232	100	94,332
DeGroot, Judith	Health Care Assistant Instructor	95,132	1,195	96,327
Deisman, Wade	Associate Dean, Faculty of Arts	132,891	8,224	141,114
Dempsey, Liam	Philosophy Instructor	95,132	-	95,132
Deol, Harleen	Bachelor of Psychiatric Nursing Instructor	94,682	1,259	95,941
Detwiler, Laurie	Counsellor	94,232	1,997	96,229
Dhesi, Harjit	Associate Dean, Faculty of Health	116,554	3,216	119,770
Dias de Castro, Marin	Manager, International Recruitment & Admissions	65,694	13,133	78,827
Diaz, Alexander	Fashion and Technology Degree Instructor	95,132	100	95,232
Diotte, Mark	Academic and Career Preparation Instructor	94,232	2,984	97,215
Dissanayake, Samudra	Casual Services Contract, Cannabis Consulting & Administration	104,000	2,752	106,752
Dixon, Frank	School of Business Instructor	108,452	-	108,452
Djokic, Mirela	Librarian	90,588	301	90,889
Dobrowolsky, Robert	Senior Network Analyst	76,970	956	77,926
Dobud, Pablo	Manager, Occupational Health & Safety	108,008	5,588	113,596
Dockery, Stephen	Electrical Instructor	82,589	-	82,589
Donahoe, Patrick	Dean, Academic & Career Advancement	87,052	6,521	93,573
Doyle, Kegan	English Instructor	78,364	1,946	80,310
Doyle, Kelly	English Instructor	83,599	2,397	85,996
Drysdale, Dean	School of Business Instructor	81,769	-	81,769
Dube, Catherine	Director, People Services	117,226	3,988	121,215
Duffy, Patrick	Chemistry Instructor	94,682	658	95,339
Dukewich, Kristie	Psychology Instructor	95,642	-	95,642
Duncan, Sarah	Applied Communications Instructor	94,682	1,857	96,539
Dunn, Deborah	Nursing Instructor	94,682	3,235	97,916
Dunster, Katherine	Horticulture Urban Ecosystem Degree Instructor	95,282	2,190	97,471
Ebrahimi, Shora	School of Business Instructor	107,515	-	107,515
Edwards, Timothy	Accounting Instructor	96,007	2,147	98,154
Edwards, Warren	School of Business Instructor	113,561	-	113,561
Egi, Aleksandar	Brewing and Brewery Instructor	95,732	3,401	99,133
Eigenfeldt, Catriona	School of Business Instructor	101,821	3,258	105,079
Enns, Ronald	Manager, Business Development	94,682	16,687	111,369
Erickson, Shawn	Co-op Instructor	87,627	2,452	90,079
Ewender, Sigrid	School of Business Instructor	95,553	487	96,040

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Fairburn, Susan	Product Design Instructor	95,132	2,967	98,099
Fawcett, Daniel	School of Business Instructor	95,324	-	95,324
Fee, Elizabeth	Vice-Provost, Students	163,017	11,011	174,029
Fengstad, David	Chair, Appliance Servicing Instructor	107,718	223	107,941
Fenske, Wayne	Philosophy Instructor	97,979	95	98,074
Fernandez, Natasha	International Recruitment & Admission Coordinator	59,568	18,603	78,171
Ferrari, Semone	School of Business Instructor	94,682	1,015	95,696
Ferreras, Salvador	Provost & Vice President, Academic	182,546	28,419	210,965
Findler, Patrick	Philosophy Instructor	95,132	2,083	97,214
Florkowski, David	Dean, Faculty of Health	141,324	9,407	150,731
Ford, Richard Michael	School of Business Instructor	95,132	-	95,132
Foreman, Patricia	Access Programs for People With Disabilities Instructor	94,682	2,657	97,339
Formisano, Colleen	School of Business Instructor	95,132	672	95,803
Francis, Darren	Applied Communications Instructor	105,344	5,117	110,461
Frank, Andrew	Environmental Protection Technology Instructor	115,544	3,359	118,903
Fraser, Ruth	Director, Accessibility Services	85,073	3,951	89,024
Freeman, Lisa	Criminology Instructor	95,365	9,379	104,743
Freimuth, Hilda	English Language Studies Instructor	83,404	-	83,404
Froc, David	Psychology Instructor	86,414	1,200	87,614
Fuhr, Robert	History Instructor	94,682	1,100	95,782
Gagne, Lucie	Coordinator, Interior Design Degree	95,132	4,856	99,987
Gagnon, Nathalie	Criminology Instructor	95,041	-	95,041
Garrett, Brian	Philosophy Instructor	95,132	-	95,132
Gartry, Candice	Director, Financial Operations	105,950	10,447	116,396
Gatzeva, Mariana	Sociology Instructor	84,665	521	85,186
Geddert, Melody	English Language Studies Instructor	94,863	5,343	100,206
Gelineau, Robert	Fine Arts Instructor	95,132	2,040	97,172
Giles, Christopher	Criminology Instructor	81,254	-	81,254
Gill, Rajdeep	IDEA Instructor	91,025	945	91,970
Gocer, Izgy	Counsellor	75,449	2,849	78,298
Goelman, Ari	Criminology Instructor	94,681	-	94,681
Gomes, Ana	Fine Arts Instructor	94,569	1,800	96,369
Gooding, Elizabeth	English Instructor	94,944	100	95,044
Gorval, Debbie	School of Business Instructor	94,682	3,606	98,288
Goulet, Philip	Chief Safety Officer	129,200	2,453	131,653
Goundrey, Andhra	Associate Dean, Wilson School of Design	114,009	2,551	116,560
Grandison, Julia	English Instructor	77,496	-	77,496
Graziano, Barbara	Vice President, External Affairs	149,201	9,045	158,245
Green, Colin	History Instructor	91,472	3,523	94,995
Greeno, Sharon	Fashion and Technology Degree Instructor	85,788	444	86,232
Grewal, Paul	Accountant	76,899	4,862	81,761
Guild, Lorraine	Health Care Assistant Instructor	94,232	993	95,225
Guirguis, Mazen	Philosophy Instructor	95,357	100	95,457
Gurm, Balbir	Nursing Instructor	95,132	10,830	105,962
Hadfield, Janine	Graduate Nurse Internationally Educated Re-Entry Instructor	95,132	1,590	96,722
Hakik, Sajidah	Nursing Instructor	94,232	739	94,970
Hall-Thomsen, Robert	Plumbing Instructor	102,752	-	102,752
Hamilton, Kevin	Psychology Instructor	95,444	100	95,544
Hamilton, Mark	Journalism Instructor	76,645	-	76,645
Hannas, Paula	Manager, Client Services	96,476	1,586	98,062
Hans, Manmohan	Senior Network Analyst	77,644	2,301	79,944
Harbut, Rebecca	Sustainable Agriculture Instructor	96,782	2,703	99,484
Harding, Jon	Vice President, Finance & Administration	185,519	6,760	192,278
Hardwick, Jennifer	English Instructor	85,941	1,542	87,482
Harris, Gregory	Biology Instructor	95,132	313	95,444
Harrison, Heather	Philosophy Instructor	95,232	-	95,232
Harvey, David	School of Business Instructor	94,682	2,640	97,322
Harwood, Nicola	Creative Writing Instructor	79,572	2,274	81,846
Hassan, Shereen	Criminology Instructor	99,220	929	100,149
Hassanlou, Ali	School of Business Instructor	126,864	-	126,864
Hauta, Christopher	Environmental Protection Technology Instructor	77,701	409	78,110

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Hayes, Jack	History Instructor	101,569	1,884	103,453
Hayes, Jane	Chair, Music Instructor	89,080	3,095	92,174
Hazel, Judith	Nursing Instructor	89,530	1,033	90,563
Heinrick, Christina	Chair, Computer Aided Design & Drafting Instructor	95,465	-	95,465
Hemsworth, Lesley	Coordinator, E-learning	95,009	88	95,098
Henderson, Deborah	Regional Innovation Chair	125,292	7,276	132,568
Henriksen, Rosemary	School of Business Instructor	91,862	3,360	95,222
Henwood, Nadia	Associate Registrar, Admissions and Enrolment Services	104,692	1,092	105,784
Herrmann, Shari	School of Business Instructor	95,132	705	95,836
Hickman-Barr, Margare	English Instructor	94,119	167	94,286
Higo, Travis	Divisional Business Manager, School of Business	87,353	10,683	98,036
Hills, Gail	Graduate Nurse Internationally Educated Re-Entry Instructor	95,132	629	95,761
Ho, Candy	Department of Educational Studies Instructor	89,946	3,226	93,171
Ho, Philip	School of Business Instructor	95,132	100	95,232
Hoang, Betty	Senior Business Advisor	95,043	5,716	100,759
Hobson, Jane	Biology Instructor	94,307	993	95,300
Hodgkinson, Carley	Graphic Design for Marketing Instructor	94,682	705	95,386
Hogan, Melinda	Chair, Philosophy Instructor	94,682	-	94,682
Holland, April	Bachelor of Psychiatric Nursing Instructor	94,231	1,098	95,329
Hollaway, Rachelle	Academic and Career Preparation Instructor	81,128	100	81,228
Horne, Gerald	School of Business Instructor	94,882	100	94,982
Hosking, Jeremy	Psychology Instructor	86,231	-	86,231
Hosseinfar, Seyed-Re	English Language Studies Instructor	90,266	247	90,513
Hosseinyazdi, Mahboob	Mathematics Instructor	85,570	-	85,570
Howes, Stephanie	Dean, School of Business	126,769	11,720	138,489
Hoyland, James	Physics Instructor	95,732	-	95,732
Hsiao, Wan-Ju	School of Business Instructor	76,761	-	76,761
Huang, Hongyu	IT Project Leader	74,952	5,991	80,942
Hubick, Lisa	Librarian	94,682	799	95,481
Hunter, Aislinn	Creative Writing Instructor	87,642	100	87,742
Hunter, Iain	Director, Maintenance & Operations	94,561	1,299	95,859
Hunter, Kimberly	Human Resources Business Partner	90,627	3,820	94,447
Ibrahim, Mohamed	Bachelor of Psychiatric Nursing Instructor	81,910	1,817	83,727
Indurugalla, Deepani	Chair, Chemistry Instructor	95,131	-	95,131
Inglis, Peter	Biology Instructor	95,132	-	95,132
Ip, Pamela	School of Business Instructor	95,132	2,132	97,264
Ip, Wendy	Director, Financial Planning, Reporting & Assurance	117,808	2,752	120,559
Ironside, Bruce	School of Business Instructor	133,681	247	133,928
Iwanchuk, Andre	Librarian	75,206	755	75,961
Jackson, Kyle	History Instructor	79,343	250	79,593
Jaffer, Adam	Manager, Organizational Risk	114,147	12,172	126,320
Jankovic, Branka	English Language Studies Instructor	94,214	100	94,314
Janzen, Jeffrey	Electrical Instructor	94,232	-	94,232
Jarvis, Jeremy	School of Business Instructor	95,132	553	95,685
Jenion, Gregory	Criminology Instructor	95,132	-	95,132
Jeon, Amy (Hye Won)	Biology Instructor	94,682	-	94,682
Jhangiani, Rajiv	Special Advisor to the Provost	119,757	9,119	128,877
Johal, Gurpreet	Criminology Instructor	100,265	700	100,965
Johal, Ranbir	Punjabi Language Instructor	89,868	640	90,508
Johnston, Tina	Health Care Assistant Instructor	80,147	100	80,246
Johnston-Hatch, Victo	Education Assistant Instructor	73,367	7,210	80,578
Joller, Marlis	Interior Design Instructor	78,822	1,155	79,977
Jonas, Petra	Criminology Instructor	95,132	1,100	96,232
Jones, Gary	Horticulture Instructor	95,417	2,096	97,513
Jordan, Jennifer	Director, Student Rights & Responsibilities	82,743	4,292	87,035
Jovovic, Olivera	English Language Studies Instructor	94,302	1,344	95,646
Kaan, Philomena	Academic and Career Preparation Instructor	81,947	-	81,947
Kaminski, June	Nursing Instructor	95,131	1,006	96,137
Kampschuur, Marc	School of Business Instructor	101,821	9,355	111,176
Kang, Simran	Manager, Financial Reporting	92,034	3,205	95,239
Karapanos, Alexandra	English Language Studies Instructor	94,682	-	94,682

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Karaush, Iryna	Product Design Instructor	96,161	994	97,156
Kargut, Sigrid	Librarian	95,132	894	96,025
Kaur, Harinder	Network Administrator	74,988	933	75,922
Kazymierchuk, Stanley	Horticulture Instructor	96,332	522	96,854
Kennedy, Neil	English Instructor	94,682	-	94,682
Kennedy, Stephen	Computer Aided Design & Drafting Instructor	94,232	-	94,232
Kerti, John	Senior Network Analyst	76,625	1,144	77,769
Khakbaznejad, Abdolre	Chief Information Officer	86,525	4,687	91,212
Khun-Khun, Baljit	Nursing Instructor	76,302	46	76,349
Kietaibl, Anton	School of Business Instructor	114,375	1,129	115,504
Kinik-Dicleli, Melike	Manager, Strategic Research	75,575	25	75,601
Kinney, Tracey	History Instructor	84,911	2,086	86,997
Kitt, Lisa	Chair, Criminology Instructor	94,232	2,995	97,227
Klimek, Connie	Nursing Instructor	94,682	704	95,386
Ko, Steve	English Language Studies Instructor	94,770	-	94,770
Koch, Johannes	Geography Instructor	94,682	3,120	97,802
Korman, Laurette	School of Business Instructor	101,821	1,995	103,816
Koskinen, Paivi	Linguistics Instructor	78,253	100	78,353
Kozak, Romy	English Instructor	97,647	1,004	98,651
Kozlowski, Kaitlin	Nursing Instructor	98,445	2,065	100,510
Krishnan, Parthiphan	Geography Instructor	95,132	-	95,132
Kroeker, Tess	Bachelor of Psychiatric Nursing Instructor	94,681	9,458	104,140
Kumar, Radhika	Health Unit Coordinator Instructor	94,682	2,868	97,550
Kwadzovia, Thomas	Director, Procurement Services	114,009	2,524	116,534
Kwan, Benjamin	School of Business Instructor	105,326	-	105,326
Lacuna, Maria	English Language Studies Instructor	80,391	-	80,391
Lafreniere, Robert	Plumbing Instructor	95,132	1,339	96,471
Lagasse, Glenda	Access Programs for People With Disabilities Instructor	85,491	2,490	87,981
Lagoutin, Raphael	Electrical Instructor	105,057	-	105,057
Laird, Ross	Creative Writing Instructor	95,132	2,568	97,699
Lait, Cameron	Plant Health Instructor	96,999	-	96,999
Lantinova, Vera	School of Business Instructor	80,612	-	80,612
Larsen, Kim	English Instructor	83,283	-	83,283
Larsen, Michael	Chair, Criminology Instructor	94,961	-	94,961
Laverty, Gerard	FARR Instructor	95,132	2,762	97,894
Law, Andy	School of Business Instructor	163,955	3,235	167,189
Law, Victor Hung Yan	School of Business Instructor	129,271	256	129,527
Le Grand, Richard	Psychology Instructor	95,132	-	95,132
Lecovin, Matthew	School of Business Instructor	94,682	4,181	98,863
Lee, Chi Chi Andrew	School of Business Instructor	93,870	-	93,870
Lee, Judy	Chair, Bachelor of Science- Nursing Instructor	118,849	3,424	122,274
Lee, Kyungjae	Computer Science and Information Technology Instructor	124,007	100	124,107
Lee, Sue Shu-Hsien	Academic and Career Preparation Instructor	94,682	-	94,682
Lehal, Gurbinder	Nursing Instructor	95,927	1,641	97,568
Leigh, C.Paul	School of Business Instructor	95,132	464	95,595
Leitch, Sharon	Associate Dean, School of Business	126,126	23,991	150,117
Leonard, Michael	School of Business Instructor	94,682	5,823	100,504
Lett, Daniel	Criminology Instructor	92,390	-	92,390
Leung, Christopher	School of Business Instructor	95,132	100	95,232
Leung, Edmund	IT Project Leader	76,880	3,338	80,218
Lewarne, Steve	Executive Director, Advancement & CEO, KPU Foundation	141,949	5,382	147,330
Li, Pak Ki Jacky	School of Business Instructor	94,682	1,378	96,060
Li, Puqun	Philosophy Instructor	95,132	2,266	97,398
Li, Wei	School of Business Instructor	94,517	272	94,790
Lian, Minli	School of Business Instructor	98,503	988	99,491
Lichimo, Marie	School of Business Instructor	104,846	3,389	108,235
Ling, Arthur	English Language Studies Instructor	95,132	-	95,132
Liprot, Sue	Collaborative Nursing Instructor	82,560	160	82,720
Liu, Alex	Mathematics Instructor	95,132	93	95,225
Liu, Xin	Chemistry Instructor	95,132	3,841	98,972
Liu, Xing	School of Business Instructor	127,570	7,823	135,393

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Lloyd, Michael	Welding Instructor	122,541	-	122,541
Loodu, Sarbjit	Divisional Business Manager, Faculty of Design	84,739	852	85,591
Lopes, Evandro	Psychology Instructor	98,320	-	98,320
Lopez Castellanos, Ce	School of Business Instructor	131,819	1,998	133,817
Low, Ho Yee	School of Business Instructor	96,183	1,231	97,414
Lucas, Michaela	Philosophy Instructor	95,132	-	95,132
Lymburner, Jocelyn	Psychology Instructor	94,682	1,100	95,782
Lyon, David	Criminology Instructor	95,132	3,365	98,497
Lyons, Tara	Criminology Instructor	95,232	998	96,229
Ma, Bojiang	School of Business Instructor	125,804	-	125,804
Ma, Hao	School of Business Instructor	133,883	2,970	136,853
Ma, Michael	Criminology Instructor	95,132	-	95,132
Ma, Praise	School of Business Instructor	77,604	1,098	78,701
MacFarlane, Kim	Nursing Instructor	77,224	-	77,224
Machado, Marcelo	Chair, BBA Entrepreneurship Instructor	111,822	1,505	113,327
MacKenzie, Joyce	Nursing Instructor	95,132	754	95,886
MacKenzie, Leanne	Co-op Instructor	99,689	2,530	102,219
MacLean, Carla	Psychology Instructor	84,665	1,200	85,865
MacLeod, Colin	Mathematics Instructor	90,430	100	90,530
MacTaggart, Alison	Fine Arts Instructor	95,132	66	95,197
Mah, Jaime	Marketing Instructor	95,817	3,811	99,627
Mahapatra, Chinmaya	School of Business Instructor	110,228	100	110,328
Majano, Paulo	Fine Arts Instructor	91,252	733	91,984
Malyon, Donna	Collaborative Nursing Instr.	94,682	1,346	96,028
Manton, Lynette	Coordinator, E-learning	95,243	2,189	97,432
Marando, Jessica	Human Resources Business Partner	91,606	3,893	95,500
Marcotte, Megan	Biology Instructor	94,682	331	95,012
Marinescu, Daniela	Mathematics Instructor	92,133	-	92,133
Marino, Franco	Criminology Instructor	94,682	501	95,182
Martin, John	Geography Instructor	95,132	305	95,436
Martinez, Victor	Product Design Instructor	99,101	160	99,260
Mason, Shawn	Nursing Instructor	80,658	2,588	83,246
Masse, Katie	Confidential Assistant to Vice President, Finance and Administration	72,952	4,829	77,781
Massey, Daryl	Computer Aided Design & Drafting Instructor	94,232	541	94,772
Massey, Joanne	Computer Aided Design & Drafting Instructor	95,131	2,382	97,513
Mathewson, Donald	Physics Instructor	96,172	4,018	100,190
Matskiw, Christopher	Welding Instructor	117,261	198	117,460
Matson, Janis	Horticulture Instructor	89,094	1,017	90,110
Matsuba, Kyle	Psychology Instructor	98,770	9,703	108,473
Maultsaid, Deirdre	School of Business Instructor	94,682	949	95,631
May, Evelyn	Technical Apparel Design Instructor	95,132	1,615	96,747
Maydan, Catherine	School of Business Instructor	150,655	1,346	152,001
McAuley-Bax, Shauna	School of Business Instructor	94,682	256	94,938
McBride, Scott	Fine Arts Instructor	95,132	-	95,132
McCannell, Lesley	School of Business Instructor	97,452	5,151	102,603
McCartney, James	Senior Manager, Emerging Business	105,245	19,147	124,391
McClinton, Brian	Millwright Instructor	94,232	-	94,232
McConill, Casey	Mathematics Instructor	94,794	87	94,881
McConnell, Keiron	Criminology Instructor	103,408	2,852	106,260
McDonald, Laura	Associate Dean, Trades & Technology	88,969	16,027	104,996
McDonald, Robert	Psychology Instructor	94,682	133	94,815
McEachern, Joan	School of Business Instructor	94,682	100	94,782
McElroy, Lori	Executive Director, Institutional Analysis and Planning	132,795	6,324	139,119
McLay, Shelley	Nursing Instructor	73,479	2,421	75,900
McLellan, Ann-Marie	Chair, Educational Studies Instructor	95,132	2,080	97,211
McMullen, Marla	School of Business Instructor	98,160	8,750	106,909
McNeil, Harry	Manager, Campus Security Operations	116,392	9,636	126,027
McPherson, Kathy	English Language Studies Instructor	95,132	-	95,132
Menzies, Robert	History Instructor	95,132	944	96,075
Messer, Ron	School of Business Instructor	94,232	2,244	96,475
Mihell, Lana	Divisional Business Manager, Science & Horticulture	96,926	2,824	99,750

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Miks, Edward	Carpentry/Building Construction Instructor	107,718	803	108,521
Millard, Gregory	Associate Dean, Faculty of Arts	103,759	1,451	105,210
Miller, Kathryn	Director, Advancement	96,901	13,340	110,241
Minhas, Gurjeet	Nursing Instructor	95,132	1,135	96,266
Mirchandani, Mackenzi	Human Resources Business Partner	76,273	1,815	78,088
Mirfakhraie, Amir	Sociology Instructor	93,365	1,188	94,553
Mitchell, Joshua	Senior Director, Student Affairs	124,046	5,100	129,147
Mitchell, Zena	University Registrar	137,169	10,890	148,059
Mohammadian Haghighi,	English Language Studies Instructor	87,484	50	87,534
Monchalin, Lisa	Criminology Instructor	77,814	8,390	86,204
Moniz, Ann	Director, Health & Community	107,558	2,401	109,959
Morkunas, Vida	School of Business Instructor	94,635	2,213	96,848
Morrison, Ronald	School of Business Instructor	94,757	-	94,757
Moukperian, Brian	Dean, Faculty of Trades & Technology	102,495	6,124	108,619
Mroczek, Jolanta	English Language Studies Instructor	95,132	100	95,232
Muhammad, Kabbeer	School of Business Instructor	103,433	90	103,522
Mullinix, M. Kent	Director, Sustainable Horticulture and Food	131,474	16,358	147,832
Mundle, Todd	University Librarian	133,242	3,021	136,264
Murphy, Julia	Anthropology Instructor	85,188	3,926	89,114
Murray, Joel	Associate Dean, Faculty of Science & Horticulture	118,802	7,502	126,304
Murray, Ronald	Electrical Instructor	94,232	1,419	95,650
Murray, Sarah	Psychology Instructor	94,682	100	94,782
Musil, Debbie	School of Business Instructor	95,132	2,095	97,227
Myette, Brian	Chair, Millwright/Farrier Instructor	94,757	99	94,856
Myhre, Johnathan	Biology Instructor	80,630	331	80,961
Nakano, Michelle	Horticulture Instructor	95,132	824	95,955
Nasir, Shoaib	School of Business Instructor	94,682	1,250	95,932
Nayar, Kamala	South Asian Studies Instructor	95,232	1,076	96,308
Nelson, Robert	Welding Instructor	94,682	-	94,682
Neuhold, Bernie	School of Business Instructor	94,569	-	94,569
Newton, Samuel	School of Business Instructor	105,133	5,443	110,576
Nichols, Corrie	Coordinator, Bachelor of Science in Nursing	95,132	1,437	96,568
Nielson, Denise	English Language Studies Instructor	89,109	-	89,109
Nilsson, Joakim	English Instructor	95,272	-	95,272
Niosi, Andrea	School of Business Instructor	106,633	1,326	107,959
Nishihara, Alison	Mathematics Instructor	94,664	-	94,664
Norman, Nancy	Education Assistant Instructor	79,057	2,100	81,157
Norris, Lindsay	Coordinator, Product Design	96,653	73	96,727
Novocelskii, Serguei	Mathematics Instructor	94,682	-	94,682
Nyenhuis, Michael	Mathematics Instructor	98,432	100	98,532
Ohler, Paul	English Instructor	95,132	7,473	102,604
Olson, Harmeet	Graduate Nurse Internationally Educated Re-Entry Instructor	94,232	691	94,923
O'Meara, Mark	School of Business Instructor	95,132	1,852	96,983
Orban, Levente	Psychology Instructor	95,131	5,450	100,581
Ordish, Connie	Nursing Instructor	73,753	1,350	75,103
Ostrowski, Paul	English Instructor	94,757	-	94,757
Pannu, Mandeep	School of Business Instructor	133,421	11,492	144,912
Parolin, Maria	Fine Arts Instructor	95,132	491	95,623
Passmore, Lyndsay	Chair, Business Management Instructor	87,682	3,473	91,155
Paul, Joseph	English Instructor	88,799	-	88,799
Pearce, Suzanne	Chemistry Instructor	95,131	862	95,993
Pedersen, Cory	Chair, Psychology Instructor	99,949	3,617	103,566
Pegg, Brian	Anthropology Instructor	95,132	2,289	97,421
Penner, Kurt	Psychology Instructor	95,132	1,326	96,458
Perera, Nishan	School of Business Instructor	95,132	100	95,232
Petersen, Karl	English Language Studies Instructor	94,682	-	94,682
Petrillo, Larissa	Anthropology Instructor	95,132	-	95,132
Phillips, Nicholas	Director, Counselling Services	104,720	1,248	105,968
Phillips, Stephanie	Fashion and Technology Degree Instructor	97,843	403	98,245
Phillips, Susana	Psychology Instructor	94,682	151	94,832
Phipps, Laurie	School of Business Instructor	104,759	3,035	107,794

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Pikios, Christina	English Language Studies Instructor	93,982	-	93,982
Pink, Ross	Political Science Instructor	94,332	4,747	99,079
Podrouzek, Wayne	Psychology Instructor	93,857	-	93,857
Pollard, Lesley	Fashion and Technology Degree Instructor	96,367	538	96,905
Poon, Michael	Chair, Physics Instructor	95,132	1,309	96,441
Pope, Michael	Fashion and Technology Degree Instructor	94,232	1,509	95,740
Popoff, Richard	Chemistry Instructor	78,433	19	78,452
Popovich, Alex	History Instructor	95,132	97	95,229
Pradhan, Dolagobinda	Geography Instructor	95,732	120	95,851
Purbs, Karsten	Director, Ancillary Services	87,926	2,739	90,666
Purcell, David	Director, Emerging Business	124,459	94,832	219,291
Purewal, Shinder	Political Science Instructor	95,132	-	95,132
Purvey, Diane	Dean, Faculty of Arts	141,445	2,010	143,455
Qu, Yan	Acupuncture Instructor	99,126	-	99,126
Qu, Yanfeng	Mandarin Language Instructor	94,232	3,940	98,172
Quigley, Jacqueline	Academic and Career Preparation Instructor	94,182	623	94,804
Quist-Adade, Charles	Sociology Instructor	95,132	-	95,132
Radcliffe, Duane	School of Business Instructor	93,388	655	94,043
Ramadan, Hisham	Criminology Instructor	95,132	-	95,132
Ramsey, Jason	Anthropology Instructor	86,129	1,105	87,234
Rankin, Graham	Mathematics Instructor	76,281	100	76,381
Rapa, Alina	Academic and Career Preparation Instructor	95,185	1,158	96,343
Raza, Imran	School of Business Instructor	95,132	100	95,232
Reddick, Donald	School of Business Instructor	95,553	3,710	99,263
Reddington, Jennifer	Divisional Business Manager, Student Services	80,823	6,111	86,935
Reichl, Arleigh	Psychology Instructor	95,861	100	95,961
Remillard, David	Casual Services Contract, Cannabis Instructor	137,724	13,309	151,033
Reyimjan, Raheem	Academic and Career Preparation Instructor	109,455	331	109,786
Rhodenizer, Lawrence	Automotive Service Technician Program Instructor	102,164	-	102,164
Ribkoff, Fred	English Instructor	95,132	1,153	96,285
Richard, Paul	Chair, Environmental Technology Instructor	77,890	797	78,687
Richardson, Allison	Librarian	95,132	489	95,621
Richter, Kimberly	School of Business Instructor	95,132	100	95,232
Roberts, Neil	School of Business Instructor	95,553	-	95,553
Roberts, Seiko	Japanese Language Instructor	94,232	2,242	96,474
Robertson, Carolyn	Dean, Faculty of Design	139,380	8,646	148,026
Rohde, Sven	Chair, Building Construction Trades Instructor	95,132	2,659	97,790
Rojas-Primus, Reya	Spanish Language Instructor	95,382	2,242	97,623
Rose, John	Geography Instructor	94,232	-	94,232
Roth, Aaron	Lab Supervisor Horticulture & Equine	75,699	159	75,858
Rowe, Nadia	Legal Counsel	120,349	4,607	124,956
Rozell, Allyson	Chair, Mathematics Instructor	95,731	1,082	96,813
Ruiz Oliveras, Flavio	Physics Instructor	82,353	253	82,606
Ruloff, Colin	Philosophy Instructor	87,689	1,354	89,043
Rumpeltes, Michael	Welding Instructor	109,815	-	109,815
Rusticus, Shayna	Psychology Instructor	94,682	60	94,742
Ryan, Angela	Librarian	93,548	-	93,548
Sacho, Brad	School of Business Instructor	105,165	2,063	107,228
Sadhra, Avtar	Mathematics Instructor	95,132	97	95,228
Sadoway, David	Geography Instructor	75,060	1,293	76,353
Sahota, Ranveer	Nursing Instructor	94,232	11,758	105,990
Saint, Susan	Chair, English Language Studies Instructor	95,596	2,447	98,042
Salehpour, Sid	English Language Studies Instructor	94,682	-	94,682
Salih, Qussay	School of Business Instructor	129,911	-	129,911
Salumbre, Daniel	Database Administrator	78,121	4,102	82,223
Salumbre, Winnie	Manager, IT Enterprise Software	83,012	2,937	85,948
Samra, Sukebinder	Director, Technology Services	126,055	1,819	127,874
Sanaei, Asiyeh	Mathematics Instructor	97,682	1,770	99,451
Sandhu, Harjinder	Nursing Instructor	95,131	14,715	109,846
Sandhu, Herraj	Graduate Nurse Internationally Educated Re-Entry Instructor	104,632	1,009	105,641
Sangha, Anita	Co-op Instructor	84,696	1,187	85,883

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Sass, William	Executive Director, Financial Services	140,000	7,838	147,838
Sato, Takashi	Physics Instructor	95,132	8,220	103,351
Saumier Demers, Louis	Mathematics Instructor	95,132	98	95,229
Saunders, Joanne	Executive Director, Marketing & Recruitment	133,245	13,190	146,435
Sayed, Asma	English Instructor	94,232	8,843	103,075
Schwartz, Andreas	School of Business Instructor	95,085	-	95,085
Schwichtenberg, Cathe	Graduate Nurse Internationally Educated Re-Entry Instructor	95,132	1,839	96,971
Sears, Christopher	Academic and Career Preparation Instructor	95,431	424	95,855
Sehgal, Tanya	Manager, International Recruitment & Admissions	61,928	14,284	76,212
Sen, Abhijit	School of Business Instructor	95,113	92	95,205
Seru, Renuka	Counsellor	95,132	4,360	99,491
Shah, Syed Ashiq	Psychology Instructor	94,757	3,164	97,922
Shahidi, Jamshid	School of Business Instructor	94,569	1,844	96,413
Shantz, Jeffrey	Criminology Instructor	95,132	170	95,302
Shay, Ron	School of Business Instructor	104,711	100	104,811
Sheehan, Gerard	Auto Service Technician Instructor	106,999	1,108	108,107
Shepherd, John	School of Business Instructor	103,044	1,098	104,141
Shivji, Salim	Senior Network Analyst	76,102	1,232	77,334
Shortridge, Lori	Casual Services Contract, Nursing Instructor	174,139	2,510	176,648
Sidhu, Navneet	Human Resources Business Partner	85,146	4,555	89,701
Siermacheski, Peter	Director, Business Services	105,950	3,339	109,289
Silva, Francisco	Manager, International Recruitment & Admissions	65,102	12,003	77,104
Simmons, Gregory	Criminology Instructor	83,736	132	83,868
Simon, Richard	School of Business Instructor	94,882	552	95,434
Sindhar, Beant	Health Care Assistant Instructor	94,232	1,032	95,264
Singh, Neetu	Business Advisor	74,454	4,351	78,805
Singh, Rajinder	School of Business Instructor	94,682	126	94,807
Singh, Vinshu	Trades Instructor	94,963	1,331	96,293
Sivertson, Susan	English Language Studies Instructor	77,862	-	77,862
Skelton, Chad	Journalism Instructor	95,132	1,200	96,331
Skoumal, Zdenek	Music Instructor	96,255	265	96,521
Small, William	Welding Instructor	95,132	-	95,132
Smith, Teresa	Manager, Talent & Organizational Development	94,199	12,597	106,796
Smith, Wendy	English Instructor	94,682	100	94,782
Smolkin, Doran	Philosophy Instructor	94,681	100	94,781
Snaith, Brenda	Interior Design Instructor	95,132	7,068	102,200
Soe, Naing	IT Project Leader	77,361	2,780	80,140
Soles, Nicola	Access Programs for People With Disabilities Instructor	86,864	1,302	88,167
Somji, Alia	School of Business Instructor	94,232	2,530	96,761
Spalding, Elizabeth	English Language Studies Instructor	95,589	-	95,589
St. Laurent, Carole	Interim Associate Vice President, International	117,356	46,602	163,958
St. Loe, Stephanie	Interior Design Instructor	77,937	5,632	83,569
Stanwood, Ian	Academic and Career Preparation Instructor	95,132	-	95,132
Stark, Kenneth	Anthropology Instructor	95,131	-	95,131
Stratton, Sabine	Chair, Anthropology Instructor	95,132	1,266	96,397
Styles, Mark	English Language Studies Instructor	79,764	-	79,764
Sud, David	Chemistry Instructor	95,132	58	95,189
Suderman, Gail	Music Instructor	95,132	-	95,132
Sudlow, Gillian	Academic and Career Preparation Instructor	108,935	482	109,417
Sumal, Al	Chair, Welding/Metal Fabrication Instructor	126,976	2,775	129,751
Swail, Brian	English Instructor	94,682	-	94,682
Swan, Teresa	Access Programs for People With Disabilities Instructor	71,011	6,244	77,255
Swanink, Melissa	English Language Studies Instructor	94,907	713	95,620
Sweeney, Sherilyn	Chair, Graduate Nurse Instructor	102,166	1,368	103,534
Symonds, Dianne	Nursing Instructor	94,710	2,168	96,878
Takacs, Seanna	Learning Specialist	90,025	2,201	92,226
Tauber, Mark	IT Project Leader	76,211	1,531	77,743
Taylor, Terri	Associate Registrar, Registration, Records, and Systems	98,177	5,780	103,956
Tebb, Richard	Dean, School of Business	128,005	5,986	133,991
Tehrani, Jamshid	School of Business Instructor	94,119	-	94,119
Tekatch, Terry	Accounting Instructor	105,133	1,995	107,128

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
Thibodeau, T.	Nursing Instructor	95,132	869	96,001
Thiessen, Randal	English Language Studies Instructor	94,232	-	94,232
Thompson, Shirley	Fashion and Technology Degree Instructor	94,682	439	95,120
Thompson, Susan	Psychology Instructor	95,132	100	95,232
Thorner, Thomas	Chair, History Instructor	94,757	87	94,844
Thorsell, Abigail	Associate Vice President, Human Resources	119,123	8,347	127,470
Tien, Laurel	Nursing Instructor	95,715	729	96,445
Tiessen, Esther	School of Business Instructor	95,553	-	95,553
Tomiak, Kim	Learning Strategist	94,682	561	95,242
Tong, Chun Kuen Rick	School of Business Instructor	95,132	100	95,232
Toohey-Wiese, Elizabe	Fine Arts Instructor	77,655	3,260	80,915
Torrezan, Rodolfo	Manager, International Recruitment & Admissions	66,393	23,111	89,505
Tracey, Donald	Chair, Marketing Instructor	110,966	966	111,931
Traynor, Christopher	Academic and Career Preparation Instructor	86,391	98	86,488
Tritchew, Panteli	School of Business Instructor	111,532	-	111,532
Tsui, Tyron	Physics Instructor	95,132	-	95,132
Tunbridge, Nicole	Biology Instructor	78,108	165	78,273
Tutlewski, Wiktor	School of Business Instructor	96,022	683	96,705
Tyndall, Paul	English Instructor	95,132	2,909	98,041
Vail, Laura	Director, Student Success	96,896	5,182	102,079
Valana, Maria	Horticulture Instructor	83,232	2,125	85,357
Vallee, Helen	School of Business Instructor	95,132	11,606	106,738
van Gerven, Keri	University Secretary & Confidential Assistant	75,228	10,128	85,357
Van Sickle, Kerry	School of Business Instructor	81,137	-	81,137
Van Steinburg, Terri	Coordinator, Sheet Metal	94,232	-	94,232
Vanan, Shalini	Manager, Sport, Recreation & Health Promotion	76,956	5,281	82,237
Vance, Karen	School of Business Instructor	93,797	100	93,897
Vanderleeden, Olen	Associate Vice President, Business Development & Innovation	147,100	14,770	161,869
Varaich, Sundeep	Bachelor of Psychiatric Nursing Instructor	90,850	2,539	93,390
Velazquez, Cayley	Health Science Instructor	103,854	792	104,646
Vidal, Claudio	Sociology Instructor	94,569	-	94,569
Villalba, Luis Fernan	School of Business Instructor	113,633	5,134	118,767
Viveros Guzman, Arcad	Sustainable Agriculture Instructor	99,409	893	100,302
Vujovic, Sinisa	School of Business Instructor	95,132	100	95,232
Waddington, Leeann	Manager, Learning Technology	136,307	9,983	146,289
Wakulchik, Robert	Electrical Instructor	82,417	-	82,417
Walker, Natalie	Divisional Business Manager, Continuing & Professional Studies	77,879	32,065	109,944
Wall, Orlando	Electrical Instructor	95,085	-	95,085
Walsh, Diane	Vice President, Grievances	95,132	-	95,132
Wang, Zehua	School of Business Instructor	105,347	-	105,347
Wanniarachchi, Kavind	School of Business Instructor	75,135	-	75,135
Ward, Stephen	English Language Studies Instructor	87,806	-	87,806
Warfield, Katie	Journalism Instructor	84,665	9,850	94,515
Warren, Valerie	Chair, Accounting Instructor	95,132	4,122	99,253
Weber, Steven	English Instructor	80,192	100	80,292
Webster, Janet	Academic and Career Preparation Instructor	94,307	2,315	96,622
Wegener, Lisa	Lab & Research Coordinator	74,900	4,009	78,908
Wei, Siqi	Mathematics Instructor	81,128	2,004	83,132
Weir, Bruce	School of Business Instructor	114,289	669	114,958
Westgate, Thomas	Appliance Servicing Instructor	104,970	-	104,970
Whitmore, Michael	Computer Aided Design & Drafting Instructor	87,976	-	87,976
Whittemore, Joel	School of Business Instructor	95,132	2,228	97,360
Whittington-Walsh, Fi	Chair, Sociology Instructor	95,131	5,229	100,360
Wiebe, Sunita	Manager, Strategic Planning & Quality	84,377	3,371	87,748
Wijnsma, Kristina	Criminology Instructor	93,685	224	93,908
Williams, Allan	Education Assistant Instructor	75,033	80	75,113
Williams, David	School of Business Instructor	94,232	-	94,232
Williams, Jennifer	English Instructor	95,132	100	95,232
Williams, Martyn	English Language Studies Instructor	94,682	100	94,782
Wilson, Sherry	Biology Instructor	94,682	100	94,782
Wilton, Mary	PART Instructor	105,686	-	105,686

Kwantlen Polytechnic University
Schedule of Employee Remuneration and Expenses
Fiscal Year Ending March 31, 2019

<u>Employee Name</u>	<u>Position</u>	<u>Remuneration \$</u>	<u>Expenses \$</u>	<u>Total \$</u>
With, Cathleen	Creative Writing Instructor	76,612	1,213	77,825
Wong, Katherine	English Language Studies Instructor	94,682	1,895	96,576
Wong, Richard P	School of Business Instructor	95,132	5,084	100,215
Wong, Trevor	Director, Planning & Construction	119,406	11,250	130,656
Wood, Kathryn	Operations Manager, Bookstore	78,329	3,150	81,479
Wood, Lindsay	Co-op Instructor	94,317	2,976	97,292
Woodcock, Linda	Librarian	95,132	3,380	98,512
Worobec, Elizabeth	Dean, Faculty of Science & Horticulture	138,930	2,605	141,535
Wrench, Danny	Academic and Career Preparation Instructor	95,132	2,091	97,222
Wright, David	Electrical Instructor	98,684	5,009	103,692
Wu, Aihua	Chair, School of Business Instructor	155,628	-	155,628
Wu, Kira	Fine Arts Instructor	95,132	1,700	96,832
Wyntjes, Barbara	School of Business Instructor	108,341	1,098	109,439
Yang, John	Chair, Traditional Chinese Medicine Instructor	95,132	5,935	101,067
Yezerinac, Stephen	Associate Registrar, Senate and Curriculum	92,488	775	93,263
Yoshida, Sara	Anthropology Instructor	95,507	100	95,607
Young, David	Graphic Design for Marketing Instructor	95,913	1,060	96,973
Yuan, Wenting	Divisional Business Manager, International	82,415	14,294	96,709
Yuill, Garry	School of Business Instructor	121,570	1,098	122,667
Yusuf, Ali	Criminology Instructor	95,861	-	95,861
Zamfirescu, Vasile	School of Business Instructor	103,880	95	103,975
Zhang, Guoren	School of Business Instructor	117,714	1,178	118,892
Zhou, Feixue	Programmer/Analyst	73,855	8,843	82,697
Zmudzka-Bajerski, Mal	Academic and Career Preparation Instructor	95,132	1,549	96,681
Remuneration and expenses greater than \$75,000		67,392,845	1,939,807	69,332,652
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		44,692,651	743,306	45,435,957
(B) Total Employees		112,085,496	2,683,113	114,768,609

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
4imprint Inc	33,606
4th Utility Inc	112,574
A & L Electronic	29,462
A. Craig & Son Ltd	41,738
Accountemps	51,833
Acme Visa Solutions Ltd.	36,229
Ad Astra Information Systems, L.L.C	40,395
Agilent Technologies Canada Inc	360,168
Air Liquide Canada Inc	30,993
Akhurst Machinery Limited	30,884
Alarmtron (BC) Ltd	41,173
Alder Auto Parts Ltd	27,501
Alertus Technologies, LLC	32,791
Alliance Printing Ltd	56,019
Alpha Educational & Technological S	34,406
Alvis Tsui (FSS) Inc.	47,882
Amazon	80,185
Anton Electrical Services (2011) In	25,095
Aon Hewitt	41,706
Aquaneering Inc	31,893
Arora Immigration & Education Consu	102,635
Aspyr	55,219
Avenue Farm Machinery Ltd	40,071
AVI-SPL Canada Ltd.	839,574
AYVA Educational Solutions Ltd. (Pasco Canada)	40,467
B.N. Overseas Educational Services	32,955
Ball Superior Ltd	30,378
BC Association of Institutes & Universities (BCAIU)	47,057
BC Communications Inc	30,637
BC Event Management	166,303
BC Hydro	1,305,042
BC Pension Corporation	9,822,655
BCNET	1,383,711
Bio-Rad Laboratories (Canada) Ltd.	129,387
BitTRACK Consultants Pvt.Ltd.	51,205
BIV Media Limited Partnership	33,027
Blaauw Products BV	45,919
Blackbaud Inc.	34,973
Bonfire Interactive Ltd.	31,108
Boyden Vancouver	46,276
Bright International Student Servic	55,365
British Council Canada	42,460
C3M Construction Contractor Group Inc.	396,132
Caldwell Partners	74,893
Canada Post Corporation	42,449
Canadalin Consulting Inc.	26,165
Canadian Research Knowledge Network	398,954
Canam Consultants Limited	560,849
Canbridge Business Group Ltd.	55,492
Canpar Transport Ltd	38,779

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
Capex Project Advisory Services Inc.	206,092
Cascade Raider Holdings Ltd.	37,045
CAUBO	25,769
CBV	62,489
Chairlines	39,700
Charms Global Education & Immigrati	272,014
Charter Telecom Inc	212,848
Cherwell Software Inc	49,524
Cineplex Media	151,955
Citrix Systems Inc.	128,570
City of Langley	88,927
City of Richmond	61,910
City of Surrey	97,572
Coast Welding Supplies & Rentals Ltd.	26,670
Cogeco Peer 1 (Canada) Inc.	27,137
Colleges and Institutes Canada	44,551
Colliers Project Leaders Inc.	157,245
Columbia Security Systems & Surveillance Inc.	49,614
Comar Electrical Services Ltd	367,079
Community Fire Prevention Ltd.	72,326
Compugen Inc	361,268
Concord Painting & Wallcovering Ltd	51,492
Conference Board of Canada	33,725
Corus Sales Inc.	29,955
COSMED USA Inc.	36,492
Council of Prairie & Pacific Univer	102,883
CRA	523,411
CSA Group	31,467
CT Control Temp Ltd	51,975
CTV Vancouver - Bell Media Inc.	56,742
Cummins Canada ULC	27,484
Custom Plate & Profiles	65,224
D.G.S. Construction Company Ltd	487,375
Dell Canada	1,631,919
Deloitte LLP	50,221
Design Roofing & Sheet Metal Ltd.	36,556
Digital Postage on Call	63,000
DIVERSEcity Community Resources Soc	29,029
Doan, Trung Quoc.	27,445
Domain 7 Solutions Inc	31,500
DTZ Canada Inc.	1,196,706
EAB	102,945
Earncliffe Strategy Group	78,750
Easy Education Inc	64,523
EB Horsman & Son Ltd	38,261
Ebsco Canada Ltd	101,795
Ecologic Consultants Ltd	38,448
Editions du Renouveau Pedagogique Inc	38,595
Education Consultants Canada (ECC)	85,740
Electronics for Imaging Inc.	35,762

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
Ellucian Technologies Canada ULC	94,984
ESC Automation Inc	595,633
F.H. Black & Company Inc	27,765
Facebook	57,217
Fasken Martineau DuMoulin (legal and advisory services)	269,273
Fasken Martineau DuMoulin (in trust for Century Group)	20,909,024
Fast + Epp	34,509
Fastsigns	48,694
Fenestration Association of BC	49,169
Festo Didactic Ltd.	249,294
First Canada ULC	31,200
Fisher Scientific Ltd	193,939
Flaman Sales Ltd.	85,797
Follett Higher Education Group	26,152
FortisBC Energy Inc	152,596
Four Season Tools	92,512
Frequency Foundry Inc.	82,320
Fulcrum Management Solutions Ltd.	25,277
Future Link Consultants Inc	43,481
GardaWorld Cash Services Canada Corp.	38,758
Gaspard & Sons	47,472
GB Paving Ltd	40,779
GBS Construction Managers Inc.	368,442
GEEBEE Education Pvt. Ltd.	150,623
Genumark Promotional Merchandise Inc	72,891
GINQO Consulting Ltd	29,386
Global Strategic Business Consultan	27,966
Globus Consulting Group Pvt. Ltd.	101,453
Google Inc.	128,320
Growing Spaces	59,511
Guangson Consulting	67,030
guard.me International Insurance	1,728,910
Hamilton Duncan Armstrong & Stewart	114,253
Hamilton Webbs Hospitality Solution	133,193
Hampden Engineering Corporation	60,120
Hanscomb	26,497
Harris Coating Systems Ltd	219,975
Hazmasters Inc	29,073
Heritage Food Service Group of Canada Ltd.	75,646
Heritage Office Furnishings Ltd.	1,181,864
Holmes & Brakel (BC) Inc	1,028,828
Home Depot	60,232
Homewood Health Inc.	35,231
Honeybee Enterprises Ltd.	171,325
Horizon Landscape Contractors	712,803
Houle Electric Ltd.	29,950
HSBC Global Asset Management (Canad	40,578
Hudson, Kyra Lin.	58,406
Hunt Personnel / Temporarily Yours	39,516
ICEF	70,170

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
IDP Education Pty Ltd	236,671
IEC Online GmbH	25,391
Immediate Images Inc.	27,720
Imperial Parking Ltd	263,056
Innovate BC	26,250
Integral Group	172,793
Jagg Electric Ltd	31,227
Jain Overseas Services Pvt Ltd.	805,467
John Wiley & Sons Canada Ltd	224,637
Johnson Controls Ltd V4020	517,315
JTE Machines, LLC	45,264
KDS Construction	236,175
Key Innovations Inc.	97,542
KPMB Architects	56,152
KPMG LLP	61,238
Kwantlen Student Association	105,081
Kwikwetlem First Nation	75,814
Lamar Companies	140,518
Leepfrog Technologies Inc	126,640
Leica Microsystems (Canada) Ltd	32,519
Life Technologies Inc.	485,376
LinkedIn Ireland Unlimited Co	48,669
Livingston International (US)	52,694
Lockmasters	66,864
Long View Systems	271,951
Lordco Parts Ltd	96,841
Luxury Transportation Inc	462,854
M & H Admission Overseas Pvt. Ltd.	110,100
Macquarie Equipment Finance Ltd	89,882
MAGIL Construction Pacific Inc	88,226
Magnus Law, In Trust	30,000
Manulife Financial	5,930,013
Marsh Canada Limited	37,299
Matrix Video Communications Corp. (MVCC)	432,511
MBS Textbook Exchange, Inc.	48,968
McGraw Hill Ryerson Limited	266,306
McTavish Resource & Management Cons	35,881
Mega Maintenance Ltd.	45,536
Megamind Consultants Pvt. Ltd.	164,148
Microserve	176,343
Microsoft Canada Inc.	88,856
Milani Plumbing Drainage & Heating	28,619
Miley Law	39,863
Millennium Computer Systems Ltd	69,328
Minister of Finance	226,626
Minogue Medical Inc	118,429
Moneris	612,831
MPS	169,162
Musqueam Indian Band	59,061
Nebraska Book Company Inc	31,709

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
Nelson Education Ltd.	503,586
Niche Canada	69,795
No Limit Landscaping	34,586
Norton Rose Fulbright Canada LLP	42,693
Novacom Building Partners Ltd.	7,009,934
Oceanic Consultants Pty Ltd	25,411
Ogryzlo, Jon	28,091
OmniUpdate, Inc	28,000
Optimum Talent Inc.	34,125
Ounce of Prevention Solutions Inc	29,308
Oxford University Press Canada	83,395
PAC Asia Eduserve LLP	41,530
Pacific Gateway Hotel	33,706
Paid to Employee to Reimburse Vendor Payment	380,564
Paladin Security Group Ltd.	1,597,707
Parent, Karen Lynn.	26,420
Pattison Outdoor Advertising	39,386
PayPal	33,471
PBX Engineering Ltd.	26,418
PCM Canada	27,060
Pearson Education Canada	509,466
Perkin Elmer Health Sciences Canada	64,246
Pinton Forrest & Madden Group Inc.	50,037
Pioneer Immigration & Education Con	265,415
Pioneer Paving Ltd	41,668
Plan Group	339,861
Polytechnics Canada	100,255
Post Secondary Employers Association	51,016
PP Systems	49,795
Praxair Canada Inc	125,187
PriceWaterhouseCoopers	26,862
PrismRBS, LLC	56,468
Process Pathways Inc	29,569
Promo Plus Advertising Inc.	26,130
ProQuest LLC	292,555
Psychometrics Canada Ltd	47,141
Purolator Inc.	43,594
Pyramid-e Services Pvt. Ltd.	358,372
QLess Inc.	50,545
QLFVIBES 2015 S.L.	27,690
Raffles Educity (I) Private Limited	137,722
Receiver General of Canada	5,217,420
RedPier Consulting	41,629
RFS Canada	464,027
Richmond Chamber of Commerce	49,209
Ricoh Canada Inc.	521,613
River Rock Casino Resort	30,904
Rocky Point Engineering Ltd.	33,050
Rogers Media, Inc.	34,315
Ron Sons Torch Repairs & Sales Ltd	49,157

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
Roselynn Verwoord Educational Consu	25,200
Rowe Event & Show Services Ltd	84,689
rSmart Group Inc	37,824
RubisCo Enterprises	26,250
Sanderson Concrete Inc	34,186
Santa Monica Study Abroad Pvt. Ltd.	28,971
Scalar Decisions	210,757
Sehdev Travel & Educational Service	661,710
Sharper Marketing Inc	29,653
Shell Energy North America (Canada) Inc.	541,593
Sia Immigration Solutions	78,818
Simon Fraser University	339,691
SirsiDynix	38,453
Sodexo	256,794
Softlanding Network Solutions Inc.	34,449
Sophiya Consultants	36,483
South Coast BC Transport. Authority	28,055
Southridge Building Supplies Ltd	34,399
Spectrum Painting Ltd	392,609
Spicers Canada ULC	68,200
Spit Polished Repair & Maintenance	29,555
Squamish Nation Trades Centre	651,484
Stantec Architecture	180,323
Stantec Consulting Ltd	38,023
Staples Advantage Canada	247,251
Sunrise International Legal Service	50,257
Super Save	135,256
Superior Signs and Graphics	87,645
SURREY BOARD OF TRADE	32,798
Surrey Centre Hotel Ltd Partnership	28,350
Symplicity Corporation	31,290
TELUS Communications Inc.	240,055
Terra Equipment Ltd	45,251
Terralink Horticulture	26,005
TForce Final Mile Canada Inc.	94,473
Thinkspace Architecture Planning Interior Design	58,032
Thomson Reuters Canada	61,117
TLD Computers a Division of London	54,220
Tom Lee Music Co Ltd	32,411
TypeWell	27,213
Uline Canada Corporation	40,119
UniFirst Canada Ltd	34,348
Universal Consultancy Services	41,673
Universities Canada	68,189
University of the Fraser Valley	79,002
V.V.S.S. Consulting Ltd	57,128
Veritiv Canada Inc.	297,684
Vertech Elevator Services Inc.	27,636
Vertiv Canada ULC	27,018
Verwoord, Roselynn	37,316

Kwantlen Polytechnic University
Schedule of Payments to Suppliers of Goods and Services
Fiscal Year Ending March 31, 2019

<u>Vendor Name</u>	<u>Payment \$</u>
Virgin 94.5 FM - Bell Media Inc.	57,661
VWR International, Ltd	195,676
WD Immigration Consultants	57,852
We the Safe Consulting Inc	34,779
Wesco Distribution-Canada Inc	67,872
Westerra Equipment	39,025
WMW Public: Architecture + Communic	32,470
Worksafe BC	329,122
WSP Canada Group Limited	39,931
Yellowridge Design Build Ltd.	5,201,915
ZGF Architects Inc.	200,494
(A) Total amount paid to suppliers who received aggregate payments of more than \$25,000	99,883,651
(B) Consolidated total of payments to suppliers who received aggregate payments of \$25,000 or less	6,337,455
(C) Consolidated total of contributions exceeding \$25,000	-
Total Vendors	106,221,106

**Kwantlen Polytechnic University
Statement of Severance Agreements
Fiscal Year Ending March 31, 2019**

There were eleven (11) severance agreements under which payment commenced between Kwantlen Polytechnic University and its non-unionized employees during fiscal year 2018/19

These agreements represent 101 months of compensation*

* Compensation means the agreements were determined based on salary.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7)

**Kwantlen Polytechnic University
Schedule of Long Term Debt
Fiscal Year Ending March 31, 2019**

None to report.

Prepared under the Financial Information Regulation, Schedule 1, subsection 4.

**Kwantlen Polytechnic University
Schedule of Guarantee and Indemnity Agreements
Fiscal Year Ending March 31, 2019**

None to report.

Prepared under the Financial Information Regulation, Schedule 1, subsection 5.

**Kwantlen Polytechnic University
Reconciliation to Financial Statements
Fiscal Year Ending March 31, 2019**

Expenses per Financial Statements

Statement of Operations	<u>\$ 192,671,000</u>
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Statement of Financial Information**Schedule of Remuneration and Expenses**

(A) Total Board Members	\$ 3,037
(B) Total Employees	114,768,609

Schedule of Payments to Suppliers for Goods and Services

(A) Total amount paid to suppliers who received aggregate payments of more than \$25,000	99,883,651
(B) Consolidated total of payments to suppliers who received aggregate payments of \$25,000 or less	6,337,455
(C) Consolidated total of contributions exceeding \$25,000	-
	\$ 220,992,752

Reconciling Items

Increase in Capital Assets	(45,997,469)
Amortization of Capital Assets	16,661,625
Accruals	(4,471,868)
Prepays	2,369,290
Student Awards Paid	1,425,414
Tax and Other Recoveries and Changes to Other Balance Sheet Items	1,691,256
	\$ (28,321,752)

\$ 192,671,000

Financial Information Act
Financial Information Regulation (FIR), Schedule 1

Statement of Financial Information (SOFI)
Index to FIR Schedule 1 and the Checklist

Page 1: Corporation Information

Ministry Information

General: Section One

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

Page 2: Statement of Assets & Liabilities: Section Two

- 2 Balance sheet
- Changes in equity and surplus or deficit

Operational Statement: Section Three

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

Statement of Debts: Section Four

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

Page 4: Schedule of Suppliers of Goods or Services: Section Seven

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

Page 5: Inactive Corporations: Section Eight

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

Approval of Financial Information: Section Nine

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

Access to the Financial Information: Section Ten

- 10(1) to (3) [Explanatory information for reference]

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: Kwantlen Polytechnic University Contact Name: Wendy Ip
 Fiscal Year End: March 31, 2019 Phone Number: (604) 599-3313
 Date Submitted: September 30, 2019 E-mail: Wendy.Ip@kpu.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attachment 5 (Nil statement)
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attachment 6 (Nil statement)
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attachment 2
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attachment 3
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Statements 1 through 5 (Financial Statements for Fiscal 2019)
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attachment 1
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Per FIA Guide Package page 7, implies to include separately each employee whose total of remuneration and expenses exceeding \$75K which is what we have reported.
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Financial Statements do not break out salaries from benefits, reconciliation to F/S done on a consolidated basis.
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reconciliation to F/S performed on a consolidated basis.
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Per sample format in FIA Guide, page 14, only listing out grants or contributions paid exceeding \$25K in a separate section.

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	