

Board of Education
SCHOOL DISTRICT NO.39 (VANCOUVER)

Schedules as required by

The Financial Information Act

For the period 2014 July 01 to 2015 June 30

**SCHEDULES AS REQUIRED BY THE
FINANCIAL INFORMATION ACT**

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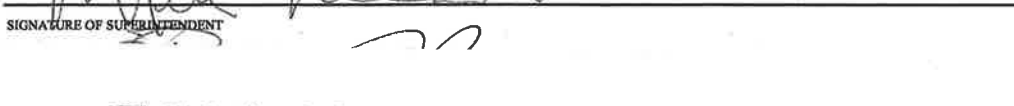
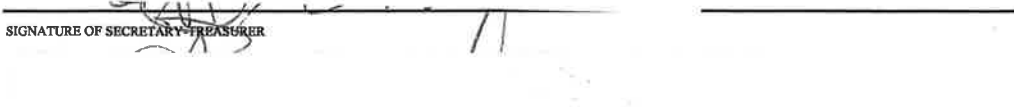
**SCHOOL DISTRICT 39
STATEMENT OF FINANCIAL INFORMATION
(SOFI)**

6049

SCHOOL DISTRICT NUMBER		NAME OF SCHOOL DISTRICT	YEAR
39		Vancouver	2014/2015
OFFICE LOCATIONS			TELEPHONE NUMBER
			604-713-5000
MAILING ADDRESS			
1580 West Broadway			
CITY		PROVINCE	POSTAL CODE
Vancouver		BC	V6J 5K8
NAME OF SUPERINTENDENT			TELEPHONE NUMBER
Scott Robinson			604-713-5000
NAME OF SECRETARY- TREASURER			TELEPHONE NUMBER
Guy Bonnefoy			604-713-5000

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended 2013 June 30 for School District No.39 (Vancouver) as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
	Dec. 15, 2015
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
	Dec 16/15
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED
	Dec 15/15

**STATEMENT OF FINANCIAL INFORMATION
SCHOOL DISTRICT NO.39 (VANCOUVER)
FISCAL YEAR ENDED JUNE 30, 2015**

MANAGEMENT REPORT


The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles and the integrity and objectivity of these statements are management's responsibility.


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

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

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

On behalf of School District No.39 (Vancouver)


Scott Robinson
Superintendent
December 2015


Guy Bonnefoy
Interim Secretary Treasurer
December 2015

This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30

Background

The 'Statement of Financial Information' Report (SOFI) report is a regulatory requirement for all British Columbian school districts, and is submitted by December 31 each year to the Ministry of Education.

The schedules are prepared for the provincial government, and are prepared according to the *Financial Information Act* and associated regulation (FIA). FIA legislation provides exact definitions of what is included, and it is important to note that the legislation's definition of a term may well differ from the common understanding and interpretation of the term.

Amounts appearing in the SOFI schedules are based on the legislation's definitions, not accounting standards; for example, the SOFI schedules report payments when they were made (cash basis), rather than when they were earned (accrual basis) the basis normally used for financial statement presentation.

Remuneration

The remuneration amounts reflected in the SOFI report is not simply salary. The definition prescribes a number of inclusions: any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid to the employee or on behalf of the employee during the fiscal year. Remuneration is not reduced to reflect tax remitted to Canada Revenue Agency.

Remuneration for individual employees can include payouts for vacation, gratuity and compensatory time not taken, in addition to regular salary. Remuneration also includes taxable benefits for mileage reimbursement or vehicle allowances for employees who regularly use their personal vehicle for school district business and the employer-paid portion of deferred savings plan contributions and provincial medical insurance premiums.

It also includes monies that the employee does not directly receive such as the employee portion of Canada Pension Plan (CPP) premiums and Employment Insurance (EI).

With each of these variables changing from year to year, the remuneration amounts can fluctuate annually, even when the employee's salary does not change.

Expenses

The amounts reported under expenses include employee costs such as: mileage to meetings, event registration fees, and professional accreditation. They include expenses the district paid in connection with the employee performing their job, for example, any taxable benefits for mileage reimbursement or vehicle allowances for employees who regularly use their personal vehicle for school district business. The FIA specifically states that expenses:

"...are not limited to expenses that are generally perceived as perquisites or bestowing personal benefit, and may include expenditures required for employees to perform their job functions."

It is important to note that the report does not include any recoveries. If an employee reimbursed the district for a personal portion of an expenditure, the reimbursed amount is not deducted in the SOFI report. If an external grant reimburses the district for a portion (or all) of

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30

the costs, the gross amount of the expenditure is reported, and the recovery is not offset.

Supplier Payments

For goods or services purchased by the organization, the SOFI report includes a summary of payments made to outside organizations which total more than \$25,000 for the reporting year. For the school district, this may include payments to such organizations as: BC Hydro, FortisBC, the Receiver General of Canada and various other companies for goods and services. All expenditure is included, both operating, special purpose and capital.

A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for employer contributions to statutory deductions (EI, CPP etc.) and employee benefit plans are included in this schedule.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30
SCHEDULE OF DEBTS

Information on all long term debt is included in the Notes of the School District Audited Financial Statements.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.39 (Vancouver) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30**

STATEMENT OF SEVERANCE AGREEMENTS

There were eight severance agreements under which payment commenced between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2014-2015.

Schedule of Remuneration and Expenses

Elected Officials			<u>Remuneration</u>	<u>Expenses</u>
Alexander	Joy	Trustee	13,798.26	1,092.20
Bacchus	Patricia	Trustee	25,482.81	-
Ballantyne	Fraser	Trustee	24,582.75	-
Clement	Ken	Trustee	10,784.49	-
Denike	Ken	Trustee	10,784.49	-
Fraser	Janet	Trustee	13,798.26	1,489.75
Lombardi	Michele	Trustee	24,582.75	-
Noble	Penelope	Trustee	13,798.26	1,271.01
Payne	Cherie	Trustee	10,784.49	-
Richardson	Christopher	Trustee	14,915.37	1,489.76
Robertson	Stacy	Trustee	13,798.26	1,092.20
Wong	Allan	Trustee	24,582.75	226.80
Woo	Sophia	Trustee	10,784.49	-
Wynen	Rob	Trustee	10,784.49	-
			\$ 223,261.92	\$ 6,661.72

Employees with remuneration that exceeds \$75,000			<u>Remuneration</u>	<u>Expenses</u>
Abersold	Judith	Speech Language Pathologist	89,617.32	407.80
Adamovich	Marta	Teacher Secondary	79,647.01	-
Adams	James	Elementary Principal	106,486.38	-
Adams	Barbara	Teacher Elementary	87,625.62	-
Adams	Sheri	Teacher Elementary	85,821.78	-
Adams	Genvieve	Teacher Elementary	84,083.91	-
Adams	Susan	Teacher Elementary	78,809.75	-
Adams	Sarah	Teacher Elementary	78,426.45	-
Adams	Barbara	Teacher Elementary	75,557.62	-
Adrian	Vanessa	Teacher Elementary	78,809.75	-
Adrian-Hamazaki	Edward	Teacher Secondary	86,902.33	-
Aelbers	Tony	Electrician	86,701.40	3,268.69
Afan	Raymond	Project Manage - Facilities	87,986.07	1,054.21
Affleck	Jodie	Teacher Elementary	78,138.43	-
Akeroyd	William	AE Instructor Structured Cours	92,522.15	-
Akrap	Nicky	Secondary Vice-Principal	105,639.62	-
Alain	Claudette	Elementary Vice-Principal	93,344.83	-
Alary	Dale	Analyst	81,669.61	-
Albrecht	Michael	Teacher Secondary	80,937.24	-
Albrecht	Dannielle	Teacher Elementary	78,524.72	-
Albutat	Jennifer	Teacher Elementary	80,260.58	-
Alderman	Christopher	Human Resources Supervisor	95,470.52	33.32
Alexander	Janet	Teacher Elementary	84,739.38	-
Alexander	Stacey	HR Advisor	78,533.43	197.52
Algas-Latorre	Fernando	Area Counsellor - Elem	82,217.41	15.00
Ali	Seema	Teacher Secondary	84,158.41	-
Ali Shaw	Shareeda	Teacher Elementary	87,625.62	-
Alkalay	Andrea	Teacher Secondary	79,860.58	-
Allen	Jeff	Electrician	86,097.38	2,496.37
Allen	Chris	Risk Mgmt & Insurance Officer	76,671.54	-

Alley	Frances	Special Education - Sec	92,529.70	-
Allina	Michael	Teacher Secondary	87,840.95	-
Alstad	Gregory	Teacher Elementary	86,411.79	-
Alvares	Anne	Teacher Secondary	90,870.50	-
Ambrose	Dale	Teacher Secondary	82,245.81	-
Amos	Kevin	Supervisor-Learning InfoTech	75,296.13	-
An	Paul	Teacher Elementary	80,432.67	-
Andersen	Ronald	Carpenter	77,377.52	2,926.44
Anderson	Barbara	Education Coordinator	75,296.13	-
Andres	Monica	Teacher Elementary	87,384.56	-
Andrews	Linda	Teacher Elementary	87,625.62	-
Anema	Melissa	Teacher Elementary	77,349.57	-
Ang	Genalyne	Teacher Elementary	83,918.60	-
Annas	Richard	Teacher Secondary	79,539.62	-
Antonopoulou	Marianthi	AE Instructor Structured Cours	85,188.78	-
Appel	Frederick	Teacher Secondary	83,502.52	-
Aprim	Benjamin	Teacher Secondary	84,305.85	-
Arbez	Louise	Teacher Elementary	75,202.48	-
Archbould	Nancy	Teacher Secondary	76,019.04	-
Archer	Liza	Teacher Elementary	80,543.75	-
Arduini	Anabela	Teacher Elementary	78,809.75	-
Arkiletian	Robert	Teacher Secondary	79,022.25	-
Armitage	Marla	Teacher Elementary	86,872.43	-
Arnett	June	Teacher Secondary	79,239.00	-
Arnold	Leslie	Teacher Secondary	85,576.16	-
Arnold	Yann	Special Education - Sec	80,845.09	1,283.74
Ascher	Christopher	Teacher Secondary	87,534.94	-
Asmoucha	Samuel	Teacher Elementary	86,472.43	-
Atkinson	Christopher	Sec Dist Principal Field Serv	125,856.55	339.67
Atkinson	Laura	Teacher Elementary	76,448.17	-
Au	Henry	Elementary Principal	99,037.50	-
Aubichon	Franklin	Teacher Secondary	80,295.63	-
Aucoin	Suzanne	Teacher Elementary	79,860.58	-
Aweida	Dana	Teacher Elementary	87,177.62	-
Bach	David	Secondary Vice-Principal	105,837.32	-
Backerman	Linda	Teacher Elementary	86,472.43	-
Baerg	Julie	Teacher Secondary	75,965.08	-
Bailey	Jack	Secondary Principal	124,746.96	-
Bailey	Melanie	Teacher Elementary	86,472.43	-
Baillie	Alexander	Teacher Secondary	80,148.36	-
Bain	Deirdre	Teacher Elementary	78,809.75	-
Bains	Ranjit	Secondary Vice-Principal	103,277.09	-
Bains	Surbjit	Teacher Elementary	80,090.63	-
Bains	Suman	Teacher Secondary	77,192.73	-
Baird	Cecil	Teacher Secondary	89,153.76	-
Baker	Lorraine	Elementary Vice-Principal	93,457.89	-
Bakken	Lorraine	Teacher Elementary	78,297.49	-
Ballarin	Ricardo	Teacher Secondary	80,493.50	-
Barclay	Jill	Teacher Elementary	79,860.58	-
Barnes	Greg	Elementary Principal	113,244.90	-
Baron	Tanya	Teacher Secondary	80,148.36	-
Barre	Marc	Teacher Secondary	86,093.33	-
Barros	Melania	Teacher Elementary	77,539.07	-
Bartlett	Steven	Teacher Elementary	88,229.28	-
Basso	Maririta	Teacher Elementary	78,809.75	-

Batchelor	Bernice	Teacher Elementary	86,472.43	-
Batista	Carmen	Manager 2 - Human Resources	116,935.38	58.42
Baulcomb	Craig	Provl Resource Program - Elem	79,860.58	-
Bausback	Kirk	Teacher Secondary	79,735.61	-
Baxter	Ian	Teacher Secondary	87,625.62	-
Bayne	Norma	Teacher Elementary	78,809.75	-
Beamish	Wendy	Teacher Secondary	79,566.26	-
Bean	Roxanne	Teacher Secondary	78,964.78	-
Beatch	Patricia	Supervisor - Employee Wellness	87,783.82	2,631.38
Beaton	Gregory	Teacher Secondary	80,148.87	-
Beaucock	Kim	Teacher Secondary	79,676.62	-
Beaudry	Cheryl	Teacher Elementary	87,625.62	-
Beeman	Jill	Teacher Elementary	79,951.89	-
Beharry	Peter	Teacher Secondary	83,094.88	-
Belanger	Daniel	Elementary Vice-Principal	92,447.08	-
Bell	Brian	Assistant Manager - Operations	96,122.94	1,032.15
Bell	Erin	Teacher Elementary	87,621.26	-
Bell	Elizabeth	Teacher Elementary	86,472.43	-
Bell	Robert	Teacher Elementary	79,376.52	-
Bemister	Jesse	Teacher Elementary	81,945.28	-
Bender	Erin	Teacher Elementary	83,958.57	-
Bennett	June	Teacher Elementary	78,809.75	-
Benson	Alexander	Teacher Secondary	80,737.80	-
Bercic	Thomas	Distance Education - Sec	80,795.05	-
Bergant	Lydia	Psychologist - Elem	88,729.35	526.22
Berger	Fiona	Teacher Elementary	77,945.94	-
Bergeron	Ronald	District Principal	123,116.69	1,279.13
Bernauer	Karin	Teacher Elementary	79,860.58	-
Berner	Christiane	Teacher Elementary	77,807.43	-
Best	Rosalyn	Teacher Secondary	80,075.91	-
Biggs	Sharon	Teacher Elementary	81,152.57	-
Bigiulli	Angela	Teacher Secondary	92,243.10	-
Biln	David	Teacher Elementary	87,194.95	-
Bilodeau	Shane	Teacher Elementary	79,860.58	-
Binder	Anita	Teacher Secondary	86,888.84	-
Bird	Lora	Teacher Elementary	81,050.55	-
Bird	Naomi	Teacher Secondary	79,923.10	-
Birk	Leana	HR Advisor	76,813.28	-
Birkenhead	Sandra	Teacher Secondary	87,840.95	-
Birks	Carole	Teacher Secondary	81,081.53	-
Bisset	Heather	Teacher Elementary	79,951.89	-
Black	Paul	Teacher Elementary	78,801.14	-
Blackman	Hugh	Elementary Principal	114,507.61	-
Blaikie	Antony	Teacher Secondary	76,036.52	-
Blair	Sonia	Teacher Secondary	79,272.71	-
Blake	Karen	Learning Services Consultant	85,017.20	13.00
Bland	Charmian	Teacher Elementary	78,809.75	-
Bleiker	Carey	Coord-Asbestos Abatement	84,895.04	3,303.78
Bodden	Robert	Elementary Principal	117,017.16	-
Bodnaruk	Elena	Teacher Elementary	79,860.58	-
Bohl	Bonnie	Special Education - Sec	79,234.76	-
Bohmer	Aaron	Plumber	80,261.45	3,237.93
Boissy	Leo	Teacher Secondary	82,636.89	-
Boitard	Daniel	Teacher Elementary	79,951.89	-
Bolanos	Jessica	Special Education - Sec	75,514.54	-

Bolegoh	Sandra	Teacher Elementary	77,931.91	-
Bolianaz	Michael	Elementary Vice-Principal	93,458.04	-
Bolton	S. Ann	Teacher Secondary	91,202.99	-
Bolton	Wyatt	Teacher Secondary	87,186.87	-
Bombino	Giovanna	Teacher Secondary	75,123.24	-
Bonnis	Elisha	Teacher Elementary	79,860.58	-
Bordon	Robert	Teacher Secondary	75,114.78	-
Borg	Tammy	Teacher Elementary	86,472.43	-
Borges	Danny	Teacher Secondary	81,457.44	231.70
Boschung	Sallie	Area Resource - Elem	82,000.71	-
Bosello	Kelly	Teacher Secondary	81,389.86	-
Bouchard	Helene	Teacher Elementary	79,951.89	-
Boucher	Robert	Special Education - Sec	81,473.84	-
Boulet	Ariel	Teacher Secondary	86,497.51	-
Bourque	Nancy	Elementary Vice-Principal	90,398.04	-
Boylan	Brenda	Teacher Elementary	87,777.02	-
Brack	Donna	AE Instructor	88,903.55	-
Bradley	Agnes	Teacher Elementary	79,860.58	-
Bramhoff	Anita	Teacher Elementary	89,834.83	-
Braun	Jennifer	Teacher Secondary	93,315.23	-
Braun	David	Teacher Secondary	88,147.18	-
Braun	Barton	Teacher Elementary	79,860.58	-
Braverman	Michael	Teacher Secondary	80,721.91	-
Bredin	Shauna	Teacher Elementary	79,951.89	-
Brendzy	Raymond	Teacher Elementary	79,373.06	-
Bretherton	Sarah	Teacher Secondary	81,656.29	-
Breton	Lorraine	Teacher Secondary	92,031.96	-
Brett	Allison	Teacher Secondary	87,942.72	-
Bring	Dara	Supervisor - Maintenance	89,536.97	2,264.96
Brion	Peter	Teacher Secondary	80,541.32	-
Broadbent	Marion	Elementary Principal	117,124.02	-
Bromige	Christopher	Special Education - Sec	79,234.76	-
Brooks	Margaret	Teacher Secondary	76,783.74	-
Brown	Jesse	Elementary Vice-Principal	91,795.95	-
Brown	Jane	Teacher Elementary	86,472.43	-
Brown	Donna	Teacher Elementary	86,449.26	-
Brown	Leanne	Teacher Secondary	76,491.58	-
Brownrigg	Richard	Teacher Secondary	86,684.93	-
Bruechert	Walter	Teacher Elementary	87,608.18	-
Brumwell	Craig	Teacher Secondary	91,373.53	-
Bryce	Keith	Teacher Elementary	79,381.84	-
Buis	Kenneth	AE Instructor Structured Cours	81,439.89	-
Buium	Gregory	Teacher Secondary	80,075.91	-
Burd	Rosemary	Teacher Elementary	78,809.75	-
Burdon	Shirley	Teacher Secondary	89,563.66	-
Burkett	Danielle	Teacher Elementary	78,809.75	-
Burnell	Bonnie	Teacher Secondary	81,795.87	-
Burnham	W. Jim	Secondary Principal	124,746.96	-
Burt	Thomas	Teacher Secondary	79,452.53	-
Burton	Shannon	Elementary Principal	97,766.66	-
Buss	Michael	Machinist	81,683.78	1,894.00
Buteau	C Leann	Secondary Vice-Principal	106,035.02	-
Butler	Vivian	Teacher Elementary	86,459.52	-
Bylsma	Alan	Teacher Secondary	81,688.80	-
Byrne	Jennifer	Teacher Elementary	87,625.62	-

Byron	Shane	Teacher Secondary	87,840.95	-
Cabrone	Elvi	Teacher Elementary	80,256.29	-
Cacchioni	David	Teacher Secondary	91,800.17	-
Calvert	Kyle	Teacher Elementary	86,472.43	-
Cameron	Steven	Secondary Principal	120,404.76	-
Cameron	Ruth	Teacher Elementary	79,860.58	-
Campbell	Sandra	Psychologist - Elem	84,538.88	693.41
Campbell	Joshua	Set BC Provincial - Elem	82,482.93	662.23
Campbell	Shawn	Teacher Elementary	79,951.89	-
Campos	Nancy	Teacher Secondary	80,525.98	-
Candido	Marnie	Teacher Elementary	86,472.43	-
Canning	Gregory	Teacher Elementary	86,514.25	-
Cannon	Ian	Elementary Principal	106,486.38	-
Cantor	Diana	Teacher Elementary	79,860.58	-
Caparas	Maria	Administrative Coordinator	81,562.50	-
Car	Susie	Elementary Principal	104,007.56	10.00
Cardoso	Floraza	HR Advisor	79,451.77	79.11
Cardwell	Steve	Superintendent	91,293.12	11,177.07
Carelse-Borzel	Esther	Special Education - Sec	80,071.55	-
Carle	Laura	Teacher Elementary	78,809.75	-
Carlick	Frances	Teacher Elementary	79,209.75	-
Carlton	Joanne	Teacher Elementary	79,977.40	295.95
Carmichael	Mark	Teacher Secondary	86,709.15	-
Caros	Jennifer	Psychologist - Elem	83,581.60	-
Carrell	Christopher	Plumber	77,954.23	3,521.70
Carriere	Valerie	Elementary Vice-Principal	85,504.79	-
Carry	Suzanne	Teacher Elementary	78,809.75	-
Carswell	Ankie	Elementary Vice-Principal	92,491.48	-
Cartwright	Ellen	Teacher Elementary	87,625.62	-
Carver	Connie	Elementary Principal	106,353.06	-
Cassidy	Yvette	Teacher Elementary	79,951.89	-
Cassie	Ross	Elementary Principal	117,124.02	-
Cassie	Laurie	Teacher Elementary	86,736.08	-
Castellarin	Christopher	Teacher Elementary	79,860.58	-
Castro	Karla	Distance Education - Sec	79,087.66	-
Catalano	Laurena	Teacher Elementary	79,951.89	-
Caulfield-Malkin	Bonnie	Area Counsellor - Elem	84,198.96	941.84
Cavanagh	Darrell	Elementary Principal	117,124.02	-
Cavanagh	Michelle	Teacher Elementary	79,546.06	-
Caverzan	Renata	Teacher Elementary	79,860.58	-
Cavin	Edwin	Teacher Elementary	85,171.93	-
Chalmers	Holly	Teacher Secondary	87,840.95	-
Chamberlain	James	Elementary Vice-Principal	92,425.48	-
Chan	Michael	Teacher Secondary	88,186.23	-
Chan	Colin	Teacher Elementary	87,680.18	-
Chan	Vivian	Teacher Elementary	86,463.82	-
Chan	Judy	Teacher Secondary	82,770.05	-
Chan	Paul	Teacher Secondary	78,807.09	-
Chan	Yong Yong	Teacher Elementary	78,593.00	-
Chan	Genevieve	Teacher Elementary	78,590.29	-
Chang	Albert	Teacher Secondary	82,964.46	-
Chang	Donald	Teacher Secondary	80,297.26	-
Chan-Henry	Gregory	Teacher Secondary	80,497.86	-
Chee	Cynthia	Teacher Elementary	86,472.43	-
Chen	Bell	Distance Education - Sec	75,764.23	-

Cheng	Colin	Set BC Provincial - Sec	82,521.77	1,668.92
Chenoweth	Matthew	Teacher Secondary	79,943.51	-
Cheung	Weldon	Teacher Secondary	80,493.50	-
Chevreau	David	Teacher Secondary	80,184.18	-
Chiang	Po Yu	Teacher Secondary	79,860.64	-
Chiasson	John	Teacher Elementary	78,809.75	-
Chin Petersen	Jenny	Elementary Principal	117,124.02	-
Chiu	Chi Kin	Elementary Vice-Principal	83,198.52	-
Cho	David	Teacher Secondary	79,239.00	-
Choi	James	Teacher Secondary	86,684.93	-
Choi	Michael	Teacher Secondary	85,473.09	-
Chong	Linda	Teacher Secondary	80,291.29	-
Chong-Ping	Kimberley	Teacher Secondary	76,472.41	-
Chow	Lana	Teacher Secondary	89,173.00	-
Chow	Allan	Teacher Secondary	79,239.00	-
Chow	Gordon	Teacher Secondary	79,022.76	-
Chow	Karen	Teacher Elementary	78,809.75	-
Chow	Shirley	Teacher Elementary	78,809.75	-
Choy	Liza	Teacher Elementary	78,792.53	-
Chrzastowski-Wachtel	Pawel	Teacher Secondary	89,132.94	-
Ciarniello	Maureen	Associate Superintendent	154,964.34	8,840.57
Ciwko	Teena	Teacher Elementary	79,638.19	-
Clarke	Elizabeth	Teacher Elementary	86,411.79	-
Clay-Smith	Geoffrey	Teacher Secondary	80,542.85	-
Coates	Helen	Teacher Secondary	80,291.24	-
Coburn	Graham	Teacher Secondary	79,039.32	8.00
Coderre	Stephen	Special Education - Sec	88,579.78	-
Codrington	Angela	Teacher Elementary	79,951.86	-
Coflin	Karen	Secondary Vice-Principal	106,035.02	-
Coleman	Janet	Teacher Elementary	78,560.09	-
Collins	P-J Sarah	Teacher Elementary	79,951.89	-
Collins	George-Ann	Consultant Inclusion	79,860.58	-
Colvin	Norine	Teacher Elementary	87,625.69	-
Comfort	Carol	Transition Teacher - Elem	87,625.62	-
Connaughton	William	Teacher Elementary	79,951.89	-
Conrad	Danielle	Teacher Elementary	82,534.21	-
Conzon	Grant	Steamfitter	80,176.79	3,326.28
Cook	Jennifer	Supervisor - Food Services	94,893.74	-
Coombs	Edward	Teacher Elementary	78,809.75	-
Coopersmith	Valerie	Elementary Principal	117,524.02	-
Coopersmith	David	Provl Resource Program - Sec	94,487.41	-
Cordoni	Christopher	Teacher Secondary	80,493.77	-
Cormack	Mark	Elementary Vice-Principal	90,408.71	-
Correia	Grace	Teacher Secondary	75,783.30	-
Cortens	John	Elementary Principal	93,458.04	-
Cosgrove	Lynne	Area Counsellor - Elem	82,139.79	-
Costa	Maria	Teacher Elementary	79,424.53	-
Costea	Kenneth	Teacher Elementary	79,951.89	-
Cote	Lyse	Teacher Elementary	75,082.47	-
Cotton	Graeme	Teacher Elementary	87,625.62	-
Coulter	Colleen	Teacher Elementary	77,937.00	-
Courage	Bernadine	Teacher Elementary	79,396.54	-
Coutts	Graeme	Teacher Elementary	82,134.21	-
Coutts	Randy	Teacher Secondary	81,295.51	-
Covernton	Elizabeth	Teacher Elementary	78,809.75	-

Cowin	Maureen	Facilities Planner	75,131.58	303.12
Craik	Thomas	Teacher Elementary	86,403.27	-
Cramb	Eleanor	Area Case Manager	86,940.48	1,228.64
Crawford	Jan	Teacher Secondary	79,447.25	-
Creanga-Kurth	Odetta	Teacher Secondary	79,742.53	-
Crescenzo	Alfonso	Teacher Secondary	81,945.85	-
Cross	Mira	Teacher Secondary	79,957.22	-
Cuerrier	Alin	Teacher Secondary	81,821.57	-
Cultum	Irene	Teacher Elementary	79,951.89	-
Cunha	Mario	Plumber	88,964.19	3,607.22
Da Silva	Pedro	Secondary Principal	120,164.95	-
Dale	Joanne	Elementary Principal	103,997.56	-
Dallyn	Susan	Teacher Elementary	87,384.56	-
Danylchuk	Daria	Area Resource - Sec	82,350.45	-
David	Carolyn	Teacher Elementary	87,625.62	-
Davidson	Margaret	Elementary Principal	117,124.02	-
Davidson	Marilyn	Teacher Elementary	86,468.13	-
Davies	Megan	Elementary Vice-Principal	92,425.48	-
Davis	Aaron	Secondary Principal	117,818.94	-
Davis	Nathalie	Teacher Elementary	84,462.24	-
Dawson	John	Sec Dist Principal Field Serv	116,825.26	-
De Iaco	Rosa	Special Education - Sec	80,467.95	-
De Jardin	Linda	Teacher Elementary	78,826.61	-
De Verteuil	Glenn	Teacher Elementary	78,809.75	-
De Vita	Kelly	Teacher Elementary	86,030.32	-
Dean	Tamara	Teacher Elementary	88,610.06	-
Delong	Ian	Teacher Elementary	85,247.19	-
Demarco	Dion	Teacher Secondary	80,148.36	-
Demers	Guy	Teacher Secondary	87,479.07	-
Demiris	Soultana	Teacher Elementary	86,472.43	-
Dempster	Kyle	Teacher Secondary	82,601.12	-
Denton-Howes	Douglas	Teacher Secondary	79,009.34	-
Deo	Rajneil	Elementary Vice-Principal	93,458.04	-
Deragopian	Aida	Teacher Elementary	79,415.81	-
Dermott	Michelle	Teacher Secondary	80,140.40	-
Derpak	David	Secondary Principal	124,746.96	-
Derreth	Eugene	Teacher Secondary	94,149.63	-
Des Mazes	Andrea	Perm Sub - Sec	75,315.61	-
Desai	Jagruti	Secondary Vice-Principal	91,351.64	-
Desjarlais	Juanita	Aboriginal Ed Curr Consult	91,381.77	1,305.03
Desjarlais	M.G. Manon	Teacher Elementary	88,075.59	-
Devereaux	Elizabeth	Teacher Elementary	85,152.34	-
Dewar	Tammy	Teacher Elementary	79,856.25	-
Dewreede	Christopher	Teacher Secondary	81,876.61	-
Dhaliwal	Rupy	Teacher Secondary	86,417.56	-
Dias	John	Plumber	84,142.21	3,318.19
Dicesare	Diana	Area Resource - Elem	81,816.58	1,920.62
Dickie	Colleen	Supervisor - LS	87,781.30	1,261.72
Dickinson	David	Psychologist - Elem	90,530.03	886.42
Diesvelt	Alison	Teacher Elementary	79,719.93	-
Dill-Jones	Marian	Teacher Secondary	81,130.75	-
Dingman	Dierdre	Teacher Elementary	79,951.89	-
Dionne	Karen	Teacher Secondary	83,723.42	-
Dixon	Alison	Teacher Elementary	78,809.75	-
Dixon	Caroline	Teacher Secondary	75,319.08	-

Dizy	William	Special Education - Sec	80,406.21	28.46
Donnelly	Allyson	Teacher Elementary	79,860.58	-
Donovan	Maria	Elementary Vice-Principal	93,420.60	105.00
Dosdall	Leah	Teacher Elementary	78,392.52	-
Dou	Teresa	Teacher Secondary	80,937.26	-
Douglas	Cheryl	Mgr - Recruitment & Retention	86,013.08	-
Douglas	Julie	Teacher Secondary	79,647.26	-
Douglas	Tiffany	Teacher Elementary	79,223.30	-
Dowle	Brenda	Teacher Secondary	85,441.86	-
Doyle	Tony	Project Manager - LIT	94,169.69	-
Drescher	John	Set 8C Provincial - Sec	76,226.99	1,611.05
Drury	Maria Helena	Supvsr-Finan.Report&Compliance	95,099.51	-
Dube	Pierre	Teacher Secondary	83,430.58	-
Duck	Catherine	Area Resource - Elem	81,918.43	1,302.33
Dudra	Cynthia	Teacher Secondary	75,519.62	-
Duncan	Lorna	Secondary Vice-Principal	106,035.02	-
Dunne	Graham	Teacher Secondary	80,148.36	-
Duong	John	Asst Supervisor - Maintenance	76,311.41	2,171.91
Durrieu	Marlene	Teacher Elementary	78,809.75	-
Dykstra	Simon	Teacher Secondary	80,450.01	-
Edamura	Sheri	Teacher Elementary	79,421.30	-
Eddy	Akemi	Teacher Elementary	79,860.58	-
Edwards	Eileen	Teacher Secondary	87,840.95	-
Edwards	Vincent	Teacher Elementary	79,860.58	-
Ee	Brian	Teacher Elementary	79,856.22	-
Egilsson	Kelly	Teacher Secondary	93,108.52	-
Ehler	Robert	Teacher Secondary	80,148.36	-
Ehn	Zsuzsanna	Teacher Secondary	80,506.58	-
Ehrmantraut	Gerald	Teacher Secondary	79,860.58	-
Ekdahl	Moira	Teacher Secondary	82,135.12	-
Elia	Therisa	Teacher Secondary	79,042.11	-
Ellis	Patricia	Teacher Elementary	79,951.89	-
Emanouilidis	Thomas	AE Instructor Structured Cours	92,415.90	-
Embree	James	Teacher Elementary	81,023.03	-
Emeno	Donna	Elementary Principal	117,137.02	13.00
Eng	Jason	Elementary Principal	101,684.44	-
Eng	Eydie	Teacher Secondary	80,075.91	-
Engel-Aiello	Jessica	Teacher Secondary	77,592.92	-
Enns	Michael	Teacher Secondary	80,737.80	-
Enns	Kelly	Teacher Elementary	80,144.03	-
Epp	David	Teacher Elementary	86,472.43	-
Epp	Elfriede	Teacher Elementary	79,860.58	-
Epplette	Jonn	Supervisor - Grounds	86,913.58	238.11
Erickson	Jennifer	Teacher Elementary	87,153.94	-
Erickson	Bryan	Teacher Secondary	83,353.45	-
Erwin	Katy	Teacher Elementary	87,625.62	-
Evans	Peter	Elementary Principal	106,486.38	-
Evans	Michael	Coordinator - Community School	81,918.13	-
Evans	Rosemary	Special Education - Sec	80,075.91	-
Evans	Lisa	Teacher Elementary	78,809.75	-
Everaars	Laurence	AE Instructor Structured Cours	85,281.41	-
Evermon	Rebecca	Teacher Elementary	79,951.89	-
Eves	Timothy	Teacher Elementary	79,943.93	-
Eviston	Janet	Special Education - Sec	79,239.00	-
Fairey	Joshua	Teacher Secondary	80,758.08	-

Fairweather	Atsuko	Teacher Elementary	87,625.62	-
Fanning	Carolyn	Teacher Elementary	81,269.60	-
Fanthorpe	Ernest	Manager - Facility Development	108,572.06	909.62
Farias	John	Supervisor - Operations	92,274.88	3,392.54
Farnell	Veronika	Teacher Secondary	93,300.58	-
Farquharson	Michele	Teacher Elementary	78,971.11	-
Farrell	Coni	Teacher Elementary	79,860.58	-
Farrell	Sandra	Teacher Elementary	78,988.48	-
Farrell	Imelda	Teacher Elementary	78,823.79	-
Fazio	Rosa	Elementary Principal	114,347.53	-
Feniak	Catherine	Elementary Principal	117,017.16	-
Ferguson	Robert	Teacher Secondary	96,989.31	-
Fergusson	Megan	Teacher Secondary	80,122.61	-
Fergusson	Nancy	Teacher Elementary	78,801.10	-
Fiddler	Donald	District Principal	123,529.43	1,569.04
Filleul	Mary	Transition Teacher - Sec	78,491.01	327.69
Finch	Rosemaire	Elementary Vice-Principal	88,303.37	13.00
Finch-Cowie	Melanie	Teacher Elementary	78,809.75	-
Findlay	Jody	Teacher Secondary	81,294.04	-
Fitzpatrick	Stephen	Teacher Secondary	76,174.52	709.46
Foell	Lindsey	Teacher Secondary	75,424.31	-
Fong	Miranda	Teacher Elementary	79,421.30	-
Forbes	Lynn	Teacher Secondary	80,148.36	-
Ford	Lisa	Teacher Secondary	80,067.26	-
Foreman	Suzanne	Teacher Elementary	78,700.35	-
Foreman-Ng	Kate	Teacher Elementary	86,307.77	-
Forgeron	Jann	Teacher Secondary	78,805.45	-
Forgeron	Terrance	Carpenter	75,868.62	3,016.73
Forsyth	Deborah	Teacher Elementary	85,728.81	-
Foster	Jason	Teacher Secondary	88,486.95	-
Fournier	Jolayne	Teacher Elementary	87,625.62	-
Fowler	K. Jean	Speech Language Pathologist	81,463.52	416.71
Fox	Sandra	Teacher Elementary	87,099.23	-
Foxx	Verena	Teacher Elementary	77,942.82	-
Fracca	Sandro	Teacher Secondary	76,417.48	-
Francisco	Gilberto	Supervisor - Operations	94,723.59	3,462.59
Fraser	Jan	Teacher Elementary	86,472.43	-
Fraser	Christine	Area Resource - Elem	81,393.40	683.88
Fraser	Marjorie	Teacher Elementary	78,809.75	-
Freigang	Kelly	Sheet Metal Worker	81,491.22	3,534.90
Frenzell	Burt	Elementary Principal	113,244.90	-
Friend	Charlotte	Set BC Provincial - Elem	89,044.04	1,137.06
Friesan	Aaron	Teacher Secondary	80,143.45	-
Friesen	Betty-Anne	Teacher Elementary	85,177.19	-
Friesen	Carla	Teacher Elementary	79,947.91	-
Frigault	Kathleen	Teacher Elementary	79,951.89	-
Froebe	Karen	Teacher Elementary	79,415.81	-
Froese	Carole	Elementary Vice-Principal	93,458.04	-
Frykberg	Chris	Teacher Elementary	76,577.10	-
Fung	Douglas	Teacher Secondary	87,111.46	-
Fung	Ted	Teacher Secondary	81,367.90	-
Fung	Judy	Teacher Elementary	79,860.58	-
Fung	Celene	Facilities Planner	79,374.94	494.45
Furey	Patrick	AE Instructor Structured Cours	84,062.28	-
Gabbott	Geoffrey	Teacher Secondary	83,926.33	-

Gabelman	Brett	Special Education - Sec	87,840.95	-
Gagnon	Eve	Teacher Elementary	80,475.80	-
Gale	Timothy	Special Education - Sec	80,737.80	-
Gallant	Eugene	Teacher Secondary	86,667.73	-
Garber	Susan	Teacher Elementary	78,809.75	-
Garfinkel	Sandra	Home Instruction - Sec	79,871.92	-
Garzitto	Emi	Area Counsellor - Elem	88,714.66	25.30
Gascoigne	Heather	Elementary Principal	117,172.02	34.00
Gates	Natasha	Teacher Secondary	80,265.39	-
Gatti	Antonietta	Teacher Secondary	80,049.76	-
Gault	Frederick	Teacher Secondary	80,148.87	-
Geisler	Gerald	Teacher Secondary	79,037.60	-
Gelson	Carrie	Teacher Elementary	78,809.75	-
Gelson	Julie	Teacher Elementary	78,379.44	-
George	Nicole	Teacher Secondary	76,778.26	-
Georgiopoulos	Denise	Teacher Elementary	78,809.75	-
Geppert	Pauline	Teacher Secondary	79,022.25	-
Ghobrial	Heba	Speech Language Pathothogist	82,180.62	322.37
Gibbens	Trevor	Teacher Secondary	80,295.56	-
Gibbs	Erin	Elementary Vice-Principal	91,795.95	-
Gibbs	Ronald	Teacher Elementary	78,809.75	-
Gibney	Diane	Teacher Secondary	85,632.48	-
Gibson	Robert	Teacher Secondary	85,830.97	-
Gibson	Paula	Teacher Elementary	79,951.89	-
Gill	Kalwant	Secondary Principal	118,991.53	-
Gill	Raman	Teacher Secondary	88,458.00	-
Gill	Jaspreet	Distance Education - Sec	79,948.24	-
Gill	Rowena	AE Instructor Structured Cours	79,273.61	-
Gill	Jaspreet	Teacher Elementary	79,036.46	-
Gill	Iqbal	Secondary Vice-Principal	75,659.46	-
Gilmour	Wendy	District Resource	83,238.25	-
Gilmour-Lammerse	Christine	AE Principal	117,124.02	-
Glickman	Roanna	Teacher Elementary	84,868.26	-
Glover	Julie	Teacher Elementary	78,809.75	-
Gobbi	Nichole	Teacher Elementary	76,726.69	-
Gock	Darren	Vice Princ-Student Info System	76,375.33	-
Goddard	Anita	Home Instruction - Elem	82,626.28	1,510.17
Godfrey	Maureen	Psychologist - Elem	80,667.94	-
Godt	Konrad	Teacher Secondary	78,873.81	-
Golby	Risha	Elementary Principal	92,069.58	-
Goldie	Gerald	Teacher Elementary	87,625.62	-
Gomes	Deborah	Teacher Secondary	75,315.19	-
Goncalves	Oscar	Teacher Secondary	82,454.95	-
Goodison	Dorothy	Teacher Elementary	79,860.58	-
Goolieff	Treena	Teacher Secondary	83,714.72	-
Gopaul	Hari	Teacher Secondary	80,075.98	-
Gordy	Patricia	Teacher Secondary	79,022.25	-
Goulet	Marie	Teacher Elementary	85,177.16	-
Govier	Bruce	Plumber	75,676.55	2,963.13
Gowdy	Renee	Elementary Vice-Principal	90,714.10	26.30
Graham	Karl	Elementary Vice-Principal	93,386.82	-
Grant	Alexander	Secondary Principal	124,746.96	-
Grant	Beverly	Teacher Elementary	91,583.06	-
Grant	Aleeta	Deaf and Hard of Hearing	82,074.87	1,849.74
Grassi	Pamela	Teacher Elementary	78,542.73	-

Green	Debra	Teacher Secondary	80,392.67	-
Green	Sheldon	Teacher Elementary	78,809.75	-
Greenhalgh	Andrea	Teacher Elementary	79,860.58	-
Greenshields	Robert	Teacher Secondary	80,059.76	-
Greer	Elizabeth	Teacher Secondary	79,022.25	-
Greig	Karen	Teacher Secondary	80,106.63	-
Grenier	Francois	Teacher Elementary	79,860.58	-
Grenzberg	Anica	Teacher Elementary	87,612.54	-
Grewal	Jasvinder	Teacher Elementary	78,809.75	-
Greyhurst	Karlene	Teacher Elementary	78,809.75	-
Grier	Sandra	Teacher Secondary	80,545.25	-
Grieve	Judy	Teacher Elementary	78,809.75	-
Griffin	Richard	Teacher Elementary	77,515.62	-
Grimm	Kathleen	Psychologist - Elem	92,261.36	-
Grohmann	Richard	Special Education - Sec	86,636.05	-
Groombridge	Isabella	Teacher Secondary	80,148.36	-
Gruft	Geraldine	Teacher Elementary	87,625.62	-
Guraliuk	Raymond	Teacher Secondary	83,909.48	-
Gustafson	Gina	Teacher Elementary	79,951.89	-
Guyevskey	Victoria	Teacher Elementary	76,444.36	-
Haas	Christopher	Teacher Secondary	83,938.76	-
Hachey	Donald	Teacher Elementary	76,208.75	-
Haines	Terri	Teacher Elementary	80,578.75	-
Hait	Wesley	Teacher Elementary	78,809.75	-
Haji	Deenu	Teacher Secondary	85,019.80	-
Hales	Sharon	Teacher Elementary	79,860.58	-
Haley	Allan	AE Instructor Structured Cours	93,274.62	-
Hall	Stephen	Teacher Secondary	80,737.80	-
Hall-Stevenson	Linda	Area Counsellor - Elem	91,258.31	-
Hamaguchi	Mette	Elementary Principal	117,253.02	129.00
Hamer-Hayley	Tara	Fac Supervisor - Rent/Lease	85,767.59	-
Hampton	Alan	Teacher Secondary	81,069.36	-
Handscorn	Kerry	Secondary Vice-Principal	104,651.12	-
Hansen	Pamela	Teacher Elementary	79,951.00	-
Hapton	Rennie	Teacher Elementary	80,837.41	-
Harapnuick	Thomas	Secondary Vice-Principal	106,035.02	-
Hardman	Andrew	Teacher Secondary	80,075.93	-
Harker	Stacey	AE Instructor	87,454.12	-
Harper	Donna	Teacher Elementary	78,809.75	-
Harper	Susan	Special Education - Elem	78,379.44	-
Harris	Richard	Teacher Secondary	88,486.95	-
Harris	Tassie	Elementary Vice-Principal	79,647.90	-
Harrison	Nicole	Teacher Elementary	86,472.43	-
Hartley-Folz	Jon	Teacher Secondary	84,343.25	-
Hartman	Eric	Teacher Elementary	87,625.62	-
Hasley	Catherine	District Principal	122,461.73	1,833.49
Hatts	Daphne	Teacher Elementary	79,860.58	-
Hauck	Martin	Teacher Secondary	81,176.83	-
Haveman	Angela	Secondary Vice-Principal	104,670.89	-
Hawbolt	Kelly	Teacher Secondary	88,323.47	-
Hawkes	Andrea	Teacher Elementary	79,860.58	-
Hayes-Brown	Elizabeth	Elementary Principal	96,551.06	-
Hedley	Sandra	Teacher Elementary	89,348.28	-
Heine	Diane	Special Education - Sec	90,097.00	-
Heinrichs	Kimberley	Teacher Elementary	81,269.60	-

Henderson	Vernon	Sheet Metal Worker	77,131.83	2,728.79
Hengeveld	Mike	Teacher Secondary	77,478.14	-
Herle	Michael	AE Instructor Structured Cours	81,063.84	-
Hickman	Rodney	Steamfitter	88,902.40	3,928.18
Hickman	Jamine	Teacher Elementary	79,951.89	-
Higenbottam	Wendy	Teacher Secondary	75,476.13	-
Higgins	Peter	Carpenter	77,746.90	3,023.81
Hildebrand	Jay Marie	Teacher Secondary	76,902.35	-
Hill	Patricia	Teacher Elementary	78,809.75	-
Hinds	Barbara	Teacher Elementary	80,762.59	-
Hingson	Susan	Teacher Elementary	86,874.51	-
Hinson	Barbara	Teacher Elementary	86,472.43	-
Hiscox	Jay	Project Manage - Facilities	87,193.40	-
Ho	Nina	Teacher Secondary	80,502.29	-
Hobson	Brian	AE Instructor Structured Cours	83,418.13	-
Hock	Renee	Teacher Secondary	87,625.62	-
Hofer	Melanie	AE Instructor Structured Cours	77,760.35	-
Hogaboam	H.Wayne	Teacher Secondary	90,870.50	-
Holburn	Robin	Teacher Secondary	80,503.84	-
Holdaway	Catherine	Teacher Secondary	80,244.67	-
Holland	Lynda	Teacher Elementary	87,625.62	-
Holland	Kimberly	Teacher Secondary	80,344.84	-
Hollands	Anita	Teacher Secondary	80,226.41	72.02
Hollifield	Catherine	Area Counsellor - Elem	77,425.45	-
Holmes	Tonya	Teacher Elementary	86,234.27	-
Hong	Jennifer	Teacher Elementary	85,605.43	-
Hong	Vickie	Teacher Elementary	79,951.89	-
Hong	Debbie	Teacher Elementary	78,726.45	-
Hook	Karen	Teacher Elementary	78,805.45	-
Hor	Kean	Electrician Technician	87,034.10	3,356.72
Hornby	Susan	Teacher Secondary	83,508.09	-
Horsley-Holwill	Joann	Senior Manager - HR	116,915.57	228.39
Houle	Karina	Teacher Elementary	79,860.58	-
Hounsell	Miranda	Teacher Elementary	87,625.62	-
Howard	William	Teacher Elementary	87,625.62	-
Howell	Eugene	AE Instructor Structured Cours	84,267.44	-
Howes	Forman	Teacher Secondary	88,056.28	-
Hoy	Sharon	Area Counsellor - Elem	82,335.87	-
Hristova	Tanya	Teacher Secondary	89,632.54	-
Hsu	Lorraine	Teacher Elementary	78,809.75	-
Hsu	Chia-Wei	Technical & Resource Support E	75,312.89	-
Hudson	Geoffrey	Teacher Secondary	80,140.40	-
Hudson	Sarah	Teacher Elementary	79,951.89	-
Huey	Sharon	Teacher Secondary	80,075.91	-
Hufty	Susan	Teacher Elementary	80,351.89	-
Hughes	Darlene	Secondary Vice-Principal	106,035.02	-
Hughes	Angela	Elementary Principal	101,994.18	-
Hughes	Amy	Teacher Secondary	92,238.57	-
Hughes	Sean	Teacher Elementary	87,807.47	-
Hughes	Victoria	Teacher Secondary	81,081.53	-
Hughes	Mary	Teacher Elementary	79,928.02	-
Hughes	Paul	Teacher Elementary	78,426.45	-
Hugli	Wendy	Teacher Elementary	79,860.58	-
Hui	Persis	Teacher Secondary	81,017.17	-
Hulme	E.Grant	Teacher Secondary	80,075.91	-

Hum	Nathan	Teacher Elementary	79,951.89	-
Humphries	Andrew	Teacher Secondary	93,069.98	-
Hurst	Sherry	Teacher Secondary	80,075.91	-
Husdon	Andrea	Teacher Elementary	83,415.55	-
Hutchingson	Yvonne	Elementary Principal	106,486.38	-
Hutchinson	Leonardo	AE Vice-Principal	100,272.86	-
Hutchinson	Ioannis	AE Instructor Structured Cours	94,246.94	-
Hutchison	Petra	Teacher Secondary	87,322.44	-
Hwang	Jung	Perm Sub - Sec	76,085.18	-
Iaquinta	Betty	Teacher Elementary	79,860.58	-
Inglis	Jeanette	Teacher Secondary	80,295.58	-
Ingram	Nicola	Area Counsellor - Elem	76,628.56	-
Ion	James	Teacher Elementary	94,596.38	-
Irvin	Raphael	Teacher Secondary	80,075.96	-
Irvine	Karen	Teacher Secondary	80,545.25	-
Irwin	J. Keith	AE Instructor	77,574.16	-
Isbister	Aldina	Teacher Secondary	79,022.25	-
Isford-Saxon	Kelly	Manager - Facility Planning	106,715.51	-
Ismail	Tazmeen	Teacher Elementary	85,782.47	-
Isomura	Denise	Teacher Secondary	79,848.74	-
Iuele	Franco	Special Education - Sec	80,148.87	-
Izat	Lindsay	Teacher Elementary	85,461.01	-
Jack	Byron	Teacher Secondary	88,275.93	-
Jack	Jennifer	Teacher Secondary	79,234.76	-
Jackson	Sylvia	Teacher Elementary	79,546.06	-
Jacob	Aurelia	Teacher Secondary	81,367.90	-
Jajic	William	Special Education - Sec	81,506.53	-
Jakoy	Lawrence	Teacher Secondary	86,897.44	-
Jamal	Soraya	Teacher Elementary	79,517.36	-
Jamieson	Catherine	Director of Instruction	133,041.65	5,023.44
Jamieson	Joseph	Teacher Elementary	79,860.58	-
Janze	Carl	Teacher Secondary	86,454.15	-
Janze	Tracy	Teacher Elementary	78,376.25	-
Jardine	Susan	Teacher Elementary	79,860.58	-
Jassal	Ravinder	Teacher Elementary	78,809.75	-
Jay	Norman	Teacher Secondary	87,747.44	-
Jay	Caroline	Teacher Secondary	82,859.42	-
Jay	Bernice	Teacher Elementary	78,801.14	-
Jeeva	Jasmin	Teacher Secondary	80,075.91	-
Jefferson	Matthew	Teacher Secondary	75,666.13	-
Jensen	Marea	Secondary Principal	122,441.81	-
Jensen	Heather	Teacher Secondary	77,268.44	-
Joe	Tammy	Teacher Elementary	78,809.75	-
Joe	Cheryl	Teacher Elementary	75,873.12	-
Johal	Kavanjeet	Teacher Elementary	78,805.45	-
Johal	Baljit	Electrician	78,231.61	2,349.82
Johal	Parveen	Teacher Elementary	75,084.81	-
Johnson	Denise	Director of Instruction	139,599.19	5,826.24
Johnson	Diana	Teacher Elementary	86,472.43	-
Johnson	Kylie	Teacher Elementary	79,551.08	-
Johnson	Aaron	Electrician	75,976.11	172.29
Johnston	Mark	Teacher Secondary	87,625.62	-
Johnston	Jordan	Teacher Elementary	86,472.43	-
Johnston	Andrew	Teacher Secondary	84,154.09	-
Johnston	Julie	Teacher Elementary	79,860.58	-

Johnston	Terrance	Teacher Elementary	79,843.14	-
Johnstone	Leslie	Acting Secondary VicePrincipal	90,146.21	-
Jones	Susan	Teacher Secondary	84,370.06	-
Jones	Paul	Teacher Secondary	81,996.71	-
Jones	Shelley	Teacher Elementary	78,801.14	-
Jorgensen	Margaret	Elementary Principal	117,124.02	-
Judson	Ian	Teacher Elementary	79,860.58	-
Jung	Michael	Teacher Elementary	85,348.57	-
Jung	Jennie	Teacher Elementary	79,943.93	-
Jung	Randolph	Teacher Secondary	79,022.25	-
Jung	Susan	Teacher Elementary	78,809.75	-
Jung	Helen	Teacher Elementary	78,426.45	-
Kachmar	Dennis	Teacher Secondary	79,234.76	-
Kallergis	Sherry	Manager - ERAC	85,261.89	-
Kallu	Jaspreet	Teacher Elementary	81,253.38	-
Kam	Vincie	Teacher Secondary	80,869.03	-
Kamin	Daniel	Teacher Secondary	92,893.35	-
Kamp	Lorraine	Speech Language Pathothogist	83,470.44	1,342.46
Kanavos	George	Area Counsellor - Sec	87,150.13	-
Karmali	Hanif	Teacher Secondary	82,797.60	-
Kartsonas	Nancy	Teacher Secondary	83,926.09	-
Kassam	Farzana	Teacher Elementary	80,351.89	-
Kassis	Magdalena	Director of Instruction	103,997.56	-
Kassis	Omar	Special Education - Sec	78,417.51	-
Kato	Julianna	Teacher Elementary	78,809.87	-
Katsionis	Peter	Teacher Secondary	85,299.54	-
Kefalas	Andrew	Teacher Secondary	79,448.23	-
Keizer	Patricia	Teacher Elementary	87,621.26	-
Keller	Dustin	Teacher Secondary	83,521.20	-
Kelly	Ciara	Teacher Elementary	86,035.05	-
Kemp	Jane	Teacher Elementary	86,472.43	-
Keng	Govan	Home Instruction - Sec	157,069.68	1,430.67
Kennedy	Lynne	Teacher Elementary	78,399.30	-
Kenny	Erin	Area Counsellor - Elem	80,243.99	39.30
Kenon	Patricia	Teacher Elementary	86,872.43	-
Kent	Bonnie	Elementary Principal	105,242.06	-
Kent	Gerald	Transition Teacher - Elem	83,302.62	319.04
Keon	K.Sheila	Teacher Secondary	79,564.04	-
Keough	Adrian	Elem Dist Principal Field Serv	115,023.41	-
Kernohan	Kristina	Behaviour Strategies Cons-Sec	75,447.51	1,712.39
Kerr	Allison	Secondary Vice-Principal	105,837.32	-
Kerr	Brian	School Community Team Teacher	85,417.15	-
Khunguray	Ishver	Supvsr - Budgeting&Forecasting	86,770.17	72.65
Kidd	Laurie	Teacher Secondary	87,326.68	-
Kilback	Kenneth	Teacher Elementary	86,038.93	-
Kim	Hye Song	Teacher Secondary	79,410.75	-
King	Catherine	Teacher Secondary	82,326.98	-
King	Maria	Teacher Elementary	79,752.92	-
Kinna	Nadine	Teacher Elementary	81,240.59	-
Kirby	Steven	Teacher Elementary	79,150.27	-
Kirk	Robin	Secondary Vice-Principal	106,035.02	-
Kirkegaard	Sandra	Teacher Elementary	86,411.79	-
Kirkham	Noella	Teacher Elementary	77,925.33	-
Kirkpatrick	Scott	Gasfitter	76,680.34	2,718.58
Kirkwood	Kyle	AE Instructor Structured Cours	94,793.40	-

Kirmis	Karla	Teacher Secondary	78,809.75	-
Kishi	Neil	Teacher Elementary	79,860.58	-
Kit	Jeffrey	Teacher Elementary	79,951.89	-
Klaassen	Adam	Teacher Secondary	80,721.91	-
Klassen	Margaret	Teacher Elementary	79,860.58	-
Klemm	Richard	Teacher Elementary	79,546.06	-
Klingensmith	M.Dianne	Teacher On Call Limited - Elem	81,933.69	298.77
Kloeppe	Elisabeth	Elementary Principal	117,105.16	39.00
Knibbs	Daniel	Elementary Principal	104,083.56	43.00
Knight	Rita	Teacher Elementary	86,455.22	-
Knight	Thane	Teacher Secondary	80,089.01	-
Knight	Claire	Teacher Elementary	78,809.85	-
Ko	Sonia	Teacher Elementary	77,102.74	-
Kocken	Nicolaas	AE Instructor	84,776.92	-
Kolber	Patricia	Teacher Secondary	79,234.76	-
Koloff	Timothy	Special Education - Sec	78,971.04	-
Komar	Elizabeth	Special Education - Sec	79,951.89	-
Kong	Gowa	Elementary Principal	106,406.39	-
Kontos	Stamatoula	Teacher Elementary	79,517.36	-
Koo	Jacky	Teacher Secondary	78,584.08	-
Korf	Janice	Teacher Elementary	79,943.93	-
Koropatnick	Stephanie	Area Resource - Elem	86,855.51	-
Korsch	Kenneth	Machinist	77,654.05	3,087.03
Kosman	Gregory	Teacher Secondary	80,075.91	-
Kotak	Deena	Elementary Principal	101,684.44	-
Kramer	Sarah	Elementary Vice-Principal	91,098.36	50.00
Krausz	Katherine	Teacher Elementary	79,951.89	-
Krohman	Laura	Teacher Elementary	78,809.75	-
Krowchuk	Rick	Secretary - Treasurer	189,863.71	9,645.75
Krug	Timothy	Elementary Principal	105,259.84	-
Kuhn	Brian	Director of Learning Info Tech	136,732.56	8,666.28
Kuiper	Antonia	Teacher Secondary	79,045.41	-
Kuk	Helen	Teacher Secondary	80,937.31	-
Kumar	Sandy	Teacher Elementary	78,809.75	-
Kuzmiski	Sheila	Teacher Elementary	79,638.32	-
Kvist	Brenda	Distance Education - Sec	87,840.95	-
Kwan	Pinky	Teacher Elementary	78,809.75	-
Kwok	Neva	Teacher Elementary	79,951.89	-
Kwon	Paulina	Teacher Secondary	86,888.83	-
Kwon	Katannya	Teacher Secondary	79,872.26	-
Kwong	Annie	Teacher Secondary	82,024.13	-
Kwong	Danita	Teacher Elementary	81,199.89	271.47
Lablans	Sandra	Teacher Secondary	80,075.91	-
Lackmance	Frederick	Teacher Secondary	81,081.53	-
Lacoumentas	Nektaria	Teacher Secondary	84,184.09	-
Lacroix	Remi	Teacher Elementary	87,625.62	-
Lafond	David	Teacher Elementary	87,625.62	-
Lafontaine	Elaine	Teacher Elementary	86,472.50	-
Lam	Virginia	Teacher Secondary	88,390.89	-
Lam	Amelia	AE Instructor Structured Cours	82,463.88	-
Lam	Eric	Strings and Band - Elem	81,092.57	719.76
Lam	Eddie	Teacher Elementary	79,951.89	-
Lam	Yvonne	Teacher Elementary	78,809.75	-
Lam	Deborah	Teacher Elementary	78,801.14	-
Lancaster	Margaret	Teacher Elementary	79,856.22	-

Land	J. Kevin	Secondary Principal	124,267.16	-
Land	Meredith	Speech Language Pathothogist	90,009.89	832.87
Land	Jessica	Supervisor - LS	83,421.33	353.46
Landry	Lisa	Director of Finance	134,739.21	3,761.21
Langevin	Dominique	Teacher Elementary	84,016.52	-
Langmuir	Barbara	Teacher Elementary	79,860.58	-
Larochelle	Karen	Teacher Elementary	87,221.61	-
Larochelle	Sylvain	Teacher Elementary	79,860.58	-
Larock	Anthony	Teacher Secondary	79,860.58	-
Larouche	Carl	Teacher Secondary	91,601.36	-
Larrivee	Chantal	Teacher Elementary	80,146.66	-
Larsen	Karen	Coordinator - Career Programs	87,674.70	1,125.05
Larson	Thomas	Teacher Elementary	86,472.43	-
Lascalles	Anne-Marie	Teacher Elementary	87,625.62	-
Latimer	Brian	Teacher Secondary	87,111.47	-
Lattimer	Michael	Teacher Secondary	91,674.44	-
Lau	Stanley	AE Instructor Structured Cours	92,524.96	-
Lau	Elaine	Teacher Elementary	86,472.43	-
Lau	Wendy	Teacher Elementary	79,860.58	-
Laumen	Teresa	Teacher Secondary	76,985.03	-
Laurie	Mary	Teacher Elementary	79,951.89	-
Lauzon	Jason	Secondary Vice-Principal	106,035.02	-
Lauzon	Louise	Teacher Elementary	86,472.43	-
Lavoie	Jacqueline	Elementary Principal	111,935.35	-
Lavoie	Sylvie	Teacher Elementary	79,517.36	-
Lavoie	Louise	Teacher Elementary	78,809.75	-
Lawrence	Richard	Teacher Secondary	76,893.65	-
Lay	Caroline	Teacher Elementary	78,809.75	-
Leahy	Marguerite	Teacher Elementary	79,860.58	-
Leddy	Shannon	Teacher Secondary	78,467.96	-
Lee	Phillip	Teacher Secondary	88,271.62	-
Lee	Joseph	Teacher Secondary	86,756.61	-
Lee	Christopher	Teacher Elementary	86,472.43	-
Lee	Linda	Teacher Elementary	86,472.43	-
Lee	Pui Shan	Technical & Resource Support E	84,584.87	-
Lee	Andrea	Teacher Secondary	83,230.69	-
Lee	Lawrence	Teacher Secondary	80,050.75	-
Lee	Meredith	Teacher Elementary	79,951.89	-
Lee	Cindy	Teacher Elementary	79,951.89	-
Lee	Monica	Teacher Elementary	79,856.22	-
Lee	Lieh-Min	Teacher Elementary	79,816.97	-
Lee	Patricia	Teacher Elementary	79,606.43	-
Lee	Gregory	Teacher Secondary	79,491.74	-
Lee	Melina	Teacher Secondary	79,447.25	-
Lee	Anne	Facilities Planner	78,826.22	69.65
Lee	Patrick	Teacher Secondary	77,875.02	-
Lee	Cynthia	Teacher Secondary	77,721.76	-
Lee	Joann	Teacher Secondary	77,089.12	-
Lee	Rickie	Teacher Elementary	75,539.31	-
Legg	Patricia	Secondary Vice-Principal	98,220.09	-
Lehmann	Renate	Teacher Secondary	87,840.95	-
Lehmann	Birgid	Teacher Elementary	79,851.86	-
Lejay	Denis	Teacher Secondary	80,075.91	-
Lekich	Janet	Teacher Elementary	76,481.54	-
Lemaire	Rose	Teacher Elementary	78,801.14	-

Lemmon	Stephanie	Teacher Secondary	82,905.24	-
Leong	Ming	Supervisor - Maintenance	98,323.98	2,787.24
Leong	Diana	Teacher Elementary	79,860.58	-
Leong	Susan	Teacher Secondary	79,234.76	-
Leung	Stephen	Elementary Vice-Principal	91,854.95	26.00
Leung	Iris	Prog. Coord.- Int'l Ed. (CIE)	88,188.31	448.46
Leung	Edward	Teacher Secondary	85,286.11	-
Leung	Dorothy	Teacher Secondary	79,661.80	-
Leung	Katie	Teacher Secondary	79,451.51	-
Leung	Helen	Teacher Secondary	79,234.88	-
Leung	Louise	Teacher Elementary	77,510.20	-
Levan Hunter	Monique	Teacher Elementary	85,896.35	-
Leveille	C. Jay	Teacher Secondary	78,809.75	-
Levine	S. Joel	Elementary Vice-Principal	91,795.95	-
Lew	Jeannie	Teacher Elementary	78,809.75	-
Lewis	Deborah	Payroll Coordinator	77,326.02	-
Liao	Diana	Teacher Secondary	79,993.72	-
Lichimo	Caroline	Teacher Elementary	79,951.89	-
Liew	Jessica	Teacher Secondary	75,514.54	-
Liguori	Anna	Teacher Elementary	79,851.86	-
Lin	Xuepei	Teacher Secondary	81,109.50	-
Lin	Tina	Teacher Secondary	79,570.10	-
Lind	Peter	Teacher Elementary	75,481.66	-
Lindsay	Carissa	Teacher Secondary	80,506.58	-
Ling	Lena	Set 8C Provincial - Elem	75,130.04	-
Lising	Hazel	Special Education - Sec	87,297.44	-
Liu	Lindy	Program Advisor - AEC	94,617.88	-
Liu	Minnie	Teacher Secondary	81,126.74	-
Liu	Ming Wen	Bld Eng 160001-250000 sqft	77,554.30	-
Lloyd	Bradley	Teacher Secondary	89,154.78	-
Lo	Amy	Teacher Elementary	78,809.82	-
Logie	Janet	Teacher Elementary	79,856.22	-
Lohr	Sieglinde	Teacher Secondary	80,541.29	-
Long	Trevor	Teacher Secondary	78,591.75	-
Lopez	Ricardo	Secondary Vice-Principal	95,747.18	-
Lopez	David	Teacher Secondary	87,770.01	-
Lopez	Lesley	Teacher Elementary	85,601.13	-
Lorieau	Victoria	Elementary Vice-Principal	92,966.62	-
Louie	Michael	Teacher Secondary	83,318.08	-
Love	Rosemary	Elementary Principal	117,185.02	35.00
Low	Tricia	Elementary Principal	110,773.82	-
Low	David	Teacher Secondary	80,506.58	-
Low	Terrie	Teacher Elementary	79,860.58	-
Low	Adrian	Teacher Elementary	79,377.36	-
Lowe	Karen	Teacher Secondary	87,087.01	-
Loy	Richard	Psychologist - Elem	88,300.31	460.39
Lubinizki	Benjamin	Teacher Secondary	80,541.32	-
Lublow	Florence	Teacher Elementary	78,809.75	-
Luciani	Julie	Teacher Elementary	78,809.75	-
Ludditt	Karin	Grandfathered Program Advisor	81,911.06	-
Lukacs	Mary	Teacher Secondary	80,737.80	-
Luksun	Judy	Teacher Elementary	77,638.84	-
Lum	Auton	Teacher Secondary	89,206.09	-
Lum	Lorraine	Teacher Secondary	87,318.14	-
Lum	Maryna	Deaf and Hard of Hearing	81,643.45	209.13

Lutes	Stephen	Special Education - Sec	86,472.43	-
Ma	Siu	Teacher Secondary	83,275.92	-
Maag	Rosa	Teacher Elementary	79,860.58	-
Maccormack	John	Elementary Vice-Principal	93,386.82	-
Macdonald	Ronald	Mgr - Energy&Environ Sustainab	94,169.69	-
Macdonald	Lorna	Teacher Secondary	88,047.56	-
Macdonald	Scott	Teacher Elementary	79,951.89	-
Mace	James	Distance Education - Sec	175,045.60	-
Macfadden	Erin	Teacher Elementary	91,877.37	-
Macinnes	J. Alexander	Secondary Principal	112,696.62	-
Macintyre	Brin	Teacher Elementary	80,194.45	-
Macintyre	Catherine	Teacher Elementary	79,951.89	-
Mackay	Jodi	Teacher Elementary	87,625.62	-
Mackenzie	Leslie	Area Counsellor - Elem	81,696.84	-
Mackenzie	Linda	Set BC Provincial - Sec	79,475.53	434.68
Mackinnon	Stuart	Special Education - Sec	89,881.67	-
Mackinnon	Virginia	Consultant Inclusion	84,544.23	1,239.79
Mackinnon	Belinda	Special Education - Sec	80,176.95	-
Mackinnon	Marguerite	Teacher Elementary	78,809.75	-
MacLennan	Jacqueline	Area Counsellor - Elem	90,132.30	-
MacLennan	Scott	Teacher Secondary	79,856.28	-
Macleod	Ian	Teacher Secondary	91,694.14	-
Macmaster	Maria	Teacher Elementary	79,860.58	-
Macmillan	Catherine	Teacher Secondary	91,772.84	-
Macmillan	Phoebe	Teacher Secondary	82,467.06	-
Maddalozzo	Richard	Teacher Secondary	76,869.66	-
Madsen	Kellianne	Teacher Elementary	85,850.96	-
Maguire	Jillian	Teacher Secondary	80,084.76	-
Maguire	Shelagh	Teacher Elementary	79,860.58	-
Mah	Suzie	Distance Education - Sec	80,502.21	-
Mah	Wendy	Teacher Elementary	79,951.89	-
Mah	Wayne	Teacher Secondary	79,234.76	-
Mah	Lisa	Teacher Elementary	78,809.75	-
Mah	Gordon	Teacher Elementary	78,809.75	-
Mah	Sue	HR Coordinator	76,938.80	-
Main	Heather	Area Counsellor - Elem	90,560.92	346.74
Main	Georgina	Teacher Secondary	87,846.12	13.00
Major	Sharon	Teacher Elementary	79,951.89	-
Mak	Eugene	Info Tech Support C	85,260.65	-
Mallach	Ruth	Teacher Elementary	78,698.53	-
Malli	Sukhjinder	Teacher Secondary	75,616.60	-
Manery	Glen	Area Counsellor - Elem	84,731.08	52.00
Manley	Christine	Teacher Elementary	80,344.85	-
Mann	Carol	Teacher Secondary	85,424.59	-
Mann	Albert	Teacher Secondary	80,562.28	-
Manninen	Melissa	Teacher Elementary	79,951.89	-
Manzo	Rita	Teacher Elementary	86,472.43	-
Mar	Gregory	Secondary Vice-Principal	106,035.02	-
Marino	Michael	Teacher Elementary	81,832.36	-
Marino	Nicholas	Teacher Elementary	79,093.35	-
Marino	Sandra	Teacher Elementary	78,809.75	-
Mark	Jason	Teacher Secondary	91,601.29	-
Markic	Diana	Teacher Secondary	80,344.84	-
Marlow	Gail	Elementary Principal	105,259.84	-
Marlyn	Sean	Elementary Vice-Principal	93,386.82	-

Marpole Cotter	Angela	Teacher Elementary	86,472.43	-
Marshall	Christopher	Mgr Prov Res Ctre Vis Impaired	99,370.31	739.81
Marshall	Tracy	Teacher Elementary	85,557.75	-
Martelli	Dale	Teacher Secondary	84,369.42	-
Martens	Jacob	Teacher Elementary	78,809.75	-
Martin	Joanne	Teacher Secondary	90,658.01	-
Martin	Suzanne	Teacher Elementary	86,872.43	-
Martin	Alicia	AE Instructor Structured Cours	82,573.50	-
Martin	Heather	AE Instructor Structured Cours	81,429.39	-
Martin	John	Teacher Secondary	80,075.91	-
Martin	Sean	Teacher Elementary	75,540.17	-
Martinkova	Monika	Teacher Elementary	79,951.89	-
Martinson	Diane	Elementary Principal	102,947.71	-
Matear	Douglas	Vice Princ-Student School Serv	106,548.06	44.00
Matelich	Lilliana	Teacher Elementary	78,809.75	-
Matsuo	Mari	Teacher Elementary	78,809.75	-
Matthews	Cheryll	Elementary Principal	103,997.56	-
Mattock	Kristin	Teacher Secondary	75,106.87	-
Mattu	M.M. Lucie	Teacher Secondary	80,075.91	-
Mattu	Jackie	Distance Education - Elem	80,066.57	99.02
Mau	Celina	Elementary Principal	107,305.50	-
Maxwell-Smith	Eliner	Teacher Secondary	79,026.50	-
May	James	Teacher Elementary	79,554.03	-
Maynard	Gerhard	Supervisor - LS	79,425.40	832.83
Mazo	Jeffrey	Teacher Secondary	82,916.10	-
Mcbride	Barbara	Area Resource - Elem	82,477.52	-
Mccallion	Fergus	Teacher Secondary	92,247.29	-
Mccarron	Janet	Teacher Secondary	79,022.25	-
Mccrary	Douglas	Manager - Maint & Construction	121,877.52	955.37
Mccleary	Melissa	Teacher Elementary	79,525.10	-
Mcclenahan	Laura	Teacher Elementary	86,472.43	-
Mcccluskie	Jo-Anne	Teacher Secondary	86,472.43	-
Mccullagh	Christine	Teacher Elementary	87,625.62	-
Mcdermid	Kelly	Teacher Elementary	79,848.19	-
Mcdiarmid	Tammy	Teacher Elementary	78,809.75	-
Mcdonnell	Maureen	Elementary Vice-Principal	92,966.62	-
Mcelhone	Catherine	Special Education - Sec	82,565.79	-
Mcevoy	Anne	Deaf and Hard of Hearing	96,452.82	2,363.50
Mcewan	Michael	Elementary Principal	114,454.32	-
Mcewen	Andrea	Teacher Elementary	84,734.55	-
Mcgeer	Timothy	Secondary Principal	117,818.94	-
Mcgillivray	Carolee	Teacher Secondary	86,785.49	-
Mcgowan	Robert	AE Instructor	98,501.68	-
Mcgrath-Agg	Christine	Teacher Elementary	78,953.60	-
Mcguire	Daniel	Teacher Secondary	81,327.23	-
Mchardy	Mai	Teacher Elementary	88,183.81	-
Mcintosh	Susan	Teacher Secondary	83,292.76	-
Mcisaac	Scott	Teacher Elementary	79,797.57	-
Mckay	Tamara	Teacher Secondary	87,534.94	-
Mckeen	Scott	Teacher Secondary	80,075.93	-
Mckend	Alison	Teacher Elementary	79,860.65	-
Mckinley-Harris	Teresa	Teacher Elementary	79,951.89	-
Mclaren	Mark	Teacher Secondary	79,022.76	-
Mclennan	Peter	Teacher Secondary	90,872.03	-
Mcleod	Joanne	Program Advisor	77,911.68	-

McNally	Noel	Project Manage - Facilities	83,163.67	299.03
Mcneil	Craig	Teacher Elementary	78,805.45	-
Mcnicol	Kateryna	Teacher Elementary	87,162.59	-
Mcpherson	Kathleen	Psychologist - Elem	80,890.37	-
Mcpherson	Shelley	Teacher Secondary	79,659.76	-
Mctaggart	Malcolm	Teacher Secondary	88,180.26	-
Mehl	Rainer	Teacher Secondary	89,480.92	-
Mehra	Aimee	Teacher Elementary	78,624.30	-
Menard	Nathalie	Teacher Elementary	78,809.75	-
Mergens	Jolene	Teacher Secondary	79,758.57	-
Mergens	Joseph	Teacher Elementary	78,377.84	-
Mersiadis	Tatiana	Teacher Secondary	88,060.60	-
Meschino	James	Director of Facilities	139,989.40	8,394.05
Mesich	Richard	Secondary Principal	119,849.20	-
Mezzarobba	Dianna	Teacher Elementary	86,463.82	-
Michalowska	Marzena	Peer to Peer Consultant-Sec	91,798.39	25.00
Michel	Marie	Teacher Elementary	87,536.67	-
Micozzi	Angela	Teacher Elementary	78,809.75	-
Miflores	Oscar	Supervisor - Operations	91,582.96	1,812.51
Mihaldzic	Jelica	Teacher Secondary	88,056.30	-
Miladinovic	Natasha	Elementary Vice-Principal	91,795.95	-
Miladinovic	Patricia	Teacher Secondary	81,342.57	-
Milden	Teresa	Teacher Gifted Program.	79,021.00	34.60
Miles	Maryanne	Teacher Elementary	79,343.15	-
Miller	Bryan	Assistant Manager-Maintenance	98,154.54	2,892.87
Miller	Airdrie	Teacher Secondary	85,327.00	-
Miller	Cynthia	Teacher Secondary	80,502.22	-
Miller	Anne	Teacher Elementary	80,265.42	-
Miller	Amanda	Teacher Secondary	75,515.70	-
Mills	Ian	Special Education - Sec	78,296.49	-
Milne	Keith	Teacher Secondary	83,134.99	-
Milne	Rosemary	Teacher Elementary	78,809.75	-
Mingo	Barbara	Teacher Secondary	83,704.45	-
Mirani	Akhtar	Secondary Vice-Principal	103,277.09	-
Mitzel	Darren	Elementary Principal	105,259.84	-
Modder	Luke	Teacher Secondary	88,963.16	-
Mogensen	Diana	Provl Resource Program - Elem	86,463.82	-
Mohan	Christina	Teacher Secondary	77,934.08	-
Mokonen	Rachel	Teacher Elementary	78,809.75	-
Monk	Winnie	Teacher Secondary	79,659.76	-
Montagano	Ebru	Teacher Elementary	79,856.22	-
Montgomery	Winona	Teacher Elementary	79,951.86	-
Moon	Jacqueline	Teacher Secondary	83,723.42	-
Mooney	Jennifer	Teacher Elementary	79,951.89	-
Moore	Carolyn	Teacher Secondary	80,717.48	-
Moore	Blake	Teacher Elementary	79,943.93	-
Moore	Shannon	Teacher Secondary	79,414.24	-
Moore	Melanie	Teacher Elementary	78,736.91	-
Moran	Mary	Teacher Elementary	89,088.94	-
Morden	Lani	Elementary Principal	103,997.56	-
Moreau	Lorinda	Teacher Secondary	88,714.87	-
Morgan	Parin	Elementary Principal	112,178.34	-
Morgan	Scott	Teacher Secondary	80,049.74	-
Morgan	Jillian	Psychologist - Elem	77,354.18	883.62
Morgan	Janine	Teacher Elementary	76,066.49	-

Morissette	Natalie	Elementary Principal	101,062.00	-
Morita	David	AE Vice-Principal	116,615.30	-
Moro	Roberto	Secondary Principal	124,772.96	-
Morris	Noreen	Elementary Principal	106,486.38	-
Morrison	Deidra	AE Instructor Structured Cours	88,648.17	-
Morrison	D. Hamish	Teacher Secondary	80,541.32	-
Moshchenko	Anna	Teacher El'ementary	78,809.75	-
Mota	Anna	Teacher Elementary	86,463.82	-
Motola	Keila	Teacher Elementary	80,652.25	-
Mould	Laura	Teacher Elementary	84,919.00	-
Mowatt	Janet	Teacher Secondary	91,021.61	-
Moy	Raymond	Teacher Secondary	87,172.39	-
Mueller	Peter	Teacher Secondary	80,075.91	-
Mueller	John	Teacher Secondary	79,022.25	-
Mulhern	Patricia	Teacher Elementary	87,625.62	-
Mung	Bernadette	Teacher Elementary	86,472.43	-
Munk	James	Elementary Vice-Principal	87,625.62	-
Munro	Catherine	Teacher Elementary	84,592.70	-
Muress	Marvin	Teacher Elementary	86,781.72	-
Murphy	David	Elementary Vice-Principal	87,532.78	-
Murphy	David	Teacher Elementary	86,472.43	-
Murphy	Conor	Teacher Elementary	83,143.67	-
Murray	Carole	Teacher Elementary	78,809.75	-
Murton	Bruce	Elementary Principal	111,628.47	-
Musselle	Patricia	Teacher Elementary	87,616.90	-
Mustapic	Mike	Teacher Secondary	79,856.22	-
Myers	Janis	Elementary Principal	89,792.28	-
Myers	Dean	Teacher Secondary	80,075.91	-
Nadeau	Marilyne	Teacher Elementary	86,038.93	-
Nagata	Clark	Teacher Elementary	86,472.43	-
Naipaul	Jason	Teacher Elementary	75,422.16	-
Nakamura	Emy	Teacher Secondary	90,219.38	-
Nakamura	Leanne	Teacher Elementary	87,625.62	-
Nakanishi	Brenda	Teacher Elementary	79,860.58	-
Nakashima	Marilyn	Teacher Elementary	86,468.13	-
Nalos	Brenda	Teacher Elementary	86,038.93	-
Nanda	Gogae	Teacher Secondary	79,022.25	-
Narbett	Kristi	Teacher Elementary	78,809.75	-
Natola	Cosimo	Teacher Secondary	80,075.91	-
Naylor	Paula	Teacher Elementary	79,860.58	-
Nejad	Zahra	Teacher Secondary	81,837.47	-
Nelson	David	Director of Instruction	135,388.75	4,329.64
Nemeth	Kim	Elementary Principal	106,486.38	-
Nerling	Leslie	Teacher Secondary	84,154.09	-
Nesmith	Karen	Teacher Elementary	87,625.62	-
Neu	Jacob	Teacher Secondary	80,148.36	-
Neufeld	Anastasia	Teacher Elementary	83,320.77	-
Neufeld	Harold	Teacher Secondary	79,022.25	-
Neville	Beverley	Teacher Elementary	87,625.62	-
Ng	Mimi	Teacher Elementary	86,472.43	-
Ng	Sarah	Teacher Secondary	80,839.84	-
Ng	Raymond	Teacher Elementary	79,860.58	-
Ng	Charlotte	Teacher On Call - Elem	79,262.16	625.02
Ng	Alex	Teacher Secondary	79,022.25	-
Ng	Rosella	Teacher Elementary	78,809.75	-

Ng	Barbara	Special Education - Sec	77,174.69	-
Ng-Davis	Jennifer	Teacher Elementary	87,625.62	-
Nguyen	Fabienne	Teacher Elementary	79,860.58	-
Niccoli-Mullett	Anna	Elementary Principal	115,601.48	-
Nicholl	Lucy	Teacher Elementary	86,472.43	-
Nichols	Susan	Elementary Principal	111,759.88	-
Nicholson	Kathleen	Teacher Secondary	91,614.30	-
Nickel	Cynthia	Teacher Elementary	79,880.73	-
Nickel	Peter	Teacher Elementary	79,860.58	-
Nicks	John	Teacher Secondary	91,505.91	-
Nicolson	Sara	Teacher Elementary	75,084.81	-
Niek	Rainer	Teacher Secondary	77,923.51	-
Nielson	Jacqueline	Teacher Elementary	77,721.33	-
Nikon	Colleen	Teacher Elementary	88,372.91	-
Nipp	Leland	Teacher Secondary	82,738.19	79.45
Nixon	Nancy	Psychologist - Elem	85,425.86	441.35
Niziolek	Krystyna	Elementary Principal	115,645.91	-
Noble	Tracey	Special Education - Elem	87,625.62	-
Noble	Tanya	Teacher Secondary	78,759.04	-
Noel-Bentley	Karen	Teacher Elementary	82,134.21	-
Norman	Denise	Teacher Secondary	80,297.26	-
North	Denise	Teacher Secondary	82,636.96	-
Nothstein	Debra	Elementary Principal	107,127.74	-
Novotny	Gabriela	Teacher Elementary	86,472.43	-
Nucich	Lisa	Elementary Vice-Principal	92,966.62	-
Nugent	Sean	Teacher Secondary	79,989.71	-
Nystrom	Gloria	Teacher Elementary	79,860.58	-
O'Connor	Sean	Teacher Secondary	75,310.39	-
O'Donnell	Melissa	Teacher Secondary	84,800.08	-
O'Donoghue	Anne	Elementary Principal	101,684.44	-
Ofreneo	Roderick	Special Education - Sec	75,271.76	-
Ogden	Alison	Secondary Vice-Principal	103,277.08	-
Oger Black	Gwenaelle	Teacher Secondary	80,332.85	-
Ogilvie	Mark	Teacher Elementary	81,584.14	-
O'Gorman	Daniel	Teacher Secondary	89,370.51	-
Ogura	Tami	Teacher Elementary	75,218.38	-
Olmr	Monica	Teacher Elementary	79,951.86	-
Olson	Eddy	Teacher Secondary	76,219.44	-
O'Malley	Deborah	Teacher Elementary	78,809.75	-
Ong	Elaine	Teacher Elementary	78,809.75	-
Onstad	Barbara	Manager-International Education	95,615.83	267.37
Or	Kim	Teacher Secondary	82,232.21	1,215.33
O'Reilly	Collette	Manager - Health & Safety	94,389.50	-
Orr	Kim Margaret	Teacher Secondary	88,618.11	-
Ostrom	William	Manager - Operations	105,928.61	53.88
Ostrom	Karen	Special Education - Sec	79,653.19	-
O'Sullivan	Kathleen	Elementary Principal	118,024.98	-
Oudt	Rosa	Teacher Elementary	86,472.43	-
Outram	Patricia	Peer to Peer Consultant-Sec	77,311.77	401.80
Overall	Janice	Teacher Elementary	86,472.43	-
Overgaard	Jeffrey	Teacher Secondary	91,820.94	-
Pacheco	Lisa	Teacher Secondary	79,851.86	-
Paget	Nancy	Elementary Vice-Principal	95,215.44	-
Pagliacci	Claudio	Electrician	81,313.91	2,335.79
Paley	Tommy	Teacher Secondary	87,616.90	-

Palylyk	Douglas	Teacher Elementary	78,809.75	-
Panesar	Balbinder	Teacher Secondary	91,083.01	-
Pante	Celeste	Teacher Secondary	78,639.03	-
Pao	Alice	Teacher Secondary	88,995.15	-
Pao	Ernest	Teacher Secondary	85,221.42	-
Papagiannis	Constantina	Teacher Elementary	78,805.45	-
Papic	Mirjana	AE Instructor Structured Cours	79,392.14	-
Paquin	Robert	Teacher Secondary	75,758.37	-
Park	Patricia	Teacher Elementary	79,951.89	-
Parker	Christopher	Secondary Principal	107,709.22	-
Parker	Julie	Secondary Vice-Principal	100,696.62	-
Parkin	Barbara	Teacher Elementary	84,361.66	-
Parmar	Jatinder	AE Instructor Structured Cours	89,398.20	-
Parungao	Patricia	Teacher Secondary	89,839.77	-
Patenaude	Brigitte	Teacher Secondary	78,752.57	-
Paterson	Aleyan	Teacher Elementary	79,951.89	-
Patrick	Sandra	Teacher Elementary	79,951.89	-
Patrick	Kelly	Teacher Secondary	79,022.25	-
Paulin	Michelle	Teacher Elementary	85,466.96	-
Pavao	Maria	Teacher Elementary	79,951.89	-
Payne	Elizabeth	Speech Language Pathothogist	90,097.75	339.04
Payne	M. Catherine	Teacher Elementary	79,951.89	-
Payne	Judith	Special Education - Sec	75,633.57	-
Pearce	Stephanie	Teacher Elementary	79,951.89	-
Pears	Gregory	Teacher Secondary	90,481.24	-
Pearson	Susan	Teacher Secondary	89,154.78	-
Pella	Stefano	Teacher Secondary	75,448.79	-
Pelletier	Jacques	Teacher Secondary	79,860.58	-
Peltzer	Heidi	Teacher Secondary	79,022.25	-
Penner	Mona	Teacher Secondary	80,185.09	-
Pequeno	Paulo	Teacher Secondary	80,063.04	-
Persoon	Maryann	Teacher Elementary	87,625.62	-
Peskett	Carmen	Teacher Elementary	80,323.65	-
Petaccia	Tony	Electrician	84,919.35	2,505.54
Peters	Henry	Elementary Principal	112,711.62	-
Petersen	Susan	Teacher Secondary	87,832.23	-
Peterson	Linda	Teacher Elementary	86,074.49	-
Peterson	Elizabeth	Teacher Secondary	84,303.46	-
Peterson	Dana	Teacher Elementary	78,586.00	-
Petheriotis	Nick	Teacher Secondary	83,736.76	-
Petrakis	Cynthia	Special Education - Sec	79,860.58	-
Pewsey	Jennifer	Teacher Elementary	80,235.48	-
Phillips	Don	Teacher Secondary	90,446.02	-
Phillips-Sim	Janice	Teacher Secondary	83,704.46	-
Phoenix	Joan	Teacher Elementary	87,625.62	-
Phyall	David	Teacher Elementary	87,625.62	-
Pickford	Katherine	Elementary Principal	115,271.64	-
Pidherry	Brenda	Teacher Elementary	78,809.41	-
Pietzsch	Sonia	Teacher Elementary	81,269.60	-
Pincott	Linda	Teacher Secondary	81,370.86	-
Pires	Fernanda	Teacher Secondary	80,717.51	-
Pirie	Andrew	Teacher Secondary	80,506.65	-
Pitchford-Yeung	Cindy	Teacher Secondary	81,367.90	-
Plottel	Patricia	Elementary Principal	117,245.02	57.00
Polukoshko	Jody	Teacher Elementary	87,625.62	-

Polukoshko	Jill	Teacher Secondary	79,022.26	-
Polzin	Suzanne	Teacher Elementary	82,351.89	-
Pomponio	Concetta	Teacher Elementary	81,265.55	-
Pontalti	Daniel	AE Instructor Structured Cours	87,514.47	-
Poon	Melina	Teacher Secondary	79,239.00	-
Pope	Douglas	Teacher Secondary	86,042.25	-
Post	Nedra	Set BC Provincial - Elem	81,599.19	1,429.39
Postian	Melissa	AE Instructor Structured Cours	75,113.53	-
Powell	Peter	Project Manager - LIT	99,546.22	37.14
Powellwilliams	J.Andrea	Administrator On Call	80,735.63	351.13
Poy	Blair	Electrician	79,599.91	551.22
Prasad	Ashwin	Teacher Elementary	79,860.58	-
Prasad	Vicki	Teacher Elementary	79,035.63	-
Pratt	Jeffrey	Teacher Secondary	86,654.81	-
Prevedello	Walter	Project Mgr- Business Systems	94,185.10	-
Prevost	George	Teacher Elementary	87,625.62	-
Price	Pamela	Teacher Elementary	78,809.75	-
Proctor	David	Teacher Elementary	79,860.58	-
Procyk	John	Teacher Secondary	104,823.37	-
Prodan	Lori	Elementary Vice-Principal	88,058.58	-
Proudfoot	Sharee	Teacher Secondary	88,056.28	-
Przyborowska	J. Margaret	Teacher Secondary	91,298.06	-
Pu	Xinjian	Teacher Secondary	80,941.61	-
Puil	Taryn	Teacher Elementary	79,951.89	-
Purdy	Mary	Teacher Elementary	87,625.62	-
Purewal	Kam	Teacher Elementary	78,809.75	-
Qi	Lijuan	Distance Education - Sec	80,295.56	-
Quan	Susana	Teacher Secondary	83,508.09	-
Quan	Gregory	Teacher Secondary	80,075.91	-
Radic	Jelena	Teacher Secondary	79,860.58	-
Rai Dhari	Indira	Area Counsellor - Elem	82,148.51	-
Raikes	William	Teacher Elementary	78,809.75	-
Ramsey	Carollyne	Teacher Secondary	79,022.25	-
Randle	Kerry	District Vice Principal	109,486.50	254.65
Raoul	Alain	Teacher Secondary	89,352.59	-
Rasiuk	Paul	Teacher Elementary	79,860.58	-
Rassias	Viki	Teacher Elementary	78,809.39	-
Rattanaraj	Ella	Teacher Elementary	76,440.13	-
Ratzlaff	Roderick	Teacher Elementary	79,860.58	-
Ravening	Calvin	Teacher Elementary	87,621.26	-
Reardon	Susan	Elementary Principal	113,244.90	-
Recsky	Bryce	Behaviour Strategies Cons-Elem	84,605.85	1,257.91
Redden	Scott	Teacher Secondary	80,075.91	-
Reed	Karen	Teacher Secondary	76,425.45	-
Regan	Gary	Teacher Secondary	80,737.80	-
Reibin	Marilyn	Teacher Elementary	87,625.62	-
Reid	Jessica	Special Education - Sec	79,955.32	35.00
Reid	Joanne	Teacher Elementary	79,951.86	-
Reid	Mark	Teacher Secondary	77,249.17	-
Reimer	Lisa	Teacher Secondary	80,254.91	-
Renk	Georg	Teacher Secondary	80,284.30	-
Rennie	Robert	Teacher Elementary	87,625.62	-
Rentz	Alana	Teacher Secondary	79,860.58	-
Renwick	Christopher	Teacher Secondary	92,723.27	-
Renzullo-Cuzzetto	Frances	Teacher Secondary	77,938.00	-

Reppenhagen	Caleb	Teacher Secondary	76,293.55	-
Reynolds	Lindsay	Teacher Secondary	79,860.58	-
Rezler	Michaela	Teacher Secondary	76,503.82	-
Rhead	Laura	Elementary Vice-Principal	92,195.95	-
Ricard	Michel	Teacher Elementary	87,625.62	-
Richards	Alicia	Teacher Secondary	82,130.44	-
Richardson	Susan	Teacher Secondary	87,114.19	-
Richardson	Paul	Teacher Secondary	86,684.93	-
Richardson	Cheryl	Teacher Elementary	78,809.75	-
Richdale	Ryan	Elementary Vice-Principal	79,217.01	-
Rickson	Mary	Teacher Elementary	78,376.25	-
Riddell	Robert	Teacher Elementary	84,099.30	-
Rieder	Maureen	Teacher Secondary	81,327.23	-
Riley	Jeff	Manager - CAYA	95,267.18	635.56
Ringdahl	Rita	Teacher Elementary	78,809.75	-
Ringers	Carole	Teacher Elementary	78,809.75	-
Risbey-Haines	Samantha	Teacher Elementary	87,608.18	-
Ritchie	Helen	Area Counsellor - Elem	90,132.30	-
Ritchie	Erin	Teacher Elementary	81,553.21	-
Robbins	Alison	Teacher Elementary	78,809.75	-
Roberts	Ellen	Director of Instruction	126,580.27	81.00
Roberts	Susan	Teacher Elementary	86,442.11	-
Roberts	Jo-Anne	Teacher Secondary	83,292.76	-
Robertson	Bonnie	AE Principal	115,697.91	13.00
Robertson	Deanna	Elementary Vice-Principal	93,386.82	-
Robertson	Sandra	Teacher Elementary	78,805.45	-
Robinson	Scott	Superintendent	188,425.68	11,036.43
Robson	Donna	Teacher Elementary	79,860.58	-
Rocchetta	Massimo	Teacher Secondary	84,154.09	-
Roch	Douglas	Elementary Vice-Principal	91,820.95	13.00
Rodgers	Anne	Speech Language Pathologist	90,730.00	523.46
Rodrigues	Aimmilia	Teacher Elementary	78,132.97	-
Rodriguez	G. Nadine	Teacher Elementary	87,625.62	-
Rodriguez-Schnackenberg	Nazenin	Teacher Elementary	79,860.58	-
Rogers	Heidi	Teacher Secondary	80,541.30	-
Roggeveen	P.Gregory	Teacher Secondary	75,643.69	-
Roland	Valerie	Teacher Secondary	80,075.98	-
Romeo	Mae	Teacher Elementary	79,951.89	-
Rondeau	Daniel	Teacher Elementary	79,951.89	-
Roos	Deborah	Teacher Elementary	86,258.29	-
Roosa	Leslie	Teacher Elementary	87,625.62	-
Roque	Gloria	Teacher Elementary	78,809.85	-
Rosberg	Karen	Elementary Principal	105,259.84	-
Roselli	Gianfranco	Teacher Secondary	76,098.39	-
Ross	Myrne	Area Resource - Elem	80,251.79	788.49
Rouse	Karen	Special Education - Elem	78,080.10	-
Rovere	Gail	Teacher Elementary	86,472.43	-
Rowland	Barbara	AE Instructor Structured Cours	89,275.89	-
Rowland	John	Teacher Secondary	86,381.47	-
Rowland	Linh D.T.	Special Education - Sec	79,860.58	-
Rowley	Teresa	Teacher Secondary	87,840.95	-
Rozitis	Christopher	Distance Education - Sec	79,463.10	-
Rubin	Joyita	Teacher Elementary	80,204.11	-
Rudd	Melody	Teacher Elementary	79,860.58	-
Rudland	Laura	Teacher Elementary	78,896.48	-

Ruggeri	Josiane	Teacher Secondary	80,295.56	-
Runstrom	Erica	Teacher Elementary	87,625.62	-
Rushton	Marilyn	Visually Impaired - Elem	78,366.61	901.60
Russell	Lorelei	Senior Manager - HR	126,829.03	-
Russell	Bruce	Teacher Secondary	87,841.00	-
Russell	Susan	Teacher Elementary	87,625.62	-
Russell	Diane	Teacher Secondary	80,291.24	-
Rutley	James	Secondary Vice-Principal	106,035.02	-
Rymer	Robert	Teacher Secondary	90,446.11	-
Saar	Paula	Special Education - Sec	88,056.28	-
Sabourin	David	Teacher Secondary	79,659.76	-
Saccone	Sean	Teacher Elementary	81,269.60	-
Sadler	Dawn	Elementary Principal	101,684.44	-
Sadri	Sophie	Teacher Elementary	79,884.07	-
Sainas	Alexandros	AE Instructor Structured Cours	86,315.15	-
Sale	Corey	Teacher Secondary	83,581.60	-
Salter	April	Teacher Secondary	86,576.32	-
Salter	Suzanne	Teacher Elementary	79,860.58	-
Sam	Juliana	Teacher Secondary	79,890.80	305.19
Samiei	Armin	Elementary Vice-Principal	91,129.36	\$2.00
Sander	Anne	Teacher Secondary	80,869.03	-
Sandhu	Harjinder	Elementary Principal	110,346.42	-
Sandhu	Money	Teacher Elementary	87,625.62	-
Sandhu	Nirmaljeet	Teacher Secondary	80,506.60	-
Sandri	Doris	Secondary Vice-Principal	106,035.02	-
Sanford	Lois	Special Education - Sec	92,854.65	-
Sanft	Monika	Elementary Principal	117,017.16	-
Sangra	Harjinder	Teacher Elementary	78,089.24	-
Sans	Renald	Teacher Elementary	79,860.58	-
Sapic	Dragan	Teacher Elementary	87,625.62	-
Sauder	Catherine	Teacher Elementary	86,472.43	-
Saxelby	Brick	Plumber	78,933.22	4,202.74
Scaglione	Giuseppe	Teacher Secondary	87,959.94	-
Scally	Lynn	Teacher Elementary	78,809.75	-
Schenkeveld	T. Grace	Teacher Elementary	80,414.32	-
Scheske	Michael	Teacher Secondary	78,808.65	-
Schieman	Brent	Secondary Vice-Principal	106,035.02	-
Schindel	Robert	Director of Instruction	142,092.51	5,049.66
Schleppe	Christine	Teacher Elementary	86,472.43	-
Schmedding	Barry	Electrician	76,115.03	143.08
Schmidt	Jann	Elementary Principal	103,749.05	-
Schoeber	Tyson	Special Education - Elem	78,809.75	-
Schofield	Andrew	Secondary Vice-Principal	106,035.02	-
Schouls	Rita	Visually Impaired - Elem	82,050.44	1,781.80
Schratter	Michael	Teacher Elementary	79,860.58	-
Schroeder	Brent	Teacher Secondary	87,605.85	29.16
Schwab	Maria	Teacher Secondary	82,165.41	-
Scorda	Sammy	Teacher Secondary	82,350.47	-
Scoretz	Erin	Teacher Elementary	86,459.52	-
Scoten	James	Teacher Secondary	80,075.98	-
Scott	Sarah	Teacher Elementary	78,809.82	-
Scott	Maria	Teacher Elementary	78,809.75	-
Scott	Jennifer	Coordinator - Community School	76,656.36	328.72
Scott	Ronald	Coordinator - Community School	75,807.39	877.38
Scrimshaw	Stephen	Teacher Secondary	86,715.22	-

Seed	Beverly	Secondary Principal	124,746.96	-
Sellars	Stephanie	Elementary Principal	117,124.02	-
Sellick	Ashley	Special Education - Sec	79,234.76	-
Semail	Sonya	Teacher Secondary	80,468.00	-
Senior	Susanna	Teacher Elementary	78,694.54	-
Serbic	Sonya	Teacher Elementary	79,192.53	-
Seto	Sylvia	Teacher Elementary	79,951.89	-
Seto	Robin	Teacher Secondary	79,863.65	-
Seto	Melissa	Teacher Elementary	79,860.58	-
Seto	Louise	Teacher Elementary	79,748.98	-
Shaddick	Wayne	Teacher Secondary	86,889.10	-
Shannon Jung	Sheila	Teacher Elementary	79,860.58	-
Shaw	Dorothy	Teacher Elementary	87,938.92	-
Shaw	Renee	Teacher Elementary	86,810.72	-
Shaw	Sabine	Teacher Secondary	79,226.15	-
Sheane	Michael	Set BC Provincial - Sec	83,528.28	1,770.33
Sheardown	Dean	Teacher Secondary	79,022.25	-
Sheikh	Irfan	Secondary Principal	120,102.84	-
Sheldan	Alex	Teacher Elementary	86,472.43	-
Sheldan	Dory	Teacher Secondary	79,022.25	-
Shelfontiuk	Shirlene	Teacher Secondary	78,589.26	-
Shepherd-Dynes	Diane	Teacher Elementary	86,726.96	-
Sheppard	Melanie	Teacher Elementary	79,860.58	-
Sherbaniuk	Donald	Teacher Elementary	78,809.75	-
Sherrett	Doug	Teacher Elementary	81,269.60	-
Sherritt	Kristy	Teacher Elementary	79,517.36	-
Shomura	Michelle	Teacher Elementary	79,860.58	-
Shoub	Jeffrey	Teacher Elementary	79,381.66	-
Sidhu	Jagdeep	Teacher Elementary	83,037.20	-
Siller	Jacqueline	Teacher Secondary	84,154.09	-
Silver	True	Teacher Secondary	79,239.00	-
Silvers	A. Tish	Teacher Secondary	88,693.56	-
Silvestre	Jose	Teacher Secondary	82,666.95	-
Simard	Annie	Teacher Elementary	77,330.60	-
Sinclair	Helen	Teacher Secondary	75,862.60	-
Singh	Michael	Teacher Elementary	87,864.08	-
Sippel	Janice	Coordinator - Abuse Prevention	79,908.19	841.43
Siracusa	Gabriella	Teacher Secondary	84,198.62	461.62
Skarsgard	Paul	Teacher Secondary	87,128.07	-
Skeldon	Timothy	Teacher Secondary	92,247.29	-
Skibinski	Sharon	Teacher Elementary	87,625.62	-
Skinner	Charlotte	Teacher Elementary	79,787.25	-
Skutelnik	Sandra	Teacher Elementary	80,351.89	-
Sleep	Carrie	Elementary Vice-Principal	93,621.13	-
Slinger	Jane	Teacher Elementary	79,860.65	-
Smathers	James	Teacher Elementary	86,035.05	-
Smedley	Karla	Teacher Secondary	87,567.56	-
Smith	Selma	Vice Princ-Student School Serv	91,611.27	172.91
Smith	Sean	Teacher Elementary	88,025.62	-
Smith	Paul	Teacher Elementary	87,625.62	-
Smith	Mariette	Teacher Secondary	86,469.96	-
Smith	David	Teacher Secondary	83,938.76	-
Smith	Lauren	Teacher Secondary	80,075.91	-
Smith	Joy	Teacher Elementary	79,860.61	-
Smith	Merton	Teacher Secondary	79,440.17	-

Smith	Mary	Teacher Elementary	79,415.81	-
Smith	Ramona	Teacher Elementary	78,824.16	-
Smith	Mary	Teacher Secondary	78,809.75	-
Smith	Davin	Teacher Secondary	78,737.68	-
Snell	Marilyn	Teacher Secondary	82,438.41	-
Snyder	Steven	Project Manage - Facilities	81,427.40	-
Snyder	Roderick	Teacher Elementary	79,951.89	-
So	Debbie	Teacher Elementary	86,472.43	-
Sobral	Manuel	Special Education - Sec	82,691.93	1,039.50
Sokukawa	Janice	Teacher Elementary	79,943.93	-
Sommerfeld	Carl	Teacher Secondary	80,435.31	-
Soong	Bernard	Secondary Vice-Principal	100,696.62	-
Sorochan	Shannon	Secondary Vice-Principal	106,035.02	-
Souther	Janet	Elementary Principal	115,835.41	13.00
Spence	Jeffrey	Teacher Secondary	80,075.91	-
Spencer	Jane	Teacher Elementary	86,035.05	-
Spicer	Sandra	Teacher Elementary	87,562.59	-
Spooner	Owen	Carpenter	76,147.60	2,988.51
Spring	Colleen	Teacher Secondary	86,901.68	-
Springer	Germanita	Teacher Secondary	79,022.25	-
Stafford	Deborah	Teacher Secondary	80,743.26	-
Stair	Nancy	Senior Manager - HR	117,570.48	711.21
Staller	Donald	Teacher Secondary	84,306.87	-
Stanway	Terrence	Teacher Secondary	82,454.44	-
Stassinopoulos	Jim	Distance Education - Sec	107,837.24	-
Steele	Sharlene	Teacher Elementary	87,625.65	-
Stefanucci	Kristy	Speech Language Pathothogist	78,245.95	-
Steinmann	Stanley	Supervisor - SACY	85,826.76	-
Steinruck	Anthony	Teacher Secondary	75,280.28	-
Stephenson	Bruce	Teacher Secondary	76,496.26	-
Sterling	Hope	Elementary Principal	99,877.27	46.00
Studel	Jeffrey	Teacher Secondary	87,526.33	-
Stevenson	Susan	Elementary Principal	104,104.33	-
Stevenson	Jennifer	Teacher Secondary	82,531.09	-
Stewart	Janet	Associate Superintendent	158,927.99	17,635.31
Stewart	Angela	Teacher Elementary	87,625.62	-
Stewart	Ellen	Teacher Secondary	79,235.78	-
Stewart	John	Assist Supervisor - Grounds	76,406.86	253.27
Stewart Hunter	Ann	Consultant ESL - Sec	85,801.59	-
Stoelting	Damon	Teacher Secondary	88,065.62	-
Stokes	Trevor	Special Education - Sec	75,323.14	-
Stokovac	Lucio	Teacher Secondary	79,022.25	-
Story	Donna Raye	AE Instructor Structured Cours	80,227.62	-
Stringer	Edward	Teacher On Call Limited - Elem	86,472.43	-
Sturrock	Colleen	Teacher Elementary	87,616.90	-
Su	Zhi	Teacher Secondary	87,831.89	-
Sugimoto	Sandra	Teacher Secondary	79,448.79	-
Sullivan	Shelley	Teacher Secondary	81,077.14	-
Sum	Andrea	Teacher Secondary	75,103.74	-
Sunnus	Deborah	Teacher Elementary	78,809.75	-
Super	Marilyn	Teacher Secondary	78,296.82	-
Sutherland	Maryann	Teacher Elementary	86,070.53	-
Sutherland	Joanne	Teacher Elementary	76,881.14	-
Sveistrup	Stacey	Consultant Modern Language	80,260.58	-
Swain	Andrew	Teacher Elementary	75,100.84	-

Swartile	Shirley	Special Education - Elem	78,809.75	-
Sykes	Patricia	Teacher Elementary	86,536.95	-
Taillefer	David	Teacher Elementary	79,951.89	-
Tait	Kelly	Teacher Elementary	86,502.15	-
Takahara-Mark	Elizabeth	Teacher Elementary	78,809.75	-
Takahashi	Noreen	Grandfathered Program Advisor	79,828.45	-
Takizawa	Akemi	Teacher Secondary	80,291.24	-
Talmatchi	Ala	Teacher Elementary	78,809.75	-
Tam	Carol	Teacher Elementary	80,832.54	-
Tam	David	Teacher Secondary	80,286.89	-
Tam	Evelyn	Teacher Elementary	78,815.11	-
Tam	Vincent	Teacher Elementary	78,809.75	-
Tan	Chong	Teacher Secondary	89,132.94	-
Tanabe	Sharon	Teacher Secondary	78,809.75	-
Tanaka	Melanie	Teacher Elementary	85,131.79	-
Tanner	Kristina	Teacher Secondary	86,472.43	-
Taylor	P.Geoffrey	Secondary Principal	117,818.94	-
Taylor	Brent	Teacher Secondary	91,398.97	-
Taylor	Matthew	Info Tech Support C	86,873.71	434.03
Taylor	Louise	Teacher Elementary	79,851.86	-
Taylor	Mary	Teacher Secondary	75,999.16	-
Teeuwesen	Donald	Teacher Elementary	79,638.24	-
Tello	Esther	Teacher Secondary	88,271.62	-
Tenta	Jonathan	Special Education - Sec	79,022.25	-
Tereposky	Darren	Teacher Elementary	79,860.58	-
Terretta	Lorraine	Elementary Principal	101,684.44	-
Teti	Lori	Teacher Elementary	76,445.74	-
Thibault	Monique	Teacher Elementary	87,625.62	-
Thomas	Stephen	Supervisor - Maintenance	95,347.96	-
Thomas	Rosemary	Elementary Vice-Principal	93,386.82	-
Thomas	Catherine	Elementary Vice-Principal	91,795.95	-
Thomas	Ian	Contract Inspector	81,088.29	1,136.46
Thomas	Craig	Teacher Elementary	77,936.99	-
Thompson	Lindsay	Elementary Vice-Principal	91,956.15	-
Thompson	Janet	Teacher Secondary	91,807.90	-
Thomson	Katrina	Teacher Secondary	84,647.39	-
Thomson	John	Distance Education - Sec	81,217.10	-
Thornton	Carol	Provl Resource Program - Elem	81,452.65	-
Tien	Amy	AE Instructor Structured Cours	81,325.87	-
Tilston	Jacy	Teacher Elementary	85,101.18	-
Ting	Pierre	Teacher Secondary	79,451.51	-
Ting	Camilla	Teacher Elementary	78,832.91	-
Toews	Bradley	Teacher Elementary	82,380.04	-
Tolksdorff	David	Teacher Secondary	79,659.76	-
Tomassetti	Vincenzo	Manager - Assistive Tech. 8C	99,781.00	-
Tompkins	Darren	Supervisor - Purchasing	80,335.86	-
Tomsics	Teresa	Teacher Elementary	85,466.04	-
Toomer	Yvonne	Teacher Elementary	79,860.58	-
Topolnicki	Dawn	Teacher Elementary	86,786.02	-
Tosczak	Ian	Teacher Elementary	79,918.06	-
Toth	Victor	Teacher Elementary	86,290.51	-
Tousaw	Natasha	Teacher Elementary	79,860.31	-
Townsend	Ruth	Teacher Elementary	87,405.97	-
Trapasso	Victor	Electrician	78,843.93	2,319.93
Treacher	Patricia	Teacher Elementary	86,463.82	-

Tremblay	Adele	Elementary Principal	117,200.02	46.00
Tremblay	Elizabeth	AE Instructor Structured Cours	86,873.42	-
Trotti	Vito	Electrician	78,789.81	502.32
Trovaio	Margaret	Elementary Vice-Principal	91,038.36	-
Tryssenaar	Jason	Teacher Secondary	83,304.45	-
Tsagaris	Maria	Teacher Elementary	79,196.84	-
Tsang	Christopher	Teacher Secondary	79,693.79	-
Tso	John	Special Education - Sec	80,721.91	-
Tso	Katherine	Teacher Elementary	78,809.75	-
Tsolinas	Irene	Teacher Elementary	87,625.62	-
Tsolinas	Stefanos	Steamfitter	76,661.87	2,110.81
Tsoulos	Kostantina	Teacher Secondary	80,075.98	-
Tsoulos	Garufalia J	Teacher Elementary	79,847.50	-
Tsui	Germaine	Secondary Vice-Principal	105,639.62	-
Tsui	Stephanie	Teacher Secondary	78,275.41	-
Tsuyuki	June	Teacher Secondary	79,022.76	-
Tully	Shannon	Speech Language Pathothogist	89,213.59	337.12
Turner	Steven	Teacher Elementary	86,468.13	-
Turner	Shirley	Special Education - Sec	81,238.88	505.11
Ulman	Grazyna	Special Education - Sec	88,941.25	-
Underwood	Shauna	Teacher Secondary	75,302.34	-
Ungless	Gillian	Manager-Payroll	78,406.57	-
Ungurean	Bianca	Teacher Elementary	81,164.05	-
Unrau	Doreen	Teacher Elementary	84,304.93	-
Upton	Kim	Teacher Elementary	78,734.41	-
Van Alstyne	Audrey	Dist Principal - Learning Tech	124,511.97	793.32
Van Der Woerd	Wendie	Teacher Elementary	87,625.62	-
Van Deventer	Linda	Teacher Elementary	79,860.58	-
Van Kreuningen	Jeffrey	Teacher Secondary	83,095.54	-
Van Wynsberghe	Brenden	Special Education - Elem	82,077.85	-
Varlamova	Olga	Special Education - Sec	79,701.75	-
Vassilakis	Maria	Teacher Elementary	86,296.35	-
Vaz	Andre	Teacher Secondary	76,226.60	-
Vellescig	Daniel	Teacher Secondary	83,908.97	-
Veness Kehler	Tina	Teacher Secondary	79,221.96	-
Vera	Alejandro	Teacher Secondary	80,721.91	-
Vey-Chilton	C. Annette	Secondary Principal	124,541.12	-
Vieira	Sharon	Teacher Elementary	86,942.21	-
Vikner	Elizabeth	Teacher Secondary	80,541.32	-
Vincent	Gail	AE Instructor Structured Cours	87,648.86	-
Vincent	Sharon	Teacher Secondary	80,295.58	-
Vine	Gary	Teacher Secondary	79,022.76	-
Violi	Paula	Teacher Secondary	86,844.23	-
Vockeroth	Robert	Teacher Elementary	85,827.00	-
Von Holtum	Brenda	Teacher Elementary	86,472.43	-
Von Keyserlingk	Gesa	Teacher Secondary	83,723.42	-
Vose	Susanna	Teacher Elementary	78,809.75	-
Vulgaris	Michael	Secondary Vice-Principal	99,528.77	-
Vuu	Sandra	Teacher Secondary	83,312.94	-
Wadge	Patrick	Teacher Secondary	90,962.73	-
Wagner	E. Susan	Teacher Elementary	78,809.82	-
Wai	Natalie	Teacher Elementary	79,122.26	-
Waisberg	David	Teacher Secondary	79,860.58	-
Walach-Joseph	Marilyn	Teacher Elementary	79,951.89	-
Wale	Daphne	Aboriginal Education - Elem	79,860.58	-

Wallace	Paul	Teacher Secondary	79,876.51	-
Wallace	Jody	Teacher Elementary	78,273.64	-
Wallace	Alissa	Teacher Secondary	75,168.57	-
Wallbridge	Caroline	Elementary Principal	117,137.02	13.00
Waller	Wendy	Teacher Secondary	87,959.94	-
Walls	Catherine	Teacher Elementary	75,984.29	-
Walsh	Patrick	Supervisor - Printing & Dist	78,333.18	-
Wan	Shiu San	Teacher Elementary	86,472.43	-
Wang	Xianen	Teacher Secondary	81,367.90	-
Wansink	Anita	Teacher Elementary	76,420.17	-
Ward	Karen	Teacher Elementary	79,951.89	-
Wardrop	Amanda	Teacher Elementary	79,880.73	-
Wasyliuk	Amber	Teacher Elementary	75,098.19	-
Watkins	Dorothy	Elementary Principal	98,873.90	-
Weatherall	Julie	Elementary Vice-Principal	95,255.32	-
Weatherall	Jacquelyn	Area Counsellor - Elem	93,134.05	1,688.22
Webber	Theresa	Teacher Secondary	83,359.00	-
Webber	Donna	Teacher Secondary	79,235.78	-
Webber	Randall	Teacher Elementary	78,809.75	-
Weichel	Cheriee	Teacher Elementary	86,945.38	-
Weremchuk	Kenneth	Teacher Secondary	77,509.25	-
Weresch	Jonathan	Elementary Principal	93,458.04	-
West	Erika	Teacher Elementary	86,463.82	-
Westereng	Jeremy	Teacher Secondary	79,447.25	-
Weston	Linda	Visually Impaired - Elem	89,257.40	529.85
Whitcroft	Natalie	Teacher Elementary	87,553.87	-
White	Elizabeth	Teacher Elementary	87,625.62	-
White	Bradley	Teacher Secondary	77,085.19	-
Whitehead	Leah	Teacher Elementary	79,947.91	-
Wiebe	Roger	Secondary Principal	119,849.20	-
Wightman	Adam	Teacher Secondary	79,239.00	-
Wilkie	Jonathan	Teacher Secondary	76,892.63	-
Wilkin	Carel	Teacher Elementary	79,847.50	-
Willan	Roger	Teacher Secondary	80,075.91	-
Williams	Hollie	AE Instructor	90,463.80	-
Williams	Stephen	Teacher Secondary	85,497.89	-
Williams	Aimee	Teacher Elementary	78,426.45	-
Williams	Leslie	Electrician	77,135.99	2,488.57
Wills	Nadia	Teacher Elementary	79,951.89	-
Wilmann	Damian	Secondary Vice-Principal	106,035.02	-
Wilson	Andrew	Secondary Vice-Principal	106,035.02	-
Wilson	Donald	Teacher Elementary	79,951.89	-
Wilting	Kristina	Teacher Elementary	79,860.65	-
Wind	Ian	Manager - Purchasing	106,616.94	-
Winn	Miranda	Peer to Peer Consultant-Elem	84,327.31	384.32
Wise	Arlene	Teacher Elementary	75,340.11	-
Wittrin	Caroline	Teacher Secondary	86,676.32	-
Wolkenbrod	Michelle	Teacher Elementary	79,860.58	-
Wong	William	District Principal	130,366.40	1,613.90
Wong	Christopher	Secondary Vice-Principal	98,526.84	-
Wong	Florence	Set BC Provincial - Elem	93,857.92	452.85
Wong	Sharon	Teacher Elementary	87,162.59	-
Wong	Christina	Teacher Elementary	86,463.82	-
Wong	Darryl	Teacher Secondary	81,241.26	1,792.48
Wong	Gina	Teacher Elementary	80,201.03	363.62

Wong	Jennifer	Teacher Secondary	80,045.38	-
Wong	Beth	Teacher Elementary	79,951.89	-
Wong	Gloria	Teacher Elementary	79,930.71	-
Wong	Nellie	Teacher Elementary	79,860.61	-
Wong	Anthony	Teacher Elementary	79,860.58	-
Wong	Sally	Teacher Secondary	79,664.00	-
Wong	Manna	Teacher Secondary	79,447.26	-
Wong	Jesse	Teacher Secondary	79,234.75	-
Wong	Wendy	Teacher Elementary	78,837.24	-
Wong	Alanna	Teacher Elementary	78,809.75	-
Wong	Nyuk	Teacher Elementary	78,809.75	-
Wong	Linda	Teacher Elementary	78,805.45	-
Wong	Brian	Teacher Elementary	78,796.84	-
Wong	Leonard	Teacher Secondary	76,213.99	-
Wong	Wendy	Teacher Elementary	76,197.85	-
Woo	Peter	Elementary Principal	101,684.44	-
Woo	Cindy	Teacher Elementary	78,257.13	-
Wood	Andrea	Special Education - Sec	89,142.36	-
Woods	James	Special Education - Sec	79,022.25	-
Woodward	Elizabeth	Teacher Elementary	79,907.20	-
Wright	Trevor	Teacher Elementary	78,809.75	-
Wu	Michael	Area Counsellor - Elem	90,172.92	12.00
Wu	Jerry	Mgr - Settlement Wrkr in Schls	87,820.95	771.93
Wu	Xue	Teacher Secondary	80,726.23	-
Wyatt	Sharon	Teacher Elementary	87,625.68	-
Wyllychuk	Jane	Area Counsellor - Elem	82,192.80	90.00
Yada	Margaret	Teacher Elementary	78,809.75	-
Yannakoulis	George	Teacher Secondary	89,421.42	-
Yee	Helen	Supvsr - Accounting & Treasury	88,839.11	-
Yee	Evelyn	Teacher Elementary	83,992.91	-
Yee	Marilyn	Area Counsellor - Elem	82,611.08	334.93
Yee	Jason	Teacher Secondary	80,514.01	-
Yeh	Helen	Teacher Elementary	86,472.50	-
Yelizarov	Michael	Electrician	85,561.08	2,043.81
Yetman	John	Teacher Secondary	88,384.94	-
Yeung	Celia	Teacher Elementary	78,809.75	-
Yim	Andrea	Teacher Elementary	86,874.51	-
Yip	Stacey	Teacher Secondary	82,883.70	-
Yip	Eugene	Electrician	82,233.77	3,223.59
Yiu	Lai Lai	Provl Resource Program - Elem	86,026.44	-
Yoshida	Esther	Teacher Elementary	79,951.89	-
Young	Jennifer	Teacher Elementary	80,351.89	-
Young	Karen	Teacher Elementary	79,951.89	-
Young	Linda	Teacher Elementary	79,951.89	-
Yu	Angelina	Teacher Elementary	90,548.68	-
Yu	Mary Anne	Teacher Elementary	86,472.43	-
Yu	Brian	Teacher Secondary	82,751.94	-
Yu	Elaine	Teacher Elementary	78,809.75	-
Yuen	Ernest	Teacher Secondary	81,147.27	-
Yuen	Harry	Teacher Secondary	80,708.90	-
Yuen	Grace	Teacher Elementary	78,809.75	-
Yuill	Craig	Teacher Secondary	76,876.71	-
Yung	Mary	HR Coordinator	77,235.12	-
Zambito Orazio	Giuseppina	Teacher Elementary	84,936.03	-
Zdriluk	Kathryn	Teacher Elementary	86,472.43	-

Zeitz	Andrea	Elementary Vice-Principal	93,458.04	-
Zerbe	Richard	Elementary Principal	117,124.02	-
Zhang	Caiping	Teacher Secondary	75,227.02	-
Zimmermann	Douglas	Electrician	77,918.64	2,547.06
Zitka	Ligeia	Teacher Secondary	79,013.64	-
Zrymiak	Carol	Area Counsellor - Elem	91,502.36	985.62
Zukowski	Shirley	Teacher Elementary	79,951.89	-
Zwaagstra	Wendy	Teacher Elementary	79,951.89	-
Zylstra	Patricia	Teacher Elementary	86,472.43	-
Total remuneration that exceeds \$75,000			<u>\$ 149,338,593.15</u>	<u>\$ 292,903.09</u>
Total for employees with remuneration under \$75,000			<u>\$ 195,295,141.08</u>	<u>\$ 419,715.35</u>
Total Remuneration paid (including Elected Officials)			<u>\$ 344,856,996.15</u>	<u>\$ 719,280.16</u>
Employer Payments for CPP and EI				<u>\$ 22,293,029.74</u>

Schedule of Vendor Payments

<u>Supplier Name</u>	<u>Total Payment</u>
0954807 B.C. Ltd.	132,342.46
32 Books Co.	26,417.99
333 Terminal Holdings Ltd	49,490.44
4th Utility Inc.	110,713.79
A W Fireguard Supplies (1991) Ltd	61,271.47
A.C.M. Environmental Corporation	50,783.02
Abrahamson, Karen	32,760.00
Absolute Value Publications Inc.	30,263.01
Access Gas Services Inc.	129,125.59
Acklands-Grainger Inc	32,523.44
Acrodex	27,186.32
Action Holdings Ltd T/A Custom Blacktop	217,870.05
Acton Ostry Architects Inc.	51,379.37
Advanced Placement Exams	89,197.07
Affinity Group Tours	203,556.25
Affordable Housing Societies	65,338.00
AIR CAN	58,710.20
All Round Home Improvements& Restoration	33,735.41
Alliance Medical Monitoring	36,304.50
Amazon.ca	57,301.21
American Thermoform Corporation	62,933.27
Angus Corporate Centre Ltd	754,106.04
Aon Reed Stenhouse Inc.	74,277.00
Apex Communications Inc.	26,878.85
Apple Canada, Inc. C3120	2,764,306.43
Aroga Technologies Ltd	684,281.25
Artona Group Inc.	45,011.66
Audio Cine Films Inc	31,000.57
Ausenco Engineering Canada Inc.	28,735.14
AV Solutions	385,538.90
AvePoint - Canada	25,589.34
B C Hardwood Floors Co	150,157.35
B.A. Robinson Co. Ltd.	180,255.47
B.C. Tree Services Ltd.	41,878.50
Bamfield Marine Science Centre	42,548.55
Baragar Enterprises Ltd.	89,638.50
Bartle & Gibson Co Ltd	33,554.81
BC Carpenters Fund	193,633.36
BC Centre for Ability	151,225.00
BC Hydro	3,270,163.93
BC Principals & Vice Principals Assoc	31,906.00
BC Safety Authority	92,700.88

BC School Sports	37,539.25
BC School Trustees Association	49,869.00
BC Teachers' Federation	7,324,739.31
Beatty Floors Ltd	71,649.58
Beau Photo Supplies, Inc	36,661.51
Belfor Restoration Services	122,738.53
Big Brothers of Greater Vancouver	28,030.00
Big Kahuna Sport Company	218,459.76
BMO Bank of Montreal	2,114,710.05
Boreal Science	54,900.27
Bouygues Building Canada	20,019,815.42
Brackett Contracting	79,800.00
Branded Distribution	274,080.97
Bricklayers & Mason Local # 2	32,265.73
Bridges Canada	446,405.41
Brink's Canada Ltd.	40,391.26
Britannia Community Services Centre	28,573.02
Brittania Support Society	25,000.00
Brodart Canada Company	28,964.49
BTY Group	44,925.83
Bullfrog Technologies Group Inc.	27,784.71
Butler Workplace Solutions	88,603.20
C & C Destination Tours Inc.	48,708.55
Cambie Roofing&Drainage Contractors Ltd.	318,969.00
Camp Jubilee	91,146.69
Camp Squeah	28,172.00
Camp Summit	104,469.75
Canada Post Corporation	34,805.51
Canadialog	76,798.75
Canadian Refrigeration and Air	52,499.15
Canadian Union of the Public Employees	119,875.48
Canadian Western Trust	2,710,808.77
Canon Business Solutions Canada Inc.	814,126.13
Canuel Caterers	243,173.48
Cardinal Coach Lines ULC	2,773,103.63
Carnarvon Elem	35,314.51
CBC Radio Canada	78,750.00
CDW Canada	841,078.37
Centaur Products Inc	39,357.61
Chan Centre for the Performing Arts	64,230.47
Charter Bus Lines of British Columbia	33,818.58
Charter Telecom Inc.	142,187.26
Cheakamus Centre	96,438.73
Chen Chen, Xueyan	27,200.00
Chen Yanrong	74,325.00
Chubb Security Systems	36,938.86
CIBC - Mellon	186,529.54

CIE refund payments	105,983.00
City of Vancouver	3,119,198.49
Clean Harbors Canada, Inc.	60,721.69
Cliffhanger Climbing	25,344.75
Cloverdale Paint Inc	122,110.52
Coast Mountain Thermal Inc.	57,356.25
Coast Wholesale Appliances Inc.	26,714.98
Coastal Reign Apparel	33,505.22
Colborne Architect Group	1,426,679.59
Collabware	66,494.40
Columbus Construction & Restoration Ltd	198,600.20
Community Savings Credit Union	1,308,772.72
Corporate Express Canada Inc	384,951.41
Craig A & Son Ltd	127,417.50
Creative Insignia Ltd	59,452.02
Crescent Beach Publishing	86,211.10
CRS Commercial Carpet Maintenance	164,255.96
CS Mounting Systems 2005 Co.	61,682.08
CUMIS Retirement Services	165,880.55
Cunningham Elem	53,324.76
CUPE, Local 15/V.M.E.C.W.	1,231,881.20
Custom Lighting Ltd	71,061.86
D.G.S. Construction Co. Ltd.	3,728,561.13
D2L Corporation	131,607.26
DA Architects + Planners	626,564.67
Dafco Filtration Group	30,572.66
Dell Canada Inc.	1,569,164.60
DELTA 0062111559139	36,231.66
Delta Continuing Education	29,760.00
Desire 2 Learn	131,179.64
DIALOG BC Architecture Engineering	28,364.16
Direct Solutions	26,999.60
District Council 38 Membership Services	140,283.34
Double V Construction Ltd.	3,408,366.96
Dynamex Canada Limited	50,356.86
DynaVox Canada	392,918.20
Ebsco Canada Ltd.	276,856.77
Ecowaste Industries	40,481.21
Educan Institutional Furniture Ltd	268,468.10
Educational World Tours	141,908.10
Edvantage Interactive	26,911.55
Ellison Travel & Tours Ltd.	829,065.62
EMCO Corporation	29,952.49
Encore Sports Tours	26,168.00
EPS Literacy and Intervention	38,980.86
ERC Roof Management Ltd	67,126.08
Erv Parent Co Ltd	40,849.34

ESC Automation	88,606.63
Evans Lake Forest Education Society	37,912.25
Executive Mat Service	60,493.81
exp Services Inc.	42,648.36
Family Maintenance Enforcement Program	55,956.32
Faredealer	44,294.00
Farm-Tek Turf Services Inc.	74,525.18
Finley, Barbara	29,849.77
First Class Planners Ltd.	51,376.42
Flying Wedge Pizza Company	37,935.24
Flynn Canada Ltd.	419,891.85
Foreign Student Services	39,260.00
FortisBC-Natural Gas	1,670,628.01
Francl Architecture	600,554.17
Fraser Health Authority	139,120.39
Fraser Valley Equipment	38,679.76
Fresh Roots Urban Farm Society	45,762.58
Friesens Corporation	221,486.93
Fujitec Canada, Inc.	49,677.78
FutureBook Yearbooks Inc.	190,508.79
Gale/Cengage Learning	66,254.93
Geminder, Dan	44,620.33
Geopacific Consultants	52,230.99
Global Gourmet Foods	917,427.67
Go Wireless Inc.	128,198.06
Gossamer Threads, Inc.	64,890.00
Graham Hoffart Mathiasen Architects	136,872.25
Grand & Toy	30,686.10
Grant Kovacs Norell	140,550.57
GRC Columbia Roofing Inc.	791,261.12
Great West Life Assurance	571,786.43
Greater Vancouver Basketball	43,615.00
Greenbarn Potters Supply Ltd	28,529.88
Guillevin Int Inc	153,299.47
Gunnar Pacific Agencies Inc.	55,720.00
GWL Realty Advisors Inc. ITF.	30,173.50
Gym Sense Gymnastics Inc.	55,799.36
Habanero Consulting Group	25,042.52
Habitat Systems Inc	369,792.85
Harbour Publishing Co. Ltd.	28,875.00
Harris & Co	348,884.48
Hazmasters Inc.	59,000.97
Heat & Frost Insulator Local 118 -	67,740.62
Heatherbrae Builders Company Ltd.	8,327,885.34
Hellenic Community Centre	52,551.06
Henderson Recreation Equipment Ltd	193,925.04
Henriquez Partners Architects	39,122.18

Herff Jones Canada Division	42,171.38
Heritage Office Furnishings Ltd	98,449.29
Horsman E B & Son Ltd	205,321.31
HP Financial Services Canada Company	133,057.99
Huang, Yanyan	28,100.00
Hughes Condon Marlar Architects	32,415.82
Hyatt Regency Vancouver	126,807.51
IBI Group	495,447.10
IBM Canada Limited	66,655.73
IGI Resources Inc.	801,265.07
Imagine Public Relations	48,809.25
Indigo Books & Music Inc.	41,864.69
Industrial Alliance Insurance	87,321.60
Integral Group	45,328.50
Interior Health	307,967.69
International Baccalaureate	196,895.56
International Stage Lines Inc.	42,219.39
Int'l Brotherhood Of Electrical	217,469.99
Investors Group Trust Co. Ltd.	48,391.00
Italian Cultural Centre Society	30,537.44
James Bush & Assoc	92,321.25
JAMF Software	70,878.06
Jess Dance	32,678.50
Jiacheng Overseas Immigration & Educatio	40,300.00
JIL Overseas Education Consulting &	69,550.00
Johnston Equipment	31,921.75
Jonathan Morgan & Company Limited	40,796.06
Joseph S. Chow Ltd.	81,309.07
Kane, Maureen	59,795.32
KBAM! Kevin Bruce Arts Management	56,444.35
Kidsafe Project Society	135,170.90
Kidsbooks	164,089.83
Kiwassa Neighbourhood House	29,673.00
Koffman Kalef	236,184.84
Konica Minolta Business Solutions (Can.)	204,134.37
KPMG LLP, T4348	82,687.50
La Porta Enterprises	40,708.50
Langara College	178,887.75
L'AUBERGE DU MONT	31,800.00
Learn 360 / Visual Education Centre	87,360.00
Learning A-Z	26,602.48
Learning Partnership, The	53,103.00
Learning Works	43,029.08
Lin Haw International Co. Ltd.	67,696.07
Lionheart Sports Ltd.	38,000.45
Liu, PengPeng	170,885.24
London Drugs	31,145.14

Long & McQuade Musical Instruments Ltd	142,580.39
Long View Systems Corporation	28,146.11
Loomis Express	49,102.11
Loon Lake Camp	58,624.86
Lordco Parts Ltd.	26,400.05
Louise Kool & Galt Limited	35,763.43
Lynch Bus Lines	55,479.11
Mac Station Tech Corp	341,713.26
Machinist Lodge 692 - Health & Safety	26,569.91
MacLachlan D G Ltd	106,524.04
MacQuarie Equipment Finance Ltd.	829,141.27
Magic Lantern Media Inc dba Distribution	109,545.62
Magnem Engine Serv Ltd	37,144.83
Main Street Education Centre	51,420.00
Manning Park Resort	57,965.82
Marathon Surfaces	100,764.22
Marine Roofing (1996) Ltd.	43,164.37
Market Place IGA	27,615.63
Marsh Canada Limited	157,826.00
McFarland Marceau Architects Ltd.	294,230.44
McGrath Engineering Ltd.	31,731.00
McGraw-Hill Ryerson Ltd.	146,988.65
McGregor & Thompson Hardware Ltd	207,080.59
MediaSmarts	52,306.80
Medical Services Plan of B.C.	6,931,747.50
Metal Supermarkets	26,133.27
Metro Motors Ltd.	41,437.76
Michele Hayes Contracting	68,100.00
Microserve Business Computer Services	830,712.08
Microsoft Corporation	100,711.27
Mills Basics Office Productivity	498,260.23
Minister of Finance	2,183,133.29
Ministry of Children & Families	269,855.64
Mitybilt	41,728.43
Morneau Shepell Ltd.	1,165,609.52
MYK ENTERPRISES LTD.	32,229.75
National Braille Press	62,056.96
Natural Pod	126,211.05
Nedco (Div. of Rexel Canada Electrical)	68,129.79
Nelson Education Ltd.	238,802.34
Neopost-Digital Postage on Call	32,346.02
Netcetera Consulting Inc.	41,521.00
New York Foods	127,421.60
Nickel Bros House Moving Ltd	60,627.21
Norma Rose Point	29,339.00
Northern Building Supply Ltd.	166,906.45
NXSource Technology Inc.	130,555.29

Opus Arts Supplies	55,644.38
Oracle Canada ULC	415,594.61
Oxford University Press	45,788.43
PACE Child and Family Society	32,800.00
Pacific Blue Cross	10,182,123.92
Pacific Cinematheque	30,750.00
Pacific Community Resources Society	44,580.00
Pacific National Exhibition	54,923.89
Pan Pacific Vancouver	94,433.22
Panago Pizza Inc.	90,627.60
Partnerships British Columbia Inc.	84,404.74
Patricia Sheaves & Associates Inc.	106,110.39
Pearson Canada Assessment Inc.	121,346.21
Pearson Education Canada	388,385.21
Personnel Department Ltd, The	106,126.93
Pfaff Sewing Centre Of Vancouver Ltd	32,907.40
Phonak Canada Ltd.	31,365.60
Pinnacle Building Maintenance	27,185.64
Pinton Forrest & Madden Group Inc.	67,750.25
Pitney Works	105,227.16
PlanetClean (Vancouver) Ltd.	30,964.83
Pointblank Installations Inc.	170,505.30
Premier School Agendas Ltd	72,692.91
PricewaterCoopers LLP	80,533.57
Pro Can Construction Group Corp.	116,210.31
Progressive Fundraising Inc.	39,689.58
Project Chef Culinary Education Ltd.	96,662.51
Proquest Information & Learning	29,039.38
Province of BC CRF	12,000,000.00
Provincial Health Services Authority	31,386.30
Prussin Music Inc	75,033.30
Public Education Benefits Trust	7,064,143.55
Quantum Lighting, Inc.	35,784.00
Quantum Murray LP	28,295.82
Quebec 2014	42,300.00
Queen Alexandra Elem	40,158.80
Queen Mary Elem	37,795.00
Quesnel, Jules Ecole	32,513.40
Ray-Cam Co-Operative Centre	31,932.23
REAL CDN SUPERSTORE #1	39,343.57
Receiver General of Canada	103,653,390.62
Recollective Consulting Inc.	26,638.50
Regal Controls Ltd	56,522.39
Richelieu Building Specialties	44,613.40
Richmond Elevator	101,349.83
Rona Revy Inc.	44,202.76
Rowe P - Hammoudi B	83,606.25

Russell Food Equip Ltd	51,831.89
Sadler, Karen	68,636.53
Safeway	45,699.31
Salmon's Rentals Ltd	25,717.77
Saputo Dairy Products Canada GP	274,782.98
Sasamat Outdoor Centre	64,030.00
Saunders Book Company	33,406.95
Scholastic Book Fairs Canada	178,332.76
Scholastic Canada Ltd	96,869.30
School Specialty Canada	85,909.72
Schoolhouse Products	271,630.01
Schoolhouse Publications Inc.	33,001.74
Schools Protection Program	47,392.99
Scotia McLeod Inc	80,970.00
Scott Construction Ltd.	35,968.95
Sea to Sky Outdoor School	154,440.95
Secrest Resources Ltd.	112,573.13
Set BC - Vancouver	37,919.58
Seymour Painting Ltd.	54,649.35
Sharp's Audio Visual	51,187.31
Sheaves, Patricia	26,663.18
Sheet Metal Workers - Local 280-In Trust	89,142.09
Sheraton Vancouver Airport Hotel	151,293.56
Sheret Andrew Ltd	163,499.43
Sierra Systems	339,146.99
Simply Computing Inc.	35,617.63
Singleton Urquhart	63,794.40
Skyline Athletics Inc	149,103.28
Small Talk	40,177.00
SOCAN	224,533.69
Softchoice LP	577,350.56
Soliloquy Solutions	56,549.18
Soper's Supply Ltd.	34,167.64
Source Office Furnishings	79,135.20
South Hill Education Centre	69,661.83
South Vancouver Family Place	34,250.00
Spears Sales Ltd	26,058.12
Spectrum Educational Supplies Ltd	25,667.42
Spicers Canada ULC	494,140.88
Stantec Consulting Ltd.	33,970.47
Staples Advantage	49,793.39
Stargarden Corporation	140,315.00
Sterling Fence Co. Ltd.	47,646.75
Stillwood Camp & Conf. Centre	44,688.75
Stong's Market	41,768.33
Strathcona Community Centre Association	56,486.30
Strathcona Park Lodge	121,746.25

STS Tours Inc.	170,837.05
Sustainability Solutions Group	31,174.50
Swing Time Distributors Ltd.	222,165.93
Swish Maintenance Limited	316,677.50
Sysco Vancouver	927,469.54
Talius - Coquitlam	45,511.41
Tapestry Music Ltd.	42,366.59
T-Base Communications, Inc.	96,402.50
TC Media Livres Inc.	61,505.25
Techtone Media Inc.	122,967.46
Telus	1,321,860.25
Tennis XL Agency	28,513.00
Terry Fox Foundation	54,041.16
The Fairmont Waterfront Hotel	102,834.25
Thirdwave Bus Services	54,617.37
Timberline Ranch & Retreat Ctr	48,114.92
TLD Computers Inc	49,632.10
Tom Lee Music Co Ltd	30,777.77
Total Office Business Furnishings	49,527.67
Transcontinental Printing Inc	58,784.57
Transtar Sanitation Supply Ltd	70,665.85
Travel Healthcare Insurance	72,888.60
True North Apparel	25,079.26
Tyco Integrated Security Canada, Inc.	45,594.98
UBC	70,001.17
UNICEF	26,909.95
United Library Services	217,315.59
United Pacific Patrol Ltd	140,187.84
United Way	25,314.42
Universal Coach Line	56,744.59
University Neighbourhoods Association	126,150.90
University of BC	47,718.24
University Of Toronto Press	78,067.97
Valery Black Draperies	40,245.91
Van City Savings Credit Union	2,337,565.51
Vancouver Airport Marriott	43,247.04
Vancouver Aquarium	40,146.23
VANCOUVER AUDIO SPEAKER CLINIC	61,965.57
Vancouver Board of Parks & Recreation	140,717.84
Vancouver Coastal Health	179,739.86
Vancouver Community College	87,924.98
Vancouver CONVENTION CENTRE	26,105.33
Vancouver Firefighters Community CPR	38,884.35
VANCOUVER FOUNDATION	117,441.07
Vancouver Giants	44,199.00
Vancouver Island Health Authority	211,630.27
Vancouver Learning Network	40,312.89

Vancouver PartyWorks Interactive	25,181.42
Vancouver Public Library	80,050.22
Vancouver School Bus Charters Ltd	32,831.75
Viking Fire Protection Inc.	71,521.01
Viking-Alexander Metal Products Ltd	40,242.23
Vjel Enterprises Ltd.	31,323.00
Waste Management	776,020.37
Wesclean Equipment &	528,278.24
Wesco	48,548.11
Western Athletic Ltd.	45,691.48
Western Campus Resources	244,741.85
Western Safety Products	35,434.46
Western Weed Control (1980) Ltd.	56,122.50
Whistler Blackcomb Mtn Resorts	85,972.70
WIDHH	36,998.27
Winroc - SPI	46,727.78
Work Safe BC	2,076,149.45
World Book Educational Prod of Canada	308,778.76
x10 Networks	88,935.00
YMCA of Greater Vancouver	92,444.36
Young Actors Project	26,050.00
YuanBo Int'l Study Services Ltd.	105,560.00
Total Payments to Suppliers Exceeding \$25,000 each	<u>\$ 264,726,430.55</u>
Total Payments to Supplier Less than \$25,000 each	<u>\$ 13,662,750.56</u>
Total Payments for Goods and Services	<u>\$ 278,389,181.11</u>

**SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2015 JUNE 30**

**RECONCILIATION OF SCHEDULED PAYMENTS
TO THE FINANCIAL STATEMENTS**

Scheduled Payments:

Schedule of Remuneration and Expenses:			
Remuneration	\$	344,856,996	
Employee Expenses	\$	719,280	
Employer Portion of Employment Insurance and Canada Pension Plan Contributions	\$	<u>22,293,030</u>	
Total - Schedule of Remuneration and Expenses	\$	367,869,306	
Schedule of Payments for the Provision of Goods and Services	\$	<u>278,389,181</u>	
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS			\$ 646,258,487

Reconciliation to Financial Statement Expenditures:

Noncash Items:			
Decrease in accounts payable and accrued liabilities	\$	(13,103,770)	
Decrease in inventories and prepaids	\$	(75,542)	
		\$	(13,179,312)
Payments Included in both Remuneration and Expenses and Goods and Services Schedules:			
Taxable Benefits and Source Deductions		(77,030,345)	
GST Rebates		(2,419,490)	
June 2015 schools expense accrual		3,684,688	
Provincial Government Recoveries		2,608,000	
		<u>(73,157,147)</u>	
Total - Reconciling Items			<u>(86,336,459)</u>
RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES			<u>559,922,028</u>

Financial Statement Expenditures:

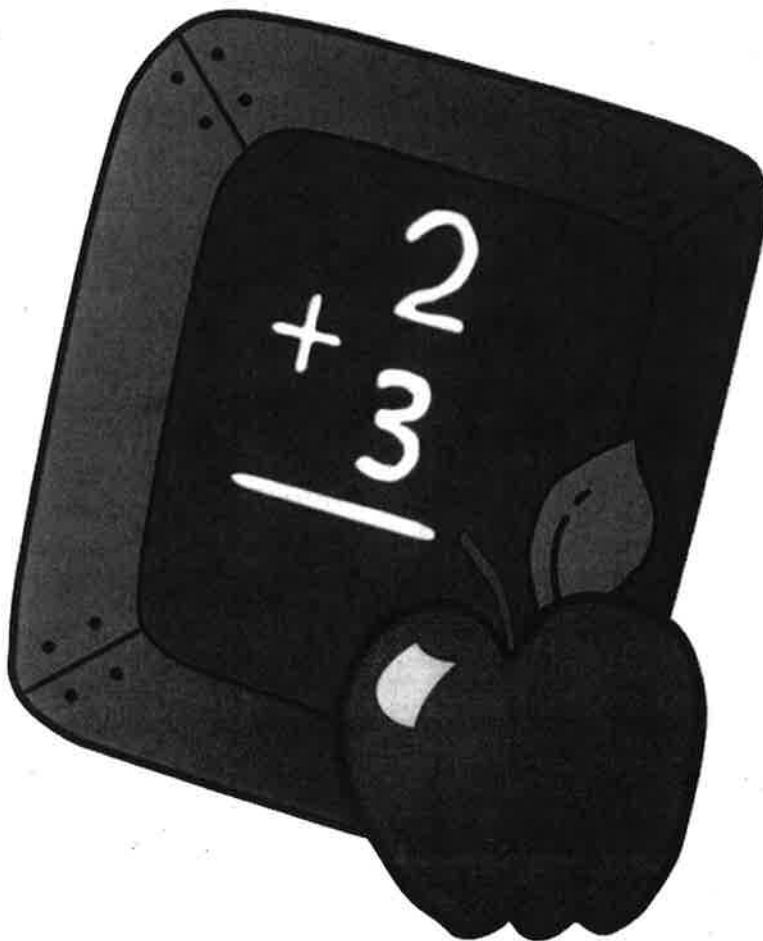
Operating Fund Expenditures	\$	473,231,017	
Special Purpose Fund Expenditures	\$	65,317,130	
Capital Fund Expenditures	\$	<u>21,373,881</u>	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES			<u>\$ 559,922,028</u>



*The Board of Education of School District
No. 39 (Vancouver)*

Financial Statements

July 1, 2014 to June 30, 2015



School District No. 39 (Vancouver)

June 30, 2015

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School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 7836-7090-5107

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 39 (Vancouver) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 39 (Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 39 (Vancouver) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 39 (Vancouver)

Signature of the Chairperson of the Board of Education

Date Signed

Sgt 28/15

Signature of the Superintendent

Date Signed

Sep 29, 2015

Signature of the Secretary Treasurer
(Interim)

Date Signed

Sep 29, 2015



KPMG LLP
Chartered Accountants
Metrotower II
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Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 39 (Vancouver)

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 39 (Vancouver), which comprise the statement of financial position as at June 30, 2015, the statements of operations, changes in net debt and cash flows for the year ended June 30, 2015, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the accounting requirements 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of School District No. 39 (Vancouver) as at and for the year ended June 30, 2015 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 4D is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Professional Accountants

September 28, 2015

Burnaby, Canada

School District No. 39 (Vancouver)

Statement 1

Statement of Financial Position
As at June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 18)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	136,594,362	146,563,977
Accounts Receivable		
Due from Province - Ministry of Education	5,887,087	9,565,727
Due from Province - Other	66,675	313,875
Due from LEA/Direct Funding	30,492	-
Other (Note 4)	4,413,536	3,150,033
Portfolio Investments (Note 5)	2,027,302	2,270,228
Total Financial Assets	<u>149,019,454</u>	<u>161,863,840</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education		12,447,700
Other (Note 6)	48,756,750	49,415,820
Unearned Revenue (Note 7)	23,367,705	22,425,820
Deferred Revenue (Note 8)	27,454,668	23,427,112
Deferred Capital Revenue (Note 9)	476,074,644	442,993,346
Employee Future Benefits (Note 10)	20,441,204	18,157,275
Capital Lease Obligations (Note 11)	1,828,149	71,721
Other Liabilities	1,471,926	2,133,492
Total Liabilities	<u>599,395,046</u>	<u>571,072,286</u>
Net Financial Assets (Debt)	<u>(450,375,592)</u>	<u>(409,208,446)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	584,106,853	550,357,803
Prepaid Expenses	713,840	555,955
Supplies Inventory	1,064,324	955,642
Total Non-Financial Assets	<u>585,885,017</u>	<u>551,869,400</u>
Accumulated Surplus (Deficit)	<u>135,509,425</u>	<u>142,660,954</u>

Contractual Obligations and Contingencies (Note 14)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

(Interim)

School District No. 39 (Vancouver)

Statement 2

Statement of Operations
Year Ended June 30, 2015

	2015 Budget (Note 15)	2015 Actual	2014 Actual (Recast - Note 18)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	467,721,889	467,990,973	467,958,486
Other	5,539,223	4,955,187	7,085,582
Federal Grants	1,757,842	1,891,078	
Tuition	20,593,663	22,625,820	20,295,827
Other Revenue	35,468,039	35,190,630	37,310,243
Rentals and Leases	4,374,245	4,477,520	4,466,603
Investment Income	2,125,554	1,935,904	1,840,572
Gain (Loss) on Disposal of Tangible Capital Assets		337,232	
Amortization of Deferred Capital Revenue	13,475,689	13,366,155	12,622,377
Total Revenue	551,056,144	552,770,499	551,579,690
Expenses			
Instruction	467,327,967	456,355,757	450,014,620
District Administration	17,444,371	17,354,397	14,989,460
Operations and Maintenance	84,993,426	83,544,373	82,245,769
Transportation and Housing	2,824,375	2,667,501	2,749,273
Debt Services			3,446
Total Expense	572,590,139	559,922,028	550,002,568
Surplus (Deficit) for the year	(21,533,995)	(7,151,529)	1,577,122
Accumulated Surplus (Deficit) from Operations, beginning of year		142,660,954	141,083,832
Accumulated Surplus (Deficit) from Operations, end of year		135,509,425	142,660,954

School District No. 39 (Vancouver)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Budget (Note 15) \$	2015 Actual \$	2014 Actual (Recast - Note 18) \$
Surplus (Deficit) for the year	<u>(21,533,995)</u>	<u>(7,151,529)</u>	<u>1,577,122</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(45,163,749)	(54,357,901)	(49,201,416)
Amortization of Tangible Capital Assets	20,862,717	20,946,082	20,601,649
Net carrying value of Tangible Capital Assets disposed of		(337,232)	
Total Effect of change in Tangible Capital Assets	<u>(24,301,032)</u>	<u>(33,749,051)</u>	<u>(28,599,767)</u>
Acquisition of Prepaid Expenses		(1,063,370)	(753,337)
Use of Prepaid Expenses		905,485	721,085
Acquisition of Supplies Inventory		(9,126,166)	(1,279,238)
Use of Supplies Inventory		9,017,485	1,354,781
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(266,566)</u>	<u>43,291</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(45,835,027)</u>	<u>(41,167,146)</u>	<u>(26,979,354)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(41,167,146)</u>	<u>(26,979,354)</u>
Net Financial Assets (Debt), beginning of year		<u>(409,208,446)</u>	<u>(382,229,092)</u>
Net Financial Assets (Debt), end of year		<u>(450,375,592)</u>	<u>(409,208,446)</u>

School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 18)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(7,151,529)	1,577,122
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	2,631,857	1,676,039
Supplies Inventories	(108,681)	75,542
Prepaid Expenses	(157,885)	(32,251)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(13,106,782)	7,328,304
Unearned Revenue	941,885	3,322,275
Deferred Revenue	4,027,556	1,191,810
Employee Future Benefits	2,283,929	1,778,694
Other Liabilities	(661,566)	2,133,492
Loss (Gain) on Disposal of Tangible Capital Assets	(337,232)	-
Amortization of Tangible Capital Assets	20,946,082	20,601,649
Amortization of Deferred Capital Revenue	(13,366,155)	(12,622,377)
Total Operating Transactions	(4,058,521)	27,030,299
Capital Transactions		
Tangible Capital Assets Purchased	(5,049,561)	(6,951,982)
Tangible Capital Assets -WIP Purchased	(46,884,468)	(42,319,264)
District Portion of Proceeds on Disposal	1,571,876	-
Total Capital Transactions	(50,362,153)	(49,271,246)
Financing Transactions		
Capital Revenue Received	46,447,453	42,067,394
Capital Lease Payments	(2,239,320)	50,195
Total Financing Transactions	44,208,133	42,117,589
Investing Transactions		
Investments in Portfolio Investments	242,926	9,600,820
Total Investing Transactions	242,926	9,600,820
Net Increase (Decrease) in Cash and Cash Equivalents	(9,969,615)	29,477,462
Cash and Cash Equivalents, beginning of year	146,563,977	117,086,515
Cash and Cash Equivalents, end of year	136,594,362	146,563,977
Cash and Cash Equivalents, end of year, is made up of:		
Cash	136,594,362	146,563,977
	136,594,362	146,563,977

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YEARS ENDED JUNE 30, 2015 and JUNE 30, 2014

1 Authority and Purpose

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 39 (Vancouver)", and operates as "School District No. 39 (Vancouver)." A board of education (Board) elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

2 Summary of Significant Accounting Policies

a) Basis of Accounting

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

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

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

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates ("GIC's"), term deposits and bonds that have a period to maturity of greater than 3 months at the time of acquisition. These investments are not quoted in an active market and are reported at amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition.

SCHOOL DISTRICT No. 39 (Vancouver)
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Transaction costs are incremental costs directly attributable to the acquisition or issuance of a financial asset.

e) **Unearned Revenue**

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

f) **Deferred Revenue and Deferred Capital Revenue**

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

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

g) **Employee Future Benefits**

i) **Post-employment benefits**

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS
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ii) Pension Plans

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

h) Tangible Capital Assets

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined in which case the assets are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an addition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events indicate the need to revise.

Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

i) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying

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amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executory costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid Expenses

Prepaid annual maintenance contracts, prepaid rent, membership dues are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) Supplies Inventory

Supplies inventory held for consumption or use are recorded at the lower of historical cost and replacement cost.

m) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

n) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

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NOTES TO FINANCIAL STATEMENTS
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- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful lives of the assets. Donated sites are recorded as revenue at fair market value when received.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that governments transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized over the period that the liability is extinguished.

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

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

o) Expenses

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

Categories of Salaries

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
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p) **Financial Instruments**

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

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

Except for portfolio investments in equity instruments quoted in an active market, or items designated by management, that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Interest and dividends attributable to financial instruments are reported in the statement of operations.

Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from its financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

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

q) **Measurement Uncertainty**

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

r) **Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use all the following criteria are met:

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- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

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

3 Adoption of New Accounting Policy

On July 1, 2014, the District adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to July 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the District.

4 Other Receivables

	<u>30-Jun-15</u>	<u>30-Jun-14</u>
Due from Federal Government	\$ 581,828	\$ 163,529
Due from Municipalities	330,478	11,025
Due from Other School Districts	89,283	68,683
Rentals and Leases	349,156	225,306
Other Receivables	3,395,855	3,003,292
Allowance for Doubtful Accounts	<u>(333,064)</u>	<u>(321,802)</u>
Total	<u>\$ 4,413,536</u>	<u>\$ 3,150,033</u>

5 Portfolio Investments

GIC's and term deposits included in portfolio investments are held with local banking institutions and earn average interest at 1.33% (2014 – 1.44). Senior government bonds held earn average interest at 3.41% (2014 - 3.49%).

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	30-Jun-15	30-Jun-14
GIC's	\$ 746,169	\$ 944,472
Term deposits	495,265	528,498
Senior Government Bonds	785,868	797,258
	\$ 2,027,302	\$ 2,270,228

6 Other Liabilities

	30-Jun-15	30-Jun-14
Trade payables	\$ 7,298,420	\$ 11,570,864
Salaries and benefits payable	25,550,434	22,913,442
Accrued vacation pay	6,806,110	6,806,110
Other	9,101,786	8,125,404
	\$ 48,756,750	\$ 49,415,820

7 Unearned Revenue

	30-Jun-15	30-Jun-14
Balance, beginning of year	\$ 22,425,820	\$ 19,103,545
Changes for the year		
Amounts received		
Tuition fees	20,063,775	23,978,829
Rental/Lease of facilities	3,428,407	4,142,560
Other	304,858	120,815
	\$ 23,797,038	\$ 28,242,204
Amounts earned		
Tuition fees	19,368,541	20,295,827
Rental/Lease of facilities	3,360,373	4,466,603
Other	126,241	157,500
	\$ 22,855,155	\$ 24,919,930
Net changes for the year	\$ 941,885	\$ 3,322,274
Balance, end of year	\$ 23,367,705	\$ 22,425,820

8 Deferred Revenue

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
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	30-Jun-15	30-Jun-14
Deferred revenue, beginning of year	\$ 23,427,112	\$ 22,235,302
Increase		
Provincial Grants - Ministry of Education	32,500,898	28,634,926
Provincial Grants - Other	8,062,388	7,060,731
Other	31,250,183	33,284,541
Investment Income	480,552	252,131
	72,294,021	69,232,329
Decrease		
Allocated to Revenue	67,301,171	66,840,522
Recoveries	655,790	635,818
Strike Savings	309,504	564,179
	68,266,465	68,040,519
Deferred revenue, end of year	\$ 27,454,668	\$ 23,427,112

9 Deferred Capital Revenue

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

	30-Jun-15	30-Jun-14
DCR, Completed Projects:		
Balance, beginning of year	\$ 385,641,966	\$ 356,809,130
Increases		
Transferred from DCR, Unspent	-	2,133,492
Transfers from DCR, WIP	30,098,704	39,321,721
Decreases		
Amortization - ByLaw Capital	12,997,184	12,253,406
Amortization - Other Provincial Capital	197,292	197,292
Amortization - Other Capital	171,679	171,679
	13,366,155	12,622,377
Balance, end of year	\$ 402,374,515	\$ 385,641,966

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DCR, Work in Progress (WIP)		
Balance, beginning of year	\$ 53,244,248	\$ 50,246,706
Increases		
Transfers from DR – spent funds	46,884,468	42,319,264
Decreases		
Transfers to DCR – completed projects	30,098,704	39,321,721
Balance (WIP), end of year	<u>\$ 70,030,012</u>	<u>\$ 53,244,248</u>
 Balance DCR Completed Projects and WIP, end of year	 \$ 472,404,527	 \$ 438,886,214
DCR, Unspent		
Balance, beginning of year	\$ 4,107,131	\$ 6,539,015
Increases		
Provincial Grants – Ministry of Education	46,303,937	41,976,477
Investment Income	143,516	90,917
	<u>46,447,453</u>	<u>42,067,394</u>
Decreases		
Transferred to DCR, WIP	46,884,468	42,319,264
Transferred to DCR, Completed Projects	-	2,133,492
Revenue Recognition	-	46,522
	<u>46,884,468</u>	<u>44,499,278</u>
Balance, DCR, Unspent, end of year	\$ 3,670,116	\$ 4,107,131
 Total Deferred Capital Revenue	 <u>\$ 476,074,643</u>	 <u>\$ 442,993,345</u>

10 Employee Future Benefits

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

SCHOOL DISTRICT No. 39 (Vancouver)
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	June 30, 2015	June 30, 2014
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 28,074,207	\$ 28,628,534
Service Cost	1,823,211	1,832,680
Interest Cost	934,278	873,932
Benefit Payments	(1,765,296)	(1,851,424)
Actuarial (Gain) Loss	2,020,402	(1,409,515)
Accrued Benefit Obligation – March 31	\$ 31,086,802	\$ 28,074,207
 Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 31,086,802	\$ 28,074,207
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	31,086,802	28,074,207
Employer Contributions After Measurement Date	(672,331)	(1,018,761)
Benefits Expense After Measurement Date	708,561	689,372
Unamortized Net Actuarial Loss	(10,681,829)	(9,587,546)
Accrued Benefit Liability - June 30	\$ 20,441,204	\$ 18,157,272
 Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 18,157,275	16,378,578
Net Expense for Fiscal Year	3,702,797	3,768,017
Employer Contributions	(1,418,868)	(1,989,320)
Accrued Benefit Liability - June 30	\$ 20,441,204	\$ 18,157,275
 Components of Net Benefit Expense		
Service Cost - June 30	\$ 1,895,286	\$ 1,830,313
Interest Cost - June 30	881,391	889,018
Amortization of Net Actuarial (Gain)/Loss	926,120	1,048,686
Net Benefit Expense (Income)	\$ 3,702,797	\$ 3,768,017
 Assumptions		
Discount Rate - April 1	3.25%	3.00%
Discount Rate - March 31	2.25%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	11.5	11.5

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 and JUNE 30, 2014

11 Capital Lease Obligations

	30-Jun-15	30-Jun-14
2014	-	44,511
2015	-	31,889
2016	709,240	-
2017	1,167,184	-
	1,876,424	76,400
<i>Interest portion - ranging from 2.5% to 8.8%</i>	(48,275)	(4,679)
Total	\$ 1,828,149	\$ 71,721

12 Tangible Capital Assets

2015

Cost	July 1, 2014	Additions	Disposals	Transfers	June 30, 2014
Sites	\$ 20,848,131	\$ -	\$ -	\$ -	\$ 20,848,131
Buildings	726,777,064	979,934	-	29,584,936	757,341,934
Buildings – WIP	53,124,226	46,436,370	-	(29,584,936)	69,975,660
Furniture & Equipment	16,784,956	1,479,853	(2,128,336)	-	16,136,473
Vehicles	1,744,437	191,449	-	-	1,935,88
Computer Software	2,380,418	551,245	(1,817,904)	-	1,113,759
Computer Hardware	13,355,489	4,719,050	(5,105,566)	-	12,968,973
Total	\$835,014,721	\$ 54,357,901	\$ (9,051,806)	\$ -	\$ 880,320,815

Accumulated Amortization	July 1, 2014	Amortization	Disposals	June 30, 2014
Buildings	\$266,199,741	\$ 16,350,473	\$ -	\$ 282,550,214
Furniture & Equipment	8,185,681	1,378,647	2,128,336	7,435,992
Vehicles	791,063	184,016	-	975,079
Computer Software	1,886,919	348,980	1,817,904	417,995
Computer Hardware	7,593,514	2,346,734	5,105,566	4,834,682
Total	\$284,656,918	\$ 20,608,850	\$ 9,051,806	\$ 296,213,962

SCHOOL DISTRICT No. 39 (Vancouver)
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2014

Cost	July 1, 2013	Additions	Disposals	Transfers	June 30, 2014
Sites	\$ 20,848,131	\$ -	\$ -	\$ -	\$ 20,848,131
Buildings	684,517,505	2,937,838	-	39,321,721	726,777,064
Buildings – WIP	50,403,865	42,202,647	-	(39,482,286)	53,124,226
Furniture & Equipment	16,612,591	2,328,183	2,155,818	-	16,784,956
Vehicles	1,541,809	202,628	-	-	1,744,437
Computer Software	3,035,785	145,091	800,458	-	2,380,418
Computer Hardware	14,001,678	1,545,594	2,191,783	-	13,355,489
Total	\$790,961,364	\$ 49,361,981	\$ 5,148,059	\$ (160,565)	\$ 835,014,721

Accumulated Amortization	July 1, 2013	Amortization	Disposals	June 30, 2014
Buildings	\$250,688,320	\$ 15,511,421	\$ -	\$ 266,199,741
Furniture & Equipment	8,671,744	1,669,755	2,155,818	8,185,681
Vehicles	626,756	164,307	-	791,063
Computer Software	2,145,756	541,621	800,458	1,886,919
Computer Hardware	7,070,752	2,714,545	2,191,783	7,593,514
Total	\$269,203,328	\$ 20,601,649	\$ 5,148,059	\$ 284,656,918

Net Book Value	June 30, 2014	June 30, 2015
Sites	\$ 20,848,131	\$ 20,848,131
Buildings	460,577,323	474,791,720
Buildings - WIP	53,124,226	69,975,660
Furniture & Equipment	8,599,275	8,700,481
Vehicles	953,374	960,807
Computer Software	493,499	695,763
Computer Hardware	5,761,975	8,134,291
	\$550,357,803	\$584,106,853

As at June 30, 2015 there was work in progress of \$70,030,012 (\$53,244,248 in 2014) included in Buildings and Furniture & Equipment and not being amortized. Amortization of these assets will commence when the asset is put into service.

13 Employee Pension Plans

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The boards of trustees for these plans represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2013, the Teachers' Pension Plan has about 45,000 active members and approximately 32,000 retired members. As at December 31, 2013 the Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 are from school districts.

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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 is then adjusted to the extent there is any amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated a \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The School District paid \$47,723,072 (2014 - \$46,612,398) for employer contributions to these plans in the year ended June 30, 2015.

14 Commitments and Contingencies

- a) The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met.

	2016	2017	2018	2019	2020
Approved Capital Projects - Unperformed portion	\$ 69,630,000	\$48,089,000	\$ 5,400,000	\$ -	\$ -
Future operating lease payments	\$ 1,231,507	\$ 637,245	\$ 528,620	\$ 468,077	\$ 468,077
	<u>\$ 70,861,507</u>	<u>\$48,726,245</u>	<u>\$ 5,928,620</u>	<u>\$ 468,077</u>	<u>\$ 468,077</u>

- b) On June 16, 2014, The Board approved the allocation of up to \$2.8 million from the Local Capital Reserve to be used to assist in funding the International Village Capital Project. Subject to Minister of Education approval, the utilization of Local Capital Reserve to fund some of the costs for this project is expected to result in a deficit in Local Capital Reserve until 2018/2019.

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 and JUNE 30, 2014

15 Budget Figures

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget March 2, 2015.

	<u>2015 Amended Annual Budget</u>	<u>2015 Annual Budget</u>
Ministry Operating Grant Funded FTE's		
School-Age	50,861	51,066
Adult	551	753
Other	-	1,906
Total Ministry Operating Grant Funded FTE's	<u>51,412</u>	<u>53,725</u>
 Revenues		
Provincial Grants		
Ministry of Education	\$ 467,721,889	\$ 478,051,408
Other	5,539,223	7,247,411
Federal Grants	1,757,842	-
Tuition	20,593,663	20,237,171
Other Revenue	35,468,039	36,479,871
Rentals and Leases	4,374,245	4,921,383
Investment Income	2,125,554	1,508,405
Amortization of Deferred Capital Revenue	13,475,689	13,890,696
Total Revenue	<u>\$ 551,056,144</u>	<u>\$ 562,336,345</u>
 Expenses		
Instruction	\$ 467,327,967	\$ 476,430,139
District Administration	17,444,371	14,600,109
Operations and Maintenance	84,993,426	85,712,685
Transportation and Housing	2,824,375	3,180,578
Debt Services	-	23,296
Total Expense	<u>\$ 572,590,139</u>	<u>\$ 579,946,807</u>
 Net Revenue (Expense)	<u>\$ (21,533,995)</u>	<u>\$ (17,610,462)</u>
 Budgeted Allocation (Retirement) of Surplus (Deficit)	16,359,199	12,396,109
Budgeted Retirement of Unfunded Employee Future Benefits	<u>(132,767)</u>	<u>(132,767)</u>
Budgeted Surplus (Deficit), for the year	<u>\$ (5,307,563)</u>	<u>\$ (5,347,120)</u>
 Budgeted Surplus (Deficit), for the year comprised of Capital Fund Surplus (Deficit)	<u>\$ (5,307,563)</u>	<u>\$ (5,347,120)</u>

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 and JUNE 30, 2014

18 Recast of June 30, 2014 Financial Statements

The School District has made certain immaterial adjustments on a retrospective basis to the prior year financial statements to more appropriately reflect the operating fund surplus/deficit as at June 30, 2014.

	As previously reported	Adjustment	Recast
Accounts payable and accrued liabilities – other	48,257,926	1,157,894	49,415,820
Accumulated surplus, beginning of year	142,914,400	(1,830,568)	141,083,832
Surplus for the year	904,448	672,674	1,577,122
Accumulated surplus, end of year	143,818,848	(1,157,894)	142,660,954
Net Financial Assets (debt), beginning of year	(380,398,524)	(1,830,568)	(382,229,092)
Net Financial Assets (debt), end of year	(408,050,552)	(1,157,894)	(409,208,446)

19 Supplementary Cash Flow Information

Included within tangible capital assets purchases is \$2,423,872 (2014: \$90,735) of assets acquired through capital lease.

20 Economic Dependence

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

21 Related Party Transactions

The School District is related through common control 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.

22 Risk Management

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 and JUNE 30, 2014

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are held by recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates, term deposits, and bonds.

b) **Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest in GICs, term deposits and bonds with a maturity date of no more than three years.

c) **Liquidity risk**

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

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 39 (Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2015

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Actual	2014 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	27,271,832		115,389,122	142,660,954	142,914,400
Prior Period Adjustments					(1,830,568)
Accumulated Surplus (Deficit), beginning of year, as restated	<u>27,271,832</u>	-	<u>115,389,122</u>	<u>142,660,954</u>	<u>141,083,832</u>
Changes for the year					
Surplus (Deficit) for the year	(2,761,139)	1,984,041	(6,374,431)	(7,151,529)	1,577,122
Interfund Transfers					
Tangible Capital Assets Purchased	(2,270,115)	(1,982,456)	4,252,571	-	
Local Capital	2,481,534		(2,481,534)	-	
Other	(665,858)	(1,585)	667,443	-	
Net Changes for the year	<u>(3,215,578)</u>	-	<u>(3,935,951)</u>	<u>(7,151,529)</u>	<u>1,577,122</u>
Accumulated Surplus (Deficit), end of year - Statement 2	<u>24,056,254</u>	-	<u>111,453,171</u>	<u>135,509,425</u>	<u>142,660,954</u>

School District No. 39 (Vancouver)

Schedule of Operating Operations

Year Ended June 30, 2015

Schedule 2 (Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	434,522,962	435,952,653	440,364,419
Other	68,719	160,741	60,993
Federal Grants	1,757,842	1,891,078	
Tuition	20,593,663	22,625,820	20,295,827
Other Revenue	5,136,017	4,652,302	5,047,426
Rentals and Leases	3,441,069	3,480,084	3,486,964
Investment Income	1,941,707	1,707,200	1,526,182
Total Revenue	467,461,979	470,469,878	470,781,811
Expenses			
Instruction	401,842,908	392,428,477	387,774,881
District Administration	16,713,532	16,656,031	14,205,693
Operations and Maintenance	62,018,752	61,479,008	59,076,571
Transportation and Housing	2,824,375	2,667,501	2,749,273
Total Expense	483,399,567	473,231,017	463,806,418
Operating Surplus (Deficit) for the year	(15,937,588)	(2,761,139)	6,975,393
Budgeted Appropriation (Retirement) of Surplus (Deficit)	16,359,199		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(132,764)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(3,370,381)	(2,270,115)	(3,032,834)
Local Capital	3,081,534	2,481,534	4,374,052
Other		(665,858)	(638,195)
Total Net Transfers	(288,847)	(454,439)	703,023
Total Operating Surplus (Deficit), for the year	-	(3,215,578)	7,678,416
Operating Surplus (Deficit), beginning of year		27,271,832	21,423,984
Prior Period Adjustments			
Recast of Professional Development Funds Available As Per Collective Agreements			(1,830,568)
Operating Surplus (Deficit), beginning of year, as restated		27,271,832	19,593,416
Operating Surplus (Deficit), end of year		24,056,254	27,271,832
Operating Surplus (Deficit), end of year			
Internally Restricted		24,298,804	22,547,685
Unrestricted		734,061	5,833,522
Unfunded Accrued Employee Future Benefits		(976,611)	(1,109,375)
Total Operating Surplus (Deficit), end of year		24,056,254	27,271,832

School District No. 39 (Vancouver)

Schedule of Operating Revenue by Source

Year Ended June 30, 2015

Schedule 2A (Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	432,870,497	433,376,310	443,769,853
AANDC/LEA Recovery	(26,211)	(56,703)	
Strike Savings Recovery	(17,808,981)	(17,499,477)	(13,259,779)
Other Ministry of Education Grants			
Labour Settlement Funding	9,026,343	9,026,343	
Pay Equity	7,294,124	7,294,124	7,294,124
Funding for Graduated Adults	2,675,375	3,261,034	2,034,199
Other Ministry of Education Grants	491,815	506,815	481,815
Foundation Skills Assessment	-	44,207	44,207
Total Provincial Grants - Ministry of Education	434,522,962	435,952,653	440,364,419
Provincial Grants - Other	68,719	160,741	60,993
Federal Grants	1,757,842	1,891,078	-
Tuition			
Summer School Fees	2,382	2,854	711,813
Continuing Education	317,811	476,476	1,368,011
Offshore Tuition Fees	20,273,470	22,146,490	18,216,003
Total Tuition	20,593,663	22,625,820	20,295,827
Other Revenues			
LEA/Direct Funding from First Nations	26,211	56,703	
Miscellaneous			
Miscellaneous Income	3,674,162	3,184,365	3,620,915
Instructional Cafeteria	1,253,465	1,179,898	1,241,333
Other Grants	182,179	231,336	185,178
Total Other Revenue	5,136,017	4,652,302	5,047,426
Rentals and Leases	3,441,069	3,480,084	3,486,964
Investment Income	1,941,707	1,707,200	1,526,182
Total Operating Revenue	467,461,979	470,469,878	470,781,811

School District No. 39 (Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Salaries			
Teachers	218,817,804	214,815,122	211,213,514
Principals and Vice Principals	21,027,094	21,153,856	21,617,152
Educational Assistants	36,499,423	35,885,227	35,232,038
Support Staff	52,187,292	52,660,817	51,086,734
Other Professionals	8,646,035	9,319,637	9,899,344
Substitutes	10,728,818	10,213,309	9,426,111
Total Salaries	347,906,466	344,047,968	338,474,893
Employee Benefits	91,082,969	94,637,712	91,698,075
Total Salaries and Benefits	438,989,435	438,685,680	430,172,968
Services and Supplies			
Services	11,710,687	9,554,643	8,659,555
Student Transportation	2,789,765	2,685,925	2,752,757
Professional Development and Travel	1,990,911	1,144,075	877,968
Rentals and Leases	478,004	1,449,748	879,740
Dues and Fees	1,225,137	819,527	779,656
Insurance	1,273,620	1,143,073	1,022,455
Interest	198	137,290	5,406
Supplies	16,144,381	10,046,503	10,251,900
Utilities	8,797,429	7,564,553	8,404,013
Total Services and Supplies	44,410,132	34,545,337	33,633,450
Total Operating Expense	483,399,567	473,231,017	463,806,418

School District No. 39 (Vancouver)

Schedule C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	162,619,507	21,616	1,507,802	1,498,778	233,229	8,003,339	173,884,271
1.03 Career Programs	738,341	65,249	412,767	146,763	90,323	37,653	1,491,096
1.07 Library Services	5,159,605	730,404	499,000	200,812	130	270,954	6,860,905
1.08 Counselling	8,131,772	472,563	50,886	241,911	839,028	278,202	10,014,362
1.10 Special Education	20,811,808	1,847,331	29,295,937	303,141	155,848	736,930	53,150,995
1.30 English Language Learning	10,211,647	1,607,364	1,948,948	399,524	125,638	458,766	14,751,887
1.31 Aboriginal Education	522,655	123,053	998,619	100,534	773	22,229	1,767,863
1.41 School Administration	34	15,202,124	955,799	12,945,154	2,992	-	29,106,103
1.60 Summer School	33,387	48,526	3,213	159,664	9,699	1,201	255,690
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	6,584,719	125,659	166,941	371,097	278,227	222,499	7,749,142
1.64 Other	-	-	-	-	-	-	-
Total Function 1	214,813,475	20,243,889	35,839,912	16,367,378	1,735,887	10,031,773	299,032,314
4 District Administration							
4.11 Educational Administration	-	905,857	2,217	395,207	1,133,300	577	2,437,158
4.40 School District Governance	-	-	-	61,171	387,104	-	448,275
4.41 Business Administration	1,410	-	26,076	3,228,473	3,348,105	50,952	6,655,016
Total Function 4	1,410	905,857	28,293	3,684,851	4,868,509	51,529	9,540,449
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	4,091	15,469	1,451,449	1,652,411	63,777	3,187,197
5.50 Maintenance Operations	237	19	1,553	28,665,397	892,143	66,230	29,625,579
5.52 Maintenance of Grounds	-	-	-	2,446,240	170,687	-	2,616,927
5.56 Utilities	-	-	-	1,881	-	-	1,881
Total Function 5	237	4,110	17,022	32,564,967	2,715,241	130,007	35,431,584
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	-	-	-	43,621	-	-	43,621
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	43,621	-	-	43,621
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	214,815,122	21,153,856	35,885,227	52,660,817	9,319,637	10,213,309	344,047,968

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Actual	2015 Budget	2014 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	173,884,271	47,898,839	221,783,110	7,292,794	229,075,904	234,798,149	227,279,063
1.03 Career Programs	1,491,096	409,148	1,900,244	88,681	1,988,925	2,013,542	1,948,189
1.07 Library Services	6,860,905	1,898,056	8,758,961	815,288	9,574,249	9,296,264	8,553,896
1.08 Counselling	10,014,362	2,747,881	12,762,243	91,140	12,853,383	12,811,059	12,438,658
1.10 Special Education	53,150,995	14,587,033	67,738,028	907,808	68,645,836	71,816,396	68,753,910
1.30 English Language Learning	14,751,887	4,056,140	18,808,027	246,741	19,054,768	18,947,657	16,300,368
1.31 Aboriginal Education	1,767,863	485,091	2,252,954	139,978	2,392,932	2,793,788	2,432,414
1.41 School Administration	29,106,103	7,988,797	37,094,900	173,885	37,268,785	37,783,974	37,347,022
1.60 Summer School	255,690	70,160	325,850	127,505	453,355	258,614	4,043,364
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	7,749,142	2,126,688	9,875,830	1,244,078	11,119,908	11,323,465	8,676,930
1.64 Other	-	-	-	432	432	-	1,067
Total Function 1	299,032,314	82,267,833	381,300,147	11,128,330	392,428,477	401,842,908	387,774,881
4 District Administration							
4.11 Educational Administration	2,437,158	668,741	3,105,899	912,306	4,018,205	4,333,055	4,008,884
4.40 School District Governance	448,275	123,003	571,278	79,248	650,526	606,068	674,761
4.41 Business Administration	6,655,016	1,826,099	8,481,115	3,506,185	11,987,300	11,774,409	9,522,048
Total Function 4	9,540,449	2,617,843	12,158,292	4,497,739	16,656,031	16,713,532	14,205,693
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	3,187,197	874,547	4,061,744	1,817,193	5,878,937	5,968,934	6,218,642
5.50 Maintenance Operations	29,625,579	8,146,935	37,772,514	5,750,267	43,522,781	42,307,709	36,672,490
5.52 Maintenance of Grounds	2,616,927	718,069	3,334,996	1,083,314	4,418,310	4,635,172	7,704,464
5.56 Utilities	1,881	516	2,397	7,656,583	7,658,980	9,106,937	8,480,975
Total Function 5	35,431,584	9,740,067	45,171,651	16,307,357	61,479,008	62,018,752	59,076,571
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	43,621	11,969	55,590	2,611,911	2,667,501	2,824,375	2,749,273
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	43,621	11,969	55,590	2,611,911	2,667,501	2,824,375	2,749,273
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	344,047,968	94,637,712	438,685,680	34,545,337	473,231,017	483,399,567	463,806,418

School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	33,198,927	32,038,320	27,547,545
Other	5,470,504	4,794,446	7,024,589
Other Revenue	30,131,135	30,308,329	32,032,504
Investment Income	116,847	160,076	235,884
Total Revenue	68,917,413	67,301,171	66,840,522
Expenses			
Instruction	65,485,059	63,927,280	62,239,739
District Administration	730,839	698,366	783,767
Operations and Maintenance	1,839,999	691,484	2,243,634
Debt Services		-	3,446
Total Expense	68,055,897	65,317,130	65,270,586
Special Purpose Surplus (Deficit) for the year	861,516	1,984,041	1,569,936
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(861,516)	(1,982,456)	(1,567,591)
Other		(1,585)	(2,345)
Total Net Transfers	(861,516)	(1,984,041)	(1,569,936)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		129,653	10,650	39,593	1,184,336	1,033,231	9,013,005	63,612	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,566,721	8,805,419		119,274		6,785,662		608,000	225,400
Provincial Grants - Other									
Other	98,442				45,448	244,985	23,594,203		
Investment Income		9,343	190	1,391	18,458	39,581	144,601	3,635	311
District Entered								(16,269)	
	1,665,163	8,814,762	190	120,665	63,906	7,070,228	23,738,804	595,366	225,711
Less: Allocated to Revenue Recovered	1,657,569	8,944,415	281	11,232	148,065	6,198,828	24,102,264	646,850	217,622
Strike Savings	7,594					439,583			
						86,320			
Deferred Revenue, end of year	-	-	10,559	149,026	1,100,177	1,378,728	8,649,545	12,128	8,089
Revenues									
Provincial Grants - Ministry of Education	1,559,127	8,935,072	281	11,232		6,116,408		646,850	217,622
Provincial Grants - Other									
Other Revenue	98,442				148,065	82,420	23,957,663		
Investment Income		9,343					144,601		
	1,657,569	8,944,415	281	11,232	148,065	6,198,828	24,102,264	646,850	217,622
Expenses									
Salaries									
Teachers		5,575,496				1,248,029			
Principals and Vice Principals		15,528				109,893			
Educational Assistants		1,420,684						453,973	
Support Staff	393,687	53,172		4,787		940,585	32,881	1,219	45,464
Other Professionals						134,385			
Substitutes		67,507							1,388
	393,687	7,132,387	-	4,787	-	2,432,892	32,881	455,192	46,852
Employee Benefits	241,325	1,798,287		572		685,066	6,905	119,850	11,747
Services and Supplies	1,011,522	13,741	281	5,873	148,065	2,574,768	23,913,923	71,808	159,023
	1,646,534	8,944,415	281	11,232	148,065	5,692,726	23,953,709	646,850	217,622
Net Revenue (Expense) before Interfund Transfers	11,035	-	-	-	-	506,102	148,555	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(11,035)					(506,102)	(148,555)		
Other	(11,035)					(506,102)	(148,555)		
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2015

	OLEP	Community-LINK	Service Delivery Transformation	PRP Eating Disorders	PRP Sunny Hill	PRP Shaughnessy APU	PRP GF Strong	PRP Canuck Place	PRP Children's Hospital
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	77,894	253,783		4,783	49,488	7,492	7,701		2,666
Add: Restricted Grants									
Provincial Grants - Ministry of Education	665,357	8,775,506	324,505	237,027	243,764	186,932	251,564	163,418	349,212
Provincial Grants - Other									
Other	2,218								
Investment Income	545	19,287		290	847	315	255	8	293
District Entered	(76,536)								
	591,584	8,794,793	324,505	237,317	244,611	187,247	251,819	163,426	349,505
Less: Allocated to Revenue	657,807	8,657,701	324,505	218,169	201,223	158,184	220,432	156,980	322,517
Recovered				4,783	66,925	19,210	24,675		2,666
Strike Savings	11,671	54,343		13,722	9,307	6,953	10,874	6,446	23,118
Deferred Revenue, end of year	-	336,532	-	5,426	16,644	10,392	3,539	-	3,870
Revenues									
Provincial Grants - Ministry of Education	655,589	8,657,701	324,505	218,169	201,223	158,184	220,432	156,972	322,517
Provincial Grants - Other									
Other Revenue	2,218								
Investment Income								8	
	657,807	8,657,701	324,505	218,169	201,223	158,184	220,432	156,980	322,517
Expenses									
Salaries									
Teachers	31,016	375,782		157,649	105,276	115,733	120,787	72,867	232,588
Principals and Vice Principals		63,262							
Educational Assistants		2,309,015			40,881		41,391	43,201	
Support Staff		912,138		5,525	5,302	4,074	5,495	3,820	8,138
Other Professionals		1,184,262	162,688	882	847	652	877	610	1,300
Substitutes	34,783	254	5,784	266					5,195
	65,799	4,844,713	168,472	164,322	152,306	120,459	168,550	120,498	247,221
Employee Benefits	13,875	1,190,491	41,655	43,214	41,634	32,114	45,391	32,075	64,928
Services and Supplies	578,133	2,582,960	114,378	10,633	7,283	5,611	6,491	4,407	10,368
	657,807	8,618,164	324,505	218,169	201,223	158,184	220,432	156,980	322,517
Net Revenue (Expense) before Interfund Transfers	-	39,537	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(39,537)							
Other									
	-	(39,537)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2015

	PRP Child Hosp Psych Unit	PRP District Peak House	PRP Transition Gifted	PRP Early Intervention	Educ Res Acq Consortium ERAC	CAYA	Assistive Technology AT-BC	Settlement Workers in School	CLink Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Reveoue, beginning of year	10,568	20,155	17,329	541	987,131	2,555,323	6,162,222	1,069,329	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	228,309	40,966	551,083		300,000				
Provincial Grants - Other						5,700,000	1,990,800	130,512	
Other					2,151,168		1,160,369	25,750	2,720,909
Investment Income	343	249	670	4	26,601	52,984	117,917	15,831	11,850
District Entered									
	228,652	41,215	551,753	4	2,477,769	5,752,984	3,269,086	172,093	2,732,759
Less: Allocated to Revenue	204,465	41,215	473,870	545	2,604,054	2,320,578	2,867,439	515,576	2,060,483
Recovered	22,260	20,155	17,329						
Strike Savings	12,495		25,803		2,311				
Deferred Revenue, end of year	-	-	52,080	-	858,535	5,987,729	6,563,869	725,846	672,276
Revenues									
Provincial Grants - Ministry of Education	204,122	40,966	473,870		871,612				
Provincial Grants - Other						2,320,578	1,778,556	513,675	
Other Revenue					1,732,442		1,088,883	1,901	2,060,483
Investment Income	343	249		545					
	204,465	41,215	473,870	545	2,604,054	2,320,578	2,867,439	515,576	2,060,483
Expenses									
Salaries									
Teachers	143,537	28,478	323,683		85,417				
Principals and Vice Principals									
Educational Assistants								173,680	1,899
Support Staff	5,047	918	12,739		116,904	314,635	595,858	57,759	1,508,904
Other Professionals	806	146	2,034		91,235	94,700	516,311	10,963	
Substitutes	9,636	436	4,128						
	159,026	29,978	342,584	-	293,556	409,335	1,112,169	242,402	1,510,803
Employee Benefits	38,770	7,814	89,750		75,803	125,266	276,294	61,111	311,210
Services and Supplies	6,669	3,423	41,536	545	2,233,110	1,452,525	1,478,976	201,884	238,470
	204,465	41,215	473,870	545	2,602,469	1,987,126	2,867,439	505,397	2,060,483
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	1,585	333,452	-	10,179	-
Interfund Transfers									
Tangible Capital Assets Purchased						(333,452)		(10,179)	
Other					(1,585)				
	-	-	-	-	(1,585)	(333,452)	-	(10,179)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2015

	PRCVI	Miscellaneous	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	51,394	675,233	23,427,112
Add: Restricted Grants			
Provincial Grants - Ministry of Education	2,051,945	20,834	32,500,898
Provincial Grants - Other		241,076	8,062,388
Other	6,189	1,200,502	31,250,183
Investment Income	5,081	9,672	480,552
District Entered		92,805	-
	2,063,215	1,564,889	72,294,021
Less: Allocated to Revenue	2,043,490	1,324,812	67,301,171
Recovered	38,204		655,790
Strike Savings	32,821	5,726	309,504
Deferred Revenue, end of year	<u>94</u>	<u>909,584</u>	<u>27,454,668</u>
Revenues			
Provincial Grants - Ministry of Education	2,032,314	13,552	32,038,320
Provincial Grants - Other		181,637	4,794,446
Other Revenue	6,189	1,129,623	30,308,329
Investment Income	4,987		160,076
	2,043,490	1,324,812	67,301,171
Expenses			
Salaries			
Teachers	112,008	20,553	8,748,899
Principals and Vice Principals			188,683
Educational Assistants		4,346	4,489,070
Support Staff	675,631	6,544	5,711,226
Other Professionals	102,439		2,305,137
Substitutes		7,381	136,758
	890,078	38,824	21,579,773
Employee Benefits	241,776	12,133	5,609,056
Services and Supplies	894,831	357,064	38,128,301
	2,026,685	408,021	65,317,130
Net Revenue (Expense) before Interfund Transfers	<u>16,805</u>	<u>916,791</u>	<u>1,984,041</u>
Interfund Transfers			
Tangible Capital Assets Purchased	(16,805)	(916,791)	(1,982,456)
Other			(1,585)
	<u>(16,805)</u>	<u>(916,791)</u>	<u>(1,984,041)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2015

	2015 Budget	2015 Actual			2014 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education				-	46,522
Other Revenue	200,887		229,999	229,999	230,313
Rentals and Leases	933,176		997,436	997,436	979,639
Investment Income	67,000		68,628	68,628	78,506
Gain (Loss) on Disposal of Tangible Capital Assets		337,232		337,232	
Amortization of Deferred Capital Revenue	13,475,689	13,366,155		13,366,155	12,622,377
Total Revenue	14,676,752	13,703,387	1,296,063	14,999,450	13,957,357
Expenses					
Operations and Maintenance	271,958		427,799	427,799	323,915
Amortization of Tangible Capital Assets					
Operations and Maintenance	20,862,717	20,946,082		20,946,082	20,601,649
Total Expense	21,134,675	20,946,082	427,799	21,373,881	20,925,564
Capital Surplus (Deficit) for the year	(6,457,923)	(7,242,695)	868,264	(6,374,431)	(6,968,207)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	4,231,897	4,252,571		4,252,571	4,600,425
Local Capital	(3,081,534)		(2,481,534)	(2,481,534)	(4,374,052)
Capital Lease Payment			667,443	667,443	40,540
Transfer to LCR				-	600,000
Total Net Transfers	1,150,363	4,252,571	(1,814,091)	2,438,480	866,913
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		796,990	(796,990)	-	
Total Other Adjustments to Fund Balances		796,990	(796,990)	-	
Total Capital Surplus (Deficit) for the year	(5,307,560)	(2,193,134)	(1,742,817)	(3,935,951)	(6,101,294)
Capital Surplus (Deficit), beginning of year		111,028,023	4,361,099	115,389,122	121,490,416
Capital Surplus (Deficit), end of year		108,834,889	2,618,282	111,453,171	115,389,122

School District No. 39 (Vancouver)

Tangible Capital Assets
Year Ended June 30, 2015

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,848,131	726,777,064	16,777,518	1,744,437	2,380,418	13,242,904	781,770,472
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		201,582	(252,124)	191,449	536,693	1,592,515	2,270,115
Special Purpose Funds		11,035	1,297,955		10,179	663,287	1,982,456
Local Capital		767,317				29,673	796,990
Capital Leases						2,423,872	2,423,872
Transferred from Work in Progress		29,584,936	387,107		4,373	122,288	30,098,704
	-	30,564,870	1,432,938	191,449	551,245	4,831,635	37,572,137
Decrease:							
Deemed Disposals			2,128,336		1,817,904	5,105,566	9,051,806
	-	-	2,128,336	-	1,817,904	5,105,566	9,051,806
Cost, end of year	20,848,131	757,341,934	16,082,120	1,935,886	1,113,759	12,968,973	810,290,803
Work in Progress, end of year		69,975,659	54,353				70,030,012
Cost and Work in Progress, end of year	20,848,131	827,317,593	16,136,473	1,935,886	1,113,759	12,968,973	880,320,815
Accumulated Amortization, beginning of year		266,199,741	8,185,681	791,063	1,886,919	7,593,514	284,656,918
Changes for the Year							
Increase: Amortization for the Year		16,350,473	1,715,879	184,016	348,980	2,346,734	20,946,082
Decrease:							
Disposed of			337,232				337,232
Deemed Disposals			2,128,336		1,817,904	5,105,566	9,051,806
		-	2,465,568	-	1,817,904	5,105,566	9,389,038
Accumulated Amortization, end of year		282,550,214	7,435,992	975,079	417,995	4,834,682	296,213,962
Tangible Capital Assets - Net	20,848,131	544,767,379	8,700,481	960,807	695,764	8,134,291	584,106,853

School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2015

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	53,124,225	7,438		112,585	53,244,248
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	46,336,582	434,022	4,373	9,703	46,784,680
Deferred Capital Revenue - Other	99,788				99,788
	<u>46,436,370</u>	<u>434,022</u>	<u>4,373</u>	<u>9,703</u>	<u>46,884,468</u>
Decrease:					
Transferred to Tangible Capital Assets	29,584,936	387,107	4,373	122,288	30,098,704
	<u>29,584,936</u>	<u>387,107</u>	<u>4,373</u>	<u>122,288</u>	<u>30,098,704</u>
Net Changes for the Year	<u>16,851,434</u>	<u>46,915</u>	-	<u>(112,585)</u>	<u>16,785,764</u>
Work in Progress, end of year	<u>69,975,659</u>	<u>54,353</u>	-	-	<u>70,030,012</u>

School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2015

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	364,351,062	7,127,428	14,163,476	385,641,966
Changes for the Year				
Increase:				
Transferred from Work in Progress	30,098,704			30,098,704
	<u>30,098,704</u>	-	-	<u>30,098,704</u>
Decrease:				
Amortization of Deferred Capital Revenue	12,997,184	197,292	171,679	13,366,155
	<u>12,997,184</u>	<u>197,292</u>	<u>171,679</u>	<u>13,366,155</u>
Net Changes for the Year	<u>17,101,520</u>	<u>(197,292)</u>	<u>(171,679)</u>	<u>16,732,549</u>
Deferred Capital Revenue, end of year	<u>381,452,582</u>	<u>6,930,136</u>	<u>13,991,797</u>	<u>402,374,515</u>
Work in Progress, beginning of year	52,346,712	897,536		53,244,248
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	46,784,680	99,788		46,884,468
	<u>46,784,680</u>	<u>99,788</u>	-	<u>46,884,468</u>
Decrease				
Transferred to Deferred Capital Revenue	30,098,704			30,098,704
	<u>30,098,704</u>	-	-	<u>30,098,704</u>
Net Changes for the Year	<u>16,685,976</u>	<u>99,788</u>	-	<u>16,785,764</u>
Work in Progress, end of year	<u>69,032,688</u>	<u>997,324</u>	-	<u>70,030,012</u>
Total Deferred Capital Revenue, end of year	<u>450,485,270</u>	<u>7,927,460</u>	<u>13,991,797</u>	<u>472,404,527</u>

School District No. 39 (Vancouver)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2015

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,690,366	2,416,766				4,107,132
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	46,303,937					46,303,937
Investment Income		143,516				143,516
	46,303,937	143,516	-	-	-	46,447,453
Decrease:						
Transferred to DCR - Work in Progress	46,784,680	99,788				46,884,468
	46,784,680	99,788	-	-	-	46,884,468
Net Changes for the Year	(480,743)	43,728	-	-	-	(437,015)
Balance, end of year	1,209,623	2,460,494	-	-	-	3,670,117