



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

# Statement of Financial Information For the year ended June 30, 2020



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

**School District No. 39 (Vancouver)**

**Fiscal Year Ended June 30, 2020**

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Ministry of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>39</b>	NAME OF SCHOOL DISTRICT <b>Vancouver</b>	YEAR <b>2019/2020</b>
OFFICE LOCATION(S)		TELEPHONE NUMBER <b>604-713-5000</b>
MAILING ADDRESS <b>1580 West Broadway</b>		
CITY <b>Vancouver</b>	PROVINCE <b>B.C.</b>	POSTAL CODE <b>V6J 5K8</b>
NAME OF SUPERINTENDENT <b>Suzanne Hoffman</b>		TELEPHONE NUMBER <b>604-713-5000</b>
NAME OF SECRETARY TREASURER <b>J. David Green</b>		TELEPHONE NUMBER <b>604-713-5000</b>

## DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2020

for School District No. 39 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED <b>December 2, 2020</b>
SIGNATURE OF SUPERINTENDENT	DATE SIGNED <b>December 2, 2020</b>
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED <b>December 2, 2020</b>

## Statement of Financial Information for Year Ended June 30, 2020

### Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

**School District No. 39 (Vancouver)**

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

**School District No. 39 (Vancouver)  
Year Ended June 30, 2020**

**MANAGEMENT REPORT**

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

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

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

The external auditors, Office of the Auditor General, 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)

---

Suzanne Hoffman, Superintendent

Date:

---

J. David Green, Secretary Treasurer

Date:

Audited Financial Statements of

# **School District No. 39 (Vancouver)**

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 39 (Vancouver)

June 30, 2020

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# School District No. 39 (Vancouver)

## MANAGEMENT REPORT

Version: 2695-1950-8967

### 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 quarterly basis and externally audited financial statements yearly.

The external auditors, Office of the Auditor General of British Columbia, 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

Sept. 28, 2020  
\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

Sept. 28, 2020  
\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary/Treasurer

Sept. 28, 2020  
\_\_\_\_\_  
Date Signed



## **INDEPENDENT AUDITOR'S REPORT**

*To the Members of the Board of Education of School District No. 39 (Vancouver), and  
To the Minister of Education, Province of British Columbia*

### ***Qualified Opinion***

I have audited the accompanying financial statements of School District No. 39 (Vancouver) “the entity”, which comprise the statement of financial position as at June 30, 2020, and the statements of operations, changes in net debt, and cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of School District No. 39 (Vancouver) as at June 30, 2020, and the results of its operations, change in its net debt, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

### ***Basis for Qualified Opinion***

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

As described in Note 2 to the Financial Statements, the entity’s accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

Under Canadian Public Sector Accounting Standards, the entity’s method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions of the entity do not meet the definition of a liability, and as such, the entity’s method of accounting for those contributions represents a departure from Canadian Public Sector Accounting Standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. Had the entity made an adjustment for this departure in the current year, as at June 30, 2020, the liability for deferred revenue would have been lower by \$20 million, the liability for deferred capital revenue would have been lower by \$555 million,

revenue, annual surplus and accumulated surplus would have been higher by \$575 million and net debt would have been lower by \$575 million.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the entity's financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

### ***Other Accompanying Information***

Management is responsible for the other information accompanying the financial statements. The other information comprises the information included in the unaudited schedules and the financial statement discussion and analysis but does not include the financial statements and my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

Prior to the date of my auditor's report, I obtained the unaudited schedules and the financial statement discussion and analysis. If, based on the work I have performed on this other information, I conclude that there is a material misstatement therein, I am required to report that fact in this auditor's report.

As described in the Basis for Qualified Opinion section above, the entity has inappropriately deferred certain of its revenues from government transfers. I have concluded that the other information is materially misstated for the same reason with respect to the amounts or other items in the unaudited schedules and the financial statement discussion and analysis affected by this departure from PSAS.

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

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the entity will continue its operations for the foreseeable future.

## ***Auditor's Responsibilities for the Audit of Financial Statements***

My objectives are to obtain reasonable assurance about whether the entity's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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

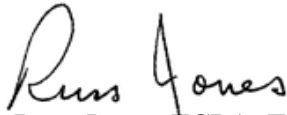
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions

are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Russ Jones, FCPA, FCA, ICD.D  
Deputy Auditor General

Victoria, British Columbia, Canada  
September 28, 2020

# School District No. 39 (Vancouver)

## Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual (Restated)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	252,446,220	240,548,009
Accounts Receivable		
Due from Province - Ministry of Education	10,146,510	4,942,307
Due from Province - Other	168,200	132,675
Other (Note 3)	5,167,290	7,046,469
Portfolio Investments (Note 4)	712,341	996,966
<b>Total Financial Assets</b>	<b>268,640,561</b>	<b>253,666,426</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	173,857	185,434
Due to Province - Other	4,050,173	3,741,338
Other (Note 5)	74,080,929	70,347,072
Unearned Revenue (Note 6 and 18)	57,368,400	60,158,517
Deferred Revenue (Note 7)	35,125,057	38,431,885
Deferred Capital Revenue (Note 8 and 18)	717,744,982	656,212,899
Employee Future Benefits (Note 9)	29,545,276	27,947,342
Capital Lease Obligations (Note 10)	2,098,085	3,579,816
Other Liabilities	1,349,000	1,686,023
<b>Total Liabilities</b>	<b>921,535,759</b>	<b>862,290,326</b>
<b>Net Debt</b>	<b>(652,895,198)</b>	<b>(608,623,900)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	797,124,254	740,854,968
Prepaid Expenses	2,137,471	3,855,200
Supplies Inventory	860,921	934,237
<b>Total Non-Financial Assets</b>	<b>800,122,646</b>	<b>745,644,405</b>
<b>Accumulated Surplus (Deficit) (Note 16)</b>	<b>147,227,448</b>	<b>137,020,505</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

*Sept. 28, 2020*  
Date Signed

Signature of the Superintendent

*Sept. 28, 2020*  
Date Signed

Signature of the Secretary Treasurer

*Sept. 28, 2020*  
Date Signed

# School District No. 39 (Vancouver)

Statement 2

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	541,111,591	<b>542,083,299</b>	527,030,604
Other	5,375,834	<b>6,469,984</b>	6,327,769
Federal Grants	2,280,857	<b>2,280,857</b>	2,259,914
Tuition	29,411,375	<b>29,951,775</b>	29,847,950
Other Revenue	31,495,877	<b>26,063,173</b>	32,228,696
Rentals and Leases	5,966,987	<b>5,541,059</b>	5,555,704
Investment Income	4,922,194	<b>3,881,363</b>	3,945,348
Gain (Loss) on Disposal of Tangible Capital Assets			12,008,555
Amortization of Deferred Capital Revenue	19,176,608	<b>19,148,025</b>	17,294,428
<b>Total Revenue</b>	<b>639,741,323</b>	<b>635,419,535</b>	636,498,968
<b>Expenses</b>			
Instruction	519,161,959	<b>505,557,058</b>	499,036,105
District Administration	24,285,974	<b>23,457,736</b>	24,392,628
Operations and Maintenance	94,717,239	<b>93,677,099</b>	91,371,275
Transportation and Housing	3,515,863	<b>2,409,292</b>	2,988,963
Debt Services	120,452	<b>111,407</b>	61,369
<b>Total Expense</b>	<b>641,801,487</b>	<b>625,212,592</b>	617,850,340
<b>Surplus (Deficit) for the year</b>	<b>(2,060,164)</b>	<b>10,206,943</b>	18,648,628
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>137,020,505</b>	118,371,877
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>147,227,448</b>	137,020,505

# School District No. 39 (Vancouver)

## Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(2,060,164)	<b>10,206,943</b>	18,648,628
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(64,521,470)	<b>(84,060,205)</b>	(62,868,369)
Amortization of Tangible Capital Assets	27,842,527	<b>27,790,919</b>	25,807,374
Net carrying value of Tangible Capital Assets disposed of			66,445
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(36,678,943)</u>	<u><b>(56,269,286)</b></u>	<u>(36,994,550)</u>
Acquisition of Prepaid Expenses		<b>(4,086,682)</b>	(4,193,855)
Use of Prepaid Expenses		<b>5,804,411</b>	3,893,333
Acquisition of Supplies Inventory		<b>(1,612,903)</b>	(1,719,054)
Use of Supplies Inventory		<b>1,686,219</b>	1,737,669
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u><b>1,791,045</b></u>	<u>(281,907)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(38,739,107)</u>	<u><b>(44,271,298)</b></u>	(18,627,829)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(44,271,298)</b>	(18,627,829)
<b>Net Debt, beginning of year</b>		<b>(608,623,900)</b>	(589,996,071)
<b>Net Debt, end of year</b>		<u><b>(652,895,198)</b></u>	<u>(608,623,900)</u>

# School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual	2019 Actual (Restated)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	10,206,943	18,648,628
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,360,549)	1,244,482
Supplies Inventories	73,316	18,615
Prepaid Expenses	1,717,729	(300,523)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,031,115	13,207,857
Unearned Revenue	(2,790,117)	17,301,562
Deferred Revenue	(3,306,828)	7,814,878
Employee Future Benefits	1,597,933	2,270,546
Other Liabilities	(337,024)	699,000
Loss (Gain) on Disposal of Tangible Capital Assets		(12,008,555)
Amortization of Tangible Capital Assets	27,790,919	25,807,374
Amortization of Deferred Capital Revenue	(19,148,025)	(17,294,428)
Insurance claim	(86,652)	
<b>Total Operating Transactions</b>	<b>16,388,760</b>	<b>57,409,436</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(5,045,550)	(3,957,793)
Tangible Capital Assets -WIP Purchased	(78,289,901)	(55,100,423)
District Portion of Proceeds on Disposal		12,075,000
<b>Total Capital Transactions</b>	<b>(83,335,451)</b>	<b>(46,983,216)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	80,766,760	87,854,576
Capital Lease Payments	(2,206,484)	(2,056,124)
<b>Total Financing Transactions</b>	<b>78,560,276</b>	<b>85,798,452</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	284,626	917,834
<b>Total Investing Transactions</b>	<b>284,626</b>	<b>917,834</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>11,898,211</b>	<b>97,142,506</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>240,548,009</b>	<b>143,405,503</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>252,446,220</b>	<b>240,548,009</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	252,446,220	240,548,009
	<b>252,446,220</b>	<b>240,548,009</b>



**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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**1 Authority and Purpose**

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 39 (Vancouver)", and operates as "School District No. 39 (Vancouver)." A board of education (Board) elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 39 is exempt from federal and provincial income taxes.

**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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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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 three 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. 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, receipt of proceeds for services or products to be delivered in a future period and the remaining balance of a 99-year ground lease (see Notes 6 and 18). For tuition fees and the receipt of proceeds for services or products to be delivered, revenue will be recognized in that future period when the courses, services, or products are provided. For the ground lease, revenue will be recognized on a straight line basis over the remaining term of the lease.

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 over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability, in which case the transfer is recognized as revenue over the period that the liability is extinguished.

g) Employee Future Benefits

i) Post-employment benefits

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

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The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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.

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 acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events indicate the need to revise.

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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

A liability is recognized when, as at the financial reporting date:

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

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

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 or maintenance costs. 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, and medical benefit plan premiums are included as a prepaid expense and stated at acquisition cost, and are charged to expense over the periods expected to benefit from it.

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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 recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received, or where eligibility criteria have been met, are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions, including authorization by the transferring government.

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

- non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred;
- contributions restricted for site acquisitions are recorded as revenue when the sites are purchased; and
- contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that 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.

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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) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

p) 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, portfolio investments, 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.

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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 and all the following criteria are met:

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

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

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**3 Other Receivables**

	30-Jun-20	30-Jun-19
Due from Federal Government	\$ 1,151,655	\$ 370,893
Due from Municipalities	2,417,237	3,616,639
Due from Other School Districts	4,213	75,490
Rentals and Leases	176,404	330,826
Other Receivables	1,420,787	3,005,814
Allowance for Doubtful Accounts	(3,006)	(353,193)
<b>Total</b>	<b>\$ 5,167,290</b>	<b>\$ 7,046,469</b>

**4 Portfolio Investments**

GIC's and term deposits included in portfolio investments are held with local banking institutions and earn average interest at 1.58% (2019 – 1.60%). Senior government bonds held earn average interest at 2.72% (2019 - 2.57%).

	30-Jun-20	30-Jun-19
GIC's	\$ 100,637	\$ 207,119
Term deposits	238,166	215,190
Senior Government Bonds	373,539	574,657
	<b>\$ 712,341</b>	<b>\$ 996,966</b>

**5 Accounts Payable and Accrued Liabilities – Other**

	30-Jun-20	30-Jun-19
Accrued vacation pay	\$ 9,605,585	\$ 8,935,601
Other	12,069,687	12,397,073
Salaries and benefits payable	36,631,590	34,910,522
Trade payables	15,774,067	14,103,876
	<b>\$ 74,080,929</b>	<b>\$ 70,347,072</b>



**SCHOOL DISTRICT No. 39 (Vancouver)**  
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**6 Unearned Revenue**

	30-Jun-20	30-Jun-19
Balance, beginning of year	\$ 46,853,440	\$ 29,380,200
Prior period adjustment (Note 18)	13,305,077	13,476,755
Balance, beginning of year, restated	60,158,517	42,856,955
Amounts received		
Tuition fees	22,365,492	24,858,225
Rental/Lease of facilities	1,935,378	5,622,434
Other	451,646	17,179,930
	24,752,516	47,660,589
Amounts earned		
Tuition fees	25,073,179	24,926,285
Rental/Lease of facilities	2,342,083	5,308,591
Other	127,371	124,151
	27,542,633	30,359,027
Net changes for the year	(2,790,117)	17,301,562
Balance, end of year	\$ 57,368,400	\$ 60,158,517

**7 Deferred Revenue**

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

	30-Jun-20	30-Jun-19
Deferred revenue, beginning of year	\$ 38,431,885	\$ 30,617,007
Increase		
Provincial Grants - Ministry of Education	65,877,660	68,068,534
Provincial Grants - Other	3,799,005	12,772,152
Other	21,270,393	26,335,436
Investment Income	998,857	960,684
	91,945,915	108,136,806
Decrease		
Allocated to Revenue	90,278,475	97,446,991
Recoveries	3,139,254	2,438,119
Transfer to nonprofit organizations	1,835,014	436,818
	95,252,743	100,321,928
Deferred revenue, end of year	\$ 35,125,057	\$ 38,431,885

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**8 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.

	<u>30-Jun-20</u>	<u>30-Jun-19</u>
DCR, Completed Projects		
Balance, beginning of year	\$ 562,207,879	\$ 453,280,499
Prior period adjustment (Note 18)	<u>(13,305,077)</u>	<u>(13,476,755)</u>
Balance, beginning of year, restated	548,902,802	439,803,744
Increases		
Transfers from DCR, WIP	24,807,570	126,276,150
Other Capital Additions	<u>591,528</u>	<u>117,337</u>
	25,399,098	126,393,487
Decreases		
Amortization - ByLaw Capital	18,810,645	17,019,495
Amortization - Other Provincial Capital	312,484	255,872
Amortization - Other Capital	<u>24,896</u>	<u>19,061</u>
	19,148,025	17,294,428
Balance, end of year	<u>555,153,875</u>	<u>548,902,802</u>
DCR, Work in Progress (WIP)		
Balance, beginning of year	68,853,457	144,005,432
Increases		
Transfers from DR – spent funds	77,020,087	51,124,175
Decreases		
Transfers to DCR – completed projects	<u>24,807,570</u>	<u>126,276,150</u>
Balance, end of year	<u>121,065,974</u>	<u>68,853,457</u>
Balance DCR Completed Projects and WIP, end of year	<u>676,219,849</u>	<u>617,756,259</u>
DCR, Unspent		
Balance, beginning of year	38,456,640	1,843,576
Increases		
Provincial Grants – Ministry of Education	72,637,413	41,451,578
Other	7,106,836	9,285,581
Investment Income	1,022,511	892,417
MEd Restricted Portion of Proceeds on Disposal	<u>-</u>	<u>36,225,000</u>
	80,766,760	87,854,576
Decreases		
Transferred to DCR, WIP	77,020,087	51,124,175
Insurance netted with expenditure	86,652	-
Other Capital Additions Transferred to DCR	<u>591,528</u>	<u>117,337</u>
	<u>77,698,267</u>	<u>51,241,512</u>
Balance, DCR, Unspent, end of year	<u>41,525,133</u>	<u>38,456,640</u>
Total Deferred Capital Revenue	<u>\$ 717,744,982</u>	<u>\$ 656,212,899</u>

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**9 Employee Future Benefits**

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

	30-Jun-20	30-Jun-19
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 28,301,794	\$ 29,839,114
Service Cost	1,923,522	2,029,697
Interest Cost	724,855	845,874
Benefit Payments	(1,426,797)	(1,520,360)
Increase (Decrease) in obligation due to Plan Amendment	-	42,868
Actuarial (Gain) Loss	712,375	(2,935,399)
Accrued Benefit Obligation – March 31	\$ 30,235,749	\$ 28,301,794
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 30,235,749	\$ 28,301,794
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	30,235,749	28,301,794
Employer Contributions After Measurement Date	(800,799)	(676,319)
Benefits Expense After Measurement Date	676,706	662,094
Unamortized Net Actuarial Gain (Loss)	(566,380)	(340,228)
Accrued Benefit Liability - June 30	\$ 29,545,276	\$ 27,947,342
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 27,947,342	\$ 25,676,796
Net Expense for Fiscal Year	3,149,212	3,609,953
Employer Contributions	(1,551,278)	(1,339,408)
Accrued Benefit Liability - June 30	\$ 29,545,276	\$ 27,947,342
Components of Net Benefit Expense		
Service Cost - June 30	\$ 1,950,776	\$ 2,003,153
Interest Cost - June 30	712,213	815,619
Immediate Recognition of Plan Amendment	-	42,868
Amortization of Net Actuarial (Gain)/Loss	486,223	748,312
Net Benefit Expense (Income)	\$ 3,149,213	\$ 3,609,953

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	<u>30-Jun-20</u>	<u>30-Jun-19</u>
Assumptions		
Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	1.75%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	11.20	11.20

**10 Capital Lease Obligations**

Repayments are due as follows:

	<u>30-Jun-20</u>	<u>30-Jun-19</u>
2020	\$ -	\$ 2,071,151
2021	1,433,453	1,313,718
2022	514,764	255,786
2023	255,785	255,786
2024	-	-
	<u>2,204,002</u>	<u>3,896,441</u>
<i>Interest portion - ranging from 4.2% to 6.9%</i>	<i>(105,917)</i>	<i>(316,625)</i>
Total	<u>\$ 2,098,085</u>	<u>\$ 3,579,816</u>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
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**11 Tangible Capital Asset**

**2020**

Cost	July 1, 2019	Additions	Disposals	Transfers	June 30, 2020
Sites	\$ 20,781,686	\$ -	\$ -	\$ -	\$ 20,781,686
Buildings	984,041,365	677,708	-	24,779,367	1,009,498,440
Buildings – WIP	72,826,298	77,786,935	-	(24,779,367)	125,833,866
Furniture & Equipment	16,092,659	2,250,999	(1,245,902)	210,000	17,307,756
Furniture & Equipment - WIP	3,407	502,966	-	(210,000)	296,373
Vehicles	2,214,103	597,551	(448,923)	-	2,362,731
Computer Software	3,131,937	-	(551,245)	-	2,580,692
Computer Hardware	16,280,997	2,244,046	(4,831,635)	-	13,693,408
<b>Total</b>	<b>\$ 1,115,372,452</b>	<b>\$ 84,060,205</b>	<b>\$ (7,077,705)</b>	<b>\$ -</b>	<b>\$ 1,192,354,952</b>

Accumulated Amortization	July 1, 2019	Amortization	Disposals	June 30, 2020
Buildings	\$ 356,739,256	\$ 22,323,436	\$ -	\$ 379,062,692
Furniture & Equipment	7,802,120	1,669,955	1,245,902	8,226,173
Vehicles	1,103,254	228,842	448,923	883,173
Computer Software	1,673,472	571,245	551,245	1,693,472
Computer Hardware	7,199,382	2,997,442	4,831,635	5,365,189
<b>Total</b>	<b>\$ 374,517,484</b>	<b>\$ 27,790,920</b>	<b>\$ 7,077,705</b>	<b>\$ 395,230,699</b>

**2019**

Cost	July 1, 2018	Additions	Disposals	Transfers	June 30, 2019
Sites	\$ 20,848,131	\$ -	\$ (66,445.00)	\$ -	\$ 20,781,686
Buildings	857,482,120	717,276	-	125,841,969	984,041,365
Buildings – WIP	143,811,882	54,856,384	-	(125,841,969)	72,826,297
Furniture & Equipment	16,239,505	1,083,210	(1,664,237)	434,181	16,092,659
Furniture & Equipment - WIP	193,550	244,038	-	(434,181)	3,407
Vehicles	1,716,604	497,499	-	-	2,214,103
Computer Software	3,027,369	249,659	(145,091)	-	3,131,937
Computer Hardware	12,493,704	5,220,302	(1,433,009)	-	16,280,997
<b>Total</b>	<b>\$ 1,055,812,865</b>	<b>\$ 62,868,368</b>	<b>\$ (3,308,782)</b>	<b>\$ -</b>	<b>\$ 1,115,372,451</b>

Accumulated Amortization	July 1, 2018	Amortization	Disposals	June 30, 2019
Buildings	\$ 336,238,348	\$ 20,500,908		\$ 356,739,256
Furniture & Equipment	7,849,810	1,616,547	1,664,237	7,802,120
Vehicles	906,719	196,535	-	1,103,254
Computer Software	1,202,650	615,913	145,091	1,673,472
Computer Hardware	5,754,920	2,877,471	1,433,009	7,199,382
<b>Total</b>	<b>\$ 351,952,447</b>	<b>\$ 25,807,374</b>	<b>\$ 3,242,337</b>	<b>\$ 374,517,484</b>

Net Book Value	June 30, 2020	June 30, 2019
Sites	\$ 20,781,686	\$ 20,781,686
Buildings	630,435,748	627,302,109
Buildings - WIP	125,833,866	72,826,297
Furniture & Equipment	9,081,583	8,290,539
Furniture & Equipment - WIP	296,373	3,407
Vehicles	1,479,558	1,110,849
Computer Software	887,220	1,458,465
Computer Hardware	8,328,220	9,081,615
<b>Total</b>	<b>\$ 797,124,254</b>	<b>\$ 740,854,968</b>

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As at June 30, 2020, there was work in progress of \$126,130,239 (\$72,829,704 in 2019) included in Buildings and Furniture & Equipment and not being amortized. Amortization of these assets will commence when the asset is put into service.

Included within tangible capital assets purchases is \$724,754 (2019: \$3,810,153) of assets acquired through capital lease.

## **12 Employee Pension Plans**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan had about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan had about 205,000 active members, including approximately 26,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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

The School District paid \$43,784,235 (2019 - \$44,716,710) for employer contributions to these plans in the year ended June 30, 2020.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

**13 Contractual Obligations**

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

	2021	2022	2023	2024	2025
Approved Capital Projects -					
Unperformed portion	\$ 67,339,172	\$ 57,340,832	\$ 33,523,673	\$ 8,916,218	\$ -
Future operating lease					
payments	523,734	578,354	618,813	475,460	291,822
Future capital lease					
payments	116,556	116,556	116,556		
	<u>\$ 67,979,462</u>	<u>\$ 58,035,742</u>	<u>\$ 34,259,042</u>	<u>\$ 9,391,678</u>	<u>\$ 291,822</u>

**14 Budget Figures**

Budget figures included in the financial statements are audited. The figures reflect the amended annual budget approved by the Board on February 24, 2020. The District has elected to present the amended annual budget as it reflects a budget based on funding as a result of final enrollment numbers versus estimated annual projections.

	<u>Amended Budget</u>	<u>Annual Budget</u>
Ministry Operating Grant Funded FTEs		
School-Age	49,075	48,867
Adult	244	172
Other	1,578	1,598
Total Ministry Operating Grant Funded FTEs	<u>50,897</u>	<u>50,637</u>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

	<u>Amended Budget</u>	<u>Annual Budget</u>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	\$ 541,111,591	\$ 529,448,466
Other	5,375,834	5,884,318
Federal Grants	2,280,857	2,236,492
Tuition	29,411,375	28,706,598
Other Revenue	31,495,877	33,088,955
Rentals and Leases	5,966,987	4,810,176
Investment Income	4,922,194	3,072,392
Amortization of Deferred Capital Revenue	19,176,608	19,154,425
<b>Total Revenue</b>	<b>639,741,323</b>	<b>626,401,822</b>
<b>Expenses</b>		
Instruction	519,161,959	510,999,443
District Administration	24,285,974	22,956,961
Operations and Maintenance	94,717,239	92,087,056
Transportation and Housing	3,515,863	2,896,057
Debt Services	120,452	152,141
<b>Total Expense</b>	<b>641,801,487</b>	<b>629,091,658</b>
<b>Net Revenue (Expense)</b>	<b>(2,060,164)</b>	<b>(2,689,836)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,389,671</b>	<b>2,631,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>\$ 329,507</b>	<b>\$ (58,836)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Capital Fund Surplus (Deficit)	<b>\$ 329,507</b>	<b>\$ (58,836)</b>
Budgeted Surplus (Deficit), for the year	<b>\$ 329,507</b>	<b>\$ (58,836)</b>

**15 Expense by Object**

	<u>30-Jun-20</u>	<u>30-Jun-19</u>
Amortization	\$ 27,790,925	\$ 25,807,374
Interest	113,648	61,698
Salaries and benefits	530,388,724	512,071,839
Services and supplies	66,919,295	79,909,429
	<b>\$ 625,212,592</b>	<b>\$ 617,850,340</b>



**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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**16 Accumulated Surplus**

	30-Jun-20	30-Jun-19
Invested in Capital Assets	\$ 106,712,698	\$ 107,253,594
Local Capital Fund	10,385,062	9,897,980
Capital Fund Balance	117,097,760	117,151,574
Operations Spanning Future School Years	14,499,276	7,792,090
Anticipated Unusual Expenses Identified	2,876,397	2,503,785
Nature of Constraints on the Funds		
Donated Funds for School Programs	3,106,404	3,095,065
Special Grant for Schools and Mentorship	-	107,305
Special Grant for Special Education	692,284	1,479,601
Unspent Targeted Funding - Indigenous Education	64,498	
	3,863,185	4,681,971
Contingency Reserve	5,049,436	2,474,567
Unrestricted Operating Surplus	3,841,394	2,416,518
Accumulated Surplus	\$ 147,227,448	\$ 137,020,505

(in accordance with VBE Policy 19 - Accumulated Operating Surplus)

**17 Interfund Transfers**

Interfund Transfers between the operating, special purpose and capital funds for the year were as follows:

- \$4,147,591 from operating to capital for capital assets purchased
- \$286,339 from special purpose to capital for capital assets purchased
- \$2,317,890 from operating to capital for capital lease payments

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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**18 Prior Period Adjustment**

The School District has made a retroactive adjustment to the prior year’s financial statements relating to an error where prepaid lease revenue for a ground lease was recorded as deferred capital revenue in the capital fund in prior periods. The original amount of the 99-year ground lease in 1998 was \$16,996,177. No adjustment has been made for amortization of deferred capital revenue in the years prior to 2018-2019 as there was no change to the Invested in Tangible Capital Assets balance in the capital fund as the recognition of income from the remaining balance of \$13,305,077, which has been reclassified from Deferred Capital Revenue to Unearned Revenue as shown in the table below, was recorded as Other Revenue.

	June 30, 2019 Previously Reported	Adjustment	June 30, 2019 Restated
Other Revenue	\$ 32,057,017	171,679	\$ 32,228,696
Amortization of Deferred Capital Revenue	17,466,107	(171,679)	17,294,428
Unearned Revenue	46,853,440	13,305,077	60,158,517
Deferred Capital Revenue	669,517,976	(13,305,077)	656,212,899

**19 Contingent Liabilities**

As per a directive from the Ministry of Education, any funding for Remedy with the Classroom Enhancement Fund requires an agreement for payout with the School District’s teachers’ associations. On June 30, 2020 the District did not have agreements with the teachers’ associations, and the amount and likelihood of a payout are not measurable.

**20 Contingent Assets**

In fiscal 2018-19 the School District entered into an agreement with BC Hydro for the sale of an underground air parcel at Lord Roberts Annex for the construction of an electrical substation. As a result of that sale, a contingent asset exists in the form of a construction lease starting August 1, 2024. The issuance of the construction lease in 2024 is dependent on BC Hydro receiving a Certificate of Public Convenience and Necessity from the British Columbia Utilities Commission for the construction of the substation. Originally the construction lease was to commence in 2023 but the School District has provided notice of a one-year delay to BC Hydro as per the terms of the agreement. Contingent assets are not recorded in the financial statements.

**21 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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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## **22 Related Party Transactions**

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities and crown corporations. The School District is also related to key management personnel who have the authority and responsibility for planning, directing and controlling the activities of the District. The key management personnel are the Board of Education, Superintendent of Schools and the Secretary Treasurer. All transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

## **23 Risk Management**

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

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

### **a) Credit risk**

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

The School District is exposed to credit risk in the event of non-performance by a debtor. 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, Senior Government Bonds and the Central Deposit Program of BC.

### **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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2020**

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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 because it invests solely in guaranteed investment certificates, term deposits, and Senior Government Bonds.

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.

## **24 Significant Event**

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

# School District No. 39 (Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual (Restated)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	19,868,931		117,151,574	<b>137,020,505</b>	118,371,877
<b>Changes for the year</b>					
Surplus (Deficit) for the year	16,726,238	286,339	(6,805,634)	<b>10,206,943</b>	18,648,628
Interfund Transfers					
Tangible Capital Assets Purchased	(4,147,591)	(286,339)	4,433,930	-	
Other	(2,317,890)		2,317,890	-	
<b>Net Changes for the year</b>	<b>10,260,757</b>	-	<b>(53,814)</b>	<b>10,206,943</b>	<b>18,648,628</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>30,129,688</b>	-	<b>117,097,760</b>	<b>147,227,448</b>	137,020,505

# School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	471,867,772	<b>478,575,986</b>	461,968,200
Other	62,248	<b>62,249</b>	77,811
Federal Grants	2,280,857	<b>2,280,857</b>	2,259,914
Tuition	29,411,375	<b>29,951,775</b>	29,847,950
Other Revenue	6,288,413	<b>6,048,486</b>	6,519,772
Rentals and Leases	4,654,079	<b>4,288,039</b>	4,522,920
Investment Income	3,374,666	<b>2,706,834</b>	2,774,350
<b>Total Revenue</b>	<u>517,939,410</u>	<u><b>523,914,226</b></u>	<u>507,970,917</u>
<b>Expenses</b>			
Instruction	423,005,963	<b>419,298,454</b>	405,891,228
District Administration	22,991,533	<b>22,184,140</b>	22,990,328
Operations and Maintenance	64,244,831	<b>63,296,102</b>	63,042,732
Transportation and Housing	3,466,621	<b>2,409,292</b>	2,988,963
<b>Total Expense</b>	<u>513,708,948</u>	<u><b>507,187,988</b></u>	<u>494,913,251</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>4,230,462</u>	<u><b>16,726,238</b></u>	<u>13,057,666</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>2,389,671</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(4,319,280)	<b>(4,147,591)</b>	(3,350,003)
Tangible Capital Assets - Work in Progress			(181,796)
Other	(2,300,853)	<b>(2,317,890)</b>	(2,112,003)
<b>Total Net Transfers</b>	<u>(6,620,133)</u>	<u><b>(6,465,481)</b></u>	<u>(5,643,802)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>10,260,757</b></u>	<u>7,413,864</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>19,868,931</b>	12,455,067
<b>Operating Surplus (Deficit), end of year</b>		<u><b>30,129,688</b></u>	<u>19,868,931</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>26,288,294</b>	17,452,413
Unrestricted		<b>3,841,394</b>	2,416,518
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>30,129,688</b></u>	<u>19,868,931</u>

# School District No. 39 (Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	456,347,893	<b>456,996,745</b>	451,134,199
Other Ministry of Education Grants			
Pay Equity	7,294,124	<b>7,294,124</b>	7,294,124
Funding for Graduated Adults	874,891	<b>1,642,050</b>	1,119,705
Transportation Supplement	53,423	<b>53,423</b>	53,423
Economic Stability Dividend			561,139
Carbon Tax Grant	452,355	<b>183,298</b>	478,280
Employer Health Tax Grant	4,112,510	<b>4,112,510</b>	1,249,709
Strategic Priorities - Mental Health Grant			30,000
Support Staff Wage Increase Funding	2,652,898	<b>2,652,898</b>	
Teachers' Labour Settlement Funding		<b>5,588,260</b>	
Foundation Skills Assessment	41,621	<b>41,621</b>	41,621
MyEd BC Travel			3,000
Dogwood 25	27,000		
Early Learning Framework Implementation	9,057	<b>9,057</b>	
Equity Scan	2,000	<b>2,000</b>	3,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>471,867,772</b>	<b>478,575,986</b>	461,968,200
<b>Provincial Grants - Other</b>	<b>62,248</b>	<b>62,249</b>	77,811
<b>Federal Grants</b>	<b>2,280,857</b>	<b>2,280,857</b>	2,259,914
<b>Tuition</b>			
Summer School Fees	1,320,473	<b>1,321,138</b>	1,378,520
Continuing Education	943,684	<b>966,125</b>	1,011,750
International and Out of Province Students	27,147,218	<b>27,664,512</b>	27,457,680
<b>Total Tuition</b>	<b>29,411,375</b>	<b>29,951,775</b>	29,847,950
<b>Other Revenues</b>			
Other School District/Education Authorities	1,150,000	<b>1,150,000</b>	1,150,000
Miscellaneous			
Instructional Cafeteria Revenue	1,080,000	<b>774,397</b>	1,082,198
Other Grants	533,097	<b>679,583</b>	243,157
Miscellaneous Fees and Revenues	3,525,316	<b>3,444,506</b>	4,044,417
<b>Total Other Revenue</b>	<b>6,288,413</b>	<b>6,048,486</b>	6,519,772
<b>Rentals and Leases</b>	<b>4,654,079</b>	<b>4,288,039</b>	4,522,920
<b>Investment Income</b>	<b>3,374,666</b>	<b>2,706,834</b>	2,774,350
<b>Total Operating Revenue</b>	<b>517,939,410</b>	<b>523,914,226</b>	507,970,917

# School District No. 39 (Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Salaries</b>			
Teachers	226,929,527	<b>230,201,588</b>	222,087,465
Principals and Vice Principals	25,130,248	<b>24,915,066</b>	23,993,358
Educational Assistants	41,213,309	<b>40,720,409</b>	36,966,930
Support Staff	55,941,682	<b>55,348,489</b>	53,670,115
Other Professionals	11,004,578	<b>11,833,466</b>	9,885,282
Substitutes	10,626,084	<b>7,743,430</b>	10,151,901
<b>Total Salaries</b>	<b>370,845,428</b>	<b>370,762,448</b>	356,755,051
<b>Employee Benefits</b>	96,847,523	<b>98,063,910</b>	94,499,119
<b>Total Salaries and Benefits</b>	<b>467,692,951</b>	<b>468,826,358</b>	451,254,170
<b>Services and Supplies</b>			
Services	16,650,058	<b>14,127,461</b>	16,399,860
Student Transportation	3,581,798	<b>2,448,469</b>	2,999,259
Professional Development and Travel	1,281,971	<b>1,080,664</b>	1,247,070
Rentals and Leases	729,002	<b>696,123</b>	950,286
Dues and Fees	1,356,578	<b>1,141,145</b>	893,453
Insurance	1,111,736	<b>1,031,860</b>	907,774
Interest		<b>1,680</b>	328
Supplies	12,707,551	<b>10,085,406</b>	10,701,905
Utilities	8,597,303	<b>7,748,822</b>	9,559,146
<b>Total Services and Supplies</b>	<b>46,015,997</b>	<b>38,361,630</b>	43,659,081
<b>Total Operating Expense</b>	<b>513,708,948</b>	<b>507,187,988</b>	494,913,251



# School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	171,630,905	34,383	477,574	6,202,110	264,061	6,058,545	<b>184,667,578</b>
1.03 Career Programs	710,899	65,086		136,661	94,838	13,532	<b>1,021,016</b>
1.07 Library Services	5,439,709	843,321	19,146	250,725	161	168,793	<b>6,721,855</b>
1.08 Counselling	9,133,035	733,856			277,964	160,453	<b>10,305,308</b>
1.10 Special Education	21,840,618	2,283,499	36,280,410	525,826	9,431	622,252	<b>61,562,036</b>
1.30 English Language Learning	11,292,186	1,840,742	2,295,441	396,435	172,766	315,987	<b>16,313,557</b>
1.31 Indigenous Education	784,010	134,398	1,201,269	114,184	954	53,725	<b>2,288,540</b>
1.41 School Administration	89	16,878,079	130	10,323,773	3,692	45,545	<b>27,251,308</b>
1.60 Summer School	2,091,818	243,796	255,616	382,212	20,598	2,913	<b>2,996,953</b>
1.62 International and Out of Province Students	7,275,869	142,025	189,923	524,543	339,381	157,428	<b>8,629,169</b>
1.64 Other	1,831						<b>1,831</b>
<b>Total Function 1</b>	<b>230,200,969</b>	<b>23,199,185</b>	<b>40,719,509</b>	<b>18,856,469</b>	<b>1,183,846</b>	<b>7,599,173</b>	<b>321,759,151</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,657,043		318,491	1,873,627	1,081	<b>3,850,242</b>
4.40 School District Governance				64,441	672,049		<b>736,490</b>
4.41 Business Administration				3,341,719	4,894,451	28,743	<b>8,264,913</b>
<b>Total Function 4</b>	<b>-</b>	<b>1,657,043</b>	<b>-</b>	<b>3,724,651</b>	<b>7,440,127</b>	<b>29,824</b>	<b>12,851,645</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		58,838		1,458,487	2,964,315	76,658	<b>4,558,298</b>
5.50 Maintenance Operations	619		900	27,958,120	235,163	37,775	<b>28,232,577</b>
5.52 Maintenance of Grounds				3,295,319	10,015		<b>3,305,334</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>619</b>	<b>58,838</b>	<b>900</b>	<b>32,711,926</b>	<b>3,209,493</b>	<b>114,433</b>	<b>36,096,209</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				55,443			<b>55,443</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,443</b>	<b>-</b>	<b>-</b>	<b>55,443</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>230,201,588</b>	<b>24,915,066</b>	<b>40,720,409</b>	<b>55,348,489</b>	<b>11,833,466</b>	<b>7,743,430</b>	<b>370,762,448</b>

# School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	184,667,578	48,750,103	233,417,681	6,219,206	239,636,887	240,726,799	236,139,615
1.03 Career Programs	1,021,016	273,252	1,294,268	251,901	1,546,169	1,569,804	1,496,630
1.07 Library Services	6,721,855	1,786,166	8,508,021	484,354	8,992,375	9,200,321	8,880,481
1.08 Counselling	10,305,308	2,747,725	13,053,033	98,293	13,151,326	13,212,828	12,451,289
1.10 Special Education	61,562,036	17,462,322	79,024,358	874,026	79,898,384	81,078,902	73,880,053
1.30 English Language Learning	16,313,557	4,392,123	20,705,680	158,059	20,863,739	21,245,265	20,204,826
1.31 Indigenous Education	2,288,540	644,075	2,932,615	232,179	3,164,794	3,365,208	2,787,447
1.41 School Administration	27,251,308	6,912,196	34,163,504	922,631	35,086,135	35,422,194	33,978,715
1.60 Summer School	2,996,953	812,580	3,809,533	143,540	3,953,073	4,180,832	4,095,206
1.62 International and Out of Province Students	8,629,169	2,333,420	10,962,589	2,027,159	12,989,748	12,994,791	11,955,831
1.64 Other	1,831	-	1,831	13,993	15,824	9,019	21,135
<b>Total Function 1</b>	<b>321,759,151</b>	<b>86,113,962</b>	<b>407,873,113</b>	<b>11,425,341</b>	<b>419,298,454</b>	<b>423,005,963</b>	<b>405,891,228</b>
<b>4 District Administration</b>							
4.11 Educational Administration	3,850,242	917,177	4,767,419	1,214,963	5,982,382	6,806,896	6,154,649
4.40 School District Governance	736,490	123,177	859,667	160,563	1,020,230	1,056,775	805,884
4.41 Business Administration	8,264,913	2,145,292	10,410,205	4,771,323	15,181,528	15,127,862	16,029,795
<b>Total Function 4</b>	<b>12,851,645</b>	<b>3,185,646</b>	<b>16,037,291</b>	<b>6,146,849</b>	<b>22,184,140</b>	<b>22,991,533</b>	<b>22,990,328</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	4,558,298	1,167,816	5,726,114	1,731,004	7,457,118	6,817,074	6,618,116
5.50 Maintenance Operations	28,232,577	6,857,766	35,090,343	7,464,296	42,554,639	44,399,502	42,073,269
5.52 Maintenance of Grounds	3,305,334	722,316	4,027,650	1,765,921	5,793,571	4,663,247	4,984,621
5.56 Utilities	-	-	-	7,490,774	7,490,774	8,365,008	9,366,726
<b>Total Function 5</b>	<b>36,096,209</b>	<b>8,747,898</b>	<b>44,844,107</b>	<b>18,451,995</b>	<b>63,296,102</b>	<b>64,244,831</b>	<b>63,042,732</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	55,443	16,404	71,847	2,337,445	2,409,292	3,466,621	2,988,963
<b>Total Function 7</b>	<b>55,443</b>	<b>16,404</b>	<b>71,847</b>	<b>2,337,445</b>	<b>2,409,292</b>	<b>3,466,621</b>	<b>2,988,963</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>370,762,448</b>	<b>98,063,910</b>	<b>468,826,358</b>	<b>38,361,630</b>	<b>507,187,988</b>	<b>513,708,948</b>	<b>494,913,251</b>

# School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	69,243,819	<b>63,507,313</b>	65,062,404
Other	5,313,586	<b>6,407,735</b>	6,249,958
Other Revenue	24,916,319	<b>19,566,028</b>	25,253,531
Investment Income	1,105,961	<b>797,399</b>	881,098
<b>Total Revenue</b>	<u>100,579,685</u>	<u><b>90,278,475</b></u>	<u>97,446,991</u>
<b>Expenses</b>			
Instruction	96,155,996	<b>86,258,604</b>	93,144,877
District Administration	1,294,441	<b>1,273,596</b>	1,402,300
Operations and Maintenance	2,499,623	<b>2,459,936</b>	2,417,052
Transportation and Housing	49,242		
<b>Total Expense</b>	<u>99,999,302</u>	<u><b>89,992,136</b></u>	<u>96,964,229</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>580,383</u>	<u><b>286,339</b></u>	<u>482,762</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(580,383)	<b>(286,339)</b>	(477,274)
Other			(5,488)
<b>Total Net Transfers</b>	<u>(580,383)</u>	<u><b>(286,339)</b></u>	<u>(482,762)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			11,442	560,032	2,163,440	10,611,085	51,476	40,040	29,760
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,237,985	1,707,675			8,348,341		627,577	219,898	658,282
Provincial Grants - Other				4,654	410	18,019,596			
Other									
Investment Income	14,757		285	10,536	55,839	283,718	4,450	830	3,990
	<u>2,252,742</u>	<u>1,707,675</u>	<u>285</u>	<u>15,190</u>	<u>8,404,590</u>	<u>18,303,314</u>	<u>632,027</u>	<u>220,728</u>	<u>662,272</u>
<b>Less:</b> Allocated to Revenue	2,252,742	1,433,882	-	37,520	8,082,073	17,613,438	631,295	229,307	430,770
Recovered									
Transfer to nonprofit organization									
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>273,793</u>	<u>11,727</u>	<u>537,702</u>	<u>2,485,957</u>	<u>11,300,961</u>	<u>52,208</u>	<u>31,461</u>	<u>261,262</u>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,237,985	1,433,882			8,025,239		626,845	228,477	426,780
Provincial Grants - Other									
Other Revenue				29,431	995	17,329,720			
Investment Income	14,757			8,089	55,839	283,718	4,450	830	3,990
	<u>2,252,742</u>	<u>1,433,882</u>	<u>-</u>	<u>37,520</u>	<u>8,082,073</u>	<u>17,613,438</u>	<u>631,295</u>	<u>229,307</u>	<u>430,770</u>
<b>Expenses</b>									
Salaries									
Teachers					1,776,178				107,379
Principals and Vice Principals					367,989				
Educational Assistants		1,113,024					467,510	876	
Support Staff	1,705,516				1,075,169	107,960	1,019	48,662	205
Other Professionals					70,417				
Substitutes					3,226			1,743	22,017
	<u>1,705,516</u>	<u>1,113,024</u>	<u>-</u>	<u>-</u>	<u>3,292,979</u>	<u>107,960</u>	<u>468,529</u>	<u>51,281</u>	<u>129,601</u>
Employee Benefits	398,178	320,858			910,696	13,328	136,488	14,612	28,801
Services and Supplies	149,048			37,520	3,803,007	17,447,271	26,278	163,414	248,526
	<u>2,252,742</u>	<u>1,433,882</u>	<u>-</u>	<u>37,520</u>	<u>8,006,682</u>	<u>17,568,559</u>	<u>631,295</u>	<u>229,307</u>	<u>406,928</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,391</u>	<u>44,879</u>	<u>-</u>	<u>-</u>	<u>23,842</u>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(75,391)	(44,879)			(23,842)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,391)</u>	<u>(44,879)</u>	<u>-</u>	<u>-</u>	<u>(23,842)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**School District No. 39 (Vancouver)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	CommunityLINK Other	PRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	354,475	1,225,636	1,726,164	100,204				831,416	60,318
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	9,173,579	4,528,797	32,435,215	1,432,273	49,242	21,833	33,000		2,301,125
Provincial Grants - Other								157,500	
Other								718,640	
Investment Income	18,130			117,943	261	166	283	19,870	4,104
	9,191,709	4,528,797	32,435,215	1,550,216	49,503	21,999	33,283	896,010	2,305,229
<b>Less:</b> Allocated to Revenue	9,428,506	4,365,985	30,910,161	1,484,468	-	-	7,329	875,785	2,141,501
Recovered		1,225,636	1,726,164	100,204					
Transfer to nonprofit organization									
<b>Deferred Revenue, end of year</b>	<b>117,678</b>	<b>162,812</b>	<b>1,525,054</b>	<b>65,748</b>	<b>49,503</b>	<b>21,999</b>	<b>25,954</b>	<b>851,641</b>	<b>224,046</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	9,410,376	4,365,985	30,910,161	1,366,525			7,294		2,137,397
Provincial Grants - Other								857,200	
Other Revenue								18,585	4,104
Investment Income	18,130			117,943			35		
	9,428,506	4,365,985	30,910,161	1,484,468	-	-	7,329	875,785	2,141,501
<b>Expenses</b>									
Salaries									
Teachers	443,220	237,898	24,483,968	459,789					1,449,841
Principals and Vice Principals									
Educational Assistants	2,566,846	2,005,767					958		67,843
Support Staff	1,119,555	56,085						423,056	54,739
Other Professionals	1,448,557	411,545							8,766
Substitutes	21,090	647,454		741,442			2,828		40,666
	5,599,268	3,358,749	24,483,968	1,201,231	-	-	3,786	423,056	1,621,855
Employee Benefits	1,470,849	907,286	6,426,193	283,237			914	46,105	426,408
Services and Supplies	2,352,117	99,950					2,629	406,194	91,105
	9,422,234	4,365,985	30,910,161	1,484,468	-	-	7,329	875,355	2,139,368
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>6,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>2,133</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(6,272)							(430)	(2,133)
	(6,272)	-	-	-	-	-	-	(430)	(2,133)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	ERAC	CAYA	Assistive Technology AT-BC	PRCVI	Settlement Workers In School	Miscellaneous	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	943,347	9,427,361	8,503,181	520,407	490,419	781,682	38,431,885
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education				2,102,838			65,877,660
Provincial Grants - Other			3,641,505				3,799,005
Other	2,026,713	150				500,230	21,270,393
Investment Income	17,622	200,427	217,624	11,722	11,338	4,962	998,857
	2,044,335	200,577	3,859,129	2,114,560	11,338	505,192	91,945,915
<b>Less:</b> Allocated to Revenue	1,152,668	3,156,094	3,398,871	2,180,289	75,272	390,519	90,278,475
Recovered						87,250	3,139,254
Transfer to nonprofit organization	1,835,014						1,835,014
<b>Deferred Revenue, end of year</b>	-	<b>6,471,844</b>	<b>8,963,439</b>	<b>454,678</b>	<b>426,485</b>	<b>809,105</b>	<b>35,125,057</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education	161,800			2,168,567			63,507,313
Provincial Grants - Other		3,152,433	3,181,031		57,838	16,433	6,407,735
Other Revenue	973,246		216		6,096	369,124	19,566,028
Investment Income	17,622	3,661	217,624	11,722	11,338	4,962	797,399
	1,152,668	3,156,094	3,398,871	2,180,289	75,272	390,519	90,278,475
<b>Expenses</b>							
Salaries							
Teachers				194,819		28,171	29,181,263
Principals and Vice Principals							367,989
Educational Assistants					8,907	6,845	6,238,576
Support Staff	93,240	487,038	591,838	666,666	3,558	9,632	6,443,938
Other Professionals	133,326	306,722	750,103	202,479	428		3,332,343
Substitutes					462	32,025	1,512,953
	226,566	793,760	1,341,941	1,063,964	13,355	76,673	47,077,062
Employee Benefits	43,385	222,205	341,047	289,680	3,624	19,115	12,303,009
Services and Supplies	882,717	2,123,082	1,705,979	822,265	58,293	192,670	30,612,065
	1,152,668	3,139,047	3,388,967	2,175,909	75,272	288,458	89,992,136
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	17,047	9,904	4,380	-	102,061	286,339
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased		(17,047)	(9,904)	(4,380)		(102,061)	(286,339)
	-	(17,047)	(9,904)	(4,380)	-	(102,061)	(286,339)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual (Restated)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Other Revenue	291,145	171,679	276,980	448,659	455,393
Rentals and Leases	1,312,908		1,253,020	1,253,020	1,032,784
Investment Income	441,567		377,130	377,130	289,900
Gain (Loss) on Disposal of Tangible Capital Assets				-	12,008,555
Amortization of Deferred Capital Revenue	19,176,608	19,148,025		19,148,025	17,294,428
<b>Total Revenue</b>	<b>21,222,228</b>	<b>19,319,704</b>	<b>1,907,130</b>	<b>21,226,834</b>	<b>31,081,060</b>
<b>Expenses</b>					
Operations and Maintenance	130,258		130,142	130,142	104,117
Amortization of Tangible Capital Assets					
Operations and Maintenance	27,842,527	27,790,919		27,790,919	25,807,374
Debt Services					
Capital Lease Interest	120,452		111,407	111,407	61,369
<b>Total Expense</b>	<b>28,093,237</b>	<b>27,790,919</b>	<b>241,549</b>	<b>28,032,468</b>	<b>25,972,860</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(6,871,009)</b>	<b>(8,471,215)</b>	<b>1,665,581</b>	<b>(6,805,634)</b>	<b>5,108,200</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	4,899,663	4,433,930		4,433,930	3,827,277
Tangible Capital Assets - Work in Progress				-	181,796
Capital Lease Payment	2,300,853		2,317,890	2,317,890	2,117,491
<b>Total Net Transfers</b>	<b>7,200,516</b>	<b>4,433,930</b>	<b>2,317,890</b>	<b>6,751,820</b>	<b>6,126,564</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		20,092	(20,092)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,269,814	(1,269,814)	-	
Principal Payment					
Capital Lease		2,206,483	(2,206,483)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>3,496,389</b>	<b>(3,496,389)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>329,507</b>	<b>(540,896)</b>	<b>487,082</b>	<b>(53,814)</b>	<b>11,234,764</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>107,253,594</b>	<b>9,897,980</b>	<b>117,151,574</b>	<b>105,916,810</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>106,712,698</b>	<b>10,385,062</b>	<b>117,097,760</b>	<b>117,151,574</b>

# School District No. 39 (Vancouver)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	20,781,686	984,041,365	16,092,659	2,214,103	3,131,937	16,280,997	<b>1,042,542,747</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other		450,000	141,528				<b>591,528</b>
Operating Fund		207,616	1,984,526	597,551		1,357,898	<b>4,147,591</b>
Special Purpose Funds			124,945			161,394	<b>286,339</b>
Local Capital		20,092					<b>20,092</b>
Capital Lease						724,754	<b>724,754</b>
Transferred from Work in Progress		24,779,367	210,000				<b>24,989,367</b>
	-	25,457,075	2,460,999	597,551	-	2,244,046	<b>30,759,671</b>
Decrease:							
Deemed Disposals			1,245,902	448,923	551,245	4,831,635	<b>7,077,705</b>
	-	-	1,245,902	448,923	551,245	4,831,635	<b>7,077,705</b>
<b>Cost, end of year</b>	20,781,686	1,009,498,440	17,307,756	2,362,731	2,580,692	13,693,408	<b>1,066,224,713</b>
<b>Work in Progress, end of year</b>		125,833,866	296,373				<b>126,130,239</b>
<b>Cost and Work in Progress, end of year</b>	20,781,686	1,135,332,306	17,604,129	2,362,731	2,580,692	13,693,408	<b>1,192,354,952</b>
<b>Accumulated Amortization, beginning of year</b>		356,739,256	7,802,120	1,103,254	1,673,472	7,199,382	<b>374,517,484</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		22,323,435	1,669,955	228,842	571,245	2,997,442	<b>27,790,919</b>
Decrease:							
Deemed Disposals			1,245,902	448,923	551,245	4,831,635	<b>7,077,705</b>
			-	1,245,902	551,245	4,831,635	<b>7,077,705</b>
<b>Accumulated Amortization, end of year</b>		379,062,691	8,226,173	883,173	1,693,472	5,365,189	<b>395,230,698</b>
<b>Tangible Capital Assets - Net</b>	<b>20,781,686</b>	<b>756,269,615</b>	<b>9,377,956</b>	<b>1,479,558</b>	<b>887,220</b>	<b>8,328,219</b>	<b>797,124,254</b>



# School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	72,826,298	3,407			72,829,705
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	69,314,174	502,966			69,817,140
Deferred Capital Revenue - Other	7,202,947				7,202,947
Local Capital	1,269,814				1,269,814
	<u>77,786,935</u>	<u>502,966</u>	-	-	<u>78,289,901</u>
Decrease:					
Transferred to Tangible Capital Assets	24,779,367	210,000			24,989,367
	<u>24,779,367</u>	<u>210,000</u>	-	-	<u>24,989,367</u>
<b>Net Changes for the Year</b>	<u>53,007,568</u>	<u>292,966</u>	-	-	<u>53,300,534</u>
<b>Work in Progress, end of year</b>	<u><u>125,833,866</u></u>	<u><u>296,373</u></u>	-	-	<u><u>126,130,239</u></u>

# School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	538,805,672	9,382,283	14,019,924	<b>562,207,879</b>
Prior Period Adjustments				
Prepaid Ground Lease (Note 18)			(13,305,077)	<b>(13,305,077)</b>
<b>Deferred Capital Revenue, beginning of year, as restated</b>	<b>538,805,672</b>	<b>9,382,283</b>	<b>714,847</b>	<b>548,902,802</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions		591,528		<b>591,528</b>
Transferred from Work in Progress	24,340,871		466,699	<b>24,807,570</b>
	<b>24,340,871</b>	<b>591,528</b>	<b>466,699</b>	<b>25,399,098</b>
Decrease:				
Amortization of Deferred Capital Revenue	18,810,645	312,484	24,896	<b>19,148,025</b>
	<b>18,810,645</b>	<b>312,484</b>	<b>24,896</b>	<b>19,148,025</b>
<b>Net Changes for the Year</b>	<b>5,530,226</b>	<b>279,044</b>	<b>441,803</b>	<b>6,251,073</b>
<b>Deferred Capital Revenue, end of year</b>	<b>544,335,898</b>	<b>9,661,327</b>	<b>1,156,650</b>	<b>555,153,875</b>
<b>Work in Progress, beginning of year</b>	52,674,575	55,377	16,123,505	<b>68,853,457</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	69,817,140	96,111	7,106,836	<b>77,020,087</b>
	<b>69,817,140</b>	<b>96,111</b>	<b>7,106,836</b>	<b>77,020,087</b>
Decrease				
Transferred to Deferred Capital Revenue	24,340,871		466,699	<b>24,807,570</b>
	<b>24,340,871</b>	<b>-</b>	<b>466,699</b>	<b>24,807,570</b>
<b>Net Changes for the Year</b>	<b>45,476,269</b>	<b>96,111</b>	<b>6,640,137</b>	<b>52,212,517</b>
<b>Work in Progress, end of year</b>	<b>98,150,844</b>	<b>151,488</b>	<b>22,763,642</b>	<b>121,065,974</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>642,486,742</b>	<b>9,812,815</b>	<b>23,920,292</b>	<b>676,219,849</b>

# School District No. 39 (Vancouver)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>		38,308,928	147,712			<b>38,456,640</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	69,909,191					<b>69,909,191</b>
Provincial Grants - Other			2,728,222			<b>2,728,222</b>
Other					7,106,836	<b>7,106,836</b>
Investment Income		1,007,234	15,277			<b>1,022,511</b>
Transfer project surplus to MEd Restricted (from) Bylaw	(4,239)	4,239				<b>-</b>
	<u>69,904,952</u>	<u>1,011,473</u>	<u>2,743,499</u>	<u>-</u>	<u>7,106,836</u>	<u><b>80,766,760</b></u>
Decrease:						
Transferred to DCR - Capital Additions			591,528			<b>591,528</b>
Transferred to DCR - Work in Progress	69,817,140	96,111			7,106,836	<b>77,020,087</b>
Insurance claim	86,652					<b>86,652</b>
	<u>69,903,792</u>	<u>96,111</u>	<u>591,528</u>	<u>-</u>	<u>7,106,836</u>	<u><b>77,698,267</b></u>
<b>Net Changes for the Year</b>	<u>1,160</u>	<u>915,362</u>	<u>2,151,971</u>	<u>-</u>	<u>-</u>	<u><b>3,068,493</b></u>
<b>Balance, end of year</b>	<u><b>1,160</b></u>	<u><b>39,224,290</b></u>	<u><b>2,299,683</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>41,525,133</b></u>

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

**School District No. 39 (Vancouver)**

**Fiscal Year Ended June 30, 2020**

**SCHEDULE OF DEBT**

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

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

**School District No. 39 (Vancouver)**

**Fiscal Year Ended June 30, 2020**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No.30 (Vancouver) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

**School District No. 39 (Vancouver)**

**Fiscal Year Ended June 30, 2020**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were three severance agreements made between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2020.

These agreements represent twenty-eight months' compensation.

Schedule of Remuneration and Expenses

<u>Elected Officials</u>			<u>Remuneration</u>	<u>Expenses</u>
Ballantyne	Fraser	Trustee	28,966	1,210
Cho	Carmen	Trustee	28,966	533
Fraser	Janet	Trustee	31,379	2,183
Hanson	Oliver	Trustee	28,966	533
Harris	Joshua	Student Trustee	2,248	761
Martin-Gonzalez	Estrellita	Trustee	28,966	1,082
Pangilinan	Hazel	Student Trustee	509	-
Parrott	Barbara	Trustee	28,966	533
Pedley	Sheung	Trustee	28,966	817
Reddy	Jennifer	Trustee	28,966	533
Wong	Allan	Trustee	28,966	557
			265,864	8,742

<u>Employees with Remuneration Exceeding \$75,000</u>			<u>Remuneration</u>	<u>Expenses</u>
Abarquez	Richard	Teacher Elementary	85,149	-
Adams	Barbara	Teacher Elementary	93,122	19
Adams	James	Elementary Principal	132,554	-
Adams	Sheri	Teacher Elementary	93,122	253
Adamson	Ashley	Teacher Secondary	91,851	991
Adrian	Vanessa	Teacher Elementary	92,055	279
Adrian-Hamazaki	Edward	Teacher Secondary	94,274	-
Affleck	Jodie	Teacher Elementary	85,211	-
Agius	Lisa	Teacher Secondary	95,208	-
Agyeman	Kingsley	Teacher Secondary	84,607	-
Ahluwalia	Jasprit	Teacher Elementary	85,163	-
Aird	Michael	Teacher Elementary	75,965	-
Akita	Emily	Teacher Elementary	95,076	60
Akrap	Nicky	Secondary Principal	131,726	-
Alain	Claudette	Teacher Secondary	104,220	128
Alaouze	Alyse	Coordinator-Community School	83,260	-
Alary	Dale	Coordinator-HCM	80,959	26
Al-Assadi	Abdelfattah	Teacher Secondary	93,633	84
Albrecht	Michael	Teacher Secondary	93,159	77
Albutat	Jennifer	Teacher Elementary	93,116	-
Alderman	Christopher	Manager-Staffing	122,186	91
Alexander	Janet	Teacher Elementary	91,987	50
Alexander	Stacey	Manager-Labour Relations	122,418	43
Ali	Seema	Teacher Secondary	103,248	2,110
Ali Shaw	Shareeda	Teacher Elementary	97,731	155
Aliphtiras	Georgia	Teacher Elementary	93,573	-
Allen	Jacqueline	Area Counsellor - Elem	84,039	-
Allen	Chris	Director of Enterprise Risk Mg	161,608	1,149
Allen	Jeff	Electrician	94,047	-
Alley	Frances	Special Education - Sec	93,708	100
Allison	Heather	Teacher Elementary	93,279	33
Almeda	Kandice	Teacher Elementary	78,727	253
Alojado	Sherrise	Teacher Elementary	81,471	-

Alstad	Gregory	Teacher Elementary	76,861	-
Altman	Jennifer	Teacher Elementary	92,644	150
Alvares	Anne	Teacher Secondary	94,001	179
Ambrose	Dale	Secondary Vice-Principal	120,635	-
An	Paul	Elementary Vice-Principal	100,601	10
An	Joseph	Teacher Secondary	85,722	-
Anchant	Samantha	Teacher Elementary	78,738	-
Andersen	Ronald	Carpenter	85,900	-
Anderson	Linda	Teacher Secondary	93,213	230
Andres	Monica	Teacher Elementary	93,645	184
Andres	Carolyn	Teacher Elementary	90,305	75
Andrews	Rochelle	Coordinator-Health & Safety	86,202	56
Andrews	Linda	Teacher Elementary	93,212	-
Anema	Melissa	Teacher Elementary	76,050	-
Ang	Genalyne	Teacher Elementary	95,806	261
Angel-Lara	Angela	Teacher Elementary	85,155	-
Annas	Richard	Teacher Secondary	89,615	-
Anthony	Thea	Teacher Elementary	77,173	-
Appleby	Katherine	Teacher Elementary	91,989	279
Appleton	Karen	Teacher Elementary	93,032	-
Aprim	Benjamin	Teacher Secondary	89,148	-
Arbour-Polley	Ashlie	Teacher Elementary	75,559	-
Arbuckle	Liam	Teacher Elementary	85,839	-
Archer	Christopher	Teacher Elementary	84,895	28
Archer	Liza	Teacher Elementary	91,937	-
Arduini	Anabela	Teacher Elementary	92,085	-
Arkiletian	Robert	Teacher Secondary	91,937	-
Arnold	Leslie	Teacher Secondary	91,989	-
Arnold	Yann	Special Education - Sec	93,503	331
Arnold	Sharon	Teacher Elementary	84,459	-
Arvanitis	Aphrodite	Teacher Elementary	83,488	-
Asai	Cynthia	Teacher Elementary	89,553	10
Ascher	Christopher	Teacher Secondary	92,137	-
Ashdown	Joanne	Special Education - Elem	86,104	676
Ashley	Robert	Senior Manager-Project Office	98,699	1,378
Asmani	Marya	Teacher Secondary	80,359	-
Asmoucha	Samuel	Teacher Elementary	91,725	-
Assadipour	Sonia	Teacher Elementary	101,088	75
Atkinson	Michael	Teacher Elementary	93,032	-
Atkinson	Laura	Teacher Elementary	92,948	-
Attali-Netherton	Brigitte	Teacher Elementary	97,037	240
Atterton	Carl	Teacher Elementary	85,044	-
Au	Henry	Elementary Principal	132,068	4,332
Aubichon	Franklin	Special Education - Sec	93,069	320
Aulakh	Harkiran	Teacher Secondary	89,444	-
Aweida	Dana	Teacher Elementary	93,212	-
Babajee	Vanasha	Teacher Secondary	89,816	-
Babcock	Heather	Teacher Secondary	77,017	-
Bach	David	Secondary Vice-Principal	122,616	-
Baerg	Julie	Teacher Secondary	85,749	-
Bailie	Ronald	Plumber	77,266	-
Bain	Deirdre	Teacher Elementary	90,422	-
Bains	Kamaljit	Teacher Elementary	92,085	695



Bains	Surbjit	Teacher Elementary	92,365	-
Bains	Ranjit	Secondary Principal	137,987	563
Bains	Suman	Teacher Secondary	93,122	-
Baird	Cecil	Teacher Secondary	93,396	-
Baker	Lorraine	Elementary Vice-Principal	116,279	-
Baker	Jean	Teacher Secondary	84,639	-
Bakken	Lorraine	Teacher Elementary	91,899	279
Bal	Surinder	Bld Eng 250001-350000 sqft	75,487	10
Baldarelli	Deborah	Teacher Elementary	77,714	-
Ball	Tamara	Teacher Elementary	76,116	-
Ballarin	Ricardo	Teacher Secondary	93,340	-
Balzarini	Sharon	Teacher Elementary	93,159	-
Bamburak	Megan	Speech Language Pathologist	95,688	1,083
Bankonin	Susan	Teacher Secondary	85,178	-
Barber	Catherine	Teacher Elementary	85,017	-
Barber	Amanda	Teacher Gifted Program	83,618	-
Barclay	Jill	Teacher Elementary	97,804	174
Barley	Marin	Teacher Secondary	87,411	310
Baron	Tanya	Teacher Secondary	87,433	125
Barone	Giovanna	Office Support D Workshop	75,299	64
Barre	Marc	Teacher Secondary	92,107	-
Barreira	Deanna	Special Education - Elem	81,288	279
Barrera	David	Plumber	78,236	617
Barros	Melania	Teacher Elementary	85,239	-
Barski	Matthew	Teacher Secondary	80,821	347
Bartha	Patricia	Teacher Elementary	84,595	-
Bartlett	Gretchen	Teacher Elementary	85,027	398
Bartlett	Steven	Elementary Vice-Principal	112,772	-
Bassi	Baldeep	Teacher Secondary	86,099	-
Batchelor	Bernice	Teacher Elementary	91,900	-
Batista	Carmen	Associate Superintendent	216,776	4,340
Batsoulas	Janet	Teacher Elementary	85,160	-
Baulcomb	Craig	Provl Resource Program - Elem	97,835	2,085
Bausback	Kirk	Teacher Secondary	85,075	-
Bautista	Edwin	Teacher Elementary	84,984	-
Baxter	Ian	Teacher Secondary	95,189	-
Bayne	Norma	Teacher Elementary	91,847	145
Beadle	Evelyn	Teacher Elementary	87,277	-
Bean	Roxanne	Teacher Secondary	93,248	-
Beatch	Patricia	Manager-Employee Wellness	126,764	607
Beaton	Gregory	Teacher Secondary	85,197	-
Beattie	Karen	Teacher Elementary	85,026	-
Beaucock	Kim	Teacher Secondary	91,902	185
Beaudry	Cheryl	Teacher Elementary	85,912	-
Beck	Daphne	Teacher Elementary	84,586	18
Beck	Kevin	Plumber	79,366	229
Becker	Robin	Teacher Elementary	91,937	-
Beckett	Edward	Electrician	78,834	-
Bedard	Marie-Claude	Teacher Elementary	84,846	-
Beeman	Jill	Teacher Elementary	93,125	-
Beetlestone	Emma	Teacher Secondary	82,267	-
Begin	Marc	Teacher Secondary	78,575	-
Beharry	Peter	Teacher Secondary	98,636	150

Belanger	Daniel	Elementary Principal	128,650	-
Belecos Shaw	Anastasia	Teacher Elementary	84,152	-
Bell	Robert	Teacher Elementary	91,937	-
Belliveau	Susan	Teacher Elementary	93,159	-
Bemister	Jesse	Elementary Vice-Principal	113,113	3,600
Bemister	Kelsey	Teacher Secondary	84,194	-
Bender	Erin	Teacher Elementary	93,122	180
Benson	Mara	Teacher Secondary	85,163	210
Benson	Alexander	Teacher Secondary	84,975	-
Bentley	Meghan	Teacher Secondary	81,537	-
Bercic	Thomas	Distance Education - Sec	107,802	-
Berger	Fiona	Teacher Elementary	93,869	30
Bernauer	Karin	Teacher Elementary	93,173	1,918
Berner	Christiane	Teacher Secondary	96,997	-
Best	Kathryn	Teacher Secondary	80,997	173
Bhatti	Navjit	Special Education - Sec	78,441	-
Bigioli	Angela	Teacher Secondary	99,030	-
Bildstein	Lucia	Teacher Elementary	84,984	-
Billingsley	Jennifer	Teacher Elementary	81,561	1,027
Biln	Susan	Teacher Elementary	75,360	77
Biln	David	Teacher Elementary	97,546	87
Bilodeau	Stephanie	Teacher Elementary	85,163	-
Bilodeau	Shane	Teacher Elementary	92,828	25
Binder	Anita	Teacher Secondary	90,713	-
Bion	Elizabeth	Teacher Elementary	85,026	-
Biorn	Birgitte	Elementary Principal	128,867	483
Bird	Lora	Teacher Elementary	93,363	-
Bird	Naomi	Teacher Secondary	85,074	-
Birkenhead	Sandra	Teacher Secondary	93,363	179
Birks	Carole	Teacher Secondary	94,293	-
Birsan	Alina	Teacher Secondary	95,013	200
Birsan	Irina	Teacher Secondary	93,293	480
Bisset	Heather	Teacher Elementary	85,074	75
Black	Jody	Teacher Elementary	86,160	-
Blair	Sonia	Secondary Vice-Principal	122,425	-
Blake	Karen	Secondary Vice-Principal	129,686	4
Blanchard	Nicholas	Teacher Elementary	89,763	-
Bland	Charmian	Teacher Elementary	91,847	-
Block	Ellen	Teacher On Call Limited - Sec	85,107	-
Boardman	Donna	Teacher Elementary	75,940	-
Bodnaruk	Elena	Teacher Elementary	89,720	-
Bohachewski	Lisa	Electrician	78,859	-
Bohl	Bonnie	Special Education - Sec	94,203	-
Bohmer	Aaron	Plumber	80,784	-
Boily	Brigitte	Teacher Elementary	91,941	-
Boitard	Daniel	Teacher Elementary	85,074	-
Bolanos	Jessica	Special Education - Sec	96,825	-
Bolton	S. Ann	Teacher Secondary	95,408	-
Bombino	Giovanna	Teacher Secondary	87,404	115
Bondi	Linda	Teacher Elementary	84,983	-
Bone	Graeme	Teacher Elementary	84,595	-
Bonilla Gomez	Angela	Teacher Elementary	86,017	190
Bonnis	Elisha	Teacher Elementary	93,363	-

Bonvillain	Lynda	District Vice Principal	116,448	60
Booker	Nicholas	Teacher Secondary	79,811	77
Boomer	Brian	Journey person with Premium	80,448	6
Borason	Michael-Don	Special Education - Sec	93,122	40
Bordon	Robert	Teacher Secondary	89,133	-
Borg	Tammy	Teacher Elementary	98,669	-
Borges	Danny	Teacher Secondary	97,371	-
Borsato	Justin	Teacher Elementary	93,163	-
Boswell	Erin	Speech Language Pathologist	94,334	213
Botero	Ivan	AE Instructor Structured Cours	90,386	-
Boucetta	Soumeya	Teacher Secondary	83,750	225
Bouchard	Lynne	Elementary Principal	120,947	-
Boucher	Aimee	Teacher Elementary	84,204	-
Boucher	Robert	Special Education - Sec	93,363	-
Boulding	Nicholas	Special Education - Sec	85,026	-
Boulet	Ariel	Teacher Secondary	91,514	110
Bourque	Nancy	Elementary Principal	124,572	4,506
Bowen	Chelsea	Teacher Elementary	80,716	710
Boyd	Arielle	Teacher Secondary	77,563	150
Boyes	Cody	Teacher Secondary	85,026	21
Boylan	Brenda	Teacher Elementary	92,226	-
Boyland	Shannon	Teacher Elementary	79,812	90
Braaten	Donna	Teacher Secondary	93,298	160
Brack	Donna	AE Instructor	94,741	-
Bradley	Agnes	Teacher Elementary	93,212	-
Bramhoff	Anita	Teacher Elementary	91,384	-
Bratberg	Ian	Teacher Secondary	78,763	-
Braun	David	Teacher Secondary	93,183	-
Braun	Barton	Teacher Elementary	93,122	-
Braun	Jennifer	Teacher Secondary	97,315	-
Braverman	Michael	Teacher Secondary	93,069	-
Bray	Kelvin	Journey person with Premium	81,062	-
Breakingbury	Christie	Teacher Secondary	76,659	-
Bredin	Shauna	Teacher Elementary	85,211	-
Breheny	Darcy	Teacher Elementary	84,895	140
Breton	Lorraine	Teacher Secondary	97,087	130
Brett	Allison	Teacher Secondary	96,260	200
Brewster	Madeline	Teacher Secondary	78,754	-
Brion	Peter	Teacher Secondary	84,984	-
Broadbent	Marion	Elementary Principal	132,509	2,780
Broman	Pamela	Teacher Elementary	92,001	379
Bromige	Christopher	Special Education - Sec	91,415	-
Bromley	Lindsay	Teacher Elementary	79,942	-
Brown	Zoi	Teacher Elementary	93,310	67
Brown	Angela	Mentor Elementary	93,269	362
Brown	Dana	Teacher Secondary	91,262	-
Brown	Jesse	Elementary Vice-Principal	116,253	-
Brownrigg	Richard	Teacher Secondary	91,989	-
Bruce	Tyler	Teacher Elementary	84,587	-
Bruechert	Walter	Teacher Elementary	93,316	-
Brumwell	Craig	Teacher Secondary	96,042	160
Bruyere	Johnathon	Teacher Elementary	91,757	-
Bryce	Keith	Teacher Elementary	92,501	-

Buder	Tyler	Journeyperson with Premium	76,393	-
Bui	Michael	Teacher Secondary	85,164	150
Buis	Kenneth	AE Instructor Structured Cours	109,599	-
Buis	Pamela	Teacher Elementary	77,032	-
Buntain	Gary	Teacher Secondary	87,414	-
Burdon	Shirley	Teacher Secondary	94,733	-
Burghall	Megan	Teacher Elementary	79,721	-
Burke	Allison	Teacher Elementary	75,211	332
Burke	Shannon	Elementary Vice-Principal	94,194	-
Burma	Amber	Elementary Vice-Principal	100,304	10
Burrell	Scott	Teacher Elementary	84,899	-
Burrus	Adrian	Teacher Elementary	91,661	-
Burton	Shannon	Elementary Principal	132,377	-
Butler	Joelle	Teacher Elementary	85,397	139
Butler	Vivian	Teacher Elementary	90,564	-
Butler	David	Teacher Elementary	92,791	-
Bylsma	Alan	Teacher Secondary	93,273	200
Byron	Shane	Teacher Secondary	93,121	-
Cabrone	Elvi	Area Resource - Elem	93,754	1,396
Cacchioni	David	Secondary Vice-Principal	113,224	19
Calder	Alison	Teacher Secondary	83,317	-
Calman	Shelby	Teacher Secondary	85,051	50
Caluori	Joanna	Teacher Elementary	84,312	130
Calvert	Kyle	Teacher Elementary	92,107	-
Cameron	Glenn	Teacher Secondary	88,931	-
Cameron	Jane	Teacher Elementary	92,371	-
Campbell	Sandra	Area Case Manager	110,611	682
Campbell	Shawn	Teacher Elementary	85,211	-
Campbell	Jessica	Teacher Elementary	91,398	-
Campbell	Shoshanna	Provl Resource Program - Sec	91,747	-
Campbell	Scott	Special Education - Sec	82,013	-
Campese	Mario	Teacher Elementary	78,579	-
Campos	Nancy	Teacher Secondary	88,928	-
Cancar	Miya	Teacher Secondary	100,082	179
Candido	Marnie	Teacher Elementary	91,693	40
Canning	Gregory	Teacher Elementary	92,137	211
Cannon	Ian	Administrator On Call	132,712	-
Canosa	Massimo	Journeyperson with Premium	83,417	61
Cantelon	Amanda	Special Education - Sec	98,396	160
Cantor	Diana	Teacher Elementary	98,343	-
Cao	Dac Tung	Teacher Secondary	89,859	-
Car	Susie	Elementary Principal	132,667	-
Cargo	Stacy	Teacher Elementary	85,026	-
Carle	Laura	Teacher Elementary	91,847	-
Carmichael	Mark	Teacher Secondary	97,711	-
Caros	Jennifer	Psychologist - Elem	94,422	-
Carrea	Alessandra	Teacher Elementary	79,434	-
Carrell	Christopher	Plumber	87,019	-
Carrier	Joseph	Teacher Elementary	85,163	77
Carriere	Valerie	Elementary Vice-Principal	108,317	-
Carruthers	Matthew	Teacher Elementary	132,403	-
Carry	Suzanne	Teacher Elementary	96,366	225
Carswell	Ankie	Elementary Principal	128,867	299

Cassidy	Yvette	Teacher Elementary	91,899	-
Cassie	Laurie	Set BC Provincial - Sec	93,332	160
Catlin	Michelle	Teacher Elementary	82,211	675
Cauchon	Linda	Teacher Elementary	85,044	-
Cavaletto	Michael	Teacher Secondary	85,052	230
Cavanagh	Michelle	Teacher Elementary	85,211	-
Caverzan	Renata	Teacher Elementary	93,159	-
Cavezza	Tammy	Teacher Elementary	84,148	-
Cavin	Edwin	Teacher Secondary	91,904	-
Celle	Roberta	Teacher Elementary	85,211	712
Chadwick	Phonesanith	Set BC Provincial - Sec	81,638	-
Chai	Steven	Teacher Elementary	81,356	-
Chalmers	Holly	Teacher Secondary	103,967	25
Chan	Judy	Teacher Secondary	86,761	-
Chan	Genevieve	Teacher Elementary	91,905	160
Chan	Paul	Teacher Secondary	92,300	-
Chan	Vivian	Teacher Elementary	91,989	185
Chan	Sylvia	Teacher Secondary	91,942	258
Chan	Aileen	Teacher Elementary	85,074	77
Chan	Debbie	Teacher Secondary	92,312	150
Chan	Yong Yong	Teacher Elementary	93,164	1,534
Chan	Vince	Teacher Secondary	87,694	28
Chan	Jennie	Teacher Secondary	93,787	130
Chan	Harinder	Teacher Secondary	79,604	245
Chan	Justina	Teacher Secondary	84,705	130
Chan	Betty	Teacher Elementary	93,159	249
Chang	Irma	Teacher Elementary	93,220	-
Chang	Lisa	Teacher Secondary	84,936	-
Chang	Chiung-Fang	Teacher Secondary	87,520	140
Chang	Ivy	Teacher Elementary	84,011	-
Chan-Henry	Gregory	Teacher Secondary	93,284	-
Chao	Ngoc Tram	Teacher Secondary	90,229	175
Chao	Linda	Teacher Secondary	90,211	-
Chapelski	Jessica	Teacher Elementary	95,077	40
Charbonneau	Alfred	Carpenter	79,417	-
Charette	Jacinthe	Teacher Elementary	93,159	266
Chau	Johnny	Electrician Apprentice	84,442	-
Chau	Tammie	Teacher Elementary	94,087	-
Chau	Danny	Electrician	80,986	-
Chee	Cynthia	Teacher Elementary	92,137	-
Chelladurai	Arockiam	Teacher Secondary	94,801	-
Chen	Bell	Distance Education - Sec	106,055	-
Chen	Hattie	Teacher Secondary	96,683	-
Chen	Hsin-Hou	Teacher Secondary	92,979	-
Chen	Emily	Teacher Secondary	94,013	-
Chen	Liwen	Teacher Elementary	75,974	-
Cheng	Wendy	Teacher Elementary	84,410	1,188
Cheng	Leo	Teacher Secondary	93,369	-
Cheng	Elizabeth	Teacher Elementary	92,055	-
Chenoweth	Matthew	Teacher Secondary	84,894	-
Cheung	Yu Ting	Set BC Provincial - Sec	84,041	466
Cheung	Andrea	Teacher Elementary	77,476	-
Chew	Shirley	Teacher Secondary	85,107	-

Chiang	Musica	Advisor-Student Info Systems	110,888	-
Chiang	Yi Chun	Teacher Secondary	87,382	140
Chiu	Odelia	Deaf and Hard of Hearing	95,357	31
Chiu	Chi Kin	Elementary Principal	128,538	-
Chiu	Nathan	Deaf and Hard of Hearing	76,729	70
Cho	David	Teacher Secondary	101,809	230
Cho	Alyson	Teacher Elementary	93,601	-
Cho	Caroline	Teacher Elementary	93,074	115
Chobotiuk	Jennifer	Teacher Elementary	83,070	-
Choi	Michael	Teacher Secondary	89,004	200
Choi	James	Teacher Secondary	96,502	-
Chong	Vickie	Teacher Elementary	85,026	-
Chong	Linda	Teacher Secondary	93,130	160
Chong	Genevieve	Teacher Elementary	99,570	140
Chong	Philip	Teacher Elementary	85,026	-
Chong	Joyce	Elementary Vice-Principal	110,175	1,410
Chong	Vivian	Teacher Secondary	89,750	-
Chong	Paul	Teacher Secondary	81,393	-
Chong-Ping	Kimberley	Teacher Secondary	96,145	50
Chow	Gordon	Teacher Secondary	98,825	160
Chow	Cynthia	Teacher Elementary	91,900	-
Chow	Karen	Teacher Elementary	90,898	244
Chow	Shirley	Teacher Elementary	91,995	11
Chow	Allan	Teacher Secondary	91,942	-
Chow	Henry	Carpenter	77,754	-
Chow	Jiana	Manager-Communications	82,771	48
Chow-Humphries	Mary	Teacher Elementary	99,982	40
Choy	Liza	Teacher Elementary	96,394	75
Chrzastowski-Wa	Pawel	Teacher Secondary	93,301	185
Chu	Jennifer	Teacher Elementary	92,159	279
Chua Martinez	Armando	Teacher Secondary	93,183	-
Chuah	Kerry	Manager-Facilities	103,827	1,740
Chuaqui	Maria	Teacher Secondary	87,572	-
Chung	Jeeyeon	Teacher Elementary	85,163	-
Chung	Ting Fong	Teacher Elementary	91,728	-
Chuu	Carol	Teacher Secondary	93,069	-
Clar	Elizabeth	Teacher Elementary	91,989	-
Clark	Denise	Secondary Vice-Principal	106,249	-
Clark	Heidi	Teacher Elementary	90,429	50
Clark	Julia	Teacher Elementary	90,293	775
Clark	Gavin	Coordinator-Community School	87,673	266
Clark	Hudson	Teacher Secondary	93,865	-
Clarke	Elizabeth	Teacher Elementary	87,436	-
Clifton	Robert	Indigenous Educ Curr Consult	88,953	20
Cloutier	John	Teacher Elementary	91,462	-
Clutchey	Corrie	Teacher Secondary	97,087	-
Coderre	Stephen	Special Education - Sec	91,959	-
Codrington	Angela	Teacher Elementary	85,211	275
Coelho	Andrew	Teacher Elementary	103,025	1,328
Cohen	Sharon	Teacher Elementary	85,026	85
Colero	Julie	Teacher Elementary	77,107	155
Collet	Tamara	Teacher Elementary	85,082	-
Collins	Diane	Teacher Elementary	79,300	-

Collum	Shawn	Electrician	79,800	-
Colobong	Krystle	Teacher Secondary	75,154	-
Colpitts	James	Teacher Elementary	89,582	195
Conklin	Marnie	Teacher Elementary	93,453	77
Conley	Tanya	Teacher Elementary	83,725	-
Conrad	Danielle	Teacher Elementary	93,930	-
Coo	Duncan	Teacher Elementary	91,847	279
Cook	Jennifer	Manager-Food Services	111,487	2,862
Cook	Rebecca	Teacher Elementary	92,730	-
Cooper	Romy	Teacher Secondary	92,025	-
Cordoni	Christopher	Teacher Secondary	94,946	259
Cormack	Mark	Elementary Vice-Principal	100,453	-
Cornies	Chad	Teacher Secondary	85,211	-
Correia	Grace	Teacher Secondary	94,347	-
Corrie	Natacha	Teacher Elementary	91,989	30
Corsi	Viviana	Teacher Elementary	84,771	-
Cortens	John	Elementary Principal	132,068	-
Cosgrove	Lynne	Teacher On Call Limited - Elem	90,570	-
Costa	Maria	Teacher Elementary	93,069	-
Costea	Kenneth	Teacher Elementary	84,984	53
Costello	Jesse	Teacher Elementary	97,912	-
Cotton	Graeme	Teacher Elementary	93,122	-
Cottrell	Mary	Teacher Elementary	84,936	-
Coughlan	Kamala	Elementary Vice-Principal	100,308	265
Coughlan	Liam	Fac Supervisor-Rent/Lease	92,347	-
Coulter	Lorinda	Teacher Elementary	75,714	-
Coutts	Graeme	Teacher Elementary	97,731	-
Covert	Jorden	Teacher Elementary	80,822	-
Cozma	Alina	Teacher Secondary	91,847	1,953
Cripps	Russell	Teacher Secondary	77,017	49
Crisp	James	Teacher Elementary	91,809	-
Cristall	Aven	Teacher Elementary	92,077	-
Cross	Mira	Teacher Secondary	96,359	-
Cruickshank	Maryanne	Teacher Elementary	89,760	-
Cruz	Edilberto	Special Education - Elem	91,573	-
Cuccurullo	Lia	Elementary Vice-Principal	97,983	595
Cuerrier	Alin	Teacher Secondary	91,937	-
Culhane	Stephen	Teacher Secondary	93,069	-
Cullingworth	Erin	Transition Teacher - Sec	95,153	77
Cultum	Irene	Teacher Elementary	84,854	80
Cumming	Wendy	Teacher Elementary	85,122	-
Cumming	Drew	Electrician	75,011	-
Cunha	Mario	Plumber	90,320	-
Da Silva	Aldina	Teacher Secondary	95,963	-
Da Silva	Pedro	Associate Superintendent	177,801	9,293
Dalla-Zanna	Gaye	Teacher Elementary	83,710	200
Dallyn	Susan	Teacher Elementary	92,819	-
Dancer	Susan	Teacher Elementary	85,026	125
Danilovic	Tania	Teacher Elementary	91,408	150
Dao	Nhat	Teacher Secondary	84,638	140
Dash	Sarah	Elementary Principal	124,317	3,855
David	Carolyn	Teacher Elementary	93,363	-
Davidson	Marilyn	Teacher Elementary	92,137	340

Davie	Caitlin	Teacher Secondary	80,794	179
Davies	D. James	Teacher Secondary	82,830	-
Davies	Megan	Elementary Principal	129,816	2,212
Davis	Denise	Special Education - Sec	85,017	81
Davis	Aaron	Director of Instruction-SS	159,836	5,169
Davis	Michelle	Provl Resource Program - Sec	83,399	154
Dawson	John	Director Edu Plan Student Info	152,879	4,990
Dawson	Joanne	Teacher Elementary	83,191	40
De Couto	Jason	Teacher Secondary	92,172	195
de Hoop	James	Senior Manager-Planning	134,737	844
De Iaco	Rosa	Teacher Secondary	93,159	200
De Jardin	Linda	Teacher Elementary	92,077	891
De Santis	Michael	Teacher Secondary	97,142	-
De Verteuil	Glenn	Teacher Elementary	88,053	195
De Vita	Kelly	Teacher Elementary	91,990	217
Dean	Tamara	Teacher Elementary	103,284	-
Deegan	William	Carpenter	75,814	-
DeLong	Ian	Teacher Elementary	93,048	912
Delorme	David	Indigenous Education - Elem	77,208	1,316
Delorme	Patrick	Teacher Secondary	96,450	225
Delville-Pratt	Ruth	Teacher Secondary	85,043	-
Demarco	Dion	Teacher Secondary	84,895	-
Demers	Guy	Teacher Secondary	98,198	200
Demiris	Soultana	Senior Advisor-Recruitment	110,253	2,278
Dempster	Kyle	Teacher Secondary	87,393	-
Dent	Susan	Elementary Vice-Principal	113,036	473
Deragopian	Aida	Teacher Elementary	90,903	1,000
Derban	Elyssa	Elementary Vice-Principal	112,660	950
DeRosa	Christine	Teacher Elementary	84,773	-
Derreth	Eugene	Teacher Secondary	98,048	-
Des Mazes	Andrea	Teacher Secondary	91,847	205
Deschner	Wynn	Teacher Secondary	96,360	1,200
Desjarlais	Juanita	Dist Principal-Indigenous Ed	132,790	1,103
Despotakis	Nick	Secondary Vice-Principal	125,472	19
Despotovska	Ana	Special Education - Sec	92,119	-
Dewreede	Christopher	Teacher Secondary	93,212	-
Deyell	Scott	Coordinator-Community School	77,860	1,103
DeYoung	Michelle	Teacher Secondary	88,668	1,250
Dhaliwal	Rupy	Teacher Secondary	98,387	-
Dhaliwal	Ramandip	Teacher Elementary	93,122	-
Di Carlo	Teresa	Teacher Elementary	84,936	-
Di Giacinto	Paul	Teacher Elementary	85,059	-
Di Giovanni	Vita	Teacher Elementary	94,033	-
Dial	Harbinder	Teacher Secondary	85,074	-
Dias	John	Plumber	75,816	-
Dickie	Colleen	Manager-Early Learning	115,087	307
Diesvelt	Alison	Teacher Elementary	85,183	195
Dilgir	Zohreen	Teacher Elementary	84,936	-
Dimas	Maria	Teacher Secondary	93,122	-
Dimitropoulos	Ekaterina	Teacher Elementary	77,256	-
Dinning	Alina	Teacher Elementary	84,148	595
Dionne	Karen	Teacher Secondary	79,885	-
Dissegna	Darren	Teacher Secondary	85,195	-



Dixon	Caroline	Teacher Secondary	93,347	-
Dixon	Alison	Teacher Elementary	91,937	387
Dixon	Shantelle	Teacher Elementary	84,936	-
Dixon	Allison	Teacher Secondary	80,625	85
Dizy	William	Special Education - Sec	93,339	4
Dobie	Polly	Teacher Secondary	85,163	-
Dobry	Janine	Teacher Elementary	84,983	-
Dodd	Thomas	Teacher Elementary	85,183	-
Dodge	Heather	Teacher Secondary	79,857	-
Dolinski	Ian	Plumber	78,166	-
Donaldson	Lindsay	Teacher Secondary	97,336	-
Donegan	Chris	Teacher Elementary	84,985	87
Donison	Cheryl	Teacher Secondary	80,912	-
Donnelly	Allyson	Teacher Elementary	93,310	-
Donovan	Maria	Elementary Principal	128,754	-
Doolan	Bryan	Teacher Elementary	84,989	200
Dosdall	Leah	Teacher Elementary	84,116	-
Dou	Teresa	Teacher Secondary	94,103	-
Douglas	Julie	Teacher Secondary	87,092	-
Douglas	Cheryl	Manager-Recruitment&Retention	122,301	2,621
Douglas	Tiffany	Teacher Elementary	93,212	100
Dowla	Aziz	Perm Sub - Sec	84,780	-
Dowle	Brenda	Secondary Vice-Principal	97,243	1,269
Doyle	Tony	Manager-Information Systems	122,251	-
Dragun	Efim	Electrician	77,814	4
Duarte	Gissela	Teacher Elementary	85,140	-
Dumont	Marjorie	Teacher Elementary	93,212	-
Dunne	Graham	Teacher Secondary	84,984	-
Duong	Peter	Journeyperson with Premium	86,725	-
Duong	John	Manager-Maintenance	105,575	548
Duran	Lorena	Set BC Provincial - Sec	95,127	108
Durant	Danielle	Teacher Elementary	78,005	728
Durno	Gregory	Teacher Secondary	83,709	-
Durward	Magdalena	Teacher Elementary	91,989	-
Duttchen	Christa	Teacher Secondary	86,277	250
Dwyer	Kevin	Teacher Elementary	84,936	-
Dyer	Brenda	Teacher Elementary	85,031	75
Dykman	Conrad	Teacher Secondary	78,507	-
Dykstra	Simon	Teacher Secondary	93,069	125
Dykstra	Michael	Teacher Elementary	86,512	-
Ebeling	Susanne	Teacher Secondary	84,936	-
Eckert	Jonah	Teacher Secondary	87,303	100
Edge	Richard	Teacher Secondary	108,290	517
Ediger	Krista	Secondary Vice-Principal	120,957	-
Edwards	Vincent	Elementary Principal	124,548	-
Edwards	Lisa	Teacher Secondary	88,216	-
Ee	Brian	Teacher Elementary	97,876	-
Egilsson	Kelly	Secondary Vice-Principal	118,381	-
Ehn	Zsuzsanna	Teacher Secondary	92,979	-
Eisner	Elizabeth	Teacher Secondary	84,936	-
Elia	Therisa	Teacher Secondary	91,899	-
Elliott	Melissa	Teacher Elementary	82,047	-
Ellis	Jackie	Teacher Secondary	95,545	249

Ellison	Michael	Journeyperson with Premium	77,974	87
Emanouilidis	Thomas	Special Education - Sec	91,847	-
Embree	James	Elementary Vice-Principal	115,515	-
Emeno	Donna	Administrator On Call	76,388	10
Emerick	Michael	Teacher Elementary	91,941	-
Emery	Deborah	Teacher Elementary	79,876	10
Eng	Eydie	Teacher Secondary	93,189	-
Eng	Jason	Elementary Principal	132,757	-
Eng	Carmen	Teacher Elementary	91,975	115
Engel-Aiello	Jessica	Area Counsellor - Elem	95,310	179
English	Todd	Teacher Elementary	85,846	-
Eng-Reyes	Jennifer	Teacher Secondary	80,736	-
Enns	Michael	Teacher Secondary	85,074	136
Enns	Kelly	Teacher Elementary	92,231	656
Enns	W.T. Dale	Teacher Secondary	87,147	25
Enojo	Corrine	Teacher Elementary	79,599	75
Enthoven	Anjuli	Teacher Secondary	89,012	1,472
Epp	Elfrieda	Teacher Elementary	93,069	77
Epting	Bernard	Teacher Elementary	85,681	130
Erickson	Bryan	Teacher Secondary	97,142	-
Erwin	Bradley	Journeyperson with Premium	81,155	20
Erwin	Katy	Teacher Elementary	93,122	-
Esmail	Shahenaaz	Supervisor-Purchasing	104,812	41
Estate of Hayes	Tracy	Teacher Secondary	91,757	34
Evans	Lisa	Teacher Elementary	91,905	419
Evans	Rosemary	Special Education - Sec	93,130	-
Evans	Jodi	Teacher Elementary	84,369	-
Evans	Russell	Teacher Secondary	85,134	-
Evans	Peter	Elementary Principal	132,667	-
Evans	Tyler	Secondary Vice-Principal	111,599	-
Everaars	Laurence	AE Instructor Structured Cours	100,857	-
Eves	Timothy	Teacher Elementary	95,071	-
Eviston	Janet	Special Education - Sec	92,055	-
Ewan	Greg	Electrician	77,809	10
Ewert	Sandeep	Area Counsellor - Elem	95,835	351
Fabry	Natalie	Teacher Elementary	88,532	-
Faizabadi	Giti	Teacher On Call Limited - Sec	85,026	-
Falconer	Sheena	Teacher Secondary	87,471	-
Falcus	Robert	Special Education - Sec	85,037	-
Fanning	Benjamin	Teacher Elementary	93,183	-
Fanthorpe	Ernest	Senior Manager-Project Office	133,474	1,223
Fantini	Maria	Teacher Elementary	80,166	300
Farias	John	Manager-Operations	113,624	846
Farrell	Sandra	Teacher Elementary	92,956	-
Farrell	Imelda	Teacher Elementary	91,514	-
Fawley	Clifford	Teacher Elementary	80,271	-
Fazio	Rosa	Elementary Principal	134,125	51
Fell	Graeme	Teacher Elementary	85,775	-
Feng	Janet	Teacher Elementary	84,148	75
Fenton	Brenda	Teacher Elementary	91,957	-
Ferguson	Robert	Teacher Secondary	96,467	1,020
Fergusson	Megan	Teacher Secondary	84,859	-
Fergusson	Nancy	Teacher Elementary	91,937	-

Fernandes	Tony	Painter	87,018	-
Fernandes	David	Teacher Secondary	85,557	-
Fester	Nikitha	Teacher Secondary	75,504	225
Fielden	Kathleen	Teacher Elementary	84,984	-
Finch	Rosemaire	Director of Instruction-LS	141,785	5,790
Finch-Cowie	Melanie	Teacher Elementary	91,937	114
Findlay	Jody	Teacher Secondary	92,055	150
Findlay	Chad	Teacher Elementary	78,206	-
Fisher	Andrew	Teacher Elementary	93,340	-
Fisher	Andrea	Manager-Communications	86,305	51
Fitzgerald	Ross	Painter	76,940	-
Fleming	Pamela	Teacher Secondary	91,988	-
Fleming	Stephen	Teacher Secondary	93,340	195
Fleming	Nina	Teacher Secondary	80,558	1,179
Florio	Robert	Teacher Secondary	97,080	130
Foell	Lindsey	Teacher Secondary	96,907	-
Fong	Candace	Teacher Elementary	80,786	1,195
Fong	Claire Ka Ki	Teacher Elementary	81,442	55
Foran	Paula	District Resource	94,562	110
Foran	Lesley	Teacher Elementary	91,809	181
Forbes	Lynn	Teacher Secondary	85,074	2,000
Forbes	Krista	Teacher Elementary	92,697	-
Foreman	Suzanne	Teacher Secondary	91,989	-
Foreman-Ng	Kate	Teacher Elementary	93,212	1,109
Forgeron	Jann	Teacher Secondary	92,137	50
Forgeron	Terrance	Supervisor-Maintenance	96,608	1,226
Forsey	Sara	Teacher Secondary	79,796	-
Forsselius	Gail	Teacher Elementary	83,225	-
Foster	Jason	Teacher Secondary	91,677	-
Foster	Maria-Teresa	Area Counsellor - Elem	93,548	33
Fouracres	Wendy	Teacher Elementary	85,591	-
Fournier	Jolayne	Teacher Elementary	99,892	140
Fox	Sandra	Teacher Elementary	92,460	12
Fracca	Sandro	Teacher Secondary	93,122	-
Francis	Mona	Teacher Elementary	92,018	40
Francis	Nicholas	Teacher Secondary	92,076	-
Francisco	Gilberto	Supervisor-Operations	111,172	947
Franco	Julio	Teacher Elementary	85,681	41
Francom	Stewart	Teacher Secondary	107,215	-
Franken	Sheldon	Area Counsellor - Elem	90,475	1,202
Fraser	Lara	Teacher Elementary	84,710	-
Fraser	Christine	Area Resource - Elem	95,858	30
Fraser	Arielle	Teacher Secondary	77,728	-
Freeman	Keel	Teacher Elementary	88,803	59
Freeze	Lori	Teacher Elementary	91,899	-
Frehlick	Kim	Teacher Elementary	85,170	-
Freigang	Kelly	Journeyperson with Premium	91,105	-
Frers	Allison	District Resource	98,481	629
Friesan	Aaron	Teacher Secondary	94,741	-
Friesen	Betty-Anne	Teacher Elementary	91,902	-
Friesen	Manuella	Teacher Elementary	87,595	-
Friess	Lourdes	Teacher Elementary	90,748	642
Frigault	Kathleen	Teacher Elementary	84,986	-

Fritz	Sharon	Teacher Secondary	79,932	-
Frizell	Holly	Teacher Elementary	84,984	-
Froese	Carole	Elementary Principal	128,822	1,200
Fryer-Mangan	Susan	Teacher Elementary	84,936	33
Fullerton	Ryan	Secondary Vice-Principal	119,322	505
Fung	Douglas	Teacher Secondary	92,077	1,154
Fung	Judy	Teacher Elementary	93,069	240
Fung	Annette	Teacher Elementary	84,846	-
Fung	Ted	Teacher Secondary	93,130	-
Fung	Katherine	Teacher Secondary	77,652	200
Gabelman	Nicola	Teacher Secondary	84,894	-
Gabelman	Brett	Special Education - Sec	93,212	-
Gagne	Collette	Teacher Elementary	80,745	-
Gagnon	Eve	Elementary Principal	124,365	-
Gagnon	Christine	Teacher Elementary	78,537	73
Gallant	Eugene	Teacher Secondary	93,122	-
Gallmann	Tanya	Teacher Elementary	84,985	-
Garfinkel	Sandra	Provl Resource Program - Sec	93,248	51
Garnett	Bruce	District Principal	138,150	16
Garrod	Stephen	Teacher Secondary	80,644	-
Garzitto	Emi	Area Counsellor - Elem	95,955	-
Gascoigne	Heather	Elementary Principal	132,377	-
Gates	Natasha	Area Counsellor - Sec	95,984	1,689
Gatti	Antonietta	Teacher Secondary	93,069	-
Geisler	Gerald	Teacher Secondary	88,137	-
Gelb	Megan	Teacher Elementary	93,212	-
Gelbart	Ligeia	Teacher Secondary	78,784	-
Gelson	Carrie	Teacher Elementary	91,757	75
Gelson	Julie	Teacher Elementary	91,937	-
George	Nicole	Teacher Elementary	92,197	-
Georgiopoulos	Denise	Teacher Elementary	92,740	-
Germain	Leslie	Area Counsellor - Elem	80,826	55
Gessaroli	Karen	Teacher Elementary	85,134	10
Ghislieri	Celisa	Teacher Elementary	76,973	-
Ghobrial	Heba	Speech Language Pathologist	98,907	122
Gibbens	Trevor	Teacher Secondary	93,069	-
Gibbs	Erin	Elementary Principal	117,707	135
Gibson	Robert	Teacher Secondary	93,212	-
Giesbrecht	Valerie	Teacher Elementary	85,145	253
Giesbrecht	Christine	Mentor Elementary	85,066	28
Gill	Kalwant	Secondary Principal	139,760	-
Gill	Rowena	AE Instructor Structured Cours	100,294	-
Gill	Raman	Perm Sub - Sec	103,753	86
Gill	Jaspreet	Distance Education - Sec	106,354	-
Gill	Iqbal	Vice Princ-Student School Serv	122,331	-
Gill	Sukhvir	Teacher Elementary	85,861	-
Gill	Ritu	Senior Advisor-LR	92,888	993
Gill	Japleen Kaur	Teacher Elementary	77,193	1,099
Gill	Jasjit	Teacher Secondary	92,100	130
Glickman	Roanna	Teacher Elementary	91,873	400
Glynianyi	Stephanie	Teacher Secondary	91,993	-
Gock	Darren	Secondary Vice-Principal	122,196	4,239
Goddard	Anita	Home Instruction - Elem	88,367	177

Godel	Sylvie	Teacher Elementary	81,914	160
Godfrey	Laura	Teacher Elementary	85,074	261
Godfrey	Paul	Secondary Vice-Principal	122,218	2,804
Golby	Risha	Elementary Principal	132,068	-
Gomes	Deborah	Teacher Secondary	91,149	182
Goncalves	Oscar	Teacher Secondary	97,261	-
Goodacre	Sandra	Teacher Secondary	86,318	-
Goodison	Dorothy	Teacher Elementary	92,678	-
Goodman	David	Teacher Secondary	93,159	-
Goolieff	Treena	Teacher Secondary	104,537	-
Govier	Bruce	Plumber	75,150	-
Grad	Lori	Teacher Secondary	77,913	-
Grant	Aleeta	Deaf and Hard of Hearing	95,663	-
Grant	Lynn	Teacher Elementary	92,850	-
Grant	Kelley	Teacher Secondary	84,984	261
Grassi	Pamela	Teacher Elementary	91,323	-
Gray	Kerria	Teacher Elementary	75,506	-
Green	Debra	Teacher Secondary	91,989	225
Green	John David	Secretary-Treasurer	233,080	3,564
Greenhalgh	Andrea	Elementary Vice-Principal	100,566	19
Greening	Donna	Teacher Elementary	80,267	-
Greer	Elizabeth	Teacher Secondary	92,055	-
Greig	Sara	Teacher Elementary	79,247	-
Greig	Karen	Teacher Secondary	93,263	-
Grenzberg	Anica	Area Counsellor - Elem	96,104	466
Greveling	Paul	Teacher Elementary	93,875	-
Grewal	Jasvinder	Teacher Elementary	94,243	-
Grewal	Harinder	Teacher Elementary	85,026	10
Grewal	Amandeep	Teacher Secondary	93,159	-
Grewal	Amandeep	Teacher Gifted Program	81,582	-
Grier	Sandra	Teacher Secondary	85,017	160
Grier	Kent	Manager-Project Office	121,446	1,491
Griffiths	Michael	Teacher Secondary	85,211	87
Griffiths	Michelle	Teacher Elementary	77,003	-
Grills	Rhiann	Speech Language Pathologist	83,315	85
Groberman	Maiky	Teacher Elementary	92,768	-
Groombridge	Isabella	Teacher Secondary	84,988	-
Grudman	Rachel	Teacher Elementary	85,074	-
Gruft	Geraldine	Elementary Vice-Principal	91,176	-
Gruger	Sandra	Teacher Elementary	84,587	-
Guadagni	Marco	Plumber	79,333	-
Gudmundson	Hilary	Teacher Elementary	77,607	160
Guraliuk	Corrie-Anne	Teacher Secondary	83,864	-
Gurney	Daphne	Teacher Elementary	85,681	119
Gurumeta	Marc	Teacher Elementary	78,764	77
Gustafson Faena	Gina	Teacher Elementary	82,030	-
Gutkowski	Barbara	Teacher Elementary	84,989	-
Gwynn	Christene	Teacher Elementary	79,779	75
Haas	Christopher	Teacher Secondary	97,142	25
Habibian	Masoud	Teacher Secondary	85,017	-
Hageleit	Selma	District Principal	76,294	3,429
Hagglund	Leanne	Special Education - Sec	93,125	209
Haines	Terri	Teacher Elementary	79,019	-

Haji	Deenu	Teacher Secondary	97,087	-
Hales	Sharon	Teacher Elementary	93,069	342
Haley	Allan	AE Instructor Structured Cours	106,380	42
Hall	Stephen	Teacher Secondary	87,500	10
Hall	Meredith	Teacher Elementary	84,940	-
Hall-Stevenson	Linda	Area Counsellor - Elem	95,923	-
Hamaguchi	Mette	Director of Instruction-LS	157,547	7,649
Hamer-Hayley	Tara	Fac Supervisor-Rent/Lease	97,626	-
Hamilton	Mori	Teacher Secondary	84,215	151
Hamlen	Glen	Teacher Secondary	78,969	-
Hampson	Kevin	Perm Sub - Sec	92,542	-
Hampton	Alan	Teacher Secondary	94,293	-
Handscomb	Kerry	Secondary Vice-Principal	122,160	36
Hannay	Scott	Electrician	81,906	10
Hansen	Carolyn	Teacher Secondary	86,966	-
Hansman	Glen	Teacher Elementary	93,159	75
Hanvey	Todd	Teacher Elementary	93,159	-
Haraga	Allison	Teacher Elementary	84,283	-
Harcus	Evelyn	Elementary Vice-Principal	80,967	-
Hardman	Andrew	Teacher Secondary	93,018	-
Hardwick	Troy	Special Education - Sec	84,772	10
Hargrave	Kimberely	Teacher Elementary	85,026	75
Harmel	Karen	Teacher Elementary	92,490	76
Harpell	Stacey	Client Service Manager-CAYA	87,968	2,911
Harper	Cynthia	Teacher Elementary	83,585	-
Harris	Teresa	Teacher Elementary	90,056	-
Harris	Richard	Teacher Secondary	93,212	-
Harris	Tassie	Elementary Principal	126,724	315
Harrison	Nicole	Area Resource - Elem	93,086	2,867
Hartley-Folz	Jon	Teacher Secondary	97,914	-
Hartman	Eric	Teacher Elementary	93,122	-
Hartwick	Peter	Teacher Elementary	83,318	155
Hasan	Ajaz	Senior Manager-Project Office	133,122	1,209
Hashigasako	Satoko	Teacher Secondary	93,069	1,000
Hauck	Martin	Teacher Secondary	85,075	49
Hauszner	Lauren	Teacher Elementary	76,427	-
Haveman	Angela	Secondary Principal	135,915	-
Hawbolt	Kelly	Teacher Secondary	102,941	219
Hawke	Shannon	Teacher Elementary	84,840	25
Hawksworth	Sheri	Teacher Elementary	93,212	-
Hayes-Brown	Elizabeth	Dist Principal-Learn Support	138,804	611
Haynes	Paul	Teacher Elementary	81,512	-
Hayre	Onkar	Special Education - Sec	90,348	16
Healy	Sean	Manager-IT Service Delivery	110,831	-
Heaney	Stephen	Consultant-ATBC	82,000	-
Heap	Verity	Teacher Elementary	80,167	49
Heer	Irendeeep	Set BC Provincial - Sec	88,505	432
Heine	Diane	Special Education - Sec	100,175	243
Heinrichs	Kimberley	Set BC Provincial - Sec	93,353	25
Hemrich	David	Machinist	82,073	-
Henderson	Bianca	Teacher Secondary	93,193	130
Henderson	Gregory	Teacher Secondary	94,741	130
Henderson	Allan	Sheet Metal Worker	77,346	-

Henderson	Stephanie	Teacher Secondary	78,883	-
Hengeveld	Mike	Teacher Secondary	97,142	-
Henning	Julia	Teacher Secondary	77,304	643
Hepburn	Laura	Teacher Elementary	85,026	-
Herman	Carly	Teacher Elementary	89,351	-
Herrmann	Krista	Teacher Elementary	76,116	-
Hethey	James	Special Education - Sec	93,821	-
Hewett	Kari	Perm Sub - Sec	77,269	100
Hewko	James	Electrician	75,178	-
Heyworth	Judith	Teacher Elementary	84,936	160
Hickman	Rodney	Journeyperson with Premium	94,816	-
Hickman	Jamine	Teacher Elementary	86,459	-
Higenbottam	Wendy	Teacher Secondary	93,698	-
Higgins	Peter	Carpenter	78,417	-
Higgs	Zoe	Teacher Secondary	103,666	503
Hildebrand	Jay	Teacher Elementary	91,847	-
Hill	Patricia	Teacher Elementary	92,085	-
Hills	Jesse	Special Education - Elem	76,895	48
Hinds	Barbara	Teacher Elementary	91,989	-
Hingson	Susan	Teacher Elementary	92,017	174
Ho	Nina	Teacher Secondary	97,671	150
Ho	Sing Hay	Teacher Secondary	91,847	130
Ho	Pamela	Teacher Secondary	94,332	130
Ho	Ivan	Teacher Secondary	89,676	-
Ho	Ping	Teacher Elementary	91,899	-
Ho	Charmaine	Teacher Elementary	93,296	-
Ho	Janson	Project Office Director	184,285	2,355
Hobson	Shannon	Teacher Elementary	92,708	-
Hock	Renee	Teacher Secondary	93,509	-
Hodges	Christopher	Special Education - Sec	86,291	79
Hodgson	William	Teacher Secondary	78,189	-
Hodgson	Jeffrey	Teacher Secondary	98,042	-
Hodson	Jasper	Teacher Elementary	93,340	-
Hoffman	Suzanne	Superintendent	269,971	7,238
Hoflin	Christopher	Teacher Elementary	89,828	140
Hofmann	David	Painter	77,567	-
Holdaway	Catherine	Teacher Secondary	93,408	155
Holdham	Mike	Teacher Elementary	77,879	-
Holland	Lynda	Teacher Elementary	93,122	75
Holland	Kimberly	Teacher Elementary	84,984	155
Hollifield	Catherine	Area Counsellor - Elem	77,231	199
Holm	Janet	Teacher Secondary	84,669	-
Holmes	Tonya	Teacher Elementary	92,731	-
Homick	Bradley	Teacher Elementary	85,163	-
Hong	Jennifer	Teacher Elementary	92,633	50
Hong	Vickie	Teacher Elementary	97,726	508
Hong	Remus	Teacher Elementary	92,734	-
Hooper	Ludmilla	Teacher Elementary	85,026	-
Hoppen	Bonita	Teacher Secondary	87,868	-
Hornberg	Brian	Teacher Elementary	93,835	125
Hornby	Susan	Teacher Secondary	101,062	-
Hornng	Stella	Teacher Secondary	94,692	-
Horsley-Holwill	Joann	Director of Labour Relations	161,155	4,598

Houle	Karina	Teacher Elementary	76,738	246
Hounsell	Miranda	Teacher Elementary	93,122	-
House	Ashley	Teacher Elementary	90,818	-
Howell	Margaret	Teacher Secondary	81,374	-
Hristova	Tanya	Teacher Secondary	91,989	-
Hsieh	Yi	Teacher Elementary	88,378	-
Hsu	Lorraine	Teacher Elementary	92,025	-
Hsu	Chia-Wei	Mgr-Budget &Forecast &Planning	119,742	1,377
Hsu	Chiang	Teacher Secondary	96,436	-
Huang	Yifan	Special Education - Sec	84,205	195
Hudson	Sarah	Teacher Elementary	84,984	-
Hudson	Susan	Teacher Elementary	80,103	-
Hudson	Geoffrey	Teacher Secondary	89,546	-
Huey	Sharon	Teacher Secondary	93,069	-
Hufty	Susan	Teacher Elementary	84,985	25
Hughes	Amy	Teacher Secondary	97,193	-
Hughes	Mary	Teacher Elementary	85,211	-
Hughes	Angela	Elementary Principal	132,712	29
Hughes	Sean	Teacher Elementary	93,386	-
Hughes	Darlene	Secondary Vice-Principal	119,274	1,545
Hughes	Victoria	Teacher Secondary	94,203	-
Hughes	Paul	Teacher Elementary	102,898	52
Hugli	Wendy	Teacher Elementary	90,271	152
Hui	Persis	Teacher Secondary	107,059	29
Hum	Nathan	Teacher Elementary	85,107	-
Humeniuk	Marion	Teacher Elementary	85,026	-
Humphries	Andrew	Secondary Vice-Principal	120,874	-
Hunt	Yvonne	Teacher Elementary	93,159	43
Hunt	Kristen	Teacher Elementary	77,266	-
Hunt	Leslie	Teacher Elementary	91,937	940
Hunt	Elliott	Machinist	75,599	-
Hunter	Jaeger	Teacher Elementary	83,229	-
Hurst	Sherry	District Vice Principal SET BC	122,084	424
Husak	Karen	Teacher On Call Limited - Elem	84,936	-
Hutchinson	Ioannis	AE Instructor Structured Cours	97,677	-
Hutchinson	Elena	Special Education - Sec	92,424	-
Hutchison	Petra	Teacher Secondary	91,989	50
Hwang	Daphne	Teacher Elementary	92,115	75
Iameo	Lorenzo	Teacher Secondary	84,846	-
Ikeda	Lynda	Teacher Elementary	85,681	288
Inch	Kaitlin	Teacher Secondary	81,415	200
Inglis	Jeanette	Teacher Elementary	93,220	250
Ingram	Nicola	Area Counsellor - Sec	95,893	1,674
Innes	Steven	Electrician	91,647	-
Ip	Holly	Teacher Elementary	77,242	-
Irvine	Karen	Teacher Secondary	85,211	-
Ishihara	Atsuko	Teacher Elementary	81,560	-
Ismail	Tazmeen	Teacher Elementary	92,137	515
Iuele	Franco	Special Education - Sec	85,183	-
Ivey	Jennifer	Area Counsellor - Elem	76,648	143
Izat	Lindsay	Teacher Elementary	93,122	-
Jabillo	Don	Teacher Secondary	92,004	-
Jack	Byron	Teacher Secondary	93,122	-



Jack	Jennifer	Teacher Secondary	91,937	-
Jackson	Sylvia	Special Education - Elem	85,772	299
Jackson	Larissa	Psychologist - Elem	103,617	100
Jagpal	Sonia	Teacher Elementary	80,360	279
Jahanshir	Andy	Info Tech Support C	82,112	29
Jakoy	Lawrence	Teacher Secondary	92,137	-
Jamal	Soraya	Teacher Elementary	84,984	-
Jambor	Allison	Teacher Elementary	96,430	169
James	Monica	Teacher Elementary	84,588	-
James	Edna	Teacher Secondary	81,432	-
James	Susanna	Teacher Secondary	92,249	-
Jamieson	Laura	Teacher Secondary	80,058	-
Janes	Charlene	Teacher Elementary	85,107	-
Janicas	Cristovao	District Resource	75,384	-
Janze	Carl	Teacher Secondary	92,137	-
Janze	Tracy	Teacher Elementary	91,937	49
Janzen	Andrea	Teacher Elementary	88,096	75
Jarvis	Sara	Teacher Elementary	85,071	-
Jay	Edmond	Teacher Secondary	81,372	-
Jay	Bernice	Teacher Elementary	98,527	633
Jay	Norman	Teacher Secondary	96,502	-
Jay	Caroline	Teacher Secondary	91,809	-
Jaye	Michelle	Teacher Secondary	79,990	-
Jeeva	Jasmine	Teacher Secondary	94,842	-
Jefferson	Matthew	Teacher Secondary	93,212	125
Jefferson	Ashleigh	Teacher Secondary	86,706	429
Jeffery	Kate	Teacher Elementary	77,651	-
Jenkins	Douglas	Painter	79,053	-
Jensen	Marea	Secondary Principal	139,460	-
Jensen	Heather	Teacher Secondary	88,953	-
Jeram	Paula	Teacher Elementary	85,211	315
Jesso	Jennifer	Set BC Provincial - Elem	95,197	-
Joe	Cheryl	Teacher Elementary	85,138	136
Joe	Tammy	Teacher Elementary	92,055	75
Joe	Alison	Teacher Elementary	83,646	-
Joe	Elizabeth	Teacher Elementary	85,074	-
Johal	Kavanjeet	Teacher Elementary	91,937	140
John	Sheela	Teacher Elementary	92,979	60
Johnson	Nathan	Teacher Secondary	83,431	60
Johnson	David	Teacher Elementary	96,735	179
Johnson	Aaron	Electrician	76,900	-
Johnson	Kylie	Teacher Elementary	81,998	-
Johnson	Jennifer	Teacher Elementary	94,612	-
Johnston	Andrew	Teacher Secondary	97,087	-
Johnston	Terrance	Teacher Elementary	93,310	-
Johnston	Julie	Teacher Elementary	93,158	-
Johnston	Mark	Teacher Secondary	93,834	-
Johnston	Jordan	Teacher Elementary	92,137	-
Johnston	Cole	Teacher Elementary	83,725	-
Johnston	Sara	Teacher Elementary	85,073	-
Jones	Susan	Teacher Secondary	88,914	-
Jones	Paul	Teacher Secondary	95,987	-
Jones	Keith	Teacher Elementary	93,634	-

Jones	Jennifer	Teacher Elementary	91,989	-
Jordan	Peter	Set BC Provincial - Sec	86,710	-
Joshi	Anjula	Area Counsellor - Elem	95,604	218
Judson	Ian	Teacher Elementary	93,818	-
Jung	Susan	Teacher Elementary	91,847	30
Jung	Michael	Teacher Elementary	91,219	-
Jung	Jennie	Consultant Inclusion	86,713	55
Jung	Randolph	Teacher Secondary	92,085	-
Jung	Susan	Teacher Secondary	85,026	160
Jurgeleit	Ejay	Painter	82,642	-
Kachmar	Dennis	Teacher Secondary	91,865	-
Kakushkin	Laura	Teacher Secondary	85,101	-
Kam	Vincie	Teacher Secondary	94,477	-
Kam	Colin	Teacher Secondary	84,936	-
Kan	Katharine	Teacher Elementary	93,114	125
Kanavos	George	Teacher Secondary	95,483	300
Kapetanovic	Alina	Teacher Elementary	92,143	160
Karacabeyli	Saniye	Manager-Project Office	121,126	1,156
Karmali	Hanif	Teacher Secondary	87,573	-
Kartsonas	Nancy	Teacher Secondary	99,949	168
Kassam	Farzana	Teacher Elementary	90,124	-
Kassis	Magdalena	Director of Instruction-SS	148,078	5,290
Kassis	Omar	Special Education - Sec	91,235	-
Katz	Nurit	Teacher Elementary	76,450	-
Kauldher	Sangeeta	Secondary Vice-Principal	119,338	-
Kaur	Ravinder	Teacher Secondary	97,840	30
Kay	Duncan	Teacher Elementary	85,639	-
Kefalas	Andrew	Teacher Secondary	93,334	-
Keller	Dustin	Teacher Secondary	91,937	-
Kelly	Dawn	Teacher Secondary	83,700	-
Kelly	Ciara	Teacher Elementary	92,131	160
Kelly	Stephen	Electrician	78,646	-
Kelly	Chloe	Area Counsellor - Elem	95,276	370
Keng	Govan	Home Instruction - Sec	186,031	3
Kennedy	Lynne	Teacher Elementary	94,702	-
Kenny	Erin	Teacher Secondary	95,129	60
Kenon	Patricia	Teacher Elementary	92,078	-
Kent	Kelly	Teacher Elementary	85,061	87
Keo	Katie	Teacher Elementary	75,617	-
Keon	K.Sheila	Teacher Secondary	85,074	-
Keough	Adrian	Director of Instruction-LS	159,649	10,820
Kerklaan	Michael	Teacher Secondary	83,256	554
Kernohan	Kristina	Teacher Elementary	77,230	-
Kershaw	Mark	Teacher Elementary	84,936	-
Khan	Nancy	Teacher Elementary	85,028	75
Khangura	Pavandeep	Planner-Maintenance	83,718	166
Kikawa	Hana	Teacher Secondary	78,790	269
Kilback	Kenneth	Teacher Elementary	92,032	75
Kilburn	Amanda	Teacher Secondary	85,153	195
Killam	Sisley	Special Education - Elem	78,477	-
Kim	Jennifer	Teacher Elementary	79,772	75
Kim	Irene	Teacher Secondary	79,762	-
Kim	Hailey	Teacher Secondary	76,541	243

Kimnick	Heidi	Teacher Elementary	82,714	-
King	Maria	Teacher Elementary	78,303	160
King	Tina	Teacher Elementary	76,600	25
King	Catherine	Teacher Secondary	97,087	177
King	Clea	Teacher Elementary	92,159	-
Kinna	Nadine	Teacher Elementary	91,989	-
Kinnon	Corrine	Secondary Vice-Principal	117,554	1,400
Kirby	Steven	Teacher Elementary	85,074	-
Kirkegaard	Sandra	Teacher Elementary	92,077	-
Kirkpatrick	Scott	Gasfitter	84,956	-
Kirkwood	Kyle	AE Instructor Structured Cours	118,475	-
Kishi	Neil	Teacher Elementary	93,159	50
Kit	Jeffrey	Teacher Elementary	84,984	-
Kitamura	Mark	Steamfitter Apprentice	78,466	-
Klaassen	Adam	Teacher Secondary	93,130	-
Klassen	Allan	Teacher Elementary	79,435	155
Knibbs	Daniel	Elementary Principal	132,581	-
Knight	Rita	Teacher Elementary	91,989	-
Ko	Warren	Advisor-Health & Safety	97,117	922
Kobbi	Faten	Teacher Secondary	88,773	-
Kobelka	Jason	Teacher Elementary	83,637	60
Koblbauer	Christina	Teacher Secondary	93,559	-
Koch	Brenda	Special Education - Elem	91,851	-
Kodelja	Jennifer	Teacher Elementary	89,562	-
Koe	Darryl	Teacher Elementary	84,936	87
Kokan	Marjorie	Teacher Secondary	84,703	-
Kolber	Patricia	Consultant Modern Language	96,308	311
Kollar	Oliver	Teacher Secondary	76,132	-
Koloff	Timothy	Special Education - Sec	93,279	390
Kolpin	Tyler	Teacher Elementary	78,922	200
Komar	Elizabeth	Special Education - Sec	90,893	-
Kong	Gowa	Elementary Principal	132,291	-
Konsmo	Everett	Teacher Secondary	78,349	200
Kontos	Stamatoula	Teacher Elementary	85,149	-
Koo	Maria	Teacher Secondary	91,937	-
Koo	Jacky	Teacher Secondary	91,899	-
Koo	Allana	Teacher Elementary	86,910	60
Kool	Catherine	Teacher Secondary	85,059	-
Korf	Janice	Teacher Elementary	85,093	261
Korsch	Kenneth	Journeyperson with Premium	91,567	10
Kos	Tanya	Teacher Elementary	94,191	-
Kosaka	Noriko	Teacher Secondary	87,340	-
Kosman	Gregory	Teacher Secondary	93,248	-
Kotsaridas	Alexandra	Teacher Secondary	85,026	12
Kourtessis	Vassiliki	Teacher Elementary	91,989	-
Kowalski	Richard	Special Education - Sec	85,017	195
Krieg	Elizabeth	Indigenous Education - Sec	92,919	-
Krowchuk	Gregory	Electrician	91,559	310
Krug	Timothy	Elementary Principal	132,667	-
Kuchmistrz	Janek	AE Instructor	95,176	-
Kugi	Harald	Teacher Secondary	84,936	-
Kuiper	Antonia	Teacher Secondary	91,989	-
Kuk	Helen	Teacher Secondary	93,212	-

Kumar	Sandy	Teacher Elementary	91,847	20
Kumar	Rohit	Teacher Secondary	90,352	150
Kumar	Cheston	Teacher Elementary	75,133	-
Kung	Emily	Teacher Secondary	88,307	185
Kurbis	Susan	Teacher Elementary	93,313	-
Kuzmiski	Sheila	Teacher Elementary	93,099	75
Kvist	Brenda	Transition Teacher - Sec	96,295	161
Kwan	Pinky	Teacher Elementary	96,353	-
Kwan	Linda	Teacher Elementary	91,847	230
Kwan	Michael	Teacher Secondary	106,944	-
Kwan	Kim	Special Education - Sec	83,789	-
Kwan	David	Teacher Secondary	77,146	-
Kwok	Neva	Teacher Elementary	84,985	-
Kwon	Paulina	Teacher Secondary	91,989	-
Kwon	Anthony	Supervisor-Material Services	114,549	70
Kwon	Bernita	Secondary Principal	135,873	29
Kwon	Julia	Teacher Elementary	93,187	335
Kwong	Annie	Teacher Secondary	96,320	530
Kwong	Danita	Teacher Elementary	93,310	200
Kwong	Vincent	Teacher Secondary	93,159	-
Lachelt	Herbert	Teacher Secondary	85,073	160
Lacoumentas	Nektaria	Teacher Secondary	97,142	-
Lacroix	Joan	Teacher Elementary	81,997	50
Lacroix	Remi	Teacher Elementary	93,122	-
Ladouceur	John	Electrician	79,324	-
Lafond	David	Teacher Elementary	92,686	-
Lafontaine	Elaine	Teacher Elementary	91,899	-
Lai	Lam	Teacher Secondary	85,074	-
Lai	Daniel	Teacher Secondary	101,923	-
Lai	Adam	Teacher Secondary	78,310	-
Lake	Erica	Teacher Elementary	85,026	-
Lal	Harold	Bld Eng 100001-160000 sqft	80,752	80
Lam	Yvonne	Teacher Elementary	91,847	75
Lam	Janice	Teacher Secondary	92,365	-
Lam	Virginia	Teacher Secondary	95,516	50
Lam	Kara	Teacher Elementary	91,989	-
Lam	Amelia	Teacher Secondary	94,509	-
Lam	Eddie	Teacher Elementary	84,992	-
Lam	Eric	Teacher Secondary	93,069	160
Lam	Victor	Teacher Secondary	80,167	-
Lam	Deborah	Teacher Elementary	91,937	545
Lam	Karyn	Teacher Elementary	85,191	-
Lam	Kathy	Teacher Elementary	82,758	-
Lam	Bianca	Teacher Elementary	78,769	115
Lam	Kenny	Teacher Elementary	78,778	40
Lam	Mark	Teacher Secondary	76,445	-
Lam	Cheuk Sze	Speech Language Pathologist	77,152	1,154
Lamb	Janine	Elementary Principal	113,074	-
Lamb	David	Teacher Secondary	83,616	-
Lambert	Joanne	Teacher Elementary	83,708	33
Lambert	Michelle	Teacher Elementary	81,017	-
Lancaster	Margaret	Elementary Vice-Principal	91,539	215
Land	Meredith	Speech Language Pathologist	96,565	1,689

Landreth	Gavin	Elementary Vice-Principal	97,429	135
Landry	Arran	Teacher Elementary	93,525	-
Landry	Lisa	Assistant Secretary Treasurer	200,857	6,233
Lang	Christine	Teacher Elementary	93,077	-
Langevin	Dominique	Teacher Elementary	93,159	-
Langford	Michael	Teacher Secondary	85,044	-
Langlois	Jocelyn	Associate Superintendent	195,834	3,756
Laporte	Fiona	Teacher Elementary	82,452	-
Larock	Anthony	Teacher Secondary	95,623	-
Larpent	Laure	Teacher Elementary	77,200	-
Larrivee	Chantal	Teacher Elementary	92,311	-
Larson	Thomas	Teacher Elementary	98,675	-
Larson	Craig	Teacher Elementary	75,601	-
Lascelles	Anne-Marie	Teacher Elementary	93,333	-
Latimer	Brian	Teacher Secondary	92,077	-
Lattimer	Michael	Teacher Secondary	99,155	-
Lau	Yvonne	Teacher Secondary	80,500	-
Lau	Wendy	Teacher Elementary	92,979	279
Lau	Elaine	Teacher Elementary	91,989	-
Lau	Ying Chu	Teacher Secondary	76,137	-
Lau	Joanne	Teacher Elementary	91,847	-
Lau	Corinne	Teacher Secondary	80,634	-
Lau	Irving	Teacher Secondary	89,766	35
Lau	Evelyn	Teacher Secondary	98,048	-
Lau	Brian	Consultant-ATBC	76,269	-
Lau	Tina	Advisor-Health & Safety	84,564	81
Laumen	Teresa	Teacher Secondary	90,262	-
Lauzon	Louise	Teacher Elementary	92,018	-
Lauzon	Jason	Secondary Principal	137,208	2,902
Lavallee	Spirit	Special Education - Sec	91,401	1,346
Lavoie	Sylvie	Teacher Elementary	84,544	-
Lavoie	Jacqueline	Elementary Principal	132,712	19
Lawrence	Richard	Teacher Secondary	80,245	-
Lawrence	Duane	Teacher Secondary	91,847	-
Lay	Caroline	Teacher On Call Limited - Elem	92,118	52
Le Rolland	Monique	Teacher Secondary	85,982	99
Leahy	Marguerite	Teacher Elementary	95,458	45
Learmonth	Leslie	Teacher Elementary	93,122	87
Leblond	Michael	Journeyperson with Premium	87,688	9
Lechner	Andre	Special Education - Sec	91,939	-
Leduc	Tim	Heat & Frost Insulator	75,075	-
Lee	Grace	Teacher Secondary	85,026	-
Lee	Patrick	Teacher Secondary	94,789	-
Lee	Laurie	Teacher Elementary	90,375	-
Lee	Cynthia	Teacher Secondary	95,284	-
Lee	Gregory	Teacher Secondary	91,995	-
Lee	Janet	Teacher Elementary	92,085	10
Lee	Joann	Teacher Secondary	88,954	-
Lee	Donna	Teacher Secondary	91,995	104
Lee	Jillian	Teacher Elementary	91,899	-
Lee	Holly Hoi Yan	Teacher Elementary	90,749	-
Lee	Anita	Teacher Secondary	91,937	-
Lee	Lieh-Min	Teacher Elementary	92,829	58

Lee	Meredith	Teacher Elementary	85,074	-
Lee	Pui Shan	Comp and Benefits Specialist	124,805	-
Lee	Cindy	Teacher Elementary	85,074	-
Lee	Monica	Set BC Provincial - Sec	94,709	-
Lee	Michael	Teacher Secondary	79,354	25
Lee	Andrea	Teacher Secondary	95,864	255
Lee	Patricia	Teacher Elementary	83,275	39
Lee	Christopher	Teacher Secondary	84,846	-
Lee	Joseph	Teacher Secondary	94,712	-
Lee	Lawrence	Teacher Secondary	91,899	-
Lee	Melina	Teacher Secondary	90,513	-
Lee	Juliana	Teacher Elementary	92,964	87
Lee	Rickie	Teacher Elementary	83,665	-
Lee	Vivian	Advisor-Staffing	94,841	-
Lee	Jade	Teacher Elementary	91,937	-
Lee	Kelly	Teacher Elementary	77,512	-
Lee	Brenda	Teacher Elementary	91,899	402
Lee	Alice	Teacher Elementary	85,026	-
Lee	Grace	Teacher Secondary	95,689	-
Lee	Yurim	Set BC Provincial - Sec	88,145	27
Lee	Christopher	Teacher Elementary	84,107	-
Lee	Amy	Teacher Elementary	75,207	-
Lee	Phillip	Teacher Secondary	93,212	-
Lee	Caitlin	Special Education - Elem	75,699	176
Lee	Jackie	Assist Supervisor-Food Service	84,769	365
Lee	Cindy	Teacher Secondary	75,387	185
Leechik	Stephanie	Teacher Secondary	85,074	-
Lefavre	Mary	Special Education - Sec	85,074	-
Legg	Patricia	Secondary Vice-Principal	122,672	23
Lehmann	Birgid	Teacher Elementary	93,189	-
Lehmann	Renate	Teacher Secondary	93,332	149
Lekakis	John	Teacher On Call - Sec	75,858	-
Lemaire	Rose	Teacher Elementary	96,568	-
Lemay	Robin	Plumber	81,645	-
Lemieux	Michel	Advisor-Staffing	92,566	-
Lemmon	Stephanie	Teacher Secondary	83,800	240
Leong	Susan	Teacher Secondary	91,937	130
Leong	Diana	Teacher Elementary	93,263	-
Lerch	Stephen	Teacher Elementary	93,393	-
Lercher	Lynn	Teacher Secondary	79,640	-
Lesage	Ashley	Teacher Elementary	87,986	87
Leslie	Sarah	Teacher Secondary	87,780	-
Less	Shannon	Teacher Secondary	95,570	-
Leung	Louise	Teacher Elementary	92,055	1,675
Leung	Dorothy	Teacher Secondary	91,937	-
Leung	Iris	Manager-International Business	133,247	12,490
Leung	Helen	Teacher Secondary	96,366	-
Leung	Edward	Teacher Secondary	109,764	28
Leung	Katie	Teacher Secondary	93,719	-
Leung	Ronda	Teacher Secondary	93,340	432
Leung	Angela	Teacher Elementary	84,984	267
Leung	Lily	Teacher Elementary	91,937	-
Leung	Stephen	Elementary Principal	129,973	1,129

Leung	Cecilia	Financial Sup-Capital Projects	102,108	2,194
Levan Hunter	Monique	Teacher Elementary	91,989	-
Leveille	C. Jay	Teacher Secondary	92,107	-
Lever	Anita	Teacher Secondary	84,936	87
Levine	S. Joel	Elementary Principal	128,867	10
Lew	Jeannie	Teacher Elementary	92,085	-
Lewis	Jill	Special Education - Elem	93,170	26
Li	Maggie	Coordinator-Community School	83,423	1,473
Li	Cindy	Teacher Elementary	86,692	-
Li	Kenny	Teacher Secondary	96,953	-
Li	Elaine	Teacher Elementary	80,745	-
Li	Jennifer	Teacher Elementary	76,157	-
Liang	Nicholas	Teacher Elementary	93,493	-
Liang	Feng	Teacher Elementary	75,523	-
Lichimo	Caroline	Teacher Elementary	89,669	-
Lida	Nilo	Building Engineer-BRIT	75,237	10
Lidder	Preet	Teacher Secondary	80,850	50
Liew	Jessica	Teacher Secondary	91,989	-
Liguori	Anna	Teacher Elementary	93,363	-
Lin	Xuepei	Teacher Secondary	93,220	-
Lin	Eva	Teacher Elementary	87,660	-
Lin	Milly	Teacher Secondary	93,266	-
Lin	Jenny	Teacher Elementary	93,069	75
Lindsay	Carissa	Teacher Secondary	93,159	-
Ling	Lena	Elementary Vice-Principal	121,850	257
Ling	Pearl	Teacher Secondary	79,002	-
Linzmeier	Siegfried	Sheet Metal Worker	79,196	-
Lipsky	Adam	Teacher Secondary	94,193	150
Lirenman	Janet	Teacher Elementary	75,983	50
Lirenman	Karen	Teacher Elementary	91,847	-
Lirenman	Deborah	Teacher Elementary	91,847	-
Liu	Helen	Teacher Secondary	81,580	-
Liu	Minnie	Teacher Secondary	92,981	140
Liu	Yu-Lin	Teacher Elementary	98,126	75
Liu	Linh	Teacher Elementary	86,692	-
Livesey	Mary-Ann	Deaf and Hard of Hearing	95,951	133
Lloyd	Rachel	Teacher Elementary	92,833	-
Lo	Amy	Teacher Elementary	94,266	160
Lo	Eugene	Teacher Secondary	84,058	125
Lo	Kit-Ming	Special Education - Elem	80,444	-
Lockey	Sara	Teacher Elementary	93,212	1,183
Logie	Janet	Teacher Elementary	93,559	117
Logie	Amber	Teacher Elementary	76,145	-
Lohr	Sieglinde	Teacher Secondary	85,183	225
Long	Trevor	Teacher Secondary	89,004	-
Loong	Gary	Teacher Elementary	85,177	-
Lopez	Ricardo	Secondary Principal	135,353	3,131
Lopez	Lesley	Teacher Elementary	88,261	-
Lopez	David	Teacher Secondary	93,212	87
Lougheed	Mei	Teacher Elementary	91,980	624
Louie	Michael	Teacher Secondary	93,212	582
Louie	Michael	Teacher Secondary	82,000	-
Loui-Ying	Sara	Teacher Elementary	84,284	-

Loutit	Duncan	Teacher Elementary	89,634	136
Love	Kimberly	Teacher Secondary	94,258	-
Low	Tricia	Elementary Principal	104,030	29
Low	Terrie	Teacher Elementary	95,948	-
Low	Adrian	Teacher Elementary	92,085	-
Low	Benny	Teacher Secondary	93,825	-
Lowe	Sharon	Teacher Elementary	92,979	-
Lowe	Pamela	Teacher Elementary	78,736	405
Lubin	David	Teacher Secondary	76,973	-
Lubiniski	Benjamin	Teacher Secondary	85,076	-
Lublow	Florence	Teacher Elementary	91,937	87
Lui	Karen	Teacher Elementary	83,589	-
Luistro	Maria	Teacher Elementary	95,434	-
Luk	Sabrina	Teacher Elementary	76,997	60
Lum	Julisa	Teacher Elementary	85,549	-
Lum	Maryna	Deaf and Hard of Hearing	87,127	171
Lum	Helen	Teacher Elementary	85,134	40
Lum	Auton	Teacher Secondary	97,141	-
Lum	Lorraine	Teacher Secondary	93,069	-
Lum	Carol	Teacher Elementary	92,167	-
Lundell	Scott	Teacher Elementary	92,125	-
Lynch	Jeffrey	Teacher Elementary	98,131	-
Ma	Siu	Teacher Secondary	90,249	-
Ma	Veronica	Teacher Secondary	77,801	46
Ma	Gloria	Teacher Elementary	85,232	-
Maccormack	John	Elementary Principal	128,857	55
Macculloch	Deborah	Teacher Secondary	84,936	-
Macdonald	Lorna	Teacher Secondary	98,564	-
Macdonald	Elizabeth	Teacher Elementary	91,144	40
Macdonald	Scott	Teacher Elementary	84,984	-
Macdonald	Kyla	Teacher Elementary	86,244	190
Macdonald	Ronald	Manager-Sustainability	122,455	764
MacDonald	Andrew	Electrician	78,624	-
Macer	Christine	Manager-Community School Teams	106,584	358
Macfadden	Erin	Teacher Elementary	92,047	-
Mach	Helen	Supervisor-Benefits	91,077	-
MacInnes	J. Alexander	Secondary Principal	139,264	-
Macintosh	Mark	Teacher Elementary	91,420	255
Macintyre	Catherine	Teacher Elementary	82,983	195
Macintyre	Brin	Teacher Elementary	93,777	-
Maciura	Blair	Teacher Elementary	88,529	-
Mackay	Jodi	Teacher Elementary	93,288	75
Mackenzie	Linda	Perm Sub - Elem	93,228	-
MacKenzie	Rose	Elementary Principal	129,359	2,590
Mackie	Deborah	Teacher Secondary	82,724	140
Mackinnon	Belinda	Special Education - Sec	85,137	48
Mackinnon	Marguerite	Teacher Elementary	91,965	-
Mackinnon	Karen	Teacher Elementary	93,159	1,000
Mackinnon	Peter	Teacher Secondary	83,754	-
Macleod	Anne	Teacher Secondary	78,522	-
Macleod	Ian	Teacher Secondary	95,910	80
Macmaster	Maria	Teacher Elementary	93,122	-
Macmillan	Phoebe	Secondary Vice-Principal	119,298	-



Macmillan	Grant	Teacher Secondary	84,371	-
MacNeil	Patricia	Director of Communications	155,711	1,147
Macniel	Tenley	Teacher Secondary	81,951	-
Macphee	Dimitra	Teacher Secondary	88,957	-
Macphee	Ian	Teacher Secondary	84,846	-
Macphee	Ian	Advisor-Recruitment	88,595	-
Macrae	Anna	Teacher Secondary	92,137	200
Maddalozzo	Richard	Teacher Secondary	89,868	-
Madsen	Kellianne	Teacher Elementary	93,540	554
Maggiolo	Dominic	Elementary Vice-Principal	109,305	-
Maguire	Jillian	Teacher Secondary	91,937	150
Maguire	Shelagh	Teacher Elementary	92,588	620
Maguire	Karis	Senior Advisor-LR	95,837	-
Mah	Suzie	Distance Education - Sec	97,935	63
Mah	Sue	Comp and Benefits Specialist	125,210	-
Mah	Wayne	Teacher Secondary	97,888	-
Mah	Wendy	Teacher Elementary	85,074	-
Mah	Lisa	Teacher Elementary	92,560	75
Mah	Erica	Psychologist - Elem	100,723	9
Mah	Gessica	Teacher Secondary	78,630	159
Mah	Gordon	Teacher Elementary	91,937	-
Mah	Silvana	Advisor-Staffing	81,141	-
Maher	Joseph	Elementary Vice-Principal	79,645	-
Mahony	Nicholas	Teacher Elementary	91,654	230
Mahovlich-Little	Mimi	Teacher Secondary	93,159	-
Main	Heather	Area Counsellor - Elem	85,771	237
Mak	Lysanne	Teacher Secondary	101,255	-
Mak	Olivia	Teacher Secondary	89,380	-
Makarenko	Serge	Teacher Secondary	102,831	-
Maley	Andrea	Teacher Secondary	91,466	-
Mallette	Michael	Teacher Secondary	85,026	-
Mallette	Gregory	Steamfitter	85,862	-
Malli	Parminder	Supervisor-Operations	93,216	996
Malli	Sukhjinder	Teacher Secondary	87,425	-
Malloff	Kolya	Teacher Secondary	81,626	-
Maltais	Louise	Teacher Elementary	85,026	-
Manery	Glen	Area Counsellor - Elem	95,775	122
Manetta	Angela	Teacher Secondary	88,863	-
Manhas	Rajinder	Teacher Secondary	84,242	150
Manley	Christine	Teacher Elementary	85,074	-
Mann	Albert	Teacher Secondary	104,397	-
Mann	Carol	Teacher Secondary	91,989	639
Mann	Harjinder	Teacher Elementary	85,437	-
Manninen	Melissa	Teacher Elementary	85,211	-
Mao	Huan Ming	Teacher Secondary	84,846	185
Mar	Gregory	Secondary Vice-Principal	122,630	-
Marchioro	David	Teacher Elementary	92,115	279
Mariani	Ray	Painter	81,097	-
Marino	Nicholas	Teacher Elementary	92,137	25
Marino	Sandra	Teacher Elementary	91,847	-
Marino	Michael	Teacher Elementary	92,160	-
Mark	Jason	Teacher Secondary	99,039	-
Markic	Diana	Special Education - Sec	91,899	-

Markus	Laz	Manager-Infrastructure and Ops	111,777	202
Marlyn	Sean	Elementary Principal	130,793	-
Marpole Cotter	Angela	Teacher Elementary	92,077	137
Marriott	Samsara	Teacher Elementary	84,936	-
Marshall	Colleen	Teacher Secondary	88,868	-
Marshall	Glen	Special Education - Sec	93,332	61
Marshall	Jessica	Teacher Elementary	80,731	-
Marsland-Root	Jennifer	Teacher Elementary	85,239	-
Martelli	Dale	Teacher Secondary	97,196	1,175
Martin	Leslie	Teacher Elementary	80,039	-
Martin	Suzanne	District Resource	97,188	37
Martin	Joanne	Teacher Secondary	95,116	-
Martin	Sean	Teacher Elementary	93,159	-
Martin	Heather	Teacher Secondary	82,701	-
Martinkova	Monika	Teacher Elementary	84,984	-
Martinson	Diane	Elementary Principal	132,377	2,663
Marwaha	Amaritpal	Elementary Vice-Principal	100,186	-
Mason	Julie	Teacher Elementary	92,167	-
Mason	Dana	Payroll Specialist	125,809	945
Masuhara	Douglas	Teacher Elementary	80,822	-
Matear	Douglas	Dist Principal-Alternate Prog	138,792	4,431
Mathewson	Curtis	Teacher Elementary	92,647	195
Matsuda	Martha	Teacher Elementary	85,074	1,910
Matsuo	Mari	Teacher Elementary	91,938	-
Matsuzaki	Nicole	Teacher Secondary	92,115	-
Matthew	Sarah	Area Counsellor - Elem	97,302	-
Matthews	Cheryll	Elementary Principal	132,621	-
Matthews	Sarah	Teacher Secondary	89,532	31
Mattock	Kristin	Teacher Secondary	82,778	190
May	Andrea	Teacher Secondary	85,032	-
May	James	Teacher Elementary	91,989	-
Mayer	Colin	Teacher Secondary	85,557	-
Mazo	Jeffrey	Teacher Secondary	93,122	-
Mazzei	Eva	Special Education - Sec	89,502	236
Mazzone	Kathryn	Teacher Elementary	84,511	10
Mc Namara	Aoife	Speech Language Pathologist	79,627	1,256
McAlister	Sarah	Elementary Vice-Principal	113,000	-
Mcbride	Matthew	Teacher Elementary	90,754	-
Mccabe	James	Special Education - Sec	84,488	-
Mccague	Jane	Teacher Elementary	85,874	-
Mccallion	Fergus	Teacher Secondary	97,299	-
Mccarron	Janet	Teacher Secondary	100,093	10
Mccleary	Melissa	Teacher Elementary	93,122	50
Mcclenahan	Laura	Teacher Elementary	93,568	17
Mcconnann	Nadine	Teacher Secondary	91,937	-
Mcdonald	Tara	Teacher Elementary	75,899	-
Mcdonald	Jennifer	Teacher Elementary	79,320	248
Mcdonnell	Maureen	Elementary Principal	128,650	-
Mceachern	Stacey	Teacher Secondary	92,455	150
Mcelhone	Catherine	District Resource	90,440	637
Mcewen	Andrea	Teacher Elementary	91,424	75
Mcgeer	Timothy	Secondary Principal	139,760	-
McGhee	Veronica	Teacher Secondary	94,781	-

Mcgillivray	Carolee	Teacher Secondary	92,272	-
Mcginn	Anne-Marie	Teacher Secondary	100,011	-
Mcgowan	Robert	AE Instructor	95,475	-
Mcguire	Simone	Teacher Secondary	85,163	-
Mcguire	Christine	Teacher Elementary	82,118	155
Mchardy	Mai	Teacher Elementary	97,881	34
Mcintosh	Susan	Teacher Secondary	97,559	-
Mcisaac	Scott	Set BC Provincial - Sec	93,949	-
Mckechnie	Alexander	Teacher Elementary	93,213	-
Mckeen	Scott	Teacher Secondary	102,596	28
Mcknight	Chloe	Teacher Elementary	87,655	-
Mclean	Colin	Teacher Secondary	86,692	-
Mclennan	Peter	Teacher Secondary	96,042	200
Mcleod	Joanne	Program Advisor-AEC	94,476	-
Mcmillan	Carol-Anne	Teacher Secondary	77,561	-
Mcneil	Craig	Teacher Elementary	92,040	160
Mcnicol	Kateryna	Elementary Vice-Principal	100,566	-
Mcphee	Brian	Carpenter	81,986	80
McRae	Camille	Teacher Elementary	81,115	19
Mctaggart	Malcolm	Teacher Secondary	91,987	-
Mcwhinney	Kaitlin	Teacher Elementary	77,064	155
Mehl	Rainer	Teacher Secondary	97,299	-
Mehra	Aimee	Teacher Elementary	96,641	-
Melville	Donna	Coordinator-Disability&RtnWrk	97,158	-
Mendes	Melinda	Teacher Elementary	96,107	200
Mendgen	Julie	Teacher Secondary	76,295	200
Mendoza	Maria Cynthia	Special Education - Sec	92,040	160
Meredith	Tyrel	Teacher Elementary	83,444	155
Mergens	Joseph	Teacher Elementary	93,083	-
Meschino	Gino	Director of Facilities	162,252	9,046
Mesman	Bruce	Consultant-ATBC	82,280	339
Mesropian De Go	Elisabet	Teacher Secondary	77,651	279
Messamore	Keith	Plumber	77,017	-
Metzner	Sylvia	Special Education - Sec	85,054	1,075
Mey	Michel	Teacher Secondary	87,572	-
Mezzarobba	Dianna	Teacher Elementary	91,899	-
Mgbemena	Chinenyenwa	Speech Language Pathologist	97,546	1,040
Michalowska	Marzena	Teacher Secondary	92,850	1,200
Michel	Marie	Teacher Elementary	93,213	140
Micozzi	Angela	Teacher Elementary	92,591	-
Middleton	Katherine	Teacher Elementary	85,011	75
Miflores	Oscar	Supervisor-Operations	107,592	919
Mihaldzic	Jelica	Teacher Secondary	84,385	-
Mikulec	Laura	Perm Sub - Sec	78,751	-
Miladinovic	Natasha	Elementary Principal	129,867	-
Miladinovic	Patricia	Teacher Secondary	96,845	-
Miles	Maryanne	Teacher Elementary	85,183	75
Miletic	Maryann	Teacher Elementary	84,936	-
Milevskaia	Elena	Teacher Elementary	85,211	-
Miller	Bryan	Manger-Construction	119,338	150
Miller	Anne	Teacher Elementary	85,075	-
Miller	Cynthia	Teacher Secondary	93,159	685
Miller	Annie	Teacher Secondary	86,320	279

Miller	Alicia	Teacher Elementary	84,846	-
Miller	Blair	Teacher Secondary	85,209	-
Millman	Andrea	Teacher Elementary	75,957	-
Mills	Shannon	Teacher Elementary	75,832	-
Mills	Ian	Teacher Elementary	92,400	-
Millway	Todd	Teacher Elementary	92,979	160
Milne	Rosemary	Teacher Secondary	91,847	-
Minamimaye	Dianne	Teacher Elementary	85,163	-
Minato	M.R. Joylene	Teacher Elementary	85,026	-
Mingo	Barbara	Teacher On Call Limited - Sec	96,796	179
Minyard	Colleen	Teacher Elementary	85,121	185
Mioch	Lisa	Teacher Elementary	84,807	261
Mirani	Akhtar	Secondary Principal	127,622	-
Misquitta	Jennifer	Teacher Elementary	77,256	-
Mitchell	Lana	Teacher Elementary	91,938	-
Mitchell	Brittany	Special Education - Sec	83,797	195
Mitchell	Lisa	Teacher Elementary	75,071	-
Mitchell	Jansen	Teacher Elementary	77,063	-
Mitzel	Darren	District Principal-SET BC	138,941	225
Moes	Nathan	Teacher Elementary	75,859	97
Mohammed	Saiqa	Teacher Secondary	97,101	-
Mohan	Christina	Teacher Secondary	92,055	-
Mokonen	Rachel	Teacher Elementary	91,937	-
Moldowan	Michelle	Teacher Secondary	83,664	-
Momeyer	Jason	Teacher Secondary	93,159	-
Monk	Winnie	Teacher Secondary	94,490	-
Montagano	Ebru	Teacher Elementary	93,212	252
Montgomery	Winona	Teacher Elementary	93,002	1,050
Montroy	Hilary	Teacher Secondary	94,347	190
Moon	Jacqueline	Teacher Secondary	96,997	280
Moon	Christopher	Teacher Secondary	83,885	-
Mooney	Jennifer	Teacher Elementary	84,984	155
Moore	Blake	Teacher Elementary	84,634	-
Moore	Kelly	Teacher Elementary	84,497	-
Moore	Carolyn	Teacher Secondary	93,071	-
Moore	Melanie	Teacher Elementary	84,455	-
Moore-Ostry	Kathryn	Teacher Elementary	93,122	-
Moran	Mary	Teacher Elementary	97,641	-
Morden	Lani	Elementary Principal	131,184	-
Morehouse	Nancy	Teacher Elementary	85,183	-
Morel	Lukas	Teacher Secondary	93,159	-
Morgan	Scott	Teacher Secondary	98,423	101
Morgan	Janine	Teacher Elementary	92,167	125
Morgan	Parin	Elementary Principal	128,993	-
Morgan	Andrea	Teacher Elementary	86,652	-
Morgan	Catherine	Provl Resource Program - Sec	75,758	-
Morin	Stephanie	Teacher Elementary	93,156	730
Morishita	Brandon	Elementary Vice-Principal	76,487	-
Morissette	Natalie	Elementary Principal	132,377	-
Morita	David	AE Vice-Principal	128,867	3,088
Moro	Roberto	Secondary Principal	139,610	38
Morris	Sheryl	District Resource	88,054	687
Morrison	D. Hamish	Teacher Secondary	85,211	-

Moshchenko	Anna	Teacher Elementary	92,395	140
Mota	Anna	Teacher Elementary	91,899	-
Motola	Keila	Teacher Elementary	98,493	215
Mountali	Carla	Teacher Elementary	81,758	100
Moy	Raymond	Teacher Secondary	94,068	-
Moy	Sharon	Teacher Elementary	85,026	-
Mueller	John	Teacher Secondary	91,847	-
Mugford	Patricia	Mentor Elementary	85,159	206
Mugford	Duane	Teacher Secondary	85,026	-
Mulder	Dana	Teacher Elementary	93,077	278
Mulhern	Patricia	Teacher Elementary	93,122	75
Mulligan	Stephen	Teacher Elementary	86,711	198
Mullins	Sheila	Teacher Elementary	77,272	-
Mumford	Jeanette	Teacher Elementary	85,026	-
Mung	Bernadette	Teacher Elementary	91,899	29
Munk	James	Elementary Principal	129,358	3,099
Munro	Catherine	Teacher Elementary	92,137	-
Munroe	Suzanne	Teacher Elementary	84,936	-
Muress	Marvin	Teacher Elementary	99,324	-
Murphy	Conor	Teacher Elementary	93,386	-
Murphy	David	Teacher Elementary	90,205	-
Murphy	David	Elementary Principal	128,867	502
Murray	Carole	Teacher Elementary	96,366	675
Murruni	Stefania	Painter	76,748	-
Murthi	Jason	Teacher Secondary	92,221	150
Musgrove	Hiroshi	Teacher Secondary	84,984	-
Musselle	Patricia	Teacher Elementary	93,212	-
Mustapic	Mike	Teacher Secondary	93,159	-
Myers	Janis	District Principal	132,403	1,829
Myers	Dean	Teacher Secondary	93,069	-
Myring	Thomas	Secondary Vice-Principal	119,338	-
Mysuria	Nidhi	Teacher Secondary	102,741	-
Nadeau	Marilyne	Teacher Elementary	92,137	-
Nagata	Clark	Teacher Elementary	91,904	-
Nakada	Mark	Special Education - Sec	98,564	200
Nakamura	Emy	Teacher Secondary	97,458	-
Nakamura	Leanne	Teacher Elementary	96,106	172
Nakamura	Lisa	Teacher Secondary	76,897	-
Nakanishi	Brenda	Teacher Elementary	92,338	40
Nakashima	Marilyn	Teacher Elementary	92,137	861
Nalos	Brenda	Teacher Elementary	92,310	-
Nanda	Sarika	Teacher Elementary	78,767	-
Nanda	Gogae	Teacher Secondary	91,937	432
Naples	Katrina	Teacher Elementary	91,618	-
Navin	Nona	Set BC Provincial - Sec	95,586	-
Naylor	Paula	Teacher Elementary	93,099	-
Neer	Danielle	Teacher Elementary	93,159	293
Nejad	Zahra	Teacher Secondary	88,914	-
Nelson	David	Deputy Superintendent	221,055	4,326
Nerling	Leslie	Teacher Secondary	93,164	-
Neufeld	Harold	Teacher Secondary	92,055	-
Neufeld	Cynthia	Elementary Vice-Principal	113,036	-
Neuman	Pamela	Transition Teacher - Sec	75,670	136

Newton	Allison	District Resource	86,062	1,449
Ng	Raymond	Teacher Elementary	97,673	-
Ng	Mimi	Teacher Elementary	91,899	-
Ng	Sarah	Teacher Secondary	94,257	25
Ng	Yulanda	Teacher Secondary	97,995	130
Ng	Rosella	Teacher Elementary	76,221	-
Ng	Alex	Teacher Secondary	91,937	31
Ng	Stephanie	Teacher Elementary	85,071	130
Ng	Barbara	Special Education - Sec	95,047	-
Ng	Eva	Teacher Elementary	85,159	40
Ng-Davis	Jennifer	Teacher Secondary	92,377	-
Ngo	Cynthia	Teacher Secondary	95,571	-
Nguyen	Fabienne	Teacher Elementary	93,069	24
Niccoli-Mullett	Anna	Elementary Principal	132,667	-
Nicholl	Lucy	Teacher Elementary	88,664	-
Nicholson	Kathleen	Teacher Secondary	88,867	-
Nickel	Cynthia	Teacher Elementary	93,612	-
Nickel	Peter	Teacher Elementary	93,159	140
Nicks	John	Secondary Vice-Principal	119,257	-
Nicolas	Megan	Teacher Elementary	78,340	-
Niek	Rainer	Teacher Secondary	93,362	-
Nielson	Jacqueline	Teacher Elementary	85,384	80
Nijjar	Kamil	Teacher Elementary	91,937	79
Nikon	Colleen	Teacher Elementary	87,341	-
Nishi-Beckingham	Teresa	Teacher Elementary	91,940	-
Nobbs-Thiessen	Kathy-Ann	Teacher Secondary	91,470	195
Noble	Tracey	Special Education - Elem	93,212	-
Noble	Tanya	Teacher Secondary	93,159	-
Noble	Andrew	Tech & Res Support D Workshop	75,549	951
Noel	Alison	Teacher Elementary	85,026	-
Noel-Bentley	Karen	Elementary Principal	120,704	990
Noguchi	Sachiko	Teacher Secondary	84,505	-
Norcross	Neil	Teacher Secondary	96,921	-
Norman	Denise	Teacher Secondary	106,593	-
North	Denise	Teacher Secondary	95,516	50
Nosyk	Lianne	Teacher Elementary	90,958	-
Novak	Kelly	Teacher Elementary	90,890	-
Nucich	Lisa	Elementary Principal	132,291	-
Nugent	Sean	Teacher Secondary	93,330	25
Nyden	Gale	Teacher Elementary	79,606	-
Oades	Christine	Teacher Elementary	79,857	10
Oblotte	Jean-Michel	Teacher Elementary	93,159	-
O'Connor	Sean	Teacher Secondary	88,379	-
O'Connor	Hayden	Planner-Facilities	92,613	498
Odegaard	Mark	Carpenter	85,069	60
O'Donnell	Melissa	Teacher Secondary	84,157	-
Ofreneo	Roderick	Special Education - Sec	87,433	-
Oftebro	Tim	Teacher Elementary	83,189	-
Ogden	Alison	Director of Instruction-SS	141,891	1,773
Ogilvie	Mark	Teacher Elementary	91,899	25
Ogura	Tami	Teacher Elementary	94,612	40
O'Hara	Patrick	Teacher Elementary	85,211	-
Oliver	Aaron	Special Education - Sec	92,076	30

Olmr	Monica	Teacher Elementary	84,984	75
O'Malley	Deborah	Teacher Elementary	91,937	-
O'Malley	Jason	Special Education - Sec	92,357	9
O'Neill	Patricia	Teacher Elementary	83,708	-
O'Neill	Kevin	Teacher Elementary	89,588	-
Ong	Elaine	Teacher Elementary	96,619	-
Onstad	Barbara	District Principal - Int'l Ed	144,445	7,094
Or	Kim	Teacher Secondary	97,634	19
Orange	Jonathan	Teacher Elementary	93,624	279
O'Reilly	Collette	Director Enterprise Safety Mgt	148,616	727
Ormiston	Julius	Distance Education - Elem	93,122	17
Orr	Kim	Teacher Secondary	92,721	110
Osikowicz	Nadja	Teacher Elementary	85,191	-
Ostonal	Ashley	Teacher On Call - Elem	86,204	165
O'Sullivan	Kathleen	Administrator On Call	89,625	-
Oudt	Rosa	Teacher Elementary	91,687	-
Overgaard	Jeffrey	Teacher Secondary	97,142	-
Owen	Sean	Special Education - Sec	79,721	-
Pace	Carla	Teacher Elementary	84,936	-
Pacheco	Lisa	Teacher Secondary	94,538	-
Pack	Glenn	Teacher Elementary	89,620	891
Paget	Nancy	Elementary Principal	128,822	54
Pagliacci	Claudio	Electrician	88,840	-
Pai	Elaine	Teacher Elementary	80,701	-
Palaiologos	Amber	Teacher Elementary	85,026	-
Palejko	Nancy	Teacher Secondary	92,107	-
Paley	Tommy	Teacher Secondary	95,573	-
Pall	Sutpaul	Grounds Foreman	79,228	-
Panagopoulos	George	Teacher Secondary	84,936	-
Panesar	Balbinder	Teacher Secondary	95,952	200
Pang	Eleanor	Teacher Secondary	79,911	125
Pankratz	Thomas	Advisor-Recruitment	80,597	-
Pantaleo	Vincenzo	Bld Eng 160001-250000 sqft	78,463	-
Pante	Celeste	Secondary Vice-Principal	122,331	-
Pao	Ernest	Teacher Secondary	107,853	170
Pao	Alice	Teacher Secondary	102,704	-
Paone-Vunic	Elisabetta	Teacher Elementary	85,069	-
Papagiannis	Constantina	Teacher Elementary	91,847	114
Parashar	Alisha	Teacher Secondary	85,603	225
Parent	Kyle	Teacher Elementary	84,984	-
Paris	Nicole	Teacher Secondary	79,165	-
Paris	Melanie	Teacher Elementary	85,032	-
Paris	Holly	Teacher Elementary	93,393	155
Paris-Mccallum	Julie	Teacher Elementary	79,749	-
Park	Patricia	Teacher Elementary	89,492	172
Parker	Christopher	Secondary Principal	137,208	2,807
Parker	Ryan	Teacher Secondary	79,631	-
Parkes	Steven	Special Education - Sec	85,074	-
Parkin	Barbara	Teacher Elementary	93,001	250
Parmar	Jatinder	AE Instructor Structured Cours	126,960	-
Parsons	Laura	Teacher Elementary	85,026	261
Parungao	Paul	Teacher Elementary	87,779	-
Patenaude	Brigitte	Teacher On Call Limited - Sec	93,522	356

Pathyil	Lisa	Elementary Vice-Principal	114,266	-
Patrick	Sandra	Teacher Elementary	84,984	-
Patrick	Kelly	Teacher Secondary	94,383	-
Patrick	Miles	Teacher Elementary	85,026	-
Patton	Barbara	Teacher Secondary	84,936	314
Paul	Karen	Teacher Elementary	84,265	-
Paul	Heather	Teacher Secondary	80,741	160
Paulsen	Sarah	Teacher Secondary	94,347	50
Pavao	Maria	Teacher Elementary	85,074	-
Pavlovic	Ivana	Teacher Elementary	79,721	-
Pawliuk	Nidia	Teacher Elementary	93,349	-
Paxton	Margaret	Elementary Principal	121,031	479
Payne	Elizabeth	Speech Language Pathologist	94,455	-
Paynter	Karen	Teacher Elementary	85,044	75
Payson	Leone	Teacher Elementary	92,868	-
Pearce	Stephanie	Teacher Elementary	85,075	-
Pearmain	Geoffrey	Supervisor-Grounds Maintenance	90,269	6
Pears	Gregory	Teacher Secondary	100,432	-
Pearson	Susan	Teacher Secondary	94,167	210
Pearson	Steven	Carpenter	79,982	-
Peddle	Beth	Teacher Gifted Program	76,939	240
Peeters	Vital	Elementary Principal	128,910	-
Pella	Stefano	Teacher Secondary	96,499	-
Pelletier	Jacques	Teacher Secondary	107,577	-
Pelletier	Leonard	Teacher Secondary	93,159	-
Peltzer	Heidi	Teacher Secondary	91,362	-
Pender	Kathleen	Teacher Elementary	84,984	40
Peng	Ming-I	Teacher Elementary	86,657	-
Peng	Jennifer	Teacher Elementary	77,544	1,202
Penner	Mona	Teacher Secondary	91,847	240
Penner	Joseph	Set BC Provincial - Sec	95,518	17
Penney	Karen	Teacher Secondary	93,125	-
Pequeno	Paulo	Teacher Secondary	93,159	-
Perez	Eva	Teacher Elementary	91,682	60
Perrett	Maryline	Teacher Secondary	96,605	160
Perun	Audrey	Teacher Elementary	93,298	150
Petaccia	Tony	Journeyperson with Premium	95,259	-
Peters	Henry	Elementary Principal	132,621	-
Peters	Mary	Teacher Secondary	83,814	-
Peters	Ginaya	District Resource	91,968	823
Peters	Brandon	Indigenous Education - Sec	76,149	109
Peterson	Dana	Teacher Elementary	92,087	1,921
Petheriotis	Nick	Teacher Secondary	95,774	-
Petrakis	Cynthia	Special Education - Sec	93,069	-
Peverelle	Randall	Electrician	79,908	-
Pewsey	Jennifer	Teacher Elementary	85,768	-
Phelps	Julie	Teacher Elementary	84,326	82
Phillips	Diane	Secondary Vice-Principal	117,751	-
Phillips	Marlene	Executive Assist-Sec Treasurer	89,593	1,568
Phillips	Katherine	Teacher Elementary	94,043	-
Phillips-Sim	Janice	Teacher Secondary	97,819	-
Phongmany-Trieu	Tuctic	Teacher Elementary	91,937	673
Phyall	David	Teacher Elementary	93,122	-



Picard	Sarah	Teacher Elementary	93,122	155
Pickell	Kelly	Journeyperson with Premium	85,686	2
Pieters	Andrea	Teacher Elementary	85,075	200
Pietzsch	Sonia	Teacher Elementary	96,412	75
Pilotte	Catherine	Teacher Elementary	85,134	-
Pincott	Linda	Teacher Secondary	94,293	130
Pinter	Thomas	Painter	81,685	-
Pirie	Andrew	Teacher Secondary	93,212	-
Pitchford-Yeung	Cindy	Teacher Secondary	93,325	-
Pitman	Carolyn	Teacher Secondary	94,957	804
Plant	Kimberly	Teacher Elementary	84,894	-
Plante	Louise	Teacher Elementary	79,885	-
Platt	David	District Principal	139,981	2,491
Plattner	Alexander	Teacher Secondary	86,025	160
Polonijo	Kristopher	Teacher Secondary	91,535	-
Polukoshko	Jody	Teacher Elementary	93,122	-
Polukoshko	Jill	Teacher Secondary	93,296	-
Polzin	Suzanne	Elementary Principal	114,417	-
Pomponio	Concetta	Teacher Elementary	92,464	-
Ponce	Emma	Teacher Elementary	77,107	40
Poole	Ian	Teacher Elementary	93,100	-
Poon	Melina	Teacher Secondary	91,847	225
Pope	Douglas	Teacher Secondary	93,363	-
Pope	Misty	Teacher Secondary	75,445	-
Port	Anne	Teacher Secondary	93,069	-
Pospisil	Petr	Teacher Secondary	102,629	77
Postian	Melissa	AE Instructor Structured Cours	88,479	-
Poy	Blair	Supervisor-Maintenance	109,451	1,458
Prasad	Vicki	Teacher Elementary	93,069	-
Prasad	Ashwin	Teacher Elementary	102,951	32
Pratt	Jeffrey	Teacher Secondary	92,836	-
Pratt	Lori	Teacher Secondary	85,121	-
Preda	Lorena	Teacher Secondary	93,385	300
Presley	Monica	Teacher Elementary	85,211	-
Preston	Sherry	Teacher Secondary	75,390	-
Price	Jacqueline	AE Vice-Principal	113,009	-
Prins	Marianne	Teacher Elementary	90,666	78
Prodan	Lori	Elementary Principal	129,358	-
Pronger	Alan	Teacher Secondary	80,861	85
Przyborowska	J. Margaret	Teacher Secondary	95,919	-
Pu	Xinjian	Teacher Secondary	102,920	-
Puil	Taryn	Teacher Elementary	85,074	-
Purewal	Kam	Teacher Elementary	90,907	190
Puzio	Karen	Teacher Secondary	97,087	1,200
Qi	Lijuan	Distance Education - Sec	100,564	-
Quan	Tina	Teacher Secondary	85,378	-
Quan	Gregory	Teacher Secondary	93,212	-
Quinlan	Kelly	Teacher Elementary	87,173	1,166
Quiroga	Jorge	Info Tech Support C	86,772	-
Quon	Jean	Teacher Secondary	94,269	415
Quon	Lillian	Set BC Provincial - Sec	94,733	-
Radic	Jelena	Teacher Secondary	93,631	-
Radies	Doug	Teacher Elementary	85,134	-

Rai Dhari	Indira	Area Counsellor - Elem	96,127	1,754
Ramamonjisoa	Cynthia	Elementary Vice-Principal	100,331	-
Ramazzeni	Gracia	Teacher Elementary	85,134	-
Ramirez	Maria	Teacher Secondary	84,095	-
Ramsay	Scott	Teacher Secondary	92,311	-
Ramsell	Anthony	Teacher Elementary	85,026	100
Ramsey	Carollyne	Teacher Secondary	96,360	-
Rankin	Robyn	Teacher Secondary	95,670	-
Rantamaa	Andrea	Teacher Elementary	84,846	30
Raoul	Alain	Teacher Secondary	93,212	-
Raoul	Stephanie	Teacher Elementary	76,033	-
Raposo	Susan	Teacher Elementary	77,396	1,792
Rasiuk	Paul	Teacher Elementary	93,334	-
Rassias	Viki	Teacher Elementary	92,033	155
Ratcliffe	Hollie	Teacher Elementary	85,060	-
Rattanaraj	Ella	Teacher Elementary	93,447	100
Rattray	Adam	Set BC Provincial - Sec	95,888	237
Ratzlaff	Roderick	Teacher Elementary	93,159	-
Rauch-Davis	Alice	Teacher Elementary	77,896	-
Ravenel	Heidi	Teacher Elementary	91,851	-
Ravening	Calvin	Teacher On Call Limited - Sec	93,971	-
Read	Zoe	Teacher Secondary	83,293	-
Recsky	Bryce	Elementary Principal	118,637	35
Redden	Scott	Teacher Secondary	93,159	-
Reddy	Yashoda	Teacher Secondary	81,195	50
Redkwich	Karen	Advisor-Exempt Staff	100,258	-
Reed	Karen	Teacher Secondary	94,975	-
Reed	Roslyn	Teacher Elementary	92,226	497
Reedman	Nigel	Teacher Secondary	89,004	266
Reeve	Brenda	Teacher Secondary	98,837	-
Regan	Patricia	Teacher Secondary	85,163	225
Reibin	Marilyn	Teacher Elementary	93,363	10
Reid	Candace	Supervisor-Payroll	106,133	551
Reid	Jessica	Special Education - Sec	93,870	1,164
Reid	Joanne	Teacher Elementary	85,211	-
Reid	Mark	District Resource	93,328	117
Reid	Alyssa	Teacher Secondary	92,252	50
Reimer	Lisa	Teacher Secondary	85,074	-
Reimer	Karen	Teacher Elementary	85,026	75
Renk	Georg	Teacher Secondary	91,755	-
Renshaw	Janet	Teacher Elementary	75,514	-
Rentz	Alana	Teacher Secondary	94,226	1,261
Renwick	Christopher	Teacher Secondary	97,267	-
Renzullo-Cuzzetta	Frances	Teacher On Call Limited - Sec	94,468	-
Repo	Andrew	Painter	77,473	-
Reymond	Kim	Teacher Elementary	86,471	-
Rezler	Michaela	Teacher Secondary	95,045	-
Rhead	Laura	Elementary Principal	123,441	19
Ricard	Michel	Teacher Elementary	93,122	-
Richards	Devon	Teacher Secondary	84,553	1,360
Richardson	Susan	Teacher Secondary	91,764	314
Richter	Sara	Special Education - Sec	81,249	209
Riddell	Robert	Teacher Elementary	93,248	75

Rieder	Maureen	Teacher Secondary	84,984	-
Riley	Jeffrey	Senior Manager-CAYA	127,149	163
Rino	Gisella	Teacher Elementary	84,936	-
Risbey-Haines	Samantha	Teacher Elementary	91,767	19
Ritchie	Helen	Area Counsellor - Elem	94,779	1,606
Ritchie	Joey	Teacher Secondary	76,551	-
Robbie	Heather	Teacher Secondary	84,936	-
Roberge	Jolynn	Teacher Elementary	89,017	-
Robert	Patrick	Teacher Elementary	93,393	-
Roberts	Susan	Teacher Elementary	92,137	-
Roberts	Stephanie	Teacher Gifted Program	83,887	-
Roberts	Michelle	Teacher Secondary	94,164	-
Robertson	Sandra	Teacher Elementary	91,937	1,773
Robertson	Laura	Special Education - Elem	91,989	-
Robinson	Katherine	Teacher Elementary	75,033	10
Robinson	Nicola	Teacher Elementary	84,665	135
Robinson	Andrew	Teacher Secondary	87,828	-
Robson	Donna	Teacher Elementary	93,516	-
Rocchetta	Massimo	Teacher Secondary	97,087	500
Roch	Douglas	Elementary Principal	129,402	-
Rocke	Lindy	Teacher Elementary	84,634	-
Rodgers	Anne	Speech Language Pathologist	97,227	1,581
Rodriguez	G. Nadine	Teacher Elementary	93,363	75
Roff	Eleanor	Speech Language Pathologist	94,303	1,187
Rogers	Jennifer	Special Education - Sec	78,748	200
Rogers	Elizabeth	Teacher Secondary	85,026	-
Rogers	Heidi	Teacher Secondary	85,074	-
Roggeveen	P.Gregory	Teacher Secondary	87,544	-
Roijackers	Suzanne	Teacher Elementary	83,863	30
Roland	Valerie	Teacher Secondary	93,159	-
Romanelli	Maria	Set BC Provincial - Sec	89,580	49
Romano	Tracy	Teacher Secondary	91,989	-
Romell	Karen	Area Counsellor - Elem	95,779	-
Rondeau	Daniel	Teacher Elementary	85,065	-
Roosa	Leslie	Teacher Elementary	95,465	-
Ropchan	Kate	Teacher Secondary	93,266	140
Roque	Gloria	Teacher Elementary	91,937	1,200
Roselli	Gianfranco	Teacher Secondary	88,516	-
Rosellini	Sarah	Provl Resource Program - Elem	87,314	1,512
Rosenblatt	Jessica	Teacher Elementary	92,911	-
Ross	James	Journeyperson with Premium	79,659	-
Ross	Kyle	Indigenous Education - Sec	78,275	124
Rossi	Michael	District Principal-Ed Planning	133,918	36
Routledge	Debra	Elementary Vice-Principal	110,432	24
Rozitis	Christopher	Distance Education - Sec	93,500	-
Rubin	Joyita	Teacher Elementary	82,878	-
Rudell	Christina	Teacher Secondary	76,923	-
Ruggeri-Soliman	Isabel	Teacher Elementary	91,937	-
Rupert	Sean	Elementary Vice-Principal	114,458	-
Russell	Diane	Teacher Secondary	93,189	-
Russell	Bruce	Teacher Secondary	93,122	50
Russell	Susan	Teacher Elementary	93,363	-
Russell	Lorelei	Director of Human Resources	155,315	1,377

Rutherford	Sarah	Manager-Enhanced Services	97,208	-
Rutledge	Aaron	Special Education - Sec	84,643	-
Rutley	James	Secondary Principal	137,160	31
Ruus	Sally	Teacher Elementary	80,900	210
Saatchi	Parvaneh	Teacher Secondary	85,026	125
Sabbagha	Sarah	Teacher Elementary	91,960	228
Sabbagha	Raja	Teacher Elementary	92,137	-
Sabourin	David	Teacher Secondary	92,085	-
Sadhra Sran	Sharanjeet	Teacher Elementary	102,424	-
Sadler	Dawn	Elementary Principal	132,090	-
Sadri	Sophie	Teacher Elementary	93,122	-
Safarik	Amy	Provl Resource Program - Sec	78,387	-
Sahdra	Rupinder	Teacher Secondary	88,685	-
Sahota	Kamaljit	Teacher Elementary	92,085	75
Sahota	Sharon	Teacher Elementary	91,693	-
Saksman	Natalia	Manager-Project Office	124,315	315
Salatellis	Helen	Provl Resource Program - Sec	80,270	472
Sale	Corey	Teacher Secondary	88,824	87
Sallee	Bruce	Elementary Principal	128,867	2,822
Salter	Suzanne	Teacher Elementary	93,310	-
Salter	April	Teacher Secondary	94,729	261
Salvas	Olivier	Teacher Elementary	86,664	-
Salway	Brianna	Teacher Elementary	89,501	261
Samiei	Armin	Elementary Principal	130,811	3,206
Samra-Third	Karen	Teacher Elementary	96,599	834
Sandher	Kevin	Teacher Secondary	97,331	-
Sandhu	Money	Teacher Elementary	93,347	-
Sandhu	Harjinder	Elementary Principal	132,377	-
Sandhu	Nirmaljeet	Teacher Secondary	96,838	1,450
Sandor	Oliver	Teacher Secondary	88,116	-
Sandri	Doris	Secondary Vice-Principal	122,518	-
Sans	Renald	Teacher Elementary	93,159	-
Sapic	Dragan	Teacher Elementary	92,881	155
Saplamaeff	Matthew	Special Education - Sec	85,315	40
Sardinha	Daniel	Teacher Secondary	107,403	100
Sardinha	Stephanie	Teacher Elementary	93,145	-
Saul	Wanda	Psychologist - Elem	98,344	270
Savage	Carla	District Resource	78,720	62
Sawatsky	Rachel	Teacher Secondary	85,074	100
Saxelby	Brick	Plumber	83,241	-
Scaglione	Giuseppe	Teacher Secondary	95,913	-
Schaedeli	Carmen	Teacher Secondary	91,899	200
Schick	Paula	Psychologist - Elem	78,688	442
Schieman	Brent	Secondary Principal	135,733	-
Schiewe	Theresa	Coordinator-Community School	79,720	1,230
Schindel	Robert	Associate Superintendent	203,366	3,405
Schleppe	Christine	Teacher Elementary	94,702	-
Schmedding	Barry	Journeyperson with Premium	81,389	-
Schmidt	Sabrina	Teacher Elementary	92,161	-
Schmitt	Stefan	Teacher Secondary	79,721	130
Schoeber	Tyson	Special Education - Elem	92,137	-
Schoenfelder	Stefanie	Teacher Secondary	95,418	235
Schofield	Pamela	Teacher Elementary	84,954	75

Schofield	Andrew	Secondary Principal	136,810	-
Schouls	Rita	Visually Impaired - Elem	94,411	-
Schratter	Michael	Teacher Elementary	97,876	-
Schwartzentruber	Kirstie	Special Education - Sec	92,227	19
Scorda	Sammy	Teacher Secondary	100,029	-
Scoretz	Erin	Teacher Elementary	91,899	-
Scott	Ronald	Coordinator-Community School	87,690	199
Scott	James	Special Education - Sec	87,573	-
Scott	Sarah	Teacher Elementary	91,937	-
Segers	Susan	Teacher Elementary	86,147	160
Segran	Salochna	Teacher Elementary	75,586	-
Sehmbi	Jill	Secondary Vice-Principal	119,226	-
Sehmbi	Inderpal	Teacher Secondary	93,122	-
Sekhon	Baldeep	Teacher Elementary	89,850	-
Seltenrich	Louise	Teacher Elementary	85,681	172
Semail	Sonya	Teacher Secondary	93,159	323
Senior	Susanna	Teacher Elementary	91,668	-
Serbic	Sonya	Teacher Elementary	92,247	-
Seto	Louise	Teacher Elementary	92,122	125
Seto	Sylvia	Teacher Elementary	85,183	-
Seto	Robin	Teacher Secondary	91,662	130
Seto	Melissa	Teacher Elementary	84,666	-
Shafer-Rickles	Rowan	Teacher Elementary	83,891	155
Shaman	Tiffiny	Teacher Elementary	93,122	215
Shan	Cynthia	Teacher Elementary	79,928	319
Shannon Jung	Sheila	Teacher Elementary	93,159	1,754
Shapcott	Anstie	Teacher Secondary	75,038	-
Shapiro Grant	Lindsay	Teacher Secondary	85,239	-
Sharples	Joanne	Teacher Secondary	94,628	-
Shaw	Sabine	Teacher Secondary	91,935	160
Shaw	Dorothy	Teacher Elementary	93,212	-
Shea	Christy	Teacher Elementary	96,059	-
Sheardown	Dean	Provl Resource Program - Sec	91,847	-
Sheldan	Alex	Teacher Elementary	91,899	49
Sheldan	Dory	Teacher Secondary	91,937	-
Shepelev	Ludmila	Provl Resource Program - Sec	95,670	-
Shepherd-Dynes	Diane	Teacher Elementary	97,005	50
Sheppard	Melanie	Teacher Elementary	93,965	-
Sherbaniuk	Donald	Teacher Elementary	92,092	-
Sherrett	Doug	Teacher Elementary	91,990	-
Shetty	Kirthana	Teacher Elementary	97,051	-
Shieh	Victor	Teacher Secondary	97,583	-
Shields	Joan	Teacher Secondary	85,107	-
Shipley	Katherine	Mentor Elementary	102,502	-
Shirai	Hanami	Teacher Elementary	80,735	-
Shmyr	Tyson	Coordinator-Community School	87,770	159
Shomura	Michelle	Teacher Elementary	102,935	-
Short	Nicole	Special Education - Elem	84,021	-
Shoub	Jeffrey	Teacher Elementary	84,276	-
Shudra	Viktoriya	Teacher Elementary	91,989	-
Sidhu	Jagdeep	Teacher Elementary	93,212	-
Sidhu	Ravinder	Teacher Elementary	91,614	30
Sidhu	Mandeep	Teacher Secondary	85,082	-

Silver	True	Teacher Secondary	91,937	-
Silvers	A. Tish	Teacher Secondary	103,280	-
Silverwood	Leslie	Area Counsellor - Elem	94,093	315
Silvestre	Jose	Teacher Secondary	109,801	-
Simard	Annie	Teacher Elementary	93,159	1,000
Simister	Christine	Teacher Elementary	89,465	-
Simon	Eve	Teacher Elementary	85,026	-
Simpson	Elizabeth	Teacher Elementary	84,936	-
Sinclair	Sharon	Special Education - Sec	87,523	-
Sinclair	Helen	Teacher Secondary	96,907	1,900
Sinclair	Matthew	Teacher Secondary	95,701	-
Sinclair	Jamie	Teacher Elementary	75,608	-
Sinclair	Jennifer	Teacher Elementary	78,743	-
Singh	Michael	Elementary Vice-Principal	114,514	4,200
Singh	Aaron	Elementary Vice-Principal	109,992	-
Singh	Kamaljit	Teacher Elementary	86,592	1,632
Siracusa	Gabriella	Teacher Secondary	96,053	-
Skarsgard	Paul	Teacher Secondary	98,048	-
Skarsgard	Mary	Teacher Elementary	91,942	75
Skeldon	Timothy	Teacher Secondary	97,235	-
Skibinski	Sharon	Teacher Elementary	91,822	-
Skutelnik	Sandra	Teacher Elementary	85,197	-
Slaney	Erin	Special Education - Sec	93,122	-
Slapsys	Algirdas	Teacher Secondary	85,107	-
Sleep	Carrie	Elementary Principal	130,153	4,487
Sleep	Lael	District Resource	95,081	652
Smathers	James	Teacher Elementary	91,905	-
Smedley	Karla	Teacher Secondary	97,052	50
Smith	Merton	Teacher Secondary	93,903	-
Smith	Mary	Teacher Secondary	93,422	-
Smith	Sean	Teacher Elementary	98,281	-
Smith	Ramona	Teacher Elementary	93,310	285
Smith	Davin	Teacher Secondary	83,758	-
Smith	Teena	Elementary Principal	115,082	1,400
Smith	Darcy	Teacher Secondary	85,026	187
Smith	Douglas	Teacher Secondary	84,463	531
Smith	Julianne	Teacher Secondary	92,704	160
Smith	Mary	Teacher Elementary	93,159	-
Smith	Mariette	Elementary Principal	113,036	1,382
Smith	Paul	Teacher Elementary	93,273	-
Smith	Randal	Carpenter	77,962	-
Smith	Kevin	Carpenter	75,540	-
Smitna	Trevor	Teacher Elementary	79,140	-
Smyk	Robyn	Teacher Elementary	93,125	745
Snell	Marilyn	Teacher Secondary	100,379	130
Snyder	Steven	Manager-Project Office	127,924	288
So	Debbie	Teacher Elementary	91,899	-
Sobral	Manuel	Special Education - Sec	84,587	75
Soderlund	Carina	Teacher Secondary	78,905	967
Sodhi	Jaswinder	Teacher Secondary	84,643	-
Soga	Dana	Teacher Elementary	82,926	-
Sokukawa	Janice	Teacher Elementary	85,183	-
Solmes	Robert	Teacher Secondary	84,846	-

Soloway	Leon	Painter	81,530	-
Somji	Shehzad	Assistant Secretary Treasurer	170,772	2,133
Sones	Elisabeth	Teacher Elementary	93,159	150
Soo	Carly	Teacher Secondary	85,026	125
Soong	Derek	Teacher Elementary	92,085	60
Soong	Bernard	Secondary Vice-Principal	122,672	3,455
Soucy	France	Teacher Elementary	97,881	-
Souther	Janet	Elementary Principal	132,667	2,698
Spence	Jeffrey	District Vice-Principal-LIT	117,554	-
Spencer	Jane	Teacher Elementary	94,248	40
Spicer	Sandra	Teacher Elementary	93,122	-
Spino	Pascal	Teacher Elementary	84,806	-
Spooner	Owen	Supervisor-Hazardous Materials	96,423	400
Spotzl	Lauren	Teacher Elementary	90,858	1,275
Spring	Colleen	Teacher Secondary	91,899	-
Springer	Germanita	Teacher Secondary	91,937	-
Sprintzios	Michelle	Teacher Elementary	91,847	-
Spurr	Kathryn	Teacher Elementary	91,989	140
Stamp	Shannon	Teacher Elementary	92,078	75
Stancombe	Terin	Teacher Secondary	97,053	277
Stangeland	Rhonda	Coordinator-Career Programs	83,732	548
Stanway	Terrence	Teacher Secondary	102,944	-
Stapledon	Adam	Teacher Secondary	77,605	-
Stassinopoulos	Jim	Distance Education - Sec	103,636	-
Steel	Wendy	Teacher Elementary	93,122	-
Steele	Sharlene	Elementary Vice-Principal	113,074	40
Steer	Shelley	Teacher Elementary	79,024	-
Steeves	Cory	Teacher Secondary	89,152	-
Steinmann	Stanley	Manager-SACY	115,592	-
Steinruck	Anthony	Teacher Secondary	94,066	877
Stephenson	Bruce	Teacher Secondary	97,815	130
Sterling	Hope	Elementary Principal	133,904	-
Stevenson	Jennifer	Teacher Secondary	98,319	6
Stewardson	Adrienne	Elementary Principal	118,945	-
Stewart	Angela	Elementary Vice-Principal	112,772	-
Stewart	Lisa	AE Instructor Structured Cours	81,814	10
Stewart Hunter	Ann	Consultant ESL - Sec	104,640	162
Stoelting	Damon	Teacher Secondary	93,393	-
Stokes	Trevor	Special Education - Sec	92,356	-
Stokovac	Lucio	Teacher Secondary	92,040	-
Stone	Jenien	Teacher Elementary	83,650	75
St-Onge	Christine	Teacher Elementary	78,077	-
Stotesbury	Ian	Teacher Elementary	76,227	177
Stutz	Daniel	Teacher Secondary	84,595	150
Sugimoto	Sandra	Teacher Secondary	85,530	-
Suk	Hannah	Teacher Elementary	88,037	125
Sulic	Esmir	Painter Apprentice	83,267	-
Sullivan	Shelley	Teacher Secondary	93,657	-
Sung	Nathan	Teacher Secondary	94,759	-
Sunner	Kuljit	Elementary Vice-Principal	79,958	-
Sutherland	Maryann	Teacher Elementary	90,458	75
Sutherland	Joanne	Teacher Elementary	100,089	-
Sveistrup	Stacey	Elementary Vice-Principal	100,582	-

Swain	Andrew	Teacher Elementary	93,217	87
Swartile	Shirley	Teacher Elementary	88,346	-
Symons	Jacqueline	Teacher Elementary	92,162	486
Symons	Heather	Teacher Secondary	84,196	130
Sze	Blanche	Advisor-Recruitment	88,086	733
Szeto	May	Special Education - Elem	85,163	-
Tabak	Marinko	Teacher Secondary	85,191	-
Tabert	Laura	Teacher Elementary	79,554	-
Tabrizi	Mehrdad	Teacher Secondary	84,972	-
Tak	Christine	Teacher Elementary	89,539	150
Takahara-Mark	Elizabeth	Teacher Elementary	92,092	-
Takahashi	Noreen	Program Advisor-AEC	92,630	-
Takizawa	Akemi	Teacher Secondary	81,023	870
Tally	Frankie	Steamfitter	81,987	-
Talmatchi	Ala	Teacher Elementary	91,937	150
Tam	Vincent	Teacher Elementary	92,501	-
Tam	Carol	Teacher Elementary	92,251	-
Tam	Evelyn	Teacher Elementary	91,989	-
Tam	David	Teacher Secondary	93,340	-
Tam	Hoy Yen	Teacher Elementary	94,236	-
Tan	Chong	Teacher Secondary	94,245	-
Tan	Hui Lu	Teacher Elementary	93,070	-
Tanabe	Rodney	Teacher On Call Limited - Sec	78,444	-
Tanabe	Ryan	Teacher Secondary	81,475	-
Tanaka	Melanie	Teacher Elementary	91,809	-
Tandoc	Rowena	Manager-Payroll and Benefits	135,472	-
Tang	Debbie	Teacher Elementary	93,832	-
Tang	Vincent	Teacher Secondary	84,936	-
Tang	Rebecca	Teacher Secondary	93,069	150
Tanino	Reiko	Teacher Secondary	92,233	10
Tanliao	James	Psychologist - Elem	79,496	125
Tarbuck	Erin	Teacher Secondary	85,026	-
Tarnowsky	Sarah	Teacher Secondary	75,514	130
Tassioulas	Fotiny	Teacher Secondary	84,662	-
Tatomir	Ksena	Teacher Secondary	102,741	1,000
Taylor	Michelle	Teacher Gifted Program	83,226	-
Taylor	P.Geoffrey	Secondary Principal	139,712	2,979
Taylor	Teresa	Teacher Elementary	85,026	-
Taylor	Jasmin	Teacher Secondary	85,074	-
Taylor	Louise	Teacher Elementary	93,212	-
Taylor	Jesse	Teacher Secondary	81,039	130
Teed	Jeff	Teacher Elementary	89,534	20
Tencheva-Hristov	Kameliya	Manager-Project Office	101,337	89
Tenta	Jonathan	Special Education - Sec	91,937	222
Tereposky	Darren	Teacher Elementary	95,482	-
Tetu	Barbara	Plumber	82,554	-
Theodoropoulos	Sophia	Teacher Secondary	85,163	-
Thiessen	Matthew	Teacher Secondary	85,030	152
Thind	Amardeep Singh	Teacher Secondary	91,899	-
Thomas	Rosemary	Elementary Principal	129,340	29
Thomas	Stephen	Supervisor-Maintenance	107,186	120
Thomas	Craig	Teacher Elementary	85,211	-
Thomas	Alison	Provl Resource Program - Elem	89,947	2,050



Thomas	Catherine	Elementary Principal	129,754	-
Thomas	Albert	Plumber	76,551	120
Thompson	Lindsay	Elementary Principal	125,785	21
Thomsen	Lori	Elementary Principal	121,050	9
Thomson	John	Set BC Provincial - Elem	83,016	37
Thomson	Katrina	Secondary Vice-Principal	122,196	-
Thornton	Carol	Provl Resource Program - Sec	82,365	34
Thorpe-Mactavish	Kendal	Teacher Elementary	85,163	-
Thrift	Gordon	Teacher Secondary	77,819	-
Tiganis	Kaliopi	Teacher Elementary	85,163	-
Tilston	Jacy	Teacher Secondary	92,063	67
Ting	Pierre	Teacher Secondary	91,847	-
Ting	Camilla	Teacher Elementary	91,989	172
To	Jessy	Set BC Provincial - Sec	94,197	57
Tobin	Elaine	Teacher Elementary	91,771	33
Todd	Maxwell	Teacher Secondary	85,026	-
Toews	Bradley	Elementary Vice-Principal	114,634	2,906
Tolksdorff	David	Teacher Secondary	96,958	-
Tom	Karen	Teacher Secondary	91,937	140
Tomassetti	Vincenzo	Senior Manager-ATBC	144,687	450
Tome	Ana	Teacher Elementary	85,026	-
Tomsics	Teresa	Teacher Elementary	90,474	1,460
Tong	Aileen	Teacher Elementary	84,936	-
Tong	Jaime	Teacher Secondary	93,159	54
Tooshkenig	Audrey	Teacher Elementary	84,894	160
Tornroos	Linda	Teacher Elementary	85,107	-
Torrance	Manjit	Teacher Elementary	81,694	-
Tosczak	Ian	Teacher Elementary	94,048	-
Townsend	Ruth	Teacher Elementary	92,760	-
Toye	Lynda	Technical & Resource Support E	78,482	-
Tran	Thi Thao Chi	Teacher Elementary	81,627	1,004
Travers	Christine	Painter	85,436	9
Treacher	Patricia	Teacher Elementary	91,994	-
Trogrlich	Sharon	Teacher Elementary	93,159	-
Trotti	Vito	Journeyman with Premium	87,526	61
Trovao	Margaret	Elementary Principal	128,538	-
Truong	Lara	IE-Student Support Coordinator	103,856	134
Truong	Emily	Teacher Elementary	77,651	-
Tryssenaar	Jason	Teacher Secondary	96,019	-
Tsagaris	Maria	Teacher Elementary	92,337	155
Tsang	Christopher	Teacher Secondary	93,320	-
Tse	Christopher	Teacher Secondary	92,850	179
Tseng	Yung-Chen	Teacher Secondary	81,500	-
Tseng	Yun-Lin	Supervisor-Accounting&Treasury	97,351	914
Tso	John	Teacher Secondary	95,516	34
Tso	Katherine	Teacher Elementary	91,757	-
Tsolinas	Irene	Teacher Elementary	93,212	-
Tsolinas	Stefanos	Steamfitter	82,317	-
Tsonis	Georgia	Teacher Secondary	84,936	-
Tsoulos	Garufalia J	Teacher Elementary	93,159	-
Tsoulos	Kostantina	Teacher Secondary	93,165	-
Tsui	Germaine	Secondary Vice-Principal	122,559	3,392
Tsui	Stephanie	Teacher Secondary	97,164	-

Tuan	Carla	Teacher Elementary	77,325	-
Tuerlings	Natalie	Teacher Elementary	93,122	-
Tuerlings	Adam	Secondary Vice-Principal	118,976	-
Turner	Steven	Teacher Elementary	92,107	-
Turner	Sean	Teacher Elementary	87,933	-
Turner	Janet	Senior Manager-CAYA	126,249	2,518
Tycho	Leanne	Teacher Secondary	94,149	125
Uchida	Christine	Teacher Elementary	91,038	-
Ulman	Grazyna	Special Education - Sec	92,092	155
Underwood	Marie	Teacher Elementary	89,491	-
Underwood	Shauna	Teacher Secondary	97,241	77
Ungurean	Bianca	Teacher Secondary	93,363	1,000
Unrau	Doreen	Teacher Elementary	92,047	209
Unsworth	Gregory	Teacher Elementary	93,159	25
Urbauer	Sara	Area Counsellor - Elem	76,768	-
Urquhart	Nicholas	Teacher Secondary	84,496	-
Vadacchino	Emilia	Teacher Secondary	87,292	353
Vallis	Blair	Electrician	86,633	-
Van Alstyne	Audrey	Dist Principal - Learning Tech	153,793	1,272
Van Damme	James	Teacher Secondary	96,407	-
Van Der Woerd	Wendie	Teacher Elementary	93,212	75
Van Iersel	Nicholas	Teacher Secondary	102,960	179
Van Kreuningen	Jeffrey	Teacher Secondary	85,074	-
Van Vliet	Andre	Teacher Elementary	84,979	-
Van Wyck	Tamara	Elementary Vice-Principal	111,093	1,058
Vance	Kirsten	Teacher Secondary	91,847	1,000
Vandenberg	Maurice	Carpenter	80,927	22
Varlamova	Olga	Teacher Secondary	84,984	-
Vassilakis	Maria	Teacher Elementary	99,217	215
Vastardis	Michael	Distance Education - Sec	97,431	-
Vatta	Matthew	Teacher Secondary	83,816	-
Vaz	Andre	Teacher Secondary	85,074	-
Vellesticig	Daniel	Teacher Secondary	88,824	-
Veness Kehler	Tina	Teacher Secondary	91,905	2,000
Verin	Marion	Teacher Elementary	93,680	-
Veverka	Bradley	Teacher Secondary	85,073	-
Vey-Chilton	C. Annette	Secondary Principal	139,760	57
Vickars	Sherry	Teacher Elementary	85,026	272
Vickers	Starr	Deaf and Hard of Hearing	80,807	114
Vieira	Sharon	Elementary Vice-Principal	116,065	-
Villavicencio	Emily	Teacher Elementary	92,859	195
Vine	Gary	Teacher Secondary	96,360	-
Violi	Paula	Teacher Secondary	89,110	-
Visser	Linda	Teacher Elementary	85,121	136
Vogel	Matthew	Learning Services Manager-ATBC	116,092	-
Von Holtum	Brenda	Teacher Elementary	92,077	-
Von Keyserlingk	Gesa	Teacher Secondary	96,997	-
Vosahlo	Regina	Elementary Vice-Principal	114,035	-
Vose	Susanna	Teacher Elementary	91,937	-
Vranakis	Catherine	Teacher Secondary	85,074	-
Vulgaris	Mike	Secondary Vice-Principal	122,166	3,240
Vuong	Chanh	Teacher Secondary	91,989	-
Vuu	Sandra	Teacher Secondary	91,937	-

Wadge	Patrick	Teacher Secondary	95,570	-
Wagner	E. Susan	Teacher Elementary	91,610	-
Wai	Natalie	Teacher Secondary	106,192	-
Waight	Noriko	Teacher Secondary	102,831	-
Waisberg	David	Teacher Secondary	94,957	-
Wakeman	Kathryne	Teacher Secondary	76,755	-
Wale	Daphne	Indigenous Education - Elem	93,226	202
Walker	Ellen	Teacher Secondary	87,344	-
Walks	Kathryn	Teacher Secondary	99,200	503
Wall	Lisa	Teacher Elementary	84,954	-
Wall	Charlene	Special Education - Elem	92,115	-
Wallace	Jody	Teacher Elementary	93,212	157
Wallace	Rochelle	Teacher Elementary	92,979	96
Wallace	Chelan	Coordinator-Community School	77,415	209
Waller	Wendy	Teacher Secondary	92,085	155
Walls	Catherine	Teacher Elementary	98,759	-
Walsh	Patrick	Supervisor-Printing & Dist	101,501	-
Walsh	Christine	Teacher Elementary	91,937	-
Walter	Alexander	Teacher Elementary	85,818	-
Waltham	Susanna	Teacher Elementary	76,974	381
Wan	J-P Bernard	Teacher Elementary	84,936	-
Wan	Lena	Teacher Elementary	91,757	31
Wan	Shiu San	Teacher Elementary	92,107	-
Wang	Sarah	Teacher Secondary	92,678	140
Wang	Terence	Teacher Secondary	97,995	125
Wang	Yanbin	Teacher Secondary	93,522	200
Wansink	Anita	Teacher Elementary	83,756	-
Waraich	Harnek	Teacher Secondary	94,193	-
Ward	Karen	Teacher Elementary	84,984	-
Wardrop	Amanda	Teacher Elementary	93,212	267
Warkentin	Mark	Teacher Elementary	91,989	-
Warner	Sarah	Teacher Elementary	84,811	437
Warrington	Michael	Teacher Secondary	85,044	75
Watanabe	Robert	IT Supervisor-Cloud & O365	75,794	-
Watanabe	Elizabeth	Teacher Secondary	100,051	217
Watchorn	Thomas	Teacher Secondary	78,329	-
Waterman	Michael	Teacher Secondary	81,558	-
Watkins	Dorothy	Elementary Principal	132,133	3,255
Watkins	Lori	Teacher Elementary	75,264	-
Watkins	Denise	Teacher Elementary	91,995	30
Watson	Dawn	Teacher Elementary	77,956	-
Watson	Sonja	Teacher Elementary	84,283	-
Watson	Virginia	Teacher Secondary	78,136	1,106
Watson	Jenni	Teacher Elementary	86,376	-
Watt	Peter	Teacher Elementary	84,977	185
Watters	Marc	Carpenter	75,673	60
Waugh	Michael	Teacher Secondary	89,402	-
Weatherall	Jill	Teacher Elementary	84,936	-
Weatherall	Julie	Elementary Principal	130,654	-
Weatherall	Jacquelyn	Area Counsellor - Elem	97,057	402
Webb	Nolan	Teacher Gifted Program	89,756	-
Webber	Randall	Teacher Elementary	91,862	495
Webber	Jason	Elementary Principal	113,113	-

Wee	Christopher	Teacher Elementary	87,519	891
Weger	Cindy	Teacher Elementary	93,073	160
Wells	Nicole	Teacher Elementary	91,547	75
Wells	Teresa	Elementary Vice-Principal	114,627	-
Welton	Sarah	Area Counsellor - Elem	85,447	733
Welwyn	Heather	Special Education - Elem	85,074	-
Werbowski	Shelley	Teacher Elementary	91,995	-
Weresch	Jonathan	Elementary Principal	132,403	-
Werfl	Melissa	Coordinator-Community School	83,022	848
Werner	Sonia	Teacher Secondary	85,026	-
West	Erika	Teacher Elementary	91,989	-
Westereng	Jeremy	Teacher Secondary	92,100	87
Weston	Linda	Visually Impaired - Elem	94,464	-
Wheeler	Daniel	Teacher Secondary	76,453	-
Whelan	Kathleen	Teacher Secondary	84,984	-
Whitcroft	Natalie	Teacher Elementary	92,732	-
White	Bradley	Teacher Secondary	94,562	-
Whitehead	Leah	Teacher Elementary	84,106	75
Whitham	Jo Ann	Teacher Elementary	93,122	-
Wichmann	Jessica	Senior Advisor-LR	87,147	-
Wicki	Naomi	Set BC Provincial - Sec	94,018	30
Wiens	Christy	Teacher Elementary	91,640	40
Wiens	Michelle	Teacher Elementary	92,085	200
Wiesinger	Marielle	Teacher Elementary	92,400	-
Wightman	Adam	Teacher Secondary	91,937	-
Wilband	Patrick	Teacher Secondary	79,631	-
Wilkes	Jessica	Teacher Elementary	85,026	195
Wilkie	Jonathan	Teacher Secondary	88,953	-
Willan	Roger	Teacher Secondary	93,279	-
Willets	Kailey	Teacher Secondary	81,419	-
Williams	Robert	Painter	78,864	-
Williams	Hollie	AE Principal	83,466	-
Williams	Warren	School & Student Support B	86,220	-
Williams	Stephen	Teacher Secondary	97,087	185
Williams	Aimee	Teacher Elementary	92,167	1,309
Williston	Christina	Teacher Elementary	85,026	-
Willms	Beverly	Teacher Elementary	91,661	-
Wills	Nadia	Teacher Elementary	85,852	-
Wilmann	Damian	Secondary Principal	134,383	-
Wilson	Brenda	Teacher Secondary	91,989	-
Wilson	Erika	Teacher Elementary	75,929	624
Wilson-Haffender	Gillian	Teacher Elementary	84,936	20
Wilting	Kristina	Teacher Elementary	93,679	-
Wilton	Michael	Teacher Elementary	79,859	-
Wilton	Adam	Senior Manager-PRCVI	130,813	548
Winn	Miranda	Area Case Manager	101,401	698
Wiskar	Michael	Teacher Secondary	85,500	-
With	Cathleen	AE Instructor Structured Cours	90,262	-
Wittrin	Caroline	Teacher Secondary	91,809	22
Wolkenbrod	Michelle	Teacher Elementary	93,122	152
Wong	Darryl	Teacher Secondary	107,705	35
Wong	Christina	Teacher Elementary	92,122	-
Wong	Wayne	Teacher Secondary	89,534	-

Wong	Nellie	Teacher Elementary	98,073	50
Wong	Nyuk	Teacher Elementary	91,847	-
Wong	Sally	Teacher Secondary	96,683	-
Wong	Edna	Teacher Secondary	85,044	100
Wong	Leonard	Teacher Secondary	86,414	1,000
Wong	Anthony	Teacher Elementary	93,159	-
Wong	Beth	Teacher Elementary	85,211	-
Wong	Manna	Teacher Secondary	92,085	-
Wong	Jennifer	Teacher Secondary	92,678	-
Wong	Sabrina	Teacher Elementary	76,666	-
Wong	Wing Chee	Teacher Secondary	97,087	140
Wong	Donna	Executive Assistant to Supt	86,308	320
Wong	Wendy	Teacher Elementary	95,124	-
Wong	Marco	Electrician	97,103	-
Wong	Linda	Teacher Elementary	91,873	130
Wong	Michelle	Teacher Secondary	93,321	-
Wong	Sharon	Teacher Elementary	93,393	-
Wong	Brian	Teacher Elementary	91,995	455
Wong	Florence	Set BC Provincial - Sec	105,593	-
Wong	Christopher	District Principal-Ed Planning	133,475	31
Wong	Elisa	Teacher Secondary	84,984	-
Wong	Gail	Teacher Secondary	85,060	-
Wong	Ailin	Teacher Secondary	89,761	150
Wong	Samantha	Teacher Elementary	84,369	-
Wong	Garth	Teacher Secondary	90,234	-
Wong	Naleen	Teacher Elementary	83,678	160
Wong	Josephine	Teacher Elementary	75,656	-
Wong	Jenny	Teacher Secondary	96,793	-
Wong	Gina	Teacher Elementary	98,680	2,441
Wong	Hubert	Teacher Secondary	82,019	-
Wong	Monique	Teacher Elementary	93,123	-
Woo	Peter	Elementary Principal	132,489	319
Woo	Diane	HR Business Specialist	124,260	-
Woo	Calvin	Teacher Secondary	86,903	125
Wood	Andrea	Special Education - Sec	94,263	-
Wood	Adrienne	Teacher Elementary	87,445	-
Wood	Michelle	Secondary Vice-Principal	125,666	-
Woodham	Brigitte	Teacher Elementary	80,628	-
Woodward	Elizabeth	Teacher Elementary	85,065	1,754
Woodworth	Scott	Teacher Elementary	89,849	-
Woo-Lei	Frances	Teacher Elementary	91,937	45
Worth	Reece	Teacher Secondary	84,984	-
Worthington	Susan	Area Case Manager	95,873	812
Wou	Amy	Teacher Elementary	85,121	-
Woudzia	John	Psychologist - Elem	95,635	241
Wright	Trevor	Teacher Elementary	91,847	-
Wright	Lauren	Teacher Secondary	76,194	125
Wrinch	Trevor	Elementary Principal	120,474	-
Wu	Xue	Teacher Secondary	93,310	-
Wu	Michael	Area Counsellor - Elem	95,928	641
Wu	Chong Hao	Teacher Elementary	80,885	-
Wu	Kuan-I	Consultant-ATBC	86,427	986
Wu	Chien-Ren	Manager-SWIS Workers	114,245	233

Wu	Wing	Teacher Elementary	76,471	-
Wyatt	Sharon	Teacher Elementary	93,363	-
Wyllychuk	Jane	Area Counsellor - Elem	95,905	221
Wyss	Jennifer	Teacher Elementary	86,881	1,653
Yaghmour	Sana	Teacher Secondary	89,856	40
Yamakami	Brenda	Teacher Elementary	93,235	-
Yang	Mathilde	Teacher Secondary	85,163	-
Yang	Erika	Teacher Elementary	77,242	-
Yannakoulis	George	Teacher Secondary	95,696	-
Yao	Marivie	Teacher Elementary	91,528	-
Yau	Yeuk Tung	Psychologist - Elem	77,091	150
Yee	Marilyn	Area Counsellor - Elem	95,900	166
Yee	Jason	Teacher Secondary	97,052	140
Yee	Bryan	Teacher Secondary	92,114	-
Yee	Helen	Mgr-Acctg &Fin Rpt &Compliance	130,254	1,722
Yee	Wanda	Teacher Secondary	84,396	270
Yeh	Helen	Teacher Elementary	97,179	160
Yeh	Billy	Teacher Elementary	85,210	-
Yelizarov	Michael	Electrician	90,800	-
Yeomans	Susan	Teacher Elementary	91,936	-
Yetman	John	Teacher Secondary	91,898	-
Yeung	Olivia	Teacher Elementary	78,818	-
Yeung	Celia	Teacher Elementary	95,107	179
Yim	Andrea	Teacher Elementary	91,956	979
Yip	Stacey	Teacher Secondary	95,773	-
Yiu	Amy	Teacher Secondary	93,019	1,150
Yiu	Lai Lai	Provl Resource Program - Elem	92,166	1,512
Yong	Gloria	Teacher Elementary	79,858	200
York	Lori	Teacher Secondary	91,988	332
Yoshida	Esther	Teacher Elementary	84,983	-
Young	Karen	Teacher Elementary	92,106	-
Young	Linda	Teacher Elementary	85,092	695
Young	Jennifer	Teacher Elementary	85,610	-
Young	Tonia	Teacher Elementary	89,801	-
Young	Serina	Special Education - Sec	79,885	-
Young	Monika	Teacher Elementary	86,120	75
Young	Sonya	Teacher Elementary	79,237	-
Yu	Lisa	Teacher Elementary	85,025	-
Yu	Brian	Teacher Secondary	96,805	-
Yu	Wendy	Teacher Elementary	92,046	10
Yu	Angelina	Teacher Elementary	92,388	-
Yu	Jeanne	Teacher Secondary	92,978	-
Yuen	Ernest	Teacher Secondary	90,712	-
Yuen	Grace	Teacher Elementary	86,146	48
Yuen	Sze Man	Teacher Secondary	78,108	-
Yuill	Craig	Teacher Secondary	93,786	-
Yung	Mary	Advisor-Staffing	93,839	-
Yurashak	Laurissa	Medical Adjudicator	81,300	-
Zambito Orazio	Giuseppina	Teacher Elementary	91,956	230
Zambrano	Tanya	Teacher Secondary	88,952	-
Zaremba	Paul	Teacher Secondary	86,872	-
Zerbe	Richard	Director of Instruction-SS	158,247	5,633
Zerbinos	Panagiotis	Teacher Secondary	91,037	-

Zhang	Hu	Teacher Secondary	93,234	-
Zhang	Minhua	Teacher Secondary	93,158	366
Zhang	Shuo	Technical & Resource Support E	75,281	200
Zhang	Eric	Technical & Resource Support E	77,154	1,146
Zimmermann	Douglas	Electrician	98,628	-
Zolotarova	Valentyna	Teacher Elementary	90,881	-
Zrymiak	Carol	Area Counsellor - Elem	96,825	1,365
Zukowski	Shirley	Teacher Elementary	84,983	25
Zwaagstra	Wendy	Teacher Elementary	91,988	76
Zylstra	Patricia	Teacher Elementary	91,988	-
			<u>235,816,019</u>	<u>562,361</u>
Total for Employees with Remuneration less than \$75,000			<u>197,171,526</u>	<u>317,571</u>
Total Remuneration and Expenses paid (including Elected Officials)			<u>433,253,409</u>	<u>888,674</u>
Employer Payments for CPP and EI				<u>22,981,328</u>

Schedule of Vendor Payments

Supplier Name	Total Payment
1185608 BC Ltd.	30,677
2545755 Ontario Inc.	25,502
4th Utility Inc.	281,437
A W Fireguard Supplies (1991) Ltd	62,793
Absolute Value Publications Inc.	33,751
ACM Environmental Corporation	50,273
Action Athletic Wear	26,374
Action Holdings Ltd	263,741
Acton Ostry Architects Inc.	596,650
Advicas Group Consultants Inc.	40,734
Affinity Group Tours	113,730
Affordable Security Systems	56,797
Air Canada	54,077
Alliance Medical Monitoring	46,541
Altus Group	36,120
Amazon	327,096
Andornot Consulting Inc.	71,990
Andrew Sheret Limited	196,088
Angus Corporate Centre Ltd	914,939
Anisoft Group Inc.	58,735
Aon Reed Stenhouse Inc.	47,066
Apple Canada Inc.	2,543,658
ARI Financial Services	118,426
Artona Group Inc.	35,122
Arts Umbrella	95,533
Autism Awareness Centre Inc.	26,250
AV Solutions	323,382
B.A. Robinson Co. Ltd.	151,280
BAC Local 2 BC	35,529
Bamfield Marine Sciences Centre	45,030
Baragar Enterprises Ltd.	98,648
BC Hardwood Floors Co	140,700
BC Hydro	3,337,765
BC Principals & Vice Principals Assoc.	248,950
BC School Sports	53,390
BC School Superintendents Association	28,328
BC School Trustees Association	143,763
BC Teachers' Federation	9,775,168
BCAIBWS	31,500
Beastvan Graphics and Apparel	25,785
Beau Photo Supplies, Inc	31,773
Belfor Restoration Services	464,667
Bell, Barbara Lynn	26,805
Best Buy Canada Ltd.	134,212
Bird Construction Company	4,213,487
Bouygues Building Canada	6,980,270
Branded Distribution	160,266
Bridges Canada	317,960



Bright Can-Achieve Limited	288,825
British Columbia Institute of Technology	62,718
BTY Group	50,815
Bubas George Motors Ltd.	40,315
Buckwold-Western Floor Covering Distrib	32,574
Bullfrog Technologies Group Inc.	27,340
Bunzl Cleaning & Hygiene	387,245
Bush, Bohlman & Partners	28,306
Cambie Roofing & Drainage Contractors	449,951
Cambridge Uniforms - Dollarton	25,587
Camp Jubilee Retreat and Conference Centre	129,923
Camp Potlatch Outdoor Centre	36,076
Camp Squeah	70,972
Camp Summit	147,111
Canada Co., Ltd	25,428
Canada Post Corporation	48,521
Canadian Assistive Technology Ltd.	88,360
Canadian Union of Public Employees, Local 407	116,489
Canadian Union of Public Employees, Local 15	1,429,338
Canadian Western Trust	1,506,008
Canadian Woodworker Ltd.	35,424
Canon Business Solutions Canada Inc.	295,974
Canuel Caterers	431,330
Capilano University	39,890
Carbon60 Operating Co. Ltd.	75,600
Carousel Theatre for Young People	25,011
Cascade Roofing & Exteriors Inc.	472,220
CDW Canada	44,267
Cedars at Cobble Hill	45,327
Cesium, Inc.	37,777
Chan Centre for the Performing Arts	33,416
Chance to Dance Education	28,156
Chandos Construction Ltd.	14,367,096
Charter Bus Lines of British Columbia	32,458
Cheakamus Centre	48,268
Cherwell Software	32,948
Christie Lites Vancouver	30,681
Chubb Security Systems	53,312
CIBC Mellon	192,172
CIEEC - Cdn Int'l Educ Exchange Centre	142,835
City of Vancouver	3,353,608
Clark Builders	68,022
Clean Harbors Canada, Inc.	51,087
Cloverdale Paint Inc	153,691
Coast Wholesale Appliances Inc.	62,768
Coastal Reign Printing Ltd.	33,442
Colborne Architect Group	1,555,200
Colliers Macaulay Nicolls Inc.	100,464
Collingwood Neighbourhood House	26,349
Community Savings Credit Union	1,252,029
Concept Interactive Inc.	131,386

Conex Projects Inc.	64,577
Continental Roofing	276,071
Corporate Express Canada Inc	371,260
Costco Wholesale	38,603
Covenant House Vancouver	59,920
CP Packaging Corp	30,298
Craig A & Son Ltd	247,422
Creative Insignia Ltd	70,848
Crescent Beach Publishing	152,253
CRS Commercial Carpet Maintenance	155,646
CS Mounting Systems 2005 Co.	67,178
CUMIS Retirement Services	184,872
Cypress Mountain	47,924
D.G.S. Construction Co. Ltd.	18,651,551
D2L Corporation	179,672
Dafco Filtration Group	38,579
Dave Robinson	30,500
Davey Tree Expert Co. of Canada, Limited	154,166
Dell Financial Services Canada Ltd.	914,794
Delta Continuing Education	28,860
Delta Hotels	28,716
District Council 38 Membership Services, International Brotherhood of Painters and Allied Trade	129,673
DK Environmental Consulting	46,537
Doublethink Inc.	89,611
Dr. Jennifer Katz	32,550
Driving Force Burnaby	34,498
Dunlevy Food Equip Ltd	178,923
E.B. Horsman & Son Ltd.	232,872
Ecowaste Industries	55,552
Educan Institutional Furniture Ltd	58,449
Ellison Travel & Tours Ltd.	605,930
EMCO Corporation	28,014
Empire Music	26,750
Entandem	79,269
Entity Mechanical Ltd.	88,778
Envirosafety Confined Space Safety	93,117
ERC Roof Management Ltd	76,714
ESC Automation Inc	240,143
Evans Lake Forest Education Society	89,384
Executive Mat Service	83,368
Exell Power Services Ltd.	35,081
Fairmont Hotel	37,359
Family Maintenance Enforcement Program	27,046
Farm-Tek Turf Services Inc.	73,537
Fasken Martineau DuMoulin LLP	26,411
FAST + EPP	414,177
Fastsigns	49,658
Fengxia Wang	34,350
Finch Media Ltd.	28,215
Finning Ltd	33,209
First Class Planners Ltd.	54,533

FirstCanada ULC	2,448,848
Flynn Canada Ltd.	34,953
Focused Education Resources Society	1,835,165
Foreign Student Services	59,897
FortisBC-Natural Gas	2,313,006
Francel Architecture	996,454
Fraser Health Authority	191,064
Fraser Valley Equipment	162,118
Freshslice Pizza	42,106
Friesens Yearbooks	278,381
Fujitec Canada, Inc.	50,624
FutureBook Printing Inc.	223,708
Garaventa Lift Canada	44,411
GEEP Canada Inc.	37,632
Glass Hero Media	32,515
Global Manpower International Investment	28,275
Go Futures HR	31,936
Gossamer Threads, Inc.	25,200
Grand & Toy	1,760,996
GRC Columbia Roofing Inc.	239,092
Greater Vancouver Basketball Officials Association	75,410
Greater Vancouver Food Bank	87,185
Grouse Mountain Resorts LP	32,886
Guard.me International Insurance	87,854
Guillevin Int Inc	130,456
GWL Realty Advisors Inc.	88,176
Gym Sense Gymnastics Inc.	36,216
Habitat Systems Inc	316,862
Hanscomb Limited	62,370
Harbour Publishing Co. Ltd.	30,319
Harris & Company	231,487
Hazelmere Publishing	27,555
Hazmasters Inc.	127,552
HCMA Architecture + Design	812,296
Heat & Frost Insulators Union Local 118	74,102
Heatherbrae Builders Company Ltd.	3,327,658
Herff Jones Canada	40,577
HP Financial Services Canada Company	1,307,918
Humanware Western Canada	287,195
I.B.E.W Local 213	55,807
iA Financial Group	1,922,459
IBI Group	51,281
IBM Canada Limited	26,570
Indigo Books & Music Inc.	50,333
Innovior Construction	37,328
Innvest Hotels LP DBA Hyatt Regency Vancouver	56,482
Insights Learning & Development Vancouver	36,174
Integral Group	46,843
Interior Health	340,930
International Stage Lines Inc.	59,960
Intrado Canada, Inc.	45,481

Island Health	293,929
IUOE Local 963	75,699
Jan Unwin	36,225
Jess Dance	30,612
Johnson Controls #V4020	47,596
Joseph S. Chow Ltd.	111,606
Jumpstreet Tours	94,992
K & E Equipment Repair Ltd.	87,890
Kahunaverse Sports Group Inc.	177,120
Kal Tire	26,687
KBAM! Kevin Bruce Arts Management	38,711
Ken Deitcher Sales Co. Ltd.	29,874
KEV Software Inc.	502,544
Kidsafe Project Society	149,566
Kidsbooks	138,657
Kinetic Construction Ltd.	2,238,295
Klondike Contracting Corporation	376,079
KMS Tools and Equipment Ltd.	74,968
Koffman Kalef	126,343
Kone Inc.	44,975
Konica Minolta Business Solutions (Can.)	91,958
Lamar Companies	39,900
Landmark Recognition	29,944
Langara College	906,099
LEC Quantity Surveying & Project Mgmt	73,592
Lehigh Materials	35,914
Lenovo (Canada) Inc.	290,540
LesPlan Educational Services Ltd	28,846
Liberator Communications Canada	273,270
Librairie Gallimard	54,795
Lionheart Sports Apparel Ltd.	27,730
Local 213 Electrical Workers' Welfare	170,846
London Drugs	99,307
Long & McQuade Musical Instruments Ltd	145,693
Long View Systems Corporation	45,857
Loomis Express	40,905
Loon Lake Lodge & Retreat Centre	60,009
Luckett Wenman & Associates	36,174
Lynch Bus Lines	409,511
Machinist Lodge 692	32,459
MacKinlay, Tracey	29,275
MacQuarie Equipment Finance Ltd.	912,315
Maestro Food Equipment Services	43,607
Magnem Engine Service Ltd.	62,469
Mancorp Industrial Sales Ltd	68,653
Manning Park Resort	50,697
Marathon Surfaces Inc.	547,552
Marsh Canada Limited	81,729
McElhanney Associates Land Surveying Ltd	30,618
McFarland Marceau Architects Ltd.	729,111
McGregor Hardware Dist	82,662

MECiarniello Consulting FM 0697872	36,338
Medical Services Plan of B.C.	1,866,033
Memory Express	39,518
Mental Health Commission of Canada	38,997
Metal Supermarkets	31,899
Metro Testing & Engineering Ltd.	34,513
Microserve Business Computer Services	60,295
Microsoft Corporation	123,900
Mid-World Technologies	56,032
Minister of Finance	2,932,353
Modu-Loc Fence Rentals	38,324
Monk Office Supply Ltd.	26,577
More Sports	100,200
Morneau Shepell Ltd.	1,201,161
Morrison Hershfield Ltd.	55,129
Mt. Seymour Resorts Ltd.	76,281
Municipal Pension Plan	19,885,208
MYK Enterprises Ltd.	63,360
Natural Pod	35,075
NCI Northern Computer	178,239
Nedco (Div. of Rexel Canada Electrical)	86,170
Nelson Education Ltd.	213,196
New World Study Abroad Consulting	26,100
New York Food Ltd.	76,517
North South Travel	61,639
Northern Building Supply Ltd.	233,679
Northern Health	153,699
Northwest Landscape & Stone Supply	29,202
Norton Rose Fulbright Canada LLP	146,963
Nova Food Services Ltd.	1,174,034
Nutrien Ag Solutions	32,574
Ocean Wise Conservation Association	34,091
Oddball Workshop Inc.	26,809
Omega Travel Services Ltd.	27,703
Opus Art Supplies	53,418
Oracle Canada ULC	352,857
Pace Chemicals Ltd	32,885
Pacific Blue Cross	15,743,206
Pacific Coast Catering Group Ltd.	58,475
Pacific National Exhibition	27,069
Pacific Restorations (1994) Ltd.	269,409
Pacificom Integration Ltd.	379,223
Pan Pacific Vancouver	119,088
Panago Pizza Inc.	42,498
Partnerships British Columbia Inc.	361,435
Patricia Sheaves and Associates Inc.	28,698
Pearson Canada Assessment Inc.	48,155
Pearson Canada Inc.	261,030
PerfectMind	35,280
Perimeter Transportation	27,335
Pfaff Sewing Centre Of Vancouver Ltd	46,048

Pinchin Ltd.	64,783
Pinnacle Food Equipment Services LLP	54,405
Pitney Bowes Can Ltd	142,446
PlanetClean (Vancouver) Ltd.	290,683
Pro Can Construction Group Corp.	4,279,918
Province of British Columbia	6,282,034
Public Architecture + Communication Inc.	186,981
Public Education Benefits Trust	9,377,860
Quantum Lifecycle Partners LP	38,244
Quantum Lighting, Inc.	30,902
Real Canadian Superstore	63,620
Receiver General of Canada	110,664,138
Regal Controls Ltd	134,004
Regency Travel	35,541
Restruction Building Services Ltd.	34,473
Richelieu Building Specialties	61,212
Richmond Elevator	111,516
Ricoh Canada Inc	526,102
RJ & Associates Environment Consulting	27,272
Rocky Mountain Flatbread Education Society	57,562
Rollins Machinery Ltd	629,682
Rona Inc.	42,663
Roofmart Pacific Ltd.	26,985
Russell Hendrix Foodservice Equipment	46,885
Sabre Industrial Supplies	29,168
Sahota, Amanjeet	27,599
Salmon's Rentals Ltd	37,154
Saputo Dairy Products Canada GP	161,083
Sasamat Outdoor Centre	53,248
Save-On-Foods	64,969
Schick Shiner and Associates	37,062
Scholastic Book Fairs Canada Inc.	115,568
Scholastic Canada Ltd.	86,825
School District #23 (Central Okanagan)	76,975
School Source	73,647
School Specialty Canada	115,756
Schoolhouse Products Inc.	202,199
Schoolhouse Publications	29,746
Science World	26,227
Sea to Sky Outdoor School for Sustainability Education	57,452
Secrest Resources Ltd.	93,097
SES Consulting Inc.	49,825
Seymour Painting Ltd.	166,116
Shape Architecture Inc	304,176
Sheet Metal Workers Local 280	67,595
Shell Energy North America (Canada) Inc.	132,269
Sheraton Hotels	209,925
Simply Computing Inc.	30,122
Skeans Pneumatic & Automation Inc	30,265
Skyline Athletics Inc	85,618
SMcN Consulting Inc.	46,200

Snow Cap Enterprises	33,093
SOCAN	79,269
Softchoice LP	1,722,982
Software4Schools.ca	86,721
Solution Tree Education Canada Inc.	42,110
Soontaree, Paungsiri	31,775
Soper's Supply Ltd.	41,763
Source Office Furnishings	129,955
Southern Butler Price	51,136
SPI Canada Distribution, Inc.	30,132
Spicers Canada ULC	80,569
Spirit Works Limited	26,768
Sportball Vancouver	26,795
Spur Communication Inc.	164,685
SSA Quantity Surveyors Ltd	75,983
St. John Ambulance	36,406
Stanley Black & Decker	33,470
Stantec Consulting Ltd.	181,111
Staples	67,329
Steam Specialty Sales Ltd.	25,766
Sterling Fence Co. Ltd.	43,600
Stillwood Camp and Conference Centre	34,689
Strathcona Park Lodge & Outdoor Education Centre	144,804
Strive Recruitment Inc	151,282
STS Tours Inc.	106,777
StudyForge	32,250
Sun Peaks Resort LLP	26,984
Swing Time Distributors Ltd.	283,863
Sysco Vancouver	1,153,739
Tapestry Music Ltd.	108,405
Teacher Pension Plan	69,300,637
Teacher Regulation Branch	298,240
Technical Safety BC	107,133
Telus Communications Inc.	1,570,289
Tennis XL Agency Inc.	43,989
Tetra Tech Canada Inc.	121,201
The BC Regional Council of Carpenters Benefit Plan	183,889
The Home Depot	31,876
The Learning Partnership	127,456
The Palisades Centre	35,390
The Terry Fox Foundation	94,421
Thinkspace Architecture, Planning,	181,260
Thirdwave Bus Services	81,505
Timberline Ranch Camp & Retreat Centre	54,958
TLD Computers Inc	61,789
Tobii Dynavox Canada	184,770
Tom Lee Music Co Ltd	46,646
Trane Canada	59,423
TransLink	195,660
Turner & Townsend	91,782
Tyco Integrated Fire & Security	155,147

Uline Canada Corporation	72,860
Underhill Geomatics Ltd.	31,540
United Library Services	118,952
United Pacific Patrol Ltd	103,991
Univar Canada Ltd	64,345
Universal Coach Line Ltd	41,939
University Neighbourhoods Association	135,057
University of British Columbia	72,602
University of Toronto Press Inc.	92,478
Upper Canada Forest Products	53,517
Urban Systems	82,950
Valery Black Draperies Ltd.	120,269
Van City Savings Credit Union	2,073,868
Vancouver Civic Theatres	54,109
Vancouver Coastal Health	341,503
Vancouver Community College	158,065
Vancouver Elementary School Teachers' Association	290,426
Vancouver Firefighters CPR + First Aid	48,035
Vancouver Glass (1990) Ltd.	50,003
Vancouver Hebrew Academy	450,000
Vancouver Public Education Alliance	67,425
Vancouver Secondary Teachers' Association	194,168
Vancouver Symphony Orchestra	25,604
Ventana Construction (Design Build) Corp	400,000
Viking Fire Protection Inc.	205,771
VWR International Co	32,152
Walid Wahba dba Guava	62,902
Waste Management	916,910
Wavefront Centre for Communication	40,158
Wesclean Equipment & Cleaning Supplies Ltd.	321,560
Wesco Distribution Canada LP	130,467
Western Athletic Ltd.	37,211
Western Campus Resources	278,963
Western Safety Products	29,103
Westin Hotels	110,687
Westjet	38,153
Westlab	25,418
WESTPAC Solutions Ltd.	127,264
Whistler Blackcomb Mountain Resorts Ltd.	109,958
Williams Machinery	32,084
Wolseley Mechanical Group - BC Region	28,708
WoodRidge Homes Corp. dba Vancouver Hand	84,472
WorkSafeBC	3,343,583
World's Finest Chocolate Canada Company	29,341
WSP Canada Group Limited	54,096
Yellowridge Construction Ltd.	756,023
YMCA	184,082
Zeemac Vehicle Lease Ltd	296,593

Total payments to suppliers exceeding \$25,000 each

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390,237,545



Total payments to suppliers less than \$25,000 each

16,376,351

Total payments for goods and services

406,613,896

**STATEMENT OF FINANCIAL INFORMATION**  
**EXPLANATION OF DIFFERENCES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

The salaries paid to employees as well as the payments disbursed to suppliers for goods and services and employee benefit premiums are disclosed on the audited financial statements as expenses, net revenues, capitalized costs or changes in accounts receivable and accounts payable.

The differences between the audited financial statements (Statement 2 – Statement of Operations) and the combined totals of the Schedule of Remuneration and Expenses and the Schedule of Payments Made for the Provision of Goods and Services are primarily as follows:

- Amounts reflected in the schedules are prepared on a cash basis, whereas expenditures included on the financial statements are prepared on an accrual basis.
- The list of payments to suppliers may include 100% of the GST/PST paid, whereas the expenditures in the financial statements are shown net of the GST/PST rebate.
- The taxable benefits are included in the Remuneration column of the Schedule of Remuneration and Expenses. The same amount is included in the Schedule of Payments Made for the Provision of Goods and Services for payments made to benefit carriers.
- Payments to suppliers may be reported in the Financial Statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The schedule includes payments for capital purchases, related to the employer portion of benefits (other than CPP and EI) as well as goods and services.
- The schedule does not include accrued expenditures included in services and supplies on the financial statements.