

# NOTICE OF MEETING

## FINANCE AND PERSONNEL COMMITTEE

Secretary Treasurer's Office  
Wednesday, November 8, 2023, 6:15PM  
Public viewing via live broadcast

Joshua Zhang (Chair)  
Alfred Chien (Vice Chair)  
Janet Fraser  
Suzie Mah

Helen McGregor, Superintendent of Schools  
Flavia Coughlan, Secretary Treasurer/CFO

### Notice of Meeting

A Meeting of the **Finance and Personnel Committee** will be held in room 180 of the VSB Education Centre (1580 West Broadway, Vancouver BC) **for participating trustees, staff, and stakeholder representatives** on **Wednesday, November 8, 2023 at 6:15 pm**. The meeting will be live broadcast for the public.

Trustees:	Lois Chan-Pedley (Alternate) Preeti Faridkot Victoria Jung	Jennifer Reddy Christopher Richardson
Student Trustee:	Mia Liu	
Other Senior Management Staff:	Pedro da Silva Michael Gray Jody Langlois	Pete Nuij Shehzad Somji
Representatives:	Warren Williams, CUPE 15 Brent Boyd, CUPE 407 Ian Rowe, DPAC  Tim De Vivo, IUOE Tyson Shmyr, PASA Justin Chapman, Trades Jill Sehmbi, VASSA Athena Yu, VDSC Sam Couture, VEAES Stephen Leung, VEPVPA Terry Stanway, VSTA	Alternates: Suzette Margi, CUPE 15 Charleen Ann Derzak, CUPE 407 Kyenta Martins, DPAC (Alternate 1) Michael Lang, DPAC (Alternate 2) Tim Chester, IUOE  Paul Godfrey, VASSA Arshia Akhgari, VDSC Vanessa Lefebvre, VEAES Riley McMitchell, VEPVPA Carmen Schaedeli, VSTA
Other Staff:	Helen Yee Will Hsu Chris Allen	

# FINANCE AND PERSONNEL COMMITTEE MEETING AGENDA

Wednesday, November 8, 2023 at 6:15 pm  
Room 180, VSB Education Centre

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the x<sup>w</sup>məθk<sup>w</sup>əy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səliłwətał (Tseil-Waututh Nation).

The meeting is currently being broadcasted live, and both the audio and video recordings will be accessible to the public for viewing even after the meeting ends. Footage from this meeting may be viewed from Canada or anywhere else in the world.

## Meeting Decorum:

The Board has a strong commitment to ethical conduct. This includes the responsibility of committee members to conduct themselves with appropriate decorum and professionalism. As Chair of the Committee, it is my responsibility to see that decorum is maintained. To do that I ask that:

- i. All committee participants request to speak through the chair.
- ii. Civility towards others is maintained as committee participants share perspectives and participate in discussion.
- iii. Staff are able to submit objective reports without influence or pressure as their work is acknowledged and appreciated.
- iv. Committee participants refrain from personal inflammatory or accusatory language or action.
- v. Committee participants present themselves in a professional and courteous manner.

### 1. Items for Approval

1.1 Statement of Financial Information

### 2. Information Items

2.1 2023/24 First Quarter Financial Update

### 3. Discussion Items

3.1 Financial Planning Process

### Presenters

Shehzad Somji, Assistant Secretary Treasurer

Shehzad Somji, Assistant Secretary Treasurer

Flavia Coughlan, Secretary Treasurer/CFO

## Finance and Personnel Committee

### D. Responsibilities:

- D.1 Assist the Board in being fiscally responsible by managing its financial resources effectively and efficiently.
- D.2 Annually make recommendations to the Board regarding its submission to the Select Standing Committee on Finance and Government Services.
- D.3 Provide input regarding the budget development process, review budget assumptions and budget priorities that provide a framework for the preparation of the annual budget.
- D.4 Review quarterly financial statements and make recommendations for increasing value for money including reducing costs, increasing revenue, eliminating or reducing resource allocations where commensurate results are not being achieved, disposal of assets, and increasing benefits without increasing costs.
- D.5 Make recommendations to the Board regarding the approval of school fees and fees related to programs that charge fees.
- D.6 Review and provide input regarding ongoing, appropriate staff recognition, and acknowledgement.
- D.7 Review and monitor the school district's human resources management strategy to ensure that human resources plans and initiatives will enable the school district to achieve its strategic objectives.
- D.8 Review matters referred to the Committee by the Board and make recommendations as requested.

November 8, 2023

**ITEM 1.1**

**TO:** Finance and Personnel Committee

**FROM:** Shehzad Somji, Assistant Secretary Treasurer

**RE:** **Statement of Financial Information**

*Reference to Education Plan*

- GOAL:** The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by:
- OBJECTIVE:** ensuring the alignment among school district, and provincial education plans.
  
- GOAL:** The Vancouver School Board will increase equity by:
- OBJECTIVE:** improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.

## **INTRODUCTION**

In accordance with Section 2(3) of the *Financial Information Act* a school district must, within 6 months after the end of each fiscal year, prepare a statement of financial information (SOFI) for that fiscal year. Section 2(1) of the *Financial Information Act* directs that the statement of financial information be prepared in a form and containing information prescribed by the Lieutenant Governor in Council. This requirement is detailed in *Financial Information Regulation 371/93*.

This report contains a recommendation.

## **BACKGROUND**

*Financial Information Regulation 371/93* provides that the statements of financial information required by Section 2 of the *Financial Information Act* must be prepared in the form set out in Schedule 1 of the regulation. In addition to the audited financial statements the following additional schedules are also included, as stipulated in the Regulation:

- Schedule of debts
- Schedule of guarantee and indemnity agreements
- Schedule of employees earning greater than \$75,000, the total remuneration paid to the employee and the total amount paid for the employee’s expenses and a consolidated total of remuneration paid to all other employees
- Schedule of severance agreement
- Schedule identifying suppliers of goods and services greater than \$25,000 and a consolidated total of all other payments made to suppliers of goods and services during the year

The financial statements contained in the SOFI report have been prepared by management in accordance with the accounting requirements of British Columbia Treasury Board Regulations 257/2010 and 198/2011 as directed by Section 23.1 of the Budget Transparency and Accountability Act of British Columbia. The financial statements are management's responsibility and have been prepared objectively and with integrity. Management is also responsible for implementing and maintaining a system of internal controls.

The external auditors, KPMG LLP, conducted an independent examination, in accordance with Canadian generally accepted auditing standards, and expressed their opinion on the financial statements that are included in the SOFI Report. As stated, the *Financial Information Act* requires additional schedules be included as part of the SOFI Report. However, the external auditors' examination does not extend to these other schedules.

## DISCUSSION

*Financial Information Regulation 371/93* prescribes the following definitions for the information included in the SOFI Report:

### **Debt**

Long term debts secured by debt instruments such as debentures, mortgages, and bonds.

### **Guarantee and Indemnity Agreements**

Any financial guarantee and indemnity agreements in force which required government approval prior to being given under the *Indemnities and Guarantees Regulation*.

### **Severance**

An agreement made in lieu of a notice period, between an employee and employer, that may provide for one or more of the following:

1. A lump sum payment or periodic payments.
2. Payment based on the employee's base salary, benefits, and length of service.
3. Compensation, except compensation in the form of an early retirement incentive plan.

### **Remuneration**

The amounts listed under the column "remuneration" are defined as follows:

**compensation** means the sum of gross salary plus the value of benefits, where the employee's remuneration exceeds \$75,000.

**remuneration** includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada) and does not include anything payable under a severance agreement.

### **Employee Expenses**

The amount reported under expenses includes travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in remuneration and is not limited to expenses that are generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions.

It is important to note that the report does not include any recovery of expenses. If an employee reimburses the District for any portion of an expenditure, the reimbursed amount is not deducted in the SOFI report. If an external grant reimburses the district for a portion (or all) of the costs, the gross amount of the expenditure is reported, and the recovery is not offset.

### **Supplier Payments**

The Act defines the amounts to be included for payments made for the provision of goods or services as follows:

The schedule of payments for the provision of goods and services must list the aggregate amount paid by the corporation during the fiscal year for the supply of goods or services rendered if the aggregate amount paid to each individual supplier exceeds \$25 000.

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

## **CONCLUSION**

*Financial Information Regulation 371/93* requires that a Statement of Financial Information prepared by a corporation, must be approved by its Board. The attached report complies with the disclosure requirements of the *Financial Information Act* and upon approval by the Board, it will be filed with the Ministry of Education and Child Care as required.

## **RECOMMENDATIONS**

### **The Finance and Personnel Committee recommends THAT:**

the Statement of Financial Information for the period July 1, 2022, to June 30, 2023, for the Board of Education of School District No. 39 (Vancouver) be approved by the Board.

**Attachment:** Statement of Financial Information June 30, 2023



**VSB** Vancouver  
School District

# Statement of Financial Information

FOR THE YEAR ENDED JUNE 30, 2023

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

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

**Fiscal Year Ended June 30, 2023**

**TABLE OF CONTENTS**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information	1
2. Financial Information Act Submission Checklist	2
3. Management Report	3
4. Audited Financial Statements	4
5. Schedule of Debt	52
6. Schedule of Guarantee and Indemnity Agreements	53
7. Schedule of Severance Agreement	54
8. Schedule of Remuneration and Expenses	55
9. Schedule of Payments for the Provision of Goods and Services	108
10. Explanation of Differences to Audited Financial Statements	119





# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

**6049**

<small>SCHOOL DISTRICT NUMBER</small> <b>39</b>	<small>NAME OF SCHOOL DISTRICT</small> <b>Vancouver</b>	<small>YEAR</small> <b>2022/2023</b>
<small>OFFICE LOCATION(S)</small> <b>1580 West Broadway</b>		<small>TELEPHONE NUMBER</small> <b>604-713-5000</b>
<small>MAILING ADDRESS</small> <b>1580 West Broadway</b>		
<small>CITY</small> <b>Vancouver</b>	<small>PROVINCE</small> <b>BC</b>	<small>POSTAL CODE</small> <b>V6J 5K8</b>
<small>NAME OF SUPERINTENDENT</small> <b>Helen McGregor</b>		<small>TELEPHONE NUMBER</small> <b>604-713-5000</b>
<small>NAME OF SECRETARY TREASURER</small> <b>Flavia Coughlan</b>		<small>TELEPHONE NUMBER</small> <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, 2023**

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

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>

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

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

**Fiscal Year Ended June 30, 2023**

**FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST**

	<i>Due Date</i>
a) ✓ A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) ✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) ✓ A schedule of debts (audited financial statements).	<i>September 30</i>
d) ✓ 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>
✓ 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.	
✓ 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.	
✓ 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) ✓ 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) ✓ Approval of Statement of Financial Information.	<i>December 31</i>
h) ✓ A management report approved by the Chief Financial Officer.	<i>December 31</i>

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

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

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

**Fiscal Year Ended June 30, 2023**

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

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

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Helen McGregor  
Superintendent  
Date:

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Flavia Coughlan  
Secretary Treasurer  
Date:

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

Audited Financial Statements of

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

And Independent Auditor's Report thereon

June 30, 2023

# School District No. 39 (Vancouver)

June 30, 2023

## Table of Contents

Management Report .....	1
Independent Auditor's Report .....	2-4
Statement of Financial Position - Statement 1 .....	5
Statement of Operations - Statement 2 .....	6
Statement of Changes in Net Debt - Statement 4 .....	7
Statement of Cash Flows - Statement 5 .....	8
Notes to the Financial Statements .....	9-30
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	31
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	32
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	33
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	34
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	35
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	37
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	38
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	42
Schedule 4A - Tangible Capital Assets (Unaudited) .....	43
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....	44
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	45
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	46

# School District No. 39 (Vancouver)

## MANAGEMENT REPORT

Version: 5411-4666-2683

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, KPMG LLP, 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 Auditor's 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)

Original signed	Sept. 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	Sept. 26, 2023
Signature of the Superintendent	Date Signed
Original signed	Sept. 26, 2023
Signature of the Secretary Treasurer	Date Signed



KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada  
Telephone 604-691-3000  
Fax 604-691-3031

## INDEPENDENT AUDITOR'S REPORT

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

### **Opinion**

We have audited the financial statements of School District No. 39 (Vancouver) (the Entity), which comprise:

- the statement of financial position as at June 30, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### **Basis for Opinion**

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

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

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

### **Emphasis of Matter – Financial Reporting Framework**

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

Our opinion is not modified in respect of this matter.



### ***Emphasis of Matter – Comparative Information***

We draw attention to Note 21 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 21 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

### ***Other Matter – Comparative Information***

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

### ***Other Information***

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

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements
- Management's Financial Statement Discussion and Analysis

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

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

We obtained the information included in the Unaudited Schedules 1-4 attached to the audited financial statements and Management's Financial Statement Discussion and Analysis as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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





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

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants

Vancouver, Canada  
September 26, 2023

# School District No. 39 (Vancouver)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	260,849,132	246,302,561
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	5,702,015	10,260,655
Due from Province - Other	94,000	
Other (Note 3)	18,806,469	8,507,795
Portfolio Investments (Note 4)	419,516	412,517
<b>Total Financial Assets</b>	<b>285,871,132</b>	<b>265,483,528</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	641,332	613,513
Other (Note 5)	87,392,634	83,901,719
Unearned Revenue (Note 6)	56,318,061	52,614,786
Deferred Revenue (Note 7)	42,294,538	25,387,704
Deferred Capital Revenue (Note 8)	917,555,273	860,965,554
Employee Future Benefits (Note 9)	33,236,114	32,387,116
Asset Retirement Obligation (Note 20)	67,117,711	67,117,711
Capital Lease Obligations (Note 10)	3,680,067	5,524,778
Other Liabilities		99,369
<b>Total Liabilities</b>	<b>1,208,235,730</b>	<b>1,128,612,250</b>
<b>Net Debt</b>	<b>(922,364,598)</b>	<b>(863,128,722)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	991,045,169	940,474,668
Prepaid Expenses	1,686,027	1,431,188
Supplies Inventory	1,112,118	988,979
<b>Total Non-Financial Assets</b>	<b>993,843,314</b>	<b>942,894,835</b>
<b>Accumulated Surplus (Deficit) (Note 16)</b>	<b>71,478,716</b>	<b>79,766,113</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	71,478,716	79,766,113
Accumulated Remeasurement Gains (Losses)		
	<b>71,478,716</b>	<b>79,766,113</b>

Approved by the Board

Original signed	Sept. 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	Sept. 26, 2023
Signature of the Superintendent	Date Signed
Original signed	Sept. 26, 2023
Signature of the Secretary Treasurer	Date Signed

# School District No. 39 (Vancouver)

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 14) \$	2023 Actual \$	2022 Actual (Restated - Note 21) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	585,822,404	<b>590,032,562</b>	547,615,755
Other	6,036,065	<b>7,910,330</b>	7,310,002
Federal Grants	2,720,926	<b>2,686,892</b>	2,381,164
Tuition	22,527,764	<b>23,467,077</b>	22,276,057
Other Revenue	22,235,501	<b>27,837,780</b>	25,412,788
Rentals and Leases	7,243,713	<b>7,727,957</b>	9,446,489
Investment Income	5,902,306	<b>7,232,917</b>	2,015,598
Amortization of Deferred Capital Revenue	24,706,427	<b>24,553,444</b>	22,432,349
<b>Total Revenue</b>	<u>677,195,106</u>	<u><b>691,448,959</b></u>	<u>638,890,202</u>
<b>Expenses</b>			
Instruction	552,425,182	<b>556,351,264</b>	517,042,506
District Administration	24,343,293	<b>26,288,842</b>	23,347,664
Operations and Maintenance	111,385,885	<b>113,433,643</b>	106,483,763
Transportation and Housing	3,504,294	<b>3,477,279</b>	3,487,561
Debt Services	187,527	<b>185,328</b>	110,798
<b>Total Expense</b>	<u>691,846,181</u>	<u><b>699,736,356</b></u>	<u>650,472,292</u>
<b>Surplus (Deficit) for the year</b>	<u>(14,651,075)</u>	<u><b>(8,287,397)</b></u>	<u>(11,582,090)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>79,766,113</b>	91,348,203
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>71,478,716</b></u>	<u>79,766,113</u>

# School District No. 39 (Vancouver)

## Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 14) \$	2023 Actual \$	2022 Actual (Restated - Note 21) \$
<b>Surplus (Deficit) for the year</b>	(14,651,075)	<b>(8,287,397)</b>	(11,582,090)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(103,316,622)	<b>(84,917,201)</b>	(108,904,130)
Amortization of Tangible Capital Assets	34,431,463	<b>34,346,700</b>	32,389,948
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(68,885,159)</b>	<b>(50,570,501)</b>	<b>(76,514,182)</b>
Acquisition of Prepaid Expenses		<b>(8,364,408)</b>	(3,811,474)
Use of Prepaid Expenses		<b>8,109,569</b>	4,364,908
Acquisition of Supplies Inventory		<b>(1,853,639)</b>	(1,612,433)
Use of Supplies Inventory		<b>1,730,500</b>	1,572,421
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(377,978)</b>	513,422
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<b>(83,536,234)</b>	<b>(59,235,876)</b>	(87,582,850)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(59,235,876)</b>	(87,582,850)
<b>Net Debt, beginning of year</b>		<b>(863,128,722)</b>	(775,545,872)
<b>Net Debt, end of year</b>		<b>(922,364,598)</b>	(863,128,722)

# School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 21)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(8,287,397)	(11,582,090)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(5,834,034)	(8,365,678)
Supplies Inventories	(123,139)	(40,012)
Prepaid Expenses	(254,839)	553,437
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,518,734	(2,826,258)
Unearned Revenue	3,703,275	497,322
Deferred Revenue	16,906,834	57,254
Employee Future Benefits	848,998	1,313,813
Other Liabilities	(99,369)	(262,381)
Amortization of Tangible Capital Assets	34,346,700	32,389,948
Amortization of Deferred Capital Revenue	(24,553,444)	(22,432,349)
Insurance Claim		(711)
<b>Total Operating Transactions</b>	<u>20,172,319</u>	<u>(10,697,705)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,648,014)	(2,782,887)
Tangible Capital Assets -WIP Purchased	(81,926,677)	(102,094,963)
<b>Total Capital Transactions</b>	<u>(84,574,691)</u>	<u>(104,877,850)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	81,143,163	100,339,251
Capital Lease Payments	(2,187,221)	(2,422,020)
<b>Total Financing Transactions</b>	<u>78,955,942</u>	<u>97,917,231</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(6,999)	7,885
<b>Total Investing Transactions</b>	<u>(6,999)</u>	<u>7,885</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>14,546,571</u>	<u>(17,650,439)</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>246,302,561</u>	<u>263,953,000</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>260,849,132</u>	<u>246,302,561</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>260,849,132</u>	<u>246,302,561</u>
	<u>260,849,132</u>	<u>246,302,561</u>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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 and Child Care. School District No. 39 (Vancouver) 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, 2023**

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d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates (GIC's) 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. 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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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.



**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see Note 2h). Assumptions used in the calculations are reviewed annually.

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

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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 that are government transfers 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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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, Deputy Superintendent, Associate Superintendents, Secretary-Treasurer, Assistant 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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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) 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.

r) 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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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**3 Other Receivables**

Other Receivables includes an amount for unpaid ground lease revenue. Due to uncertainty surrounding the collectability of this amount it is included in Allowance for Doubtful Accounts (refer to Note 18, Contingent Assets).

	30-Jun-23	30-Jun-22
Due from Federal Government	\$ 520,359	\$ 402,659
Due from Municipalities	10,651,904	3,628,481
Due from Other School Districts	206,138	3,019
Rentals and Leases	48,460,646	40,899,306
Other Receivables	7,365,882	3,964,589
Allowance for Doubtful Accounts	(48,398,460)	(40,390,259)
<b>Total</b>	<b>\$ 18,806,469</b>	<b>\$ 8,507,795</b>

**4 Portfolio Investments**

GIC's included in portfolio investments are held with local banking institutions and earn average interest at 4.83% (2022 – 1.54%). Senior government bonds held earn average interest at 2.51% (2022 – 2.53%).

	30-Jun-23	30-Jun-22
GIC's	\$ 101,297	\$ 100,549
Senior Government Bonds	318,219	311,968
	<b>\$ 419,516</b>	<b>\$ 412,517</b>

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

	30-Jun-23	30-Jun-22
Accrued vacation pay	\$ 11,273,531	\$ 11,197,304
Other	20,371,913	19,671,170
Salaries and benefits payable	40,359,078	36,520,793
Trade payables	15,388,112	16,512,452
	<b>\$ 87,392,634</b>	<b>\$ 83,901,719</b>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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**6 Unearned Revenue**

	30-Jun-23	30-Jun-22
Balance, beginning of year		
Tuition fees	\$ 21,165,567	\$ 19,978,937
Rental/Lease of facilities	13,426,071	14,319,257
Other	18,023,148	17,819,270
	52,614,786	52,117,464
Amounts received		
Tuition fees	21,330,098	18,885,356
Rental/Lease of facilities	10,858,247	7,486,551
Other	829,442	210,788
	33,017,787	26,582,695
Amounts earned		
Tuition fees	18,423,625	17,698,726
Rental/Lease of facilities	10,885,462	8,379,737
Other	5,425	6,910
	29,314,512	26,085,373
Net changes for the year	3,703,275	497,322
Balance, end of year	\$ 56,318,061	\$ 52,614,786

**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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

	<u>30-Jun-23</u>	<u>30-Jun-22</u>
Deferred revenue, beginning of year	\$ 25,387,704	\$ 25,330,450
Increase		
Provincial Grants - Ministry of Education and Child Care	71,795,961	64,799,035
Provincial Grants - Other	24,063,527	8,065,618
Other	7,197,314	6,339,186
Investment Income	1,263,177	265,820
	<u>104,319,979</u>	<u>79,469,659</u>
Decrease		
Allocated to Revenue	85,869,813	76,343,435
Recoveries	1,543,332	2,284,536
Other	-	784,434
	<u>87,413,145</u>	<u>79,412,405</u>
Deferred revenue, end of year	<u>\$ 42,294,538</u>	<u>\$ 25,387,704</u>

**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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

	30-Jun-23	30-Jun-22
DCR, Completed Projects		
Balance, beginning of year	\$ 669,328,255	\$ 624,651,284
Increases		
Transfers from DCR, WIP	109,227,319	67,109,320
	109,227,319	67,109,320
Decreases		
Amortization - ByLaw Capital	23,599,792	21,604,479
Amortization - Other Provincial Capital	353,719	326,613
Amortization - Other Capital	599,933	501,257
	24,553,444	22,432,349
Balance, end of year	754,002,130	669,328,255
DCR, Work in Progress (WIP)		
Balance, beginning of year	149,529,463	116,291,284
Increases		
Transfers from DR – spent funds	80,260,630	100,347,499
Decreases		
Transfers to DCR – completed projects	109,227,319	67,109,320
Balance, end of year	120,562,774	149,529,463
Balance DCR Completed Projects and WIP, end of year	874,564,904	818,857,718
DCR, Unspent		
Balance, beginning of year	42,107,836	42,116,795
Increases		
Provincial Grants – Ministry of Education and Child Care (MECC)	70,381,970	94,557,683
Other	8,752,484	5,216,827
Investment Income	2,008,709	506,427
MECC Restricted Portion of Proceeds on Disposal		
MECC Restricted insurance claim surplus		58,314
	81,143,163	100,339,251
Decreases		
Transferred to DCR, WIP	80,260,630	100,347,499
Insurance netted with expenditure		711
	80,260,630	100,348,210
Balance, DCR, Unspent, end of year	42,990,369	42,107,836
Total Deferred Capital Revenue	\$ 917,555,273	\$ 860,965,554

**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



**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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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-23	30-Jun-22
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 27,847,971	\$ 28,912,625
Service Cost	1,832,149	2,020,899
Interest Cost	913,961	743,384
Benefit Payments	(1,932,724)	(1,630,413)
Actuarial (Gain) Loss	(2,272,507)	(2,198,524)
Accrued Benefit Obligation – March 31	\$ 26,388,850	\$ 27,847,971
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 26,388,850	\$ 27,847,971
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	26,388,850	27,847,971
Employer Contributions After Measurement Date	(1,160,797)	(1,056,392)
Benefits Expense After Measurement Date	700,188	686,528
Unamortized Net Actuarial Gain (Loss)	7,307,873	4,909,009
Accrued Benefit Liability - June 30	\$ 33,236,114	\$ 32,387,116
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability - July 1	\$ 32,387,116	\$ 31,073,306
Net Expense for Fiscal Year	2,886,127	3,085,962
Employer Contributions	(2,037,129)	(1,772,152)
Accrued Benefit Liability - June 30	\$ 33,236,114	\$ 32,387,116
<b>Components of Net Benefit Expense</b>		
Service Cost - June 30	\$ 1,806,784	\$ 1,973,712
Interest Cost - June 30	952,987	786,028
Amortization of Net Actuarial (Gain)/Loss	126,356	326,222
Net Benefit Expense (Income)	\$ 2,886,127	\$ 3,085,962

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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	<u>30-Jun-23</u>	<u>30-Jun-22</u>
Assumptions		
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	11.00	11.00

The impact of changes in assumptions between the March 31, 2023 measurement date and June 30, 2023 reporting date have been considered and are not considered to be material.

**10 Capital Lease Obligations**

Repayments are due as follows:

	<u>30-Jun-23</u>	<u>30-Jun-22</u>
2023	-	2,272,005
2024	1,493,108	1,396,250
2025	1,488,474	1,389,771
2026	956,360	868,755
2027	-	-
	<u>3,937,942</u>	<u>5,926,781</u>
<i>Interest portion - ranging from 0% to 9.95%</i>	<u>(257,875)</u>	<u>(402,003)</u>
<b>Total</b>	<u>\$ 3,680,067</u>	<u>\$ 5,524,778</u>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

**11 Tangible Capital Asset**

**2023**

	July 1, 2022 (Restated (Note 21))	Additions	Disposals	Transfers	June 30, 2023
Cost					
Sites	\$ 20,781,543	\$ -	\$ -	\$ -	\$ 20,781,543
Buildings	1,233,403,733	278,301		108,806,613	1,342,488,647
Buildings – WIP	157,342,036	81,525,338		(108,806,613)	130,060,761
Furniture & Equipment	18,985,751	1,529,310	(1,660,102)	420,706	19,275,665
Furniture & Equipment - WIP	33,260	401,339		(420,706)	13,893
Vehicles	2,125,351	36,731	(231,756)		1,930,326
Computer Software	679,878	15,240	(355,327)		339,791
Computer Hardware	23,760,497	1,130,942	(4,362,700)		20,528,739
<b>Total</b>	<b>\$ 1,457,112,049</b>	<b>\$ 84,917,201</b>	<b>\$ (6,609,885)</b>	<b>\$ -</b>	<b>\$ 1,535,419,365</b>

	July 1, 2022 (Restated (Note 21))	Amortization	Disposals	June 30, 2023
Accumulated Amortization				
Buildings	\$ 495,341,289	\$ 27,699,949	\$ -	\$ 523,041,238
Furniture & Equipment	8,375,945	1,913,072	1,660,102	8,628,915
Vehicles	1,100,126	202,785	231,756	1,071,155
Computer Software	510,628	101,968	355,327	257,269
Computer Hardware	11,309,393	4,428,926	4,362,700	11,375,619
<b>Total</b>	<b>\$ 516,637,381</b>	<b>\$ 34,346,700</b>	<b>\$ 6,609,885</b>	<b>\$ 544,374,196</b>

**2022**

	July 1, 2021 (Restated (Note 21))	ARO	Additions	Disposals	Transfers	June 30, 2022 (Restated)
Cost						
Sites	\$ 20,781,543	\$ -	\$ -	\$ -	\$ -	\$ 20,781,543
Buildings	1,099,659,124	67,117,711	33,917		66,592,981	1,233,403,733
Buildings – WIP	122,330,093		101,604,924		(66,592,981)	157,342,036
Furniture & Equipment	18,563,455		1,879,088	(1,973,130)	516,338	18,985,751
Furniture & Equipment - WIP	59,559		490,039		(516,338)	33,260
Vehicles	2,299,283			(173,932)		2,125,351
Computer Software	2,334,026		29,619	(1,683,767)		679,878
Computer Hardware	20,325,890		4,866,543	(1,431,936)		23,760,497
<b>Total</b>	<b>\$ 1,286,352,973</b>	<b>\$ 67,117,711</b>	<b>\$ 108,904,130</b>	<b>\$ (5,262,765)</b>	<b>\$ -</b>	<b>\$ 1,457,112,049</b>

	July 1, 2021 (Restated (Note 21))	ARO (Note 21)	Amortization	Disposals	June 30, 2022 (Restated)
Accumulated Amortization					
Buildings	\$ 402,753,676	\$ 67,014,459	\$ 25,573,154	\$ -	\$ 495,341,289
Furniture & Equipment	8,471,615		1,877,460	1,973,130	8,375,945
Vehicles	1,052,826		221,232	173,932	1,100,126
Computer Software	1,893,005		301,390	1,683,767	510,628
Computer Hardware	8,332,689		4,408,640	1,431,936	11,309,393
<b>Total</b>	<b>\$ 422,503,811</b>	<b>\$ 67,014,459</b>	<b>\$ 32,381,876</b>	<b>\$ 5,262,765</b>	<b>\$ 516,637,381</b>

	June 30, 2023	June 30, 2022 (Restated)
Net Book Value		
Sites	\$ 20,781,543	\$ 20,781,543
Buildings	819,447,409	738,062,444
Buildings - WIP	130,060,761	157,342,036
Furniture & Equipment	10,646,750	10,609,806
Furniture & Equipment - WIP	13,893	33,260
Vehicles	859,171	1,025,225
Computer Software	82,522	169,250
Computer Hardware	9,153,120	12,451,104
<b>Total</b>	<b>\$ 991,045,169</b>	<b>\$ 940,474,668</b>

As at June 30, 2023 there was work in progress of \$130,074,654 (2022: \$157,375,296) included in Buildings and Furniture & Equipment and not being amortized. Amortization of these assets will commence when the asset is put into service.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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Included within tangible capital assets purchases is \$342,510 (2022: \$4,026,280) 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$46,976,307 (2022 - \$45,442,073) for employer contributions to these plans in the year ended June 30, 2023.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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**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.

	2024	2025	2026	2027	2028
Approved Capital Projects -					
Unperformed portion	\$ 34,172,568	\$ 19,473,393	\$ 2,671,715	\$ -	\$ -
Future operating lease payments	569,814	330,999	167,003	72,286	-
	<u>\$ 34,742,382</u>	<u>\$ 19,804,392</u>	<u>\$ 2,838,718</u>	<u>\$ 72,286</u>	<u>\$ -</u>

**14 Budget Figures**

Budget figures reflect the amended annual budget approved by the Board on February 27, 2023. 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. As the 2022/23 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2022/23 Annual and the 2022/23 Amended Annual Budgets is provided:

	Amended Annual Budget	Annual Budget
Ministry Operating Grant Funded FTEs		
School-Age	49,414	48,351
Adult	189	177
Other	970	1,056
Total Ministry Operating Grant Funded FTEs	<u>50,573</u>	<u>49,584</u>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

	Amended Annual Budget	Annual Budget
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	\$ 585,822,404	\$ 548,718,547
Other	6,036,065	6,131,941
Federal Grants	2,720,926	2,720,926
Tuition	22,527,764	20,723,248
Other Revenue	22,235,501	33,374,002
Rentals and Leases	7,243,713	7,220,701
Investment Income	5,902,306	3,611,273
Amortization of Deferred Capital Revenue	24,706,427	24,919,089
<b>Total Revenue</b>	<b>677,195,106</b>	<b>647,419,727</b>
<b>Expenses</b>		
Instruction	552,425,182	529,553,321
District Administration	24,343,293	22,871,121
Operations and Maintenance	111,385,885	104,978,719
Transportation and Housing	3,504,294	3,190,862
Debt Services	187,527	149,115
<b>Total Expense</b>	<b>691,846,181</b>	<b>660,743,138</b>
<b>Net Revenue (Expense)</b>	<b>(14,651,075)</b>	<b>(13,323,411)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>13,465,992</b>	<b>10,611,799</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>\$ (1,185,083)</b>	<b>\$ (2,711,612)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Capital Fund Surplus (Deficit)	<b>\$ (1,185,083)</b>	<b>\$ (2,711,612)</b>
Budgeted Surplus (Deficit), for the year	<b>\$ (1,185,083)</b>	<b>\$ (2,711,612)</b>

**15 Expense by Object**

	30-Jun-23	30-Jun-22
Amortization	\$ 34,346,699	\$ 32,389,948
Interest	185,328	110,798
Salaries and benefits	580,646,731	547,325,287
Services and supplies	84,557,598	70,646,259
	<b>\$ 699,736,356</b>	<b>\$ 650,472,292</b>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

**16 Accumulated Surplus**

	<u>30-Jun-23</u>	<u>30-Jun-22</u>
<b>Capital Fund Accumulated Surplus</b>		
Internally Restricted (Appropriated) by the Board for:		
Capital Projects Cost Share		
Eric Hamber Secondary	\$ 1,223,000	\$ 2,324,500
Henry Hudson Elementary	722,500	972,500
Kitsilano Secondary	52,101	284,101
Weir Elementary	-	1,132,082
Cavell Modular Building Upgrade	-	278,301
Replacement School at Lord Roberts Annex site	13,615,941	13,016,057
Unfunded Local Capital Commitments	-	(3,834,815)
Parkade Upgrades	300,000	
Equipment Replacement	500,000	
Contingency Reserve for Local Capital	168,060	
<b>Total Internally Restricted Local Capital Surplus</b>	<b>16,581,602</b>	<b>14,172,726</b>
<b>Invested in Tangible Capital Assets</b>	<b>34,103,904</b>	<b>37,224,199</b>
<b>Total Capital Fund Accumulated Surplus</b>	<b>50,685,506</b>	<b>51,396,925</b>
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted (Appropriated) by the Board for:		
Operations Spanning Multiple School Years		
School Budget Balances	1,350,656	2,404,213
Indigenous Education	296,275	129,985
Online Learning Funding for Courses in Progress	424,448	279,463
Education Plan	184,832	506,064
Employee Services	-	142,388
IT Capital Plan	199,478	525,010
Facilities Upgrades	221,697	160,500
Cafeteria Upgrades	350,000	110,000
Health and Safety	-	109,700
Long Range Facilities Plan Implementation	120,000	-
Equity and Anti-racism, Non-Discrimination	231,972	-
Use of Surplus for 2022/23 Budget	-	9,817,189
<b>Total Operations Spanning Multiple School Years</b>	<b>3,379,358</b>	<b>14,184,512</b>
Anticipated Unusual Expenses Identified		
Risk Mitigation - Systems and Processes	700,000	-
Financial Provisions	1,200,000	-
<b>Total Anticipated Unusual Expenses Identified</b>	<b>1,900,000</b>	<b>-</b>
Nature of Constraints on the Funds		
Grants and Donations	3,260,068	2,709,569
Scholarships	720,039	753,692
School Generated Funds	6,533,026	6,447,415
Early Career Mentorship	543,264	596,163
<b>Total Nature of Constraints on the Funds</b>	<b>11,056,397</b>	<b>10,506,839</b>
<b>Total Internally Restricted Operating Surplus</b>	<b>16,335,755</b>	<b>24,691,351</b>
<b>Unrestricted Operating Surplus (Contingency)</b>	<b>4,457,455</b>	<b>3,677,837</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>20,793,210</b>	<b>28,369,188</b>
<b>Accumulated Surplus</b>	<b>\$ 71,478,716</b>	<b>\$ 79,766,113</b>

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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**17 Interfund Transfers**

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

- \$1,733,877 from operating to capital for capital assets purchased
- \$635,836 from special purpose to capital for capital assets purchased
- \$2,361,451 from operating to capital for capital lease payments
- \$11,098 from special purpose to capital for capital lease payments

**18 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.

In January 2022 the School District received an arbitration award regarding the annual ground lease rent for the site on which Kingsgate Mall occupies. The District has invoiced the tenant annual rent based on the arbitration ruling. The tenant has appealed the arbitration decision and is paying a lower amount of rent. The collectability of the amount invoiced is dependent on the outcome of the appeal.

Contingent assets are not recorded in the financial statements.

**19 Contingent Liabilities**

As per a directive from the Ministry of Education and Child Care, any funding for Remedy with the Classroom Enhancement Fund requires an agreement for payout with the School District's teachers' associations. On June 30, 2023 the District did not have agreements with the teachers' associations, and the amount and likelihood of a payout are not measurable.

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



**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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**20 Asset Retirement Obligation**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (lead in paint, fuel tanks) within some School District owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$	67,117,711
Settlements during the year		-
Asset Retirement Obligation, closing balance	\$	67,117,711

**21 Prior Period Adjustment – Change in Accounting Policy**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 20). This standard was adopted using the modified retroactive approach which results in the restatement of comparative information as at and for the year ended June 30, 2022.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials (lead in paint, fuel tanks). The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	As Previously Reported	Increase (Decrease)	As Restated
Asset Retirement Obligation (liability)	\$ 99,369	\$ 67,018,342	\$ 67,117,711
Tangible Capital Assets – cost	99,369	67,018,342	67,117,711
Tangible Capital Assets – accumulated amortization		67,014,459	67,014,459
Operations & Maintenance Expense – Asset amortization (2022)		8,072	8,072
Accumulated Surplus – Invested in Capital Assets		(67,006,387)	(67,006,387)

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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## **22 Economic Dependence**

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

## **23 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.

## **24 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.

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.

**SCHOOL DISTRICT No. 39 (Vancouver)**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED JUNE 30, 2023**

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It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk 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. There have been no changes to risk exposure from 2022 related to credit, market or liquidity risks.

## **25 Comparative Figures**

Certain comparative figures have been restated where necessary to conform with the presentation and disclosures in the current year.

# School District No. 39 (Vancouver)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	28,369,188		51,396,925	<b>79,766,113</b>	158,354,590
Prior Period Adjustments					(67,006,387)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>28,369,188</b>	-	<b>51,396,925</b>	<b>79,766,113</b>	91,348,203
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(3,480,650)	646,934	(5,453,681)	<b>(8,287,397)</b>	(11,582,090)
Interfund Transfers					
Tangible Capital Assets Purchased	(1,733,877)	(635,836)	2,369,713	-	
Other	(2,361,451)	(11,098)	2,372,549	-	
<b>Net Changes for the year</b>	<b>(7,575,978)</b>	-	<b>(711,419)</b>	<b>(8,287,397)</b>	<b>(11,582,090)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>20,793,210</b>	-	<b>50,685,506</b>	<b>71,478,716</b>	79,766,113

# School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	513,525,410	<b>520,371,303</b>	485,531,642
Other	62,249	<b>62,249</b>	62,249
Federal Grants	2,720,926	<b>2,686,892</b>	2,381,164
Tuition	22,527,764	<b>23,467,077</b>	22,276,057
Other Revenue	14,942,828	<b>18,655,824</b>	18,181,195
Rentals and Leases	4,937,018	<b>5,108,191</b>	3,854,710
Investment Income	4,977,930	<b>5,805,867</b>	1,616,179
<b>Total Revenue</b>	<b>563,694,125</b>	<b>576,157,403</b>	<b>533,903,196</b>
<b>Expenses</b>			
Instruction	473,139,336	<b>476,443,480</b>	446,807,317
District Administration	23,149,102	<b>25,112,768</b>	21,931,558
Operations and Maintenance	72,072,910	<b>74,730,709</b>	69,757,734
Transportation and Housing	3,378,111	<b>3,351,096</b>	3,357,313
<b>Total Expense</b>	<b>571,739,459</b>	<b>579,638,053</b>	<b>541,853,922</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(8,045,334)</b>	<b>(3,480,650)</b>	<b>(7,950,726)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>13,465,992</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,939,398)	<b>(1,733,877)</b>	(1,808,996)
Other	(2,481,260)	<b>(2,361,451)</b>	(2,532,818)
<b>Total Net Transfers</b>	<b>(5,420,658)</b>	<b>(4,095,328)</b>	<b>(4,341,814)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(7,575,978)</b>	<b>(12,292,540)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>28,369,188</b>	40,661,728
<b>Operating Surplus (Deficit), end of year</b>		<b>20,793,210</b>	<b>28,369,188</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>16,335,755</b>	24,691,351
Unrestricted		<b>4,457,455</b>	3,677,837
<b>Total Operating Surplus (Deficit), end of year</b>		<b>20,793,210</b>	<b>28,369,188</b>

# School District No. 39 (Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	491,450,153	<b>492,190,125</b>	476,980,918
Other Ministry of Education and Child Care Grants			
Pay Equity	7,294,124	<b>7,294,124</b>	7,294,124
Funding for Graduated Adults	963,246	<b>993,112</b>	1,152,499
Student Transportation Fund	53,423	<b>53,423</b>	53,423
FSA Scorer Grant	41,621	<b>41,621</b>	41,621
Early Learning Framework (ELF) Implementation	7,437	<b>7,437</b>	9,057
Labour Settlement Funding	13,712,406	<b>19,788,461</b>	
Premier's Award for Excellence in Education - bursary funds	3,000	<b>3,000</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>513,525,410</b>	<b>520,371,303</b>	485,531,642
<b>Provincial Grants - Other</b>	<b>62,249</b>	<b>62,249</b>	62,249
<b>Federal Grants</b>	<b>2,720,926</b>	<b>2,686,892</b>	2,381,164
<b>Tuition</b>			
Summer School Fees	706,558	<b>682,759</b>	563,515
Continuing Education	464,165	<b>424,576</b>	635,790
International and Out of Province Students	21,357,041	<b>22,359,742</b>	21,076,752
<b>Total Tuition</b>	<b>22,527,764</b>	<b>23,467,077</b>	22,276,057
<b>Other Revenues</b>			
Other School District/Education Authorities	1,150,000	<b>1,150,000</b>	1,150,000
Miscellaneous			
Instructional Cafeteria Revenue	910,737	<b>950,401</b>	879,307
Miscellaneous Fees and Revenue	4,049,021	<b>4,236,283</b>	6,115,950
School Generated Funds	8,833,070	<b>11,623,097</b>	8,695,981
Other Grants		<b>696,043</b>	1,339,957
<b>Total Other Revenue</b>	<b>14,942,828</b>	<b>18,655,824</b>	18,181,195
<b>Rentals and Leases</b>	<b>4,937,018</b>	<b>5,108,191</b>	3,854,710
<b>Investment Income</b>	<b>4,977,930</b>	<b>5,805,867</b>	1,616,179
<b>Total Operating Revenue</b>	<b>563,694,125</b>	<b>576,157,403</b>	533,903,196

# School District No. 39 (Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Salaries</b>			
Teachers	247,457,223	<b>246,453,861</b>	236,208,791
Principals and Vice Principals	27,921,470	<b>27,796,286</b>	26,832,862
Educational Assistants	43,996,922	<b>45,784,653</b>	44,418,766
Support Staff	55,868,561	<b>59,438,318</b>	54,990,050
Other Professionals	13,174,675	<b>12,975,528</b>	12,494,808
Substitutes	15,918,973	<b>16,240,835</b>	15,322,062
<b>Total Salaries</b>	<b>404,337,824</b>	<b>408,689,481</b>	<b>390,267,339</b>
<b>Employee Benefits</b>	110,454,523	<b>110,069,807</b>	98,235,940
<b>Total Salaries and Benefits</b>	<b>514,792,347</b>	<b>518,759,288</b>	<b>488,503,279</b>
<b>Services and Supplies</b>			
Services	15,640,901	<b>14,674,422</b>	14,918,800
Student Transportation	3,341,027	<b>3,311,929</b>	3,299,310
Professional Development and Travel	1,097,127	<b>1,333,311</b>	950,362
Rentals and Leases	768,539	<b>755,307</b>	655,552
Dues and Fees	959,459	<b>1,125,935</b>	1,307,510
Insurance	1,034,092	<b>1,179,924</b>	1,049,885
Supplies	23,980,152	<b>26,852,730</b>	21,337,134
Utilities	10,125,815	<b>11,645,207</b>	9,832,090
<b>Total Services and Supplies</b>	<b>56,947,112</b>	<b>60,878,765</b>	<b>53,350,643</b>
<b>Total Operating Expense</b>	<b>571,739,459</b>	<b>579,638,053</b>	<b>541,853,922</b>

# School District No. 39 (Vancouver)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	183,708,932	462,904	662,877	6,114,364	44,722	12,718,573	203,712,372
1.03 Career Programs	760,401	67,739		142,224	122,271	38,199	1,130,834
1.07 Library Services	5,925,804	885,164	24,700	129,941	138	401,835	7,367,582
1.08 Counselling	9,671,284	904,989		235	257,535	497,240	11,331,283
1.10 Special Education	24,147,750	2,430,585	40,451,622	505,793	3,008	1,162,871	68,701,629
1.20 Early Learning and Child Care		2,312	88,184	4,017	120,971	247	215,731
1.30 English Language Learning	12,088,545	1,946,088	2,501,963	477,291	203,440	719,213	17,936,540
1.31 Indigenous Education	873,487	303,395	1,086,244	179,724	822	29,050	2,472,722
1.41 School Administration	126	18,277,122	10,194	11,299,799	192,038	13,357	29,792,636
1.60 Summer School	1,524,101	202,319	311,755	235,048	6,555	1,768	2,281,546
1.62 International and Out of Province Students	7,701,322	159,125	177,159	488,722	362,256	432,468	9,321,052
<b>Total Function 1</b>	<b>246,401,752</b>	<b>25,641,742</b>	<b>45,314,698</b>	<b>19,577,158</b>	<b>1,313,756</b>	<b>16,014,821</b>	<b>354,263,927</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,980,099		383,470	2,359,988	6,830	4,730,387
4.40 School District Governance				86,261	800,698		886,959
4.41 Business Administration	586	7,892	8,125	3,447,262	4,954,955	51,196	8,470,016
<b>Total Function 4</b>	<b>586</b>	<b>1,987,991</b>	<b>8,125</b>	<b>3,916,993</b>	<b>8,115,641</b>	<b>58,026</b>	<b>14,087,362</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	51,523	166,553	461,830	1,416,861	2,373,604	106,705	4,577,076
5.50 Maintenance Operations				31,815,959	981,054	61,283	32,858,296
5.52 Maintenance of Grounds				2,658,229	191,473		2,849,702
5.56 Utilities							-
<b>Total Function 5</b>	<b>51,523</b>	<b>166,553</b>	<b>461,830</b>	<b>35,891,049</b>	<b>3,546,131</b>	<b>167,988</b>	<b>40,285,074</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				53,118			53,118
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,118</b>	<b>-</b>	<b>-</b>	<b>53,118</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>246,453,861</b>	<b>27,796,286</b>	<b>45,784,653</b>	<b>59,438,318</b>	<b>12,975,528</b>	<b>16,240,835</b>	<b>408,689,481</b>



# School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 14)	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	203,712,372	55,121,826	258,834,198	17,483,434	276,317,632	272,722,810	256,637,691
1.03 Career Programs	1,130,834	306,814	1,437,648	210,488	1,648,136	1,701,389	1,755,619
1.07 Library Services	7,367,582	1,983,751	9,351,333	1,958,146	11,309,479	10,764,332	10,087,673
1.08 Counselling	11,331,283	3,065,384	14,396,667	167,955	14,564,622	14,705,036	12,781,289
1.10 Special Education	68,701,629	19,696,093	88,397,722	2,176,442	90,574,164	91,956,981	89,558,132
1.20 Early Learning and Child Care	215,731	50,184	265,915	15,212	281,127		
1.30 English Language Learning	17,936,540	4,897,222	22,833,762	306,048	23,139,810	23,531,033	21,214,432
1.31 Indigenous Education	2,472,722	697,604	3,170,326	469,196	3,639,522	3,532,170	4,027,033
1.41 School Administration	29,792,636	7,645,476	37,438,112	925,254	38,363,366	38,179,058	36,715,540
1.60 Summer School	2,281,546	629,473	2,911,019	123,577	3,034,596	3,023,568	2,302,438
1.62 International and Out of Province Students	9,321,052	2,554,485	11,875,537	1,695,489	13,571,026	13,022,959	11,727,470
<b>Total Function 1</b>	<b>354,263,927</b>	<b>96,648,312</b>	<b>450,912,239</b>	<b>25,531,241</b>	<b>476,443,480</b>	473,139,336	446,807,317
<b>4 District Administration</b>							
4.11 Educational Administration	4,730,387	1,144,209	5,874,596	1,289,512	7,164,108	6,597,615	5,695,026
4.40 School District Governance	886,959	153,060	1,040,019	216,161	1,256,180	1,271,523	1,269,606
4.41 Business Administration	8,470,016	2,239,443	10,709,459	5,983,021	16,692,480	15,279,964	14,966,926
<b>Total Function 4</b>	<b>14,087,362</b>	<b>3,536,712</b>	<b>17,624,074</b>	<b>7,488,694</b>	<b>25,112,768</b>	23,149,102	21,931,558
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	4,577,076	1,213,487	5,790,563	1,948,598	7,739,161	7,413,521	8,207,218
5.50 Maintenance Operations	32,858,296	8,018,841	40,877,137	8,665,008	49,542,145	50,495,472	46,854,273
5.52 Maintenance of Grounds	2,849,702	636,653	3,486,355	2,635,241	6,121,596	4,216,191	4,980,060
5.56 Utilities	-	-	-	11,327,807	11,327,807	9,947,726	9,716,183
<b>Total Function 5</b>	<b>40,285,074</b>	<b>9,868,981</b>	<b>50,154,055</b>	<b>24,576,654</b>	<b>74,730,709</b>	72,072,910	69,757,734
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	53,118	15,802	68,920	3,282,176	3,351,096	3,378,111	3,357,313
<b>Total Function 7</b>	<b>53,118</b>	<b>15,802</b>	<b>68,920</b>	<b>3,282,176</b>	<b>3,351,096</b>	3,378,111	3,357,313
<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>408,689,481</b>	<b>110,069,807</b>	<b>518,759,288</b>	<b>60,878,765</b>	<b>579,638,053</b>	571,739,459	541,853,922

# School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	72,296,994	<b>69,661,259</b>	62,084,113
Other	5,973,816	<b>7,848,081</b>	7,247,753
Other Revenue	7,026,009	<b>7,543,783</b>	6,794,441
Investment Income	251,879	<b>816,690</b>	217,128
<b>Total Revenue</b>	<b>85,548,698</b>	<b>85,869,813</b>	76,343,435
<b>Expenses</b>			
Instruction	79,285,846	<b>79,907,784</b>	70,235,189
District Administration	1,194,191	<b>1,176,074</b>	1,416,106
Operations and Maintenance	4,167,507	<b>4,012,838</b>	3,621,918
Transportation and Housing	126,183	<b>126,183</b>	130,248
<b>Total Expense</b>	<b>84,773,727</b>	<b>85,222,879</b>	75,403,461
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>774,971</b>	<b>646,934</b>	939,974
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(774,971)	<b>(635,836)</b>	(939,974)
Other		<b>(11,098)</b>	
<b>Total Net Transfers</b>	<b>(774,971)</b>	<b>(646,934)</b>	(939,974)
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	-
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		475,048	531,979	666,054	4,023,290		23,692	196,775	377,587
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,238,403	1,675,004		8,324,504		608,000	218,050	721,678	9,865,189
Provincial Grants - Other									
Other			104,546		6,818,531				
Investment Income	17,957		17,108	25,974		2,460	3,110	15,438	63,780
	2,256,360	1,675,004	121,654	8,350,478	6,818,531	610,460	221,160	737,116	9,928,969
<b>Less:</b> Allocated to Revenue	2,256,360	1,560,521	97,360	8,202,413	6,994,394	610,460	226,796	749,159	9,929,322
Recovered				355,072					
<b>Deferred Revenue, end of year</b>	-	589,531	556,273	459,047	3,847,427	-	18,056	184,732	377,234
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,238,403	1,560,521		8,176,439		608,000	223,686	733,721	9,865,542
Provincial Grants - Other									
Other Revenue			97,246		6,994,394				
Investment Income	17,957		114	25,974		2,460	3,110	15,438	63,780
	2,256,360	1,560,521	97,360	8,202,413	6,994,394	610,460	226,796	749,159	9,929,322
<b>Expenses</b>									
Salaries									
Teachers				1,966,688				117,780	368,102
Principals and Vice Principals				292,619				3,028	131,758
Educational Assistants		1,145,441		104	757	436,127	21,598		2,742,074
Support Staff	1,634,123	60,639		1,126,874	86,197	360	50,443		1,547,016
Other Professionals				19,543					1,343,282
Substitutes				2,073	1,591		2,255	80,499	
	1,634,123	1,206,080	-	3,407,901	88,545	436,487	74,296	201,307	6,132,232
Employee Benefits	354,816	354,441		955,546	16,458	128,804	21,666	47,221	1,661,338
Services and Supplies	267,421		97,360	3,764,528	6,624,836	45,169	130,834	500,631	2,134,792
	2,256,360	1,560,521	97,360	8,127,975	6,729,839	610,460	226,796	749,159	9,928,362
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	74,438	264,555	-	-	-	960
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(74,438)	(253,457)				(960)
Other					(11,098)				
	-	-	-	(74,438)	(264,555)	-	-	-	(960)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>							87,123		

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	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	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			898,207		49,136	1,739	1,081,444	35,450	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,188,064	31,206,830	2,232,132	126,183	47,000	11,250		55,400	4,712,638
Provincial Grants - Other								4,719	
Other									
Investment Income	62,843				3,450	323	11,795		
	4,250,907	31,206,830	2,232,132	126,183	50,450	11,573	11,795	60,119	4,712,638
<b>Less:</b> Allocated to Revenue	4,250,907	31,206,830	914,743	126,183	60,696	5,705	1,093,239	41,810	3,668,742
Recovered			898,207						
<b>Deferred Revenue, end of year</b>	-	-	<b>1,317,389</b>	-	<b>38,890</b>	<b>7,607</b>	-	<b>53,759</b>	<b>1,043,896</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	4,188,064	31,206,830	914,743	126,183	57,246	5,382	1,081,444	41,810	3,668,742
Provincial Grants - Other									
Other Revenue									
Investment Income	62,843				3,450	323	11,795		
	4,250,907	31,206,830	914,743	126,183	60,696	5,705	1,093,239	41,810	3,668,742
<b>Expenses</b>									
Salaries									
Teachers		24,535,508	144,915						
Principals and Vice Principals	32,845								
Educational Assistants	2,099,609					1,267		31,551	
Support Staff	21,013						420,518		156
Other Professionals	457,045								
Substitutes	681,816		146,582			2,482			845
	3,292,328	24,535,508	291,497	-	-	3,749	420,518	31,551	1,001
Employee Benefits	895,767	6,671,322	73,274			942	93,945	10,259	235
Services and Supplies	62,812		549,972	126,183	60,696	1,014	584,380		3,667,506
	4,250,907	31,206,830	914,743	126,183	60,696	5,705	1,098,843	41,810	3,668,742
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	(5,604)	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							5,604		
Other									
	-	-	-	-	-	-	5,604	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	719,740								

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	CommunityLINK Other	PRP	CAYA	Assistive Technology AT-BC	PRCVI	Settlement Workers In School	Miscellaneous
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			782,977	308,493	3,653,598	10,643,553	633,516	390,422	614,744
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		2,649,277			2,722,359		
Provincial Grants - Other					17,915,000	6,143,808			
Other			26,222						248,015
Investment Income			30,721	17,189	403,344	508,364	37,646	15,338	26,337
	19,000	175,000	56,943	2,666,466	18,318,344	6,652,172	2,760,005	15,338	274,352
<b>Less:</b> Allocated to Revenue	2,981	79,832	367,851	2,407,200	3,046,551	5,067,225	2,529,325	102,177	271,031
Recovered				290,053					
<b>Deferred Revenue, end of year</b>	<b>16,019</b>	<b>95,168</b>	<b>472,069</b>	<b>277,706</b>	<b>18,925,391</b>	<b>12,228,500</b>	<b>864,196</b>	<b>303,583</b>	<b>618,065</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,981	79,832		2,390,011			2,491,679		
Provincial Grants - Other			155,886		3,046,551	4,558,861		86,783	
Other Revenue			181,244					56	270,843
Investment Income			30,721	17,189		508,364	37,646	15,338	188
	2,981	79,832	367,851	2,407,200	3,046,551	5,067,225	2,529,325	102,177	271,031
<b>Expenses</b>									
Salaries									
Teachers				1,479,560			176,784		
Principals and Vice Principals		73,438		77,317					
Educational Assistants	308		153	54,266					9,555
Support Staff			45	116,097	607,943	674,077	738,948	10,156	
Other Professionals				9,723	257,290	895,631	229,492	605	
Substitutes	490			71,503					
	798	73,438	198	1,808,466	865,233	1,569,708	1,145,224	10,761	9,555
Employee Benefits	213	6,394	46	489,466	255,165	407,145	319,175	2,414	2,800
Services and Supplies	1,970		367,607	109,268	1,926,153	3,090,372	1,022,837	34,590	42,592
	2,981	79,832	367,851	2,407,200	3,046,551	5,067,225	2,487,236	47,765	54,947
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,089</b>	<b>54,412</b>	<b>216,084</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(42,089)	(54,412)	(216,084)
Other									
	-	-	-	-	-	-	(42,089)	(54,412)	(216,084)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									

# School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2023

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	25,387,704
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	71,795,961
Provincial Grants - Other	24,063,527
Other	7,197,314
Investment Income	1,263,177
	<u>104,319,979</u>
<b>Less:</b> Allocated to Revenue	85,869,813
Recovered	1,543,332
<b>Deferred Revenue, end of year</b>	<u><u>42,294,538</u></u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	69,661,259
Provincial Grants - Other	7,848,081
Other Revenue	7,543,783
Investment Income	816,690
	<u>85,869,813</u>
<b>Expenses</b>	
Salaries	
Teachers	28,789,337
Principals and Vice Principals	611,005
Educational Assistants	6,542,810
Support Staff	7,094,605
Other Professionals	3,212,611
Substitutes	990,136
	<u>47,240,504</u>
Employee Benefits	12,768,852
Services and Supplies	25,213,523
	<u>85,222,879</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>646,934</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	(635,836)
Other	(11,098)
	<u>(646,934)</u>
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	<u><u>806,863</u></u>

# School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Other Revenue	266,664	171,679	1,466,494	1,638,173	437,152
Rentals and Leases	2,306,695		2,619,766	2,619,766	5,591,779
Investment Income	672,497		610,360	610,360	182,291
Amortization of Deferred Capital Revenue	24,706,427	24,553,444		24,553,444	22,432,349
<b>Total Revenue</b>	<b>27,952,283</b>	<b>24,725,123</b>	<b>4,696,620</b>	<b>29,421,743</b>	<b>28,643,571</b>
<b>Expenses</b>					
Operations and Maintenance	714,005		343,396	343,396	714,163
Amortization of Tangible Capital Assets					
Operations and Maintenance	34,431,463	34,346,700		34,346,700	32,389,948
Debt Services					
Capital Lease Interest	187,527		185,328	185,328	110,798
<b>Total Expense</b>	<b>35,332,995</b>	<b>34,346,700</b>	<b>528,724</b>	<b>34,875,424</b>	<b>33,214,909</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(7,380,712)</b>	<b>(9,621,577)</b>	<b>4,167,896</b>	<b>(5,453,681)</b>	<b>(4,571,338)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	3,714,369	2,369,713		2,369,713	2,748,970
Capital Lease Payment	2,481,260		2,372,549	2,372,549	2,532,818
<b>Total Net Transfers</b>	<b>6,195,629</b>	<b>2,369,713</b>	<b>2,372,549</b>	<b>4,742,262</b>	<b>5,281,788</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		278,301	(278,301)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,666,047	(1,666,047)	-	
Principal Payment					
Capital Lease		2,187,221	(2,187,221)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>4,131,569</b>	<b>(4,131,569)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(1,185,083)</b>	<b>(3,120,295)</b>	<b>2,408,876</b>	<b>(711,419)</b>	<b>710,450</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>37,224,199</b>	<b>14,172,726</b>	<b>51,396,925</b>	<b>117,692,862</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(67,006,387)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>37,224,199</b>	<b>14,172,726</b>	<b>51,396,925</b>	<b>50,686,475</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>34,103,904</b>	<b>16,581,602</b>	<b>50,685,506</b>	<b>51,396,925</b>

# School District No. 39 (Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	20,781,543	1,166,286,022	18,985,751	2,125,351	679,878	23,760,497	<b>1,232,619,042</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		67,117,711					<b>67,117,711</b>
<b>Cost, beginning of year, as restated</b>	20,781,543	1,233,403,733	18,985,751	2,125,351	679,878	23,760,497	<b>1,299,736,753</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund			1,172,338	36,731	15,240	509,568	<b>1,733,877</b>
Special Purpose Funds			356,972			278,864	<b>635,836</b>
Local Capital		278,301					<b>278,301</b>
Capital Lease						342,510	<b>342,510</b>
Transferred from Work in Progress		108,806,613	420,706				<b>109,227,319</b>
	-	109,084,914	1,950,016	36,731	15,240	1,130,942	<b>112,217,843</b>
Decrease:							
Deemed Disposals			1,660,102	231,756	355,327	4,362,700	<b>6,609,885</b>
	-	-	1,660,102	231,756	355,327	4,362,700	<b>6,609,885</b>
<b>Cost, end of year</b>	20,781,543	1,342,488,647	19,275,665	1,930,326	339,791	20,528,739	<b>1,405,344,711</b>
<b>Work in Progress, end of year</b>		130,060,761	13,893				<b>130,074,654</b>
<b>Cost and Work in Progress, end of year</b>	20,781,543	1,472,549,408	19,289,558	1,930,326	339,791	20,528,739	<b>1,535,419,365</b>
<b>Accumulated Amortization, beginning of year</b>		428,326,830	8,375,945	1,100,126	510,628	11,309,393	<b>449,622,922</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		67,014,459					<b>67,014,459</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		495,341,289	8,375,945	1,100,126	510,628	11,309,393	<b>516,637,381</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		27,699,949	1,913,072	202,785	101,968	4,428,926	<b>34,346,700</b>
Decrease:							
Deemed Disposals			1,660,102	231,756	355,327	4,362,700	<b>6,609,885</b>
		-	1,660,102	231,756	355,327	4,362,700	<b>6,609,885</b>
<b>Accumulated Amortization, end of year</b>		523,041,238	8,628,915	1,071,155	257,269	11,375,619	<b>544,374,196</b>
<b>Tangible Capital Assets - Net</b>	<b>20,781,543</b>	<b>949,508,170</b>	<b>10,660,643</b>	<b>859,171</b>	<b>82,522</b>	<b>9,153,120</b>	<b>991,045,169</b>



# School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	157,342,036	33,260			<b>157,375,296</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	68,630,191	387,450			<b>69,017,641</b>
Deferred Capital Revenue - Other	11,229,100	13,889			<b>11,242,989</b>
Local Capital	1,666,047				<b>1,666,047</b>
	<u>81,525,338</u>	<u>401,339</u>	-	-	<b>81,926,677</b>
Decrease:					
Transferred to Tangible Capital Assets	108,806,613	420,706			<b>109,227,319</b>
	<u>108,806,613</u>	<u>420,706</u>	-	-	<b>109,227,319</b>
<b>Net Changes for the Year</b>	<u>(27,281,275)</u>	<u>(19,367)</u>	-	-	<b>(27,300,642)</b>
<b>Work in Progress, end of year</b>	<u><b>130,060,761</b></u>	<u><b>13,893</b></u>	-	-	<u><b>130,074,654</b></u>

# School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	637,148,203	9,072,451	23,107,601	<b>669,328,255</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	105,437,502	2,174,542	1,615,275	<b>109,227,319</b>
	<u>105,437,502</u>	<u>2,174,542</u>	<u>1,615,275</u>	<u><b>109,227,319</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	23,599,792	353,719	599,933	<b>24,553,444</b>
	<u>23,599,792</u>	<u>353,719</u>	<u>599,933</u>	<u><b>24,553,444</b></u>
<b>Net Changes for the Year</b>	<u>81,837,710</u>	<u>1,820,823</u>	<u>1,015,342</u>	<u><b>84,673,875</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>718,985,913</u>	<u>10,893,274</u>	<u>24,122,943</u>	<u><b>754,002,130</b></u>
<b>Work in Progress, beginning of year</b>	138,906,790	1,644,048	8,978,625	<b>149,529,463</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	69,017,641	2,490,505	8,752,484	<b>80,260,630</b>
	<u>69,017,641</u>	<u>2,490,505</u>	<u>8,752,484</u>	<u><b>80,260,630</b></u>
Decrease				
Transferred to Deferred Capital Revenue	105,437,502	2,174,542	1,615,275	<b>109,227,319</b>
	<u>105,437,502</u>	<u>2,174,542</u>	<u>1,615,275</u>	<u><b>109,227,319</b></u>
<b>Net Changes for the Year</b>	<u>(36,419,861)</u>	<u>315,963</u>	<u>7,137,209</u>	<u><b>(28,966,689)</b></u>
<b>Work in Progress, end of year</b>	<u>102,486,929</u>	<u>1,960,011</u>	<u>16,115,834</u>	<u><b>120,562,774</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>821,472,842</b></u>	<u><b>12,853,285</b></u>	<u><b>40,238,777</b></u>	<u><b>874,564,904</b></u>

# School District No. 39 (Vancouver)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>		40,678,755	1,429,081			<b>42,107,836</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	70,381,970					<b>70,381,970</b>
Other					8,752,484	<b>8,752,484</b>
Investment Income		1,943,902	64,807			<b>2,008,709</b>
Transfer project surplus to MECC Restricted (from) Bylaw	(1,364,329)	1,364,329				-
	<u>69,017,641</u>	<u>3,308,231</u>	<u>64,807</u>	<u>-</u>	<u>8,752,484</u>	<b><u>81,143,163</u></b>
Decrease:						
Transferred to DCR - Work in Progress	69,017,641	2,476,616	13,889		8,752,484	<b>80,260,630</b>
	<u>69,017,641</u>	<u>2,476,616</u>	<u>13,889</u>	<u>-</u>	<u>8,752,484</u>	<b><u>80,260,630</u></b>
<b>Net Changes for the Year</b>	<u>-</u>	<u>831,615</u>	<u>50,918</u>	<u>-</u>	<u>-</u>	<b><u>882,533</u></b>
<b>Balance, end of year</b>	<u>-</u>	<b><u>41,510,370</u></b>	<b><u>1,479,999</u></b>	<u>-</u>	<u>-</u>	<b><u>42,990,369</u></b>

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

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

**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF DEBT**

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

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

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

**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

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

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

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

**Fiscal Year Ended June 30, 2023**

**STATEMENT OF SEVERANCE AGREEMENTS**

There was one severance agreement under which payment commenced between the Board of Education of School District No.39 (Vancouver) and its non-unionized employees during the fiscal year ended June 30, 2023.

This agreement represents 18 months of compensation.

**The Board of Education of School District No. 39 (Vancouver)**  
**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE**

Elected Officials

Last Name	First Name	Position	Remuneration	Expenses
Ballantyne	Fraser	Trustee	\$ 12,315	\$ 305
Chien	Alfred	Trustee	21,706	1,366
Cho	Carmen	Trustee	12,315	-
Faridkot	Gurpreet	Vice Chairperson	23,009	1,956
Fraser	Janet	Trustee	34,916	2,420
Hanson	Oliver	Trustee	12,315	-
Huang	Jia Hong	Student Trustee	110	-
Jung	Victoria	Chairperson	23,515	1,331
Liu	Mia	Student Trustee	2,448	-
Mah	Suzie *	Trustee	34,251	2,285
Martin-Gonzalez	Estrellita	Trustee	13,054	337
Parrott	Barbara	Trustee	12,048	-
Pedley	Sheung	Trustee	33,890	1,641
Reddy	Jennifer	Trustee	33,890	1,133
Richardson	Christopher	Trustee	21,706	1,483
Wong	Allan	Trustee	12,315	-
Zhang	Joshua	Trustee	21,706	1,396
Total Elected Officials			<u>\$ 325,510</u>	<u>\$ 15,652</u>

\* Remuneration includes Trustee compensation and Teacher salary.

Employees with Remuneration Exceeding \$75,000

Last Name	First Name	Position	Remuneration	Expenses
Abarquez	Richard	Teacher Elementary	\$ 92,760	\$ -
Abbot	Douglas	Set BC Provincial - Sec	84,373	-
Aberle	Kecia	Teacher Elementary	85,539	-
Adams	Sheri	Teacher Elementary	101,414	35
Adams	Genvieve	Teacher Elementary	81,812	-
Adamson	Ashley	Teacher Secondary	99,984	1,258
Adrian	Vanessa	Teacher Elementary	100,096	164
Affleck	Jodie	Teacher Elementary	91,269	-
Agius	Lisa	Teacher Secondary	103,565	-
Ahluwalia	Jasprit	Teacher Elementary	92,605	-
Ahn	Michael	Teacher Elementary	84,707	50
Aird	Michael	Teacher Elementary	81,345	-
Akita	Emily	Teacher Elementary	102,606	75
Akrap	Nicky	Secondary Principal	152,602	-
Alaouze	Alyse	Coordinator-Community School	101,238	-
Al-Assadi	Abdelfattah	Teacher Secondary	101,310	-
Albrecht	Michael	Teacher Secondary	103,842	-
Albutat	Jennifer	Teacher Elementary	101,310	-
Alderman	Christopher	Manager-Staffing	134,711	-
Alexander	Stacey	Director of Labour Relations	163,248	1,139
Alexander	Janet	Teacher Elementary	97,020	-
Ali	Seema	Teacher Secondary	106,050	-

Aliphthiras	Georgia	Teacher Elementary	101,309	190
Allan	Nicholas	Teacher Elementary	85,152	-
Allan	Lisa	Teacher Elementary	79,272	172
Allen	Chris	Director of Enterprise Risk Mgt	166,313	6,291
Alley	Frances	Special Education - Sec	102,500	10
Allison	Heather	Teacher Elementary	101,441	40
Almeida	Susan	Teacher Elementary	84,039	45
Alojado	Sherrise	Teacher Elementary	101,418	-
Alstad	Gregory	Teacher Elementary	104,975	-
Altman	Jennifer	Teacher Elementary	100,263	195
Alvares	Anne	Teacher Secondary	99,409	-
Alves	Hermano	Teacher Secondary	84,864	235
Ambrose	Dale	Secondary Vice-Principal	136,172	3,503
An	Paul	Elementary Vice-Principal	126,887	-
An	Joseph	Teacher Secondary	92,579	-
Anchant	Samantha	Teacher Elementary	97,648	42
Anctil	Richer	Teacher On Call - Elem	84,598	-
Anderson	Linda	Teacher Secondary	101,414	-
Anderson	Laurel	Teacher Secondary	90,211	-
Anderson	Richard	Advisor-FOI-Privacy Compliance	87,883	185
Andres	Monica	Teacher Elementary	101,414	152
Andres	Carolyn	Teacher Elementary	99,990	-
Andrews	Linda	Teacher Elementary	101,147	-
Anema	Melissa	Special Education - Sec	93,199	-
Ang	Genalyne	Teacher Elementary	99,282	-
Angel-Lara	Angela	Teacher Elementary	93,373	230
Angulo	Hugo	Plumber	85,514	-
Annas	Richard	Teacher Secondary	92,699	-
Anokwuru	Joann	Special Education - Sec	85,425	-
Ansley	Kandice	Teacher Elementary	86,673	-
Antunes	Nelson	Cement Mason	80,616	31
Ao	Timothy	Perm Sub - Sec	90,923	20
Appleby	Katherine	Teacher Elementary	100,086	-
Appleton	Karen	Teacher Elementary	101,414	-
Aprim	Benjamin	Teacher Secondary	96,928	-
Arbour-Polley	Ashlie	Teacher Elementary	100,249	-
Arbuckle	Liam	Teacher Elementary	99,994	-
Archambault	Julie	Teacher Elementary	89,015	-
Archer	Liza	Teacher Elementary	99,458	209
Archer	Christopher	Teacher Elementary	92,093	-
Arduini	Anabela	Teacher Elementary	100,147	-
Arkiletian	Robert	Teacher Secondary	99,984	-
Arneson	Baljit Kaur	Teacher Secondary	102,160	-
Arnold	Yann	Special Education - Sec	101,463	14
Arnold	Sharon	Teacher Elementary	89,910	-
Arnold	Leslie	Teacher Secondary	82,113	175
Arya	Shalini	Psychologist - Elem	84,231	-
Asad	Dema	Teacher Elementary	81,418	-
Ascher	Christopher	Teacher Secondary	100,248	-
Ashley	Robert	Senior Manager-Project Office	128,470	1,740
Askey	Bernadett	Teacher Elementary	78,308	-
Asmani	Marya	Teacher Secondary	91,367	-
Asmoucha	Samuel	Teacher Elementary	99,786	-
Assadipour	Sonia	Teacher Elementary	104,780	-
Atkinson	Michael	Teacher Elementary	101,563	235



Attali-Netherton	Brigitte	Teacher Elementary	101,528	225
Atterton	Carl	Teacher Elementary	92,589	-
Au	Karen	Teacher Elementary	99,984	-
Au	Jonathan	Teacher Secondary	80,515	204
Au	Henry	Elementary Principal	77,092	-
Audet	Steven	Teacher Elementary	86,081	-
Aulakh	Harkiran	Perm Sub - Sec	92,485	-
Aweida	Dana	Elementary Vice-Principal	124,196	-
Ba	Ruby	Teacher Elementary	95,061	-
Babajee	Vanasha	Teacher Secondary	89,491	201
Babbitt	Katie	Teacher Elementary	84,910	-
Babcock	Heather	Teacher Secondary	92,580	-
Bacchus	Jonathan	Electrician	86,747	10
Bach	David	Secondary Vice-Principal	137,810	-
Baerg	Julie	Teacher Secondary	93,246	-
Bain	Deirdre	Teacher Elementary	98,410	-
Bain	McKenna	Teacher Elementary	77,428	-
Bains	Ranjit	Secondary Principal	155,228	350
Bains	Kamaljit	Teacher Elementary	100,147	991
Bains	Surbjit	Teacher Elementary	91,028	37
Baker	Lorraine	Teacher Elementary	102,216	235
Baker	Jean	Teacher Secondary	96,401	195
Baker	Brandi	Teacher Elementary	91,888	-
Baker	Benjamin	Gardener	84,487	-
Baker	Carrie	Teacher Elementary	83,418	726
Bakken	Lorraine	Teacher Elementary	99,562	126
Bal	Surinder	Building Engineer	84,782	-
Baldarelli	Deborah	Teacher Elementary	93,967	-
Balde	Ramatoulaye	Teacher Elementary	81,034	35
Ball	Tamara	Teacher Elementary	82,853	-
Ballarin	Ricardo	Teacher Secondary	101,475	-
Balzarini	Sharon	Teacher Elementary	102,013	35
Bankonin	Susan	Teacher Secondary	91,668	-
Barber	Amanda	Teacher Gifted Program	92,485	272
Barclay	Jill	Teacher Elementary	100,780	-
Barley	Marin	Teacher Secondary	101,080	889
Baron	Tanya	Teacher Secondary	103,680	-
Barone	Giovanna	Office Support D Workshop	77,280	32
Barreira	Deanna	District Resource Teacher	101,169	138
Barrera	David	Plumber	88,071	-
Barros	Melania	Teacher Elementary	92,760	63
Barski	Matthew	Teacher Secondary	100,185	490
Bartlett	Steven	Teacher Elementary	102,117	-
Bartlett	Gretchen	Teacher Elementary	92,485	-
Bassi	Baldeep	Teacher Secondary	103,657	-
Batsoulas	Janet	Teacher Elementary	92,605	-
Bausback	Kirk	Teacher Secondary	92,580	-
Bautista	Edwin	Teacher Elementary	92,580	-
Baxter	Ian	Teacher Secondary	101,511	-
Bayne	Norma	Teacher Elementary	99,984	-
Beadle	Evelyn	Teacher Elementary	93,987	-
Beatch	Patricia	Manager-Employee Wellness	138,699	566
Beaton	Gregory	Teacher Secondary	92,699	-
Beattie	Karen	Teacher Elementary	92,485	-
Beaty	Karen	Teacher Elementary	99,457	1,181

Beauchamp	Maria	Assistant-Admin Support	81,536	-
Beck	Daphne	Teacher Elementary	82,763	-
Becker	Robin	Teacher Elementary	99,984	147
Bedard	Marie-Claude	Teacher Elementary	92,485	100
Beeman	Jill	Teacher Elementary	101,414	195
Begg	Leslie	Teacher Secondary	92,122	100
Beggache	Dalila	Teacher Elementary	90,413	-
Begin	Marc	Teacher Secondary	80,961	-
Beharry	Peter	Teacher Secondary	105,433	-
Behrenz	Nicole	Elementary Vice-Principal	98,569	-
Belanger	Daniel	Elementary Principal	147,088	229
Belecos Shaw	Anastasia	Teacher Elementary	86,880	-
Belegris	Mihalia	Teacher Elementary	93,109	112
Bell	Elizabeth	Secondary Vice-Principal	130,158	-
Bell-Irving	Charmaine	Teacher Secondary	101,472	210
Bemister	Jesse	Elementary Principal	138,732	3,546
Bender	Erin	Teacher Elementary	101,414	152
Benke	Anna	Teacher Elementary	87,414	-
Benson	Heidi	Coordinator-Community School	92,880	-
Benson	Mara	Teacher Secondary	92,605	30
Bentley Fernandes	Pamela	Elementary Vice-Principal	97,938	118
Bercic	Thomas	Distance Education - Sec	117,925	-
Berger	Fiona	Teacher Elementary	101,818	-
Berger-Bodolec	Charlotte	Teacher Elementary	83,316	95
Bernabe	Lorraine	Teacher Elementary	77,216	883
Berry	Ashley	Teacher Elementary	75,594	-
Best	Kathryn	Teacher Secondary	99,457	1,562
Beutel	Markus	Teacher Elementary	78,951	210
Bharwani-Kassam	Farzana	Teacher Elementary	93,970	36
Bhatti	Daljit	Project Manager-ST Office	127,190	-
Bighorn	Jelana	Teacher Secondary	87,497	150
Bigioli	Angela	Teacher Secondary	105,635	-
Bildstein	Lucia	Teacher Elementary	92,580	-
Billingsley	Jennifer	Teacher Elementary	101,414	660
Biln	David	Teacher Elementary	101,414	-
Biln	Susan	Teacher Elementary	100,103	150
Bilodeau	Shane	Teacher Elementary	97,728	10
Bilodeau	Stephanie	Teacher Elementary	90,175	-
Binder	Anita	Teacher Secondary	100,250	-
Bion	Elizabeth	Teacher Elementary	92,485	-
Biorn	Birgitte	Elementary Principal	146,200	1,219
Bird	Lora	Teacher Elementary	101,561	-
Birkenthal	Dana	Teacher Elementary	89,895	-
Birks	Carole	Teacher Secondary	101,462	50
Bisset	Heather	Teacher Elementary	92,580	175
Bistriceanu	Deanna	Teacher Elementary	80,405	-
Blain	Pierre-Luc	Teacher Elementary	85,201	-
Blair	Sonia	Secondary Principal	143,407	-
Blair	Alycia	Teacher Elementary	84,456	618
Blake	Karen	Secondary Vice-Principal	133,642	900
Blanchard	Nicholas	Teacher Elementary	97,375	235
Bland	Charmian	Teacher Elementary	99,984	195
Blaney	Julie	Teacher Secondary	92,468	189
Blessin	Sylvia	Program Advisor-AEC	100,195	-
Boardman	Donna	Teacher Elementary	79,908	427

Bocolas	George	Electrician	95,462	-
Bodnar	Ashley	Teacher Elementary	75,492	165
Bodnaruk	Elena	Teacher Elementary	97,141	42
Bohachewski	Lisa	Electrician	83,013	-
Bohmer	Aaron	Plumber	86,452	-
Boitard	Daniel	Teacher Elementary	92,580	-
Bolanos	Jessica	Special Education - Sec	105,719	10
Bondi	Linda	Teacher Elementary	88,712	-
Bone	Graeme	Teacher Elementary	101,310	358
Bonilla Gomez	Angela	Teacher Elementary	101,045	-
Bonvillain	Lynda	Secondary District Vice-Principal	133,868	13
Booker	Nicholas	Teacher Secondary	92,485	-
Boomer	Brian	Journey person with Premium	82,201	-
Borason	Michael-Don	Special Education - Sec	99,904	142
Bordon	Robert	Teacher Secondary	96,845	-
Borg	Tammy	Teacher Elementary	100,790	160
Borges	Danny	Teacher Secondary	105,527	-
Borsato	Justin	Teacher Elementary	102,013	-
Bortnick	Allan	Electrician	81,961	-
Boswell	Erin	Speech Language Pathologist	101,283	950
Botero	Ivan	AE Instructor Structured Course	96,676	-
Boucetta	Soumeya	Teacher Secondary	100,179	235
Boucher	Robert	Special Education - Sec	99,985	138
Boucher	Aimee	Teacher Elementary	92,093	-
Boucher	Kelsy	Advisor-Staffing	87,761	-
Bouchet	Brigitte	Teacher Elementary	92,605	-
Boulding	Nicholas	Teacher Secondary	92,488	255
Boulet	Ariel	Teacher Secondary	102,619	-
Bourgh	Kyla	Teacher Secondary	80,975	-
Bourque	Nancy	Elementary Principal	144,643	4,287
Boxall	Sula	Teacher Elementary	79,100	95
Boyd	Arielle	Teacher Secondary	99,710	185
Boyes	Cody	Teacher Secondary	92,485	-
Boylan	Brenda	Teacher Elementary	100,442	-
Boyland	Shannon	Teacher Elementary	92,485	147
Boyle	Maxwell	Teacher Elementary	75,553	160
Braaten	Donna	Teacher Secondary	101,011	-
Bradley	Agnes	Teacher Elementary	101,421	-
Brady	Colleen	Teacher Elementary	84,741	208
Bramhoff	Anita	Teacher Elementary	101,475	-
Branson	Megan	Perm Sub - Sec	77,200	150
Braun	Jennifer	Teacher Secondary	105,807	-
Braun	David	Teacher Secondary	101,579	91
Braun	Barton	Teacher Elementary	101,414	160
Braverman	Michael	Teacher Secondary	101,310	75
Breakingbury	Christie	Teacher Elementary	92,620	-
Bredin	Shauna	Teacher Elementary	92,730	-
Breheny	Darcy	Teacher Elementary	91,605	100
Brennan	Robyn	Teacher On Call - Elem	76,462	-
Breton	Lorraine	Teacher Secondary	101,275	-
Brett	Allison	Teacher Secondary	108,213	235
Brion	Peter	Teacher Secondary	92,580	-
Brisebois	Laurent	Elementary Principal	146,452	4,077
Broadland	Holly	Teacher Secondary	92,296	200
Broman	Pamela	Teacher Elementary	100,113	877

Bromige	Christopher	Special Education - Sec	99,688	-
Bromley	Lindsay	District Resource Teacher	99,901	125
Brown	Jesse	Elementary Principal	123,628	-
Brown	Zoi	Teacher Elementary	98,478	-
Brown	Angela	Mentor Elementary	97,176	109
Brown	Dana	Teacher Secondary	96,657	-
Brown	Andrea	Teacher Elementary	84,463	288
Brown	Kayne	Info Tech Support D	83,726	332
Brown	Tina	Assistant-Staffing	80,654	-
Browne	Corin	Teacher Secondary	81,501	-
Brownrigg	Richard	Teacher Secondary	100,086	1,904
Bruce	Tyler	Teacher Elementary	92,004	-
Brumwell	Craig	Teacher Secondary	103,175	100
Bruyere	Johnathon	Teacher Elementary	99,984	45
Bryce	Keith	Teacher Elementary	100,687	-
Buckley	Deena	Elementary Principal	171,035	-
Buder	Tyler	Journeyperson with Premium	98,559	-
Bui	Michael	Teacher Secondary	102,107	-
Buis	Pamela	Teacher Elementary	100,180	-
Buis	Kenneth	AE Instructor Structured Course	96,218	-
Buntain	Gary	Teacher Secondary	94,540	-
Buonassisi	Nicoletta	Teacher Secondary	90,970	-
Burditt	Natasha	Teacher Elementary	78,720	-
Burdon	Shirley	Teacher Secondary	105,635	75
Burke	Shannon	Elementary Principal	135,904	845
Burke	Allison	Teacher Elementary	81,620	974
Burrell	Scott	Teacher Elementary	92,580	-
Burrus	Adrian	Teacher Elementary	99,578	-
Burton	Shannon	DOI-Educational Services	167,031	11,400
Butler	David	Teacher Elementary	101,579	-
Butler	Joelle	Teacher Elementary	100,438	777
Butler	Vivian	Teacher Elementary	100,086	235
Bylsma	Alan	Teacher Secondary	99,039	-
Byrne	Meghan	Teacher Secondary	115,621	1,058
Byron	Shane	Teacher Secondary	101,511	-
Cabrone	Elvi	Area Resource - Elem	101,821	497
Cacchioni	David	Secondary Vice-Principal	133,894	-
Cadwallader	Alanna	Teacher Elementary	91,887	-
Calder	Alison	Teacher Secondary	89,183	-
Caluori	Joanna	Teacher Elementary	92,636	240
Calvert	Kyle	Teacher Elementary	100,182	-
Cameron	Steven	Teacher Secondary	98,430	1,650
Cameron	Glenn	Teacher Secondary	96,704	-
Campbell	Sandra	Psychologist - Elem	115,094	939
Campbell	Shoshanna	Area Counsellor - Elem	104,241	65
Campbell	Scott	Teacher Secondary	102,730	-
Campbell	Jessica	Teacher Elementary	100,086	-
Campbell	Shawn	Teacher Elementary	92,699	-
Campbell	Caelen	Teacher Elementary	82,221	905
Campbell	Louise	Teacher Elementary	79,839	210
Campese	Mario	Teacher Elementary	97,342	-
Campos	Gissela	Teacher Elementary	100,333	736
Campos	Nancy	Teacher Secondary	96,960	202
Cancar	Miya	Teacher Secondary	93,818	-
Candido	Marnie	Teacher Elementary	100,215	-

Canning	Gregory	Teacher Elementary	99,162	198
Cannon	Ian	Elementary Admin On Call	87,184	-
Canosa	Massimo	Journeyperson with Premium	94,466	-
Cantelon	Amanda	Special Education - Sec	101,308	275
Cantor	Diana	Teacher Elementary	101,415	-
Cao	Dac Tung	Teacher Secondary	97,652	-
Car	Susie	Elementary Principal	147,265	-
Carle	Laura	Teacher Elementary	98,475	-
Carmichael	Mark	Teacher Secondary	112,396	-
Carnegie	Sarah	Teacher Secondary	79,788	-
Caros	Jennifer	Psychologist - Elem	102,779	-
Carrara	Daniele	Teacher Elementary	100,880	223
Carrasco	Erin	Teacher Secondary	77,614	165
Carrell	Christopher	Journeyperson with Premium	99,973	-
Carrier	Joseph	Teacher Elementary	92,441	-
Carriere	Valerie	Elementary Vice-Principal	77,916	-
Carruthers	Matthew	Teacher Elementary	99,376	-
Carswell	Ankie	District Principal-Prov Resource Prog	154,275	1,713
Carter	Michael	Teacher Elementary	83,183	-
Cassap-Hanson	Alexis	Teacher Elementary	84,906	-
Cassidy	Yvette	Teacher Elementary	100,086	1,585
Cassie	Laurie	Set BC Provincial - Sec	108,584	373
Caswell	Jesse	Special Education - Sec	92,372	150
Catlin	Michelle	Teacher Elementary	93,732	-
Cavaletto	Michael	Teacher Secondary	93,214	-
Cavanagh	Michelle	Teacher Elementary	92,230	-
Caverzan	Renata	Teacher Elementary	101,310	15
Cavezza	Tammy	Teacher Elementary	89,706	-
Cavin	Edwin	Teacher Secondary	97,980	50
Celio	Giuseppe	Machinist	89,397	-
Celle	Roberta	Teacher Elementary	89,105	-
Chadwick	Phonesanith	Set BC Provincial - Sec	95,170	168
Chai	Steven	Teacher Elementary	97,643	-
Chalmers	Holly	Teacher Secondary	109,954	75
Chamberlain	Sydney	Teacher Elementary	80,245	42
Chamberland-Auger	Sandra	Teacher Elementary	92,159	-
Chan	Jonathan	Teacher Secondary	104,556	150
Chan	Sylvia	Teacher Secondary	104,201	-
Chan	Yong Yong	Teacher Elementary	101,310	266
Chan	Betty	Teacher Elementary	101,310	-
Chan	Genevieve	Teacher Elementary	100,147	195
Chan	Paul	Teacher Secondary	100,146	609
Chan	Vivian	Teacher Elementary	100,086	75
Chan	Ramona	Teacher Elementary	99,476	249
Chan	Jennie	Teacher Secondary	96,704	-
Chan	Justina	Teacher Secondary	94,095	-
Chan	Debbie	Teacher Secondary	92,730	99
Chan	Aileen	Teacher Elementary	92,580	-
Chan	Vince	Teacher Secondary	92,451	41
Chan	Tiffany	Teacher Elementary	88,185	-
Chan	Harinder	Teacher Secondary	87,275	-
Chan	Brendan	Teacher Secondary	84,820	-
Chan	Wally	Teacher On Call - Sec	82,432	-
Chan	Fung	Project Coordinator	78,983	1,016
Chang	Irma	Teacher Elementary	101,475	-

Chang	Chiung-Fang	Teacher Secondary	101,310	150
Chang	Ivy	Teacher Elementary	95,245	30
Chang	Lisa	Teacher Secondary	92,485	20
Chang	Becca	Teacher Elementary	80,436	-
Chang	Huy Leng	Teacher Elementary	80,084	684
Chan-Henry	Gregory	Teacher Secondary	101,310	-
Chao	Linda	Teacher Secondary	91,862	-
Chao	Sarah	Education Coordinator LIT	78,398	-
Chapelski	Jessica	Teacher Elementary	99,817	-
Charney	Peter	Steamfitter	81,530	-
Chau	Tammie	Teacher Elementary	100,180	-
Chau	Danny	Electrician	97,096	-
Chau	Johnny	Electrician	86,897	-
Chee	Cynthia	Teacher Elementary	100,232	-
Chelak	Jessica	Teacher Elementary	80,171	95
Chelladurai	Arockiam	Teacher Secondary	102,912	1,002
Chen	Bell	Distance Education - Sec	117,794	44
Chen	Hattie	Teacher Secondary	105,155	2,173
Chen	Emily	Teacher Secondary	103,921	-
Chen	Hsin-Hou	Teacher Secondary	101,310	-
Cheng	Leo	Teacher Secondary	111,855	-
Cheng	Elizabeth	Teacher Elementary	101,424	565
Cheng	Michelle	Teacher Secondary	101,413	-
Cheng	Quyen	Teacher Elementary	99,984	-
Chenoweth	Matthew	Teacher Secondary	91,169	-
Cheung	Kelly	Senior Medical Adjudicator	109,134	-
Cheung	Yu Ting	Set BC Provincial - Sec	102,473	1,384
Cheung	Andrea	Teacher Elementary	90,503	264
Cheung	Jocelyn	Teacher Secondary	86,945	186
Cheung	Julia	Teacher Elementary	86,132	-
Chiang	Musica	Manager-Student Info System	140,204	-
Chiang	Yi Chun	Teacher Secondary	119,327	-
Chin	Magdalene	Perm Sub - Sec	82,846	-
Chin Petersen	Jenny	Elementary Admin On Call	108,460	-
Chinack	Byron	Labourer	96,782	-
Chittenden	Katharine	Teacher Secondary	102,613	-
Chiu	Odelia	District Resource Teacher	100,223	20
Chiu	Nathan	District Resource Teacher	96,697	2
Cho	David	Teacher Secondary	109,705	150
Cho	Alyson	Teacher Elementary	104,633	-
Cho	Susanna	Supervisor-Accounting&Treasury	104,504	822
Cho	Caroline	Teacher Elementary	101,567	-
Choi	James	Teacher Secondary	100,086	75
Choi	Michael	Teacher Secondary	94,854	175
Chong	Joyce	Elementary Principal	137,796	-
Chong	Linda	Teacher Secondary	101,441	287
Chong	Genevieve	Teacher Elementary	101,414	-
Chong	Paul	Teacher Secondary	97,788	-
Chong	Vickie	Teacher Elementary	92,485	-
Chong	Philip	Teacher Elementary	92,485	-
Chong	Vivian	Teacher Secondary	91,942	64
Chong	Charlene	Special Education - Sec	79,222	292
Chong-Ping	Kimberley	Teacher Secondary	100,083	550
Chou	Andy	Teacher Elementary	87,893	45
Chow	Jiana	Manager-Communications	140,655	3,787

Chow	Stella	Elementary Vice-Principal	129,670	4,258
Chow	Allan	Teacher Secondary	99,984	-
Chow	Cynthia	Teacher Elementary	99,969	-
Chow	Gordon	Teacher Secondary	99,834	-
Chow	Shirley	Teacher Elementary	99,813	47
Chow	Karen	Teacher Elementary	98,543	100
Chow	Henry	Carpenter	85,426	-
Chow	Jacqueline	Teacher Elementary	81,433	-
Chow	Molina	Teacher Elementary	77,356	66
Chow	Kenneth	Mechanic	75,385	-
Chow-Humphries	Mary	Teacher Elementary	106,576	-
Choy	Liza	Teacher Elementary	100,113	-
Chrzastowski-Wachtel	Pawel	Teacher Secondary	101,511	-
Chu	Jennifer	Teacher Elementary	100,880	218
Chu	Kevin	Teacher Secondary	84,999	300
Chua Martinez	Armando	Teacher Secondary	101,578	-
Chuah	Kerry	Manager-Facilities	116,008	831
Chuaqui	Maria	Teacher Secondary	92,574	-
Chun	Peggy	Teacher Secondary	93,565	70
Chung	Ting Fong	Teacher Elementary	103,598	-
Chung	Jeeyeon	Teacher Elementary	92,636	-
Chuu	Carol	Teacher Secondary	101,310	-
Cieslik	Michelle	Teacher Elementary	86,658	-
Cimino	David	Teacher Secondary	80,088	140
Clancy	Juli	Teacher Elementary	88,913	2,197
Clark	Denise	Secondary Vice-Principal	134,668	-
Clark	Julia	Elementary Vice-Principal	124,196	1,724
Clark	Hudson	Teacher Secondary	101,579	-
Clark	Gavin	Coordinator-Community School	100,350	58
Clark	Heidi	Teacher Elementary	99,719	113
Clark	Jennifer	Teacher Elementary	92,641	75
Clarke	Alice	Special Education - Elem	81,516	-
Clements	Lisa	Teacher On Call - Elem	100,923	769
Cloutier	John	Set BC Provincial - Sec	98,863	1,719
Clover	Dylan	Teacher Elementary	81,740	240
Clutchey	Corrie	Teacher Secondary	105,527	-
Coderre	Stephen	Special Education - Sec	98,764	-
Codrington	Angela	Teacher Elementary	92,700	-
Coelho	Andrew	Elementary Vice-Principal	122,666	-
Cole	Noli	Coordinator-Community Connect	80,867	3,576
Colero	Julie	Teacher Elementary	92,579	-
Coles	Amanda	School & Student Support A-6.5	78,017	-
Coletta	Vittorio	Teacher Secondary	89,765	75
Collet	Tamara	Teacher Elementary	101,414	22
Collier	Michael	Special Education - Sec	106,461	-
Collier	Curtis	Teacher Secondary	92,215	165
Collins	Marion	Teacher Elementary	78,750	-
Collum	Shawn	Electrician	93,531	-
Colobong	Krystle	Teacher Secondary	86,313	50
Colpitts	James	Teacher Elementary	92,580	-
Condon	Sean	Journey person with Premium	126,798	-
Conklin	Marnie	Teacher Elementary	101,147	-
Conley	Tanya	Teacher Elementary	78,979	-
Connaughton	William	Teacher Elementary	92,668	-
Conrad	Danielle	Teacher Elementary	101,414	-

Coo	Duncan	Teacher Elementary	99,986	-
Cook	Rebecca	Teacher Elementary	100,880	160
Cooper	Romy	Teacher Secondary	100,147	-
Cooper	Alixandra	Teacher Elementary	81,506	-
Cooper-Smith	Catherine	Psychologist - Elem	76,673	1,238
Cordingley	Sarah	Teacher Elementary	83,785	-
Cordoni	Christopher	Teacher Secondary	103,007	-
Corkum	Rachel	Teacher Elementary	75,912	-
Cormack	Mark	Elementary Vice-Principal	127,730	350
Cornies	Chad	Teacher Secondary	88,417	-
Cornut	Marion	Teacher Elementary	78,413	-
Correia	Grace	Teacher Secondary	102,620	-
Corrie	Natacha	Teacher Elementary	100,086	91
Corsi	Viviana	Teacher Elementary	92,736	101
Cortens	John	Elementary Principal	147,088	5,764
Costa	Maria	Teacher Elementary	101,310	-
Costea	Kenneth	Teacher Elementary	94,652	159
Costello	Jesse	Teacher Elementary	101,613	159
Cote	Chantal	Teacher Elementary	79,340	73
Cotton	Graeme	Teacher Elementary	106,473	-
Coughlan	Liam	Supervisor-Maintenance	114,306	1,024
Coulter	Lorinda	Teacher Elementary	101,475	644
Coutts	Graeme	Teacher Gifted Program	106,576	-
Covert	Jorden	Teacher Elementary	101,414	-
Craddock	Carrie	Teacher Elementary	77,140	-
Craig	Noella	Teacher Elementary	100,086	-
Craigie	Robyn	Teacher Elementary	78,132	328
Crawford	Trysten	Perm Sub - Sec	79,701	-
Crespo	Jose	Building Engineer	76,154	9
Crewdson	Murray	Assistant Building Engineer	81,029	-
Cripps	Russell	Teacher Secondary	100,086	205
Crisp	James	Teacher Elementary	100,086	175
Cristall	Aven	Teacher Elementary	86,913	-
Cross	Mira	Teacher Secondary	105,807	222
Cruickshank	Maryanne	Teacher Elementary	98,109	150
Cruz	Edilberto	Special Education - Elem	99,984	-
Csanyi-Robah	Gina	Teacher Elementary	82,508	-
Culhane	Stephen	Teacher Secondary	101,529	-
Cullingworth	Erin	Teacher Secondary	101,414	151
Cultum	Irene	Teacher Elementary	92,447	940
Cumming	Wendy	Teacher Elementary	91,113	-
Cumming	Drew	Electrician	83,023	40
Cunha	Mario	Plumber	93,714	-
Cupit	Melissa	Teacher Elementary	76,511	-
Cutting	Samuel	Teacher On Call - Sec	89,569	-
Da Silva	Pedro	Associate Superintendent	239,328	13,109
Dale	Nadia	Teacher Secondary	78,266	30
Dalla-Zanna	Gaye	Teacher Elementary	92,485	-
Dancer	Susan	Teacher Elementary	91,998	-
Danilovic	Tania	Teacher Elementary	99,466	-
Dao	Nhat	Teacher Secondary	91,926	-
Dare	Katherine	Special Education - Elem	79,220	40
Dash	Sarah	Elementary Principal	145,469	4,984
Davey	Kathryn	Teacher Elementary	78,628	-
David	Hana	Teacher Elementary	76,109	-



Davidson	Marilyn	Teacher Elementary	100,215	24
Davie	Caitlin	Teacher Secondary	90,642	-
Davies	Megan	Elementary Principal	147,888	350
Davies	D. James	Teacher Secondary	79,271	-
Davis	Aaron	DOI-Educational Services	183,616	6,928
Davis	Nathalie	Teacher Secondary	101,582	60
Davis	Michelle	Provincial Resource Program - Sec	87,551	273
Dawson	John	DOI-Educ Planning Student Info	202,897	4,936
Dawson	Lynn	Teacher Elementary	101,441	2,900
Dawson	Joanne	Teacher Elementary	87,469	380
De Couto	Jason	Teacher Secondary	100,282	-
de Hoop	James	Senior Manager-Planning	145,391	1,839
De Iaco	Rosa	Teacher Secondary	101,370	-
De Jager	Rebecca-Anne	Teacher Elementary	77,137	25
De Jardin	Linda	Teacher Elementary	100,182	120
De la Nuez	Alexandra	Speech Language Pathologist	78,305	1,431
De Santis	Michael	Teacher Secondary	105,635	-
De Verteuil	Glenn	Teacher Elementary	92,665	140
De Vita	Kelly	Teacher Elementary	99,724	319
Dean	Tamara	Teacher Elementary	101,414	-
Deblasio	Jeffrey	Teacher Secondary	83,043	160
Deegan	William	Carpenter	80,553	86
Delafenetre	Frederic	Teacher Secondary	92,499	-
Delevallee	Mariette	Teacher Elementary	86,998	-
DeLong	Ian	Area Counsellor - Elem	104,227	100
Delorme	David	Elementary Principal	135,179	60
Delorme	Patrick	Teacher Secondary	99,984	-
Delville-Pratt	Ruth	Teacher Secondary	100,251	-
Demarco	Dion	Teacher Secondary	100,086	-
Demers	Guy	Teacher Secondary	108,043	205
Demiris	Soultana	Senior Advisor-Recruitment	121,597	3,045
Demosten	Paraskevi	Teacher Elementary	75,903	-
Dempster	Kyle	Teacher Secondary	95,268	-
Dent	Susan	Elementary Principal	136,178	5,329
Deragopian	Aida	Teacher Elementary	100,780	-
Derban	Elyssa	Elementary Principal	135,994	6
Derganc	Scott	Teacher Secondary	101,414	-
Dermott	Michelle	Teacher Secondary	79,442	-
Derreth	Eugene	Teacher Secondary	101,413	-
Deschner	Wynn	Teacher Secondary	102,557	102
Desjarlais	Juanita	DOI-Indigenous Education	160,386	11,711
Despotakis	Nick	Secondary Vice-Principal	135,942	-
Despotovska	Ana	Special Education - Sec	100,180	-
Dewreede	Christopher	Teacher Secondary	101,414	545
Deyell	Scott	Coordinator-Community School	94,215	500
DeYoung	Michelle	Teacher Secondary	106,747	-
Dhadwal	Pavandeep	Teacher Secondary	77,137	-
Dhaliwal	Rupy	Teacher Secondary	105,102	199
Dhaliwal	Balwinder	Building Engineer	85,958	10
Dhaliwal	Ramandip	Teacher Elementary	78,047	-
Dhesi	Jasveer	Teacher Elementary	101,390	-
Dhillon	Sonia	Teacher Elementary	75,139	-
Di Carlo	Teresa	Teacher Elementary	92,485	-
Di Giacinto	Paul	Teacher Elementary	92,605	-
Dial	Harbinder	Teacher Secondary	92,579	-

Dickie	Colleen	Manager-Early Learning	123,161	1,598
Dilgir	Zohreen	Teacher Elementary	92,485	-
Dimas	Maria	Teacher Secondary	101,414	190
Ding	Jane	Teacher Elementary	84,745	170
Dinning	Alina	Teacher Elementary	92,485	-
Dirk	Michael	Teacher Elementary	100,779	-
Dissegna	Darren	Teacher Secondary	92,665	-
Dixon	Caroline	Teacher Secondary	100,515	-
Dixon	Alison	Teacher Elementary	99,984	-
Dixon	Shantelle	Teacher Elementary	92,485	60
Dixon	Karen	Teacher Elementary	91,793	-
Dixon	Allison	Teacher Secondary	87,211	175
Dizy	William	Special Education - Sec	101,578	-
Dobie	Polly	Teacher Secondary	98,105	-
Dobry	Janine	Teacher Elementary	92,636	-
Dodd	Thomas	Teacher Elementary	92,668	-
Dodds	Patrick	Teacher Elementary	86,416	-
Dodge	Heather	Teacher Secondary	92,760	305
Doherty-Hwang	Kimberley	Teacher Elementary	105,247	-
Dolder	Ria	Teacher Elementary	101,430	-
Dolen	Shannon	Indigenous Education - Elem	99,663	22
Dolinski	Ian	Plumber	87,461	-
Donaldson	Lindsay	Teacher Secondary	105,807	55
Donegan	Chris	Teacher Elementary	92,580	60
Dong	Dana	Teacher Elementary	77,505	-
Donison	Cheryl	Teacher Secondary	92,580	-
Donnelly	Allyson	Teacher Elementary	99,357	75
Donovan	Maria	Elementary Principal	147,336	10
Doolan	Bryan	Teacher Elementary	92,580	165
Dosdall	Leah	Teacher Elementary	92,932	-
Dou	Teresa	Teacher Secondary	101,310	30
Douglas	Cheryl	Manager-Recruitment&Retention	131,377	81
Douglas	Tiffany	Teacher Elementary	103,666	849
Douglas	Julie	Teacher Secondary	98,418	-
Douglas	Ryan	Carpenter	79,007	-
Dousti	Kamelia	Set BC Provincial - Sec	83,536	14
Dow	Timothy	Teacher Secondary	75,346	-
Dowla	Aziz	Teacher Secondary	92,730	-
Dowle	Brenda	Secondary Vice-Principal	130,333	200
Doyle	Tony	Manager-Information Systems	136,104	-
Dragic	Zoran	Supervisor-Printing & Dist	88,056	3
Dredge	Alexandria	Teacher Elementary	84,207	20
Dulai	Sohan	Teacher On Call Limited - Sec	85,097	475
Dumont	Marjorie	Teacher Elementary	109,004	10
Duncan-Barr	Kimberly	Teacher Elementary	83,362	-
Dunne	Graham	Teacher Secondary	79,352	100
Duong	John	Manager-Maintenance	132,024	1,528
Duong	Peter	Journeyperson with Premium	91,384	-
Duong	Lawrence	Teacher Secondary	83,489	-
Duran	Lorena	Set BC Provincial - Sec	108,725	1,342
Durand	Elodie	Teacher Elementary	91,607	-
Durant	Danielle	Teacher Elementary	93,478	2,772
Durno	Gregory	Teacher Secondary	91,276	-
Durward	Magdalena	Teacher Elementary	100,086	-
Duttchen	Christa	Teacher Secondary	106,571	203

Duy	Darlene	Teacher Secondary	83,849	-
Dwyer	Kevin	Teacher Elementary	92,486	-
Dykstra	Simon	Teacher Secondary	101,705	41
Dymond	Michele	Teacher Elementary	99,582	85
Eby	Mary	Teacher On Call Limited - Sec	84,172	-
Eckert	Jonah	Teacher Secondary	99,813	-
Edge	Richard	Vice Principal-Student School Services	131,025	17
Ediger	Krista	Secondary District Principal	143,342	6,215
Edmonds	Victoria	Teacher Elementary	95,417	-
Edwards	Vincent	Elementary Principal	144,835	4,325
Edwards	Lisa	Teacher Secondary	90,631	-
Edwards	David	Teacher Elementary	77,290	-
Ee	Brian	Teacher Elementary	106,282	-
Egilsson	Kelly	Secondary Vice-Principal	135,647	-
Ehn	Zsuzsanna	Teacher Secondary	111,023	75
Elbardouh	Nassim	Teacher Elementary	78,564	-
Elbo	Genesee	Coordinator-Labour Relations	81,428	-
Elder Grass	Tabitha	Teacher Elementary	95,035	-
Elia	Therisa	Teacher Secondary	100,086	-
Elliott	Melissa	Teacher Elementary	87,800	120
Ellis	Jackie	Teacher Secondary	103,043	243
Emanouilidis	Thomas	Teacher Secondary	99,983	-
Embree	James	Elementary Principal	142,356	4,022
Emeno	Donna	Elementary Admin On Call	88,644	-
Emerick	Michael	Teacher Elementary	99,984	-
Empey	Sarah	Teacher Secondary	78,184	767
Eng	Jason	Elementary Principal	147,336	1,606
Eng	Jesseca	Teacher Elementary	75,590	20
English	Todd	Teacher Elementary	93,340	37
Enns	Kelly	Teacher Elementary	100,536	-
Enns	W.T. Dale	Teacher Secondary	97,439	-
Enns	Michael	Teacher Secondary	92,580	-
Enns	Hayley	Teacher Elementary	77,795	-
Enojo	Corrine	Teacher Elementary	92,276	-
Epting	Bernard	Teacher Elementary	93,188	-
Erickson	Bryan	Teacher Secondary	105,635	-
Erwin	Katy	Teacher Elementary	101,414	175
Erwin	Jessica	Teacher Secondary	79,758	-
Esmail	Shahenaaz	Supervisor-Purchasing	114,930	-
Evans	Tyler	Secondary Principal	149,170	2,376
Evans	Lisa	Teacher Elementary	100,130	912
Evans	Joshua	Teacher Elementary	86,083	-
Evans	Tara	Area Counsellor - Elem	76,106	148
Eves	Timothy	Teacher Elementary	102,591	-
Ewan	Greg	Electrician	81,460	549
Fabry	Natalie	Teacher Elementary	92,580	50
Falconer	Sheena	Teacher Secondary	94,751	102
Falcus	Robert	Special Education - Sec	105,259	-
Fan	Xiao Ke	Teacher Elementary	86,642	-
Fanning	Benjamin	Teacher Elementary	101,045	-
Fanning	Carolyn	Teacher Elementary	100,086	20
Fantini	Maria	Teacher Elementary	99,280	-
Farrell	Sandra	Teacher Elementary	101,310	-
Farrell	Imelda	Teacher Elementary	100,086	-
Fawley	Clifford	Teacher Elementary	99,299	1,063

Fazio	Rosa	Elementary Principal	147,336	604
Fearman	Amy	Teacher Elementary	83,858	-
Federico	Jessica-Joyce	Teacher Elementary	80,514	-
Felker	Jennifer	Teacher Elementary	83,041	195
Feng	Janet	Teacher Elementary	92,487	-
Fenton	Brenda	Teacher Elementary	100,232	-
Fenton	Dave	Building Engineer	83,234	-
Ferguson	Robert	Teacher Secondary	105,035	1,555
Ferguson	Samuel	Teacher Secondary	78,178	-
Fergusson	Nancy	Teacher Elementary	99,984	1,433
Fergusson	Megan	Teacher Secondary	95,116	-
Fernandes	Tony	Painter	92,689	-
Fernandes	David	Teacher Secondary	92,635	-
Fernando	Miyuru	Teacher Secondary	77,197	40
Ferraro-Hsu	Liana	Teacher Secondary	79,283	-
Ferri	Severine	Teacher Elementary	87,982	195
Fidgett	Chelsea	Teacher Elementary	83,154	10
Fielden	Kathleen	Teacher Elementary	92,580	91
Finch-Cowie	Melanie	Teacher Elementary	99,984	195
Findlay	Jody	Teacher Secondary	100,113	99
Findlay	Galen	Labourer	75,523	40
Finucane	Connor	Teacher Elementary	82,249	-
Fischer	Jennifer	Teacher Elementary	79,432	3,600
Fisher	Andrew	Teacher Elementary	101,475	-
Fitzgerald	Ross	Painter	84,387	-
Fleming	Pamela	Teacher Secondary	104,738	-
Fleming	Stephen	Teacher Secondary	101,475	260
Fleming	Joel	Teacher Elementary	77,219	-
Florian	Natalie	Teacher Secondary	76,189	205
Florio	Robert	Teacher Secondary	105,851	100
Foell	Lindsey	Teacher Secondary	101,308	-
Fogell	Jessie	Coordinator-Education	86,335	-
Folk	Steven	Info Tech Support D	78,218	-
Follett	Pawandeep	Teacher Elementary	97,152	-
Fong	Candace	Teacher Elementary	101,418	210
Fong	Claire Ka Ki	Teacher Elementary	100,981	30
Fong	Bowie	Teacher Elementary	92,236	150
Foran	Lesley	Teacher Elementary	100,086	175
Foran	Paula	District Resource Teacher	98,793	724
Forbes	Krista	Teacher Elementary	101,310	-
Forbes	Lynn	Teacher Secondary	92,579	232
Foreman-Ng	Kate	Teacher Elementary	100,354	1,169
Forgeron	Terrance	Supervisor-Maintenance	114,914	174
Forgeron	Jann Marie	Teacher Secondary	102,789	225
Forsey	Sara	Teacher Secondary	87,779	1,314
Forsselius	Gail	Teacher Elementary	92,990	-
Foster	Maria-Teresa	Area Counsellor - Elem	102,796	176
Foster	Jason	Teacher Secondary	101,413	-
Foster	Jonathan	Teacher Secondary	90,797	-
Fournier	Jolayne	Teacher Elementary	101,414	-
Fox	Sandra	District Resource Teacher	100,735	577
Fracca	Sandro	Teacher Secondary	104,324	-
Francis	Nicholas	Teacher Secondary	101,413	-
Francis	Mona	Teacher Elementary	100,249	665
Francisco	Gilberto	Manager-Operations	143,772	1,155

Franco	Julio	Teacher Elementary	92,485	-
Francom	Stewart	Secondary Vice-Principal	119,271	10
Franken	Sheldon	Area Counsellor - Elem	98,355	99
Fraser	Lara	Teacher Elementary	97,357	182
Fraser	Arielle	Teacher Secondary	77,594	144
Freeze	Lori	Teacher Elementary	95,347	-
Friesan	Aaron	Teacher Secondary	92,582	-
Friesen	Manuella	Teacher Elementary	100,086	75
Friesen	Evan	Teacher Elementary	75,981	-
Friess	Lourdes	Teacher Elementary	100,282	90
Frigault	Kathleen	Teacher Elementary	92,730	-
Fritz	Sharon	Teacher Secondary	85,868	-
Frizell	Holly	Teacher Elementary	92,345	-
Froste	Heather	Indigenous Education - Sec	101,655	253
Fryer-Mangan	Susan	Teacher Elementary	92,485	-
Fujita	Allison	Teacher Elementary	94,139	-
Fullerton	Ryan	Secondary Vice-Principal	136,171	-
Fulton	Nancy	Teacher Secondary	90,145	958
Fung	Judy	Teacher Elementary	101,310	200
Fung	Katherine	Teacher Secondary	94,367	113
Fung	Ted	Teacher Secondary	86,960	-
Gaal	Frank	Painter	75,763	-
Gabelman	Brett	Special Education - Sec	101,413	-
Gabelman	Nicola	Teacher Secondary	92,579	180
Gaetanne	Nicole	Teacher Elementary	78,170	-
Gagne	Collette	Teacher Elementary	100,092	160
Gagnon	Eve	Elementary Principal	143,786	3,734
Gallant	Eugene	Teacher Secondary	81,139	-
Gallmann	Tanya	Teacher Elementary	92,580	20
Garland	Michael	Painter	79,655	-
Garneau	Carolyn	Teacher Elementary	90,237	619
Garnett	Bruce	District Principal	155,227	-
Garrod	Stephen	Teacher Secondary	115,610	-
Garzitto	Emi	Area Counsellor - Elem	100,114	-
Gaster	Kathryn	Teacher Elementary	89,674	-
Gates	Natasha	District Vice-Principal-SACY	134,472	723
Gavrieli	Ilana	Teacher Elementary	94,298	1,000
Gee	Crystal	Teacher Elementary	104,391	-
Gee	Tiffany	Teacher Elementary	77,707	60
Gelb	Megan	Teacher Elementary	101,414	131
Gelbart	Ligeia	Teacher Secondary	85,848	-
Geldart	David	Teacher Secondary	92,491	100
Gelson	Julie	Teacher Elementary	99,984	90
Gelson	Carrie	Teacher Elementary	99,457	90
George	Nicole	Teacher Elementary	100,777	-
Georgiopoulos	Denise	Teacher Elementary	100,112	1,977
Gerlak	Jade	Special Education - Sec	91,354	-
Germain	Leslie	Area Counsellor - Elem	95,887	200
Germani	Mary	Teacher Elementary	92,715	-
Ghahremani	Faran	Teacher Secondary	81,201	-
Ghani	Nassim	Teacher Secondary	101,817	545
Ghislieri	Celisa	Teacher Elementary	92,485	-
Ghobrial	Heba	Speech Language Pathologist	102,576	1,357
Ghtaura	Sumeet	Set BC Provincial - Sec	90,159	276
Giardina	Simone	Teacher Elementary	92,337	185

Gibb	Jacey	Teacher Elementary	84,326	1,638
Gibson	Robert	Teacher Secondary	101,413	-
Giesbrecht	Christine	Teacher Elementary	101,568	419
Gill	Kalwant	Secondary Principal	155,953	29
Gill	Jaspreet	Distance Education - Sec	152,081	-
Gill	Iqbal	District Principal-Safe Caring Sch	148,640	4,113
Gill	Raman	Distance Education - Elem	107,072	-
Gill	Sukhvir	Teacher Elementary	106,071	-
Gill	Jasjit	Teacher Secondary	100,146	-
Gill	Christina	Teacher Elementary	94,127	1,243
Gill	Japleen Kaur	Teacher Elementary	88,154	-
Gill	Parminder	Building Engineer	79,363	10
Gill	Varinder	Coordinator-Labour Relations	77,428	-
Ginther	Ruth Ann	Provincial Resource Program - Sec	102,981	-
Glickman	Roanna	Teacher Elementary	100,249	60
Glover	Julia	Teacher Elementary	92,021	-
Glynianyi	Stephanie	Teacher Secondary	100,280	300
Goard Baker	Joshua	Teacher Secondary	92,522	-
Gobbi	Nichole	Teacher Elementary	100,086	-
Gock	Darren	Secondary Vice-Principal	135,942	-
Godfrey	Paul	Secondary Vice-Principal	136,195	-
Godfrey	Laura	Teacher Elementary	92,580	-
Godin	Astrid	Teacher Elementary	79,749	1,777
Godt	Konrad	Perm Sub - Sec	87,712	-
Gomes	Deborah	Teacher Secondary	96,598	160
Gomes	Meghan	Elementary Principal	92,762	-
Goncalves	Oscar	Teacher Secondary	99,984	-
Gonzalez Herrera	Rossana	Special Education - Sec	82,524	-
Goodacre	Sandra	Teacher Secondary	93,438	-
Goodwin	Katarzyna	Area Counsellor - Elem	104,039	1,135
Goolieff	Treena	Teacher Secondary	105,450	392
Gore	Daniel	Teacher Secondary	80,616	-
Gosal	Ajiab	Teacher Secondary	92,585	-
Govorchin	Danica	Teacher Secondary	76,406	-
Grabowski	Colin	Teacher Secondary	84,657	-
Grad	Lori	Teacher Secondary	85,464	100
Grandy	Simon	Teacher Elementary	80,649	-
Grant	Aleeta	District Resource Teacher	102,745	54
Grant	Katherine	Teacher Elementary	77,979	40
Grassi	Pamela	Teacher Elementary	101,408	-
Gray	Pamela	Teacher Elementary	101,311	-
Gray	Kerria	Teacher Elementary	91,262	-
Green	John David	Secretary-Treasurer	263,445	6,224
Green	Bryan	Teacher Secondary	91,079	292
Greenhalgh	Andrea	Elementary Vice-Principal	127,687	2,736
Greening	Donna	Teacher Elementary	89,570	-
Greer	Elizabeth	Teacher Secondary	99,554	-
Grenzberg	Anica	Area Counsellor - Elem	104,362	161
Grewal	Jasvinder	Teacher Elementary	105,247	-
Grewal	Amandeep	Teacher Secondary	101,310	-
Grewal	Amandeep	Teacher Gifted Program	101,108	-
Grewal	Harinder	Teacher Elementary	92,485	-
Grier	Kent	Manager-Project Office	136,508	1,236
Grier	Sandra	Teacher Secondary	92,699	-
Griffiths	Michael	Teacher Secondary	92,730	-

Grills	Rhiann	Speech Language Pathologist	103,031	1,533
Grimm	Colin	Teacher Elementary	76,357	70
Groberman	Maiky	District Resource Teacher	101,527	314
Grudman	Rachel	Teacher Elementary	92,580	-
Gruft	Geraldine	Elementary Vice-Principal	126,642	356
Gruger	Sandra	Teacher Elementary	90,794	-
Gu	Vicky	Teacher Elementary	80,433	60
Guadagni	Marco	Plumber	110,370	-
Gunter	Megan	Teacher Elementary	92,730	178
Guraliuk	Corrie-Anne	Teacher Secondary	92,456	291
Gurney	Daphne	Teacher Elementary	89,076	-
Gurumeta	Marc	Teacher Elementary	94,648	100
Gustafson Faena	Gina	Teacher Elementary	92,673	60
Gustainis	Peter	Teacher Secondary	81,577	-
Gutkowski	Barbara	Teacher Elementary	95,158	-
Gwynn	Christene	Teacher Elementary	92,715	175
Habibian	Masoud	Teacher Secondary	90,154	-
Hagglund	Leanne	Teacher Secondary	101,149	627
Hahn	Amanda	Teacher Elementary	78,905	50
Haines	Terri	Teacher Elementary	92,668	-
Haji	Deenu	Teacher Secondary	105,527	-
Hales	Sharon	Teacher Elementary	101,310	70
Haley	Allan	AE Instructor Structured Course	112,775	50
Hall	Stephen	Teacher Secondary	92,579	-
Hall	Meredith	Teacher Elementary	78,652	-
Hall-Stevenson	Linda	Area Counsellor - Elem	104,327	-
Hamar	David	Teacher Secondary	87,899	-
Hamazaki	Edward	Teacher Secondary	100,198	-
Hamer-Hayley	Tara	Facilities Supervisor-Rent/Lease	113,147	-
Hamilton	Mori	Teacher Secondary	85,054	50
Hampson	Kevin	Teacher Secondary	100,249	-
Hampton	Alan	Teacher Secondary	102,515	-
Hamtaee	Leila	Teacher Secondary	89,098	140
Han	Nah Rae	Teacher Secondary	92,531	-
Handscomb	Kerry	Secondary Vice-Principal	136,879	18
Hannay	Scott	Journeyperson with Premium	107,214	-
Hansen	Carolyn	Teacher Secondary	92,485	-
Hansman	Glen	Teacher Elementary	101,310	76
Hanson	Eartha Ann	Teacher Elementary	102,065	-
Hanson	Ruth	Speech Language Pathologist	82,243	1,810
Hanvey	Todd	Teacher Elementary	101,310	-
Haraga	Allison	Teacher Elementary	92,605	-
Hardie	Elizabeth	Teacher Elementary	79,272	-
Hardman	Leanne	Teacher Secondary	105,541	603
Hardman	Andrew	Teacher Secondary	101,368	-
Hargrave	Kimberely	Teacher Elementary	91,285	92
Harmel	Karen	Teacher Elementary	100,147	95
Harpell	Stacey	Client Service Manager-CAYA	118,896	93
Harris	Richard	Teacher Secondary	105,637	-
Harris	Teresa	Teacher Elementary	100,164	205
Harris-Cornick	Trudi	Technical & Resource Support D	79,174	190
Harrison	Nicole	Elementary Vice-Principal	98,618	756
Harrison	Travis	Carpenter	82,241	-
Harrison	Jennifer	Teacher Elementary	79,741	-
Hartley-Folz	Jon	Teacher Secondary	105,359	-

Hartman	Eric	Teacher Elementary	85,700	435
Hartwick	Peter	Teacher Elementary	93,803	-
Hasan	Ajaz	Acting Project Office Director	161,806	963
Hashigasako	Satoko	Teacher Secondary	101,310	300
Hashimoto	Nana	Teacher Elementary	92,488	1,277
Hassard	Kimberley	Teacher Elementary	87,169	-
Hauck	Martin	Teacher Secondary	92,580	175
Haveman	Angela	Secondary Principal	155,175	-
Hawbolt	Kelly	Teacher Secondary	105,807	671
Hawke	Shannon	Teacher Elementary	92,764	75
Hawksworth	Sheri	Teacher Elementary	105,425	-
Haydon	Adam	Teacher Secondary	101,417	-
Hayes	Simon	Transition Teacher - Elem	81,433	-
Hayes-Brown	Elizabeth	District Principal-Learning Services	155,228	319
Haynes	Paul	Teacher Elementary	92,485	-
Haynes	Ashley	Area Counsellor - Elem	77,447	-
Hayre	Onkar	Special Education - Sec	92,943	-
Healy	Tracy	District Resource Teacher	93,896	161
Heaney	Stephen	Consultant-ATBC	92,532	-
Heap	Verity	Teacher Elementary	92,580	-
Heer	Ireendeep	Set BC Provincial - Sec	101,627	2,172
Hefti	Stephanie	Teacher Elementary	90,835	-
Heine	Diane	Special Education - Sec	112,469	-
Heinrichs	Kimberley	Set BC Provincial - Sec	103,674	9,588
Hellyer	Nicole	Teacher Elementary	92,000	-
Hemrich	David	Machinist	105,288	-
Henderson	Bianca	Teacher Secondary	101,413	28
Henderson	Gregory	Teacher Secondary	92,580	-
Henderson	Stephanie	Teacher Secondary	85,797	-
Henderson	Kate	Teacher Elementary	78,525	658
Hendren	Dara	Teacher Secondary	80,214	1,165
Hendren	Christian	Teacher Elementary	76,349	56
Hengeveld	Mike	Teacher Secondary	105,635	-
Hepburn	Laura	Teacher Elementary	92,485	706
Herman	Carly	District Resource Teacher	103,037	21
Hermanson	Sandra	Teacher Elementary	78,746	-
Heron	Adrienne	Teacher Elementary	90,240	124
Herrera	Silvana	Teacher Secondary	101,332	-
Herrmann	Krista	Teacher Elementary	80,676	-
Hewett	Kari	Teacher Secondary	80,691	100
Hewko	James	Electrician	92,413	-
Heywood	Susan	Teacher Elementary	91,424	100
Heyworth	Judith	Teacher Elementary	92,485	-
Hickman	Rodney	Journey person with Premium	108,664	-
Hickman	Jamine	Teacher Elementary	100,086	726
Higenbottam	Wendy	Teacher Secondary	106,490	-
Higgs	Zoe	Teacher Secondary	111,188	-
Hildebrand	Jay	Teacher Elementary	99,984	-
Hill	Patricia	Teacher Elementary	100,130	-
Hill	River	Contract Inspector	86,834	2,199
Hills	Jesse	Teacher Elementary	92,095	165
Hinds	Barbara	Teacher Elementary	92,487	-
Hingson	Susan	Teacher Elementary	100,182	60
Ho	Janson	Project Office Director	220,473	4,639
Ho	Pamela	Teacher Secondary	103,420	-



Ho	Charmaine	Education Coordinator LIT	101,912	349
Ho	Nina	Teacher Secondary	101,407	667
Ho	Sing Hay	Teacher Secondary	99,984	86
Ho	Ping	Teacher Elementary	94,820	95
Ho	Ivan	Teacher Secondary	92,485	-
Ho	Vanessa	Teacher Elementary	92,062	-
Ho	Winnie	Teacher Secondary	80,247	210
Ho	Jessica	Teacher Elementary	78,342	-
Hoang	Eliza	Teacher Elementary	78,671	-
Hodges	Christopher	Special Education - Sec	93,289	73
Hodgson	Jeffrey	Teacher Secondary	101,277	-
Hodgson	William	Teacher Secondary	100,086	-
Hodson	Jasper	Teacher Elementary	101,508	-
Hodson	Helen	Teacher Elementary	98,054	35
Hoffmann	Thomas	Teacher Secondary	77,137	165
Hoflin	Christopher	Teacher Elementary	99,559	-
Hofmann	David	Painter	84,952	-
Holdaway	Catherine	Teacher Secondary	101,609	163
Holdaway	Erica	Teacher Secondary	92,580	-
Holdham	Mike	Teacher Elementary	91,662	-
Holland	Lynda	Teacher Elementary	101,414	175
Holland	Kimberly	Teacher Elementary	100,086	-
Hollands	Anita	Teacher Secondary	101,368	-
Hollett	Heather	Teacher Secondary	86,236	-
Hollifield	Catherine	Area Counsellor - Elem	83,537	-
Holm	Janet	Teacher Secondary	88,697	-
Hong	Remus	Teacher Elementary	101,414	820
Hong	Vickie	Teacher Elementary	101,414	10
Hong	Jennifer	Teacher Secondary	98,744	85
Hong	Samuel	Labourer	77,641	19
Hooper	Ludmilla	Teacher Elementary	92,485	-
Hooton	Graham	Provincial Resource Program - Sec	97,252	-
Hoppen	Bonita	Teacher Secondary	101,414	-
Hornberg	Brian	Teacher Elementary	101,045	-
Hornby	Susan	Teacher Secondary	103,599	-
Horspool	Nicole	Manager-Health & Safety	143,162	1,761
Hounsell	Miranda	Teacher Elementary	101,414	-
House	Ashley	Teacher Elementary	85,822	1,411
Housego	Debra	Teacher Elementary	95,950	-
Howell	Margaret	Teacher Secondary	89,015	1,087
Howes	Forman	Teacher Secondary	101,545	-
Hrennikoff	Margo	Teacher Elementary	101,310	1,014
Hristova	Tanya	Teacher Secondary	100,086	-
Hsu	Chia-Wei	Manager-Budget & Forecast & Planning	136,893	3,621
Hsu	Chiang	Teacher Secondary	116,662	217
Hsu	Lorraine	Teacher Elementary	100,147	-
Hsu	Min Luen	Teacher Secondary	92,485	-
Hsu	Rita	Teacher Elementary	87,080	480
Huang	Yifan	Special Education - Sec	100,479	-
Huang	April	Teacher Elementary	82,385	1,044
Huber	Darryl	Heat & Frost Insulator	77,782	-
Huey	Sharon	Teacher Secondary	101,310	-
Hufty	Susan	Teacher Elementary	90,636	75
Hughes	Angela	Elementary Principal	147,286	380
Hughes	Darlene	Secondary Vice-Principal	136,079	-

Hughes	Scott	Elementary Vice-Principal	121,681	1,626
Hughes	Victoria	Teacher Secondary	102,929	40
Hughes	Paul	Teacher Elementary	101,763	-
Hughes	Sean	Teacher Elementary	101,413	-
Hughes	Mary	Teacher Elementary	99,196	-
Hughes	Paul	Teacher Secondary	78,628	75
Hughes	Elizabeth	Teacher Elementary	77,128	-
Hui	Persis	Secondary Vice-Principal	130,404	862
Hultquist	Jonathan	Teacher Secondary	78,387	-
Humphries	Andrew	Secondary Vice-Principal	136,125	211
Hundal	Amrit	Teacher Elementary	90,682	-
Hundal	Susan	Teacher Elementary	85,606	842
Hunt	Leslie	Mentor Elementary	100,479	907
Hunt	Yvonne	Teacher Elementary	100,245	404
Hunt	Kristen	Teacher Elementary	92,580	35
Hunter	Jaeger	Teacher Elementary	92,580	-
Hunter	Sean	Teacher Elementary	83,437	-
Hurst	Sherry	District Vice-Principal-SET BC	139,652	3,130
Hutchinson	Elena	Special Education - Sec	95,932	-
Hutchison	Petra	Teacher Secondary	100,086	49
Hwang	Chiung Hsien	Teacher Elementary	100,147	1,723
Hyde	Nathaniel	Teacher Elementary	76,392	-
Ikeda	Lynda	Teacher Elementary	92,485	-
Inch	Kaitlin	Teacher Secondary	91,205	1,340
Inglis	Jeanette	Teacher Elementary	96,172	-
Ingram	Nicola	Special Education - Sec	102,047	1,126
Init	Hersie	Teacher Secondary	90,145	1,250
Innes	Steven	Journey person with Premium	104,763	3
Ionta	Caterina	Teacher Elementary	101,579	45
Ip	Holly	Teacher Elementary	99,916	60
Ip	Hui Ying	Teacher Secondary	94,370	260
Irani	Tuzar	Secondary Vice-Principal	105,081	-
Irvine	Karen	Teacher Secondary	92,730	-
Ishihara	Atsuko	Elementary Vice-Principal	124,237	406
Ismail	Tazmeen	Teacher Elementary	100,232	1,413
Itakura	Katherine	Special Education - Sec	77,347	-
Iuele	Franco	Special Education - Sec	90,733	-
Ivey	Jennifer	Area Counsellor - Elem	78,857	-
Izat	Lindsay	Teacher Elementary	101,414	60
Jabillo	Don	Teacher Secondary	92,760	91
Jack	Byron	Teacher Secondary	101,414	-
Jackson	Larissa	Psychologist - Elem	114,586	1,829
Jackson	Sylvia	Special Education - Elem	95,707	324
Jackson	Valerie	Teacher Elementary	79,678	180
Jackson	Samuel	Teacher Secondary	78,447	-
Jacobson	Margo	Teacher Elementary	81,510	-
Jagger-Doe	Jessica	Teacher Elementary	100,338	75
Jagore	James	Building Engineer-BRIT	76,588	-
Jagpal	Sonia	Teacher Elementary	87,357	195
Jahanshir	Andy	IT Supervisor-Compliance & Privacy	102,111	1,255
Jakoy	Lawrence	Teacher Secondary	100,249	-
Jakoy	Patricia	Teacher Elementary	77,165	102
Jallad	Giselle	Teacher Secondary	85,780	205
Jamen	Mona	Teacher Elementary	92,668	-
James	Susanna	Teacher Secondary	100,882	-

James	Sarah	Special Education - Sec	100,092	-
James	Edna	Teacher Secondary	99,900	311
Janes	Charlene	Teacher Elementary	92,574	-
Jang	Carlene	Teacher Secondary	79,283	105
Janicas	Cristovao	District Resource Teacher	105,883	2,292
Janze	Carl	Teacher Secondary	104,585	-
Janzen	Andrea	Teacher Elementary	99,037	-
Janzen	Jessie-Ann	Teacher Elementary	80,170	407
Jarvis	Sara	Teacher Elementary	92,580	-
Jauca	Halena	Teacher Elementary	84,779	-
Jay	Norman	Teacher Secondary	100,086	-
Jay	Caroline	Teacher Secondary	100,086	-
Jay	Bernice	Teacher Elementary	99,984	-
Jay	Edmond	Teacher Secondary	97,974	-
Jaye	Michelle	Teacher Secondary	103,388	-
Jeeva	Jasmine	Teacher Secondary	101,310	-
Jefferson	Matthew	Teacher Secondary	101,982	41
Jefferson	Ashleigh	Teacher Secondary	99,033	-
Jelstad	Christopher	Machinist	80,976	-
Jenkins	Douglas	Painter	80,363	-
Jensen	Marea	Secondary Principal	154,965	-
Jensen	Heather	Teacher Secondary	106,907	-
Jensen	Christian	Teacher On Call - Elem	75,576	18
Jeram	Paula	Teacher Elementary	92,730	-
Jerome	Gillian	Teacher Secondary	75,706	-
Jesso	Jennifer	Set BC Provincial - Elem	112,587	-
Jhutti	Amanpreet	Teacher Secondary	90,125	175
Jivraj-Sangara	Shaheen	Teacher Elementary	78,184	-
Joe	Alison	Teacher Elementary	101,310	-
Joe	Tammy	Teacher Elementary	100,113	210
Joe	Elizabeth	Teacher Elementary	92,336	-
Johal	Kavanjeet	Teacher Elementary	99,984	175
Johal	Baljit	Electrician	84,533	20
John	Sheela	Teacher Elementary	101,310	300
Johnson	David	Teacher Elementary	105,257	-
Johnson	Jennifer	Teacher Elementary	100,086	200
Johnson	Nathan	Teacher Secondary	92,589	-
Johnson	Kylie	Teacher Elementary	92,580	90
Johnson	Aaron	Electrician	85,672	-
Johnston	Andrew	Teacher Secondary	105,527	-
Johnston	Mark	Teacher Secondary	102,607	-
Johnston	Terrance	Teacher Elementary	101,441	-
Johnston	Cole	Teacher Elementary	100,086	-
Johnston	Sara	Teacher Elementary	92,605	-
Jones	Paul	Teacher Secondary	104,336	75
Jones	Jennifer	Teacher Elementary	100,086	205
Jones	Keith	Teacher Elementary	98,659	-
Jones	Susan	Teacher Secondary	96,803	150
Jones	Gabriel	Teacher Secondary	94,617	-
Joseph	Andrea	Teacher Elementary	81,622	160
Joshi	Anjula	Area Counsellor - Elem	104,227	-
Judson	Ian	Teacher Elementary	100,946	-
Jung	Randolph	Teacher Secondary	104,374	-
Jung	Susan	Teacher Elementary	99,984	105
Jung	Michael	Teacher Elementary	97,631	-

Jung	Jennie	Consultant-Inclusion	93,422	51
Jung	Michelle	Teacher Elementary	80,590	-
Jungclaus	Alice	Elementary Vice-Principal	123,395	-
Jurgeleit	Ejay	Painter	82,382	-
Juric	Sanja	Teacher Elementary	79,064	-
Kakushkin	Laura	Teacher Secondary	92,666	-
Kalogeropoulou	Maria	Teacher Secondary	78,295	140
Kam	Vincie	Teacher Secondary	102,699	80
Kam	Colin	Teacher Secondary	101,226	-
Kanavos	George	Teacher Secondary	108,248	500
Kang	Anita	Teacher Elementary	92,636	-
Kang	Amandeep	Teacher Elementary	86,248	233
Kao	Wen-Hsuan	Teacher Elementary	86,524	-
Kapetanovic	Alina	Teacher Elementary	100,232	69
Karacabeyli	Saniye	Manager-Project Office	131,255	873
Karakanta	Christina	Teacher Elementary	84,742	-
Karkouch	Marianna	Area Case Manager	110,664	170
Karmali	Hanif	Teacher Secondary	95,237	-
Kassis	Omar	Special Education - Sec	98,646	-
Katz	Nurit	Teacher Elementary	91,576	643
Kauldher	Sangeeta	Secondary Vice-Principal	136,612	-
Kaur	Ravinder	Teacher Secondary	98,242	100
Kay	Duncan	Teacher Elementary	93,284	-
Kazuta	Rose	Teacher Elementary	80,656	-
Kefalas	Andrew	Teacher Secondary	99,984	-
Kehler	Bronagh	Teacher Elementary	78,063	-
Kelland	Christine	Teacher Elementary	92,760	-
Keller	Dustin	Teacher Secondary	104,205	-
Kelly	Ciara	Teacher Elementary	100,018	195
Kelly	Dawn	Teacher Secondary	96,803	50
Keng	Govan	Home Instruction - Sec	102,855	45
Kennedy	Lynne	Teacher Elementary	100,182	-
Kenon	Patricia	Teacher Elementary	100,790	-
Kent	Kelly	Teacher Elementary	99,827	225
Keon	K.Sheila	Teacher Secondary	92,580	-
Kerklaan	Michael	Teacher Secondary	101,508	-
Kernohan	Kristina	Teacher Elementary	77,259	223
Kershaw	Mark	Teacher Elementary	92,485	105
Khan	Nancy	Teacher Elementary	92,186	293
Ki	Ho In	Psychologist - Elem	99,448	803
Kikawa	Hana	Teacher Secondary	99,976	-
Kilback	Kenneth	Teacher Elementary	100,215	-
Kilburn	Amanda	Teacher Secondary	94,875	150
Killam	Sisley	Teacher Elementary	91,899	-
Killion	Melissa	Special Education - Sec	89,984	-
Kim	Hailey	Teacher Secondary	99,575	-
Kim	Damyun	Planner-Facilities	92,512	2,922
Kim	Jennifer	Teacher Elementary	86,695	310
Kim	Hyun Jung	Teacher Elementary	77,140	-
Kimmick	Heidi	Teacher Elementary	100,369	-
King	Catherine	Teacher Secondary	105,726	29
King	Maria	Teacher Elementary	101,044	2,661
King	Tina	Teacher Elementary	78,895	-
Kinna	Nadine	Teacher Elementary	100,086	158
Kirby	Steven	Teacher Elementary	92,580	-

Kirkpatrick	Scott	Gasfitter	89,940	-
Kirkwood	Kyle	AE Instructor Structured Course	115,784	-
Kit	Jeffrey	Teacher Elementary	92,580	-
Kitamura	Mark	Steamfitter Apprentice	103,199	-
Klaassen	Adam	Teacher Secondary	100,941	-
Klassen	Allan	Teacher Elementary	94,584	-
Klassen	Debbie	Visually Impaired - Sec	76,399	-
Knibbs	Daniel	Elementary Principal	147,286	3,140
Knight	Rita	Teacher Elementary	100,086	-
Ko	Warren	Advisor-Health & Safety	102,032	1,140
Kobbi	Faten	Teacher Secondary	92,482	-
Kobelka	Jason	Teacher Elementary	100,086	50
Koblbauer	Christina	Teacher Secondary	103,946	-
Koch	Brenda	Teacher Elementary	100,021	-
Kodelja	Jennifer	Teacher Elementary	92,580	-
Koe	Darryl	Teacher Elementary	92,485	125
Koh	Sally	Teacher Elementary	87,893	-
Kokan	Marjorie	Teacher Secondary	101,441	-
Koke	Shelley	Teacher Elementary	100,086	-
Kolber	Patricia	Consultant-Modern Language	100,774	930
Kollar	Oliver	Teacher Secondary	106,518	-
Koloska	Irmgard	Teacher Secondary	79,776	150
Kong	Gowa	Elementary Principal	124,712	-
Kong	Judah	Teacher Elementary	80,170	-
Konsmo	Everett	Teacher Secondary	101,612	-
Kontos	Stamatoula	Teacher Elementary	90,335	90
Koo	Jacky	Teacher Secondary	100,086	-
Koo	Maria	Teacher Secondary	97,351	-
Kool	Catherine	Teacher Secondary	92,605	-
Kooner	Jaspreet	Teacher Elementary	100,282	-
Kooner	Danit	AE Instructor Structured Course	75,126	-
Korchinski	Jennifer	Teacher Elementary	92,682	175
Korf	Janice	Teacher Elementary	101,281	-
Korsch	Kenneth	Journeyperson with Premium	99,394	-
Kos	Tanya	Teacher Elementary	105,145	-
Kosaka	Noriko	Teacher Secondary	92,579	-
Koscal	Vladimir	Teacher Secondary	77,290	-
Kotsaridas	Alexandra	Teacher Secondary	98,111	-
Kourtessis	Vassiliki	Teacher Elementary	100,108	-
Kowalski	Richard	Special Education - Sec	92,574	268
Krause	Kia	Teacher Elementary	80,514	-
Krebs	Lisa	Grounds Foreperson	75,037	3
Krickan	Alita	Teacher Secondary	90,060	-
Krieg	Elizabeth	Indigenous Education - Sec	95,181	-
Krowchuk	Gregory	Electrician	97,944	30
Kudryk	Nataliia	Teacher Elementary	77,358	241
Kuiper	Antonia	Teacher Secondary	100,086	275
Kuk	Helen	Teacher Secondary	115,556	248
Kumar	Rohit	Teacher Secondary	105,134	-
Kumar	Cheston	Teacher Secondary	93,661	1,125
Kung	Emily	Teacher Secondary	104,758	334
Kurbis	Susan	Teacher Elementary	101,441	10
Kurzak	Oliver	Teacher Secondary	101,408	208
Kuzmiski	Sheila	Teacher Elementary	101,424	-
Kwan	Michael	Teacher Secondary	117,278	-

Kwan	Kim	Special Education - Sec	105,354	-
Kwan	Pinky	Teacher Elementary	100,113	45
Kwan	Linda	Teacher Elementary	99,984	-
Kwan	David	Teacher Secondary	96,496	-
Kwan	Ann	Teacher Secondary	83,136	255
Kwok	Yik Ling	Teacher Elementary	100,142	-
Kwok	Neva	Teacher Elementary	92,580	-
Kwok	Stephanie	Teacher Elementary	87,982	85
Kwok	Albert	Teacher Secondary	84,906	-
Kwon	Bernita	Secondary Principal	155,227	350
Kwon	Anthony	Supervisor-Material Services	123,156	-
Kwon	Julia	Teacher Elementary	105,145	75
Kwon	Paulina	Teacher Secondary	100,085	-
Kwong	Annie	Teacher Secondary	103,336	-
Kwong	Vincent	Teacher Secondary	101,310	-
Kwong	Kelsey	Teacher Secondary	101,310	135
Kwong	John	Building Engineer	79,098	-
Labrie	Sonya	Teacher Secondary	76,281	153
Lachelt	Herbert	Teacher Secondary	92,620	-
Lacroix	Remi	Teacher Elementary	100,880	-
Lacroix	Joan	Teacher Elementary	89,654	-
Ladouceur	John	Electrician	93,674	-
Lafleur	Madeleine	Coordinator-Community School	87,187	255
Lafond	David	Teacher Elementary	101,545	-
Lafontaine	Elaine	Teacher Elementary	100,086	-
Lai	Daniel	Teacher Secondary	110,701	-
Lai	Lam	Teacher Secondary	92,580	-
Lai	Adam	Teacher Secondary	90,052	-
Lai	Curtis	Teacher Elementary	75,203	-
Lake	Erica	Teacher Elementary	93,189	158
Lal	Harold	Building Engineer	76,906	-
Lam	Victor	Teacher Secondary	104,308	-
Lam	Eric	Teacher Secondary	101,310	160
Lam	Yvonne	Teacher Elementary	99,984	210
Lam	Deborah	Teacher Elementary	99,984	-
Lam	Mark	Teacher Secondary	99,719	-
Lam	Kara	Teacher Elementary	99,033	51
Lam	Janice	Teacher Secondary	98,476	-
Lam	Amelia	Teacher Secondary	97,652	-
Lam	Kenny	Teacher Elementary	94,648	10
Lam	Eddie	Teacher Elementary	92,730	-
Lam	Julia	Teacher Elementary	92,730	150
Lam	Karyn	Teacher Elementary	91,205	-
Lam	Cheuk Sze	Speech Language Pathologist	89,904	1,646
Lam	Kathy	Teacher Elementary	87,210	-
Lam	Bianca	Teacher Elementary	85,229	125
Lamb	Janine	Elementary Principal	140,662	3,415
Lambert	Joanne	Teacher Elementary	91,513	-
LaMonde	Anne-Marie	Teacher Elementary	83,526	-
Lan	Lisa	Teacher Secondary	101,414	210
Lancaster	Margaret	Elementary Vice-Principal	126,887	350
Land	Meredith	Speech Language Pathologist	105,563	1,080
Landreth	Gavin	Elementary Vice-Principal	124,000	802
Landry	Andrew	Teacher Secondary	102,704	1,042
Landry	Arran	Teacher Elementary	92,466	-

Lang	Christine	Teacher Elementary	101,310	-
Lang	Holli	Perm Sub - Sec	85,786	-
Langford	Michael	Teacher On Call Limited - Sec	86,043	-
Langlois	Jocelyn	Associate Superintendent	233,100	7,032
Langlois	Sara	Teacher Elementary	83,364	350
Lao	Christina	Teacher Elementary	86,909	74
Larock	Anthony	Teacher Secondary	104,021	-
Larose-Farmer	Genevieve	Teacher Elementary	88,934	949
Larpent	Laure	Teacher Elementary	90,201	985
Larriee	Chantal	Teacher Elementary	92,648	548
Larson	Craig	Elementary Vice-Principal	108,975	-
Larson	Thomas	Teacher Elementary	104,344	-
Lascalles	Anne-Marie	Teacher Elementary	99,984	-
Latimer	Brian	Teacher Secondary	101,111	-
Latondresse	Carolyn	Teacher Elementary	79,037	-
Lattimer	Michael	Teacher Secondary	121,285	-
Lau	Tina	Advisor-Health & Safety	104,705	2,789
Lau	Evelyn	Teacher Secondary	104,159	-
Lau	Wendy	Teacher Elementary	101,310	279
Lau	Elaine	Teacher Elementary	100,086	90
Lau	Joanne	Teacher Elementary	99,984	-
Lau	Irving	Teacher Secondary	96,194	150
Lau	Yvonne	Teacher Secondary	92,485	-
Lau	Corinne	Teacher Secondary	92,485	-
Lau	Brian	Consultant-ATBC	91,582	-
Lau	Shawn	District Resource Teacher	88,776	56
Lau	Wing Ling	Teacher Elementary	83,908	135
Lau	Ying Chu	Teacher Secondary	83,867	-
Lau	Gillian	Teacher Secondary	81,871	150
Laudon	Cara	Teacher Elementary	87,066	3,213
Laumen	Teresa	Teacher Secondary	98,110	-
Lauzon	Jason	Secondary Principal	155,228	-
Lauzon	Louise	Teacher Elementary	101,341	-
Lavoie	Jacqueline	Elementary Principal	147,286	-
Lavoie	Sylvie	Teacher Elementary	92,336	10
Law	Ngok	Teacher Elementary	83,396	260
Lawson	Shand	Carpenter	79,066	-
Le	Thi Kieu	Area Counsellor - Elem	83,351	197
Le Quang	Linh	Teacher Secondary	90,427	-
Le Rolland	Monique	Teacher Secondary	101,578	-
Leahy	Marguerite	Teacher Elementary	106,673	-
Leahy	Ernest	Carpenter	78,962	-
Learmonth	Leslie	Teacher Elementary	101,419	195
Leavy	Aoife	Teacher Elementary	92,532	150
Leblond	Michael	Journey person with Premium	93,530	-
Lechner	Andre	Special Education - Sec	97,358	-
Leduc	Tim	Journey person with Premium	86,020	-
Lee	Pui Shan	Compensation and Benefits Specialist	138,253	2
Lee	Ryan	Elementary Vice-Principal	123,437	-
Lee	Jackie	Manager-Food Services	117,409	598
Lee	Tony	Teacher Secondary	115,535	30
Lee	Vivian	Advisor-Staffing	107,662	-
Lee	Yurim	Set BC Provincial - Sec	106,842	926
Lee	Stella	Teacher Elementary	104,002	59
Lee	Grace	Teacher Secondary	102,814	348

Lee	Patricia	District Resource Teacher	101,762	342
Lee	Jade	Teacher Elementary	101,447	92
Lee	Juliana	Teacher Elementary	101,441	-
Lee	Phillip	Teacher Secondary	101,414	-
Lee	Patrick	Teacher Secondary	101,403	421
Lee	Lieh-Min	Teacher Elementary	101,310	75
Lee	Seon Young	Teacher Elementary	101,255	-
Lee	Cindy	Teacher Secondary	101,186	1,195
Lee	Joseph	Teacher Secondary	100,538	100
Lee	Christopher	Teacher Elementary	100,180	-
Lee	Michael	Teacher Secondary	100,092	-
Lee	Rickie	Teacher Elementary	100,090	-
Lee	Jillian	Teacher Elementary	100,086	-
Lee	Brenda	Teacher Elementary	100,086	-
Lee	Lawrence	Teacher Secondary	100,086	-
Lee	Anita	Teacher Secondary	99,984	-
Lee	Gregory	Teacher Secondary	99,621	20
Lee	Cynthia	Teacher Secondary	99,621	160
Lee	Melina	Teacher Secondary	99,460	-
Lee	Janet	Teacher Elementary	98,569	-
Lee	Alice	Teacher Elementary	93,987	-
Lee	Cindy	Teacher Elementary	92,580	90
Lee	Jenny	Teacher Secondary	92,531	10
Lee	Pamela	Teacher Elementary	92,531	75
Lee	Jason	Teacher Elementary	92,491	-
Lee	Vivian	Teacher Elementary	92,485	-
Lee	Joann	Teacher Secondary	92,481	135
Lee	Christopher	Teacher Secondary	92,242	245
Lee	Kelly	Teacher Elementary	92,154	-
Lee	Caitlin	Set BC Provincial - Sec	91,556	1,219
Lee	DL	Teacher Secondary	90,387	150
Lee	Daniel	Teacher Secondary	88,515	40
Lee	Amy	Teacher Elementary	88,283	-
Lee	Shara	Advisor-Communications	87,295	932
Lee	Jieun	Teacher Secondary	87,251	-
Lee	Andrea	Teacher Secondary	86,443	150
Lee	Jaereem	Teacher Elementary	84,987	718
Lee	Justine	Teacher Secondary	83,351	140
Lee	Laurie	Teacher Elementary	82,337	-
Lee	Holly Hoi Yan	Teacher Elementary	80,669	30
Lee	Alvin	Info Tech Support C	77,954	70
Lee	Yeonjoon	Teacher Secondary	77,751	100
Lee	Joanna	Teacher Elementary	77,198	628
Leechik	Stephanie	Teacher Secondary	92,579	-
Lefavre	Mary	Special Education - Sec	92,580	-
Lefebvre	Vanessa	Teacher Elementary	99,666	-
Lefebvre	Alexis	Teacher Elementary	75,166	428
Leff	Michael	Teacher Elementary	75,199	150
Lefsrud	Wesley	Teacher Secondary	91,227	-
Legg	Patricia	Secondary Vice-Principal	136,972	-
Lehmann	Renate	Teacher Secondary	101,545	-
Lehmann	Birgid	Teacher Elementary	101,441	-
Lekakis	John	Special Education - Sec	92,485	-
Lemay	Robin	Plumber	94,112	-
Lemes Da Silva	Jessica	Teacher Elementary	77,592	853



Lemieux	Michel	Advisor-Staffing	103,161	-
Lemmon	Stephanie	Teacher Secondary	100,684	315
Leong	Susan	Teacher Secondary	99,984	39
Leong	Andrew	Teacher Secondary	77,347	50
Lerch	Stephen	Teacher Elementary	101,612	-
Lesage	Ashley	Teacher Elementary	101,766	-
Leslie	Sarah	Teacher Secondary	102,578	-
Less	Shannon	Teacher Secondary	103,946	63
Leung	Stephen	Elementary Principal	149,218	4,675
Leung	Iris *	Manager-International Business	141,598	40,170
Leung	Cecilia	Financial Sup-Capital Projects	126,456	1,920
Leung	Helen	Teacher Secondary	105,134	-
Leung	Edward	Teacher Secondary	102,980	-
Leung	Ronda	Teacher Secondary	101,508	1,248
Leung	Dorothy	Teacher Secondary	100,881	159
Leung	Louise	Teacher Elementary	100,114	-
Leung	Lily	Teacher Elementary	99,477	210
Leung	Angela	Teacher Elementary	92,580	350
Leung	Jessie	Teacher Secondary	89,233	1,278
Leung	Yee Lun Aldebaran	Technical & Resource Support E	85,191	500
Leung	Phung	Teacher Elementary	84,820	75
Levan Hunter	Monique	Teacher Elementary	100,126	-
Leveille	C. Jay	Teacher Secondary	100,215	-
Lever	Anita	Teacher Secondary	90,789	-
Levesque	Connor	Teacher Secondary	84,597	1,254
Levine	S. Joel	Elementary Principal	147,286	721
Lew	Jeannie	Teacher Elementary	100,147	-
Lew	Frances	Special Education - Sec	85,183	35
Lew	Derek	Speech Language Pathologist	75,927	1,960
Lewis	Jill	Special Education - Elem	93,785	-
Li	Kenny	Teacher Secondary	110,524	711
Li	Cindy	Teacher Elementary	99,984	65
Li	Jennifer	Teacher Elementary	97,974	-
Li	Maggie	Coordinator-Community School	92,821	467
Li	Tina	Teacher Secondary	81,468	378
Li	Tong	Teacher Secondary	75,979	-
Liakouras	Vicky	Teacher Elementary	81,516	-
Liang	Nicholas	Teacher Elementary	100,790	-
Liang	Jackson	Teacher Secondary	84,561	-
Lichimo	Caroline	Teacher Elementary	92,668	-
Lida	Nilo	Building Engineer-BRIT	83,613	-
Lievens	Ine Aa	Teacher Elementary	80,982	211
Liew	Jessica	Teacher Secondary	86,574	91
Lightburn	Larissa	Teacher Elementary	79,367	-
Liguori	Anna	Teacher Elementary	101,582	-
Lin	Danniel	Teacher Secondary	102,459	-
Lin	Eva	Teacher Elementary	101,533	-
Lin	Teresa	Special Education - Sec	101,508	-
Lin	Milly	Teacher Secondary	101,414	-
Lin	Tina	Teacher Secondary	101,412	-
Lin	Jenny	Teacher Elementary	101,310	210
Lin	Xuepei	Teacher Secondary	90,054	-
Lin	Alice	Teacher Elementary	83,670	-
Lin	Jin	Info Tech Support D	76,651	-
Lin Tong	Ai Lun	Technical & Resource Support E	79,318	1,577

Lindsay	Carissa	Teacher Secondary	101,310	20
Ling	Lena	Elementary Vice-Principal	129,275	-
Ling	Pearl	Teacher Secondary	102,309	41
Ling	Karine	Special Education - Sec	77,156	-
Lipsky	Adam	Teacher Secondary	99,984	299
Lirenman	Karen	Teacher Elementary	99,984	615
Lirenman	Deborah	Teacher Elementary	97,278	90
Lirenman	Janet	Teacher Elementary	80,879	60
Liu	Yu-Lin	Teacher Elementary	103,908	52
Liu	Joann	Teacher Secondary	103,357	1,622
Liu	Minnie	Teacher Secondary	101,068	-
Liu	Linh	Teacher Elementary	99,984	50
Liu	Ming Wen	Building Engineer	91,839	10
Liu	Wendy	Teacher Elementary	89,542	-
Liu	Michelle	Teacher Secondary	79,404	-
Livesey	Mary-Ann	District Resource Teacher	105,557	301
Lloyd	Rachel	Teacher Elementary	101,310	170
Lloyd	Warren	Teacher Secondary	88,302	-
Lo	Eugene	Teacher Secondary	99,984	140
Lo	Kit-Ming	Teacher Elementary	90,636	75
Lo	Pauline	Teacher Secondary	80,895	320
Loeman	Paul	Supervisor-Operations	94,722	898
Logie	Amber	Elementary Vice-Principal	114,902	1,210
Logie	Janet	Teacher Elementary	101,310	76
Lohr	Sieglinde	Teacher Secondary	92,668	100
Long	Trevor	Teacher Secondary	96,803	-
Loo	Lisa	Speech Language Pathologist	102,164	2,674
Loo	Roberta	Teacher Secondary	101,414	-
Loong	Gary	Teacher Elementary	92,636	-
Lopetrone	Theresa	Teacher Secondary	101,071	46
Lopez	Ricardo	DOI-Educational Services	164,000	6,658
Lopez	David	Teacher Secondary	101,413	-
Lopez	Lesley	Teacher Elementary	97,353	-
Lorne	Jonathan	Teacher Elementary	92,585	-
Lougheed	Mei	Teacher Elementary	100,113	35
Louie	Michael	Teacher Secondary	101,413	170
Louie	Nicole	Teacher Elementary	79,586	51
Loui-Ying	Sara	Teacher Elementary	91,665	-
Loukas	Mary	Teacher Elementary	79,444	264
Loutit	Duncan	Teacher Elementary	92,574	773
Love	Kimberly	Teacher Secondary	102,356	-
Low	Terrie	Teacher Elementary	104,361	161
Low	Benny	Teacher Secondary	101,872	-
Low	Adrian	Teacher Elementary	100,147	125
Lowe	Sharon	Teacher Elementary	101,310	-
Loy	Audrey	Teacher Secondary	99,998	164
Lu	Cui	Info Tech Support D	78,960	-
Lubin	David	Teacher Secondary	92,242	-
Lubinizki	Benjamin	Teacher Secondary	92,581	-
Lublow	Florence	Teacher Elementary	99,990	195
Ludski	Melody	Teacher Elementary	83,623	-
Luistro	Maria	Teacher Elementary	101,589	-
Luk	Sabrina	Teacher Elementary	92,491	-
Lum	Christopher	Manager- Energy & Climate Act	112,511	476
Lum	Auton	Teacher Secondary	105,635	-

Lum	Carol	Teacher Elementary	100,249	-
Lum	Maryna	District Resource Teacher	93,212	115
Lum	Julisa	Teacher Elementary	92,605	-
Lum	John	Psychologist - Elem	83,535	2,366
Lum	Lorraine	Teacher Secondary	76,456	-
Lum-Tong	Kristin	Teacher Elementary	84,778	46
Lundell	Scott	Teacher Elementary	96,542	-
Ma	Veronica	Teacher Secondary	103,883	150
Ma	Melissa	Teacher Elementary	101,368	-
Ma	Gloria	Special Education - Elem	94,367	-
Ma	Siu	Teacher Secondary	92,580	-
Maccormack	John	Elementary Principal	147,286	-
Macculloch	Deborah	Teacher Secondary	92,485	-
Macdonald	Ronald	Director of Facilities	186,243	620
Macdonald	Elizabeth	Teacher Elementary	101,310	-
Macdonald	Kyla	Teacher Elementary	100,040	225
Macdonald	Scott	Teacher Elementary	92,580	-
Macdougall Bruce	Christine	Teacher Secondary	99,475	-
Macer	Christine	Senior Manager-Strategic Comm Connect	133,043	2,452
Macfadden	Erin	Elementary Vice-Principal	98,600	-
Macgarvie	Noemi	Teacher Secondary	80,088	536
Mach	Helen	Supervisor-Benefits	112,582	55
Mach	Kara	Teacher Elementary	80,223	235
MacInnes	J. Alexander	Secondary Admin On Call	93,646	-
Macintosh	Mark	Teacher Elementary	100,086	110
Macintyre	Brin	Teacher Elementary	102,117	-
Maciura	Blair	Teacher Elementary	92,580	100
Mackay	Jodi	Teacher Elementary	101,579	-
MacKenzie	Rose	Secondary Principal	154,378	4,687
Mackie	Deborah	Teacher Secondary	101,330	830
Mackowetsky	Teala	Teacher Elementary	80,245	-
MacLean	James	Special Education - Sec	79,979	-
MacLellan	Alexandra	Teacher Secondary	81,296	-
Macleod	Ian	Teacher Secondary	104,320	50
Macleod	Anne	Teacher Secondary	81,516	-
Macmillan	Phoebe	Secondary Vice-Principal	136,152	135
Macmillan	Grant	Teacher Secondary	92,245	-
MacNeil	Patricia	Director of Communications	178,891	1,789
Macphee	Ian	Advisor-Recruitment	103,691	-
Macphee	Dimitra	Teacher Secondary	96,707	-
Macphee	Ian	Teacher Secondary	92,485	-
Macrae	Anna	Teacher Secondary	97,086	110
Madeira	Manuel	Building Engineer	88,216	-
Madsen	Kellianne	Teacher Elementary	101,418	173
Maekubo	Aiko	Technical & Resource Support E	80,862	1,577
Maggiolo	Dominic	Elementary Vice-Principal	129,293	-
Maguire	Karis	Manager-Labour Relations	114,448	-
Maguire	Shelagh	Teacher Elementary	99,709	-
Maguire	Jillian	Teacher Secondary	99,382	20
Mah	Sue	Compensation and Benefits Specialist	137,176	-
Mah	Wayne	Teacher Secondary	101,158	-
Mah	Lisa	Teacher Elementary	100,834	50
Mah	Gordon	Teacher Elementary	99,457	195
Mah	Pung Jean	Executive Assistant-Secretary Treasurer	96,597	-
Mah	Gessica	Teacher Secondary	94,552	145

Mah	Wendy	Teacher Elementary	92,580	-
Mah	Gelaina	Teacher Secondary	83,836	441
Maher	Joseph	Elementary Vice-Principal	119,004	-
Mahnger	Rupinder	Teacher Secondary	86,004	-
Mahony	Nicholas	Teacher Elementary	100,282	160
Mahovich-Little	Mimi	Teacher Secondary	99,687	-
Maitland	Jeffrey	Supervisor-IT Service Delivery	104,959	120
Maitland	Jennifer	Teacher Secondary	100,086	-
Majcher	Jo-Ann	Area Counsellor - Elem	104,121	-
Majerski	Sebastian	Info Tech Support D	80,032	12
Mak	Arthur	Manager-Project Office	118,699	1,342
Mak	Lysanne	Teacher Secondary	104,201	154
Mak	Olivia	Teacher Secondary	103,004	-
Mak	Eugene	Info Tech Support D	80,462	93
Makarenko	Serge	Teacher Secondary	101,310	-
Maley	Andrea	Teacher Secondary	99,400	-
Malette	Gregory	Steamfitter	129,618	-
Malette	Michael	Teacher Secondary	92,485	-
Malli	Parminder	Supervisor-Operations	108,025	2,995
Malli	Sukhjinder	Teacher Secondary	82,141	-
Malloff	Kollo	Teacher Secondary	103,535	-
Malone	Dora	Speech Language Pathologist	84,861	2,592
Malone	Jennifer	Teacher Elementary	83,891	475
Maltais	Louise	Teacher Elementary	91,034	-
Man	Jany	Teacher Elementary	83,203	-
Manansala	Adonis	Building Engineer	84,599	15
Manery	Glen	Area Counsellor - Elem	93,295	150
Mang	Betty	Teacher Elementary	99,234	35
Mann	Albert	Secondary Vice-Principal	115,529	10
Mann	Harjinder	Teacher Elementary	101,310	130
Mann	Julia	Teacher Elementary	100,241	-
Mannella	Daniella	Teacher Elementary	79,068	53
Manninen	Melissa	Teacher Elementary	90,790	-
Mansfield	Brent	Teacher Elementary	84,460	75
Mar	Gregory	Secondary Vice-Principal	83,120	-
Maragos	Maria	Teacher Elementary	88,591	-
Mariani	Ray	Painter	89,522	-
Marino	Nicholas	Teacher Elementary	100,232	-
Marino	Sandra	Teacher Elementary	99,984	-
Mark	Jason	Teacher Secondary	107,374	80
Mark	Michelle	Teacher Elementary	85,328	99
Markic	Diana	Special Education - Sec	102,619	-
Markus	Laz	Director of Learning Info Tech	127,094	460
Marosits	David	Carpenter	79,699	-
Marriott	Samsara	Teacher Elementary	92,242	-
Marsden	Davita	Secondary District Vice-Principal	128,899	760
Marshall	Glen	Special Education - Sec	101,544	200
Marshall	Jessica	Teacher Elementary	98,531	61
Marshall	Colleen	Teacher Secondary	96,928	32
Marsland-Root	Jennifer	Teacher Elementary	92,760	178
Martelli	Dale	Teacher Secondary	105,629	-
Martens	Riley	Teacher Elementary	77,351	240
Martin	Suzanne	Distance Education - Elem	109,346	26
Martin	Joanne	Teacher Secondary	104,308	394
Martin	Alicia	AE Instructor Structured Course	103,029	50

Martin	Alicia	Teacher Elementary	101,051	-
Martin	Sean	Teacher Elementary	100,246	10
Martin	Heather	Teacher Secondary	84,205	-
Martin	Melissa	Teacher Elementary	77,279	-
Martinson	Diane	Elementary Principal	147,088	350
Masih	Chandra	Building Engineer	87,527	10
Mason	Dana	Payroll Specialist	128,134	1,500
Mason	Julie	Teacher Elementary	100,282	-
Massoud	Jennifer	Teacher Secondary	86,083	56
Matear	Douglas	Area Counsellor - Elem	99,310	-
Matear	Gillian	Teacher Elementary	76,458	-
Mathewson	Curtis	Teacher Elementary	100,954	180
Matsuda	Martha	Teacher Elementary	92,580	1,931
Matsuda	Tomomi	Teacher Secondary	83,700	-
Matsuzaki	Nicole	Teacher Secondary	100,180	-
Matterson	Kimberly	Teacher Elementary	101,414	-
Matthew	Sarah	Area Counsellor - Elem	106,031	1,625
Matthews	Sarah	Teacher Secondary	99,821	-
Mattock	Kristin	Teacher Secondary	86,791	110
May	Tania	Teacher Elementary	87,321	157
Mayhew	Megan	Teacher Elementary	77,450	-
Mazo	Jeffrey	Teacher Secondary	101,413	38
Mazzei	Eva	Special Education - Sec	111,123	-
Mc Cartin	Bridget	Teacher Secondary	76,953	375
McAlister	Sarah	Elementary Principal	137,023	-
McAlpine	Jordan	Teacher Secondary	88,910	-
Mcbride	Matthew	Teacher Elementary	98,643	-
Mccague	Jane	Teacher Elementary	90,632	-
Mccallion	Fergus	Teacher Secondary	102,607	-
Mccandless	Kasey	Teacher Elementary	84,866	100
Mccarron	Janet	Teacher Secondary	111,485	-
McClaflin	Colton	IT-Multimedia Specialist	80,157	42
Mccleary	Melissa	Teacher Elementary	101,414	837
Mcclenahan	Laura	Teacher Elementary	79,232	-
Mcconnann	Nadine	Teacher Secondary	99,984	-
Mcdonald	Tara	Teacher Elementary	90,275	50
Mcdonald	Maya	Teacher Secondary	85,068	-
Mcdonald	Cari	Teacher Secondary	83,963	-
Mcdonnell	Maureen	Elementary Principal	147,888	4,088
Mceachern	Stacey	Teacher Secondary	100,086	-
Mcewen	Andrea	Teacher Elementary	100,086	772
McGhee	Veronica	Teacher Secondary	103,831	132
Mcginn	Anne-Marie	Teacher Secondary	103,304	85
Mcgowan	Robert	AE Instructor	122,197	-
McGregor	Helen	Superintendent	297,133	18,930
Mcguire	Christine	Teacher Elementary	93,478	723
Mcguire	Simone	Teacher Secondary	92,730	-
Mcintosh	Tracey	Special Education - Sec	91,237	200
Mckechnie	Alexander	Teacher Secondary	101,310	-
Mckeen	Scott	Teacher Secondary	111,315	1,338
McKeen	Christine	Teacher Secondary	90,632	-
Mckeen	Emma	Teacher Secondary	82,322	25
Mckend	Alison	Teacher Elementary	101,310	-
McKenzie	Mason	Teacher Secondary	80,433	-
Mcknight	Chloe	Teacher Elementary	97,460	-

Mclane	Gerald	Bricklayer	78,160	-
Mclean	Colin	Teacher Secondary	99,983	-
Mcleod	Joanne	Program Advisor-AEC	101,367	-
Mcleod	Campbell	Teacher Secondary	100,106	445
Mcmillan	Carol-Anne	Teacher Secondary	99,992	-
McMitchell	Riley	Elementary Principal	135,622	-
Mcneil	Craig	Teacher Elementary	100,080	-
Mcnicol	Kateryna	Elementary Vice-Principal	126,843	2,030
McPherson	Taylor	Teacher Elementary	76,874	158
Mcquaid	Luey	Teacher Elementary	77,288	-
Mcwhinney	Kaitlin	Teacher Elementary	92,017	798
Medina	Elsa	Special Education - Elem	100,810	87
Mehl	Rainer	Teacher Secondary	105,807	-
Mehra	Aimee	Teacher Elementary	104,629	617
Melendez-Rodriguez	Claudia	Special Education - Sec	75,056	41
Melman	Jo-Ann	Teacher Elementary	97,097	-
Melville	Donna	Coordinator-Disability & Return to Work	103,514	-
Menashy	Ariella	Teacher Elementary	101,414	249
Mendes	Melinda	Teacher Elementary	101,595	-
Mendgen	Julie	Literacy Mentor - Sec	99,631	236
Meredith	Tyrel	Teacher Elementary	84,825	683
Mergens	Joseph	Teacher Elementary	111,277	-
Meroniuk	Michael	Teacher Elementary	81,418	1,000
Mesman	Bruce	Consultant-ATBC	91,566	-
Mesropian De Gonzalez	Elisabet	Teacher Secondary	99,989	-
Messamore	Keith	Plumber	82,256	-
Mey	Michel	Teacher Secondary	92,699	-
Mezzarobba	Dianna	Teacher Elementary	100,790	45
Michalowska	Marzena	Teacher Secondary	100,984	66
Michel	Marie	Teacher Elementary	100,880	230
Micozzi	Angela	Teacher Elementary	100,687	60
Middleton	Katherine	Teacher Elementary	92,580	-
Mieczanec	Colleen	Teacher Elementary	89,623	-
Miflores	Oscar	Supervisor-Operations	118,693	1,033
Mikulec	Laura	Teacher Secondary	92,355	-
Miladinovic	Natasha	Elementary Principal	146,804	-
Miladinovic	Patricia	Teacher Secondary	104,121	-
Miles	Maryanne	Teacher Elementary	92,668	90
Miletic	Maryann	Teacher Elementary	92,487	-
Milevskaia	Elena	Teacher Elementary	100,249	30
Milford	Madison	Teacher Elementary	82,011	-
Miller	Bryan	Manager-Construction	126,971	185
Miller	Robyn	Teacher Elementary	101,414	-
Miller	Cynthia	Teacher Secondary	101,310	751
Miller	Blair	Teacher Secondary	92,720	-
Miller	Amanda	Teacher Secondary	79,358	-
Miller	Sarah	Teacher Secondary	77,137	-
Millette	Roger	Teacher Secondary	83,780	91
Mills	Ian	Teacher Elementary	106,787	-
Mills	Shannon	Teacher Elementary	99,984	-
Millway	Todd	Teacher Elementary	100,777	160
Milne	Rosemary	Teacher Secondary	102,515	140
Milton	Bernadette	Teacher Elementary	93,189	-
Minamimaye	Dianne	Teacher Elementary	92,636	-
Minato	M.R. Joylene	Teacher Elementary	92,485	-

Mirani	Akhtar	Secondary Principal	146,718	-
Misquitta	Jennifer	Teacher Elementary	91,786	-
Mitchell	Brittany	Special Education - Sec	100,829	268
Mitchell	Lana	Teacher Elementary	100,088	933
Mitchell	Lisa	Teacher Elementary	93,478	-
Mitchell	Jansen	Teacher Elementary	91,150	235
Mitzel	Darren	District Principal-SET BC	156,431	6,062
Mochrie	Dee	Teacher Elementary	82,265	-
Moes	Nathan	Teacher Secondary	97,753	235
Mohabir	Deborah	School & Student Support A-6.5	88,498	-
Mohammed	Saiqa	Teacher Secondary	95,113	-
Moino	Laura	Teacher Elementary	99,204	30
Mok	Wing Sum Samantha	Teacher Elementary	80,089	100
Mokonen	Rachel	Teacher Elementary	99,984	-
Moldowan	Michelle	Teacher Secondary	100,086	-
Momeyer	Jason	Teacher Secondary	101,311	440
Monk	Winnie	Teacher Secondary	101,670	-
Monrad	Melanie	Elementary Principal	133,690	4,903
Montagano	Ebru	Teacher Elementary	99,555	122
Montalvo	Miguel	Heat & Frost Insulator	80,593	-
Montgomery	Winona	Teacher Elementary	101,301	268
Montroy	Hilary	Teacher Secondary	102,620	165
Moon	Jacqueline	Teacher Secondary	105,527	249
Moon	Christopher	Teacher Secondary	92,485	-
Mooney	Jennifer	Teacher Elementary	92,580	10
Moore	Blake	Teacher Elementary	92,580	-
Moore	Kelly	Teacher Elementary	92,485	-
Moore	Melanie	Teacher Elementary	89,655	233
Moran	Mary	Teacher Elementary	106,063	50
Morcov	Ioana	Teacher Secondary	87,416	1,210
Morden	Lani	Elementary Principal	125,045	-
Morehouse	Nancy	Teacher Elementary	92,699	-
Morel	Lukas	Teacher Secondary	105,527	-
Moreno	Monica	Executive Assistant-Employee Services	80,202	-
Morgan	Scott	Teacher Secondary	107,162	-
Morgan	Catherine	Provincial Resource Program - Sec	90,713	-
Mori	Deni	Teacher Elementary	90,876	-
Morin	Stephanie	Teacher Elementary	99,461	52
Morishita	Brandon	District Principal-Mental Health	146,052	477
Morita	David	AE Vice-Principal	129,231	10
Moro	Roberto	Secondary Principal	155,175	-
Morris	Sheryl	Area Case Manager	99,376	226
Morris	Anna	Teacher Elementary	78,641	220
Morrison	D. Hamish	Teacher Secondary	96,963	-
Morton	Elizabeth	Teacher Secondary	78,681	-
Moshchenko	Anna	Teacher Elementary	99,093	71
Mota	Anna	Teacher Elementary	100,086	-
Motola	Keila	Teacher Elementary	103,536	185
Mountali	Carla	Teacher Elementary	101,585	171
Moy	Raymond	Teacher Secondary	101,795	-
Moy	Sharon	Teacher Elementary	100,086	76
Mrazek	Shawn	District Resource Teacher	82,988	110
Much	Jocelyn	Teacher Elementary	77,650	-
Mueller	John	Teacher Secondary	99,984	-
Mugford	Patricia	Mentor Secondary	92,490	160

Mugford	Duane	Teacher Secondary	92,485	150
Mulherin	Erica-Jade	Coordinator-Employee Wellness	75,161	-
Mulhern	Patricia	Teacher Elementary	101,414	-
Mullen	Cameron	Teacher Secondary	92,569	-
Mulligan	Stephen	Elementary Vice-Principal	120,881	1,680
Mullins	Sheila	Teacher Elementary	92,485	-
Mung	Bernadette	Area Counsellor - Elem	104,227	88
Munk	James	Elementary Principal	147,286	2,961
Munro	Catherine	Teacher Elementary	100,249	10
Munroe	Suzanne	Teacher Elementary	92,486	-
Munsamy	Kementha	Teacher Secondary	105,346	-
Muress	Marvin	Teacher Elementary	103,345	-
Murphy	David	Elementary Principal	147,021	-
Murphy	Jeanette	Teacher Elementary	92,922	60
Murphy	Lisa	Teacher Secondary	91,069	-
Murphy	Meagan	Psychologist - Elem	82,771	730
Murray	Carole	Teacher Elementary	105,145	175
Murray- Hemphill	Mattias	Teacher Elementary	76,012	-
Murthi	Jason	Teacher Secondary	100,085	-
Musgrove	Hiroshi	Teacher Secondary	90,143	-
Mushinski	Mia	Teacher Secondary	80,097	160
Musholt	Silvia	Teacher Elementary	82,649	45
Musselle	Patricia	Teacher Elementary	101,414	192
Mustapic	Michael	Teacher Secondary	101,310	-
Muzyka	Katherine	Teacher Elementary	85,546	-
Myers	Janis	DOI-Educational Services	167,078	10,147
Myers	Dean	Teacher Secondary	101,310	210
Myers	Thien	Teacher Elementary	76,544	-
Myring	Thomas	Secondary Vice-Principal	136,211	-
Mysuria	Nidhi	Teacher Secondary	111,656	-
Nadeau	Marilyne	Teacher Elementary	100,232	-
Nagata	Clark	Teacher Elementary	100,233	265
Nakada	Mark	Special Education - Sec	107,107	292
Nakamura	Lisa	Teacher Secondary	103,946	-
Nakamura	Emy	Teacher Secondary	101,811	-
Nakamura	Leanne	Teacher Elementary	101,790	117
Nakashima	Marilyn	Teacher Elementary	100,215	36
Nanda	Gogae	Teacher Secondary	102,515	228
Nanda	Sarika	Teacher Elementary	96,670	-
Nanji	Rishma	Teacher Elementary	83,019	-
Naples	Katrina	Teacher Elementary	98,417	-
Nash	Celeste	Secondary Vice-Principal	136,212	-
Neale	Aileen	Special Education - Elem	89,810	328
Neibel	Shirley	Teacher Elementary	81,564	-
Nejad	Zahra	Teacher Secondary	96,803	165
Nelson	David	Deputy Superintendent	263,016	5,668
Nerling	Leslie	Teacher Secondary	107,205	-
Neufeld	Harold	Teacher Secondary	100,080	-
Neuman	Pamela	Transition Teacher - Sec	79,967	179
Newton	Allison	Teacher Elementary	82,141	300
Ng	Karine	Teacher Elementary	107,749	-
Ng	Barbara	Teacher Secondary	106,851	-
Ng	Sarah	Teacher Secondary	103,136	64
Ng	Yulanda	Teacher Secondary	101,413	70
Ng	Raymond	Teacher Elementary	101,310	50



Ng	Eva	Teacher Elementary	101,033	175
Ng	Mimi	Teacher Elementary	100,086	96
Ng	Alex	Teacher Secondary	99,984	-
Ng	Stephanie	Teacher Elementary	92,485	221
Ng	Rosella	Teacher Elementary	79,558	2,811
Ng-Davis	Jennifer	Teacher Secondary	100,883	-
Ngo	Cynthia	Teacher Secondary	101,310	-
Ngo	Thanh	Teacher Elementary	75,892	889
Ngo	Katie	Teacher Elementary	75,301	-
Nguyen	Fabienne	Teacher Elementary	101,310	-
Nguyen	Tuoi	School & Student Support B-Limited	77,281	59
Nicanor	Ral	Teacher Elementary	83,040	-
Nicholl	Lucy	Teacher Elementary	96,932	175
Nichols	Hugh	Teacher Secondary	76,166	-
Nickel	Cynthia	Teacher Elementary	101,414	271
Nicks	John	Secondary Vice-Principal	136,106	4,628
Nicolas	Megan	Teacher Elementary	101,249	-
Niek	Rainer	Teacher Secondary	101,641	-
Nielsen	Ellen	Teacher Secondary	75,996	175
Nielson	Jacqueline	Teacher Elementary	92,580	111
Nijjar	Kamil	Teacher Elementary	99,565	-
Nishi-Beckingham	Teresa	Teacher Elementary	99,984	-
Nitins	Janet	Teacher Elementary	86,239	50
Nobbs-Thiessen	Kathy-Ann	Teacher Secondary	101,414	-
Noble	Tanya	Teacher Secondary	108,993	-
Noble	Ceilidh	Special Education - Sec	86,998	-
Noel	Alison	Teacher Elementary	92,485	156
Noel-Bentley	Karen	Elementary Principal	146,201	4,281
Noguchi	Sachiko	Teacher Secondary	101,310	-
Noon	Cheryl	Teacher Elementary	81,660	698
Norcross	Neil	Teacher Secondary	100,130	150
Norrick	Jacqueline	Teacher Elementary	81,648	-
Norman	Denise	Teacher Secondary	116,596	50
North	Denise	Teacher Secondary	76,617	-
Nosyk	Lianne	Teacher Elementary	96,624	10
Novak	Kelly	Teacher Elementary	94,359	842
Nowland	Sarah	Speech Language Pathologist	100,961	1,490
Nucich	Lisa	Elementary Principal	147,336	360
Nugent	Sean	Teacher Secondary	101,475	-
Nuij	Peter	Associate Superintendent	220,792	8,442
Nussbaum	Jonathan	Teacher Secondary	85,663	89
Nute	Thomas	Teacher Secondary	82,483	-
Nyden	Gale	Teacher Elementary	90,067	-
Oades	Christine	Teacher Elementary	100,086	-
Oblotte	Jean-Michel	Teacher Elementary	101,340	150
O'Connor	Hayden	Planner-Facilities	102,449	399
O'Connor	Sean	Teacher Secondary	94,321	-
Odegaard	Mark	Carpenter	90,689	-
O'Donnell	Melissa	Teacher Secondary	101,314	123
Ofreneo	Roderick	Special Education - Sec	95,114	-
Oftebro	Tim	Teacher Elementary	98,446	-
Ogden	Alison	DOI-Educational Services	184,814	11,893
Ogden	Nancy	Teacher Secondary	75,307	100
Ogilvie	Mark	Teacher Elementary	100,086	159
Ogura	Tami	Teacher Elementary	105,617	-

O'Hara	Patrick	Teacher Elementary	92,730	235
Olaes	Grace	Teacher Elementary	87,830	45
Olafsson	Kevin	Teacher Secondary	86,947	-
Olding	Stacey	Teacher Elementary	79,819	-
Oliver	Jeremy	Labourer	77,694	-
Ollerenshaw	Keith	Teacher Secondary	85,932	-
Olson	Emily	Set BC Provincial - Sec	94,439	2,453
O'Malley	Jason	Special Education - Sec	100,146	-
O'Malley	Deborah	Teacher Elementary	99,984	-
O'Neill	Kevin	Teacher Elementary	97,737	-
Ong	Elaine	Teacher Elementary	100,147	-
Ong	Levian	Teacher Elementary	80,089	-
Onion	Thomas	Teacher Secondary	84,820	160
Onstad	Barbara *	District Principal-Int'l Ed	161,654	33,514
O'Quinn	Jillian	Teacher Secondary	83,144	125
Or	Kim	Teacher Secondary	101,618	24
Orange	Jonathan	Teacher Elementary	101,508	-
O'Reilly	Collette	Director Enterprise Safety Mgt	153,007	-
O'Rourke	Trevor	Teacher Secondary	95,017	-
Orr	Kim Margaret Ramona	Teacher Secondary	99,279	60
Ostroff	Lisa	Special Education - Sec	79,439	292
O'Sullivan	Kathleen	Elementary Admin On Call	95,332	-
Oswin	Laura	Teacher Elementary	82,666	-
Oudt	Rosa	Teacher Elementary	100,249	-
Overgaard	Jeffrey	Teacher Secondary	104,570	150
Owen	Sean	Special Education - Sec	92,485	-
Ozkan	Merve	Teacher Elementary	93,312	720
Pace	Carla	Teacher Elementary	91,999	-
Pacheco	Lisa	Area Counsellor - Elem	116,369	33
Pack	Glenn	Teacher Elementary	92,574	-
Paget	Nancy	Elementary Principal	147,236	350
Pagliacci	Claudio	Electrician	101,818	20
Pai	Elaine	Teacher Elementary	100,287	-
Palacio	John	Electrician	81,843	-
Palaiologos	Amber	Teacher Elementary	92,485	-
Palejko	Nancy	Teacher Secondary	84,968	-
Paley	Tommy	Teacher Secondary	109,530	-
Paley	Lori	Teacher Secondary	91,302	-
Pall	Sutpaul	Grounds Foreperson	86,039	-
Panagsagan	Romina	Info Tech Support D	81,270	-
Panesar	Balbinder	Teacher Secondary	104,425	150
Pang	Eleanor	Teacher Secondary	86,871	665
Pangalia	Hardev	Assistant Building Engineer	85,435	-
Pankratz	Thomas	Advisor-Recruitment	93,552	-
Pankratz	Kathleen	Teacher Elementary	76,081	235
Pannun	Sukhjeevan	Teacher Secondary	79,523	-
Pantelle	Troy	Sheet Metal Worker Apprentice	90,828	-
Panuncialman	Joy	Heat & Frost Insulator	75,765	10
Pao	Alice	Teacher Secondary	112,081	-
Pao	Ernest	Teacher Secondary	106,482	195
Paone-Vunic	Elisabetta	Teacher Elementary	92,485	-
Papagiannis	Constantina	Teacher Elementary	99,984	-
Parent	Kyle	Teacher Elementary	92,580	125
Paris	Holly	Teacher Elementary	101,580	-
Paris	Melanie	Teacher Elementary	91,757	40

Paris	Nicole	Teacher Secondary	85,788	-
Park	Douglas	Elementary Vice-Principal	125,225	20
Parker	Christopher	Secondary Principal	155,227	-
Parker	Ryan	Teacher Secondary	92,485	-
Parkes	Steven	Special Education - Sec	92,579	-
Parkin	Barbara	Teacher Elementary	102,112	842
Parmar	Jatinder	AE Instructor Structured Course	113,149	-
Parsons	D.Gregg	Teacher Secondary	78,526	-
Parungao	Paul	Teacher Elementary	101,508	-
Patel	Saliha	Teacher Elementary	85,676	-
Paterson	Sharon	Teacher Elementary	79,047	315
Pathyil	Lisa	Elementary Vice-Principal	129,293	-
Patrick	Miles	Teacher Elementary	92,485	235
Pattenaude	Mathew	Carpenter	82,205	13
Patton	Barbara	Teacher Secondary	92,485	-
Paul	Karen	Teacher Elementary	100,144	-
Paulsen	Sarah	Teacher Secondary	102,619	50
Pavao	Maria	Teacher Elementary	92,580	-
Pavlovic	Ivana	Teacher Elementary	92,485	-
Pawliuk	Nidia	Teacher Elementary	100,243	-
Paxton	Margaret	Elementary Principal	147,002	493
Paynter	Karen	Teacher Elementary	92,585	-
Peacock	Michelle	Assistant-Recruitment & Retention	75,660	24
Pearce	Stephanie	Teacher Elementary	91,376	-
Pearce	Alanna	Teacher Secondary	89,944	210
Pearmain	Geoffrey	Supervisor-Grounds Maintenance	109,047	120
Pears	Gregory	Teacher Secondary	104,308	41
Pearson	Steven	Carpenter	87,441	-
Pedra	Jason	Teacher Elementary	100,086	50
Pedro	Sarah	Teacher Elementary	80,101	-
Peeters	Vital	Elementary Principal	146,781	-
Pegg	Karen	Teacher Elementary	85,051	-
Pella	Stefano	Teacher Secondary	101,251	100
Pelletier	Jacques	Teacher Secondary	117,794	-
Pelletier	Leonard	Teacher Secondary	101,309	-
Pender	Kathleen	Teacher Elementary	92,345	97
Pendree	Malori	Teacher Secondary	80,088	-
Peng	Ming-I	Teacher Elementary	99,565	-
Penner	Mona	Teacher Secondary	99,984	-
Penner	Dustin	Plumber	84,912	-
Penner	Natasha	Speech Language Pathologist	83,495	1,175
Penner	Peter	Plumber	81,359	-
Penney	Karen	Teacher Secondary	101,413	-
Pequeno	Paulo	Teacher Secondary	101,310	-
Perdriau	Raphael	Teacher Elementary	83,988	-
Perrett	Maryline	Teacher Secondary	96,508	-
Perun	Audrey	Teacher Elementary	101,441	546
Petaccia	Tony	Journeyperson with Premium	106,847	-
Peters	Henry	Elementary Principal	147,236	3,227
Peters	Ginaya	Teacher Secondary	97,713	-
Peters	Brandon	Indigenous Education Curr Consult	94,916	260
Petheriotis	Nick	Teacher Secondary	104,201	-
Petrak	John	Teacher Secondary	79,924	-
Petrick	Aubryanna	Teacher Elementary	75,166	522
Peverelle	Randall	Electrician	83,812	-

Pewsey	Jennifer	Teacher Elementary	92,730	-
Pham-Fraser	Hieu	Learning & Instruction-EARND	140,264	10,270
Phan	Sue	Teacher Elementary	96,428	-
Phelps	Julie	Teacher Elementary	91,884	-
Philibert-Palmer	Natasha	Perm Sub - Sec	76,542	-
Phillips	Diane	Secondary Vice-Principal	136,171	-
Phillips	Katherine	Teacher Elementary	86,581	35
Phillips	Andrew	Teacher Secondary	83,125	140
Phillips-Sim	Janice	Teacher Secondary	106,364	95
Phongmany-Trieu	Tuctic	Teacher Elementary	100,086	945
Phung	Thuy Quyen	Teacher Elementary	90,491	-
Picard	Sarah	Teacher Elementary	101,414	159
Pickell	Kelly	Journeyperson with Premium	89,942	-
Pieters	Andrea	Teacher Elementary	92,583	111
Pietzsch	Sonia	Teacher Elementary	101,488	693
Pijanowski	Claire	Area Counsellor - Elem	102,630	-
Pilotte	Catherine	Teacher Elementary	92,589	-
Pincott	Linda	Teacher Secondary	102,614	-
Pirie	Andrew	Teacher Secondary	101,413	195
Pitchford-Yeung	Cindy	Teacher Secondary	100,942	-
Pitman	Carolyn	Teacher Secondary	102,878	-
Plant	Kimberly	Teacher Elementary	99,823	75
Plante	Louise	Teacher Elementary	93,481	-
Platt	David	District Principal	154,898	419
Plattner	Alexander	Teacher Secondary	101,310	-
Plavan	Christina	Teacher Elementary	81,594	-
Pocard	Morgane	Teacher Elementary	75,020	-
Poetschke	Rosemarie	DOI-Learning Services	200,151	10,774
Polonijo	Kristopher	Teacher Secondary	105,635	-
Polukoshko	Jody	Teacher Elementary	109,038	-
Polukoshko	Jill	Teacher Secondary	101,633	-
Polzin	Suzanne	Elementary Principal	142,404	2,450
Pomponio	Concetta	Teacher Elementary	100,282	192
Pontalti	Daniel	AE Instructor Structured Course	84,531	-
Poole	Ian	Teacher Elementary	100,443	-
Poon	Melina	Teacher Secondary	97,367	150
Port	Anne	Teacher Secondary	101,309	-
Pospisil	Petr	Secondary Vice-Principal	130,422	-
Power	Amelia	Teacher Secondary	91,300	-
Poy	Blair	Supervisor-Maintenance	113,247	2,075
Prasad	Ashwin	Teacher Elementary	101,477	140
Pratt	Deborah	Senior Advisor-Wellness	102,978	1,396
Pratt	Jeffrey	Teacher Secondary	100,232	-
Pratt	Lori	Teacher Secondary	85,572	61
Preda	Lorena	Teacher Secondary	101,580	-
Presley	Monica	Teacher Elementary	91,756	-
Preston	Sherry	Teacher Secondary	81,949	63
Preston Brown	Dawn	Teacher Elementary	92,213	104
Price	Jacqueline	Program Advisor-AEC	100,982	-
Price	Lynn	Special Education - Sec	100,090	-
Prigent	Charlotta	Teacher Elementary	89,706	-
Printz	Lisa	Teacher Secondary	92,574	-
Prodan	Lori	Elementary Principal	147,336	2,926
Pronger	Alan	Teacher Secondary	98,066	1,773
Przyborowska	J. Margaret	Teacher Secondary	104,308	11

Pugh	Kevin	Teacher Elementary	92,494	-
Puil	Taryn	Teacher Elementary	88,072	-
Purewal	Kam	Teacher Elementary	99,560	-
Puri	Amrit	Teacher Elementary	100,180	644
Puzio	Karen	Teacher Secondary	105,635	-
Qi	Lijuan	Distance Education - Sec	117,942	-
Qiu	Moran	Teacher Elementary	80,089	-
Quan	Gregory	Teacher Secondary	101,413	210
Quan	Tina	Teacher Secondary	96,830	300
Quiroga	Jorge	Info Tech Support C	91,576	-
Quon	Lillian	Set BC Provincial - Sec	104,214	4,871
Quon	Jean	Teacher Secondary	101,310	-
Quon	Johnson	Painter	85,638	-
Raab	Frances	Teacher Secondary	91,268	-
Radic	Jelena	Teacher Secondary	108,140	-
Radies	Doug	Teacher Elementary	92,589	-
Rahim	Ahmed	Teacher Gifted Program	91,278	-
Rai Dhari	Indira	Area Counsellor - Elem	104,572	232
Raino	Sacha	Teacher Elementary	80,522	75
Ram	Neel	Senior Assistant Building Engineer-BRIT	77,344	10
Ramamonjisoa	Cynthia	Elementary Vice-Principal	117,960	4,401
Ramazzeni	Gracia	Teacher Elementary	92,330	-
Ramirez	Maria	Teacher Secondary	99,421	-
Ramsay	Scott	Teacher Secondary	100,786	-
Ramsell	Anthony	Teacher Elementary	92,580	204
Ramsey	Carollyne	Teacher Secondary	104,205	100
Randhawa	Natasha	Teacher Secondary	83,125	-
Rankin	Robyn	Teacher Secondary	104,009	105
Rantamaa	Andrea	Teacher Elementary	92,485	43
Rao	Shalvin	Plumber	86,001	-
Raoul	Alain	Teacher Secondary	86,935	-
Raoul	Stephanie	Teacher Elementary	82,431	-
Rasotto	Nicole	Teacher Elementary	81,814	-
Rassias	Viki	Teacher Elementary	100,114	50
Ratcliffe	Hollie	Teacher Elementary	92,605	-
Rattanaraj	Ella	Teacher Elementary	101,612	175
Rattray	Adam	Set BC Provincial - Sec	123,738	-
Ratzlaff	Roderick	Teacher Elementary	101,310	-
Raunet	Stephanie	District Resource Teacher	94,500	1,002
Read	Zoe	Teacher Secondary	101,778	129
Reaney	Gary	Special Education - Sec	77,345	-
Recsky	Bryce	District Principal-Alternate Prog	146,152	3,152
Redden	Scott	Teacher Secondary	101,310	-
Reddy	Yashoda	Teacher Secondary	102,515	-
Redkwich	Matthew	Manager-Business Development	108,508	4
Reed	Karen	Teacher Secondary	103,303	-
Reed	Roslyn	Teacher Elementary	100,129	421
Reedman	Nigel	Teacher Secondary	96,803	140
Reeve	Brenda	Teacher Secondary	117,399	438
Regan	Patricia	Teacher Secondary	100,114	-
Reibin	Marilyn	Teacher Elementary	101,579	-
Reid	Candace	Supervisor-Payroll	117,830	2,089
Reid	Alyssa	Teacher Secondary	103,411	-
Reid	Jessica	Special Education - Sec	101,452	66
Reid	Mark	District Resource Teacher	100,549	269

Reid	Joanne	Teacher Elementary	94,218	-
Reid	David	Teacher Secondary	79,289	-
Reid	Amanda	Indigenous Education - Sec	78,336	332
Reimer	Dawn	Teacher Secondary	92,580	-
Reimer	Karen	Teacher Elementary	92,485	-
Reist	Justin	Teacher Elementary	80,433	-
Renshaw	Janet	Teacher Elementary	80,032	425
Rentz	Alana	Teacher Secondary	101,475	-
Renwick	Christopher	Teacher Secondary	105,772	-
Repo	Stefania	Painter	81,248	-
Repo	Andrew	Painter	78,983	-
Reymond	Kim	Perm Sub - Elem	208,949	-
Rezler	Michaela	Teacher Secondary	104,577	-
Rhead	Laura	Elementary Principal	148,395	350
Ricard	Michel	Teacher Elementary	101,414	-
Richards	Devon	Teacher Secondary	101,414	160
Richter	Sara	Special Education - Sec	100,601	-
Rickbeil	Erin	Special Education - Elem	75,090	588
Rieder	Maureen	Teacher Secondary	96,803	-
Rino	Gisella	Teacher Elementary	92,485	-
Risbey-Haines	Samantha	Teacher Elementary	99,812	-
Ritchie	Joey	Teacher Secondary	94,232	-
Roberge	Jolynn	Teacher Elementary	101,510	100
Robert	Guillaume	Teacher Elementary	81,516	-
Roberts	Susan	Teacher Elementary	100,215	600
Roberts	Stephanie	Teacher Elementary	81,917	-
Robertson	Laura	Special Education - Elem	100,086	-
Robertson	Kerry	Maintenance Engineer	86,549	181
Robertson	Travis	Teacher Elementary	80,861	-
Robidoux	Guillaume	Teacher Elementary	81,281	-
Robinson	Andrew	Teacher Secondary	101,612	170
Robinson	Katherine	Teacher Elementary	87,064	203
Robinson	Julie	Teacher Elementary	77,717	335
Rocchetta	Massimo	Teacher Secondary	105,527	300
Roch	Douglas	District Principal-Educ Planning	151,707	360
Roche	Lindy	Teacher Elementary	92,581	-
Rodgers	Anne	Speech Language Pathologist	105,513	950
Rodrigues	Aimmilia	Teacher Elementary	103,353	60
Rodriguez	G. Nadine	Teacher Elementary	101,579	-
Roff	Eleanor	Speech Language Pathologist	105,815	2,504
Rogers	Heidi	Teacher Secondary	92,580	-
Rogers	Elizabeth	Teacher Secondary	92,485	-
Roijackers	Suzanne	Teacher Elementary	105,917	587
Roland	Valerie	Teacher Secondary	101,310	-
Romanelli	Maria	Set BC Provincial - Sec	112,202	712
Romano	Antonio	Elementary Vice-Principal	129,205	2,793
Romano	Tracy	Teacher Secondary	111,246	310
Rondeau	Daniel	Teacher Elementary	92,668	-
Rondestvedt	Sonja	Elementary Principal	140,695	-
Ronne	Jana	Teacher Secondary	83,040	475
Roopra	Monica	Teacher Elementary	77,141	-
Roosa	Leslie	Teacher Elementary	106,673	-
Ropchan	Kate	Teacher Secondary	96,078	-
Roque	Gloria	Teacher Elementary	100,040	-
Rosellini	Sarah	Provincial Resource Program - Elem	103,268	-

Rosenblatt	Jessica	Teacher Elementary	80,257	60
Ross	Kyle	Teacher Secondary	95,135	150
Ross	James	Journey person with Premium	88,258	-
Ross-Ewart	Jacob	Teacher Secondary	84,661	235
Rossi	Michael	DOI-Employee Services	162,798	4,733
Rossignol	Christie	Teacher Elementary	82,782	175
Roussel	Monika	Teacher Elementary	92,580	-
Routledge	Debra	Elementary Vice-Principal	126,844	350
Rowley	Amy	Teacher Elementary	78,188	-
Royle	Emilie	Teacher Elementary	91,700	705
Rozak	Joshua	Plumber	82,076	-
Rozitis	Christopher	Distance Education - Sec	96,192	-
Rubin	Joyita	Teacher Elementary	92,580	-
Rudolph	Jay	Teacher Secondary	83,807	30
Ruggeri-Soliman	Isabel	Teacher Elementary	99,984	630
Ruiz Badilla	Silvia	Teacher Secondary	78,352	91
Rule	Ashley	Teacher Elementary	75,469	-
Rupert	Sean	Elementary Principal	134,079	1,893
Russell	Lorelei	Director of Human Resources	195,363	4,551
Russell	Susan	Teacher Elementary	101,545	-
Russell	Bruce	Teacher Secondary	101,413	-
Rutledge	Aaron	Special Education - Sec	101,413	-
Rutley	Jim	Secondary Principal	155,922	291
Ruus	Sally	Teacher Elementary	100,287	-
Ryan	Keeley	AE Instructor Structured Course	118,594	50
Ryan	Megan	Teacher Elementary	91,226	125
Rykiss	Arielle	Teacher Elementary	84,978	-
Saatchi	Parvaneh	Teacher Secondary	91,066	-
Sabbagha	Raja	Teacher Elementary	100,923	75
Sabbagha	Sarah	Teacher Elementary	97,620	195
Sabourin	David	Teacher Secondary	99,100	100
Sadhra Sran	Sharanjeet	Teacher Elementary	101,414	-
Sadowski	Natalie	Digital Communications Coordinator	76,670	89
Sadri	Sophie	Teacher Elementary	96,343	-
Safarik	Amy	Provincial Resource Program - Sec	99,534	494
Sahdra	Rupinder	Teacher Secondary	105,390	181
Sahota	Kamaljit	Teacher Elementary	100,147	101
Saksman	Natalia	Manager-Project Office	135,298	466
Sale	Corey	Teacher Secondary	96,318	50
Sallee	Bruce	Elementary Principal	148,086	-
Salov	Salvatore	Cement Mason	80,643	-
Salter	April	Teacher Secondary	103,874	-
Salter	Suzanne	Teacher Elementary	101,475	996
Salvas	Olivier	Teacher Elementary	99,548	149
Salway	Brianna	Teacher Elementary	98,591	53
Sam	Juliana	Teacher Secondary	99,984	-
Sam	Michelle	Teacher Elementary	87,561	-
Samenirad	Naghmeh	Teacher Elementary	91,226	185
Samiei	Armin	Elementary Principal	147,286	350
Sampson	Brian	Teacher Elementary	86,081	-
Samra-Third	Karen	District Resource Teacher	105,307	-
Sandher	Kevin	Teacher Secondary	105,842	-
Sandhu	Harjinder	Elementary Principal	147,088	350
Sandhu	Nirmaljeet	Teacher Secondary	105,012	1,300
Sandhu	Money	Teacher Elementary	101,545	-

Sandor	Oliver	Teacher Secondary	97,087	-
Sanelli	Arianna	Speech Language Pathologist	80,899	1,582
Sangra	Harjinder	Teacher Elementary	101,097	-
Sangster	Brendan	Teacher Secondary	94,463	650
Sans	Renald	Teacher Secondary	101,310	-
Sapic	Dragan	Teacher Elementary	101,546	-
Saplamaeff	Matthew	Special Education - Sec	95,300	-
Sardinha	Daniel	Teacher Secondary	116,048	-
Sardinha	Stephanie	Teacher Elementary	101,475	-
Savage	Carla	District Resource Teacher	90,467	733
Sawatsky	Rachel	Teacher Secondary	78,891	727
Sawka	Karli	Teacher Secondary	92,711	-
Saxelby	Brick	Journeyperson with Premium	119,224	-
Sayn-Wittgenstein	Jeanne	Teacher Elementary	92,502	90
Scaglione	Giuseppe	Teacher Secondary	104,201	-
Schaedeli	Carmen	Teacher Secondary	104,440	-
Schenkel	Sonia	Teacher Elementary	81,516	-
Schepers	Kathleen	Teacher Elementary	83,548	32
Schick	Paula	Psychologist - Elem	83,647	360
Schieman	Brent	Secondary Principal	154,965	-
Schindel	Robert	Associate Superintendent	230,936	6,563
Schleppe	Christine	Teacher Elementary	103,166	-
Schmidt	Sabrina	Teacher Elementary	101,414	19
Schmidt	Stefanie	Teacher Secondary	75,560	80
Schmitt	Stefan	Teacher Secondary	92,485	-
Schnieder	Katrina	Teacher Secondary	82,343	1,099
Schoeber	Tyson	Special Education - Elem	99,986	-
Schofield	Andrew	Secondary Principal	154,965	-
Schofield	Pamela	Teacher Elementary	92,605	-
Schouls	Rita	Visually Impaired - Elem	103,321	-
Schratter	Michael	Teacher Elementary	101,579	-
Schultz	Natasha	Teacher Secondary	84,969	-
Schwartzentruber	Kirstie	Special Education - Sec	101,414	230
Schwarz	Lisa	Teacher Elementary	75,022	100
Scorda	Sammy	Teacher Secondary	108,692	40
Scoretz	Erin	Teacher Elementary	100,086	-
Scott	Ronald	Coordinator-Community School	94,474	-
Scott	James	Special Education - Sec	92,829	-
Scott	Sheena	Teacher Elementary	89,666	245
Scott	Jennifer	Coordinator-Community School	82,193	-
Seah	Nicole	Teacher Elementary	81,436	91
Sebastian	Jennifer	Teacher Elementary	75,648	-
Segal	Brittany	Teacher Elementary	88,155	-
Segers	Susan	Teacher Elementary	101,612	195
Sehmbi	Jill	Secondary Vice-Principal	136,211	10
Sehmbi	Inderpal	Teacher Secondary	101,416	91
Sekhon	Baldeep	Teacher Elementary	96,024	-
Seltenrich	Louise	Teacher Elementary	93,188	-
Semail	Sonya	Teacher Secondary	98,655	-
Senga	Nozomi	Teacher Elementary	81,505	172
Serbic	Sonya	Teacher Elementary	80,500	-
Seto	Melissa	Teacher Elementary	101,368	175
Seto	Robin	Teacher Secondary	100,217	197
Seto	Louise	Teacher Elementary	100,216	600
Seto	Kimberley	Teacher Elementary	93,311	60



Seto	Jennifer	Teacher On Call - Elem	78,782	-
Shabangiz	Afrooz	Info Tech Support C	77,303	68
Shahin	Ali	Painter	76,534	-
Shaman	Tiffny	Teacher Elementary	101,414	116
Shan	Cynthia	Teacher Elementary	101,864	55
Shannon Jung	Sheila	Teacher Elementary	101,317	50
Shapcott	Anstie	Teacher Secondary	92,485	-
Shapiro Grant	Lindsay	Teacher Secondary	92,760	-
Sharples	Joanne	Teacher Secondary	101,473	79
Shaw	Dorothy	Teacher Elementary	101,414	-
Shea	Christy	Distance Education - Elem	100,661	-
Sheardown	Dean	Provincial Resource Program - Sec	99,984	-
Sheldan	Dory	Teacher Secondary	110,431	-
Sheldan	Alex	Teacher Elementary	100,086	-
Shen	Uyen	Teacher Secondary	100,180	200
Shepelev	Ludmila	Provincial Resource Program - Sec	103,975	276
Shepherd-Dynes	Diane	Teacher Elementary	100,182	140
Sheppard	Melanie	Teacher Elementary	101,475	-
Sheppet	Jacqueline	Teacher Secondary	92,669	-
Sherbaniuk	Donald	Teacher Elementary	100,113	-
Sherrett	Doug	Teacher Elementary	100,086	-
Shetty	Kirthana	Teacher Elementary	105,410	-
Shieh	Victor	Teacher Secondary	101,310	30
Shields	Courtney	Teacher Secondary	80,091	-
Shirai	Hanami	Teacher Elementary	105,445	-
Shmyr	Tyson	Coordinator-Education SCS	101,559	1,605
Shoemaker	Brittany	Teacher Elementary	93,383	50
Shomura	Michelle	Elementary Vice-Principal	120,898	122
Short	Nicole	District Resource Teacher	102,811	631
Shudra	Viktoriya	Teacher Elementary	100,086	894
Shukla	Seema	Teacher Elementary	80,245	225
Shum	Alvin	Visually Impaired - Elem	87,100	-
Shum	Cindy	Teacher Secondary	77,197	-
Sicklesteel	Stephen	Carpenter	79,951	-
Siddeeq	Sharween	Teacher Secondary	79,283	-
Sidhu	Mandeep	Teacher Secondary	105,136	40
Sidhu	Jagdeep	Teacher Elementary	100,882	-
Sihota	Nelum	Area Counsellor - Elem	104,614	111
Silver	True	Teacher Secondary	99,984	210
Silvers	A. Tish	Teacher Secondary	104,459	100
Silvestre	Jose	Teacher Secondary	104,371	-
Simard	Annie	Teacher Elementary	101,310	-
Simister	Christine	Teacher Elementary	101,310	68
Simon	Mary	Teacher Elementary	92,580	-
Simons	Alyssa	Teacher Elementary	75,546	-
Simonson	Kaitlee	Teacher Secondary	79,952	-
Simpson	Elizabeth	Teacher Elementary	92,485	-
Sinclair	Matthew	Teacher Secondary	107,368	100
Sinclair	Helen	Teacher Secondary	105,527	160
Sinclair	Jamie	Teacher Elementary	96,538	158
Sinclair	Chloe	Teacher Elementary	76,678	-
Singer	Anna-Lisa	Special Education - Sec	100,105	-
Singh	Michael	Elementary Principal	140,695	-
Singh	Aaron	Elementary Vice-Principal	129,032	-
Singh	Amrita	Senior Advisor-LR	94,321	23

Singh	Kamaljit	Teacher Elementary	92,485	-
Singh	Shamsher	Teacher Secondary	81,516	-
Singh	Ranjot	Teacher Elementary	80,516	288
Singh	Natalie	Assistant-Recruitment & Retention	76,436	332
Skarsgard	Paul	Teacher Secondary	112,217	100
Skipper	Lucy	Teacher Elementary	91,496	60
Skutelnik	Sandra	Teacher Elementary	92,216	-
Slaney	Erin	Special Education - Sec	101,414	-
Slapsys	Algirdas	Teacher Secondary	92,699	-
Sleep	Carrie	Elementary Principal	147,286	1,715
Smathers	James	Teacher Elementary	100,249	-
Smedley	Karla	Teacher Secondary	105,635	21
Smith	Teena	Elementary Principal	144,644	350
Smith	Mariette	Elementary Principal	140,593	4,632
Smith	Douglas	Teacher Secondary	105,635	636
Smith	Merton	Teacher Secondary	105,334	-
Smith	Paul	Teacher Elementary	101,579	-
Smith	Ramona	Teacher Elementary	101,475	35
Smith	Mary	Teacher Secondary	101,112	-
Smith	Mary	Teacher Elementary	99,719	-
Smith	Sean	Teacher Elementary	99,431	-
Smith	Julianne	Teacher Secondary	97,154	-
Smith	Kerridwen	Area Counsellor - Elem	97,123	-
Smith	Darcy	Teacher Secondary	92,485	-
Smith	Davin	Teacher Secondary	88,696	-
Smith	James	Teacher Secondary	80,170	-
Smith	Karen	Teacher Elementary	80,051	388
Smith	Kathleen	Teacher Elementary	77,614	50
Smith	Kevin	Carpenter	75,996	-
Smitna	Trevor	Teacher Elementary	94,617	-
So	Emily	Teacher On Call - Elem	80,765	-
Sobral	Manuel	Special Education - Sec	104,212	8
Soderlund	Carina	Teacher Secondary	100,086	522
Sodhi	Jaswinder	Teacher Secondary	101,138	-
Soga	Dana	Teacher Elementary	87,646	-
Sohal	Gurpaul	Secondary Vice-Principal	133,911	-
Sohi	Harpaul	Technical & Resource Support D	77,575	75
Sokukawa	Janice	Teacher Elementary	92,213	30
Solmes	Robert	Teacher Secondary	97,652	-
Soloway	Leon	Painter	91,242	-
Somji	Shehzad	Assistant Secretary-Treasurer	211,467	4,247
Sones	Elisabeth	Teacher Elementary	101,310	1,027
Soo	Carly	Teacher Secondary	84,894	50
Soong	Bernard	Secondary Vice-Principal	136,171	3,745
Soong	Derek	Teacher Elementary	100,639	-
Soper	Shannon	Teacher Elementary	92,407	195
Sowerby	Timothy	Teacher Secondary	82,286	41
Spence	Jeffrey	District Principal-Learning & InfoTech	148,370	332
Spence	Katherine	Teacher Elementary	96,007	160
Spencer	Jane	Teacher Elementary	100,086	563
Spicer	Sandra	Teacher Elementary	101,414	-
Spino	Pascal	Teacher Elementary	92,580	-
Spiteri	Janet	Teacher Elementary	77,358	175
Spooner	Owen	Supervisor-Maintenance	106,296	270
Spotzl	Lauren	Teacher Elementary	99,984	41

Spring	Colleen	Teacher Secondary	100,086	-
Sprintzios	Michelle	Teacher Elementary	95,281	-
Sproule	Allan	Teacher Secondary	77,216	100
Spurr	Kathryn	Teacher Elementary	100,086	74
Stangeland	Rhonda	Coordinator-Career Programs	123,392	-
Stanway	Terrence	Teacher Secondary	112,114	-
Stapledon	Adam	Teacher Secondary	93,477	-
Starheim	Jacob	Labourer	88,767	500
Stassinopoulos	Jim	Distance Education - Sec	101,414	-
Steel	Wendy	Teacher Elementary	101,414	-
Steele	Sharlene	Elementary Principal	141,462	3,933
Steer	Shelley	Teacher Elementary	102,006	550
Steeves	Cory	Teacher Secondary	101,491	-
Stefanucci	Kristy	Speech Language Pathologist	102,427	1,189
Steinwand	Madisen	Teacher Elementary	79,752	149
Stephenson	Bruce	Teacher Secondary	106,482	40
Sterling	Hope	Elementary Principal	148,455	5,980
Stevens	Alexander	Teacher Secondary	93,072	-
Stevenson	Jennifer	Teacher Secondary	106,155	-
Stewardson	Adrienne	Elementary Principal	144,101	-
Stewart	Angela	Elementary Vice-Principal	129,032	350
Stewart	Shaun	Teacher Secondary	92,205	645
Stewart	Lisa	AE Instructor Structured Course	87,823	50
Stewart	Mark	Teacher Elementary	80,593	160
Stewart Hunter	Ann	District Resource Teacher	103,455	181
Stoelting	Damon	Teacher Secondary	101,595	160
Stokes	Trevor	Special Education - Sec	95,171	-
Stokovac	Lucio	Teacher Secondary	100,080	-
Stone	Jenien	Teacher Elementary	101,368	210
St-Onge	Christine	Teacher Elementary	101,120	160
Stotesbury	Ian	Teacher Elementary	92,682	70
Stratidakis	Steven	Carpenter	79,757	-
Stutz	Daniel	Area Counsellor - Elem	102,717	574
Sullivan	Shelley	Teacher Secondary	101,949	-
Sullivan	Erica	Teacher Elementary	91,877	-
Sulyma	Larissa	Teacher Elementary	75,635	-
Sum	Raymond	Teacher Elementary	93,383	125
Sum	Andrea	Teacher Secondary	86,935	150
Sun	Yuanfang	Teacher Secondary	86,545	-
Sung	Nathan	Teacher Secondary	102,515	-
Sunner	Kuljit	Elementary Vice-Principal	126,440	2,757
Sutherland	Maryann	Teacher Elementary	100,396	-
Sveistrup	Stacey	Elementary Vice-Principal	127,473	10
Swain	Andrew	Teacher Elementary	106,630	-
Swartile	Shirley	Teacher Elementary	99,976	-
Switzer	Danielle	Teacher Elementary	101,508	-
Symons	Heather	Teacher Secondary	92,580	100
Szampias	Julia	Teacher Elementary	80,171	1,163
Sze	Blanche	Advisor-Recruitment	97,459	3,442
Szeto	Jennifer	Teacher Elementary	101,310	-
Szeto	May	Special Education - Elem	92,636	-
Tabak	Marinko	Teacher Secondary	92,745	-
Tabert	Laura	Teacher Elementary	79,486	-
Tabrizi	Mehrdad	Teacher Secondary	79,393	-
Tai	Sui Ki	Teacher Secondary	101,310	-

Taiji	Mika	Teacher Secondary	79,489	160
Tait	Nancy	Teacher On Call - Sec	75,074	-
Tak	Christine	Teacher On Call Limited - Elem	75,358	-
Takahara-Mark	Elizabeth	Teacher Elementary	100,182	-
Takizawa	Akemi	Teacher Secondary	84,725	711
Tally	Frankie	Steamfitter	98,767	-
Talmatchi	Ala	Teacher Elementary	99,984	185
Tam	David	Teacher Secondary	101,508	-
Tam	Carol	Teacher Elementary	101,414	-
Tam	Vincent	Teacher Elementary	99,984	-
Tam	Alina	Teacher Elementary	91,377	618
Tam	Hoy Yen	Teacher Elementary	88,423	-
Tamkee	Maylin	Teacher Elementary	92,620	-
Tan	Hui Lu	Teacher Elementary	101,310	-
Tan	Michelle	Teacher Elementary	97,027	100
Tan	Marie	Teacher Elementary	80,195	-
Tan	Alexander	Assistant Building Engineer	75,191	-
Tanabe	Ryan	Teacher Secondary	100,315	75
Tanaka	Melanie	District Resource Teacher	101,720	22
Tandoc	Rowena	Manager-Payroll and Benefits	136,167	715
Tang	Rebecca	Teacher Secondary	105,530	334
Tang	Debbie	Teacher Elementary	100,251	-
Tang	Vincent	Teacher Secondary	92,485	-
Tang	Karen	Teacher Elementary	80,503	903
Tanino	Reiko	Teacher Secondary	110,971	-
Tanliao	James	Psychologist - Elem	99,781	630
Tarback	Erin	Teacher Secondary	92,485	-
Tarnowsky	Sarah	Teacher Secondary	86,161	-
Tassioulas	Fotiny	Teacher Secondary	97,812	235
Tatomir	Ksena	Teacher Secondary	117,794	99
Tayler	Michelle	Teacher Gifted Program	92,580	-
Taylor	Louise	Teacher Elementary	101,414	-
Taylor	Jasmin	Teacher Secondary	92,579	99
Taylor	Teresa	Teacher Elementary	92,485	86
Taylor	Alexandra	Teacher Secondary	81,274	195
Teed	Jeff	Teacher Elementary	97,643	30
Tereposky	Darren	Teacher Elementary	106,370	-
Teschner	Andrea	Teacher Elementary	90,024	-
Tessier	Nathan	Carpenter	79,921	-
Tetu	Barbara	Plumber	88,385	-
Thale	Anuradha	Teacher Secondary	98,079	254
Theodoropoulos	Sophia	Teacher Secondary	92,605	-
Thiessen	Matthew	Teacher Secondary	92,485	-
Thind	Amardeep Singh	Teacher Secondary	96,281	-
Thomas	Rosemary	Elementary Principal	148,086	2,276
Thomas	Catherine	Elementary Principal	147,088	25
Thomas	Stephen	Supervisor-Maintenance	123,144	332
Thomas	Alison	Provincial Resource Program - Elem	106,595	273
Thomas	Regina	Teacher Secondary	94,648	120
Thomas	Craig	Teacher Elementary	92,730	1,530
Thomas	Haley	Teacher Secondary	92,591	1,000
Thomas	Raphael	Teacher Elementary	84,779	-
Thomas	Albert	Plumber	83,621	-
Thompson	Lindsay	Elementary Principal	146,157	2,447
Thompson	Erika	Teacher Secondary	78,403	1,493

Thomsen	Lori	District Principal-Educ Planning	156,575	700
Thorkelsson	Dustin	Special Education - Sec	85,638	278
Thorpe-Mactavish	Kendal	Teacher Elementary	92,605	-
Thrift	Gordon	Teacher Secondary	93,629	-
Thurmeier	Katharine	Teacher Elementary	85,295	86
Tiganis	Kaliopi	Teacher Elementary	92,620	-
Ting	Pierre	Teacher Secondary	99,984	-
Ting	Camilla	Teacher Elementary	99,832	-
Tirona	Maria	Coordinator-Rentals	82,914	-
Tobin	Elaine	Teacher Elementary	101,414	-
Todd	Maxwell	Teacher Secondary	92,485	-
Toews	Bradley	Elementary Principal	141,495	2,291
Tolksdorff	David	Teacher Secondary	85,895	-
Tom	Karen	Teacher Secondary	99,984	-
Tomassetti	Vincenzo	Senior Manager-ATBC	157,103	833
Tome	Ana	Teacher Elementary	97,643	-
Tomsics	Teresa	Teacher Elementary	97,476	51
Tong	Jaime	Teacher Secondary	101,311	-
Tong	Aileen	Teacher Elementary	92,485	99
Tong	Jeffrey	Technical & Resource Support E	79,158	-
Tooriram-Doucet	Jean-Marc	Teacher Elementary	81,516	195
Tooshkenig	Audrey	Teacher Elementary	92,580	30
Torrance	Manjit	Teacher Elementary	101,026	-
Tosczak	Ian	Teacher Elementary	102,317	-
Toth	Angela	Teacher Secondary	96,344	235
Townley	Nicholas	Teacher Secondary	83,041	1,337
Townsend	Ruth	Teacher Elementary	102,249	-
Toye	Lynda	Technical & Resource Support E	83,085	-
Train	Clayton	Teacher Elementary	84,655	-
Treacher	Patricia	Teacher Elementary	100,086	1,295
Tregidgo	Paul	Teacher Secondary	81,510	-
Treloar	Laura	Teacher Elementary	93,911	-
Tremblay	Elizabeth	AE Instructor Structured Course	90,355	-
Trovao	Margaret	Elementary Principal	147,088	-
Truong	Lara	IE-Student Support Coordinator	122,507	82
Truong	Emily	Teacher Elementary	93,383	235
Tryssenaar	Jason	Teacher Secondary	104,354	-
Tsagaris	Maria	Teacher Elementary	97,891	217
Tsang	Christopher	Teacher Secondary	101,414	-
Tsang	Clara	Teacher Elementary	92,580	-
Tsang	Dora	Teacher Elementary	92,487	-
Tsang	Vivian	Teacher Secondary	85,668	-
Tsang	Pok Him	Teacher On Call - Sec	83,934	-
Tsang	Tsz Yu	Teacher Elementary	77,350	-
Tse	Christopher	Teacher Secondary	102,554	100
Tseng	Yung-Chen	Teacher Secondary	101,316	-
Tso	John	Teacher Secondary	103,840	149
Tso	Katherine	District Resource Teacher	101,507	44
Tsolinas	Stefanos	Steamfitter	111,208	64
Tsolinas	Irene	Teacher Elementary	101,414	-
Tsonis	Georgia	Teacher Secondary	92,485	-
Tsoulos	Kostantina	Teacher Secondary	101,339	-
Tsoulos	Garufalia J	Teacher Elementary	99,984	-
Tsui	Germaine	Secondary Vice-Principal	136,172	-
Tsui	Stephanie	Teacher Secondary	105,781	-

Tuan	Carla	Teacher Elementary	84,918	970
Tuerlings	Adam	Secondary Vice-Principal	135,942	2,321
Tuerlings	Natalie	Teacher Elementary	101,414	-
Tufts	Eleanor	Teacher Elementary	81,673	100
Turkington	Heather	Teacher Elementary	90,237	1,200
Turner	Janet	Senior Manager-CAYA	138,101	899
Turner	Sean	Teacher Elementary	106,372	-
Turner	Steven	Teacher Elementary	100,215	-
Turner	Corey	Teacher Secondary	81,116	150
Tuson	Taylor	Teacher Secondary	84,746	350
Tutte	Jacqueline	Teacher Elementary	82,526	235
Tuytel	Selena	Teacher Elementary	88,695	-
Tycho	Leanne	Teacher Secondary	104,934	70
Uchida	Christine	Teacher Elementary	100,090	-
Ulman	Grazyna	Special Education - Sec	100,182	-
Underwood	Shauna	Secondary Vice-Principal	130,422	-
Unger	Lisa	Teacher Secondary	82,349	-
Ungurean	Bianca	Teacher Secondary	101,578	-
Unrau	Doreen	Teacher Elementary	98,669	-
Unsworth	Gregory	Teacher Elementary	101,310	-
Urquhart	Nicholas	Teacher Secondary	101,414	-
Vadacchino	Emilia	Teacher Secondary	79,283	561
Vaillancourt	Charles	Teacher Elementary	87,075	-
Vallis	Blair	Electrician	96,101	-
Van	Lan	Teacher Elementary	77,140	-
Van Camp	Miranda	Teacher Secondary	78,045	190
Van Damme	James	Teacher Secondary	108,656	-
Van Der Woerd	Wendie	Teacher Elementary	98,210	-
Van Iersel	Nicholas	Teacher Secondary	109,533	-
Van Kreuningen	Jeffrey	Teacher Secondary	92,580	-
Van Vliet	Andre	Teacher Elementary	92,485	-
Van Vliet	Melissa	Teacher Elementary	89,411	-
Van Wyck	Tamara	Elementary Principal	142,005	350
Vance	Kirsten	Teacher Secondary	99,984	400
Vanden Dungen	Debra	Teacher Secondary	95,433	-
Vandenberg	Maurice	Carpenter	84,383	8
VanderKlippe	Maureen	Teacher Secondary	102,596	-
Varlamova	Olga	Teacher Secondary	92,580	-
Vassilakis	Maria	Home Instruction - Elem	107,016	26
Vastardis	Michael	Distance Education - Sec	110,116	110
Vatta	Matthew	Teacher Secondary	92,485	25
Vaz	Andre	Teacher Secondary	92,579	-
Vellecig	Daniel	Teacher Secondary	96,803	-
Veness Kehler	Tina	Teacher Secondary	100,147	-
Veverka	Bradley	Teacher Secondary	92,485	-
Vey-Chilton	C. Annette	Secondary Principal	155,153	4,392
Vickers	Starr	District Resource Teacher	96,258	61
Vieira	Sharon	Elementary Principal	140,615	-
Vincent	Lois	Teacher Elementary	88,352	-
Vincent	Rebecca	Special Education - Sec	83,041	-
Violi	Paula	Teacher Secondary	100,084	165
Visser	Linda	Teacher Elementary	92,715	114
Vogel	Matthew	Learning Services Manager-ATBC	130,210	-
Von Keyserlingk	Gesa	Teacher Secondary	105,527	-
Voorberg	Evelien	Teacher Elementary	90,064	58

Vose	Susanna	Teacher Elementary	96,929	106
Vranakis	Catherine	Teacher Secondary	92,580	-
Vulgaris	Mike	Elementary Principal	135,620	-
Vuong	Chanh	Teacher Secondary	100,087	-
Vuorma	Courtney	Teacher Elementary	78,213	111
Vuu	Sandra	Teacher Secondary	104,205	135
Wagner	E. Susan	Teacher Elementary	100,147	-
Wagner	Jennifer	Teacher Secondary	79,729	183
Wai	Natalie	Teacher Secondary	101,414	-
Waight	Noriko	Teacher Secondary	107,688	-
Waisberg	David	Teacher Secondary	101,571	-
Walker	Christina	Teacher Secondary	105,850	304
Walker	Ellen	Teacher Secondary	95,171	-
Walker	Cameron	Teacher Elementary	80,433	34
Walks	Kathryn	Teacher Secondary	107,667	117
Wall	Charlene	Special Education - Elem	100,147	-
Wall	Lisa	Teacher Elementary	89,669	-
Wallace	Rochelle	Teacher Elementary	101,310	649
Wallace	Jody	Teacher Elementary	100,346	-
Wallace	Chelan	Coordinator-Community School	93,561	1,122
Waller	Wendy	Teacher Secondary	99,883	97
Walsh	Christine	Teacher Elementary	99,984	-
Walter	Alexander	Teacher Elementary	93,309	-
Waltham	Susanna	Teacher Elementary	100,086	-
Wan	Shiu San	Teacher Elementary	100,182	-
Wan	Lena	Teacher Elementary	99,984	-
Wan	J-P Bernard	Teacher Elementary	92,485	-
Wang	Terence	Teacher Secondary	111,656	-
Wang	Sarah	Teacher Secondary	106,599	195
Wang	Yanbin	Teacher Secondary	101,475	50
Wang	Huafang	Teacher Secondary	78,121	-
Wang	Peter	Building Engineer	77,909	-
Wang	Xin Wu	Building Engineer	76,870	10
Wansink	Anita	Teacher Elementary	92,580	-
Waraich	Harnek	Teacher Secondary	100,624	-
Ward	Angela	Teacher Elementary	81,385	484
Wardrop	Alison	Teacher Elementary	80,223	-
Warkentin	Mark	Teacher Elementary	100,086	300
Warner	Sarah	Teacher Elementary	100,881	-
Warrington	Michael	Teacher Secondary	88,190	-
Watanabe	Elizabeth	Teacher Secondary	107,042	-
Watanabe	Robert	IT Supervisor-Cloud & O365	101,994	1,978
Watchorn	Thomas	Teacher Secondary	85,993	-
Waterman	Michael	Teacher Secondary	101,618	-
Watkins	Denise	Teacher Elementary	98,918	60
Watkins	Lori	Teacher Elementary	81,628	-
Watson	Jenni	Teacher Elementary	96,045	13
Watson	Sonja	Teacher Elementary	92,118	10
Watson	Dawn	Teacher Elementary	83,208	788
Watt	Hilary	Secondary Vice-Principal	133,848	1,757
Watt	Peter	Teacher Elementary	90,265	-
Waugh	Michael	Teacher Secondary	100,086	30
Weatherall	Julie	Elementary Principal	147,236	3,678
Weatherall	Jacquelyn	Area Counsellor - Elem	105,055	584
Weatherall	Jill	Teacher Elementary	92,485	-

Webb	Nolan	Teacher Elementary	97,887	-
Webber	Jason	Elementary Principal	141,495	802
Wee	Christopher	Elementary Vice-Principal	123,187	255
Wee	Janette	Teacher Elementary	86,917	-
Weiss	Michael	Teacher Elementary	83,845	-
Weniger	F. Ian	Teacher Secondary	75,878	150
Werbowski	Shelley	Teacher Elementary	100,147	-
Weresch	Jonathan	Elementary Principal	147,336	-
Werfl	Melissa	Coordinator-Community School	101,368	797
Werner	Sonia	Teacher Secondary	92,245	-
West	Erika	Teacher Elementary	100,086	-
West	Tara	Teacher Elementary	77,347	-
Westereng	Jeremy	Teacher Secondary	100,146	-
Wharram	Robyn	Teacher Elementary	84,580	79
Wharton	Hannah	Teacher Elementary	91,393	-
Wheeler	Daniel	Teacher Secondary	93,383	-
Wheeler	Kathryne	Teacher Secondary	92,494	-
Whelan	Jenna	Teacher Elementary	100,338	20
Whitcroft	Natalie	Teacher Elementary	101,612	-
White	Bradley	Teacher Secondary	104,302	-
White	Jillian	Special Education - Sec	89,752	275
Whitehead	Leah-Mae	Teacher Elementary	92,580	192
Whitham	Jo Ann	Teacher Elementary	101,414	-
Wichmann	Jessica	Senior Advisor-LR	94,664	-
Wicki	Naomi	Set BC Provincial - Sec	103,792	2,482
Wiens	Christy	Teacher Elementary	98,870	30
Wiens	Michelle	Teacher Elementary	95,262	842
Wiesinger	Marielle	Teacher Elementary	98,898	65
Wightman	Adam	Teacher Secondary	99,984	-
Wigod	Stephanie	Teacher Elementary	86,998	187
Wilband	Patrick	Teacher Secondary	92,485	-
Wilcott	Victoria	Teacher Secondary	94,552	-
Wild	Renee	Teacher Elementary	84,359	-
Wilkes	Jessica	Teacher Elementary	91,031	-
Wilkie	Jonathan	Teacher Secondary	96,219	-
Wilkins	Joseph	Plumber	90,364	-
Willets	Kailey	Teacher Secondary	96,399	-
Williams	Hollie	AE Principal	140,425	966
Williams	Jeremy	Sheet Metal Worker	131,804	30
Williams	Aimee	Teacher Elementary	100,282	-
Williams	Warren	School & Student Support B	88,498	-
Williams	Jennifer	Teacher Elementary	82,433	36
Williams	Robert	Painter	77,977	-
Willis	Sophie	Teacher Elementary	77,056	100
Williston	Christina	Teacher Elementary	92,485	-
Willms	Beverly	Teacher Elementary	90,953	-
Wilmann	Damian	Secondary Principal	155,175	2,430
Wilson	Brenda	Teacher Secondary	100,086	280
Wilson	Lisa	Teacher Elementary	94,371	41
Wilson	Erika	Teacher Elementary	94,367	-
Wilson	Sandra	Teacher Elementary	86,543	-
Wilson	Joan	Teacher Secondary	79,358	-
Wilson	Alexa	Teacher On Call - Sec	75,964	-
Wilson-Haffenden	Gillian	Teacher Elementary	92,485	-
Wilton	Adam	Senior Manager-PRCVI	146,947	801



Wilton	Michael	Teacher Elementary	90,145	-
Winn	Miranda	Area Case Manager	111,637	125
Winston	Elizabeth	Teacher Elementary	85,330	35
Wise	Arlene	Teacher Elementary	80,109	869
Wise	Kavita	Teacher Elementary	77,278	-
Wiskar	Michael	Teacher Secondary	106,039	-
With	Cathleen	AE Instructor Structured Course	132,070	45
Witoski	Meredith	Teacher Elementary	77,282	-
Witt	Paul	Bricklayer	82,355	-
Wittrin	Caroline	Teacher Secondary	100,086	140
Wolfe	Michael	Teacher Secondary	102,878	100
Wolkenbrod	Michelle	Teacher Elementary	101,414	-
Wolska	Edyta	Teacher Secondary	99,754	61
Wong	Christopher	DOI-Educational Services	172,516	8,150
Wong	Jenny	Elementary Vice-Principal	120,464	-
Wong	Darryl	Teacher Secondary	115,359	32
Wong	Jenny	Teacher Secondary	107,197	60
Wong	Donna	Executive Assistant-Superintendent	105,566	142
Wong	Wing Chee	Teacher Secondary	105,527	195
Wong	Marco	Electrician	104,504	21
Wong	Hubert	Teacher Secondary	104,009	-
Wong	Gina	Teacher Elementary	103,407	5,199
Wong	Nellie	Teacher Elementary	102,013	900
Wong	Sharon	Teacher Elementary	101,595	320
Wong	Naleen	Teacher Elementary	101,414	1,302
Wong	Anthony	Teacher Elementary	101,310	-
Wong	Jennifer	Teacher Secondary	101,310	-
Wong	Christina	Teacher Elementary	100,215	600
Wong	Wendy	Teacher Elementary	100,180	50
Wong	Manna	Teacher Secondary	100,147	-
Wong	Angela	Teacher Elementary	100,086	-
Wong	Garth	Teacher Secondary	99,990	-
Wong	Linda	Teacher Elementary	99,984	30
Wong	Sally	Teacher Secondary	99,984	233
Wong	Brian	Teacher Elementary	99,623	1,545
Wong	Nyuk	Teacher Elementary	98,950	-
Wong	Leonard	Teacher Secondary	96,705	25
Wong	Katrina	Teacher Elementary	94,467	265
Wong	Josephine	Teacher Elementary	94,467	-
Wong	Gail	Teacher Secondary	92,580	-
Wong	Elisa	Teacher Secondary	92,579	-
Wong	Wayne	Teacher Secondary	92,485	75
Wong	Sabrina	Teacher Elementary	92,485	45
Wong	Ailin	Teacher Secondary	92,485	170
Wong	Samantha	Teacher Elementary	90,630	-
Wong	Vive	Coordinator-Community School	89,437	112
Wong	Benson	Teacher Gifted Program	88,828	-
Wong	Johnson	Teacher Elementary	86,912	10
Wong	Victoria	Teacher Elementary	85,768	-
Wong	Marlene	Executive Assistant-LIT	82,973	27
Wong	Rachel	Teacher Elementary	82,379	-
Wong	Shirley	Teacher Elementary	80,306	840
Wong	Kimberley	Teacher Elementary	78,482	175
Wong	Cecilia	Technical & Resource Support E	77,783	1,577
Wong	Celeste	Perm Sub - Elem	77,668	2,021

Wong	Andrea	Teacher Elementary	77,137	-
Wong	Wendy	Teacher Elementary	76,149	53
Woo	Peter	Elementary Principal	147,888	-
Woo	Diane	Manager-HR Service Delivery	141,911	-
Woo	Calvin	Teacher Secondary	100,282	140
Woo	Matthew	Teacher Elementary	79,121	-
Wood	Michelle	Secondary Principal	141,400	-
Wood	Andrea	Special Education - Sec	89,467	-
Wood	Rosalie	Teacher Secondary	87,053	-
Woodham	Brigitte	Teacher Elementary	92,251	-
Woods	James	Special Education - Sec	97,351	-
Woodworth	Scott	Teacher Elementary	97,643	-
Woo-Lei	Frances	Teacher Elementary	99,984	-
Worth	Reece	Teacher Secondary	94,906	150
Worthington	Susan	Elementary Vice-Principal	121,464	225
Wou	Amy	Teacher Elementary	92,574	-
Woudzia	John	Psychologist - Elem	104,569	817
Wright	Trevor	Teacher Elementary	99,984	-
Wrinch	Trevor	Elementary Principal	146,427	3,494
Wu	Chien-Ren	Manager-SWIS Workers	122,881	27
Wu	Paul	Teacher Secondary	104,886	149
Wu	Chong Hao	Teacher Elementary	101,420	-
Wu	Kuan-I	Consultant-ATBC	92,877	-
Wu	Hui Ying	Teacher Secondary	84,133	-
Wu	Lina	Teacher Elementary	82,648	107
Wu	You	Teacher Secondary	82,383	178
Wyatt	Sharon	Teacher Elementary	104,626	-
Wyss	Jennifer	Teacher Elementary	100,232	3,156
Xie	Andrew	Electrician	80,692	10
Yaghmour	Sana	Teacher Secondary	92,485	100
Yamakami	Brenda	Teacher Elementary	101,475	-
Yang	Mathilde	Teacher Secondary	92,636	40
Yang	Jia Rui	Teacher Secondary	85,556	50
Yang	Erika	Teacher Elementary	83,681	-
Yang	Aaron	Teacher Secondary	80,251	20
Yannakoulis	George	Teacher Secondary	106,662	-
Yao	Jiasi	Teacher Elementary	99,908	-
Yee	Helen	Manager-Acctg &Fin Rpt &Compliance	148,091	3,488
Yee	Jason	Teacher Secondary	105,635	1,119
Yee	Wanda	Teacher Secondary	104,289	-
Yee	Marilyn	Area Counsellor - Elem	103,156	-
Yee	Bryan	Teacher Secondary	102,699	-
Yee	Gock	Supervisor-Training	90,752	-
Yeh	Helen	Teacher Elementary	101,779	-
Yeh	Billy	Teacher Elementary	92,730	-
Yen	Michelle	Speech Language Pathologist	75,335	1,451
Yeo	Julia	Teacher Elementary	100,236	-
Yeoman	Lisa	Teacher Secondary	94,810	140
Yetman	John	Teacher Secondary	100,086	-
Yeung	Celia	Area Counsellor - Elem	104,256	200
Yeung	Olivia	Teacher Elementary	96,033	156
Yim	Andrea	Teacher Elementary	100,249	91
Yip	Stacey	Teacher Secondary	104,201	30
Yip	Tiffany	Teacher Secondary	88,051	834
Yip	Priscilla	Teacher Elementary	80,433	56

Yiu	Lai Lai	Provincial Resource Program - Elem	105,440	-
Yiu	Amy	Distance Education - Sec	83,244	-
Yong	Gloria	Teacher Elementary	92,093	154
York	Lori	Literacy Mentor - Sec	102,000	1,305
Yoshida	Esther	Teacher Elementary	92,580	210
Young	Monika	Teacher Elementary	100,975	50
Young	Karen	Teacher Elementary	100,182	75
Young	Jennifer	Teacher Elementary	92,730	-
Young	Serina	Special Education - Sec	86,846	60
Yu	Brian	Teacher Secondary	104,634	210
Yu	Jeanne	Teacher Secondary	101,310	165
Yu	Wendy	Teacher Elementary	100,249	-
Yu	Angelina	Teacher Elementary	97,453	-
Yu	Sonya	Teacher Elementary	85,950	235
Yuen	Sze Man	Teacher Secondary	108,774	1,184
Yuen	Carl	Teacher Elementary	85,246	160
Yuen	Ernest	Teacher Secondary	84,886	-
Yuen	Matthew	Perm Sub - Sec	81,696	-
Yuill	Craig	Teacher Secondary	105,731	-
Yung	Mary	Advisor-Staffing	106,318	-
Yurashak	Laurissa	Medical Adjudicator	91,485	-
Zaharko	Sharon	Info Tech Support D Limited	75,443	-
Zajac	Laura	Teacher Elementary	83,482	-
Zambito Orazio	Giuseppina	Teacher Elementary	100,249	-
Zambrano	Tanya	Teacher Secondary	96,705	-
Zaremba	Paul	Teacher Secondary	117,992	-
Zerbe	Richard	DOI-Educational Services	154,253	1,976
Zerbinos	Panagiotis	Teacher Secondary	105,061	41
Zess	Aaron	Teacher Secondary	75,593	150
Zhang	Minhua	Teacher Secondary	104,971	190
Zhang	Hu	Teacher Secondary	101,475	-
Zhang	Shuo	Technical & Resource Support E	79,740	-
Zhong	Titi Minhua	Coordinator-Leaves	86,177	355
Zimmermann	Douglas	Electrician	103,330	-
Zirtlides	Nicholas	Special Education - Sec	84,439	292
Zisman	Kate	Teacher Elementary	87,873	-
Zolotarova	Valentyna	Teacher Elementary	87,321	-
Zrymiak	Carol	Area Counsellor - Elem	104,898	105
Zukowski	Shirley	Teacher Elementary	92,580	-
Zwaagstra	Wendy	Teacher Elementary	100,086	338
Zylstra	Patricia	Teacher Elementary	100,086	-
Total for employees with remuneration exceeding \$75,000, excluding Elected Officials			\$ 283,483,416	\$ 933,842
Total for employees with remuneration less than \$75,000			\$ 187,064,001	\$ 238,273
Total remuneration and expenses paid, excluding Elected Officials			\$ 470,547,417	\$ 1,172,116
Total remuneration and expenses paid to Elected Officials			\$ 325,510	\$ 15,652
<b>Consolidated total of remuneration paid</b>			<b>\$ 470,872,927</b>	<b>\$ 1,187,768</b>
<b>Total employer premiums for Canada Pension Plan and Employment Insurance</b>				<b>\$ 30,271,699</b>

\* Expenses includes travel expenses for International Student Recruitment.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 6

**The Board of Education of School District No. 39 (Vancouver)**  
**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES**

List of suppliers with payments exceeding \$25,000

Supplier Name	Aggregate amount paid to supplier
A Star Society	\$ 61,197
A W Fireguard Supplies (1991) Ltd	109,429
Able Tech Assistive Technologies	28,539
Absolute Value Publications Inc.	36,566
Action Holdings Ltd T/A Custom Blacktop	221,344
Acton Ostry Architects Inc.	25,971
Affordable Security Systems	113,054
Air System Supplies	35,117
Airplus Industrial Corp.	32,597
Alliance Medical Monitoring	26,030
ALS Canada Ltd.	25,330
Amazon	828,521
American Thermoform Corporation	27,986
Andornot Consulting Inc.	87,480
Angus Corporate Centre Ltd	990,532
Aon Reed Stenhouse Inc.	83,647
Apollo Sheet Metal Ltd	37,339
Apple Canada Inc	2,651,797
Arbortech Consulting Ltd. (ACL Group)	42,806
ARI Financial Services	84,307
Artona Group Inc.	92,194
Arts Umbrella	101,943
Association of Neighbourhood Houses of BC	46,188
B C Hardwood Floors Co	145,772
B.A. Robinson Co. Ltd.	94,333
Backpack Buddies	25,331
Bamfield Marine Sciences Centre	34,893
Baragar Enterprises Ltd.	77,511
Bay Industrial Instruments Ltd.	31,327
BC Ferry Services Inc.	34,363
BC Hydro	2,901,893
BC Pension Corporation	73,211
BC Principals & Vice Principals Association	240,618
BC School Sports	71,594

BC School Superintendents Association	28,431
BC School Trustees Association	141,794
BC Teachers' Federation	10,558,228
BCRCC Benefit Plan Industry Fund	190,784
Beastvan Graphics & Apparel	54,717
Beau Photo Supplies, Inc	43,237
Belfor Restoration Services	693,972
Belmar Consulting Group	223,091
Best Buy Canada Ltd.	221,520
Bird Construction Company	22,547,419
BitterSweet Kitchen	28,208
Bridges Canada	279,608
Bright Can-Achieve Limited	223,325
Brightly Software, Inc	39,857
Brightspark	52,850
Brink's Canada Limited	27,259
Britannia Community Services Centre	25,763
British Columbia Institute of Technology	51,145
Bubas George Motors Ltd.	119,758
Buckwold Western Ltd.	64,639
Bunzl Canada Inc dba Bunzl Safety	1,270,419
C.E.S. Engineering Ltd.	81,638
Calhoun's Catering	36,695
Camp Jubilee Retreat & Conference Centre	143,703
Camp Squeah	31,408
Camp Summit	173,478
Canada Post Corporation	51,135
Canadian Assistive Technology Ltd.	437,038
Canadian Education International Canada Co., Ltd	34,158
Canadian Education Warehouse	37,684
Canadian Tire	28,617
Canadian Union of Public Employees, Local 15	1,499,692
Canadian Union of Public Employees, Local 407	112,290
Canadian Woodworker Ltd.	32,034
Canon Business Solutions Canada Inc.	190,376
Canstar Restorations LP	1,067,215
Canuel Caterers	115,954
Cascade Roofing & Exteriors Inc.	471,734
Cecitech Inc.	123,105
Chandos Construction Ltd.	13,714,275
Chen, Yanrong	83,388
Christie Lites Sales	38,019
Chubb Fire & Security	74,873
CIBC Mellon	233,630
City of Vancouver	4,044,076

Clark Builders	7,112,726
Clean Harbors Canada, Inc.	115,155
Cloverdale Paint Inc	113,445
CM Global English Ltd.	30,450
CNIB	46,829
Coastal Reign Printing Ltd	47,309
Colborne Architect Group	149,887
College Board	107,029
Collingwood Neighbourhood House	29,622
Combined Painting (1985) Ltd.	35,123
Compass Group Canada Ltd.	229,258
Computer Hand's Consulting Inc.	32,091
Concept Interactive Inc.	379,568
Co-operators Life	108,027
Costco Wholesale	107,931
Covenant House Vancouver	119,228
CP Packaging Corp	39,268
Creative Energy Vancouver Platform Inc.	27,084
Creative Insignia Ltd	84,822
Creative Journey Studio	35,400
Crescent Beach Publishing	180,869
CRS Commercial Carpet Maintenance	154,174
CS Mounting Systems 2005 Co.	110,690
Cypress Mountain	42,356
D.G.S. Construction Co. Ltd.	1,214,113
Dafco Filtration Group	183,756
Davey Tree Expert Co. of Canada, Limited	432,921
De Lage Landen Financial Services Canada	417,377
Dell Canada Inc.	1,068,996
Dell Financial Services Canada Ltd.	1,044,280
Delta Continuing Education	37,635
Desjardins Securite Financiere, CIE	672,808
Distributel dba. Thinktel	27,745
Doublethink Inc.	109,427
Dunlevy Food Equipment Ltd.	309,852
EarthBites Society	60,865
Ecowaste Industries	57,965
Educan Institutional Furniture Ltd	164,025
Edvantage Interactive	35,772
Elevate Disc Sports Inc.	32,240
Ellison Travel & Tours Ltd.	749,869
EMCO Corporation	30,686
ESC Automation Inc	67,978
Evans Lake Forest Education Society	96,790
Executive Mat Service	83,099

Exell Power Services Ltd.	48,308
Fairmont Hotels	65,268
Family Maintenance Enforcement Program	29,141
Farm-Tek Turf Services Inc.	84,003
FAST + EPP	84,528
Fazil, Afkar	25,529
Finning Ltd	44,723
First Class Planners Ltd.	127,462
FirstCanada ULC	3,308,130
Flaman Fitness	26,776
Focused Education Resources Society	132,708
Follett School Solutions, Inc	77,157
Foreign Student Services	68,363
Fort Garry Industries Ltd.	26,218
FortisBC-Natural Gas	4,580,336
Francel Architecture	357,086
Fraser Health Authority	213,228
Fraser Valley Equipment	128,296
Friesens Yearbooks	242,883
Fujitec Canada, Inc.	59,721
FutureBook Printing, Inc.	148,847
G S Battery Canada	28,695
Garaventa Lift Canada	62,939
Geopacific Consultants Ltd.	25,381
Gescan - Div. of Sonepar Canada, Inc.	26,627
Globo S.r.l.	25,775
Golder Associates Ltd.	44,294
Grand & Toy	2,041,338
Grant Kovacs Norell	42,892
GRC Columbia Roofing Inc.	422,998
Greater Vancouver Basketball Officials Association	60,037
Greater Vancouver Food Bank	29,509
Green Roots Play Equipment Ltd.	30,762
Greenbarn Potters Supply Ltd	58,322
Growing Chefs Society	82,572
Guava Systems Ltd.	95,043
Guillevin Int. Inc. (Fleck)	152,965
GWL Realty Advisors Inc. ITF	98,819
Gym Sense Gymnastics Inc.	29,927
H.R. MacMillan Space Centre	40,043
Habitat Systems Inc	1,203,475
Harris & Company	799,700
Hayes, Michele	46,615
Hazmasters Inc.	111,941
HCMA Architecture + Design	575,838

Heat & Frost Insulators Union Local 118	78,502
Heatherbrae Builders Company Ltd.	13,363,032
Heidelberg Materials Canada Ltd.	35,172
Herff Jones Canada	54,031
Heritage Office Furnishings Ltd	85,798
HHBG Lawyers	61,961
Hi Lite Truck	40,828
Hilda Van Haren	39,800
HME Home Health Ltd.	84,970
Horsman E B & Son Ltd	389,467
HP Financial Services Canada Company	1,263,890
I.B.E.W Local 213	54,702
iA Financial Group	3,683,967
Indigo Books & Music Inc.	41,614
Infospec Systems Inc.	92,200
Inter-Co Division 10 Inc.	63,277
Interior Health	306,269
Interior Turf Equipment Ltd.	42,762
International Association of Machinists, Local 692	36,784
International Baccalaureate Organization	135,029
International Distribution Network	97,372
International Stage Lines Inc.	50,792
International Union of Operating Engineers, Local 963	1,418,644
International Union of Painters & Allied Trades DC38	123,512
Iron Age Manufacturing Ltd.	49,350
Iron Dog Books	185,514
Island Health	378,680
Italian Cultural Centre Society	52,688
Ivanti Software Canada Inc.	44,320
JAMF Software	170,950
Jasonbel Creations Inc.	38,838
Jess Dance	94,802
Johnson Controls	57,437
Joseph S. Chow Ltd.	180,526
Just Mechanical Ltd.	208,950
K & E Equipment Repair Ltd.	138,363
Kane Consulting Partnership	58,304
KBAM! Kevin Bruce Arts Management	45,308
Ken Deitcher Sales Co. Ltd.	49,937
KEV Software Inc.	605,888
Kidsafe Project Society	258,223
Kidsbooks	169,845
Kinetic Construction Ltd.	6,476,113
KMS Tools and Equipment Ltd.	48,977
Knowledge Space International Education	149,344



Koffman Kalef	103,207
Kognity	32,041
Kone Inc.	443,443
Konica Minolta Business Solutions (Can.)	136,943
Kontur Geotechnical Consultants Ltd.	28,894
KPMG LLP	85,948
Lafarge Canada Inc	38,552
L'Auberge du Mont	25,813
Learning A-Z	42,908
Lehigh Materials	25,711
Lenovo (Canada) Inc.	28,612
LesPlan Educational Services Ltd	34,474
Librairie Gallimard	33,501
LifeWorks (Canada) Ltd.	889,808
Loblaws City Market	155,614
Local 213 Electrical Workers' Welfare & Pension Plan	166,983
London Drugs	30,543
Long & McQuade Musical Instruments Ltd	183,606
Loomis Express	59,889
Loon Lake Lodge & Retreat Centre	98,266
Lynch Bus Lines	920,253
Mack Kirk Roofing & Sheet Metal Ltd.	564,711
Magnem Engine Services Ltd	62,568
Make a Future	46,321
Manning Park Resort	67,054
Marathon Surfaces Inc.	84,805
Marsh Canada Limited	50,220
Massy Books Inc.	155,256
McEwan Cooper Dennis LLP	220,432
McFarland Marceau Architects Ltd.	282,720
McGregor Hardware Dist	143,139
MEC Mountain Equipment Company Ltd.	25,728
Memory Express	37,003
Metal Supermarkets	34,378
Michael Lemmer Talent Inc.	36,961
Microserve Business Computer Services	539,698
Microsoft Corporation	48,676
Minister of Finance	2,259,082
Modu-Loc Fence Rentals	43,313
Moon Tide Reconciliation Inc.	29,583
Moresports British Columbia Society	29,538
Motion Industries (Canada) Ltd.	41,066
Mt. Seymour Resorts Ltd.	62,947
Municipal Pension Plan	20,990,861
Museum of Vancouver	25,119

Musqueam Indian Band	128,437
NCI Northern Computer	611,945
Nelson Education Ltd.	186,721
Network Hearing Health Ltd.	35,808
Northern Building Supply Ltd.	345,258
Northern Health	117,728
Northland Properties Corporation	46,999
Northwest Culinary Academy	27,373
Northwest Landscape Supply	31,864
Nova Food Services Ltd.	108,309
Oddball Workshop Inc.	80,980
Odin Books	48,498
OIW Onsite Immunization and Wellness Ltd	29,256
ONETeam Sports Group	82,735
Open Parachute Ltd.	50,000
Opus Art Supplies	54,598
Oracle Canada ULC	2,826,184
Oxford University Press	39,136
Pace Solutions Corp.	41,570
Pacific Blue Cross	16,207,089
Pacific Coast Catering Group Ltd.	73,179
Pacific Leather & Fur Dressers Inc.	46,962
Pacific National Exhibition	49,560
Pacificom Integration Ltd.	44,101
Pan Pacific Vancouver	278,120
Panago Pizza Inc.	45,998
Paungsiri, Soontaree	33,170
Pearson Canada Inc.	156,571
PerfectMind	37,359
Perimeter Transportation	27,357
Pfaff Sewing Centre Of Vancouver Ltd	42,004
PFM Executive Search	49,911
Pinnacle Food Equipment Services LLP	89,498
Pinnacle Hotel Harbourfront	43,774
Pinton Forrest & Madden Group Inc.	59,142
PiQ Inc.	45,993
Power Steel Buildings Inc.	30,030
PowerSchool Canada ULC	98,720
PrairieCoast	46,936
Premier Pacific Seed Ltd.	78,004
Print Advantage	43,982
Prism Engineering	27,720
Prismatic Data Solutions Inc.	79,744
Pro Active Hazmat & Environmental Ltd.	57,397
Pro Can Construction Group Corp.	61,286

Progressive Fundraising Inc.	871,239
Prostock Athletic Supply Ltd	69,280
Province of British Columbia	9,158,452
PSL Partition Systems Ltd.	50,072
Public Education Benefits Trust	11,056,113
Quadiant Canada Ltd.	71,478
Ray-Cam Community Association	38,000
Real Canadian Superstore	143,980
Receiver General of Canada	124,834,450
Regal Controls Ltd	176,935
Richelieu Hardware Canada Ltd.	64,911
Ricoh Canada Inc	729,748
Robert Half	68,920
Rona Inc.	46,599
Rubicon Publishing	29,571
Sabre Industrial Supplies	93,058
Safetee: Powerful Alternative to Violence Corp.	26,412
Safeway	44,060
Sage Catering	47,832
Saleema Noon Sexual Health Educators	49,796
Salesforce Canada Corp	135,251
Salishan Catering	26,754
Sanderson Concrete Inc	28,522
Saputo Dairy Products Canada GP	158,547
Sasamat Outdoor Centre	29,663
Save-On-Foods	160,648
Scholastic Canada Ltd	190,017
School District #23 (Central Okanagan)	109,450
School Specialty Canada	31,799
Schoolhouse Products	40,064
Schoolhouse Publications	38,104
Science World	29,435
Secrest Resources Ltd.	107,815
Secure-Rite Mobile Storage Inc.	33,422
SES Consulting Inc.	27,219
Shaw Industries Inc.	31,106
Sheet Metal Workers, Local 280	67,769
Sheret Andrew Ltd	287,935
Siney, Dan	40,000
Skeans Pneumatic & Automation Inc	41,815
Skyline Athletics Inc	187,447
SMcN Consulting Inc.	92,005
Snow Cap Enterprises	28,489
Softchoice LP	1,719,023
Softlanding Solutions Inc.	29,642

Software4Schools.ca	78,698
Source Office Furnishings	151,603
Southern Butler Price	362,769
Spaces Inc. (CDI Spaces)	58,026
Sparrow, Brent	30,000
Sparrow, Chrystal	30,000
Sparrow, Debra	52,500
Spectrum Educational Supplies Ltd	44,332
Spectrum Painting Ltd	491,400
SPI Canada Distribution, Inc.	42,135
SPI Health and Safety Inc.	58,780
Spicers Canada ULC	64,363
Spirit Works Limited	60,852
Sportball Vancouver	30,462
Sports Unlimited	34,958
SSA Quantity Surveyors Ltd	30,555
Stanley Access Technologies	49,802
Stantec Consulting Ltd.	51,274
Staples	455,440
Sterling Fence Co. Ltd.	184,362
Stillwood Camp and Conference Centre	83,354
Strathcona Park Lodge & Outdoor Education Centre	299,388
Streamline Fencing Ltd.	39,276
STRIVE Staffing Inc.	126,936
StudyForge	30,500
Sulston, Ingrid	28,096
Sunbelt Rentals of Canada, Inc.	51,964
Sutherland, Jessie	39,375
Swing Time Distributors Ltd.	26,829
Swish Maintenance Limited	39,623
Sysco Vancouver	2,021,929
Tapestry Music Ltd.	144,211
TC Media Livres Inc.	36,095
Teacher Pension Plan	71,514,248
Technical Safety BC	120,522
Telus Communications Inc.	987,923
Tennis XL Agency Inc.	37,160
The Cinematheque	33,300
The Home Depot	46,099
The Lazy Gourmet Inc.	43,744
The Master Group Inc.	137,990
The Terry Fox Foundation	58,201
The Yoga Buggy	32,861
Thinkspace Architecture, Planning, Interior Design	311,522
Thirdwave Bus Services	179,308

Thurber Engineering Ltd.	66,696
Ticketleader Box Office	47,605
Timberline Ranch Camp & Retreat Centre	88,181
TK Elevator (Canada) Limited	107,579
Tobii Dynavox Canada	563,942
Total Prepare Inc.	96,199
Trane Canada ULC	47,116
Travel Healthcare Insurance Solutions In	98,256
Tyco Integrated Fire & Security	43,827
Uline Canada Corporation	146,833
Uniglobe Specialty Travel Ltd.	92,440
United Library Services Inc.	197,685
United Pacific Patrol Ltd	151,116
Universal Coach Lines	79,109
University of British Columbia	213,001
University Of Toronto Press	133,940
Upper Canada Forest Products	89,984
Urban Systems	86,208
Val Mart Door Sales Ltd.	25,294
Valery Black Draperies Ltd.	117,859
Vancouver Association of Secondary School Administrators	80,168
Vancouver Coastal Health	467,486
Vancouver Community College	73,653
Vancouver Elementary and Adult Educators' Society	1,358,221
Vancouver Elementary Principal and Vice-Principal Association	138,586
Vancouver Elementary School Teachers' Association	146,094
Vancouver Film School	33,950
Vancouver Glass (1990) Ltd.	129,119
Vancouver Lawn Tennis & Badminton Club	29,929
Vancouver Outdoor School	37,326
Vancouver Public Education Alliance	37,975
Vancouver School Bus Charters Ltd	49,631
Vancouver Secondary Teachers' Association	1,025,989
Vancouver Symphony Orchestra	39,569
Van-Kel Irrigation, a division of EMCO	26,091
Viking Fire Protection Inc.	250,644
Viking-Alexander Metal Products Ltd	47,687
VWR International Co	41,113
W.D.I. Services Ltd	118,043
Wajax	30,622
WalMart Canada Inc	33,467
Waste Management	1,038,326
Waterfront Hospitality Inc	57,928
Wavefront Centre for Communication Accessibility	30,141
Wenger Corporation	153,231

Wesco Distribution Canada LP	52,156
Western Athletic Ltd.	34,387
Western Campus Resources	380,145
Western Mechanical Services Ltd	53,105
Westin Hotels & Resorts	81,579
Westlab	36,674
WESTPAC Solutions Ltd.	35,340
Whistler Blackcomb Mountain Resorts Ltd.	76,959
White Cap Supply Canada Inc.	69,421
Wilson's Transportation Ltd.	26,808
Wolseley Mechanical Group - BC Region	28,447
WorkSafeBC	4,936,598
Yellowridge Construction Ltd.	4,185,187
YMCA Camp Elphinstone	182,005
Zeemac Vehicle Lease	680,328
Total payments to suppliers exceeding \$25,000 each	<u>\$ 433,917,278</u>
Total payments to suppliers less than \$25,000 each	<u>\$ 8,772,026</u>
<b>Consolidated total payments for goods and services</b>	<b><u><u>\$ 442,689,304</u></u></b>

Prepared as required by *Financial Information Regulation*, Schedule 1, section 7

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

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

**Fiscal Year Ended June 30, 2023**

**EXPLANATION OF DIFFERENCES TO AUDITED FINANCIAL STATEMENTS**

As the SOFI is reported on a cash basis and the audited financial statements of the Board of Education of School District No. 39 (Vancouver) are prepared on an accrual basis, differences may exist between these separate sets of statements.

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.

Differences between the audited financial statements (Statement 2 – Statement of Operations) and the combined totals of the Schedule of Remuneration and Expenses are primarily as follows:

- Remuneration includes any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee but does not include anything payable under a severance agreement.
- Remuneration for individual employees can include payouts for vacation, retirement allowances, and compensatory time not taken in addition to regular salary and taxable benefits for auto allowances for employees who regularly use their personal vehicles for school district business.
- Salary and benefits amounts recovered from third parties are not deducted from remuneration for SOFI purposes.
- Expenses include travel expenses, memberships, tuition, relocation, vehicle leases, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee, and which have not been included in remuneration.
- Employee benefits and overhead costs are allocated to the same programs, and in the same proportions as the individual's salary, but are not included in remuneration for SOFI purposes.
- 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 or Services for payments made to benefit carriers.

Differences between the audited financial statements (Statement 2 – Statement of Operations and the Schedule of Payments Made for the Provision of Goods or Services are primarily as follows:

- Payments made for the provision of goods and services include all payments made from operating, special purpose, and capital funds for the supply of goods and services.
- A significant portion of the supplier payments represents contributions to pension and employee benefit plans (including the employees' share of contributions) and contractors for capital projects.
- The list of payments to suppliers may include 100% of sales taxes paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- Payments to suppliers may be reported on the financial statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The schedule may include expenditures which are wholly or partially recovered or reimbursed from other organizations, thereby reducing the amount reported in the operating expenditures within the financial statements.



November 8, 2023

**ITEM 2.1**

**TO:** Finance and Personnel Committee

**FROM:** Shehzad Somji, Assistant Secretary Treasurer

**RE:** **2023/24 First Quarter Financial Update**

*Reference to  
Education Plan*

**GOAL:** The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by:

**OBJECTIVE:** ensuring the alignment among school district, and provincial education plans.

**GOAL:** The Vancouver School Board will increase equity by:

**OBJECTIVE:** improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.

## INTRODUCTION

This report provides the financial results of the operating fund for the three months ended September 30, 2023, compared to the budget for the same period.

This report is provided for information.

## BACKGROUND

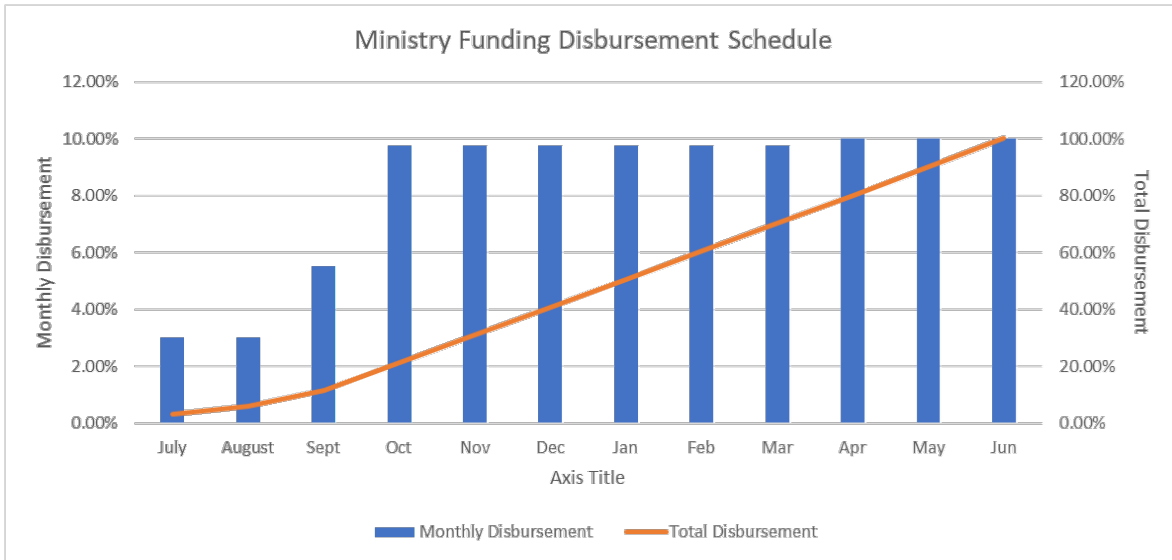
The School District’s financial activities are accounted for using Public Sector Accounting Board (“PSAB”) reporting standards. The financial activities incurred by the District are recorded in three different funds: the operating fund, the capital fund and numerous special purpose funds. Together they form a consolidated Statement of Revenue and Expense for the District. This year-to-date financial report is for the operating fund only. The operating fund contains the grants supplied by the Ministry of Education and Child Care and other sources of revenue and includes expenses related to the provision of educational services.

## ANALYSIS

The following table presents the results for the first quarter (July to September) of the year. The year-to-date budget is determined using known revenue and expenditure patterns about the budget categories (see Appendix A).

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
<b>Revenue</b>			
Operating Grants	\$ 61,156,456	\$ 61,159,136	\$ (2,680)
Other Provincial Grants	15,562	17,328	(1,766)
Federal Grants	838,948	960,964	(122,016)
Tuitions	4,112,217	3,862,481	249,736
Other Revenue	1,219,547	1,019,603	199,944
Rental and Leases	1,113,884	1,217,469	(103,585)
Investment Income	1,616,466	1,412,676	203,790
<b>Total Revenue</b>	<b>70,073,080</b>	<b>69,649,656</b>	<b>423,424</b>
<b>Salaries</b>			
Teachers	29,208,535	28,434,193	(774,342)
Principals and VP's	5,934,784	5,554,829	(379,955)
Educational Assistants	5,711,594	5,622,606	(88,988)
Support Staff	11,441,574	11,206,544	(235,030)
Other Professionals	3,087,002	2,802,137	(284,865)
Substitutes	1,609,924	1,010,671	(599,253)
<b>Total Salaries</b>	<b>56,993,413</b>	<b>54,630,981</b>	<b>(2,362,432)</b>
Employe Benefits	15,394,793	14,756,664	(638,129)
<b>Total Salaries and Benefits</b>	<b>72,388,206</b>	<b>69,387,645</b>	<b>(3,000,561)</b>
<b>Services and Supplies</b>			
Services	3,275,612	3,274,661	(951)
Transportation	321,460	275,394	(46,066)
Professional Development and Travel	203,962	188,032	(15,930)
Rentals and Leases	232,096	232,991	895
Dues and Fees	299,653	331,651	31,998
Insurance	296,727	266,727	(30,000)
Supplies	1,572,383	1,307,130	(265,253)
Utilities	807,441	345,834	(461,607)
<b>Total Services and Supplies</b>	<b>7,009,334</b>	<b>6,222,419</b>	<b>(786,915)</b>
<b>Total Expenses</b>	<b>79,397,540</b>	<b>75,610,064</b>	<b>(3,787,476)</b>
<b>Net Revenue (Expense)</b>	<b>(9,324,460)</b>	<b>(5,960,408)</b>	<b>(3,364,053)</b>
<b>Funded from Operating</b>			
Capital Lease & Assets Purchased	1,239,329	1,248,938	9,609
<b>Surplus / (Deficit)</b>	<b>\$ (10,563,789)</b>	<b>\$ (7,209,346)</b>	<b>\$ (3,354,444)</b>

The District is in a deficit position of \$10.56 million from regular operations for the three months ending September 30, 2023. This is expected as only 11.4% of the annual Ministry funding has been received as per their disbursement schedule. The remaining 88.6% is received in the second, third and fourth quarters of the fiscal year.

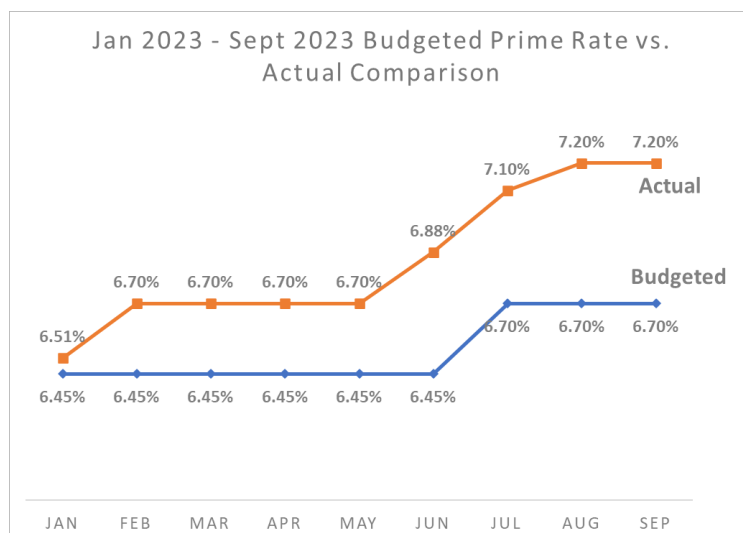


**REVENUE**

The first quarter revenue is higher than budgeted, with a favorable variance of \$0.42 million, due to tuition, other revenue, and investment income, offset by federal grants and rentals and lease revenue.

The \$0.25 million variance in tuition revenue is due to an enrolment increase, higher application fees, and an increase in tuition holdbacks (a student withdraws but is ineligible for a full refund). The District also received \$0.12 million more in donations and grants, and \$0.13 million in unbudgeted revenue from leasing Queen Elizabeth Annex to Conseil Scolaire Francophone de la Colombie-Britannique.

Interest Income is \$0.20 million higher than budget due to higher cash balances in district accounts and a higher Bank of Canada interest rate, as shown in the chart below, than projected during the budget development process.



Offsetting the increased revenue is lower-than-expected federal grants and rentals and lease revenue. The federal grant is for the Settlement Workers In Schools (SWIS) program and is distributed as an expense claim. Spending in the first quarter was lower than budgeted. Rentals and lease revenue has decreased due to the Writers Guild of America strike from May to September, which paused film and television production.

### *EXPENSES*

#### Salaries and Benefits

The budget assumption in Appendix A with respect to salaries refers to a combination of actual number of workdays in the quarter and historical trend analysis for summer work. When looking at the various categories of salaries it is important to recognize that the different employee groups work various times, resulting in a different number of workdays throughout the year. Educational Assistants and Teachers are primarily 10-month employees (September to June) so will have fewer workdays than Principals and Vice-Principals and Other Professionals who are primarily 12-month employees (July to June). The Support Staff employee group is a mix of 10 and 12-month employees.

The year-to-date unfavourable salaries expense variance of \$2.36 million was experienced in all salary categories.

The unfavourable variances in Teachers, Principals and Vice-Principals, Educational Assistants and Support Staff are partially due to these costs being underestimated when planning Summer School.

The district also hired an additional 24 FTE Teachers to support increased student enrolment compared to budget, and paid a higher wage rate for summer school teachers than budgeted.

The Principals and Vice-Principals category includes several positions reclassified from the Other Professionals category, and salary changes that were not included in the budget.

The Support Staff category includes increased custodial overtime resulting from continued recruitment challenges filling vacancies.

The unfavourable variance of \$0.60 million in substitute salaries is due to increased absences related to a higher use of sick leave. When the staff member that is absent for the day continues to receive a wage, the cost of the replacement is charged to substitutes. The cost of a replacement is charged to the salary account if the absent person is not being paid.

The unfavourable variance of \$0.68 million in benefits expense is mostly related to the overall increases in salaries expense.

#### Services and Supplies

The unfavourable year-to-date variance in the Services and Supplies category of \$0.79 million is mostly due to supplies and utilities.

The \$0.27 million unfavourable spending for Supplies is a result of spending that occurred earlier in the year than what was determined in the historical trend analysis when determining the YTD budget, as well as inflation.

The unfavourable variance of \$0.46 million in utilities expense is due to increased heating costs, both usage and billing rates.

## RECOMMENDATIONS

This report is provided for information.

**Appendix A – Assumptions used to create year-to-date budget**

<b>Budget Line (s)</b>	<b>Assumption</b>
Operating Grant	Ministry of Education and Child Care disbursement schedule: <ul style="list-style-type: none"> <li>• July and August – 3% per month</li> <li>• September – 5.35%</li> <li>• October – December – 9.77% per month</li> <li>• January – March – 9.78% per month</li> <li>• April – June – 10% per month</li> </ul>
Other Provincial Grants Federal Grants Other Revenue Rentals and Leases (Revenue) Investment Income	Historical trend analysis
Tuition	Combination of equal monthly recognition over 10 months and historical trend analysis
Salaries – Principals and VP’s Salaries – Teachers Salaries – Support Staff Salaries – Education Assistants Salaries – Other Professionals	Combination of actual number of workdays in the quarter and historical trend analysis for summer work
Salaries – Substitutes	Historical trend analysis
Benefits	Budgeted salary cost multiplied by budgeted benefit cost factor by employee group
Professional Development and Travel Rentals and Leases (Expense) Insurance	Equal monthly recognition over 10 or 12 months
Services Transportation Dues and Fees Supplies Utilities Capital Lease and Assets Purchased	Historical trend analysis

November 8, 2023

ITEM 3.1

**TO:** Finance and Personnel Committee

**FROM:** Flavia Coughlan, Secretary Treasurer/CFO

**RE:** Financial Planning Process

*Reference to  
Education Plan*

**GOAL 2:** The Vancouver School Board will increase equity by:

**OBJECTIVE:** Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.

## INTRODUCTION

In accordance with the *School Act*, all school districts in the province must approve a balanced budget for the 2024/25 fiscal year (July 1, 2024 - June 30, 2025) and submit it to the Ministry of Education and Child Care by June 30, 2024.

As per the provincial Framework for Enhancing Student Learning Policy, school districts must develop and implement a multi-year district strategic plan and individual school plans and will publish these annually on or before September 30. Additionally, school districts are required to use the district strategic and individual school plans to align all district annual operational plans, including but not limited to financial, human resources, Information Technology, engagement and communications and long-range facilities plans, with the educational objectives from the district strategic plan.

According to the provincial Financial Planning and Reporting Policy, school districts are required to prepare multi year financial plans that outline how funding and resources will be used to support school district strategic plans and operational needs and that school districts engage rights holders and local community partners when developing multi year financial plans.

The Board of Education is responsible, through the Superintendent of Schools, for overseeing the educational and operational activities of the District and for all statutory requirements of provincial legislation to implement educational standards and policies. Notably, the approval of the Annual Budget stands as one of the significant responsibilities in this regard.

This financial planning process is presented to the committee for discussion.

## BACKGROUND

VSBS’s budget must be prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

As required by the Ministry of Education and Child Care and Public Sector Accounting (PSA) Standards, the VSB tracks and reports revenue and expenditures under three separate funds: the operating fund, the special purpose fund, and the capital fund.

**OPERATING FUND:** The operating fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

**SPECIAL PURPOSE FUND:** The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and Child Care and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Feeding Futures School Food Programs Fund, Community LINK and School Generated Funds).

**CAPITAL FUND:** The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education and Child Care capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care.

## FINANCIAL PLANNING FOR ORGANIZATIONAL ALIGNMENT

The purpose of the annual budget process is to develop a sustainable financial plan that supports the achievement of the goals outlined in the Education Plan, considers the shared priorities, and needs of the VSB community and ensures compliance with the legislative framework.

The Education Plan provides the foundational direction for budget development in Goal 2 where “increasing equity” is addressed as “Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.” The foundational Education Plan Equity Statement refers to creating an equitable learning environment where every child can experience a deep sense of belonging and is free to pursue pathways of learning in ways that are authentic to themselves. This relates to budget development in the second objective: “prioritizing student needs by making informed decisions and engaging in open communication with rightsholders and stakeholders”.

## SMALL GROUP DISCUSSION

At the meeting participants will engage in small group discussion on the following topics:

- Reflections on previous budget processes
- Aligning financial planning with the Education Plan
- Engagement with rights holders, stakeholders and local community partners

The information collected will be used by staff to create a proposed financial planning process that will be presented to the Board for approval consideration.



# Vancouver School District Finance and Personnel Committee

November 8, 2023

1



## INDIGENOUS ACKNOWLEDGEMENT

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the x<sup>w</sup>məθk<sup>w</sup>əyəm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) & səlilwətaʔ (Tseil-Waututh Nation).



x<sup>w</sup>məθk<sup>w</sup>əyəm  
(Musqueam)



Sḵwxwú7mesh Úxwumixw  
(Squamish Nation)



səlilwətaʔ  
(Tseil-Waututh Nation)

2

## Live-streamed

The meeting is currently being broadcasted live, and both the audio and video recordings will be accessible to the public for viewing even after the meeting ends.

Footage from this meeting may be viewed from Canada or anywhere else in the world.

3

## Meeting Decorum

The Board has a strong commitment to ethical conduct. This includes the responsibility of committee participants to conduct themselves with appropriate decorum and professionalism. It is the responsibility of the Chair of the Committee to see that decorum is maintained at Committee meetings so that:

- All committee participants request to speak through the chair
- Civility towards others is maintained as committee participants share perspectives and participate in discussion
- Staff are able to submit objective reports without influence or pressure as their work is acknowledged and appreciated
- Committee participants refrain from personal inflammatory or accusatory language or action
- Committee participants present themselves in a professional and courteous manner

4

# Introductions

Stakeholders: please state your first and last name and the name of the group you are representing

Trustees and staff: please state your first and last name and position

5

## ITEM 1.1

### Statement of Financial Information (SOFI)

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Shehzad Somji, Assistant Secretary Treasurer

6

# What's included in the SOFI

*Financial Information Act – Section 2*

Audited Financial Statements – approved September 25, 2023

Schedule of debts

Schedule of guarantee and indemnity agreements

Schedule of severance agreement

Schedule of employees earning greater than \$75,000

Schedule identifying suppliers of goods and services greater than \$25,000

7

# QUESTIONS?

## ITEM 1.1

### Statement of Financial Information (SOFI)

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8

## Recommendation

**The Finance Committee recommends that** the Statement of Financial Information for the period July 1, 2022 to June 30, 2023 for the Board of Education of School District No. 39 (Vancouver) be approved by the Board.

9

## ITEM 2.1 2023/24 First Quarter Financial Update

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Shehzad Somji, Assistant Secretary Treasurer

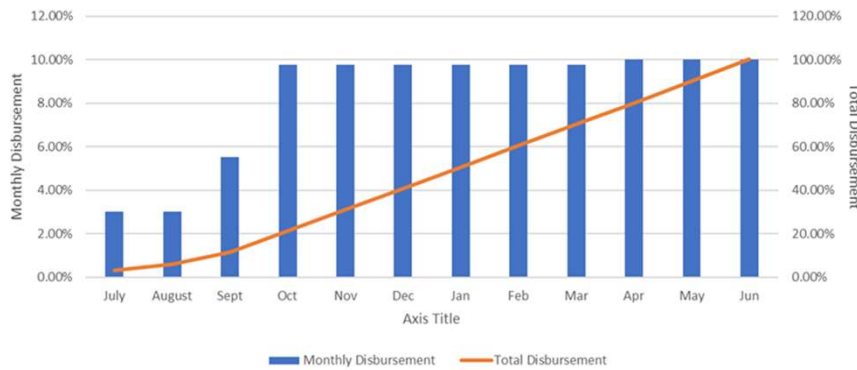
10

# Q1 Financial Results for the Operating Fund

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
<b>Total Revenue</b>	\$ 70,073,080	\$ 69,649,656	\$ 423,424
Salaries and Benefits	72,388,206	69,387,645	(3,000,561)
Services and Supplies	7,009,334	6,222,419	(786,915)
<b>Total Expenses</b>	79,397,540	75,610,064	(3,787,476)
Funded from Operating	1,239,329	1,248,938	9,609
<b>Surplus / (Deficit)</b>	\$ (10,563,789)	\$ (7,209,346)	\$ (3,354,444)

11

# Ministry Funding Disbursement Schedule



12

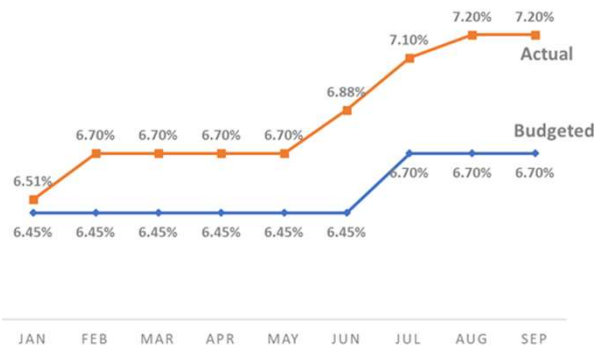
# Revenue

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
<b>Revenue</b>			
Operating Grants	\$ 61,156,456	\$ 61,159,136	\$ (2,680)
Other Provincial Grants	15,562	17,328	(1,766)
Federal Grants	838,948	960,964	(122,016)
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Rental and Leases	1,113,884	1,217,469	(103,585)
Investment Income	1,616,466	1,412,676	203,790
<b>Total Revenue</b>	<b>70,073,080</b>	<b>69,649,656</b>	<b>423,424</b>

- Increased fees - International Education
- Timing of receiving Federal Grant (SWIS)
- Higher grants and donations
- Lower rentals for movies
- Bank of Canada rate higher than budget

13

# Prime Interest Rate



14

# Salaries

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
<b>Salaries</b>			
Teachers	\$ 29,208,535	\$ 28,434,193	\$ (774,342)
Principals and VP's	5,934,784	5,554,829	(379,955)
Educational Assistants	5,711,594	5,622,606	(88,988)
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Total Salaries	56,993,413	54,630,981	(2,362,432)
Employe Benefits	15,394,793	14,756,664	(638,129)
<b>Total Salaries and Benefits</b>	<b>\$ 72,388,206</b>	<b>\$ 69,387,645</b>	<b>\$ (3,000,561)</b>

- Increased Summer School costs for Teachers, P/VP, EA, support staff
- Additional 24 FTE Teachers due to enrolment
- Exempt staff wage increases funded by the province but not in preliminary budget
- Higher replaced absences than budget trend

15

# Services and Supplies

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
<b>Services and Supplies</b>			
Services	\$ 3,275,612	\$ 3,274,661	\$ (951)
Transportation	321,460	275,394	(46,066)
Professional Development and Travel	203,962	188,032	(15,930)
Rentals and Leases	232,096	232,991	895
Dues and Fees	299,653	331,651	31,998
Insurance	296,727	266,727	(30,000)
Supplies	1,572,383	1,307,130	(265,253)
Utilities	807,441	345,834	(461,607)
<b>Total Services and Supplies</b>	<b>\$ 7,009,334</b>	<b>\$ 6,222,419</b>	<b>\$ (786,915)</b>

- Internet costs budgeted in Services but accounted for under Utilities as per MECC guidance
- Higher natural gas costs
- Supplies spending occurred earlier in the year, plus inflationary cost increases

16



# QUESTIONS?

## ITEM 2.1

### 2023/24 First Quarter Financial Update

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17

## ITEM 3.1

### Financial Planning Process

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Flavia Coughlan, Secretary Treasurer/CFO

18

PROVINCIAL POLICY FRAMEWORK
VSB Vancouver School Board

**FRAMEWORK FOR ENHANCING STUDENT LEARNING POLICY**

- Develop and implement a multi-year district strategic plan and individual school plans and will publish these annually on or before September 30
- Use the district strategic and individual school plans to align all district annual operational plans, including but not limited to financial, human resources, Information Technology, engagement and communications and long-range facilities plans, with the educational objectives from the district strategic plan

**FINANCIAL PLANNING AND REPORTING POLICY**

- Prepare multi year financial plans that outline how funding and resources will be used to support school district strategic plans and operational needs
- Engage rights holders and local community partners when developing multi year financial plans

19

PROVINCIAL POLICY FRAMEWORK
VSB Vancouver School Board

The diagram illustrates a continuous cycle of planning and implementation. It consists of six main stages arranged in a circle, connected by green arrows pointing clockwise:

- SCHOOL LEARNING PLANS** (top): Represented by a school building icon.
- OPERATIONAL PLANS** (top-right): Represented by a target icon.
- FINANCIAL PLANS** (bottom-right): Represented by a dollar sign icon.
- IMPLEMENTATION** (bottom): Represented by a gear icon.
- REFLECT & REVIEW** (bottom-left): Represented by a clipboard with a checkmark icon.
- EDUCATION PLAN** (top-left): Represented by a document with a pencil icon.

Green arrows connect each stage to the next in a clockwise direction, forming a complete circle.

20


# STRATEGIC ALIGNMENT



**OUR VSB**  
Education Plan 2026


## GOAL 1

The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...

-  Encouraging students to reach beyond previous boundaries in knowledge and experience.
-  Improving school environments to ensure they are safe, caring, welcoming, and inclusive places for students and families.
-  Increasing literacy, numeracy, and deep, critical, and creative thinking.
-  Ensuring that students develop and can implement a plan for a successful transition upon completion of secondary school.
-  Ensuring the alignment among school, district, and provincial education plans.
-  Reporting student results about performance, well-being, and outcomes to the community and using the results to improve the quality and effectiveness of the education and supports provided to students.



## GOAL 2

The Vancouver School Board will increase equity by ...

-  Eliminating gaps in achievement and outcomes among students.
-  Eliminating racism and discrimination in all forms.
-  Evaluating and renewing plans for the improvement of Indigenous learners' education.
-  Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.


## GOAL 3

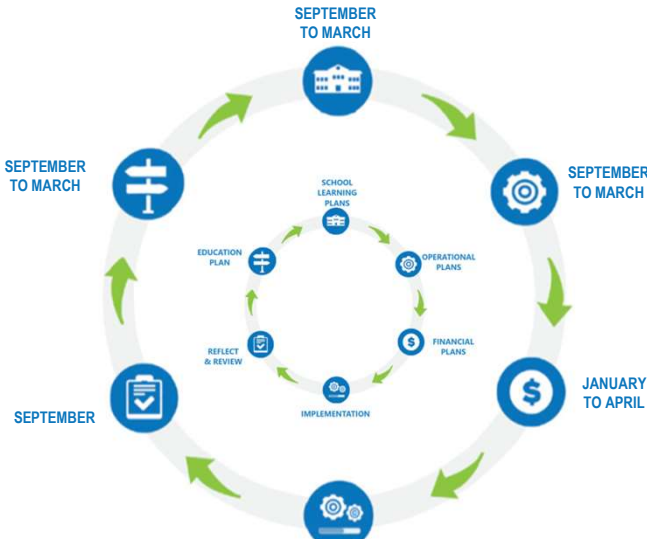
The Vancouver School Board will continue its Reconciliation journey with First Nations, Métis, and Inuit by ...

-  Increasing knowledge, awareness, appreciation of, and respect for Indigenous histories, traditions, cultures, and contributions.
-  Aligning its policies and practices in a manner consistent with the United Nations Declaration on the Rights of Indigenous Peoples and the calls to action of the Truth and Reconciliation Commission.
-  Engaging and gathering with the x'məḡk'ayəm (Musqueam), Skwxwú7mesh (Squamish) & salilwetat (Tsleil-Waututh) Nations.

21

# ANNUAL PLANNING CYCLE





The diagram illustrates the Annual Planning Cycle as a continuous loop. At the top, it is labeled 'SEPTEMBER TO MARCH'. The cycle includes the following stages: SCHOOL LEARNING PLANS, EDUCATION PLAN, OPERATIONAL PLANS, FINANCIAL PLANS, IMPLEMENTATION, and REFLECT & REVIEW. A separate loop at the bottom indicates 'SEPTEMBER' for the Reflect & Review stage. On the right side, 'SEPTEMBER TO MARCH' and 'JANUARY TO APRIL' are also indicated, suggesting overlapping planning periods.

22

## LEGISLATIVE FRAMEWORK - BC SCHOOL ACT



### Preparation of annual budget

- 111 (2) The board must prepare an annual budget in the form and containing the content specified by the minister.
- 111 (3) Subject to subsection (4), estimated expenditures in the annual budget **must not** exceed estimated revenues.
- 111 (4) The estimated expenditures in the annual budget, other than the debt service expenses estimate referred to in section 110, may exceed the estimated revenues if the board has held a referendum under section 112 and the referendum approved the amount in excess of the estimated revenues.

*"estimated expenditures" means the estimated expenditures plus any operating deficit that the board must fund in the fiscal year*

*"estimated revenues" means the estimated revenues plus appropriated operating reserves*

23

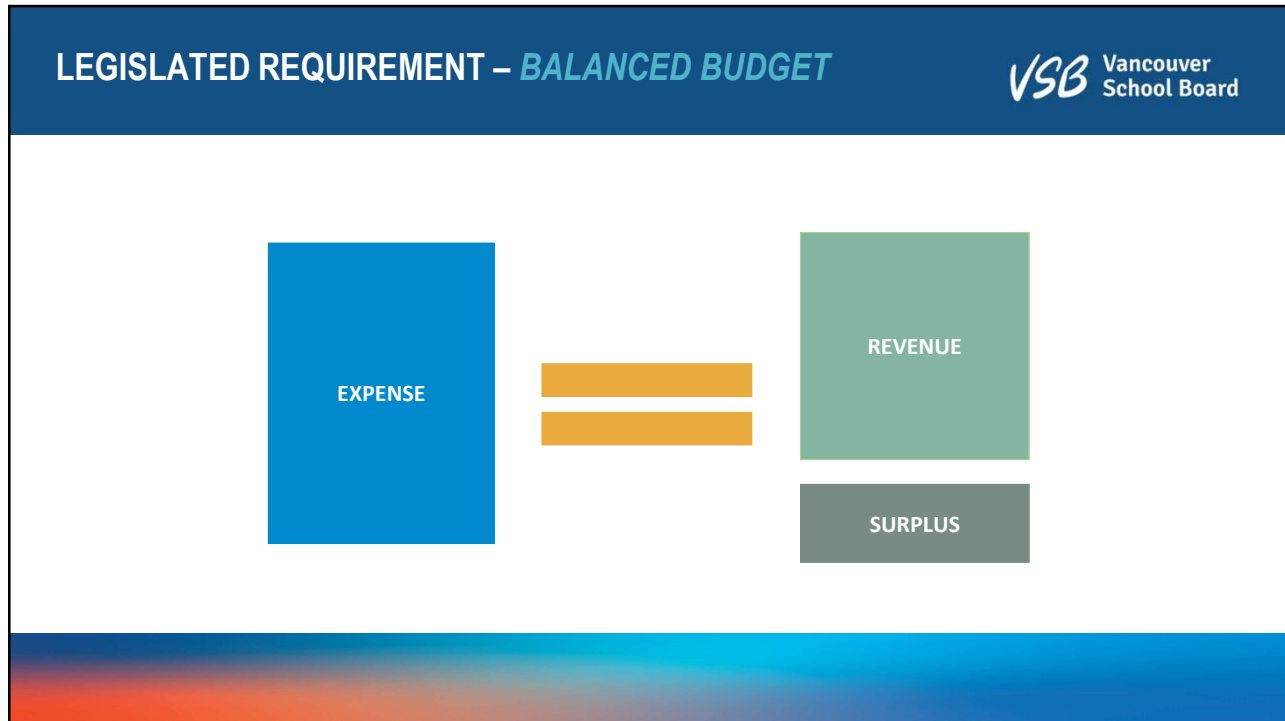
## LEGISLATIVE FRAMEWORK - BC SCHOOL ACT



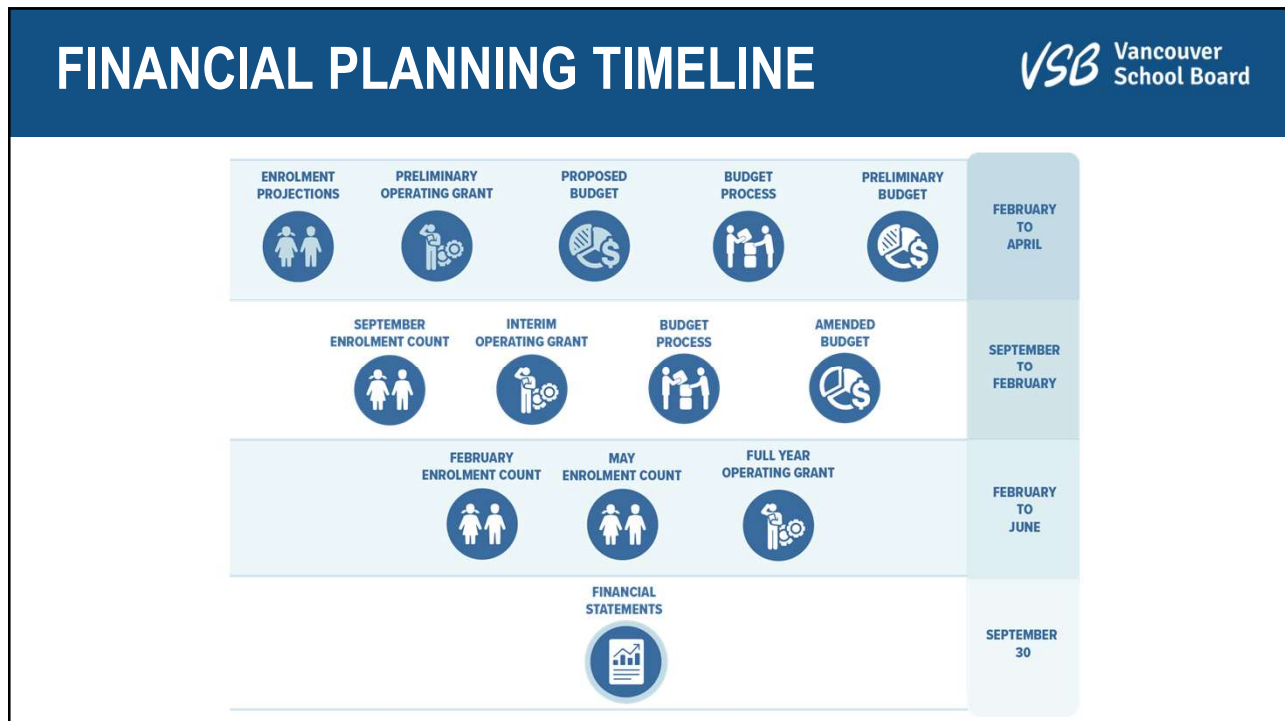
### Adoption of budget

- 113 (1) A board, by bylaw,
  - (a) must adopt an annual budget on or before **June 30** of each year for the next fiscal year, and
  - (b) may amend the annual budget adopted under paragraph (a).
- 113 (2) If an operating grant to a board is amended under section 106.3 (6) or a grant is withheld or reduced under section 117 (1), the minister may order that
  - (a) the board, by bylaw, must amend its annual budget, and
  - (b) the board must send a certified copy of the amended annual budget to the minister within 60 days of the order of the minister.

24



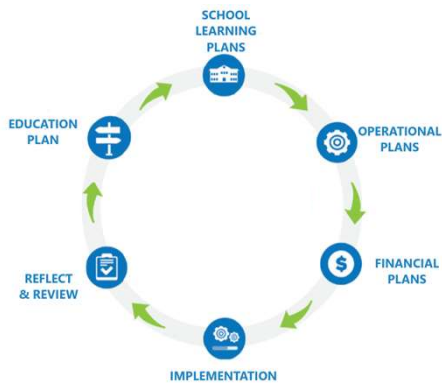
25



26

## FINANCIAL PLANNING PROCESS – *ENGAGEMENT*

**VS**B Vancouver  
School Board



### ENGAGEMENT GOAL

To work with rights holders, education partners, staff, students, stakeholders and people with diverse lived experiences to create a multi-year financial plan that reflects educational, strategic, operational, and community needs now and into the future.

27

**VS**B Vancouver  
School Board

# SMALL GROUP DISCUSSION

## Financial Planning Process

1. Reflections on previous budget processes
  2. Aligning financial planning with the Education Plan
  3. Engagement with rights holders, stakeholders and local community partners
- 

28

**VSB** Vancouver  
School Board

**THANK YOU  
FOR YOUR TIME**

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