

NOTICE OF MEETING

FINANCE AND PERSONNEL COMMITTEE

Secretary Treasurer's Office
Wednesday, November 13, 2024
Public viewing via live broadcast

Joshua Zhang (Chair)
 Alfred Chien (Vice-Chair)
 Preeti Faridkot
 Suzie Mah

Helen McGregor, Superintendent of Schools
 Flavia Coughlan, Secretary Treasurer

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, rights holder representatives and stakeholder representatives on Wednesday, November 13, 2024 at 5:00 pm.** The meeting will be live broadcast for the public.

Trustees:	Lois Chan-Pedley Janet Fraser (Alternate) Victoria Jung (Alternate)	Jennifer Reddy Christopher Richardson
Student Trustee:	Athena Yu	
Other Senior Team Staff:	Daniel Blue Pedro da Silva Michael Gray Jessie Gresley-Jones	Maureen McRae-Stanger Pete Nuij Alison Ogden
Rights Holder Representatives:	Faye Mitchell, xʷməθkʷəy̓əm (Musqueam) Kirsten Baker-Williams, Skwxwú7mesh Úxwumixw (Squamish Nation) Kirsten Touring, səlilwətał (Tsleil-Waututh Nation)	
Representatives:	Warren Williams, CUPE 15 Brent Boyd, CUPE 407 David Schaub, DPAC Tim De Vivo, IUOE Tyson Shmyr, PASA Justin Chapman, Trades Benita Kwon, VASSA Kai Nishimura, VDSC	Alternates: Suzette Magri, CUPE 15 Charleen Ann Derzak, CUPE 407 Tim Chester, IUOE Kerry Chuah, PASA Jason Lauzon, VASSA Vanessa Lefebvre, VEAES Greg Canning, VEAES Stephen Leung, VEPVPA Carmen Schaedeli, VSTA
Other Staff:	Paul Rosberg Chris Allen	Cherry Mak

FINANCE AND PERSONNEL COMMITTEE MEETING AGENDA

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tsleil-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.

Please see reverse for the Purpose/Function and Power and Duties of this Committee.

1. Items for Approval

- 1.1 Statement of Financial Information (SOFI)
- 1.2 2025-2026 Financial Planning Process

Presenters

Dan Blue, Executive Director – Finance
Flavia Coughlan, Secretary Treasurer | CFO

2. Information Items

- 2.1 2024-25 First Quarter Financial Update

Flavia Coughlan, Secretary Treasurer | CFO
Dan Blue, Executive Director – Finance

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 13, 2024

ITEM 1.1

TO: Finance and Personnel Committee

FROM: Dan Blue, Executive Director – Finance

RE: **Statement of Financial Information**

[Reference to
Education Plan](#)

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 six 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 generally accepted Canadian 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 Board approve the Statement of Financial Information for the period July 1, 2023 to June 30, 2024, for the Board of Education of School District No. 39 (Vancouver).

Attachment: Statement of Financial Information June 30, 2024



VSB Vancouver
School District

Statement of Financial Information

FOR THE YEAR ENDED JUNE 30, 2024

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

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

Fiscal Year Ended June 30, 2024

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	50
6. Schedule of Guarantee and Indemnity Agreements	51
7. Schedule of Severance Agreements	52
8. Schedule of Remuneration and Expenses	53
9. Schedule of Payments for the Provision of Goods and Services	105
10. Explanation of Differences to Audited Financial Statements	116



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)		TELEPHONE NUMBER
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER

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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

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

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

Fiscal Year Ended June 30, 2024

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, 2024

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)

Helen McGregor
Superintendent
Date:

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 Auditors' Report thereon

June 30, 2024

School District No. 39 (Vancouver)

June 30, 2024

Table of Contents

Management Report	1
Independent Auditors' 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	9-28
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	29
Schedule of Operating Operations - Schedule 2 (Unaudited)	30
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	31
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	32
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	33
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	35
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	36
Schedule of Capital Operations - Schedule 4 (Unaudited)	40
Schedule 4A - Tangible Capital Assets (Unaudited)	41
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	42
Schedule 4C - Deferred Capital Revenue (Unaudited)	43
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	44

School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 3713-2968-9985

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 Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 39 (Vancouver)

Original Signed	Sept 23, 2024
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	Sept 23, 2024
Signature of the Superintendent	Date Signed
Original Signed	Sept 23, 2024
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, 2024
- 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, 2024 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.



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 23, 2024

School District No. 39 (Vancouver)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	207,569,433	260,849,132
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	5,392,460	5,702,015
Due from Province - Other	140,408	94,000
Other (Note 3)	32,445,386	18,806,469
Portfolio Investments (Note 4)	50,410,724	419,516
Total Financial Assets	<u>295,958,411</u>	<u>285,871,132</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	234,839	641,332
Other (Note 5)	115,565,109	87,392,634
Unearned Revenue (Note 6)	57,056,260	56,318,061
Deferred Revenue (Note 7)	41,662,438	42,294,538
Deferred Capital Revenue (Note 8)	953,310,706	917,555,273
Employee Future Benefits (Note 9)	33,850,560	33,236,114
Asset Retirement Obligation (Note 10)	66,971,650	67,117,711
Capital Lease Obligations (Note 11)	2,572,960	3,680,067
Total Liabilities	<u>1,271,224,522</u>	<u>1,208,235,730</u>
Net Debt	<u>(975,266,111)</u>	<u>(922,364,598)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	1,045,745,806	991,045,169
Prepaid Expenses	3,051,811	1,686,027
Supplies Inventory	1,285,659	1,112,118
Total Non-Financial Assets	<u>1,050,083,276</u>	<u>993,843,314</u>
Accumulated Surplus (Deficit) (Note 14)	<u>74,817,165</u>	<u>71,478,716</u>
Contractual Obligations (Note 15)		
Contingent Assets (Note 16)		
Contingent Liabilities (Note 17)		

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 39 (Vancouver)

Statement 2

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	643,916,830	646,100,708	590,032,562
Other	8,806,736	9,211,318	7,910,330
Federal Grants	3,221,311	3,192,037	2,686,892
Tuition	25,707,509	26,789,970	23,467,077
Other Revenue	24,140,133	27,649,234	27,837,780
Rentals and Leases	7,202,499	7,988,402	7,727,957
Investment Income	7,838,848	9,235,795	7,232,917
Amortization of Deferred Capital Revenue	26,556,801	26,533,602	24,553,444
Total Revenue	<u>747,390,667</u>	<u>756,701,066</u>	<u>691,448,959</u>
Expenses (Note 19)			
Instruction	605,655,880	601,753,079	556,351,264
District Administration	29,454,810	28,750,251	26,288,842
Operations and Maintenance	116,681,473	119,009,276	113,433,643
Transportation and Housing	3,450,503	3,720,473	3,477,279
Debt Services	186,908	129,538	185,328
Total Expense	<u>755,429,574</u>	<u>753,362,617</u>	<u>699,736,356</u>
Surplus (Deficit) for the year	<u>(8,038,907)</u>	<u>3,338,449</u>	<u>(8,287,397)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		71,478,716	79,766,113
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>74,817,165</u></u>	<u>71,478,716</u>

School District No. 39 (Vancouver)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	(8,038,907)	3,338,449	(8,287,397)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(92,832,750)	(90,168,921)	(84,917,201)
Amortization of Tangible Capital Assets	35,357,674	35,252,334	34,346,700
ARO Change in Estimate		215,950	
Total Effect of change in Tangible Capital Assets	(57,475,076)	(54,700,637)	(50,570,501)
Acquisition of Prepaid Expenses		(7,285,114)	(8,364,408)
Use of Prepaid Expenses		5,919,330	8,109,569
Acquisition of Supplies Inventory		(1,702,603)	(1,853,639)
Use of Supplies Inventory		1,529,062	1,730,500
Total Effect of change in Other Non-Financial Assets	-	(1,539,325)	(377,978)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(65,513,983)</u>	(52,901,513)	(59,235,876)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(52,901,513)	(59,235,876)
Net Debt, beginning of year		(922,364,598)	(863,128,722)
Net Debt, end of year		(975,266,111)	(922,364,598)

School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,338,449	(8,287,397)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(13,375,770)	(5,834,034)
Supplies Inventories	(173,541)	(123,139)
Prepaid Expenses	(1,365,784)	(254,839)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	27,765,982	3,518,734
Unearned Revenue	738,199	3,703,275
Deferred Revenue	(632,100)	16,906,834
Employee Future Benefits	614,446	848,998
Asset Retirement Obligations	(146,061)	-
Other Liabilities	-	(99,369)
Amortization of Tangible Capital Assets	35,252,334	34,346,700
Amortization of Deferred Capital Revenue	(26,533,602)	(24,553,444)
Total Operating Transactions	25,482,552	20,172,319
Capital Transactions		
Tangible Capital Assets Purchased	(2,542,379)	(2,648,014)
Tangible Capital Assets -WIP Purchased	(87,119,917)	(81,926,677)
Tangible Capital Assets - WIP Purchased Prior Period	1,599,972	
Total Capital Transactions	(88,062,324)	(84,574,691)
Financing Transactions		
Capital Revenue Received	60,757,905	81,143,163
Capital Lease Payments	(1,466,624)	(2,187,221)
Total Financing Transactions	59,291,281	78,955,942
Investing Transactions		
Investments in Portfolio Investments	(49,991,208)	(6,999)
Total Investing Transactions	(49,991,208)	(6,999)
Net Increase (Decrease) in Cash and Cash Equivalents	(53,279,699)	14,546,571
Cash and Cash Equivalents, beginning of year	260,849,132	246,302,561
Cash and Cash Equivalents, end of year	207,569,433	260,849,132
Cash and Cash Equivalents, end of year, is made up of:		
Cash	207,569,433	260,849,132
	207,569,433	260,849,132

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

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 ("MECC"). 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.

d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates (GIC's), Short-term Investment Certificate 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.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

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.

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.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

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

Estimated useful life is as follows:

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

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

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.

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.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

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 from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payer).

Revenue from transactions with no performance obligations is recognized when the School District:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to the asset.

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.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

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, Directors, 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.

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.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

p) Financial Instruments (continued)

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.

s) Adoption of New Accounting Standards

- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3400, *Revenue* ("PS 3400"). The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. Under the new accounting standard, there are two categories of revenue – exchange and non-exchange. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is a non-exchange transaction. Management has assessed the impact of adopting PS 3400 on the financial statements of the School District and has found no adjustments based on the requirements of the standard.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

2 Summary of Significant Accounting Policies (continued)

s) Adoption of New Accounting Standards (continued)

- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3160, *Public Private Partnerships* (“PS 3160”). The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS 3160 on the financial statements of the School District and has found that at present no such items meet the criteria to be recognized as a public private partnership.
- On July 1, 2023, the School District adopted Public Sector Guideline PSG-8, *Purchased Intangibles*, applied on a prospective basis (“PSG-8”). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm’s length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

3 Other Receivables

Other Receivables include an amount for unpaid ground lease revenue. Included in Rentals and Leases is \$56.36 million which is reported under Allowance for Doubtful Accounts due to uncertainty surrounding the collectability of this amount (refer to Note 18, Contingent Assets for additional information).

	June 30, 2024	June 30, 2023
Due from Federal Government	\$ 488,059	\$ 520,359
Due from Municipalities	18,046,322	10,651,904
Due from Other School Districts	305,000	206,138
Rentals and Leases	56,766,410	48,460,646
Other Receivables	13,199,305	7,365,882
Total Receivables	88,805,096	67,204,929
Allowance for Doubtful Accounts	(56,359,710)	(48,398,460)
Net Balance	\$ 32,445,386	\$ 18,806,469

4 Portfolio Investments

Investments included in portfolio investments are held with local banking institutions and earn average interest at 5.54% (2023 – 4.83%). Senior government bonds held earn average interest at 2.56% (2023 – 2.51%).

	June 30, 2024	June 30, 2023
Short-term Investment Certificate	\$ 50,000,000	\$ -
Senior Government Bonds	309,139	318,219
GIC's	101,585	101,297
Net Balance	\$ 50,410,724	\$ 419,516

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

5 Accounts Payable and Accrued Liabilities – Other

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Trade Payables	\$ 12,906,605	\$ 15,388,112
Salaries and Benefits Payable	43,978,045	40,359,078
Accrued Vacation Pay	11,430,503	11,273,531
Other	47,249,956	20,371,913
	<u>\$ 115,565,109</u>	<u>\$ 87,392,634</u>

6 Unearned Revenue

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Balance, beginning of year		
Tuition fees	\$ 24,072,040	\$ 21,165,567
Rental and lease of facilities	13,398,856	13,426,071
Other	18,847,165	18,023,148
	<u>56,318,061</u>	<u>52,614,786</u>
Amounts received		
Tuition fees	25,557,293	21,330,098
Rental and lease of facilities	7,889,069	10,858,247
Other	934,842	829,442
	<u>34,381,204</u>	<u>33,017,787</u>
Amounts recognized in revenue		
Tuition fees	25,724,603	18,423,625
Rental and lease of facilities	7,918,402	10,885,462
Other	-	5,425
	<u>33,643,005</u>	<u>29,314,512</u>
Balance, end of year		
Tuition fees	23,904,730	24,072,040
Rental and lease of facilities	13,369,523	13,398,856
Other	19,782,007	18,847,165
Balance, end of year	<u>\$ 57,056,260</u>	<u>\$ 56,318,061</u>

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, 2024

7 Deferred Revenue (continued)

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Balance, beginning of year		
Provincial Grants - Ministry of Education and Child Care	\$ 5,001,078	\$ 4,409,708
Provincial Grants - Other	30,831,936	14,616,490
Other Grants	5,971,894	6,318,363
Investment Income	489,630	43,143
	<u>42,294,538</u>	<u>25,387,704</u>
 Increases during the year		
Provincial Grants - Ministry of Education and Child Care	78,189,881	71,795,961
Provincial Grants - Other	6,891,871	24,063,527
Other	7,544,821	7,197,314
Interest Income	1,982,248	1,263,177
	<u>94,608,821</u>	<u>104,319,979</u>
 Allocated to Revenue		
Provincial Grants - Ministry of Education and Child Care	76,601,848	69,661,259
Provincial Grants - Other	9,149,069	7,848,081
Other Grants	7,482,451	7,543,783
Interest Income	948,164	816,690
	<u>94,181,532</u>	<u>85,869,813</u>
 Recoveries		
Provincial Grants - Ministry of Education and Child Care	<u>1,059,389</u>	<u>1,543,332</u>
 Balance, end of year		
Provincial Grants - Ministry of Education and Child Care	5,529,722	5,001,078
Provincial Grants - Other	28,574,738	30,831,936
Other Grants	6,034,264	5,971,894
Investment Income	1,523,714	489,630
	<u>\$ 41,662,438</u>	<u>\$ 42,294,538</u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

8 Deferred Capital Revenue

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Deferred Capital Revenue, Completed Projects		
Balance, beginning of year	\$ 754,002,130	\$ 669,328,255
Increases		
Transfers from Work in Progress	141,496,348	109,227,319
Transferred to Deferred Revenue Other from Bylaw	1,853,508	-
	<u>143,349,856</u>	<u>109,227,319</u>
Decreases		
Amortization - ByLaw Capital	25,378,458	23,599,792
Amortization - Other Provincial Capital	424,933	353,719
Amortization - Other Capital	730,211	599,933
ARO Settlement	76,695	-
Other	4,293	-
	<u>26,614,590</u>	<u>24,553,444</u>
Balance, end of year	<u>870,737,396</u>	<u>754,002,130</u>
Deferred Capital Revenue, Work in Progress		
Balance, beginning of year	120,562,774	149,529,463
Increases		
Transfers from Deferred Revenue – Unspent funds	80,918,603	80,260,630
Decreases		
Transferred to Deferred Revenue Other from Bylaw	164,695	-
Transfers to Deferred Capital Revenue – Completed projects	141,496,348	109,227,319
Balance, end of year	<u>59,820,334</u>	<u>120,562,774</u>
Balance DCR - Completed Projects and WIP, end of year	<u>930,557,730</u>	<u>874,564,904</u>
Deferred Capital Revenue, Unspent		
Balance, beginning of year	42,990,369	42,107,836
Increases		
Provincial Grants – Ministry of Education and Child Care	51,851,883	70,381,970
Other Grants	8,552,315	8,752,484
Investment Income	2,392,327	2,008,709
	<u>62,796,525</u>	<u>81,143,163</u>
Decreases		
Transferred to Deferred Capital Revenue, WIP	80,918,603	80,260,630
Settlement of Asset Retirement Obligations	76,695	-
Transferred to Deferred Revenue Other from Bylaw	2,038,620	-
	<u>83,033,918</u>	<u>80,260,630</u>
Balance, DCR - Unspent, end of year	<u>22,752,976</u>	<u>42,990,369</u>
Total Deferred Capital Revenue	<u>\$ 953,310,706</u>	<u>\$ 917,555,273</u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

9 Employee Future Benefits

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 26,388,850	\$ 27,847,971
Service Cost	1,730,689	1,832,149
Interest Cost	1,070,063	913,961
Benefit Payments	(1,909,561)	(1,932,724)
Actuarial (Gain) Loss	(1,291,625)	(2,272,507)
Accrued Benefit Obligation – March 31	<u>\$ 25,988,416</u>	<u>\$ 26,388,850</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 25,988,416	\$ 26,388,850
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	25,988,416	26,388,850
Employer Contributions After Measurement Date	(1,357,261)	(1,160,797)
Benefits Expense After Measurement Date	706,428	700,188
Unamortized Net Actuarial (Gain) Loss	8,512,977	7,307,873
Accrued Benefit Asset (Liability) - June 30	<u>\$ 33,850,560</u>	<u>\$ 33,236,114</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 33,236,114	\$ 32,387,116
Net Expense for Fiscal Year	2,720,471	2,886,127
Employer Contributions	(2,106,025)	(2,037,129)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 33,850,560</u>	<u>\$ 33,236,114</u>
Components of Net Benefit Expense		
Service Cost	1,723,561	1,806,784
Interest Cost	1,083,431	952,987
Amortization of Net Actuarial (Gain)/Loss	(86,521)	126,356
Net Benefit Expense (Income)	<u>\$ 2,720,471</u>	<u>\$ 2,886,127</u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

9 Employee Future Benefits (continued)

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Assumptions		
Discount Rate - April 1	4.00%	3.25%
Discount Rate - March 31	4.25%	4.00%
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	11.0	11.0

The impact of changes in assumptions between the March 31, 2024 measurement date and June 30, 2024 reporting date have been considered and are not considered to be material.

10 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. 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.

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Asset Retirement Obligations, beginning of year	\$ 67,117,711	\$ 67,117,711
Increased ARO Cost Estimate	146,585	-
ARO Settlement	(292,646)	-
Asset Retirement Obligation, end of year	<u>\$ 66,971,650</u>	<u>\$ 67,117,711</u>

11 Capital Lease Obligations

Repayments are due as follows:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Fiscal year ended		
2024	\$ -	\$ 1,493,108
2025	1,587,477	1,488,474
2026	1,057,384	956,360
2027	101,024	-
	<u>2,745,885</u>	<u>3,937,942</u>
Interest portion	172,925	257,875
Total	<u>\$ 2,572,960</u>	<u>\$ 3,680,067</u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

12 Tangible Capital Assets

2024

Cost	July 1, 2023	Additions & ARO	Disposals & ARO	Transfers	June 30, 2024
Sites	\$ 20,781,543	\$ -	\$ -	\$ -	\$ 20,781,543
Buildings	1,342,488,647	-	(68,842)	144,047,236	1,486,467,041
Buildings – WIP	130,060,761	85,256,585	-	(144,047,236)	71,270,110
Furniture & Equipment	19,275,665	2,185,791	(2,324,151)	1,877,225	21,014,530
Furniture & Equipment - WIP	13,893	1,863,332	-	(1,877,225)	-
Vehicles	1,930,326	-	(202,627)	-	1,727,699
Computer Software	339,791	10,113	(249,660)	-	100,244
Computer Hardware	20,528,739	705,992	(5,220,302)	-	16,014,429
Total	\$ 1,535,419,365	\$ 90,021,813	\$ (8,065,582)	\$ -	\$ 1,617,375,596

Accumulated Amortization	Amortization &			
	July 1, 2023	ARO	Disposals & ARO	June 30, 2024
Buildings	\$ 523,041,238	\$ 29,356,603	\$ -	\$ 552,397,841
Furniture & Equipment	8,628,915	2,014,509	2,324,151	8,319,273
Vehicles	1,071,155	182,901	202,627	1,051,429
Computer Software	257,269	44,003	249,660	51,612
Computer Hardware	11,375,619	3,654,318	5,220,302	9,809,635
Total	\$ 544,374,196	\$ 35,252,334	\$ 7,996,740	\$ 571,629,790

2023

Cost	July 1, 2022	Additions	Disposals	Transfers	June 30, 2023
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
Total	\$ 1,457,112,049	\$ 84,917,201	\$ (6,609,885)	\$ -	\$ 1,535,419,365

Accumulated Amortization	Amortization			
	July 1, 2022	Amortization	Disposals	June 30, 2023
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
Total	\$ 516,637,381	\$ 34,346,700	\$ 6,609,885	\$ 544,374,196

Net Book Value	June 30, 2024	June 30, 2023
Sites	\$ 20,781,543	\$ 20,781,543
Buildings	934,069,200	819,447,409
Buildings - WIP	71,270,110	130,060,761
Furniture & Equipment	12,695,257	10,646,750
Furniture & Equipment - WIP	-	13,893
Vehicles	676,270	859,171
Computer Software	48,632	82,522
Computer Hardware	6,204,794	9,153,120
Total	\$ 1,045,745,806	\$ 991,045,169

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

12 Tangible Capital Assets (continued)

As at June 30, 2024 there was work in progress of \$71,270,110 (2023 – \$130,074,654) included in Buildings and Furniture & Equipment and not being amortized.

Included within tangible capital assets purchases is \$359,517 (2023 – \$342,510) of assets acquired through capital lease.

13 Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, 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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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 \$51,103,565 (2023 – \$46,976,307) for employer contributions to these plans in the year ended June 30, 2024.

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

14 Accumulated Surplus

	June 30, 2024	June 30, 2023
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
Capital Projects Cost Share		
New Elementary School at Coal Harbour	\$ 4,208,190	\$ 10,490,000
Eric Hamber Secondary	280,000	1,223,000
Henry Hudson Elementary	322,500	722,500
Kitsilano Secondary	50,798	52,101
Equipment Replacement	500,000	500,000
Financial Provisions	200,000	-
Parkade Renewal	622,257	300,000
Replacement School at Lord Roberts Annex	3,418,029	3,125,941
Contingency Reserve for Local Capital	3,284,142	168,060
Total Internally Restricted Local Capital Surplus	12,885,916	16,581,602
Invested in Capital Assets	35,870,972	34,103,904
Total Capital Fund Accumulated Surplus	48,756,888	50,685,506
Operating Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
Operations Spanning Multiple School Years		
Cafeteria Upgrades	50,000	350,000
Contractual Professional Development	200,000	-
Education Plan	62,714	184,832
Equity and Anti-Oppression	150,954	231,972
Indigenous Education	150,315	296,275
IT Capital Plan	294,759	199,478
Long Range Facilities Plan	120,000	120,000
Online Learning Funding for Courses in Progress	313,467	424,448
Purchase Order Commitments	1,007,020	221,697
Recruitment Strategy Review and Improvement	50,000	-
School Budget Balances	1,769,617	1,350,656
Total Operations Spanning Multiple School Years	4,168,846	3,379,358
Anticipated Unusual Expenses Identified		
Financial Provisions	7,300,000	1,200,000
Risk Mitigation - Systems and Processes	700,000	700,000
Total Anticipated Unusual Expenses Identified	8,000,000	1,900,000
Nature of Constraints on the Funds		
Early Career Mentorship	449,443	543,264
Grants and Donations	2,904,611	3,260,068
Scholarships	822,965	720,039
School Generated Funds	6,973,706	6,533,026
Total Nature of Constraints on the Funds	11,150,725	11,056,397
Total Internally Restricted Operating Surplus	23,319,571	16,335,755
Operating Fund Contingency	12,091,492	6,534,671
Unfunded Litigation Costs	(9,350,786)	(2,077,216)
Unrestricted Operating Fund Surplus (Contingency)	2,740,706	4,457,455
Total Operating Fund Accumulated Surplus	26,060,277	20,793,210
Accumulated Surplus	\$ 74,817,165	\$ 71,478,716

**SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024**

15 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.

	2025	2026	2027	2028
Approved Capital Projects	\$ 14,413,422	\$ 2,645,074	\$ 40,449	\$ -
Future operating lease payments	456,905	292,909	198,192	125,906
	<u>\$ 14,870,327</u>	<u>\$ 2,937,983</u>	<u>\$ 238,641</u>	<u>\$ 125,906</u>

16 Contingent Assets

In fiscal year ended June 30, 2019, 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 contractual right exists in the form of a construction lease. The issuance of the construction lease 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.

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 School 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.

17 Contingent Liabilities

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.

The School District is involved in ongoing legal proceedings initiated by the Conseil Scolaire Francophone de la Colombie-Britannique (the "Conseil") against His Majesty the King in Right of the Province of British Columbia, the MECC, and the School District. The proceedings are related, in part, to the Conseil's claim that it is entitled to the transfer of specific school sites from the School District to the Conseil. The Conseil has also claimed that there should be court orders overriding the School District's school closure and surplus disposal policies and compelling MECC to exercise powers under the School Act to require the transfer of such school sites.

The Conseil filed a Notice of Civil Claim on December 22, 2020, initiating the lawsuit and seeking the transfer of the Queen Elizabeth Annex (QEA) to the Conseil. The Conseil filed its Third Amended Notice of Civil Claim on August 26, 2022, expanding the relief sought to include additional sites in Vancouver and other communities. On July 28, 2023, the Conseil filed its Fourth Amended Notice of Civil Claim, seeking the transfer of the QEA site, the Laurier Annex site, and the Dr. A.R. Lord site.

An estimate of the costs to defend the legal case are reported under Accumulated Operating Appropriated Surplus as Unfunded Litigation Expenses. The outcome of these legal proceedings is uncertain, and the financial impact on the School District cannot be determined at this time. The School District continues to defend against the Conseil's claims.

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

17 Contingent Liabilities (continued)

According to a directive from MECC, funding remedies through the CEF require an agreement with the school district's teachers' associations. As of June 30, 2024, VSB had not secured agreements with the teachers' associations, making both the amount and likelihood of a payout indeterminable.

18 Budget Figures

Budget figures reflect the amended annual budget approved by the Board on February 28, 2024. The School 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 2023/24 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2023/24 Annual and the 2023/24 Amended Annual Budgets is provided:

	<u>Annual Budget</u>	<u>Change</u>	<u>Amended Budget</u>
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$ 631,919,255	\$ 11,997,575	\$ 643,916,830
Other	6,401,250	2,405,486	8,806,736
Federal Grants	3,239,931	(18,620)	3,221,311
Tuition	25,093,091	614,418	25,707,509
Other Revenue	22,173,318	1,966,815	24,140,133
Rentals and Leases	7,237,018	(34,519)	7,202,499
Investment Income	6,259,370	1,579,478	7,838,848
Amortization of Deferred Capital Revenue	27,609,642	(1,052,841)	26,556,801
Total Revenue	<u>729,932,875</u>	<u>17,457,792</u>	<u>747,390,667</u>
Expenses			
Instruction	585,760,021	19,895,859	605,655,880
District Administration	25,433,774	4,021,036	29,454,810
Operations and Maintenance	115,676,630	1,004,843	116,681,473
Transportation and Housing	3,199,121	251,382	3,450,503
Debt Services	187,551	(643)	186,908
Total Expense	<u>730,257,097</u>	<u>25,172,477</u>	<u>755,429,574</u>
Deficit for the year	(324,222)	(7,714,685)	(8,038,907)
Budgeted Allocation of Surplus	-	6,251,502	6,251,502
Budgeted Surplus (Deficit), for the year	<u>\$ (324,222)</u>	<u>\$ (1,463,183)</u>	<u>\$ (1,787,405)</u>
Budgeted Surplus (Deficit), for the year	<u>\$ (324,222)</u>	<u>\$ (7,714,685)</u>	<u>\$ (8,038,907)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(85,487,954)	(7,344,796)	(92,832,750)
Amortization of Tangible Capital Assets	36,638,266	(1,280,592)	35,357,674
	<u>(48,849,688)</u>	<u>(8,625,388)</u>	<u>(57,475,076)</u>
Increase (Decrease) in Net Financial Debt	<u>\$ (49,173,910)</u>	<u>\$ (16,340,073)</u>	<u>\$ (65,513,983)</u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

19 Expense by Object

	2024	2023
	Actual	Actual
Salaries		
Teachers	\$ 299,794,225	\$ 275,243,198
Principals and Vice Principals	32,239,192	28,407,291
Educational Assistants	56,329,934	52,327,463
Support Staff	72,286,652	66,532,923
Other Professionals	17,877,806	16,188,139
Substitutes	18,483,764	17,230,971
	<u>497,011,573</u>	<u>455,929,985</u>
Employee Benefits	134,187,878	122,838,659
Services and supplies	86,781,294	86,435,684
Amortization	35,252,335	34,346,700
Interest	129,538	185,328
	<u>\$ 753,362,617</u>	<u>\$ 699,736,356</u>

20 Interfund Transfers

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

- \$2,024,567 from operating to capital for capital assets purchased
- \$504,973 from special purpose to capital for capital assets purchased
- \$1,584,110 from operating to capital for capital lease payments
- \$12,052 from special purpose to capital for capital lease payments

21 Economic Dependence

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

22 Related Party Transactions

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

23 Risk Management

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

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

SCHOOL DISTRICT NO. 39 (VANCOUVER)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2024

23 Risk Management (continued)

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.

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 2023 related to credit, market or liquidity risks.

School District No. 39 (Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	20,793,210		50,685,506	71,478,716	79,766,113
Changes for the year					
Surplus (Deficit) for the year	8,875,744	517,025	(6,054,320)	3,338,449	(8,287,397)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,024,567)	(504,973)	2,529,540	-	
Other	(1,584,110)	(12,052)	1,596,162	-	
Net Changes for the year	5,267,067	-	(1,928,618)	3,338,449	(8,287,397)
Accumulated Surplus (Deficit), end of year - Statement 2	26,060,277	-	48,756,888	74,817,165	71,478,716

School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	566,985,415	569,422,165	520,371,303
Other	62,249	62,249	62,249
Federal Grants	3,220,163	3,192,037	2,686,892
Tuition	25,707,509	26,789,970	23,467,077
Other Revenue	17,717,263	19,709,498	18,655,824
Rentals and Leases	4,894,454	5,674,966	5,108,191
Investment Income	6,900,645	7,611,518	5,805,867
Total Revenue	625,487,698	632,462,403	576,157,403
Expenses			
Instruction	518,530,212	512,138,877	476,443,480
District Administration	28,056,487	27,986,277	25,112,768
Operations and Maintenance	77,425,972	79,887,539	74,730,709
Transportation and Housing	3,303,996	3,573,966	3,351,096
Total Expense	627,316,667	623,586,659	579,638,053
Operating Surplus (Deficit) for the year	(1,828,969)	8,875,744	(3,480,650)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	6,251,502		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,284,222)	(2,024,567)	(1,733,877)
Other	(2,138,311)	(1,584,110)	(2,361,451)
Total Net Transfers	(4,422,533)	(3,608,677)	(4,095,328)
Total Operating Surplus (Deficit), for the year	-	5,267,067	(7,575,978)
Operating Surplus (Deficit), beginning of year		20,793,210	28,369,188
Operating Surplus (Deficit), end of year		26,060,277	20,793,210
Operating Surplus (Deficit), end of year			
Internally Restricted		23,319,571	16,335,755
Unrestricted		2,740,706	4,457,455
Total Operating Surplus (Deficit), end of year		26,060,277	20,793,210

School District No. 39 (Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	549,018,493	551,127,508	492,190,125
Other Ministry of Education and Child Care Grants			
Pay Equity	7,294,124	7,294,124	7,294,124
Funding for Graduated Adults	1,197,586	1,525,321	993,112
Student Transportation Fund	53,423	53,423	53,423
FSA Scorer Grant	41,621	41,621	41,621
Early Learning Framework (ELF) Implementation			7,437
Labour Settlement Funding	9,375,668	9,375,668	19,788,461
Premier's Award for Excellence in Education - bursary funds	3,000	3,000	3,000
Equity Scan	1,500	1,500	
Total Provincial Grants - Ministry of Education and Child Care	566,985,415	569,422,165	520,371,303
Provincial Grants - Other	62,249	62,249	62,249
Federal Grants	3,220,163	3,192,037	2,686,892
Tuition			
Summer School Fees	679,539	679,539	682,759
Continuing Education	422,300	385,828	424,576
International and Out of Province Students	24,605,670	25,724,603	22,359,742
Total Tuition	25,707,509	26,789,970	23,467,077
Other Revenues			
Other School District/Education Authorities	1,675,000	1,675,000	1,150,000
Miscellaneous			
Instructional Cafeteria Revenue	881,507	874,837	950,401
Miscellaneous Fees and Revenue	3,337,436	4,177,535	4,236,283
School Generated Funds	11,823,320	12,418,243	11,623,097
Other Grants		563,883	696,043
Total Other Revenue	17,717,263	19,709,498	18,655,824
Rentals and Leases	4,894,454	5,674,966	5,108,191
Investment Income	6,900,645	7,611,518	5,805,867
Total Operating Revenue	625,487,698	632,462,403	576,157,403

School District No. 39 (Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Salaries			
Teachers	270,225,692	267,750,776	246,453,861
Principals and Vice Principals	30,824,722	31,184,491	27,796,286
Educational Assistants	49,941,741	48,461,067	45,784,653
Support Staff	63,332,680	63,630,878	59,438,318
Other Professionals	13,031,831	13,202,853	12,975,528
Substitutes	16,801,429	17,733,813	16,240,835
Total Salaries	444,158,095	441,963,878	408,689,481
Employee Benefits	121,554,767	118,048,543	110,069,807
Total Salaries and Benefits	565,712,862	560,012,421	518,759,288
Services and Supplies			
Services	17,448,659	16,732,549	14,674,422
Student Transportation	3,542,571	3,521,351	3,311,929
Professional Development and Travel	1,070,388	969,717	1,333,311
Rentals and Leases	968,447	828,267	755,307
Dues and Fees	1,038,986	744,045	1,125,935
Insurance	1,345,677	1,525,976	1,179,924
Supplies	24,558,174	27,848,954	26,852,730
Utilities	11,630,903	11,403,379	11,645,207
Total Services and Supplies	61,603,805	63,574,238	60,878,765
Total Operating Expense	627,316,667	623,586,659	579,638,053

School District No. 39 (Vancouver)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	201,193,051	1,000,666	508,326	6,353,496	1,075	13,730,057	222,786,671
1.03 Career Programs	844,789	242,647	-	96,222	421	41,711	1,225,790
1.07 Library Services	6,511,129	941,895	6,486	138,971	114	443,065	8,041,660
1.08 Counselling	8,797,530	934,147	63	155	179,517	534,460	10,445,872
1.10 Special Education	25,787,917	2,517,962	42,888,793	581,786	718	1,282,880	73,060,056
1.20 Early Learning and Child Care			56,241	7,601	124,585	197	188,624
1.30 English Language Learning	13,343,697	2,069,028	2,661,568	558,444	228,204	780,614	19,641,555
1.31 Indigenous Education	863,032	333,047	1,063,653	193,411	688	112,024	2,565,855
1.41 School Administration	206	20,312,540	10,195	11,792,602	213,898	16,542	32,345,983
1.60 Summer School	1,804,341	327,627	582,172	387,326	5,617	435	3,107,518
1.62 International and Out of Province Students	8,504,788	174,477	187,085	526,252	333,143	461,396	10,187,141
Total Function 1	267,650,480	28,854,036	47,964,582	20,636,266	1,087,980	17,403,381	383,596,725
4 District Administration							
4.11 Educational Administration		2,132,391		503,109	2,683,432	4,240	5,323,172
4.40 School District Governance				78,824	829,393		908,217
4.41 Business Administration		18,455	15,524	3,699,655	4,996,905	133,499	8,864,038
Total Function 4	-	2,150,846	15,524	4,281,588	8,509,730	137,739	15,095,427
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	100,296	179,609	480,961	1,576,553	2,402,873	120,756	4,861,048
5.50 Maintenance Operations				34,156,390	1,004,662	71,937	35,232,989
5.52 Maintenance of Grounds				2,923,743	197,608		3,121,351
5.56 Utilities							-
Total Function 5	100,296	179,609	480,961	38,656,686	3,605,143	192,693	43,215,388
7 Transportation and Housing							
7.70 Student Transportation				56,338			56,338
Total Function 7	-	-	-	56,338	-	-	56,338
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	267,750,776	31,184,491	48,461,067	63,630,878	13,202,853	17,733,813	441,963,878

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 18)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	222,786,671	58,874,942	281,661,613	16,556,622	298,218,235	297,746,604	276,317,632
1.03 Career Programs	1,225,790	318,690	1,544,480	397,324	1,941,804	1,827,387	1,648,136
1.07 Library Services	8,041,660	2,098,832	10,140,492	1,794,533	11,935,025	12,132,227	11,309,479
1.08 Counselling	10,445,872	2,729,693	13,175,565	214,567	13,390,132	16,030,349	14,564,622
1.10 Special Education	73,060,056	21,330,484	94,390,540	2,035,732	96,426,272	99,248,412	90,574,164
1.20 Early Learning and Child Care	188,624	50,136	238,760	11,555	250,315	468,986	281,127
1.30 English Language Learning	19,641,555	5,267,249	24,908,804	460,007	25,368,811	25,673,830	23,139,810
1.31 Indigenous Education	2,565,855	724,279	3,290,134	528,925	3,819,059	4,060,585	3,639,522
1.41 School Administration	32,345,983	8,118,339	40,464,322	1,296,787	41,761,109	42,799,258	38,363,366
1.60 Summer School	3,107,518	850,457	3,957,975	132,040	4,090,015	3,870,882	3,034,596
1.62 International and Out of Province Students	10,187,141	2,729,914	12,917,055	2,021,045	14,938,100	14,671,692	13,571,026
Total Function 1	383,596,725	103,093,015	486,689,740	25,449,137	512,138,877	518,530,212	476,443,480
4 District Administration							
4.11 Educational Administration	5,323,172	1,266,984	6,590,156	1,355,507	7,945,663	7,569,850	7,164,108
4.40 School District Governance	908,217	160,908	1,069,125	335,208	1,404,333	1,422,377	1,256,180
4.41 Business Administration	8,864,038	2,415,658	11,279,696	7,356,585	18,636,281	19,064,260	16,692,480
Total Function 4	15,095,427	3,843,550	18,938,977	9,047,300	27,986,277	28,056,487	25,112,768
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	4,861,048	1,321,879	6,182,927	2,237,852	8,420,779	8,101,414	7,739,161
5.50 Maintenance Operations	35,232,989	9,029,016	44,262,005	9,733,267	53,995,272	52,872,978	49,542,145
5.52 Maintenance of Grounds	3,121,351	743,489	3,864,840	2,352,883	6,217,723	6,539,339	6,121,596
5.56 Utilities	-	-	-	11,253,765	11,253,765	9,912,241	11,327,807
Total Function 5	43,215,388	11,094,384	54,309,772	25,577,767	79,887,539	77,425,972	74,730,709
7 Transportation and Housing							
7.70 Student Transportation	56,338	17,594	73,932	3,500,034	3,573,966	3,303,996	3,351,096
Total Function 7	56,338	17,594	73,932	3,500,034	3,573,966	3,303,996	3,351,096
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	441,963,878	118,048,543	560,012,421	63,574,238	623,586,659	627,316,667	579,638,053

School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 18) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	76,931,415	76,601,848	69,661,259
Other	8,744,487	9,149,069	7,848,081
Federal Grants	1,148		-
Other Revenue	6,148,027	7,482,451	7,543,783
Investment Income	124,770	948,164	816,690
Total Revenue	<u>91,949,847</u>	<u>94,181,532</u>	<u>85,869,813</u>
Expenses			
Instruction	87,125,668	89,614,202	79,907,784
District Administration	1,398,323	763,974	1,176,074
Operations and Maintenance	2,661,105	3,139,824	4,012,838
Transportation and Housing	146,507	146,507	126,183
Total Expense	<u>91,331,603</u>	<u>93,664,507</u>	<u>85,222,879</u>
Special Purpose Surplus (Deficit) for the year	<u>618,244</u>	<u>517,025</u>	<u>646,934</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(618,244)	(504,973)	(635,836)
Other		(12,052)	(11,098)
Total Net Transfers	<u>(618,244)</u>	<u>(517,025)</u>	<u>(646,934)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		589,531	556,273	459,047	3,847,427		18,056	184,732	377,234
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,126,318	2,030,415		9,425,164		608,000	218,050	820,003	10,395,657
Provincial Grants - Other			68,415		7,209,163				
Other									
Investment Income	13,506		22,185	12,996		3,622	3,029	28,289	73,391
	3,139,824	2,030,415	90,600	9,438,160	7,209,163	611,622	221,079	848,292	10,469,048
Less: Allocated to Revenue Recovered	3,139,824	2,029,272	82,550	9,427,791	6,695,678	611,622	227,503	779,370	10,781,311
				259,047					
Deferred Revenue, end of year	-	590,674	564,323	210,369	4,360,912	-	11,632	253,654	64,971
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,126,318	2,029,272		9,276,905		608,000	224,474	751,081	10,707,920
Provincial Grants - Other									
Other Revenue			82,505	137,890	6,695,678				
Investment Income	13,506		45	12,996		3,622	3,029	28,289	73,391
	3,139,824	2,029,272	82,550	9,427,791	6,695,678	611,622	227,503	779,370	10,781,311
Expenses									
Salaries									
Teachers				2,364,277			-	211,840	2,401,957
Principals and Vice Principals				340,954				8,205	227,713
Educational Assistants		1,529,395		127		438,138	15,076		3,391,957
Support Staff	2,163,802			1,280,540	52,949	308	56,247		209,165
Other Professionals				24,497					1,502,658
Substitutes				1,156			3,599	34,705	54,400
	2,163,802	1,529,395	-	4,011,551	52,949	438,446	74,922	254,750	7,787,850
Employee Benefits	573,438	499,877		1,185,218	11,118	143,215	23,720	53,619	2,300,251
Services and Supplies	402,584		82,550	4,231,022	6,516,042	29,961	128,861	471,001	693,210
	3,139,824	2,029,272	82,550	9,427,791	6,580,109	611,622	227,503	779,370	10,781,311
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	115,569	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(115,569)				
Other					(115,569)				
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	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	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,317,389		38,890	7,607	53,759		1,043,896
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,418,408	32,432,766	730,387	146,507	47,000	11,250	55,400	45,000	2,026,000
Provincial Grants - Other							37,715		
Other									
Investment Income	-				1,646	573			
	4,418,408	32,432,766	730,387	146,507	48,646	11,823	93,115	45,000	2,026,000
Less: Allocated to Revenue Recovered	4,418,408	32,432,766	179,788	146,507	82,634	13,257	146,874	366	1,031,828
			497,158						
Deferred Revenue, end of year	-	-	1,370,830	-	4,902	6,173	-	44,634	2,038,068
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,418,408	32,432,766	179,788	146,507	80,988	12,684	104,440	366	1,031,828
Provincial Grants - Other							42,434		
Other Revenue									
Investment Income					1,646	573			
	4,418,408	32,432,766	179,788	146,507	82,634	13,257	146,874	366	1,031,828
Expenses									
Salaries									
Teachers	-	25,125,377							
Principals and Vice Principals									
Educational Assistants	2,298,429					1,425	110,007		
Support Staff									
Other Professionals	487,107								
Substitutes	524,738		94,474			6,103			
	3,310,274	25,125,377	94,474	-	-	7,528	110,007	-	-
Employee Benefits	1,095,877	7,307,389	24,053			2,019	36,017		
Services and Supplies	12,257		61,261	146,507	82,634	3,710	850	366	1,031,828
	4,418,408	32,432,766	179,788	146,507	82,634	13,257	146,874	366	1,031,828
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	652,736	6,069,917							

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	CommunityLink Other	CAYA	Assistive Technology AT - BC	PRP	PRCVI	Settlement Workers in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,019	95,168		472,069	18,925,391	12,228,500	277,706	864,196	303,583
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	5,566,910	-			3,022,540	2,870,106	
Provincial Grants - Other				170,000		6,545,606		138,550	
Other				59,152					
Investment Income				27,745	984,148	701,348	13,800	50,592	17,132
	19,000	175,000	5,566,910	256,897	984,148	7,246,954	3,036,340	3,059,248	17,132
Less: Allocated to Revenue Recovered	14,918	208,430	5,566,910	290,103	3,466,639	5,869,141	2,859,510	2,911,092	320,715
							303,184		
Deferred Revenue, end of year	20,101	61,738	-	438,863	16,442,900	13,606,313	151,352	1,012,352	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	14,918	208,430	5,566,910				2,845,710	2,834,135	
Provincial Grants - Other				142,255	3,466,639	5,167,793		26,365	303,583
Other Revenue				120,103					
Investment Income				27,745		701,348	13,800	50,592	17,132
	14,918	208,430	5,566,910	290,103	3,466,639	5,869,141	2,859,510	2,911,092	320,715
Expenses									
Salaries									
Teachers				-		-	1,726,443	213,556	
Principals and Vice Principals		169,717		-			166,038		
Educational Assistants	1,468			-			68,684		
Support Staff			2,183,474	-	647,233	695,364	132,632	802,153	215,787
Other Professionals			64,610	-	280,255	994,219	11,354	292,151	162
Substitutes	1,961			-			28,815		
	3,429	169,717	2,248,084	-	927,488	1,689,583	2,133,966	1,307,860	215,949
Employee Benefits	947	38,713	657,213	-	291,384	468,010	595,869	393,884	70,456
Services and Supplies	10,542		2,661,613	290,103	2,247,767	3,711,548	129,675	1,203,623	34,310
	14,918	208,430	5,566,910	290,103	3,466,639	5,869,141	2,859,510	2,905,367	320,715
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	5,725	-
Interfund Transfers									
Tangible Capital Assets Purchased				-				(5,725)	
Other				-					
	-	-	-	-	-	-	-	(5,725)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Miscellaneous	TOTAL
	\$	\$
Deferred Revenue, beginning of year	618,065	42,294,538
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		78,189,881
Provincial Grants - Other		6,891,871
Other	208,091	7,544,821
Investment Income	28,246	1,982,248
	236,337	94,608,821
Less: Allocated to Revenue	446,725	94,181,532
Recovered		1,059,389
Deferred Revenue, end of year	407,677	41,662,438
Revenues		
Provincial Grants - Ministry of Education and Child Care		76,601,848
Provincial Grants - Other		9,149,069
Other Revenue	446,275	7,482,451
Investment Income	450	948,164
	446,725	94,181,532
Expenses		
Salaries		
Teachers		32,043,450
Principals and Vice Principals		912,627
Educational Assistants	14,157	7,868,863
Support Staff		8,439,654
Other Professionals		3,657,013
Substitutes		749,951
	14,157	53,671,558
Employee Benefits	4,625	15,776,912
Services and Supplies	32,212	24,216,037
	50,994	93,664,507
Net Revenue (Expense) before Interfund Transfers	395,731	517,025
Interfund Transfers		
Tangible Capital Assets Purchased	(383,679)	(504,973)
Other	(12,052)	(12,052)
	(395,731)	(517,025)
Net Revenue (Expense)	-	-
Additional Expenses funded by, and reported in, the Operating Fund		6,722,653

School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		76,695		76,695	
Other Revenue	274,843	172,204	285,081	457,285	1,638,173
Rentals and Leases	2,308,045		2,313,436	2,313,436	2,619,766
Investment Income	813,433		676,113	676,113	610,360
Amortization of Deferred Capital Revenue	26,556,801	26,533,602		26,533,602	24,553,444
Total Revenue	29,953,122	26,782,501	3,274,630	30,057,131	29,421,743
Expenses					
Operations and Maintenance	1,236,722	-	729,579	729,579	343,396
Amortization of Tangible Capital Assets					
Operations and Maintenance	35,357,674	35,252,334		35,252,334	34,346,700
Debt Services					
Capital Lease Interest	186,908		129,538	129,538	185,328
Total Expense	36,781,304	35,252,334	859,117	36,111,451	34,875,424
Capital Surplus (Deficit) for the year	(6,828,182)	(8,469,833)	2,415,513	(6,054,320)	(5,453,681)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,902,466	2,529,540		2,529,540	2,369,713
Capital Lease Payment	2,138,311		1,596,162	1,596,162	2,372,549
Total Net Transfers	5,040,777	2,529,540	1,596,162	4,125,702	4,742,262
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		12,839	(12,839)	-	
Tangible Capital Assets WIP Purchased from Local Capital		6,227,898	(6,227,898)	-	
Principal Payment					
Capital Lease		1,466,624	(1,466,624)	-	
Total Other Adjustments to Fund Balances		7,707,361	(7,707,361)	-	
Total Capital Surplus (Deficit) for the year	(1,787,405)	1,767,068	(3,695,686)	(1,928,618)	(711,419)
Capital Surplus (Deficit), beginning of year		34,103,904	16,581,602	50,685,506	51,396,925
Capital Surplus (Deficit), end of year		35,870,972	12,885,916	48,756,888	50,685,506

School District No. 39 (Vancouver)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,781,543	1,342,488,647	19,275,665	1,930,326	339,791	20,528,739	1,405,344,711
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund			1,754,908		10,113	259,546	2,024,567
Special Purpose Funds			418,044		-	86,929	504,973
Local Capital			12,839				12,839
Capital Lease		-	-		-	359,517	359,517
ARO - Change in Estimate		147,108					147,108
Transferred from Work in Progress		144,047,236	1,877,225				145,924,461
	-	144,194,344	4,063,016	-	10,113	705,992	148,973,465
Decrease:							
Deemed Disposals			2,324,151	202,627	249,660	5,220,302	7,996,740
ARO - Change in Estimate	-	215,950					215,950
	-	215,950	2,324,151	202,627	249,660	5,220,302	8,212,690
Cost, end of year	20,781,543	1,486,467,041	21,014,530	1,727,699	100,244	16,014,429	1,546,105,486
Work in Progress, end of year		71,270,110					71,270,110
Cost and Work in Progress, end of year	20,781,543	1,557,737,151	21,014,530	1,727,699	100,244	16,014,429	1,617,375,596
Accumulated Amortization, beginning of year		523,041,238	8,628,915	1,071,155	257,269	11,375,619	544,374,196
Changes for the Year							
Increase: Amortization for the Year		29,356,603	2,014,509	182,901	44,003	3,654,318	35,252,334
Decrease:							
Deemed Disposals			2,324,151	202,627	249,660	5,220,302	7,996,740
Written-off During Year		-					-
		-	2,324,151	202,627	249,660	5,220,302	7,996,740
Accumulated Amortization, end of year		552,397,841	8,319,273	1,051,429	51,612	9,809,635	571,629,790
Tangible Capital Assets - Net	20,781,543	1,005,339,310	12,695,257	676,270	48,632	6,204,794	1,045,745,806

School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	130,060,761	13,893			130,074,654
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	50,263,223	1,787,418			52,050,641
Deferred Capital Revenue - Other	28,792,048	75,914			28,867,962
Local Capital	6,227,898				6,227,898
Other	(26,584)				(26,584)
	<u>85,256,585</u>	<u>1,863,332</u>	-	-	<u>87,119,917</u>
Decrease:					
Transferred to Tangible Capital Assets	144,047,236	1,877,225			145,924,461
	<u>144,047,236</u>	<u>1,877,225</u>	-	-	<u>145,924,461</u>
Net Changes for the Year	<u>(58,790,651)</u>	<u>(13,893)</u>	-	-	<u>(58,804,544)</u>
Work in Progress, end of year	<u>71,270,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,270,110</u>

School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	718,985,913	10,893,274	24,122,943	754,002,130
Changes for the Year				
Increase:				
Transferred from Work in Progress	125,229,382	1,135,510	15,131,456	141,496,348
Transferred to Deferred Revenue Other from Bylaw		1,853,508	-	1,853,508
	<u>125,229,382</u>	<u>2,989,018</u>	<u>15,131,456</u>	<u>143,349,856</u>
Decrease:				
Amortization of Deferred Capital Revenue	25,378,458	424,933	730,211	26,533,602
ARO Settlement	76,695			76,695
Other	4,293			4,293
	<u>25,459,446</u>	<u>424,933</u>	<u>730,211</u>	<u>26,614,590</u>
Net Changes for the Year	<u>99,769,936</u>	<u>2,564,085</u>	<u>14,401,245</u>	<u>116,735,266</u>
Deferred Capital Revenue, end of year	<u>818,755,849</u>	<u>13,457,359</u>	<u>38,524,188</u>	<u>870,737,396</u>
Work in Progress, beginning of year	102,486,929	1,960,011	16,115,834	120,562,774
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	52,050,641	20,315,647	8,552,315	80,918,603
Transferred to Deferred Revenue Other from Bylaw	1,777,623	(1,942,318)		(164,695)
	<u>53,828,264</u>	<u>18,373,329</u>	<u>8,552,315</u>	<u>80,753,908</u>
Decrease:				
Transferred to Deferred Capital Revenue	125,229,382	1,135,510	15,131,456	141,496,348
	<u>125,229,382</u>	<u>1,135,510</u>	<u>15,131,456</u>	<u>141,496,348</u>
Net Changes for the Year	<u>(71,401,118)</u>	<u>17,237,819</u>	<u>(6,579,141)</u>	<u>(60,742,440)</u>
Work in Progress, end of year	<u>31,085,811</u>	<u>19,197,830</u>	<u>9,536,693</u>	<u>59,820,334</u>
Total Deferred Capital Revenue, end of year	<u>849,841,660</u>	<u>32,655,189</u>	<u>48,060,881</u>	<u>930,557,730</u>

School District No. 39 (Vancouver)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		41,510,370	1,479,999			42,990,369
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	51,328,208		523,675			51,851,883
Other					8,552,315	8,552,315
Investment Income		2,319,635	72,692			2,392,327
Transferred to Deferred Revenue Other from Bylaw	799,128	(2,235,545)	(602,203)			(2,038,620)
	<u>52,127,336</u>	<u>84,090</u>	<u>(5,836)</u>	<u>-</u>	<u>8,552,315</u>	<u>60,757,905</u>
Decrease:						
Transferred to DCR - Work in Progress	52,050,641	18,841,484	1,474,163		8,552,315	80,918,603
Transferred to Revenue - Settlement of Asset Retirement Obligation	76,695					76,695
	<u>52,127,336</u>	<u>18,841,484</u>	<u>1,474,163</u>	<u>-</u>	<u>8,552,315</u>	<u>80,995,298</u>
Net Changes for the Year	<u>-</u>	<u>(18,757,394)</u>	<u>(1,479,999)</u>	<u>-</u>	<u>-</u>	<u>(20,237,393)</u>
Balance, end of year	<u>-</u>	<u>22,752,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,752,976</u>

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

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

Fiscal Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024.

This agreement represents 3 months of compensation.

The Board of Education of School District No. 39 (Vancouver)
Fiscal Year Ended June 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

Elected Officials

Last Name	First Name	Position	Remuneration	Expenses
Chien	Alfred	Trustee	\$ 35,304	\$ 584
Faridkot	Gurpreet	Trustee	36,200	4,955
Fraser	Janet	Trustee	35,304	1,742
Jung	Victoria	Trustee	38,246	1,665
Liu	Mia	Student Trustee	3,098	1,899
Mah	Suzie	Trustee	35,304	3,485
Pedley	Sheung	Trustee	35,304	1,856
Reddy	Jennifer	Trustee	35,304	1,743
Richardson	Christopher	Trustee	35,304	1,372
Zhang	Joshua	Trustee	36,527	619
Total Elected Officials			\$ 325,895	\$ 19,920

Employees with Remuneration Exceeding \$75,000

Last Name	First Name	Position	Remuneration	Expenses
Abarquez	Richard	Teacher Elementary	\$ 105,687	\$ -
Abbot	Douglas	Teacher Secondary	95,643	2,107
Aberle	Kecia	Teacher Elementary	97,586	-
Adams	Sheri	Teacher Elementary	108,572	55
Adams	Genvieve	Teacher Elementary	88,504	-
Adamson	Ashley	Teacher Secondary	107,026	-
Adey	Joanna	Speech Language Pathologist	108,973	1,433
Affleck	Jodie	Teacher Elementary	99,019	-
Agius	Lisa	Teacher Secondary	113,327	149
Ahaja	Abdulwahid	Building Engineer	77,625	-
Ahluwalia	Jaspri	Teacher Elementary	99,124	-
Ahn	So-Young	Teacher Secondary	96,827	80
Ahn	Michael	Teacher Elementary	95,340	102
Aird	Michael	Teacher Elementary	88,948	55
Akita	Emily	Teacher Elementary	109,849	130
Akrap	Nicky	Secondary Principal	162,601	4,295
Alaouze	Alyse	Coordinator-Community School	108,015	-
Al-Assadi	Abdelfattah	Teacher Secondary	108,443	-
Albrecht	Michael	Teacher Secondary	110,919	-
Albrecht	Shanna	Teacher Secondary	78,776	-
Albutat	Jennifer	Teacher Elementary	108,985	-
Alderman	Christopher	Manager-Staffing	141,420	37
Alexander	Janet	Teacher Elementary	105,585	-
Alexander	Stacey	Director of Labour Relations	196,223	1,574
Ali	Seema	Teacher Secondary	113,775	-
Ali Shaw	Shareeda	Teacher Elementary	108,572	-
Aliphtiras	Georgia	Elementary Vice-Principal	117,710	10
Allan	Lisa	Teacher Elementary	84,865	-
Allan	Nicholas	Teacher Elementary	84,286	-
Allen	Jaime	Teacher Elementary	89,750	-
Allen	Chris	Director of Enterprise Risk Mg	177,353	5,211
Alley	Frances	Teacher Secondary	109,805	10
Allison	Heather	Teacher Elementary	108,562	160
Almeida	Susan	Teacher Elementary	114,639	-
Alojado	Sherrise	Teacher Elementary	105,185	-
Alstad	Gregory	Teacher Elementary	110,112	-
Altman	Jennifer	Teacher Elementary	107,905	195
Alvares	Anne	Teacher Secondary	107,562	-

Alves	Hermano	Teacher Secondary	92,092	-
Ambrose	Dale	Secondary Vice-Principal	144,971	64
Amenu-Tekaa	Nigel	Teacher Secondary	92,937	153
An	Paul	Elementary Principal	147,209	-
An	Joseph	Teacher Secondary	99,542	-
Anchant	Samantha	Teacher Elementary	104,486	-
Anctil	Richer	Teacher On Call - Elementary	84,176	-
Andersen	Leif	Electrician	90,918	-
Anderson	Linda	Teacher Secondary	108,572	540
Anderson	Laurel	Teacher Secondary	103,510	-
Anderson	Richard	Advisor-FOI-Privacy Compliance	94,004	139
Anderson	Natalie	Teacher Elementary	77,628	-
Andres	Monica	Teacher Elementary	108,572	101
Andres	Carolyn	Teacher Elementary	105,912	-
Anema	Melissa	Teacher Secondary	104,930	-
Ang	Genalyne	Teacher Elementary	106,879	-
Angelis	Panorea	Teacher Elementary	96,272	100
Angel-Lara	Angela	Teacher Elementary	99,963	-
Angulo	Hugo	Plumber	99,409	8
Annas	Richard	Teacher Secondary	99,242	-
Anokwuru	Joann	Teacher Secondary	108,750	-
Ansley	Kandice	Teacher Elementary	91,282	100
Anthony	Thea	Teacher Elementary	99,360	71
Antunes	Nelson	Cement Mason	86,065	-
Ao	Timothy	Teacher Secondary	100,511	-
Appleby	Katherine	Teacher Elementary	107,153	110
Applegarth	Rebecca	Teacher Elementary	99,007	140
Appleton	Karen	Teacher Elementary	108,572	170
Aprim	Benjamin	Teacher Secondary	103,757	-
Arbour-Polley	Ashlie	Teacher Elementary	107,322	-
Arbuckle	Liam	Teacher Elementary	107,776	160
Archambault	Julie	Teacher Elementary	99,178	-
Archer	Christopher	Teacher Elementary	98,345	-
Archer	Liza	Teacher Elementary	107,026	130
Arduini	Anabela	Teacher Elementary	106,637	-
Argiroudis	Sophia	Teacher Elementary	78,778	220
Arkiletian	Robert	Teacher Secondary	107,026	-
Arnold	Leslie	Teacher Secondary	91,857	175
Arnold	Forest	Teacher Elementary	80,458	-
Arnold	Yann	Teacher Secondary	108,413	69
Arnold	Sharon	Teacher Elementary	79,945	386
Asad	Dema	Teacher Elementary	90,365	-
Ascher	Christopher	Teacher Secondary	107,322	-
Asdrubale	Steven	Teacher Elementary	105,241	-
Ashley	Robert	Senior Manager-Project Office	136,283	1,697
Askey	Bernadett	Teacher Elementary	87,045	-
Asmani	Marya	Teacher Secondary	99,119	-
Asmoucha	Samuel	Teacher Elementary	106,833	-
Assadipour	Sonia	Teacher Elementary	111,439	110
Atkinson	Michael	Teacher Elementary	107,608	-
Attali-Netherton	Brigitte	Teacher Elementary	108,674	1,170
Atterton	Carl	Teacher Elementary	99,093	-
Au	Henry	Elementary Principal	154,819	-
Au	Jonathan	Teacher Secondary	89,420	235
Au	Laurelin	Teacher Secondary	78,050	495
Au	Karen	Teacher Elementary	107,026	150
Au Yeung	Nicole	Teacher Elementary	78,926	-
Audet	Steven	Teacher Elementary	99,125	-
Aujla	Gurinder	Teacher Elementary	81,351	-
Aulakh	Harkiran	Teacher Secondary	99,001	-
Austria	Regino Jr	Building Engineer	77,300	-
Aweida	Dana	Elementary Vice-Principal	131,486	3,711
Axen	Elizabeth	Teacher Elementary	82,507	-

Ba	Ruby	Teacher Elementary	105,360	330
Babajee	Vanessa	Teacher Secondary	92,737	1,000
Babbitt	Katie	Teacher Elementary	94,109	-
Babcock	Heather	Teacher Secondary	99,119	10
Bacchus	Jonathan	Electrician	82,908	3
Bach	David	Secondary Vice-Principal	145,724	-
Bae	Joshua	Teacher Elementary	75,733	-
Baerg	Julie	Teacher Secondary	99,796	-
Bagnall	Daniel	Teacher Secondary	83,551	177
Bailis	Laura	Teacher Elementary	79,283	-
Bain	Deirdre	Teacher Elementary	103,686	-
Bain	McKenna	Teacher Elementary	85,227	-
Bains	Kamaljit	Teacher Elementary	107,194	77
Bains	Surbjit	Teacher Elementary	86,548	-
Bains	Ranjit	Director of Instruction	177,025	7,327
Baker	Lorraine	Teacher Elementary	109,425	-
Baker	Brandi	Teacher Elementary	108,476	-
Baker	Jean	Teacher Secondary	107,159	-
Baker	Benjamin	Grounds Foreperson	88,257	-
Baker	Arielle	Teacher Elementary	83,613	-
Bakken	Lorraine	Teacher Elementary	107,153	252
Bal	Surinder	Building Engineer	87,376	164
Ball	Tamara	Teacher Elementary	88,336	-
Ballarin	Ricardo	Teacher Secondary	108,614	-
Balzarini	Sharon	Teacher Elementary	108,926	-
Banaie-Yazdi	Amanjit	Consultant-ATBC	85,950	-
Bangsund	Ashley	Coordinator of Sustainability	78,111	642
Bankonin	Susan	Teacher Secondary	99,156	150
Barber	Amanda	Teacher Gifted Program	99,001	131
Barber	Joshua	Adult Education Instructor Structured Course	79,233	-
Barley	Marin	Teacher Secondary	112,410	-
Barnes	James	Teacher Secondary	89,290	-
Baron	Tanya	Teacher Secondary	111,277	-
Barone	Giovanna	Office Support D	80,691	21
Barratt	Olivia	Teacher Secondary	87,013	-
Barreira	Deanna	District Resource	110,315	82
Barrera	David	Plumber	105,467	65
Barros	Melania	Teacher Elementary	99,306	-
Barski	Matthew	Teacher Secondary	107,228	563
Bartlett	Gretchen	Teacher Elementary	98,743	-
Bartlett	Steven	Teacher Elementary	109,323	-
Basi	Deveena	Teacher Elementary	81,557	-
Basra	Manvir	Teacher Elementary	83,454	-
Bassi	Baldeep	Teacher Secondary	112,547	-
Batsoulas	Janet	Teacher Elementary	99,124	-
Bauer	Melanie	Teacher Secondary	75,655	-
Baulcomb	Craig	Teacher Elementary	115,245	-
Bausback	Kirk	Teacher Secondary	99,119	-
Bautista	Edwin	Teacher Elementary	99,119	-
Baxter	Ian	Teacher Secondary	108,674	10
Bayne	Norma	Teacher Elementary	107,026	-
Beadle	Evelyn	Teacher Elementary	107,030	-
Beale-Dala	Rosalind	Teacher Elementary	82,989	-
Beatch	Patricia	Manager-Employee Wellness	143,076	555
Beaton	Gregory	Teacher Secondary	99,242	-
Beaton	Brittany	Teacher Secondary	107,295	-
Beattie	Karen	Teacher Elementary	99,001	-
Beattie	Kenneth	Teacher Elementary	76,038	178
Beaty	Karen	Teacher Elementary	107,026	-
Beck	Daphne	Teacher Elementary	97,920	-
Becker	Robin	Teacher Elementary	107,026	171
Bedard	Marie-Claude	Teacher Elementary	99,001	-
Beeman	Jill	Teacher Elementary	108,572	-

Beetlestone	Emma	Teacher On Call - Secondary	78,047	-
Begg	Leslie	Teacher Secondary	99,125	-
Beggache	Dalila	Teacher Elementary	99,988	-
Begin	Marc	Teacher Secondary	93,056	90
Beharry	Peter	Teacher Secondary	113,123	50
Behrenz	Nicole	Teacher Elementary	112,169	28
Bekkering	Emily	Teacher Secondary	100,961	-
Belanger	Jennifer	Teacher On Call Limited - Secondary	108,798	-
Belanger	Daniel	Elementary Principal	156,604	1,437
Belanger	Anne-Marie	Teacher Elementary	81,521	-
Belecos Shaw	Anastasia	Teacher Elementary	96,183	30
Belegris	Mihalia	Teacher Elementary	99,306	-
Bell	Elizabeth	Secondary Vice-Principal	138,702	12
Bell-Irving	Charmaine	Teacher Secondary	108,572	885
Belliveau	Susan	Teacher Elementary	108,349	-
Bemister	Jesse	Elementary Principal	149,901	186
Bemister	Kelsey	Teacher Secondary	108,621	97
Bender	Erin	Teacher Elementary	108,572	178
Benke	Anna	Teacher Elementary	92,166	156
Bennett	Victoria	Teacher Elementary	87,020	-
Benson	Mara	Teacher Secondary	99,124	-
Benson	Heidi	Coordinator-Community School	96,889	93
Benson	Nathaniel	Electrician	83,425	42
Benson-Mah	Jessica	Teacher Elementary	85,623	-
Bensted	Lee	Teacher Secondary	77,705	500
Bentley Fernandes	Pamela	Elementary Vice-Principal	130,277	38
Berger	Fiona	Teacher Elementary	110,105	-
Berger-Bodolec	Charlotte	Teacher Elementary	92,075	-
Bernabe	Lorraine	Teacher Elementary	91,078	-
Bernard	Martin	Teacher Elementary	80,293	-
Berry	Ashley	Teacher Elementary	85,620	-
Best	Kathryn	Teacher Secondary	106,470	-
Beutel	Markus	Teacher Elementary	85,044	220
Bharwani-Kassam	Farzana	Teacher Elementary	107,327	-
Bhatti	Daljit	Project Manager	135,200	-
Bighorn	Jelana	Teacher Secondary	107,433	80
Bigioli	Angela	Teacher Secondary	113,633	-
Bildstein	Lucia	Teacher Elementary	99,119	120
Billingsley	Jennifer	Teacher Elementary	108,572	1,268
Biln	Susan	Teacher Elementary	107,153	-
Biln	David	Teacher Elementary	114,066	-
Bilodeau	Stephanie	Teacher Secondary	99,072	2,663
Bilodeau	Shane	Teacher Elementary	106,042	180
Binder	Anita	Teacher Secondary	107,322	-
Bion	Elizabeth	Teacher Elementary	99,001	100
Biorn	Birgitte	Elementary Principal	155,040	253
Birkenthal	Dana	Teacher Elementary	92,197	-
Birks	Carole	Teacher Secondary	109,727	185
Bisset	Heather	Teacher Elementary	99,119	-
Bistriceanu	Deanna	Teacher Elementary	86,078	-
Black	Christopher	Assistant-Staffing	80,679	-
Blain	Pierre-Luc	Teacher Elementary	96,343	152
Blair	Sonia	Secondary Principal	156,857	4,658
Blair	Alycia	Teacher Elementary	94,761	75
Blair	Sophia	Teacher Elementary	78,111	43
Blake	Karen	Secondary Vice-Principal	142,415	50
Blanchard	Nicholas	Teacher Elementary	104,605	-
Bland	Charmian	Teacher Elementary	107,136	-
Blaney	Julie	Teacher Secondary	99,306	-
Blessin	Sylvia	Program Advisor-AEC	106,903	-
Block	Courtney	Teacher Elementary	79,188	-
Blue	Daniel	Executive Director of Finance	115,904	3,835
Boardman	Donna	Teacher Elementary	88,076	210

Bocolas	George	Electrician	89,457	-
Bodnaruk	Elena	Teacher Elementary	107,423	-
Bohachewski	Lisa	Electrician	93,448	12
Bohmer	Aaron	Plumber	98,161	210
Boisvert	Roch	Teacher Elementary	85,148	-
Boitard	Daniel	Teacher Elementary	99,119	-
Bolanos	Jessica	Teacher Secondary	113,162	86
Bondi	Linda	Teacher Elementary	99,124	-
Bone	Graeme	Teacher Elementary	108,443	-
Bonilla Gomez	Angela	Teacher Elementary	108,161	125
Bonvillain	Lynda	District Principal	149,842	50
Booker	Nicholas	Teacher Secondary	99,001	-
Boomer	Brian	Journeyman with Premium	91,452	10
Bordon	Robert	Teacher Secondary	103,634	-
Borg	Tammy	Teacher Elementary	107,152	130
Borges	Danny	Teacher Secondary	112,945	-
Borsato	Justin	Teacher Elementary	109,193	-
Bortnick	Allan	Electrician	89,440	9
Bossut	Benedicte	Teacher Elementary	75,644	88
Boswell	Erin	Speech Language Pathologist	107,028	1,425
Botic	Amanda	Area Counsellor - Elementary	111,688	352
Boucetta	Soumeya	Teacher Secondary	111,740	-
Boucher	Aimee	Teacher Elementary	98,603	-
Boucher	Robert	Teacher Secondary	108,743	1,612
Boucher	Kelsy	Advisor-Staffing	93,782	295
Bouchet	Brigitte	Teacher Elementary	107,167	-
Boudet	Katia	Teacher Secondary	91,831	809
Boulanger	Chantelle	Teacher Elementary	78,582	125
Boulding	Nicholas	Teacher Secondary	99,001	-
Bourgh	Kyla	Teacher Secondary	94,144	127
Bourque	Nancy	Elementary Principal	154,127	-
Bowen	Willee	Teacher Secondary	96,240	2,110
Boxall	Sula	Teacher Elementary	86,352	303
Boyd	Arielle	Teacher Secondary	115,625	125
Boyes	Cody	Teacher Secondary	99,001	110
Boylan	Brenda	Teacher Elementary	107,528	-
Boyland	Shannon	Teacher Elementary	99,001	340
Boyle	Maxwell	Teacher Elementary	86,746	-
Bozinoski	Nova	Teacher Secondary	86,442	604
Braaten	Donna	Teacher Secondary	108,709	-
Brady	Colleen	Teacher Elementary	93,932	100
Branson	Megan	Teacher Secondary	86,098	-
Braun	David	Teacher Secondary	111,453	90
Braun	Barton	Teacher Elementary	108,572	-
Braun	Jennifer	Teacher Secondary	113,258	175
Braverman	Michael	Teacher Secondary	105,620	-
Breakingbury	Christie	Teacher Elementary	99,124	-
Bredin	Shauna	Teacher Elementary	104,760	-
Breheny	Darcy	Teacher Elementary	99,120	55
Brennan	Robyn	Teacher Secondary	81,901	-
Breton	Lorraine	Teacher Secondary	108,126	-
Brett	Allison	Teacher Secondary	115,764	529
Brewster	Madeline	Teacher Secondary	108,237	133
Bring	Jason	Teacher Elementary	79,432	-
Brion	Peter	Teacher Secondary	99,119	-
Brisebois	Laurent	Elementary Principal	154,434	-
Broadland	Holly	Teacher Secondary	101,986	152
Brodie	Christine	Teacher Elementary	86,050	-
Broman	Pamela	Teacher Elementary	107,160	457
Bromige	Christopher	Teacher Secondary	107,288	-
Bromley	Lindsay	District Resource	107,618	86
Brown	Zoi	Teacher Elementary	107,455	-
Brown	Angela	Mentor Elementary	103,654	87

Brown	Jesse	Elementary Principal	142,484	-
Brown	Tina	Assistant-Staffing	83,399	-
Brown	Kayne	Information Technology Supervisor - Systems	107,574	-
Brown	Andrea	Teacher Elementary	93,864	596
Brown	Mathew	Teacher Elementary	79,188	130
Brown	Kyra	Teacher Elementary	76,038	-
Browne	Corin	Teacher Secondary	89,530	258
Brownrigg	Richard	Teacher Secondary	107,153	750
Bruce	Tyler	Teacher Elementary	99,001	-
Bruchet	Lucas	Teacher Secondary	76,185	-
Bruechert	Walter	Teacher Elementary	105,916	105
Bruyere	Johnathon	Teacher Elementary	107,026	150
Bryce	Keith	Teacher Elementary	107,455	20
Buckley	Deena	Elementary Principal	157,107	2,400
Budden	Shaun	Plumber	94,391	216
Buder	Tyler	Journeyperson with Premium	104,220	-
Bui	Michael	Teacher Secondary	106,588	-
Buis	Kenneth	Adult Education Instructor Structured Course	125,316	-
Bullard	Tristan	Teacher Elementary	76,182	15
Buntain	Gary	Teacher Secondary	105,562	-
Bunton	Claire	Teacher Elementary	87,020	-
Buonassisi	Nicoletta	Teacher Secondary	95,805	-
Burditt	Natasha	Teacher Elementary	90,171	150
Burdon	Shirley	Teacher Secondary	113,080	-
Burgis	Lisa	Teacher Elementary	86,728	-
Burke	Allison	Teacher Elementary	87,382	-
Burke	Shannon	Elementary Principal	148,458	45
Burma	Amber	Teacher Elementary	108,152	-
Burrell	Scott	Teacher Elementary	99,119	110
Burrus	Adrian	Teacher Elementary	103,705	-
Burton	Shannon	Director of Instruction	204,298	8,230
Butcher	Daniel	Teacher Elementary	79,349	-
Butler	Joelle	Teacher Elementary	107,153	-
Butler	Vivian	Teacher Elementary	107,153	-
Butler	David	Teacher Elementary	108,743	1,044
Bylsma	Alan	Teacher Secondary	107,050	-
Byrne	Meghan	Teacher Secondary	122,706	250
Byron	Shane	Teacher Secondary	108,950	-
Cabrone	Elvi	Area Resource - Elementary	109,251	1,287
Cacapit	Rowena	Teacher Elementary	89,487	-
Cacchioni	David	Secondary Vice-Principal	142,645	12
Cadwallader	Alanna	Teacher Elementary	82,157	-
Cain	Amy	Teacher Secondary	79,937	-
Calder	Alison	Teacher Secondary	98,088	-
Calder	Corinna	Teacher Secondary	90,217	-
Calman	Shelby	Teacher Secondary	114,188	1,331
Caluori	Joanna	Teacher Elementary	99,156	100
Cameron	Glenn	Teacher Secondary	103,504	59
Cameron	Steven	Teacher Secondary	82,026	1,200
Campbell	Sandra	Psychologist - Elementary	124,738	1,935
Campbell	Shawn	Teacher Elementary	99,242	-
Campbell	Jessica	Teacher Elementary	107,153	-
Campbell	Melissa	Teacher Secondary	88,930	150
Campbell	Louise	Teacher Elementary	89,689	393
Campbell	Scott	Teacher Secondary	114,129	220
Campbell	Lyndsay	Teacher Elementary	78,907	-
Campbell	Caelen	Teacher Elementary	94,473	175
Campbell	Courtney	Teacher Elementary	77,736	100
Campese	Mario	Teacher Elementary	103,650	-
Campos	Nancy	Teacher Secondary	103,774	100
Campos	Gissela	Teacher Elementary	108,494	100
Cancar	Miya	Teacher Secondary	121,062	61
Candido	Marnie	Teacher Elementary	109,474	100

Canning	Gregory	Teacher Elementary	108,343	99
Cano	Jose	Floor Layer	76,372	199
Canosa	Massimo	Journey person with Premium	100,802	-
Cantelon	Amanda	Teacher Secondary	108,443	110
Cantor	Diana	Teacher Elementary	107,444	30
Cao	Dac Tung	Teacher Secondary	104,515	-
Cao	Jennifer	Teacher Elementary	82,495	100
Car	Susie	Elementary Principal	156,755	-
Carle	Laura	Teacher Elementary	107,778	110
Carmichael	Mark	Teacher Secondary	113,394	-
Carnegie	Sarah	Teacher Secondary	89,532	332
Carpenter-Boesch	Genevieve	Teacher Gifted Program	87,189	-
Carrara	Daniele	Teacher Elementary	108,573	-
Carrasco	Erin	Teacher Secondary	82,707	185
Carrell	Christopher	Journey person with Premium	102,513	-
Carrier	Joseph	Teacher Elementary	99,140	-
Carruthers	Matthew	Teacher Elementary	105,228	-
Carscadden	Sarah	Teacher Elementary	83,814	-
Carswell	Ankie	District Principal	171,981	3,808
Carter	Michael	Teacher Elementary	99,595	-
Cassap-Hanson	Alexis	Teacher Elementary	94,109	-
Cassidy	Yvette	Teacher Elementary	107,153	-
Cassie	Laurie	Teacher Secondary	115,474	5,110
Caswell	Jesse	Teacher Secondary	98,088	-
Catlin	Michelle	Teacher Elementary	112,646	54
Cavaletto	Michael	Teacher Secondary	98,934	-
Cavanagh	Michelle	Teacher Elementary	99,242	-
Caverzan	Renata	Teacher Elementary	108,443	-
Caviglia	Alexandra	Teacher Elementary	81,134	-
Cavin	Edwin	Teacher Secondary	105,764	75
Celio	Giuseppe	Machinist	93,293	78
Celle	Roberta	Teacher Elementary	93,314	-
Chadwick	Phonesanith	Teacher Secondary	105,455	80
Chai	Steven	Teacher Elementary	104,286	-
Chalmers	Holly	Teacher Secondary	120,297	-
Chamberlain	Sydney	Teacher Elementary	88,808	-
Chan	Genevieve	Teacher Elementary	106,637	-
Chan	Paul	Teacher Secondary	106,637	90
Chan	Vivian	Teacher Elementary	107,153	-
Chan	Sylvia	Teacher Secondary	111,526	-
Chan	Wally	Teacher Secondary	106,418	-
Chan	Aileen	Teacher Elementary	99,119	43
Chan	Debbie	Teacher Secondary	99,274	160
Chan	Yong Yong	Teacher Elementary	107,879	41
Chan	Vince	Teacher Secondary	108,808	-
Chan	Jennie	Teacher Secondary	103,504	-
Chan	Jeanie	Teacher Elementary	106,149	100
Chan	Harinder	Teacher Secondary	91,437	-
Chan	Justina	Teacher Secondary	100,197	-
Chan	Evelyn	Psychologist - Elementary	86,324	2,689
Chan	Tiffany	Teacher Elementary	94,212	-
Chan	Becky	Teacher Elementary	81,225	-
Chan	Brendan	Teacher Secondary	93,997	-
Chan	Ramona	Teacher Elementary	106,040	207
Chan	Betty	Teacher Elementary	108,161	-
Chan	Fung	Project Coordinator	83,579	-
Chan	Jonathan	Teacher Secondary	107,228	220
Chan	Eden	Teacher Elementary	83,080	-
Chan	Ivy	Teacher Elementary	84,609	500
Chan	Edwan	Teacher Secondary	78,050	-
Chan	Calvin	Teacher Elementary	78,374	-
Chan	Sophia	Teacher Elementary	100,673	323
Chang	Irma	Teacher Elementary	108,614	-

Chang	Lisa	Teacher Secondary	99,001	-
Chang	Chiung-Fang	Teacher Secondary	108,443	158
Chang	Huy Leng	Teacher Elementary	93,481	-
Chang	Ivy	Teacher Elementary	101,457	120
Chan-Henry	Gregory	Teacher Secondary	108,443	-
Chao	Linda	Teacher Secondary	100,070	-
Chao	Sarah	Education Coordinator LIT	99,583	47
Chao	Kevan	Teacher Elementary	87,289	-
Chapelski	Jessica	Teacher Elementary	105,469	-
Charette	Jacinte	Teacher Elementary	104,261	-
Charney	Peter	Steamfitter	84,459	-
Chater	Madelaine	Teacher Elementary	78,983	-
Chau	Johnny	Electrician	90,115	-
Chau	Tammie	Teacher Elementary	107,228	-
Chau	Danny	Electrician	101,462	-
Chee	Cynthia	Teacher Elementary	107,287	-
Chelak	Jessica	Teacher Elementary	97,395	105
Chelladurai	Arockiam	Teacher Secondary	104,607	-
Chen	Bell	Teacher Secondary	126,040	304
Chen	Hattie	Teacher Secondary	112,547	242
Chen	Hsin-Hou	Teacher Secondary	108,443	280
Chen	Emily	Teacher Secondary	111,208	141
Chen	Liwen	Teacher Elementary	96,533	-
Cheng	Quyen	Teacher Elementary	107,026	-
Cheng	Michelle	Teacher Secondary	108,572	-
Cheng	Wendy	Teacher Elementary	107,021	50
Cheng	Leo	Teacher Secondary	118,565	-
Cheng	Elizabeth	Teacher Elementary	108,544	-
Chenoweth	Matthew	Teacher Secondary	108,589	-
Cheung	Teresa	Assistant-Staffing	84,046	-
Cheung	Yu Ting	Teacher Secondary	111,717	2,060
Cheung	Julia	Teacher Elementary	99,146	-
Cheung	Jocelyn	Teacher Secondary	96,225	200
Cheung	Kelly	Senior Medical Adjudicator	109,801	-
Chiang	Musica	Manager-Student Info System	146,651	-
Chiang	Yi Chun	Teacher Secondary	112,945	-
Chin	Magdalene	Teacher Secondary	90,185	-
Chin Petersen	Jenny	Teacher Elementary	85,532	-
Chinack	Byron	Material Services Foreperson	87,829	-
Chittenden	Katharine	Teacher Secondary	109,478	-
Chiu	Odelia	Teacher	109,975	23
Chiu	Nathan	Teacher	110,724	2
Cho	David	Teacher Secondary	107,287	-
Cho	Alyson	Teacher Elementary	112,646	-
Cho	Shirla	Teacher Elementary	78,262	190
Cho	Caroline	Teacher Elementary	108,648	-
Cho	Susanna	Supervisor-Accounting&Treasury	91,217	1,304
Chobotiuk	Jennifer	Teacher Elementary	101,800	-
Chohan	Jennifer	Teacher Elementary	79,406	-
Choi	Michael	Teacher Secondary	102,598	85
Choi	James	Teacher Secondary	107,153	90
Choi	Shin Ji	Teacher Elementary	84,528	-
Chong	Vickie	Teacher Elementary	99,001	-
Chong	Linda	Teacher Secondary	108,313	286
Chong	Philip	Teacher Elementary	99,001	109
Chong	Nancy	Area Counsellor - Elementary	122,337	-
Chong	Joyce	Elementary Principal	145,425	-
Chong	Vivian	Teacher Secondary	98,680	-
Chong	Paul	Teacher Secondary	108,443	-
Chong-Ping	Kimberley	Teacher Secondary	117,217	-
Chou	Andy	Teacher Secondary	96,262	-
Chow	Gordon	Teacher Secondary	107,126	102
Chow	Jacqueline	Teacher Elementary	87,169	40

Chow	Cynthia	Teacher Elementary	106,730	-
Chow	Shirley	Teacher Elementary	107,160	-
Chow	Allan	Teacher Secondary	107,026	-
Chow	Stella	Elementary Vice-Principal	128,575	-
Chow	Kenneth	Mechanic	84,904	-
Chow	Henry	Carpenter	91,277	-
Chow	Jiana	Manager-Communications	146,586	4,529
Chow	Molina	Teacher Elementary	82,287	213
Chow	Andy	Technical & Resource Support E	84,751	1,369
Chow-Humphries	Mary	Teacher Elementary	114,066	-
Choy	Liza	Teacher Elementary	112,635	-
Christie	Jessica	Teacher Elementary	99,789	-
Chrzastowski-Wachtel	Pawel	Teacher Secondary	107,071	150
Chu	Jennifer	Teacher Elementary	108,009	323
Chu	Kevin	Teacher Secondary	93,322	-
Chua Martinez	Armando	Teacher Secondary	108,726	-
Chuah	Kerry	Manager-Facilities	123,946	1,576
Chuaqui	Maria	Teacher Secondary	99,093	87
Chun	Peggy	Teacher Secondary	107,235	125
Chung	Jeeyeon	Teacher Elementary	99,156	-
Chung	Ting Fong	Teacher Elementary	112,848	-
Churko	Anthony	Teacher Elementary	76,038	203
Chuu	Carol	Teacher Secondary	108,443	-
Cimino	David	Teacher Secondary	88,641	-
Clancy	Juli	Teacher Elementary	98,367	-
Clark	Denise	Secondary Vice-Principal	143,845	-
Clark	Julia	Elementary Vice-Principal	132,286	-
Clark	Gavin	Coordinator-Community School	108,485	106
Clark	Jennifer	Teacher Elementary	96,061	-
Clark	Hudson	Teacher Secondary	109,849	135
Clarke	Alice	Teacher Elementary	86,365	-
Clasper	Rylie	Teacher Elementary	77,415	-
Clements	Lisa	Teacher Elementary	84,489	-
Cloutier	John	Teacher Secondary	107,181	1,026
Clover	Dylan	Teacher Elementary	85,801	-
Clutchey	Corrie	Teacher Secondary	113,222	-
Coderre	Stephen	Teacher Secondary	106,683	160
Codrington	Angela	Teacher Elementary	99,242	-
Coelho	Andrew	Elementary Vice-Principal	131,274	-
Coffin	Steven	Teacher On Call Limited - Elementary	84,073	-
Cole	Noli	Coordinator-Community Connect	86,769	1,500
Colero	Julie	Teacher Elementary	99,119	-
Coletta	Vittorio	Teacher Secondary	99,800	25
Collet	Tamara	Teacher Elementary	108,572	-
Collier	Curtis	Teacher Secondary	99,000	-
Collier	Michael	Teacher Secondary	113,999	-
Collins	Marion	Teacher Elementary	103,143	100
Collum	Shawn	Electrician	91,552	-
Colobong	Krystle	Teacher Secondary	92,399	150
Colpitts	James	Teacher Elementary	99,119	190
Condon	Sean	Journeyperson with Premium	143,892	-
Congo	Karalee	Teacher Elementary	82,927	-
Conklin	Marnie	Teacher Elementary	108,572	-
Conley	Tanya	Teacher Elementary	107,188	165
Conrad	Danielle	Teacher Elementary	108,572	-
Coo	Duncan	Teacher Elementary	107,026	-
Cook	Rebecca	Teacher Elementary	106,908	130
Cook	Jessica	Teacher Elementary	78,399	60
Cook	Cameron	Teacher Secondary	99,830	-
Cooper	Romy	Teacher Secondary	112,715	-
Cooper	Alixandra	Teacher Elementary	90,473	-
Cooper-Smith	Catherine	Psychologist - Elementary	79,355	2,656
Cordingley	Sarah	Teacher Elementary	92,881	320

Cordoni	Christopher	Teacher Secondary	111,068	-
Corkum	Rachel	Teacher Elementary	87,426	-
Cormack	Mark	Teacher Elementary	120,886	-
Cornies	Chad	Teacher Secondary	107,322	-
Correia	Grace	Teacher Secondary	107,151	-
Corrie	Natacha	Teacher Elementary	107,153	-
Corsi	Viviana	Teacher Elementary	98,243	-
Cortens	John	Teacher On Call Limited - Elementary	76,477	-
Cosentino	Emily	Teacher Elementary	76,129	-
Costa	Maria	Teacher Elementary	108,443	55
Costa	Kailee	Teacher Elementary	92,812	-
Costea	Kenneth	Teacher Elementary	107,153	177
Costello	Jesse	Teacher Elementary	109,179	120
Cote	Chantal	Teacher Elementary	84,852	-
Cotter	Ailish	Teacher Elementary	77,315	100
Cotton	Graeme	Teacher Elementary	113,937	-
Cottrell	Emily	Teacher Elementary	76,288	-
Coughlan	Flavia	Secretary-Treasurer	269,632	13,846
Coulter	Lorinda	Teacher Elementary	108,614	-
Coutts	Graeme	Teacher Elementary	114,066	-
Couture	Samuel	Teacher Elementary	82,381	352
Covert	Jorden	Teacher Elementary	108,572	130
Coward	Mara	Teacher Elementary	82,451	31
Craddock	Carrie	Teacher Elementary	85,490	-
Craig	Noella	Teacher Elementary	106,182	120
Craigie	Robyn	Teacher Elementary	87,073	277
Crawford	Adam	Blind and Drapery Repairperson	75,132	60
Crewdson	Murray	Assistant Building Engineer	77,496	-
Crimp	Emma	Teacher Elementary	96,477	100
Cripps	Russell	Teacher Secondary	107,153	175
Crisp	James	Teacher Elementary	107,153	100
Cristall	Aven	Teacher Elementary	111,873	-
Cross	Mira	Teacher Secondary	113,258	173
Cruickshank	Maryanne	Teacher Elementary	105,059	-
Cruz	Edilberto	Teacher Elementary	107,026	-
Csanyi-Robah	Gina	Teacher Secondary	85,726	100
Culhane	Stephen	Teacher Secondary	102,753	-
Cullingworth	Erin	Teacher Secondary	108,006	203
Cultum	Irene	Teacher Elementary	98,461	110
Cumming	Drew	Electrician	79,220	12
Cupit	Melissa	Teacher Elementary	83,449	30
Curnow	Michaela	Teacher On Call - Elementary	107,092	100
Currie	Kimberly	Teacher Secondary	75,846	-
Curtis	Jill	Teacher Elementary	76,157	-
Cutting	Samuel	Teacher Secondary	80,109	495
Cuzzetto	Simona	Teacher Elementary	79,283	-
Da Silva	Pedro	Associate Superintendent	271,320	16,582
Dale	Nadia	Teacher Secondary	86,786	30
Dancer	Susan	Teacher Elementary	99,001	-
Daniel	Catherine	Teacher Secondary	95,532	175
Danilovic	Tania	Teacher Elementary	106,705	-
Danzig	Shani	Teacher Elementary	99,825	-
Dao	Nhat	Teacher Secondary	98,349	150
Dare	Katherine	Teacher Elementary	89,581	127
Darwish Sharma	Mitra	Senior Advisor - Labour Relations	103,471	86
Dash	Sarah	Elementary Principal	154,044	16
Davidson	Marilyn	Teacher Elementary	107,287	-
Davidson	Ilona	Teacher Secondary	114,611	-
Davie	Caitlin	Teacher Secondary	103,053	-
Davies	Megan	Elementary Principal	156,604	-
Davis	Nathalie	Teacher Secondary	108,743	-
Davis	Aaron	Director of Instruction	213,895	6,808
Davitt	Cameron	Teacher Elementary	76,041	-

Dawson	Joanne	Teacher Elementary	84,568	-
Dawson	John	Director of Instruction	223,485	2,078
Day	Michael	Teacher Secondary	99,338	125
De Camargo Reydon	Juliana	Teacher Elementary	98,005	-
De Groot	Paul	Teacher Secondary	80,624	-
de Hoop	James	Senior Manager-Planning	154,527	423
De Iaco	Rosa	Teacher Secondary	108,888	-
De Jager	Rebecca-Anne	Teacher Elementary	85,490	220
De Jardin	Linda	Teacher Elementary	107,253	-
De Leon	Anthony	Teacher Elementary	84,661	75
de Levie	Alexandra	Psychologist - Elementary	81,532	2,552
De Montigny	Alexandra	Teacher Elementary	78,872	-
De Santis	Michael	Teacher Secondary	113,080	-
De Verteuil	Glenn	Teacher Elementary	106,222	70
De Vita	Kelly	Teacher Elementary	107,139	442
Dean	Tamara	Teacher Elementary	108,572	130
Dearlove	Amanda	Teacher Elementary	87,924	-
Deblasio	Jeffrey	Teacher Secondary	91,313	-
Deegan	William	Carpenter	82,080	-
Dekerf	Jaden	Teacher Elementary	80,584	-
Delafenetre	Frederic	Teacher Secondary	99,001	-
DeLong	Ian	Area Counsellor - Elementary	111,577	140
Delorme	David	District Principal	157,129	193
Delorme	Patrick	Teacher Secondary	107,026	-
Demarco	Dion	Teacher Secondary	106,875	-
Demers	Guy	Teacher Secondary	115,353	190
Demiris	Soultana	Senior Advisor-Recruitment	131,211	1,973
Demmers	Melissa	Teacher Elementary	94,105	329
Dempster	Kyle	Teacher Secondary	101,968	-
Dent	Susan	Elementary Principal	148,389	-
Deragopian	Aida	Teacher Elementary	108,443	-
Derban	Elyssa	Elementary Principal	148,219	-
Derganc	Scott	Teacher Secondary	108,572	-
Dermott	Michelle	Teacher Secondary	85,089	50
Derreth	Eugene	Teacher Secondary	94,189	-
Derzak	Charleen	Gardener	78,399	40
Deschner	Wynn	Teacher Secondary	122,594	-
Desjarlais	Juanita	Director of Instruction	191,258	11,732
Despotakis	Nick	Secondary Vice-Principal	111,139	-
Despotovska	Ana	Teacher Secondary	107,228	-
Dewreede	Christopher	Teacher Secondary	108,572	-
Deyell	Scott	Coordinator-Community School	100,144	-
DeYoung	Michelle	Teacher Secondary	114,783	-
Dhadwal	Pavandeep	Teacher Secondary	84,601	-
Dhaliwal	Balwinder	Building Engineer	95,276	-
Dhaliwal	Rupy	Teacher Secondary	87,348	-
Dhaliwal	Ramandip	Teacher Elementary	108,591	-
Dhesi	Jasveer	Teacher Elementary	103,681	-
Dhillon	Sukhwinder	Teacher Elementary	78,146	-
Dhillon	Sonia	Teacher Elementary	82,041	-
Di Giacinto	Paul	Teacher Elementary	99,124	-
Dial	Harbinder	Teacher Secondary	107,158	-
Dickie	Colleen	Manager-Early Learning	137,301	11
Dickinson	Anne	Teacher Elementary	80,385	-
Dignum	Kari	Teacher Elementary	82,694	-
Dilgir	Zohreen	Teacher Elementary	99,001	-
Dimas	Maria	Teacher Secondary	108,572	150
Ding	Jane	Teacher Elementary	99,017	-
Dinning	Alina	Teacher Elementary	98,485	-
Dirk	Michael	Teacher Elementary	107,597	210
Dissegna	Darren	Teacher Secondary	99,188	-
Dixon	Caroline	Teacher Secondary	108,708	-
Dixon	Alison	Teacher Elementary	107,026	-

Dixon	Karen	Teacher Elementary	98,259	-
Dixon	Shantelle	Teacher Elementary	99,001	-
Dizy	William	Teacher Secondary	108,726	-
Dobie	Polly	Teacher Secondary	103,638	-
Dobry	Janine	Teacher Elementary	99,275	-
Dodds	Patrick	Teacher Elementary	104,616	-
Dodge	Heather	Teacher Secondary	100,168	-
Doherty-Hwang	Kimberley	Teacher Elementary	112,646	220
Dolder	Ria	Teacher Elementary	108,572	-
Dolen	Shannon	Teacher Elementary	104,425	151
Dolinski	Ian	Plumber	92,587	-
Donaldson	Lindsay	Teacher Secondary	116,037	125
Donegan	Chris	Teacher Elementary	99,119	-
Dong	Dana	Teacher Elementary	82,979	-
Dong	Timothy	Teacher Elementary	92,562	130
Donison	Cheryl	Teacher Secondary	99,119	-
Donnelly	Allyson	Teacher Elementary	106,639	-
Donovan	Maria	Elementary Principal	156,554	5,078
Doolan	Bryan	Teacher Elementary	99,119	150
Dos Santos Filho	Jose	Information Technology Support D	81,388	230
Dosch	Jolene	Teacher Elementary	79,188	1,614
Dosdall	Leah	Teacher Elementary	99,495	207
Dou	Teresa	Teacher Secondary	108,443	150
Douglas	Julie	Teacher Secondary	104,798	215
Douglas	Cheryl	Manager-Recruitment&Retention	140,133	4,873
Douglas	Tiffany	Teacher Elementary	114,066	1,125
Douglas	Ryan	Carpenter	90,976	12
Dousti	Kamelia	Teacher Secondary	92,232	414
Dow	Timothy	Teacher Secondary	83,389	90
Dowla	Aziz	Teacher Secondary	99,274	-
Dowle	Brenda	Secondary Vice-Principal	138,881	50
Downey-MacDonald	Brittanny	Teacher Secondary	79,272	-
Doyle	Elissa	Teacher Elementary	75,720	-
Dredge	Alexandria	Teacher Elementary	93,434	-
Dubois	Anne-Marie	Teacher Elementary	87,688	-
Duffield	Lauren	Teacher Elementary	79,776	521
Dumont	Marjorie	Teacher Elementary	119,406	-
Dunne	Graham	Teacher Secondary	84,969	-
Duong	Peter	Journeyperson with Premium	104,485	-
Duong	John	Manager-Maintenance	136,113	2,076
Duong	Lawrence	Teacher Secondary	86,620	125
Duran	Lorena	Teacher Secondary	112,016	590
Durand	Elodie	Teacher Elementary	103,368	-
Durant	Danielle	Teacher Elementary	107,160	691
Durno	Gregory	Teacher Secondary	95,391	-
Durward	Magdalena	Teacher Elementary	112,646	-
Duttchen	Christa	Teacher Secondary	104,473	10
Duy	Darlene	Teacher Secondary	92,955	-
Dwyer	Kevin	Teacher Elementary	99,001	-
Dykstra	Simon	Teacher Secondary	108,442	-
Dymond	Michele	Teacher Elementary	107,326	84
Dyson	Janice	Teacher Elementary	82,605	-
Eberding	Marleen	Coordinator-Community School	80,149	269
Eckart	Dana	Teacher Elementary	79,189	-
Eckert	Jonah	Teacher Secondary	89,433	-
Edalatmand	Roya	Teacher Elementary	81,133	-
Edge	Richard	District Vice Principal	141,895	109
Ediger	Krista	Secondary District Principal	160,660	3,831
Edmonds	Victoria	Teacher Elementary	103,281	-
Edmondson	Michael	Teacher Secondary	79,432	990
Edwards	Lisa	Teacher Secondary	99,121	-
Edwards	Alexandra	Teacher Secondary	107,423	-
Edwards	David	Teacher Secondary	85,652	-

Ee	Brian	Teacher Secondary	110,956	-
Egan	Gabrielle	Teacher Secondary	83,314	30
Egersdorfer	Davor	Teacher Elementary	75,890	-
Egilsson	Kelly	Secondary Vice-Principal	144,971	-
Ehn	Zsuzsanna	Teacher Secondary	97,755	-
Elbo	Genesee	Coordinator-Labour Relations	85,855	-
Elfarse	Mustapha	Teacher Secondary	84,590	-
Elia	Therisa	Teacher Secondary	107,153	-
Elliott	Melissa	Teacher Elementary	88,803	963
Elliott	Elizabeth	Teacher Elementary	87,826	-
Ellis	Jackie	Teacher Secondary	110,403	200
Emanouilidis	Thomas	Teacher Secondary	107,026	-
Embree	James	Elementary Principal	151,215	12
Emeno	Donna	Teacher On Call Limited - Elementary	109,028	-
Emerick	Michael	Teacher Elementary	107,026	-
Emperador	Georgina	Teacher Elementary	107,352	-
Empey	Sarah	Teacher Elementary	95,241	198
Eng	Jason	Elementary Principal	156,857	2,245
Eng	Jessica	Elementary Vice-Principal	109,175	10
Engelstad	Caroline	Teacher Elementary	82,658	-
English	Todd	Teacher Elementary	99,908	-
English	Emma	Teacher Elementary	80,409	82
English	Clayton	Painter	86,480	-
Eng-Reyes	Jennifer	Teacher Secondary	109,586	486
Enns	Kelly	Teacher Elementary	107,152	-
Enns	W.T. Dale	Teacher Secondary	104,287	-
Enns	Hayley	Teacher Elementary	85,643	-
Enojo	Corrine	Teacher Elementary	97,758	-
Epting	Bernard	Teacher Elementary	99,751	28
Erickson	Bryan	Teacher Secondary	113,080	-
Erwin	Katy	Teacher Elementary	108,572	-
Erwin	Jessica	Teacher Secondary	88,245	-
Esmail	Shahenaaz	Supervisor-Purchasing	119,455	-
Esnault-Oka	Adele	Teacher Secondary	108,641	135
Essar	Candice	Teacher Elementary	81,466	-
Evans	Lisa	Teacher Elementary	107,160	81
Evans	Tyler	Secondary Principal	158,910	50
Eves	Timothy	Teacher Elementary	109,849	-
Eviston	Janet	Teacher Secondary	94,002	-
Ewan	Greg	Electrician	87,716	10
Fabian	Katelyn	Teacher Elementary	80,424	-
Fabry	Natalie	Teacher Elementary	99,119	102
Falbo	Mariana	Teacher Secondary	85,471	75
Falconer	Sheena	Teacher Secondary	100,863	-
Falcus	Robert	Teacher Secondary	112,674	-
Falk	Olivia	Speech Language Pathologist	77,683	1,061
Fanning	Carolyn	Teacher Elementary	107,153	-
Fanning	Benjamin	Teacher Elementary	108,744	-
Fantuz	Emilie	Teacher Elementary	77,726	-
Farley	Laura	Teacher Elementary	94,452	84
Farnham	Cheryl	Teacher Elementary	85,682	-
Farrell	Sandra	Teacher Elementary	108,443	-
Farrell	Imelda	Teacher Elementary	107,153	-
Faunt	Kristine	Teacher Elementary	78,726	300
Fawley	Clifford	Teacher Elementary	105,743	300
Fazio	Rosa	Elementary Admin On Call	81,521	-
Fazylau	Serg	Speech Language Pathologist	100,927	4,885
Fazylau Podvoiskaia	Lioubov	Teacher Secondary	82,619	-
Fearman	Amy	Teacher Elementary	99,921	100
Federico	Jessica-Joyce	Teacher Elementary	85,696	-
Felker	Jennifer	Teacher Elementary	99,010	-
Feller	Caitlin	Teacher Elementary	76,136	-
Feng	Janet	Teacher Elementary	99,001	-

Fenton	Brenda	Teacher Elementary	106,236	-
Fenton	Dave	Building Engineer	93,017	100
Ferguson	Robert	Teacher Secondary	96,318	-
Ferguson	Samuel	Teacher Secondary	87,013	28
Ferguson	Melanie	Teacher Elementary	87,199	-
Fergusson	Megan	Teacher Secondary	101,824	-
Fergusson	Nancy	Teacher Elementary	107,026	-
Fernandes	Tony	Painter	98,612	-
Fernandes	David	Teacher Secondary	99,156	90
Fernando	Miyuru	Teacher Secondary	85,857	-
Ferraro-Hsu	Liana	Teacher Secondary	82,745	-
Ferri	Severine	Teacher Elementary	97,391	500
Fetterly	Linda	Teacher Secondary	95,559	-
Fidgett	Chelsea	Teacher Elementary	91,901	-
Fielden	Kathleen	Teacher Elementary	99,119	-
Fierro	Carlo	Sheet Metal Worker	97,835	-
Finch-Cowie	Melanie	Teacher Elementary	107,026	252
Findlay	Jody	Teacher Secondary	107,143	129
Fisher	Andrew	Teacher Elementary	108,614	-
Fiskilis	Maria	Teacher Elementary	77,140	100
Fitzgerald	Ross	Painter	91,126	-
Fleming	Pamela	Teacher Secondary	111,497	-
Fleming	Stephen	Teacher Secondary	111,320	-
Fleming	Joel	Teacher Elementary	85,592	-
Florian	Natalie	Teacher Secondary	84,831	240
Florio	Robert	Teacher Secondary	112,991	-
Floyd	Gregory	Teacher On Call - Elementary	79,710	-
Foell	Lindsey	Teacher Secondary	108,443	-
Folk	Steven	Information Technology Support D	86,474	-
Follett	Pawandeep	Elementary Vice-Principal	104,820	-
Fong	Candace	Teacher Elementary	104,520	150
Fong	Bowie	Teacher Elementary	101,892	130
Foran	Paula	District Counsellor - Elementary	107,263	1,992
Forbes	Lynn	Teacher Secondary	99,119	162
Forbes	Krista	Teacher Elementary	108,443	140
Foreman-Ng	Kate	Teacher Elementary	84,362	1,407
Forgeron	Jann Marie	Teacher Secondary	110,029	210
Forgeron	Terrance	Supervisor-Maintenance	124,082	2,137
Forsey	Sara	Teacher Secondary	93,527	-
Forsselius	Gail	Teacher Elementary	99,532	-
Foster	Jason	Teacher Secondary	108,572	27
Foster	Jonathan	Teacher Secondary	98,360	220
Foster	Maria-Teresa	Area Counsellor - Elementary	110,025	221
Foster	Shyanne	Teacher Secondary	85,428	-
Fournier	Jolayne	Teacher Elementary	108,572	61
Fox	Sandra	District Resource	106,690	1,255
Fracca	Sandro	Teacher Secondary	108,743	-
Francis	Mona	Teacher Elementary	107,322	-
Francis	Nicholas	Teacher Secondary	108,572	-
Francisco	Gilberto	Manager-Operations	152,845	1,283
Francom	Stewart	Secondary Vice-Principal	137,602	1,788
Franken	Sheldon	Area Counsellor - Elementary	106,543	231
Fraser	Lara	Teacher Elementary	105,097	-
Freeman	Keel	Teacher Elementary	88,309	170
Freeze	Lori	Teacher Elementary	107,161	-
French	Kirsten	Teacher Elementary	76,044	-
Frenks	Meaghan	Teacher Elementary	82,405	-
Friesan	Aaron	Teacher Secondary	99,119	-
Friesen	Manuella	Teacher Elementary	106,875	-
Friesen	Matthew	Teacher Secondary	90,618	164
Friesen	Megan	Teacher Elementary	87,013	-
Friesen	Evan	Teacher Elementary	85,512	-
Friesen	Olivia	Teacher Secondary	75,080	-

Friess	Lourdes	Teacher Elementary	104,568	-
Frigault	Kathleen	Teacher Elementary	99,274	-
Frizell	Holly	Teacher Elementary	99,119	110
Froste	Heather	Teacher Secondary	108,693	861
Fujita	Allison	Teacher Elementary	107,199	55
Fullerton	Ryan	District Vice Principal	150,409	5,144
Fulton	Nancy	Teacher Secondary	98,642	-
Fung	Judy	Teacher Elementary	109,193	90
Fung	Ted	Teacher Secondary	93,080	50
Fung	Katherine	Teacher Secondary	108,591	167
Gaal	Frank	Painter	81,273	-
Gabelman	Nicola	Teacher Secondary	99,119	-
Gabelman	Brett	Teacher Secondary	108,572	-
Gaglardi	Emerson	Teacher Secondary	87,315	-
Gagne	Collette	Teacher Elementary	107,153	-
Gagnon	Eve	Elementary Principal	156,606	1,586
Gallmann	Tanya	Teacher Elementary	99,119	-
Garland	Michael	Painter	93,558	-
Garneau	Carolyn	Teacher Elementary	98,761	92
Garnett	Bruce	District Principal	165,231	1,725
Garrod	Stephen	Teacher Secondary	127,778	-
Gaster	Kathryn	Teacher Elementary	99,681	-
Gates	Natasha	Secondary Vice-Principal	148,337	50
Gavrieli	Ilana	Teacher Elementary	107,111	-
Gee	Crystal	Teacher Elementary	114,066	-
Gelb	Megan	Teacher Elementary	106,879	32
Gelbart	Ligeia	Teacher Secondary	91,892	-
Geldart	David	Teacher Secondary	99,001	-
Gelson	Carrie	Teacher Elementary	107,026	-
Gelson	Julie	Teacher Elementary	107,026	-
Georgiopoulos	Denise	Teacher Elementary	107,160	173
Gerlak	Jade	Teacher Secondary	99,121	-
Germain	Leslie	Area Counsellor - Elementary	108,852	237
Germain-MacArthur	Hope	Teacher Elementary	82,606	-
Germani	Mary	Teacher Elementary	99,237	-
Gerritsen	Shylo	Area Counsellor - Elementary	109,537	-
Ghag	Michelle	Teacher Elementary	89,071	-
Ghahremani	Faran	Teacher Secondary	100,731	550
Ghani	Nassim	Teacher Secondary	110,104	200
Ghislieri	Celisa	Teacher Elementary	99,001	-
Ghobrial	Heba	Speech Language Pathologist	87,838	950
Ghtaura	Sumeet	Teacher Secondary	98,893	984
Giardina	Simone	Teacher Elementary	99,119	-
Gibb	Jacey	Teacher Elementary	94,800	769
Gibson	Robert	Teacher Secondary	108,007	138
Giesbrecht	Christine	Teacher Elementary	108,050	102
Gifford	Rachel	Teacher Secondary	81,142	-
Gill	Parminder	Building Engineer	84,347	124
Gill	Raman	Teacher Elementary	116,221	50
Gill	Jaspreet	Teacher Secondary	182,763	-
Gill	Iqbal	District Principal	161,856	5,735
Gill	Varinder	Coordinator-Labour Relations	82,599	-
Gill	Sukhvir	Teacher Elementary	113,013	-
Gill	Japleen Kaur	Teacher Elementary	80,767	-
Gill	Christina	Elementary Vice-Principal	109,123	-
Gill	Jasjit	Teacher Secondary	107,194	90
Gill	Gurpreet	Teacher Elementary	80,579	-
Gill	Alison	Teacher Secondary	78,879	150
Gillespie	Riley	Sheet Metal Worker	77,429	-
Ginther	Ruth Ann	Teacher Secondary	109,679	135
Gislason	Amie	Teacher Secondary	82,438	-
Glass	Emily	Teacher Secondary	77,218	137
Glickman	Roanna	Teacher Elementary	107,322	-

Glynianyi	Stephanie	Teacher Secondary	110,969	157
Goard Baker	Joshua	Teacher Secondary	104,287	-
Gobbi	Nichole	Teacher Elementary	107,153	-
Gock	Darren	Secondary Vice-Principal	144,738	60
Godfrey	Laura	Teacher Elementary	99,119	-
Godfrey	Paul	Secondary Vice-Principal	144,971	4,111
Godin	Astrid	Teacher Elementary	85,973	166
Godt	Konrad	Teacher Secondary	77,318	-
Golinsky	Aleyna	Teacher Elementary	85,525	-
Gomes	Deborah	Teacher Secondary	105,609	858
Gomes	Meghan	Elementary Principal	149,677	612
Goodacre	Sandra	Teacher Secondary	100,011	-
Goodman	David	Teacher Secondary	108,572	175
Goodwin	Katarzyna	Area Counsellor - Elementary	102,186	-
Goolieff	Treena	Teacher Secondary	102,971	125
Gosal	Ajiab	Teacher Secondary	106,686	-
Gould	Emma	Teacher Elementary	76,129	-
Govorchin	Danica	Teacher Secondary	88,930	-
Grabowski	Colin	Teacher Secondary	93,820	-
Grad	Lori	Teacher Secondary	95,185	-
Graham	Alexander	Teacher Elementary	80,575	-
Graham	Jennifer	Teacher Elementary	75,871	-
Graham	Stephanie	Teacher Elementary	77,777	125
Grandy	Simon	Teacher Elementary	88,922	-
Grant	Aleeta	Teacher	109,263	-
Grant	Katherine	Teacher Elementary	89,367	190
Grassi	Pamela	Teacher Elementary	102,902	-
Gray	Pamela	Teacher Elementary	106,750	25
Gray	Kerria	Teacher Elementary	100,852	-
Gray	Michael	Executive Director-ES	208,506	20,603
Green	Bryan	Teacher Secondary	96,681	697
Green	John David	Special Consultant	109,248	2,547
Greenhalgh	Andrea	Elementary Principal	147,209	10
Greening	Donna	Teacher Elementary	93,664	-
Greenwood	Robin	Teacher Secondary	78,491	-
Greer	Elizabeth	Teacher Secondary	106,570	-
Grenzberg	Anica	Area Counsellor - Elementary	111,869	128
Grewal	Jasvinder	Teacher Elementary	112,646	-
Grewal	Harinder	Teacher Elementary	99,001	-
Grewal	Amandeep	Teacher Secondary	108,443	-
Grewal	Amandeep	Teacher Gifted Program	108,443	-
Grier	Sandra	Teacher Secondary	99,242	-
Grier	Kent	Manager-Project Office	143,547	3,167
Griffiths	Michael	Teacher Secondary	98,241	-
Grills	Rhiann	Speech Language Pathologist	77,103	967
Grimm	Colin	Teacher Elementary	87,180	1,219
Groberman	Maiky	District Resource	107,774	2,681
Grudman	Rachel	Teacher Elementary	98,477	-
Gruft	Geraldine	Elementary Principal	147,209	-
Gruger	Sandra	Teacher Elementary	97,972	200
Gu	Vicky	Teacher Elementary	89,313	-
Guadagni	Marco	Plumber	98,022	78
Gudmundson	Hilary	Teacher Elementary	83,858	-
Guenter	Megan	Teacher Elementary	99,274	178
Guillen	Lucas	Teacher Secondary	89,319	-
Gumley	Katelin	Teacher Elementary	108,845	-
Gummow	Kirk	District Counsellor - Elementary	99,199	-
Gunn	Dervla	Teacher Elementary	82,507	-
Guraliuk	Corrie-Anne	Teacher Secondary	92,004	-
Gurney	Daphne	Teacher Elementary	97,458	-
Gurr	Catherine	Teacher Elementary	83,594	-
Gurumeta	Marc	Teacher Elementary	108,536	124
Gustafson Faena	Gina	Teacher Elementary	99,211	-

Gustainis	Peter	Teacher Secondary	90,066	-
Gutkowski	Barbara	Teacher Elementary	93,637	-
Guyevskey	Victoria	Teacher Elementary	81,809	-
Gwynn	Christene	Teacher Elementary	98,468	100
Habibian	Masoud	Teacher Secondary	99,093	-
Hadaway	Tanya	Teacher Elementary	101,657	-
Hagglund	Leanne	Teacher Secondary	109,125	2,272
Hahn	Amanda	Teacher Elementary	88,749	100
Haines	Terri	Teacher Elementary	94,567	-
Haji	Deenu	Teacher Secondary	108,442	-
Hales	Sharon	Teacher Elementary	108,443	-
Haley	Allan	Adult Education Instructor Structured Course	120,003	50
Hall	Stephen	Teacher Secondary	99,119	-
Hall	Meredith	Teacher Elementary	99,014	-
Hall-Stevenson	Linda	Area Counsellor - Elementary	111,681	-
Hamar	David	Teacher Secondary	108,755	481
Hamazaki	Edward	Teacher Secondary	107,253	-
Hamer-Hayley	Tara	Facilities Supervisor	120,140	-
Hamilton	Mori	Teacher Secondary	86,876	100
Hamilton	Joseph	Teacher Secondary	82,338	375
Hampson	Kevin	Teacher Secondary	106,726	-
Hampton	Alan	Teacher Secondary	107,023	-
Hamtaee	Leila	Teacher Secondary	90,470	-
Han	Nah Rae	Teacher Secondary	99,001	-
Handscomb	Kerry	Secondary District Vice-Principal	145,677	-
Hanna	Megan	Teacher Elementary	76,038	-
Hannay	Scott	Journeyperson with Premium	106,096	44
Hanosh	Lamia	Teacher Secondary	85,916	-
Hansen	Carolyn	Teacher Secondary	99,001	-
Hansen	Tara	Teacher Secondary	81,510	-
Hansman	Glen	Teacher Elementary	109,193	-
Hanson	Eartha Ann	Teacher Elementary	80,638	-
Hanson	Ruth	Speech Language Pathologist	88,054	1,198
Hanvey	Todd	Teacher Elementary	108,443	110
Haraga	Allison	Teacher Elementary	99,124	-
Harcus	Evelyn	Elementary Vice-Principal	133,822	-
Hardie	Elizabeth	Teacher Elementary	85,256	-
Hardman	Leanne	Teacher Secondary	112,945	-
Hardman	Andrew	Teacher Secondary	108,443	-
Hargrave	Kimberely	Teacher Elementary	96,940	-
Harkness	Elizabeth	Teacher Secondary	84,260	150
Harmel	Karen	Teacher Elementary	107,194	-
Harpell	Stacey	Client Service Manager	124,309	3,985
Harper	Allison	Teacher Elementary	96,568	-
Harris	Teresa	Teacher Elementary	106,959	435
Harris	Richard	Teacher Secondary	112,514	-
Harris-Cornick	Trudi	Technical & Resource Support D	83,164	505
Harrison	Nicole	Elementary Vice-Principal	130,234	840
Harrison	Jennifer	Teacher Elementary	107,997	-
Harrison	Travis	Carpenter	86,590	-
Hartley-Folz	Jon	Teacher Secondary	113,318	-
Hartman	Eric	Teacher Elementary	88,478	-
Hartwick	Peter	Teacher Elementary	97,853	-
Hasan	Ajaz	Project Office Director	208,816	5,337
Hashigasako	Satoko	Teacher Secondary	108,443	300
Hashimoto	Nana	Teacher Elementary	99,001	645
Hassard	Kimberley	Teacher Elementary	96,020	-
Hatch	Kevin	Teacher Elementary	88,940	-
Hauck	Martin	Teacher Secondary	99,119	-
Hauptman	Riley	Teacher Elementary	81,615	-
Haveman	Angela	Secondary Principal	165,182	50
Hawbolt	Kelly	Teacher Secondary	113,240	-
Hawke	Shannon	Teacher Elementary	99,290	-

Hawksworth	Sheri	Teacher Elementary	113,382	-
Haydon	Adam	Teacher Secondary	94,674	-
Hayes	Kyle	Teacher Elementary	81,130	110
Hayes	Simon	Teacher Elementary	87,169	-
Hayes-Brown	Elizabeth	District Principal	170,585	3,644
Haynes	Paul	Teacher Elementary	99,001	-
Haynes	Ashley	Area Counsellor - Elementary	87,682	-
Hayre	Onkar	Teacher Secondary	99,000	-
Healy	Sean	Information Technology Manager - Service Delivery	129,092	-
Healy	Tracy	District Resource	100,315	786
Healy	Christina	Speech Language Pathologist	77,884	950
Heaney	Stephen	Consultant-ATBC	99,450	-
Heap	Verity	Teacher Elementary	99,119	-
Heer	Irendeeep	Teacher Secondary	109,196	2,322
Hefti	Stephanie	Teacher Elementary	89,420	-
Heine	Diane	Teacher Secondary	120,340	-
Heinrichs	Kimberley	Teacher Secondary	111,317	9,777
Hellyer	Nicole	Teacher Elementary	98,515	-
Hemrich	David	Journeyperson with Premium	110,216	-
Henderson	Bianca	Teacher Secondary	108,572	-
Henderson	Gregory	Teacher Secondary	99,119	-
Henderson	Kate	Teacher Elementary	92,777	-
Henderson	Stephanie	Teacher Secondary	91,857	-
Hendren	Dara	Teacher Secondary	84,868	685
Hendren	Christian	Teacher Elementary	83,712	225
Hengeveld	Mike	Teacher Secondary	113,080	-
Henning	Julia	Teacher Secondary	103,087	-
Hepburn	Laura	Teacher Elementary	99,001	307
Herman	Carly	District Resource	109,545	55
Hermanson	Sandra	Teacher Elementary	84,878	-
Heron	Adrienne	Teacher Elementary	99,324	-
Herrera	Silvana	Teacher Secondary	108,443	-
Hewett	Kari	Teacher Secondary	91,977	153
Hewko	James	Electrician	95,887	-
Heywood	Susan	Teacher Elementary	119,460	-
Hickman	Rodney	Journeyperson with Premium	111,756	64
Hickman	Jamine	Teacher Elementary	107,153	-
Higenbottam	Wendy	Teacher Secondary	113,808	-
Higgs	Zoe	Secondary Vice-Principal	129,203	175
Hildebrand	Jay	Teacher Elementary	107,026	44
Hill	Patricia	Teacher Elementary	107,160	102
Hill	River	Planner - Maintenance & Construction	97,395	910
Hills	Jesse	Teacher Elementary	98,861	-
Himer	Alexa	Teacher Elementary	83,346	-
Hinds	Barbara	Teacher Elementary	99,019	-
Hingson	Susan	Teacher Elementary	107,253	-
Hitotsuyanagi	Kota	Assistant Building Engineer	77,163	112
Ho	Nina	Teacher Secondary	108,544	-
Ho	Sing Hay	Teacher Secondary	107,026	-
Ho	Pamela	Teacher Secondary	80,727	120
Ho	Ivan	Teacher Secondary	99,119	-
Ho	Ping	Teacher Elementary	104,652	-
Ho	Charmaine	Education Coordinator - Learning Information & Technology	109,537	-
Ho	Vanessa	Teacher Elementary	107,032	-
Ho	Jessica	Teacher Elementary	87,496	100
Ho	Winnie	Teacher Secondary	89,098	924
Hoang	Mai	Teacher Elementary	81,081	-
Hoang	Eliza	Teacher Elementary	100,750	1,145
Hodges	Christopher	Teacher Secondary	102,729	36
Hodgson	William	Teacher Secondary	108,791	-
Hodgson	Jeffrey	Teacher Secondary	111,279	50
Hodson	Jasper	Teacher Elementary	105,951	-
Hodson	Helen	Teacher Elementary	103,135	-

Hoflin	Christopher	Teacher Elementary	107,154	-
Hofmann	David	Painter	91,118	-
Holdaway	Erica	Teacher Secondary	99,119	-
Holdaway	Catherine	Teacher Secondary	108,743	-
Holden	Suzanne	Teacher Elementary	85,440	112
Holdham	Mike	Teacher Elementary	99,158	-
Holland	Lynda	Teacher Elementary	108,572	-
Holland	Kimberly	Teacher Elementary	107,153	-
Hollands	Anita	Teacher Secondary	89,420	165
Hollett	Heather	Teacher Secondary	107,039	150
Hollifield	Catherine	Area Counsellor - Elementary	89,425	300
Hong	Jennifer	Teacher Secondary	113,825	203
Hong	Vickie	Area Resource - Elementary	114,220	379
Hong	Remus	Teacher Elementary	102,915	64
Hooper	Ludmilla	Teacher Elementary	99,001	-
Hooton	Graham	Teacher Secondary	96,225	228
Hoppen	Bonita	Teacher Secondary	108,572	177
Hornberg	Brian	Teacher Elementary	108,744	190
Hornby	Susan	Teacher Secondary	111,439	-
Horner	Victoria	Teacher Elementary	91,774	-
Horn	Stella	Teacher Secondary	119,230	-
Horrocks-Denis	Gabrielle	Teacher Elementary	76,129	1,850
Horspool	Nicole	Manager-Health & Safety	134,361	1,660
Houle	Karina	Teacher Elementary	89,379	318
Hounsell	Miranda	Teacher Elementary	108,572	-
House	Ashley	Teacher Elementary	107,627	-
How	Denise	Teacher Elementary	79,843	-
Howell	Margaret	Teacher Secondary	109,874	-
Howes	Forman	Teacher Secondary	108,708	-
Howes	Alanna	Teacher Elementary	77,651	130
Howorth	Alexandra	Teacher Elementary	80,401	-
Hrennikoff	Margo	Teacher Elementary	103,929	-
Hristova	Tanya	Teacher Secondary	107,075	50
Hsieh	Yi	Teacher Elementary	107,500	87
Hsu	Lorraine	Teacher Elementary	107,194	-
Hsu	Chia-Wei	Mgr-Budget & Forecast & Planning	164,757	759
Hsu	Min Luen	Teacher Secondary	99,001	-
Hsu	Chiang	Teacher Secondary	118,958	190
Hsu	Rita	Teacher Elementary	101,892	-
Huang	Yifan	Teacher Secondary	110,715	86
Huang	April	Teacher Elementary	87,610	451
Hudson	Susan	Teacher Elementary	100,580	-
Huet	Brianne	Teacher Elementary	76,047	-
Huey	Sharon	Teacher Secondary	107,879	34
Hufty	Susan	Teacher Elementary	97,058	-
Hughes	Scott	Elementary Vice-Principal	132,643	-
Hughes	Paul	Teacher Secondary	83,294	75
Hughes	Mary	Teacher Elementary	107,324	-
Hughes	Angela	Elementary Principal	156,807	10
Hughes	Sean	Teacher Elementary	108,572	-
Hughes	Elizabeth	Teacher Elementary	91,558	-
Hughes	Victoria	Teacher Secondary	115,282	105
Hughes	Paul	Teacher Elementary	108,290	102
Hui	Persis	Secondary Vice-Principal	138,926	10
Hultquist	Jonathan	Teacher Secondary	84,563	107
Humphries	Andrew	Secondary Vice-Principal	144,905	4,192
Hundal	Susan	Teacher Elementary	94,605	430
Hundal	Bianca	Teacher Elementary	78,045	-
Hunt	Yvonne	Teacher Elementary	110,006	435
Hunt	Kristen	Teacher Elementary	97,571	-
Hunt	Leslie	Mentor Elementary	107,598	975
Hunter	Jaeger	Teacher Elementary	99,119	-
Hunter	Sean	Teacher Elementary	97,467	-

Hurst	Keri	Teacher Elementary	111,648	1,081
Hurst	Sherry	District Vice Principal	121,494	24
Hutchinson	Elena	Teacher Secondary	100,252	-
Hutchison	Petra	Teacher Secondary	107,153	92
Huynh	Chi Cuong	Teacher Secondary	78,019	-
Hwang	Chiung Hsien	Teacher Elementary	106,748	45
Hyde	Nathaniel	Teacher Elementary	81,931	-
Ihekwoaba	Bernadine	Teacher Elementary	107,509	209
Ikeda	Lynda	Teacher Elementary	98,138	-
Imrie	Jody	Teacher Elementary	79,864	-
Inglis	Jeanette	Teacher Elementary	108,614	-
Inglis	Ruth	Teacher Secondary	78,916	200
Ingram	Nicola	Teacher Secondary	109,686	150
Init	Hersie	Teacher Secondary	99,681	199
Innes	Steven	Journeyperson with Premium	108,818	-
Ionta	Caterina	Teacher Elementary	108,743	-
Ip	Holly	Teacher Elementary	106,688	-
Ip	Hiu Ying	Teacher Secondary	108,450	-
Irvine	Karen	Teacher Secondary	99,274	-
Ishihara	Atsuko	Elementary Vice-Principal	130,189	10
Ismail	Tazmeen	Teacher Elementary	107,287	125
Itakura	Katherine	Teacher Secondary	91,633	100
Iuele	Franco	Teacher Secondary	99,214	-
Iversen	Camille	Advisor-Communications	79,776	-
Ivey	Jennifer	Area Counsellor - Elementary	84,883	-
Izat	Lindsay	Teacher Elementary	108,572	20
Jabillo	Don	Teacher Secondary	104,119	-
Jack	Byron	Teacher Secondary	108,572	-
Jackson	Sylvia	Teacher Elementary	107,273	623
Jackson	Valerie	Teacher Elementary	79,861	220
Jackson	Larissa	Psychologist - Elementary	119,537	2,597
Jackson	Samuel	Teacher Secondary	79,342	-
Jackson	Nicole	Teacher Elementary	80,206	539
Jacobson	Margo	Teacher Elementary	87,250	-
Jaeger	Courtney	Teacher Elementary	86,112	-
Jagger-Doe	Jessica	Teacher Elementary	107,356	55
Jagore	James	Building Engineer	90,334	112
Jahanshir	Andy	Information Technology Supervisor - Compliance & Privacy	109,000	6,915
Jakoy	Lawrence	Teacher Secondary	107,322	-
Jakoy	Patricia	Teacher Elementary	83,225	-
Jamal	Soraya	Teacher Elementary	99,126	-
Jamen	Mona	Teacher Elementary	99,211	-
James	Edna	Teacher Secondary	110,179	-
James	Susanna	Teacher Secondary	108,573	120
James	Sarah	Teacher Secondary	107,153	55
Janes	Charlene	Teacher Elementary	99,093	-
Jang	Carlene	Teacher Secondary	84,868	210
Janicas	Cristovao	District Resource	112,909	383
Janze	Carl	Teacher Secondary	116,643	-
Janzen	Andrea	Teacher Elementary	104,363	100
Janzen	Jessie-Ann	Teacher Elementary	96,345	230
Jarvis	Sara	Teacher Elementary	99,119	-
Jauca	Halena	Teacher Elementary	97,100	-
Javier	Joey	Information Technology Support B	102,106	-
Jawanda	Jaspal	Teacher Secondary	107,869	-
Jay	Edmond	Teacher Secondary	99,001	-
Jay	Bernice	Teacher Elementary	112,116	-
Jay	Norman	Teacher Secondary	107,153	-
Jay	Caroline	Teacher Secondary	107,153	-
Jaye	Michelle	Teacher Secondary	110,854	-
Jeeva	Jasmine	Teacher Secondary	108,443	-
Jefferson	Matthew	Teacher Secondary	108,006	-
Jefferson	Ashleigh	Teacher Secondary	94,878	-

Jelstad	Christopher	Machinist	88,176	-
Jenkins	Douglas	Painter	84,034	-
Jensen	Marea	Secondary Principal	164,992	4,331
Jensen	Heather	Teacher Secondary	103,498	-
Jensen	Christian	Teacher Elementary	100,966	-
Jeram	Paula	Teacher Elementary	99,274	-
Jerome	Gillian	Teacher Secondary	103,227	-
Jesso	Jennifer	Teacher Elementary	105,390	1,073
Jhutti	Amanpreet	Teacher Secondary	99,681	110
Jivraj-Sangara	Shaheen	Teacher Elementary	86,909	-
Jo	Elaine	Teacher Elementary	81,696	-
Joe	Tammy	Teacher Elementary	106,586	41
Joe	Alison	Teacher Elementary	108,443	-
Joe	Elizabeth	Teacher Elementary	94,054	-
Johal	Kavanjeet	Teacher Elementary	107,026	100
John	Sheela	Teacher Elementary	108,443	263
Johnson	Nathan	Teacher Secondary	99,093	-
Johnson	David	Teacher Elementary	112,708	-
Johnson	Aaron	Electrician	90,424	-
Johnson	Kylie	Teacher Elementary	93,954	-
Johnson	Jennifer	Teacher Elementary	106,039	-
Johnston	Andrew	Teacher Secondary	112,945	-
Johnston	Terrance	Teacher Elementary	108,579	-
Johnston	Mark	Teacher Secondary	110,368	-
Johnston	Cole	Teacher Elementary	107,153	-
Johnston	Sara	Teacher Elementary	99,124	-
Johnston	David	Teacher On Call Limited - Secondary	109,898	-
Johnstone	Rebecca	Teacher Elementary	79,162	-
Jones	Susan	Teacher Secondary	99,115	-
Jones	Paul	Teacher Secondary	111,648	100
Jones	Keith	Teacher Elementary	105,622	-
Jones	Gabriel	Teacher Secondary	108,750	380
Jones	Jennifer	Teacher Elementary	107,153	-
Joseph	Andrea	Teacher Elementary	94,502	-
Joshi	Anjula	Area Counsellor - Elementary	111,577	160
Jou	Karen	Technical & Resource Support D	75,406	124
Judson	Ian	Elementary Vice-Principal	117,149	-
Jukic	Josip	Building Engineer	82,726	10
Jung	Susan	Teacher Elementary	107,026	-
Jung	Michael	Teacher Elementary	107,909	-
Jung	Jennie	Consultant Inclusion	99,806	119
Jung	Randolph	Teacher Secondary	111,702	-
Jung	April	Teacher Secondary	78,638	105
Jung	Michelle	Teacher Elementary	89,482	100
Jungclaus	Alice	Elementary Vice-Principal	131,486	-
Jurgeleit	Ejay	Painter	93,810	-
Juric	Sanja	Teacher Elementary	80,819	-
Kabele	Nicholas	Teacher Elementary	98,165	-
Kakushkin	Laura	Teacher Secondary	99,188	185
Kalogeropoulou	Maria	Teacher Secondary	87,122	150
Kam	Vincie	Teacher Secondary	109,898	120
Kam	Colin	Teacher Secondary	88,512	-
Kan	Hannes	Teacher Secondary	79,607	-
Kanavos	George	Secondary Vice-Principal	124,535	1,778
Kang	Amandeep	Teacher Secondary	99,312	80
Kang	Anita	Teacher Elementary	99,156	-
Kao	Wen-Hsuan	Teacher Elementary	93,895	-
Kapetanovic	Alina	Teacher Elementary	107,287	-
Karacabeyli	Saniye	Manager-Project Office	146,184	2,570
Karakanta	Christina	Teacher Secondary	93,932	75
Karkouch	Marianna	Area Case Manager	118,158	-
Karmali	Hanif	Teacher Secondary	101,952	-
Kassis	Omar	Teacher Secondary	105,060	236

Katz	Nurit	Teacher Elementary	97,665	100
Kauldher	Sangeeta	Secondary Principal	156,544	3,532
Kay	Duncan	Teacher Elementary	99,870	-
Kazuta	Rose	Teacher Elementary	86,567	495
Keddie	Bronwen	Teacher Elementary	95,406	-
Kefalas	Andrew	Teacher Secondary	107,026	75
Kehler	Bronagh	Teacher Elementary	88,750	-
Kelland	Christine	Teacher Elementary	96,727	45
Keller	Dustin	Teacher Secondary	111,526	-
Keller	Amanda	Teacher Elementary	81,642	-
Kelly	Dawn	Teacher Secondary	117,117	175
Kelly	Ciara	Teacher Elementary	95,366	150
Kelly	Stephen	Electrician	84,177	55
Kelly	Chloe	Area Counsellor - Elementary	86,640	135
Kemp	Scott	Teacher Elementary	105,590	-
Kendler	Elizabeth	Teacher Elementary	85,586	-
Keng	Govan	Teacher Secondary	110,480	21
Kennedy	Lynne	Teacher Elementary	107,253	-
Kenon	Patricia	Teacher Elementary	107,903	-
Kent	Kelly	Teacher Elementary	107,154	396
Keon	K.Sheila	Teacher Secondary	93,958	-
Kernohan	Kristina	Teacher Elementary	83,305	1,529
Kershaw	Mark	Teacher Elementary	99,001	117
Khan	Nancy	Teacher Elementary	98,437	-
Ki	Ho In	Psychologist - Elementary	113,508	1,593
Kilback	Kenneth	Teacher Elementary	104,495	-
Kilburn	Amanda	Teacher Secondary	103,824	6
Killam	Sisley	Teacher Elementary	106,469	-
Killion	Melissa	Teacher Secondary	102,335	-
Kim	Jennifer	Teacher Elementary	92,764	-
Kim	Rose	Technical & Resource Support D	77,202	50
Kim	Hyun Jung	Teacher Elementary	87,158	-
Kim	Damyun	Planner-Facilities	95,332	199
Kim	Kyung Bin	Teacher Elementary	82,404	-
Kimmick	Heidi	Teacher Elementary	106,314	330
King	Maria	Teacher Elementary	108,443	45
King	Tina	Teacher Elementary	84,464	-
King	Catherine	Teacher Secondary	113,066	225
King	Marnie	Teacher Elementary	79,188	-
Kinna	Nadine	Teacher Elementary	107,153	-
Kinzel	Adrienne	Teacher Elementary	92,038	191
Kirby	Steven	Teacher Elementary	99,119	-
Kirkwood	Kyle	Adult Education Instructor Structured Course	134,719	65
Kit	Jeffrey	Teacher Elementary	102,060	105
Kitamura	Mark	Steamfitter Apprentice	106,347	-
Kitts	Dustin	Teacher Elementary	85,373	220
Klaassen	Adam	Teacher Secondary	108,615	-
Klassen	Debbie	Teacher Secondary	96,271	377
Klassen	Allan	Teacher Elementary	105,979	177
Klassen	Arika	Speech Language Pathologist	85,281	6,701
Klimko	Travis	Coordinator-Community School	90,974	84
Klubi	Hailey	Teacher Elementary	108,735	789
Knapper	Danyon	Teacher Elementary	82,505	-
Knibbs	Daniel	Elementary Principal	156,807	526
Knight	Rita	Teacher Elementary	107,153	-
Knyazyeva	Irina	Technical & Resource Support D	78,213	-
Ko	Warren	Advisor-Health & Safety	104,871	1,063
Kobbi	Faten	Teacher Secondary	99,001	-
Kobelka	Jason	Teacher Elementary	106,102	50
Koblbauer	Christina	Teacher Secondary	111,277	-
Koch	Brenda	Teacher Elementary	107,026	-
Kodelja	Jennifer	Teacher Elementary	99,119	-
Koe	Darryl	Teacher Elementary	99,001	-

Koh	Sally	Teacher Elementary	97,275	122
Kokan	Marjorie	Teacher Secondary	108,562	-
Koke	Shelley	Teacher Elementary	96,105	-
Kolber	Patricia	Consultant Modern Language	108,444	6
Kollar	Oliver	Teacher Secondary	114,283	220
Koloska	Irmgard	Teacher Secondary	85,618	185
Kong	Gowa	Elementary Principal	156,857	3,374
Kong	Judah	Teacher Elementary	88,747	-
Konsmo	Everett	Teacher Secondary	96,931	330
Kontos	Stamatoula	Teacher Elementary	99,306	51
Koo	Maria	Teacher Secondary	107,030	125
Koo	Jacky	Teacher Secondary	107,153	-
Koo	Allana	Teacher Elementary	107,423	51
Kool	Catherine	Teacher Secondary	99,124	-
Kooner	Jaspreet	Teacher Elementary	106,241	-
Kooner	Danit	Adult Education Instructor Structured Course	80,324	-
Korchinski	Jennifer	Teacher Elementary	107,362	100
Korf	Janice	Teacher Elementary	111,099	-
Korsch	Kenneth	Journeyperson with Premium	77,612	-
Kos	Tanya	Teacher Elementary	112,518	-
Kosaka	Noriko	Teacher Secondary	97,828	68
Koscal	Vladimir	Teacher Secondary	85,638	865
Kotsaridas	Alexandra	Teacher Secondary	98,995	-
Kourtessis	Vassiliki	Teacher Elementary	107,153	-
Kowalski	Richard	Teacher Secondary	99,093	-
Koyanagi	Alison	Teacher Secondary	82,438	-
Krause	Kia	Teacher Elementary	79,035	-
Krebs	Lisa	Grounds Foreperson	81,351	-
Krickan	Alita	Teacher Secondary	95,394	-
Krieg	Elizabeth	Teacher Secondary	105,067	-
Krowchuk	Gregory	Electrician	105,242	10
Krug	Timothy	Teacher On Call Limited - Elementary	82,222	-
Kudryk	Nataliia	Teacher Elementary	86,910	718
Kuepfer	Zachary	Teacher Secondary	76,182	-
Kuiper	Antonia	Teacher Secondary	107,153	-
Kuk	Helen	Teacher Secondary	111,951	475
Kuleza	Sara	Teacher Secondary	100,785	10
Kumar	Rohit	Teacher Secondary	107,428	150
Kumar	Cheston	Teacher Secondary	107,362	954
Kung	Emily	Teacher Secondary	112,693	185
Kurbis	Susan	Teacher Elementary	108,579	-
Kuzmiski	Sheila	Teacher Elementary	106,852	-
Kwan	Pinky	Teacher Elementary	107,143	-
Kwan	Ann	Teacher Secondary	93,736	175
Kwan	Linda	Teacher Elementary	107,026	-
Kwan	Michael	Teacher Secondary	125,710	2,922
Kwan	Kim	Teacher Secondary	112,783	-
Kwok	Neva	Teacher Elementary	99,119	-
Kwok	Albert	Teacher Secondary	94,094	-
Kwok	Yik Ling	Teacher Elementary	106,595	-
Kwok	Stephanie	Teacher Elementary	97,391	50
Kwon	Paulina	Teacher Secondary	107,153	102
Kwon	Anthony	Supervisor-Material Services	130,136	28
Kwon	Bernita	Secondary Principal	165,249	6,345
Kwon	Julia	Teacher Elementary	112,518	100
Kwong	John	Building Engineer	89,527	-
Kwong	Annie	Teacher Secondary	111,702	673
Kwong	Kelsey	Teacher Secondary	108,443	-
Kwong	Vincent	Teacher Secondary	108,443	-
Labrie	Sonya	Teacher Secondary	85,469	728
Lachelt	Herbert	Teacher Secondary	98,351	-
Lacroix	Joan	Teacher Elementary	77,883	-
Lacroix	Iryna	Teacher Elementary	78,397	-

Lacroix	Brynn	Teacher Elementary	82,568	-
Ladouceur	John	Electrician	91,993	-
Lafleur	Madeleine	Coordinator-Community School	95,024	408
Lafond	David	Teacher Elementary	108,708	-
Lafontaine	Elaine	Teacher Elementary	104,801	-
Lai	Lam	Teacher Secondary	99,119	-
Lai	Daniel	Teacher Secondary	112,945	-
Lai	Adam	Teacher Secondary	98,694	86
Lai	Curtis	Teacher Elementary	92,395	130
Lake	Erica	Acting Elementary Vice-Principal	112,609	-
Lakhani	Omeed	Teacher Elementary	87,098	970
Lalonde	Steven	Teacher Secondary	82,631	90
Lam	Yvonne	Teacher Elementary	107,026	42
Lam	Gary	Building Engineer	80,234	184
Lam	Kara	Teacher Elementary	107,155	-
Lam	Amelia	Teacher Secondary	99,001	-
Lam	Eddie	Teacher Elementary	99,274	-
Lam	Julia	Teacher Elementary	99,274	71
Lam	Eric	Teacher Secondary	108,443	210
Lam	Victor	Teacher Secondary	111,659	-
Lam	Deborah	Teacher Elementary	107,026	208
Lam	Karyn	Teacher Elementary	99,174	-
Lam	Kathy	Teacher Elementary	94,703	-
Lam	Bianca	Teacher Elementary	106,671	-
Lam	Kenny	Teacher Elementary	109,586	-
Lam	Mark	Teacher Secondary	114,171	16
Lamb	Janine	Elementary Principal	149,885	-
Lambert	Joanne	Teacher Elementary	98,487	-
LaMonde	Anne-Marie	Teacher Elementary	89,410	-
Lan	Lisa	Teacher Secondary	108,572	210
Lancaster	Margaret	Elementary Vice-Principal	135,207	197
Land	Meredith	Speech Language Pathologist	109,966	1,085
Land	Kelsey	Teacher Elementary	79,863	-
Landreth	Gavin	Elementary Vice-Principal	131,529	2,288
Landry	Arran	Teacher Elementary	98,979	-
Landry	Andrew	Teacher Secondary	109,054	-
Lang	Christine	Teacher Elementary	113,937	-
Lang	Holli	Teacher Secondary	100,551	220
Langford	Michael	Teacher On Call Limited - Secondary	105,170	-
Langley	Chantal	Teacher Elementary	76,214	-
Langlois	Sara	Teacher Elementary	90,351	125
Langlois	Jocelyn	Associate Superintendent	212,704	5,323
Lao	Christina	Teacher Elementary	101,711	100
Larock	Anthony	Teacher Secondary	110,757	-
Larose-Farmer	Genevieve	Teacher Elementary	91,936	665
Larpent	Laure	Teacher Elementary	96,581	1,160
Larrivee	Chantal	Teacher Elementary	86,366	-
Larson	Thomas	Teacher Elementary	112,780	-
Larson	Craig	Elementary Vice-Principal	130,234	-
Lascelles	Anne-Marie	Teacher Elementary	106,979	-
Latondresse	Carolyn	Teacher Elementary	84,507	-
Latosky	Avia	Teacher Elementary	78,781	-
Lattimer	Michael	Teacher Secondary	115,398	-
Lau	Yvonne	Teacher Secondary	99,001	-
Lau	Wendy	Teacher Elementary	108,443	-
Lau	Elaine	Teacher Elementary	107,153	-
Lau	Ying Chu	Teacher Secondary	91,750	-
Lau	Gillian	Teacher Secondary	92,959	-
Lau	Shawn	District Resource	98,125	2,690
Lau	Joanne	Teacher Elementary	107,026	222
Lau	Corinne	Teacher Secondary	99,001	-
Lau	Irving	Teacher Secondary	105,010	80
Lau	Wing Ling	Teacher Elementary	95,586	-

Lau	Evelyn	Teacher Secondary	108,038	-
Lau	Brian	Consultant-ATBC	100,888	-
Lau	Tina	Advisor-Health & Safety	107,969	1,828
Lau	Bryan	Technical & Resource Support D	81,701	-
Laudon	Cara	Teacher Elementary	97,784	2,298
Laumen	Teresa	Teacher Secondary	98,995	-
Lauzon	Louise	Teacher Elementary	108,490	-
Lauzon	Jason	Secondary Principal	165,249	4,088
Lavoie	Jacqueline	Elementary Principal	156,201	638
Lawrence	John	Teacher Secondary	77,330	-
Lawson	Shand	Carpenter	84,772	-
Le	David	Teacher Secondary	82,658	-
Le Rolland	Monique	Teacher Secondary	108,743	-
Leahy	Marguerite	Teacher Elementary	114,167	100
Leahy	Ernest	Carpenter	89,076	-
Learmonth	Leslie	Teacher Elementary	108,572	428
Leblond	Michael	Journeyman with Premium	96,953	88
Lechner	Andre	Teacher Secondary	106,469	-
Lee	Jenny	Teacher Secondary	104,549	185
Lee	Patrick	Teacher Secondary	109,022	-
Lee	Cynthia	Teacher Secondary	107,177	160
Lee	Vivian	Teacher Elementary	99,001	-
Lee	Gregory	Teacher Secondary	107,194	-
Lee	Janet	Teacher Elementary	106,637	-
Lee	Joann	Teacher Secondary	99,001	200
Lee	DL	District Resource	107,396	248
Lee	Jillian	Teacher Elementary	103,808	-
Lee	Holly Hoi Yan	Teacher Elementary	85,998	10
Lee	Maggie	Office Support D	78,213	-
Lee	Anita	Teacher Secondary	107,026	-
Lee	Lieh-Min	Teacher Elementary	108,443	125
Lee	Justine	Teacher Secondary	107,349	-
Lee	Pui Shan	Comp and Benefits Specialist	147,502	-
Lee	Cindy	Teacher Elementary	99,119	249
Lee	Alvin	Information Technology Support B	79,354	4,179
Lee	Michael	Teacher Secondary	107,153	-
Lee	Andrea	Teacher Secondary	107,166	220
Lee	Patricia	District Resource	108,563	2,684
Lee	Christopher	Teacher Secondary	93,842	421
Lee	Joseph	Teacher Secondary	107,885	102
Lee	Lawrence	Teacher Secondary	107,153	-
Lee	Melina	Teacher Secondary	107,026	-
Lee	Juliana	Teacher Elementary	108,579	120
Lee	Rickie	Teacher Elementary	107,153	-
Lee	Vivian	Advisor-Staffing	110,707	-
Lee	Jade	Teacher Elementary	107,309	26
Lee	Kelly	Teacher Elementary	99,119	110
Lee	Brenda	Teacher Elementary	107,153	-
Lee	Alice	Teacher Elementary	107,030	100
Lee	Grace	Teacher Secondary	110,308	5
Lee	Tony	Teacher Secondary	129,396	10
Lee	Yurim	Teacher Secondary	113,971	5
Lee	Christopher	Teacher Elementary	107,228	220
Lee	Pamela	Teacher Elementary	92,878	100
Lee	Cynthia	Coordinator-Community School	91,477	-
Lee	Amy	Teacher Elementary	99,178	45
Lee	Seon Young	Teacher Elementary	108,085	697
Lee	Phillip	Teacher Secondary	108,572	-
Lee	Jackie	Manager-Food Services	117,418	290
Lee	Joanna	Teacher Elementary	85,857	100
Lee	Cindy	Teacher Secondary	120,174	-
Lee	Kevin	Teacher Secondary	93,398	80
Lee	Jieun	Teacher Secondary	97,276	-

Lee	Jaareem	Teacher Elementary	89,589	-
Lee	Daniel	Teacher Secondary	100,866	-
Lee	Christina	Teacher Elementary	83,923	-
Lee	Jason	Teacher Elementary	99,001	52
Lee	Sharon	Psychologist - Elementary	87,602	3,198
Leechik	Stephanie	Teacher Secondary	99,119	43
Lefaivre	Mary	Teacher Secondary	99,119	-
Lefebvre	Vanessa	Teacher Elementary	104,064	-
Lefebvre	Alexis	Teacher Elementary	83,712	60
Lefsrud	Wesley	Teacher Secondary	98,227	-
Legg	Patricia	Secondary District Vice-Principal	145,771	5,408
Lehmann	Birgid	Teacher Elementary	107,998	-
Lehmann	Renate	Teacher Secondary	108,691	300
Lei	Jun Li	Teacher Secondary	78,902	80
Leishman	Anne	Teacher Elementary	87,345	-
Lekakis	John	Teacher Secondary	99,001	225
Lemay	Robin	Plumber	106,370	-
Lemes Da Silva	Jessica	Teacher Elementary	83,656	220
Lemieux	Michel	Advisor-Staffing	112,933	-
Lemmon	Stephanie	Teacher Secondary	106,131	200
Leong	Susan	Teacher Secondary	107,026	12
Leong	Andrew	Teacher Secondary	86,020	-
Lerch	Stephen	Teacher Elementary	103,965	-
Leroux	Katrina	Teacher Elementary	76,921	-
Lesage	Ashley	Teacher Elementary	108,948	100
Leslie	Sarah	Teacher Secondary	110,103	-
Less	Shannon	Teacher Secondary	109,655	-
Leung	Louise	Teacher Elementary	104,356	100
Leung	Dorothy	Teacher Secondary	107,026	-
Leung	Iris *	Manager-International Business	151,421	58,361
Leung	Helen	Teacher Secondary	112,580	-
Leung	Edward	Teacher Secondary	115,294	-
Leung	Ronda	Teacher Secondary	108,648	90
Leung	Angela	Teacher Elementary	99,119	100
Leung	Lily	Teacher Elementary	107,153	142
Leung	Yee Nga	Teacher Gifted Program	80,605	150
Leung	Stephen	Elementary Principal	156,857	-
Leung	Phung	Teacher Elementary	91,068	-
Leung	Jessie	Teacher Secondary	98,494	90
Leung	Cecilia	Financial Supervisor - Capital Projects	130,020	2,235
Leung	Yee Lun Aldebaran	Technical & Resource Support E	105,111	1,369
Leung	Ricky	Teacher Secondary	77,727	-
Leung	Jessica	Teacher Elementary	97,627	54
Leveille	C. Jay	Teacher Secondary	100,719	-
Lever	Anita	Teacher Secondary	95,911	-
Lever	Kay	Teacher Elementary	87,178	-
Levesque	Connor	Teacher Secondary	87,953	-
Lew	Jeannie	Teacher Elementary	107,177	-
Lewis	William	Teacher Elementary	78,581	-
Lewis	Jill	Teacher Elementary	96,344	-
Li	Maggie	Coordinator-Community School	99,332	1,872
Li	Cindy	Teacher Elementary	107,026	-
Li	Kenny	Teacher Secondary	106,115	-
Li	Jennifer	Teacher Elementary	112,451	-
Li	Tina	Teacher Secondary	91,566	401
Li	Tong	Teacher Secondary	88,905	-
Li	Bin Hua	Teacher Elementary	75,362	-
Liakouras	Vicky	Teacher Elementary	87,273	-
Liang	Nicholas	Teacher Elementary	107,152	51
Liang	Feng	Teacher Elementary	100,966	102
Liang	Jackson	Teacher Secondary	88,671	-
Lida	Nilo	Building Engineer	88,684	120
Lievens	Ine Aa	Teacher Elementary	107,346	-

Liew	Jessica	Teacher Secondary	91,856	-
Lightburn	Larissa	Teacher Elementary	88,094	-
Liguori	Anna	Teacher Elementary	108,726	-
Lin	Xuepei	Teacher Secondary	117,383	-
Lin	Eva	Elementary Vice-Principal	108,614	10
Lin	Jin	Information Technology Support D	82,305	-
Lin	Milly	Teacher Secondary	108,572	-
Lin	Tina	Teacher Secondary	108,572	-
Lin	Jenny	Teacher Elementary	108,443	42
Lin	Alice	Teacher Elementary	92,770	-
Lin	Teresa	Teacher Secondary	102,551	-
Lin	Danniel	Teacher Secondary	115,846	-
Lin Tong	Ai Lun	Technical & Resource Support E	84,222	1,894
Lindsay	Carissa	Teacher Secondary	108,443	110
Lindsay	Kenneth	Teacher Secondary	78,983	-
Ling	Lena	Elementary Principal	147,435	-
Ling	Pearl	Teacher Secondary	109,023	-
Ling	Karine	Teacher Secondary	82,342	-
Lipsky	Adam	Teacher Secondary	94,284	90
Lirenman	Janet	Teacher Elementary	84,562	-
Lirenman	Karen	Teacher Elementary	107,026	220
Lirenman	Deborah	Teacher Elementary	104,130	-
Liu	Ming Wen	Building Engineer	103,913	-
Liu	Helen	Teacher Secondary	108,512	80
Liu	Michelle	Teacher Secondary	84,868	-
Liu	Yu-Lin	Teacher Elementary	119,156	-
Liu	Linh	Teacher Elementary	107,026	-
Liu	Wendy	Teacher Elementary	106,475	-
Liu	Joann	Teacher Secondary	108,996	1,000
Livesey	Mary-Ann	Teacher	110,747	155
Lloyd	Rachel	Teacher Elementary	108,443	-
Lloyd	Warren	Teacher Secondary	98,429	-
Lo	Eugene	Teacher Secondary	107,026	110
Lo	Pauline	Teacher Secondary	93,110	-
Lo	Kit-Ming	Teacher Elementary	99,416	-
Lockey	Sara	Teacher Elementary	108,641	-
Loeffelholz	Hans	Director Enterprise Safety Mgt	174,937	2,374
Loeman	Paul	Supervisor-Operations	110,117	2,988
Logie	Janet	Teacher Elementary	108,443	72
Logie	Amber	Elementary Vice-Principal	131,434	-
Lohr	Sieglinde	Teacher Secondary	99,211	240
Long	Trevor	Teacher Secondary	103,627	-
Loo	Roberta	Teacher Secondary	108,572	-
Loo	Lisa	Speech Language Pathologist	77,340	1,300
Lopetrone	Theresa	Teacher Secondary	105,939	200
Lopez	Lesley	Teacher Elementary	107,048	951
Lopez	David	Teacher Secondary	108,572	-
Lopez	Ricardo	Director of Instruction	200,578	7,953
Lorne	Jonathan	Teacher Secondary	99,119	300
Lougheed	Mei	Teacher Elementary	107,160	284
Louie	Michael	Teacher Secondary	108,572	1,043
Louie	Michael	Teacher Secondary	96,475	-
Louie	Nicole	Teacher Elementary	89,315	-
Loui-Ying	Sara	Teacher Elementary	94,774	229
Loukas	Mary	Teacher Elementary	85,991	50
Loutit	Duncan	Teacher Elementary	99,093	744
Love	Kimberly	Teacher Secondary	109,856	427
Low	Terrie	Teacher Elementary	111,489	210
Low	Adrian	Teacher Elementary	107,194	-
Low	Benny	Teacher Secondary	109,022	-
Low	Amanda	Teacher Elementary	89,834	100
Loy	Audrey	Teacher Secondary	105,354	80
Lu	Cui	Information Technology Support D	82,479	-

Lubin	David	Teacher Secondary	99,001	-
Lubinizki	Benjamin	Teacher Secondary	99,119	-
Lublow	Florence	Teacher Elementary	104,241	130
Lucas	Caitlin	Teacher Elementary	85,858	80
Ludski	Melody	Teacher Elementary	88,761	72
Lui	Janice	Teacher Elementary	99,055	100
Luistro	Maria	Teacher Elementary	114,066	75
Luk	Sabrina	Teacher Elementary	99,001	51
Lum	Maryna	Teacher	100,198	94
Lum	Auton	Teacher Secondary	113,080	54
Lum	Carol	Teacher Elementary	107,322	-
Lum	John	Psychologist - Elementary	92,810	2,202
Lum	Jennifer	Teacher Elementary	88,946	-
Lum	Christopher	Manager- Energy & Climate Act	120,181	1,655
Lum-Taylor	Lorraine	Teacher Secondary	78,820	-
Lum-Tong	Kristin	Teacher Elementary	97,275	123
Lundell	Scott	Teacher Elementary	107,288	-
Lung	Darion	Teacher Elementary	79,829	-
Lynch	Maxine	Teacher	102,691	40
Ma	Siu	Teacher Secondary	99,119	-
Ma	Veronica	Teacher Secondary	107,226	40
Ma	Gloria	Teacher Elementary	75,589	-
Ma	Melissa	Teacher Elementary	108,443	-
Ma	Yves	Teacher Elementary	75,827	-
Ma	Chantal	Teacher Secondary	79,605	199
Macculloch	Deborah	Teacher Secondary	99,001	-
Macdonald	Elizabeth	Teacher Elementary	107,879	-
Macdonald	Scott	Teacher Elementary	99,119	-
MacDonald	Bryden	Teacher Elementary	76,038	-
Macdonald	Ronald	Director of Facilities	199,182	1,651
Macdougall Bruce	Christine	Teacher Secondary	107,026	-
Macer	Christine	Sr Mgr-Community Connections	144,359	1,198
MacFadden	Erin	Elementary Vice-Principal	130,153	-
Macgarvie	Noemi	Teacher Secondary	88,641	-
Mach	Kara	Teacher Elementary	94,092	175
Mach	Helen	Manager-Payroll and Benefits	123,695	2,572
Mach Thiessen	Petra	Teacher Secondary	87,391	-
MacInnes	J. Alexander	Secondary Admin On Call	143,162	-
Macintosh	Mark	Teacher Elementary	112,367	-
Macintyre	Brin	Teacher Elementary	109,323	-
Maciura	Blair	Teacher Elementary	103,811	100
MacIvor	Motion	Carpenter	82,826	-
Mack	Barbara	Teacher Elementary	99,125	-
Mackay	Jodi	Teacher Elementary	108,743	-
Mackenzie	Nicole	Teacher Elementary	92,923	-
MacKenzie	Rose	District Principal	165,151	-
Mackie	Deborah	Teacher Secondary	111,286	150
Mackowetsky	Teala	Teacher Elementary	75,376	135
MacLean	James	Teacher Secondary	90,365	80
MacLellan	Alexandra	Teacher Secondary	95,572	-
Macleod	Anne	Teacher Secondary	92,236	150
Macleod	Ian	Teacher Secondary	111,310	-
Macmaster	Maria	Teacher On Call Limited - Elementary	79,339	-
Macmillan	Phoebe	Secondary Vice-Principal	144,924	-
Macmillan	Grant	Teacher Secondary	99,001	-
MacNeil	Patricia	Director of Communications	193,945	4,119
Macphee	Dimitra	Teacher Secondary	98,997	-
Macphee	Ian	Teacher Secondary	99,001	-
Macphee	Ian	Advisor-Recruitment	108,171	438
MacPhee	Adrienne	Teacher Secondary	76,045	-
Macrae	Anna	Teacher Secondary	101,747	231
Madeira	Manuel	Building Engineer	95,970	112
Madsen	Kellianne	Teacher Elementary	105,745	-

Maggiolo	Dominic	Elementary Vice-Principal	134,434	-
Maguire	Jillian	Teacher Secondary	106,191	297
Maguire	Karis	Manager-Labour Relations	132,097	-
Mah	Sue	Comp and Benefits Specialist	145,787	-
Mah	Wayne	Teacher Secondary	107,194	-
Mah	Wendy	Teacher Elementary	99,119	100
Mah	Lisa	Teacher Elementary	107,910	-
Mah	Erica	Psychologist - Elementary	110,838	2,350
Mah	Gessica	Teacher Secondary	108,655	1,896
Mah	Gordon	Teacher Elementary	107,026	130
Mah	Gelaina	Teacher Secondary	90,778	200
Mah	Shannon	Teacher Elementary	80,803	45
Mah	Pung Jean	Executive Coord-Sec Treasurer	118,278	-
Maher	Joseph	Elementary Principal	147,678	12
Mahnger	Rupinder	Teacher Secondary	91,270	20
Mahony	Nicholas	Teacher Elementary	107,356	-
Mahovlich-Little	Mimi	Teacher Secondary	101,264	-
Maitland	Jennifer	Teacher Secondary	107,153	397
Maitland	Jeffrey	Information Technology Supervisor - Service Delivery	109,711	688
Majcher	Jo-Ann	Area Counsellor - Elementary	111,444	-
Majerski	Sebastian	Information Technology Support D	85,567	9
Mak	Lysanne	Teacher Secondary	108,742	107
Mak	Eugene	Information Technology Support D	87,306	-
Mak	Olivia	Teacher Secondary	99,188	-
Mak	Arthur	Manager-Project Office	128,797	1,954
Makarenko	Serge	Teacher Secondary	108,443	-
Makris	Christina	Teacher Secondary	78,116	-
Maley	Andrea	Teacher Secondary	106,951	122
Mallett	Brittney	Teacher Secondary	83,348	12
Malette	Michael	Teacher Secondary	99,001	-
Malette	Gregory	Steamfitter	142,441	-
Malli	Parminder	Supervisor-Operations	120,315	1,154
Malli	Sukhjinder	Teacher Secondary	84,966	65
Malloff	Kollo	Teacher Secondary	111,315	61
Malone	Jennifer	Teacher Elementary	93,027	122
Malone	Dora	Speech Language Pathologist	91,971	1,221
Man	Jany	Teacher Elementary	87,188	40
Manansala	Adonis	Building Engineer	86,995	184
Manery	Glen	Area Counsellor - Elementary	99,978	905
Mang	Betty	Teacher Elementary	108,576	127
Mann	Julia	Teacher Elementary	108,445	-
Mann	Albert	Secondary Vice-Principal	137,601	945
Mann	Harjinder	Teacher Elementary	108,161	110
Mannella	Daniella	Teacher Elementary	95,961	-
Manninen	Melissa	Teacher Elementary	99,274	-
Maragos	Maria	Teacher Elementary	96,168	-
Mariani	Ray	Painter	100,089	-
Marino	Nicholas	Teacher Elementary	106,729	-
Marino	Sandra	Teacher Elementary	107,026	-
Mark	Jason	Secondary Vice-Principal	125,377	20
Mark	Michelle	Teacher Elementary	90,308	69
Markic	Diana	Teacher Secondary	110,129	160
Markus	Laz	Director of Learning & Information Technology	174,720	1,998
Marosits	David	Carpenter	88,077	-
Marqueda	Juliene	Teacher Elementary	86,775	-
Marriott	Samsara	Teacher Elementary	79,841	-
Marsden	Davita	Elementary Vice-Principal	103,755	77
Marshall	Colleen	Teacher Secondary	103,757	-
Marshall	Glen	Teacher Secondary	108,691	-
Marshall	Melissa	Teacher Elementary	82,298	-
Marshall	Jessica	Teacher Elementary	108,451	1,000
Marsland-Root	Jennifer	Teacher Elementary	99,306	178
Marsten	David	Machinist	89,655	-

Martel	Carleigh	Teacher Secondary	82,271	-
Martelli	Dale	Teacher Secondary	113,051	258
Martens	Riley	Teacher Elementary	86,020	-
Martin	Alicia	Adult Education Instructor Structured Course	105,799	175
Martin	Suzanne	Teacher Elementary	117,393	-
Martin	Joanne	Teacher Secondary	114,404	147
Martin	Alicia	Teacher Elementary	108,283	-
Martin	Sean	Teacher Elementary	107,155	10
Martin	Heather	Teacher Secondary	87,795	-
Martin	Colin	Teacher Elementary	88,776	-
Martin	Melissa	Teacher Elementary	85,960	645
Martinson	Diane	Elementary Principal	156,604	3,582
Masih	Chandra	Building Engineer	87,450	110
Mason	Julie	Teacher Elementary	107,356	-
Mason	Dana	Payroll Specialist	141,652	457
Massis	Barbara	Teacher Elementary	82,839	-
Matear	Gillian	Teacher Elementary	79,283	50
Mathewson	Curtis	Elementary Vice-Principal	117,903	10
Matsuda	Martha	Teacher Elementary	99,119	-
Matsuda	Tomomi	Teacher Secondary	92,770	-
Matsuzaki	Nicole	Teacher Secondary	107,228	-
Matterson	Kimberly	Teacher Elementary	108,572	-
Matthew	Sarah	Area Counsellor - Elementary	113,580	297
Matthews	Sarah	Teacher Secondary	75,445	-
Matthews	David	Teacher Secondary	76,129	185
Mattock	Kristin	Teacher Secondary	92,968	129
Maunder	Tara	Teacher On Call - Secondary	82,843	-
May	Tania	Teacher Elementary	99,006	-
May	Graham	Teacher Secondary	75,114	107
Mayores	Irvin	Assistant Building Engineer	76,406	-
Mazo	Jeffrey	Teacher Secondary	108,572	-
Mazzei	Eva	Teacher Secondary	106,945	1,950
Mc Cartin	Bridget	Teacher Secondary	85,551	195
Mc Namara	Aoife	Speech Language Pathologist	79,924	1,077
McAlister	Sarah	Elementary Principal	149,658	12
McAlpine	Jordan	Teacher Secondary	97,793	-
Mcbride	Matthew	Teacher Elementary	106,754	-
Mccallion	Fergus	Teacher Secondary	113,242	-
Mccandless	Kasey	Teacher Elementary	85,515	-
Mccarron	Janet	Teacher Secondary	125,611	-
McClafflin	Colton	Information Technology - Multimedia Specialist	90,021	-
Mccleary	Melissa	Teacher Elementary	108,572	160
Mcconnann	Nadine	Teacher Secondary	107,026	-
McCrone	Jeffrey	Carpenter Apprentice	78,285	-
Mcdonald	Tara	Teacher Elementary	99,498	-
Mcdonald	Maya	Teacher Secondary	92,649	-
McDonald	Teghan	Teacher Elementary	76,120	2,500
McDonald	Jennifer	Teacher Secondary	80,984	150
McDonald	Connor	Teacher On Call - Elementary	81,797	-
Mcdonnell	Maureen	Elementary Principal	157,404	-
McDonough	David	Teacher Elementary	82,340	-
Mceachern	Stacey	Teacher Secondary	106,596	130
Mcelhone	Catherine	District Resource	107,383	-
Mcewen	Andrea	Teacher Elementary	107,153	1,376
McFaul	Daniel	Teacher Elementary	75,807	-
Mcgarry	Margo	Teacher Elementary	84,557	100
McGhee	Veronica	Teacher Secondary	113,159	36
Mcginn	Anne-Marie	Teacher Secondary	111,942	-
Mcgowan	Robert	Adult Education Instructor	130,833	261
McGregor	Helen	Superintendent	345,934	17,645
Mcguire	Simone	Teacher Secondary	99,274	-
Mcguire	Daniel	Teacher Secondary	85,020	-
Mcguire	Christine	Teacher Elementary	107,160	618

Mchardy	Mai	Teacher Elementary	108,775	-
McHugh	Devon	Teacher Elementary	77,203	-
Mcintosh	Tracey	Teacher Secondary	97,625	99
Mckechnie	Alexander	Teacher Secondary	108,443	-
Mckeen	Scott	Teacher Secondary	120,063	-
McKeen	Christine	Teacher Secondary	96,622	-
Mckeen	Emma	Teacher Secondary	92,776	-
Mckend	Alison	Teacher Elementary	108,443	-
McKendy	Sarah	Teacher Elementary	78,885	-
McKenzie	Mason	Teacher Secondary	89,313	-
Mcknight	Chloe	Teacher Elementary	105,481	-
Mclane	Gerald	Bricklayer	84,473	44
Mclean	Colin	Teacher Secondary	107,026	-
Mclean	Jennifer	Teacher Secondary	100,066	-
Mcleod	Joanne	Program Advisor-AEC	108,136	-
Mcleod	Campbell	Teacher Secondary	107,153	-
Mcmillan	Carol-Anne	Teacher Secondary	106,469	-
McMillan	Marilyn	Teacher Secondary	94,007	-
McMitchell	Riley	Elementary Principal	148,477	4,800
McMynn	Christina	Teacher Elementary	75,631	-
McNair	Zoe	Teacher Elementary	77,952	-
Mcneil	Craig	Teacher Elementary	106,863	-
Mcnicol	Kateryna	Elementary Vice-Principal	135,162	-
McPhee	Megan	Teacher Secondary	100,481	-
McPherson	Taylor	Teacher Elementary	85,512	320
Mcquaid	Luey	Teacher Elementary	85,754	-
McRae-Stanger	Maureen	Associate Superintendent	107,854	8,559
Mcwhinney	Kaitlin	Teacher Elementary	98,143	901
Medina	Elsa	Teacher Elementary	108,051	887
Mehl	Rainer	Teacher Secondary	113,240	-
Mehra	Aimee	Teacher Elementary	112,518	15
Meister	Richard	Technical & Resource Support D	77,813	-
Melendez-Rodriguez	Claudia	Teacher Secondary	81,587	-
Melville	Donna	Coordinator - Disability and Retention Work	86,974	-
Menashy	Ariella	Teacher Elementary	105,750	390
Mendes	Melinda	Teacher Elementary	108,743	55
Mendgen	Julie	Teacher Secondary	107,548	3,055
Menezla	Paula	Teacher Elementary	76,810	41
Merani	Alyssah-Jasmine	Teacher Elementary	75,741	-
Meredith	Tyrel	Teacher Elementary	108,845	130
Mergens	Joseph	Elementary Vice-Principal	128,294	-
Meroniuk	Michael	Teacher Elementary	90,365	1,000
Mesman	Bruce	Consultant-ATBC	99,142	18
Mesropian De Gonzalez	Elisabet	Teacher Secondary	107,026	75
Messamore	Keith	Plumber	82,084	-
Mey	Michel	Teacher Secondary	99,242	-
Mezzarobba	Dianna	Teacher Elementary	107,904	-
Michalowska	Marzena	Teacher Secondary	106,684	-
Michel	Marie	Teacher Secondary	108,573	260
Middleton	Katherine	Teacher Elementary	99,119	100
Mieczaniec	Colleen	Teacher Elementary	98,129	-
Miflores	Oscar	Supervisor-Operations	126,287	2,689
Mikulec	Laura	Teacher Secondary	80,364	-
Miladinovic	Natasha	Elementary Principal	156,604	2,577
Miladinovic	Patricia	Teacher Secondary	111,439	-
Miles	Maryanne	Teacher Elementary	97,146	-
Miletic	Maryann	Teacher Elementary	99,001	-
Milevskaia	Elena	Teacher Elementary	106,208	-
Milford	Madison	Teacher Elementary	83,173	100
Milinzazzo	Kathleen	Teacher Secondary	101,519	908
Miller	Bryan	Manager-Construction	134,107	250
Miller	Robyn	Teacher Elementary	108,572	857
Miller	Cynthia	Teacher Secondary	108,443	300

Miller	Sarah	Teacher Secondary	88,413	-
Miller	Blair	Teacher Secondary	99,016	-
Miller	Jessica	Teacher Secondary	84,812	175
Miller	Chelsea	Teacher Elementary	76,050	-
Millette	Roger	Teacher Secondary	91,029	-
Mills	Shannon	Teacher Elementary	107,026	-
Millway	Todd	Teacher Elementary	108,444	102
Milne	Rosemary	Teacher Secondary	109,856	-
Milton	Bernadette	Teacher Elementary	99,000	-
Minamimaye	Dianne	Teacher Elementary	99,156	-
Mirani	Akhtar	Secondary Principal	162,601	5,312
Mirani	Amir	Teacher Elementary	75,815	41
Mirshafie	Mitra	Area Counsellor - Elementary	87,776	-
Misquitta	Jennifer	Teacher Elementary	99,308	1,000
Mitchell	Brittany	Teacher Secondary	108,779	302
Mitchell	Lisa	Teacher Elementary	107,160	-
Mitchell	Jansen	Teacher Elementary	99,007	-
Mitzel	Darren	District Principal	169,842	16,236
Mo	Kwok Ning	Technical & Resource Support D	75,320	34
Mochrie	Dee	Teacher Elementary	85,306	-
Moes	Nathan	Teacher Secondary	108,577	670
Mohabir	Deborah	School & Student Support A	100,641	-
Mohammed	Saiqa	Teacher Secondary	108,948	-
Mohn	Camille	Teacher Elementary	85,589	-
Moino	Laura	Teacher Elementary	106,748	100
Mok	Wing Sum Samantha	Teacher Elementary	88,641	-
Mokonen	Rachel	Teacher Elementary	107,026	102
Moldowan	Michelle	Teacher Secondary	107,153	-
Momeyer	Jason	Teacher Secondary	108,443	213
Monk	Winnie	Teacher Secondary	107,023	159
Monrad	Melanie	Elementary Principal	148,458	43
Montagano	Ebru	Teacher Elementary	108,575	19
Montalvo	Miguel	Heat & Frost Insulator	87,149	88
Montgomery	Winona	Teacher Elementary	110,262	1,919
Montroy	Hilary	Teacher Secondary	109,856	-
Moon	Jacqueline	Teacher Secondary	112,945	-
Moon	Christopher	Teacher Secondary	99,001	-
Mooney	Lulyann	Office Support B	85,287	-
Mooney	Jennifer	Teacher Elementary	99,119	-
Moore	Kelly	Teacher Elementary	97,453	-
Moore	Melanie	Teacher Elementary	99,122	-
Moore	Rachel	Teacher Elementary	86,035	-
Moran	Mary	Teacher Elementary	107,440	-
Morcov	Ioana	Teacher Secondary	93,139	-
Morden	Lani	Elementary Principal	154,019	2,168
Morehouse	Nancy	Teacher Elementary	99,227	-
Morel	Lukas	Teacher Secondary	112,785	186
Moreno	Monica	Advisor-Exempt Staff	102,381	45
Morgan	Scott	Teacher Secondary	109,719	154
Morgan	Parin	Teacher On Call Limited - Elementary	78,902	-
Morgan	Catherine	Teacher Secondary	100,058	-
Morgan	Paul	Teacher Secondary	82,340	10
Mori	Deni	Teacher Elementary	98,089	-
Morin	Stephanie	Teacher Elementary	106,941	50
Morishita	Brandon	District Principal	163,136	423
Morita	David	Adult Education District Vice-Principal	137,557	3,851
Moro	Roberto	Secondary Principal	165,182	8,241
Morris	Sheryl	Area Case Manager	106,054	106
Morris	Anna	Teacher Elementary	99,691	20
Morrison	D. Hamish	Teacher Secondary	103,774	-
Morton	Elizabeth	Teacher Secondary	82,908	-
Mota	Anna	Teacher Elementary	107,153	-
Motola	Keila	Teacher Elementary	114,237	575

Mountali	Carla	Teacher Elementary	108,743	15
Moussalli	Seba	Teacher Elementary	100,992	-
Moy	Raymond	Teacher Secondary	109,504	-
Moy	Sharon	Teacher Elementary	107,153	106
Mrazek	Shawn	District Resource	92,199	-
Much	Jocelyn	Teacher Elementary	86,550	1,000
Mugford	Patricia	Mentor Secondary	99,421	1,093
Mugford	Duane	Teacher Secondary	99,001	-
Mulherin	Ericka-Jade	Coordinator-Employee Wellness	80,040	-
Mulhern	Patricia	Teacher Elementary	108,572	-
Mullen	Roslyn	Teacher Secondary	79,328	150
Mullen	Cameron	Teacher Secondary	87,886	-
Mulligan	Stephen	Elementary Vice-Principal	131,443	-
Mullins	Sheila	Teacher Elementary	99,001	-
Mung	Bernadette	Area Counsellor - Elementary	111,577	263
Munk	James	Elementary Principal	156,807	-
Munro	Catherine	Teacher Elementary	112,814	-
Munroe	Suzanne	Teacher Elementary	99,001	140
Munsamy	Kementha	Teacher Secondary	111,659	-
Murphy	David	Elementary Principal	156,807	5,959
Murphy	Jeanette	Teacher Elementary	94,476	28
Murphy	Lisa	Teacher Secondary	96,611	-
Murphy	Meagan	Psychologist - Elementary	90,884	3,160
Murray	Carole	Teacher Elementary	107,026	296
Murray- Hemphill	Mattias	Teacher Elementary	85,960	-
Murthi	Jason	Teacher Secondary	107,153	477
Musgrove	Hiroshi	Teacher Secondary	99,123	-
Mushinski	Mia	Teacher Secondary	86,711	500
Musholt	Silvia	Teacher Elementary	89,046	-
Musselle	Patricia	Teacher Elementary	108,572	361
Mussenden	Stefana	Teacher Secondary	82,340	-
Mustapic	Michael	Teacher Secondary	108,443	-
Muzyka	Katherine	Teacher Elementary	107,718	120
Myers	Thien	Teacher Elementary	80,525	-
Myers	Dean	Teacher Secondary	108,443	150
Myers	Janis	Director of Instruction	212,325	7,016
Myring	Thomas	Secondary Vice-Principal	144,996	-
Mysuria	Nidhi	Teacher Secondary	119,489	-
Nadeau	Marilyne	Teacher Elementary	107,287	-
Nagata	Clark	Teacher Elementary	107,287	102
Nakada	Mark	Secondary Vice-Principal	124,577	10
Nakamura	Emy	Teacher Secondary	111,279	-
Nakamura	Leanne	Teacher Elementary	108,743	100
Nakamura	Lisa	Teacher Secondary	112,134	-
Nakashima	Marilyn	Teacher Elementary	107,287	43
Nanda	Sarika	Teacher Elementary	107,682	-
Nanda	Gogae	Teacher Secondary	108,054	120
Nanji	Rishma	Teacher Elementary	88,217	-
Naples	Katrina	Teacher Elementary	102,010	-
Naylor	Hannah	Teacher Secondary	87,831	-
Naymie	Cassandra	Teacher On Call - Secondary	79,660	-
Neale	Aileen	District Resource	105,154	38
Neilson	James	Teacher Elementary	75,735	-
Nejad	Zahra	Teacher Secondary	103,627	-
Nelson	David	Deputy Superintendent	237,073	1,845
Nerling	Leslie	Teacher Secondary	111,337	135
Neufeld	Harold	Teacher Secondary	107,126	-
Neuman	Pamela	Teacher Secondary	86,593	149
New	Karina	Teacher Secondary	75,857	23
New	Geoffrey	Teacher Secondary	84,265	-
Ng	Raymond	Teacher Elementary	108,443	-
Ng	Mimi	Teacher Elementary	107,153	-
Ng	Sarah	Teacher Secondary	108,507	-

Ng	Yulanda	Teacher Secondary	108,572	-
Ng	Rosella	Teacher Elementary	87,098	220
Ng	Alex	Teacher Secondary	109,277	-
Ng	Karine	Teacher Elementary	113,860	-
Ng	Stephanie	Teacher Elementary	99,001	-
Ng	Barbara	Teacher Secondary	113,258	-
Ng	Winnie	Teacher Secondary	84,941	90
Ng	Eva	Teacher Elementary	96,327	-
Ng-Davis	Jennifer	Teacher Secondary	108,573	-
Ngo	Thanh	Teacher Elementary	80,593	658
Ngo	Cynthia	Teacher Secondary	108,443	-
Ngo	Katie	Teacher Elementary	88,801	-
Nguyen	Fabienne	Teacher Elementary	108,443	-
Nguyen	Do Thanh	Teacher On Call - Secondary	86,878	-
Nguyen	Jennifer	Teacher Elementary	77,061	660
Nguyen	An Johnathan	Carpenter	86,790	300
Nicanor	Ral	Teacher Elementary	99,805	-
Nicholl	Lucy	Teacher Elementary	103,809	-
Nichols	Hugh	Teacher Secondary	78,559	-
Nickel	Cynthia	Teacher Elementary	108,572	-
Nicks	John	District Principal	145,677	-
Nicolas	Megan	Teacher Elementary	108,778	-
Nielson	Jacqueline	Teacher Elementary	99,119	-
Nijjar	Kamil	Teacher Elementary	102,133	223
Nishi-Beckingham	Teresa	Teacher Elementary	107,026	-
Nitins	Janet	Teacher Elementary	86,717	-
Nobbs-Thiessen	Kathy-Ann	Teacher Secondary	105,184	220
Noble	Tanya	Teacher Secondary	126,715	-
Noel	Alison	Teacher Elementary	99,001	-
Noguchi	Sachiko	Teacher Secondary	108,443	150
Noon	Cheryl	Teacher Elementary	90,644	470
Norcross	Neil	Teacher Secondary	107,160	-
Norrick	Jacqueline	Teacher Elementary	87,410	-
Norman	Denise	Teacher Secondary	129,265	-
Norrish	Bryson	Elementary Vice-Principal	84,599	-
North	Denise	Teacher Secondary	105,219	-
Nosyk	Lianne	Teacher Elementary	104,084	60
Novak	Kelly	Teacher Elementary	106,086	332
Nowland	Sarah	Speech Language Pathologist	108,740	1,232
Nucich	Lisa	Elementary Principal	156,836	10
Nugent	Sean	Teacher Secondary	108,614	-
Nuij	Peter	Associate Superintendent	287,725	16,721
Nussbaum	Jonathan	Teacher Secondary	94,868	-
Nylund	Kyle	Teacher Elementary	92,679	-
Oades	Christine	Teacher Elementary	107,153	-
Oblotte	Jean-Michel	Teacher Elementary	108,843	-
O'Connor	Sean	Teacher Secondary	101,464	-
O'Connor	Hayden	Planner-Facilities	110,282	419
Odegaard	Mark	Carpenter	86,536	-
Odermatt	Amaris	Teacher Secondary	76,198	-
O'Donnell	Melissa	Teacher Secondary	108,443	-
Ofreneo	Roderick	Teacher Secondary	101,824	100
Oftebro	Tim	Elementary Vice-Principal	113,574	-
Ogden	Nancy	Teacher Secondary	84,875	90
Ogden	Alison	Associate Superintendent	235,098	16,073
Ogura	Tami	Teacher Elementary	107,153	-
O'Hara	Patrick	Teacher Elementary	99,274	-
Olaes	Grace	Teacher Elementary	91,101	45
Olafsson	Kevin	Teacher Secondary	93,216	-
Olding	Stacey	Teacher Elementary	86,820	-
Oliver	Jeremy	Material Services Foreperson	85,688	-
Ollershaw	Keith	Teacher Secondary	88,156	-
Olsen	Jane	Teacher Secondary	93,547	-

O'Malley	Deborah	Teacher Elementary	107,026	184
O'Malley	Jason	Teacher Secondary	107,194	-
O'Neill	Kevin	Teacher Elementary	104,605	-
Ong	Elaine	Teacher Elementary	107,194	-
Ong	Levian	Teacher Elementary	88,641	-
Onion	Thomas	Teacher Secondary	93,997	-
Onstad	Barbara *	District Principal	171,786	24,312
O'Quinn	Jillian	Teacher Secondary	90,018	228
Or	Kim	Teacher Secondary	110,633	18
Orange	Jonathan	Teacher Elementary	108,648	-
O'Rourke	Trevor	Teacher Secondary	76,240	-
Orr	Kim Margaret Ramona	Teacher Secondary	91,287	129
Osikowicz	Nadja	Teacher Elementary	98,702	-
Ostroff	Lisa	Teacher Secondary	85,129	-
Oswin	Laura	Teacher Elementary	92,844	-
Ou Yang	Christie	Teacher Elementary	79,978	-
Oudt	Rosa	Teacher Elementary	107,322	-
Overgaard	Jeffrey	Teacher Secondary	113,080	-
Owen	Sean	Teacher Secondary	99,001	-
Ozkan	Merve	Teacher Elementary	81,980	-
Pacheco	Lisa	Area Counsellor - Elementary	112,859	79
Paez	Rhea	Teacher Secondary	79,283	-
Paget	Nancy	Elementary Principal	156,755	-
Pagliacci	Claudio	Electrician	101,382	-
Pai	Elaine	Teacher Elementary	107,356	74
Palacio	John	Electrician	86,489	-
Palaiologos	Amber	Teacher Elementary	99,001	-
Palejko	Nancy	Teacher Secondary	92,966	185
Paley	Tommy	Teacher Secondary	115,016	-
Paley	Lori	Teacher Secondary	99,281	-
Pall	Sutpaul	Grounds Foreperson	79,912	64
Palmer	Abigail	Teacher Secondary	81,793	-
Panagsagan	Romina	Information Technology Support D	86,574	-
Panesar	Balbinder	Teacher Secondary	111,763	-
Pang	Eleanor	Teacher Secondary	92,964	-
Pangalia	Hardev	Assistant Building Engineer	79,011	-
Pankratz	Kathleen	Teacher Elementary	84,768	-
Pannun	Sukhjeevan	Teacher Secondary	90,647	-
Pantelle	Troy	Sheet Metal Worker	92,314	-
Pao	Alice	Teacher Secondary	119,961	-
Paone-Vunic	Elisabetta	Teacher Elementary	82,133	-
Papagiannis	Constantina	Teacher Elementary	107,026	-
Parent	Kyle	Teacher Elementary	99,119	220
Paris	Nicole	Teacher Secondary	91,835	-
Paris	Melanie	Teacher Elementary	99,276	-
Paris	Holly	Elementary Vice-Principal	106,321	-
Park	Douglas	Elementary Vice-Principal	137,602	10
Parker	Christopher	Secondary Principal	165,231	3,131
Parker	Ryan	Teacher Secondary	99,001	-
Parkes	Steven	Teacher Secondary	99,119	-
Parkin	Barbara	Teacher Elementary	107,979	192
Parmar	Jatinder	Adult Education Instructor Structured Course	131,472	-
Parmar	Mahima	Teacher Elementary	89,249	-
Parsons	D.Gregg	Teacher Secondary	109,107	-
Parungao	Paul	Teacher Elementary	108,648	-
Patel	Saliha	Teacher Elementary	89,420	-
Paterson	Aleyan	Teacher Elementary	77,323	-
Paterson	Sharon	Teacher Elementary	92,010	255
Paterson	Derek	Teacher On Call - Elementary	90,902	-
Paterson	Matthew	Teacher Elementary	77,058	-
Pathyil	Lisa	Elementary Principal	147,447	-
Patrick	Miles	Teacher Elementary	99,001	-
Pattenaude	Mathew	Carpenter	87,610	-

Patterson	Rebecca	Teacher Secondary	82,067	-
Patterson-Morris	Liam	Teacher Elementary	79,339	-
Patton	Barbara	Teacher Secondary	99,001	-
Paul	Karen	Teacher Elementary	107,153	-
Paul	Sarah	Teacher Elementary	85,966	-
Paulsen	Sarah	Teacher Secondary	109,856	-
Pavao	Maria	Teacher Elementary	99,119	-
Pavelick	Hillary	Teacher Elementary	79,863	10
Pavlovic	Ivana	Teacher Elementary	99,001	55
Pawliuk	Nidia	Teacher Elementary	107,316	-
Paxton	Margaret	Elementary Principal	156,201	3,229
Peacock	Michelle	Assistant - Recruitment & Retention	78,927	131
Pearce	Stephanie	Teacher Elementary	88,543	-
Pearce	Alanna	Teacher Secondary	107,033	20
Pearmain	Geoffrey	Supervisor-Grounds Maintenance	115,566	349
Pears	Gregory	Teacher Secondary	111,659	-
Pearson	Steven	Journeyman with Premium	99,953	-
Pearson	Bailey	Area Counsellor - Elementary	81,085	249
Pearson	Elise	Teacher Elementary	80,508	239
Pedersen-Arseneau	Chloe	Teacher Elementary	79,304	-
Pedra	Jason	Teacher Elementary	107,153	-
Peeters	Vital	Elementary Principal	156,251	-
Pegg	Karen	Teacher Elementary	85,841	-
Pella	Stefano	Teacher Secondary	111,527	-
Pelletier	Jacques	Teacher Secondary	126,040	-
Pelletier	Leonard	Teacher Secondary	108,443	-
Pender	Kathleen	Teacher Elementary	99,119	134
Peng	Ming-I	Teacher Elementary	107,153	-
Peng	Jennifer	Teacher Elementary	105,912	-
Penner	Mona	Teacher Secondary	107,026	71
Penner	Dustin	Plumber	90,916	-
Penner	Peter	Plumber	94,312	-
Penney	Karen	Teacher Secondary	108,572	-
Pequeno	Paulo	Teacher Secondary	108,443	-
Perdriau	Raphael	Teacher Elementary	92,598	-
Perrella	Jane	Teacher Elementary	106,819	-
Perrett	Maryline	Teacher Secondary	103,369	-
Perron	Patrice	Building Engineer	77,251	120
Perun	Audrey	Teacher Elementary	108,579	-
Petaccia	Tony	Journeyman with Premium	114,532	-
Peters	Henry	Elementary Principal	156,441	3,822
Peters	Ginaya	Teacher Secondary	106,928	-
Peters	Brandon	Indigenous Education Current Consultant	106,856	597
Peters	Melanie	Teacher Elementary	79,312	-
Peters	Ryan	Teacher Secondary	86,023	-
Peters	Diane	Coordinator-Community School	91,679	108
Petersen	Leslie	Teacher Elementary	79,906	-
Peterson	Dana	Teacher Elementary	102,581	-
Petrak	John	Teacher On Call Limited - Secondary	80,702	-
Petrenko	Lauren	Teacher Elementary	79,337	-
Petrick	Aubryanna	Teacher Elementary	83,712	-
Peverelle	Randall	Electrician	87,446	-
Pewsey	Jennifer	Teacher Elementary	99,274	-
Pham-Fraser	Hieu	District Principal	164,905	634
Phan	Sue	Teacher Elementary	105,761	-
Phelps	Julie	Teacher Elementary	98,359	-
Philibert-Palmer	Natasha	Teacher Secondary	84,852	220
Phillips	Diane	Secondary Vice-Principal	144,971	4,018
Phillips	Andrew	Teacher Secondary	91,901	-
Phillips-Sim	Janice	Teacher Secondary	113,268	91
Phongmany-Trieu	Tuctic	Teacher Elementary	107,153	55
Phung	Thuy Quyen	Teacher Elementary	96,225	-
Picard	Sarah	Teacher Elementary	108,572	-

Pickell	Kelly	Journeyperson with Premium	88,809	-
Pieters	Andrea	Teacher Elementary	91,125	637
Pietzsch	Sonia	Teacher Elementary	108,585	184
Pijanowski	Claire	Area Counsellor - Elementary	108,534	15
Pilotte	Catherine	Teacher Elementary	99,093	-
Pincott	Linda	Teacher Secondary	109,828	-
Pirie	Andrew	Teacher Secondary	108,572	150
Pitchford-Yeung	Cindy	Teacher Secondary	108,615	813
Pitman	Carolyn	Teacher Secondary	110,655	-
Pitre	Soley	Teacher Elementary	79,043	690
Pizzolato	Melisa	Teacher Elementary	77,832	-
Plakhotnyk	Dmytro	Senior Manager-Maint & Constr	146,617	859
Plant	Kimberly	Teacher Elementary	107,154	140
Plante	Louise	Elementary Vice-Principal	109,163	-
Platt	David	District Principal	133,121	61
Plattner	Alexander	Teacher Secondary	113,455	110
Plavan	Christina	Teacher Elementary	83,721	-
Pocard	Morgane	Teacher Secondary	83,900	185
Poetschke	Rosemarie	Director of Instruction	229,256	6,124
Poljak	Hana	Teacher Elementary	77,241	-
Polonijo	Kristopher	Teacher Secondary	113,080	-
Polukoshko	Jody	Teacher Elementary	119,406	-
Polukoshko	Jill	Teacher Secondary	108,244	-
Polzin	Suzanne	District Principal	165,188	4,265
Pomponio	Concetta	Teacher Elementary	107,904	10
Ponce	Emma	Teacher Elementary	99,173	36
Poole	Ian	Teacher Elementary	108,650	-
Poon	Melina	Teacher Secondary	107,026	160
Poon	Bo Man	Teacher Elementary	87,889	100
Poon	Amanda	Executive Assistant to Secretary Treasurer	75,484	7
Pope	Douglas	Teacher Secondary	108,792	-
Pope	Misty	Teacher Secondary	107,387	135
Port	Anne	Teacher Secondary	107,879	-
Pospisil	Petr	Secondary Vice-Principal	138,960	1,629
Poulos	Chrisoula	Teacher Secondary	82,502	-
Powell	Tracy	Teacher Elementary	88,765	565
Power	Amelia	Teacher Secondary	98,277	-
Poy	Blair	Supervisor-Maintenance	119,571	2,212
Prasad	Ashwin	Teacher Elementary	108,614	-
Pratt	Jeffrey	Teacher Secondary	107,822	-
Pratt	Lori	Teacher Secondary	98,778	-
Preda	Lorena	Teacher Secondary	105,599	1,290
Presley	Monica	Teacher Elementary	99,276	-
Preston	Sharon	Teacher Elementary	93,431	-
Preston	Sherry	Teacher Secondary	88,328	-
Preston Brown	Dawn	Teacher Elementary	99,243	26
Pretty	Jonathan	Teacher Secondary	76,555	410
Prevec	Jessica	Teacher Elementary	75,982	-
Price	Jacqueline	Program Advisor-AEC	108,136	-
Prigent	Charlotta	Teacher Elementary	99,681	146
Printz	Lisa	Teacher Secondary	99,119	-
Prior	Tilia	Teacher Elementary	104,835	-
Prodan	Lori	Elementary Principal	156,857	-
Pronger	Alan	Teacher Secondary	112,804	-
Przyborowska	J. Margaret	Teacher Secondary	111,659	-
Pugh	Kevin	Teacher Elementary	91,895	-
Purewal	Kam	Teacher Elementary	104,363	-
Puri	Amrit	Teacher Elementary	107,228	4
Puzio	Karen	Teacher Secondary	113,080	-
Pydee	Emma	Teacher Elementary	82,438	-
Qi	Lijuan	Teacher Secondary	108,579	27
Qiu	Moran	Teacher Elementary	96,231	-
Quan	Tina	Teacher Secondary	103,634	129

Quan	Gregory	Teacher Secondary	108,572	500
Quinlan	Kelly	Teacher Elementary	112,088	105
Quiroga	Jorge	Information Technology Support C	93,486	-
Quon	Jean	Teacher Secondary	108,443	-
Quon	Lillian	Teacher Secondary	111,929	2,928
Quon	Johnson	Painter	91,214	-
Raab	Frances	Teacher Secondary	99,930	-
Radic	Jelena	Teacher Secondary	111,208	273
Radies	Doug	Teacher Elementary	99,093	-
Rafael	Caryl	Teacher Elementary	76,272	-
Rai Dhari	Indira	Area Counsellor - Elementary	111,805	319
Raino	Sacha	Teacher Elementary	93,482	-
Ram	Neel	Senior Assistant Building Engineer	78,632	-
Ramamonjisoa	Cynthia	Elementary Vice-Principal	91,260	-
Ramazzeni	Gracia	Teacher Elementary	99,093	-
Ramharakh	Amanda	Teacher Elementary	96,982	-
Ramirez	Maria	Teacher Secondary	105,886	-
Ramsay	Scott	Teacher Secondary	101,594	50
Ramsell	Anthony	Teacher Elementary	99,093	52
Ramsey	Carollyne	Teacher Secondary	107,023	-
Randhawa	Natasha	Teacher Secondary	91,901	75
Rankin	Robyn	Teacher Secondary	111,873	4
Rantamaa	Andrea	Teacher Elementary	99,001	130
Rao	Shalvin	Plumber	89,836	8
Raoul	Alain	Teacher Secondary	108,586	-
Raoul	Stephanie	Teacher Elementary	89,712	-
Raposo	Susan	Teacher Elementary	108,611	690
Rasotto	Nicole	Teacher Elementary	91,903	-
Rassias	Viki	Teacher Elementary	109,890	-
Rattanaraj	Ella	Teacher Elementary	107,085	120
Rattray	Adam	Teacher Secondary	132,660	3,986
Ratzlaff	Roderick	Teacher Elementary	108,443	-
Raunet	Stephanie	District Resource	109,039	808
Rayat	Jaison	Mechanic	79,686	-
Read	Zoe	Teacher Secondary	111,661	254
Recsky	Bryce	District Principal	161,630	-
Reddy	Yashoda	Teacher Secondary	109,725	60
Redkwich	Matthew	Manager-Business Development	114,904	6
Reed	Karen	Teacher Secondary	114,574	-
Reed	Roslyn	Elementary Vice-Principal	110,152	-
Reedman	Nigel	Teacher Secondary	109,296	245
Reeve	Brenda	Teacher Secondary	128,009	-
Regan	Patricia	Teacher Secondary	104,931	540
Reibin	Marilyn	Teacher Elementary	108,726	-
Reid	Candace	Supervisor-Payroll	121,316	1,938
Reid	Jessica	Teacher Secondary	108,830	97
Reid	Joanne	Teacher Elementary	107,292	-
Reid	Mark	District Resource	115,590	13,620
Reid	Alyssa	Teacher Secondary	113,080	202
Reid	David	Teacher Secondary	87,173	-
Reid	Amanda	Teacher Secondary	87,349	243
Reimer	Dawn	Teacher Secondary	97,095	-
Reist	Justin	Teacher Elementary	89,313	60
Renshaw	Janet	Teacher Elementary	86,192	-
Rentz	Alana	Teacher Secondary	108,614	-
Renwick	Christopher	Teacher Secondary	113,204	-
Repo	Stefania	Painter	86,599	-
Rezler	Michaela	Teacher Secondary	112,455	-
Rhead	Laura	Elementary Principal	158,063	5,072
Ricard	Michel	Teacher Elementary	108,572	-
Ricci	Alexis	Teacher Elementary	76,129	-
Rice	Jason	Sheet Metal Worker	81,413	-
Richardson	Lee	Teacher Elementary	89,896	-

Richardson	Jacob	Teacher Secondary	79,462	125
Richmond	Jeffrey	Teacher Secondary	84,718	-
Richter	Sara	Teacher Secondary	109,301	-
Rickbeil	Erin	Teacher Elementary	83,612	-
Ridley	Meghan	Teacher Secondary	75,343	-
Rieder	Maureen	Teacher Secondary	103,627	175
Riegert	Elizabeth	Teacher Secondary	79,497	60
Rino	Gisella	Teacher Elementary	99,001	100
Risbey-Haines	Samantha	Teacher Elementary	108,575	90
Ritchie	Anne	Teacher Elementary	84,857	10
Ritchie	Joey	Secondary Vice-Principal	113,543	-
Roberge	Jolynn	Teacher Elementary	107,503	-
Robert	Guillaume	Teacher Elementary	87,273	-
Roberts	Susan	Teacher Elementary	107,287	171
Roberts	Robin	Teacher Secondary	84,148	696
Robertson	Kerry	Maintenance Engineer	101,450	221
Robertson	Gordon	Teacher Secondary	89,515	-
Robertson	Travis	Teacher Elementary	88,333	-
Robertson	Laura	Teacher Elementary	75,028	-
Robidoux	Guillaume	Teacher Elementary	91,126	54
Robinson	Katherine	Teacher Elementary	99,223	-
Robinson	Julie	Teacher Elementary	89,593	74
Robinson	Andrew	Teacher Secondary	108,778	300
Rocchetta	Massimo	Teacher Secondary	113,173	279
Roch	Douglas	District Principal	165,928	1,319
Rocke	Lindy	Teacher Elementary	99,119	-
Rodgers	Anne	Speech Language Pathologist	111,548	984
Rodrigues	Aimmilia	Teacher Elementary	102,854	-
Rodriguez	G. Nadine	Teacher Elementary	108,161	102
Rodriguez	Jorge	Information Technology Support B	94,512	1,974
Roff	Eleanor	Speech Language Pathologist	109,924	950
Rogers	Elizabeth	Teacher Secondary	99,001	-
Rogers	Heidi	Teacher Secondary	99,119	-
Roijackers	Suzanne	Teacher Elementary	114,179	110
Roland	Valerie	Teacher Secondary	108,996	-
Roller	Ed	Building Engineer	81,185	-
Romanelli	Maria	Teacher Secondary	119,684	3,848
Romano	Tracy	Teacher Secondary	129,174	135
Romano	Pierre	Teacher Elementary	78,410	-
Romano	Antonio	Elementary Principal	147,387	-
Rondeau	Daniel	Teacher Elementary	99,211	-
Rondestvedt	Sonja	Elementary Principal	149,901	24
Ronne	Jana	Teacher Secondary	100,017	-
Roopra	Monica	Teacher Elementary	85,490	100
Roosa	Leslie	Teacher Elementary	114,167	-
Ropchan	Kate	Teacher Secondary	108,581	-
Roque	Gloria	Teacher Elementary	107,026	254
Rosellini	Sarah	Teacher Elementary	111,134	629
Rosenbaum	Noah	Teacher Elementary	82,340	-
Rosenblatt	Jessica	Teacher Elementary	86,448	-
Ross	James	Journeyperson with Premium	93,464	-
Ross	Kaera	Teacher Secondary	108,784	185
Ross-Ewart	Jacob	Teacher Secondary	99,334	-
Rossi	Michael	Director of Instruction	196,079	3,287
Rossignol	Christie	Teacher Elementary	92,881	1,105
Roussel	Monika	Teacher Elementary	85,779	-
Routledge	Debra	Elementary Principal	141,572	-
Rowley	Amy	Teacher Elementary	86,003	140
Royle	Emilie	Teacher Elementary	96,340	-
Rozak	Joshua	Plumber	87,121	-
Rozitis	Christopher	Teacher Secondary	108,682	56
Rubin	Joyita	Teacher Elementary	99,119	83
Rudolph	Jay	Teacher Secondary	92,433	269

Ruggeri-Soliman	Isabel	Teacher Elementary	107,026	31
Rupert	Sean	Elementary Principal	149,277	1,200
Russell	Bruce	Teacher Secondary	108,572	-
Russell	Susan	Teacher Elementary	108,144	-
Russell	Toni	Teacher Elementary	85,272	-
Russell	Lorelei	Director of Employee Services	204,985	7,374
Rutledge	Aaron	Teacher Secondary	108,572	-
Rutley	Jim	Elementary Principal	179,356	21
Ruus	Sally	Teacher Elementary	107,356	-
Ryan	Keeley	Adult Education Instructor Structured Course	112,057	75
Ryan	Megan	Teacher Elementary	100,852	102
Sabbagha	Sarah	Teacher Elementary	106,212	-
Sabbagha	Raja	Teacher Elementary	107,287	175
Sabouniha	Jacqueline	Teacher Elementary	84,077	-
Sabourin	David	Teacher Secondary	107,177	-
Sadhra Sran	Sharanjeet	Teacher Elementary	108,572	-
Sadri	Sophie	Teacher Elementary	102,608	-
Safarik	Amy	Teacher Secondary	108,450	1,537
Sahdra	Rupinder	Teacher Secondary	116,330	192
Sahota	Sharon	Elementary Vice-Principal	131,205	-
Sakamoto	Varsha	Teacher Secondary	82,438	175
Saksman	Natalia	Manager-Project Office	141,052	2,089
Salatellis	Helen	Teacher Secondary	99,585	35
Sale	Corey	Teacher Secondary	103,627	119
Salter	Suzanne	Teacher Elementary	108,614	313
Salter	April	Teacher Secondary	109,768	-
Salvas	Olivier	Teacher Elementary	106,880	-
Salway	Brianna	Teacher Elementary	105,482	-
Sam	Juliana	Teacher Secondary	107,026	173
Sam	Michelle	Teacher Elementary	107,164	-
Samenirad	Naghmeh	Teacher Elementary	100,852	100
Samiei	Armin	Elementary Principal	156,785	-
Sampson	Brian	Teacher Elementary	99,125	-
Samra	Baljit	Head Custodian	75,716	222
Samra-Thind	Karen	District Resource	118,331	1,718
Sandher	Kevin	Teacher Secondary	108,777	-
Sandhu	Harjinder	Elementary Principal	156,604	-
Sandhu	Nirmaljeet	Teacher Secondary	114,599	276
Sandor	Oliver	Teacher Secondary	107,153	-
Sangra	Harjinder	Teacher Elementary	108,443	-
Sangster	Brendan	Teacher Secondary	108,579	-
Sank	Cordelia	Teacher Elementary	82,209	-
Sankey	Benjamin	Teacher Elementary	76,132	220
Sans	Renald	Teacher Secondary	108,443	-
Sapic	Dragan	Teacher Elementary	108,708	177
Saplamaeff	Matthew	Teacher Secondary	99,436	55
Sardinha	Daniel	Teacher Secondary	124,170	-
Sardinha	Stephanie	Teacher Elementary	108,614	-
Sargood	Lee	Plumber	85,437	-
Savic	Dragana	Teacher Secondary	82,340	-
Sawatsky	Rachel	Teacher Secondary	99,129	-
Sawka	Karli	Teacher Secondary	99,188	-
Saxelby	Brick	Journeyperson with Premium	141,163	-
Sayn-Wittgenstein	Jeanne	Teacher Elementary	99,001	-
Scaglione	Giuseppe	Teacher Secondary	111,673	-
Schaedeli	Carmen	Teacher Secondary	116,509	-
Schan	Rebecca	Teacher Elementary	75,545	-
Schepers	Kathleen	Teacher Elementary	87,149	-
Schick	Paula	Psychologist - Elementary	89,518	2,450
Schick	Emmanuelle	Teacher Elementary	78,380	-
Schiebelbein	Kate	Teacher Elementary	76,052	-
Schieman	Brent	Secondary Principal	166,192	-
Schindel	Robert	Associate Superintendent	94,337	-

Schleppe	Christine	Teacher Elementary	109,898	-
Schmedding	Barry	Electrician	77,759	-
Schmidt	Jann	Elementary Principal	142,859	12
Schmidt	Sabrina	Teacher Elementary	108,572	-
Schmitt	Stefan	Teacher Secondary	99,001	-
Schnieder	Katrina	Teacher Secondary	91,406	1,129
Schoeber	Tyson	Teacher Elementary	107,322	-
Schofield	Pamela	Teacher Elementary	99,109	-
Schofield	Andrew	Secondary Principal	164,992	4,411
Schouls	Rita	Teacher Elementary	110,006	24
Schratter	Michael	Teacher Elementary	108,743	-
Schwartzentruber	Kirstie	Teacher Secondary	109,704	1,435
Scipioni	Ginetta	Teacher Elementary	77,712	-
Scorda	Sammy	Teacher Secondary	122,332	-
Scoretz	Erin	Teacher Elementary	107,153	175
Scott	James	Teacher Secondary	100,919	-
Scott	Sheena	Teacher Elementary	99,120	171
Scott	Kristofer	Teacher Secondary	106,430	652
Scott	Deanna	Teacher Elementary	76,679	956
Scott	Amy	Teacher Elementary	82,241	-
Sebastian	Jennifer	Teacher Elementary	91,907	-
Segal	Brittany	Teacher Elementary	97,575	-
Segran	Salochna	Teacher Elementary	94,488	-
Sehmbi	Jill	Secondary Vice-Principal	144,996	3,209
Sehmbi	Inderpal	Teacher Secondary	106,878	-
Sekhon	Baldeep	Teacher Elementary	107,320	-
Seltenrich	Louise	Teacher Elementary	99,751	-
Semail	Sonya	Teacher Secondary	108,447	150
Senga	Nozomi	Teacher Elementary	90,473	-
Serbic	Sonya	Teacher Elementary	86,478	-
Serviss	Max	Teacher Secondary	85,195	-
Seto	Louise	Teacher Elementary	106,174	-
Seto	Robin	Teacher Secondary	107,287	-
Seto	Jennifer	Teacher On Call - Elementary	78,688	-
Seto	Melissa	Teacher Elementary	100,944	-
Seto	Kimberley	Teacher Elementary	97,575	200
Seto	Stefanie	Teacher Secondary	88,676	110
Shabangiz	Afroz	Information Technology Support C	79,701	42
Shahin	Ali	Painter	88,766	-
Shaman	Tiffany	Teacher Elementary	108,572	725
Shan	Cynthia	Teacher Elementary	85,339	150
Shand	Tamara	Teacher Elementary	82,533	-
Shannon	Carly	Teacher Elementary	78,426	-
Shannon Jung	Sheila	Teacher Elementary	108,443	-
Shapcott	Anstie	Teacher Secondary	99,001	-
Shapiro Grant	Lindsay	Teacher Secondary	99,306	-
Sharples	Joanne	Teacher Secondary	110,232	141
Shaw	Dorothy	Teacher Elementary	108,572	-
Shawwash	Khaled	Teacher Elementary	76,129	-
Shea	Christy	Teacher Elementary	109,568	100
Sheardown	Dean	Teacher Secondary	107,026	-
Sheldan	Alex	Teacher Elementary	107,153	50
Sheldan	Dory	Teacher Secondary	118,198	-
Shen	Uyen	Teacher Secondary	107,228	-
Shepelev	Ludmila	Teacher Secondary	110,090	1,600
Shepherd-Dynes	Diane	Teacher Elementary	112,746	190
Sheppard	Melanie	Teacher Elementary	108,614	225
Sherbaniuk	Donald	Teacher Elementary	107,160	-
Shetty	Kirthana	Teacher Elementary	112,797	362
Shieh	Victor	Teacher Secondary	108,443	-
Shieh	Hsien Hang	Teacher Secondary	76,092	106
Shields	Courtney	Teacher Secondary	88,641	-
Shirai	Hanami	Teacher Elementary	112,848	-

Shmyr	Tyson	Supervisor-CS Prog and Partner	115,522	196
Shomura	Michelle	Elementary Vice-Principal	131,486	-
Short	Nicole	District Resource	107,183	2,713
Shudra	Viktoriya	Teacher Elementary	107,153	-
Shukla	Seema	Teacher Elementary	86,503	-
Shum	Cindy	Teacher Secondary	85,857	734
Shum	Annie	Teacher Secondary	82,404	200
Shum	Alvin	Teacher Elementary	111,184	50
Shum	Yee Yen	Teacher Elementary	80,324	-
Sicklesteel	Stephen	Carpenter	86,435	-
Siddeeq	Sharween	Teacher Secondary	84,547	-
Sidhu	Mandeep	Teacher Secondary	107,026	80
Sihota	Nelum	Area Counsellor - Elementary	112,469	245
Silver	True	Teacher Secondary	107,026	71
Silvers	A. Tish	Teacher Secondary	116,138	100
Silvestre	Jose	Teacher Secondary	111,702	-
Simard	Annie	Teacher Elementary	108,443	-
Simister	Christine	Teacher Elementary	108,443	-
Simon	Eve	Teacher Secondary	94,154	-
Simon	Mary	Teacher Elementary	99,119	-
Simonetto	Amanda	Teacher Elementary	79,453	-
Simons	Alyssa	Teacher Elementary	94,772	-
Simonson	Kaitlee	Teacher Secondary	88,342	-
Simpson	Elizabeth	Teacher Elementary	99,001	-
Sinclair	Helen	Teacher Secondary	112,945	516
Sinclair	Matthew	Teacher Secondary	113,159	-
Sinclair	Jamie	Teacher Elementary	108,029	-
Singer	Anna-Lisa	Teacher Secondary	107,153	-
Singh	Ramendra	Building Engineer	75,673	117
Singh	Michael	Elementary Principal	149,901	6,012
Singh	Melissa	Teacher Elementary	79,432	838
Singh	Aaron	Elementary Principal	147,197	-
Singh	Kamaljit	Teacher Elementary	99,001	151
Singh	Shamsher	Teacher Secondary	87,273	-
Singh	Ranjot	Elementary Vice-Principal	117,721	10
Singh	Natalie	Assistant - Recruitment & Retention	80,590	-
Singh	Amrita	Senior Advisor-LR	105,164	456
Siu	Marco	Assistant Building Engineer	75,827	119
Skarsgard	Paul	Teacher Secondary	120,106	12
Skipper	Lucy	Teacher Elementary	110,948	-
Skipper	Peter	Teacher On Call - Elementary	101,696	120
Slaney	Erin	Teacher Secondary	108,572	-
Slapsys	Algirdas	Teacher Secondary	99,242	-
Sleep	Carrie	Elementary Principal	156,785	351
Sleep	Lael	Teacher Secondary	101,128	44
Smathers	James	Teacher Elementary	107,322	100
Smedley	Karla	Teacher Secondary	113,080	46
Smith	Harlan	Building Engineer	75,359	112
Smith	Merton	Teacher Secondary	112,948	-
Smith	Sean	Teacher Elementary	105,319	-
Smith	Ramona	Teacher Elementary	108,596	55
Smith	Davin	Teacher Secondary	94,477	-
Smith	Teena	Elementary Principal	154,127	-
Smith	Darcy	Teacher Secondary	99,001	-
Smith	Douglas	Teacher Secondary	113,080	150
Smith	Kerridwen	Area Counsellor - Elementary	109,886	-
Smith	Julianne	Teacher Secondary	106,347	-
Smith	Kathleen	Teacher Elementary	91,608	-
Smith	Mary	Teacher Elementary	108,443	-
Smith	Paul	Teacher Elementary	108,726	-
Smith	James	Teacher Secondary	86,437	-
Smith	Karen	Teacher Elementary	81,438	210
Smithna	Trevor	Teacher Elementary	108,750	20

So	Emily	Teacher Elementary	95,364	125
Sobral	Manuel	Teacher Secondary	111,439	58
Soderlund	Carina	Teacher Secondary	107,153	909
Sodhi	Jaswinder	Teacher Secondary	108,778	129
Soga	Dana	Teacher Elementary	93,363	-
Sohal	Gurpaul	Secondary Principal	155,525	6
Sokukawa	Janice	Teacher Elementary	99,228	102
Solmes	Robert	Teacher Secondary	104,287	-
Soloway	Leon	Painter	105,052	55
Somji	Shehzad	Assistant Secretary Treasurer	147,233	46
Sommerfeld	Carl	Teacher Secondary	83,942	-
Sones	Elisabeth	Teacher Elementary	108,443	607
Soo	Carly	Teacher Secondary	105,155	-
Soong	Derek	Teacher Elementary	107,194	68
Soong	Bernard	Secondary Vice-Principal	144,971	-
Soper	Shannon	Teacher Elementary	97,609	435
Sose	Holly	Teacher Elementary	108,611	93
Souren	Chrystel	Teacher Elementary	108,500	-
Soursos	Evangelia	Teacher Elementary	76,180	-
Sowerby	Timothy	Teacher Secondary	91,004	-
Spence	Kenneth	Teacher On Call Limited - Secondary	78,984	-
Spence	Jeffrey	District Principal	160,545	3,322
Spence	Katherine	Teacher Elementary	108,785	-
Spencer	Meghan	Teacher Secondary	82,125	-
Spencer	Jane	Teacher Elementary	107,153	177
Spicer	Sandra	Teacher Elementary	108,572	-
Spiteri	Janet	Teacher Elementary	85,016	100
Spooner	Owen	Supervisor-Maintenance	112,408	2,363
Spotzl	Lauren	Teacher Elementary	104,798	-
Spring	Colleen	Teacher Secondary	101,572	-
Sproule	Allan	Teacher Secondary	85,592	30
Spurr	Kathryn	Teacher Elementary	106,889	-
Squire	Jordan	Teacher Secondary	82,401	-
Stamp	Shannon	Teacher Elementary	79,342	-
Stancombe	Terin	Teacher Secondary	108,626	610
Stanton	Alexandria	Teacher Elementary	84,340	-
Stanway	Terrence	Teacher Secondary	121,276	-
Stanway	Phoenix	Heat & Frost Insulator	76,476	44
Stapledon	Adam	Teacher Secondary	107,160	-
Stassinopoulos	Jim	Teacher Secondary	108,572	180
Steel	Wendy	Teacher Elementary	108,572	-
Steele	Sharlene	Elementary Principal	150,685	-
Steer	Shelley	Teacher Elementary	109,144	384
Steeves	Cory	Teacher Secondary	108,614	-
Stefanucci	Kristy	Speech Language Pathologist	110,022	1,011
Steinwand	Madisen	Teacher Elementary	89,589	-
Stephenson	Bruce	Teacher Secondary	113,965	-
Sterling	Hope	Elementary Principal	158,410	300
Stevens	Alexander	Teacher Secondary	101,587	-
Stevenson	Jennifer	Teacher Secondary	108,794	50
Stewardson	Adrienne	District Principal	159,792	-
Stewart	Angela	Elementary Principal	147,197	-
Stewart	Lisa	Adult Education Instructor Structured Course	91,799	85
Stewart	Shaun	Teacher Secondary	101,900	100
Stewart	Mark	Teacher Elementary	89,482	452
Stewart Hunter	Ann	District Resource	111,560	1,473
Stoelting	Damon	Teacher Secondary	108,743	-
Stokes	Trevor	Teacher Secondary	99,434	-
Stokovac	Lucio	Teacher Secondary	107,126	-
Stone	Jenien	Teacher Elementary	107,442	87
St-Onge	Christine	Teacher Elementary	107,615	-
Storey	Brent	Maintenance Engineer	75,378	-
Stotesbury	Ian	Teacher Elementary	98,336	102

Stratidakis	Steven	Carpenter	86,543	-
Strazicich	Allegra	Teacher Elementary	79,188	-
Stroemich	Anna	Speech Language Pathologist	81,417	2,087
Su	Zhi	District Principal	152,902	1,121
Sugar	Hannah	Teacher Secondary	93,098	-
Sullivan	Shelley	Teacher Secondary	124,229	-
Sullivan	James	Painter	84,241	-
Sullivan	Erica	Teacher Elementary	100,852	220
Sullivan-Phillips	Maxine	Teacher Elementary	79,272	163
Sulyma	Larissa	Teacher Elementary	91,799	-
Sum	Andrea	Teacher Secondary	94,181	135
Sum	Raymond	Teacher Elementary	107,160	-
Sun	Yuanfang	Teacher Secondary	91,552	75
Sundvick	Joshua	Teacher Secondary	76,038	175
Sung	Nathan	Teacher Secondary	109,993	-
Sunner	Kuljit	Elementary Vice-Principal	135,246	-
Sutherland	Maryann	Teacher Elementary	107,481	-
Sveistrup	Stacey	Elementary Vice-Principal	134,989	2,773
Swain	Andrew	Teacher Elementary	108,572	40
Switzer	Danielle	Teacher Elementary	108,648	120
Symons	Heather	Teacher Secondary	98,603	102
Szampias	Julia	Teacher Elementary	86,899	43
Sze	Blanche	Advisor-Recruitment	106,761	-
Szeto	Jennifer	Teacher Elementary	108,443	45
Szeto	May	Teacher Elementary	99,156	-
Tabak	Marinko	Teacher Secondary	99,274	-
Tabert	Laura	Teacher Elementary	87,901	110
Tabrizi	Mehrdad	Teacher Secondary	88,693	-
Taha	Jihane-Sarah	Teacher Elementary	82,716	-
Tai	Sui Ki	Teacher Secondary	92,950	-
Taiji	Mika	Teacher Secondary	84,969	175
Tait	Nancy	Teacher On Call - Secondary	80,516	-
Tak	Christine	Teacher On Call Limited - Elementary	109,225	-
Takahara-Mark	Elizabeth	Teacher Elementary	107,253	-
Tally	Frankie	Steamfitter	130,312	-
Talmatchi	Ala	Teacher Elementary	106,469	-
Tam	Vincent	Teacher Elementary	107,026	-
Tam	Carol	Teacher Elementary	106,375	-
Tam	David	Teacher Secondary	108,648	-
Tam	Alina	Teacher Elementary	103,721	1,100
Tamkee	Maylin	Teacher Elementary	99,124	100
Tan	Michelle	Teacher Elementary	99,905	100
Tan	Hui Lu	Teacher Elementary	108,443	-
Tan	Marie	Teacher Elementary	89,498	-
Tan	Alexander	Assistant Building Engineer	77,214	-
Tanabe	Ryan	Teacher Secondary	116,873	100
Tanaka	Melanie	District Resource	108,691	13
Tandoc	Rowena	Manager-Payroll and Benefits	150,044	1,512
Tang	Debbie	Teacher Elementary	107,322	-
Tang	Vincent	Teacher Secondary	99,001	-
Tang	Rebecca	Teacher Secondary	112,945	150
Tang	Karen	Teacher Elementary	91,905	-
Tanino	Reiko	Teacher Secondary	118,756	-
Tanliao	James	Psychologist - Elementary	110,938	2,498
Tapscott	Alexandra	Teacher Elementary	76,132	-
Tarback	Erin	Teacher Secondary	99,001	175
Tarnowsky	Sarah	Teacher Secondary	94,164	-
Tassioulas	Fotiny	Teacher Secondary	104,720	-
Tatomir	Ksena	Teacher Secondary	122,876	129
Taverna	Michael	Teacher Elementary	75,643	-
Taylor	Michelle	Teacher Elementary	99,119	-
Taylor	Teresa	Teacher Elementary	99,001	44
Taylor	Jasmin	Teacher Secondary	99,119	-

Taylor	Louise	Teacher Elementary	106,875	-
Taylor	Jesse	Teacher Secondary	113,315	150
Taylor	Alexandra	Teacher Secondary	90,644	-
Taylor	Lydia	Teacher Secondary	77,385	129
Teed	Jeff	Teacher Elementary	104,086	-
Tehennepe	Christina	Teacher Elementary	107,092	-
Tenta	Jonathan	Teacher Secondary	107,026	-
Tereposky	Darren	Teacher Elementary	113,860	-
Teschner	Andrea	Teacher Elementary	94,890	-
Tessier	Nathan	Carpenter	83,410	-
Tetu	Barbara	Plumber	92,986	175
Thale	Anuradha	Teacher Secondary	103,128	-
Theodoropoulos	Sophia	Teacher Secondary	99,124	-
Thibault	Ciara	Teacher Elementary	79,283	26
Thiessen	Matthew	Teacher Secondary	99,001	-
Thomas	Rosemary	Elementary Principal	157,607	61
Thomas	Stephen	Supervisor-Maintenance	129,501	154
Thomas	Craig	Teacher Elementary	98,242	-
Thomas	Alison	Teacher Elementary	108,901	-
Thomas	Regina	Teacher Secondary	103,628	-
Thomas	Raphael	Teacher Elementary	92,022	-
Thomas	Catherine	Elementary Principal	156,604	-
Thomas	Haley	Teacher Secondary	99,119	220
Thomas	Heather	Teacher Elementary	83,277	-
Thomas	Meagan	Teacher Secondary	92,280	2,077
Thompson	Janet	Secondary Vice-Principal	124,633	1,889
Thompson	Lindsay	Elementary Principal	155,674	12
Thompson	Erika	Teacher Secondary	86,844	-
Thomsen	Lori	District Principal	169,494	1,158
Thorkelsson	Dustin	Teacher Secondary	98,598	10
Thrift	Gordon	Teacher Secondary	107,328	-
Tien	Chi-Yuen	Information Technology Support D	79,612	-
Tin Tun	Deborah	Teacher Elementary	87,812	2,931
Ting	Pierre	Teacher Secondary	107,026	-
Ting	Camilla	Teacher Elementary	107,153	-
Tirona	Maria	Coordinator-Rentals	87,291	-
To	Sophia	Teacher Secondary	75,601	105
Tobin	Elaine	Teacher Elementary	108,572	-
Todd	Maxwell	Teacher Secondary	107,977	-
Toews	Bradley	Elementary Principal	151,101	546
Tom	Karen	Teacher Secondary	107,026	-
Tomassetti	Vincenzo	Senior Manager-ATBC	165,653	-
Tome	Ana	Teacher Elementary	104,486	-
Tomlin-Hood	Laura	Teacher Elementary	97,625	-
Tomsics	Teresa	Teacher Elementary	107,156	-
Tong	Aileen	Teacher Elementary	99,001	-
Tong	Jaime	Teacher Secondary	108,443	18
Tooriram-Doucet	Jean-Marc	Teacher Elementary	87,273	140
Tooshkenig	Audrey	Teacher Elementary	99,119	-
Tornroos	Linda	Teacher Elementary	78,547	-
Torrance	Manjit	Teacher Elementary	95,977	-
Tosczak	Ian	Teacher Elementary	109,512	120
Townley	Nicholas	Teacher Secondary	100,739	1,083
Townsend	Ruth	Teacher Elementary	109,442	-
Toye	Lynda	Technical & Resource Support E	92,926	-
Train	Clayton	Teacher Elementary	99,306	-
Treacher	Patricia	Teacher Elementary	112,646	542
Tregidgo	Paul	Teacher Secondary	99,151	-
Treloar	Laura	Teacher Elementary	111,893	106
Trovaio	Margaret	Elementary Principal	153,575	-
Truong	Lara	International Education - Student Support Coordinator	130,735	184
Truong	Ellise	Teacher Secondary	83,454	345
Tryssenaar	Jason	Teacher Secondary	111,666	-

Tsai	Jodie	Teacher Elementary	78,235	-
Tsang	Dora	Teacher Elementary	96,421	-
Tsang	Christopher	Teacher Secondary	108,572	-
Tsang	Clara	Teacher Elementary	99,119	-
Tsang	Vivian	Teacher Secondary	95,222	-
Tsang	Tsz Yu	Teacher Elementary	87,639	55
Tse	Jeff	Teacher Elementary	91,196	813
Tse	Christopher	Teacher Secondary	109,201	135
Tseng	Yung-Chen	Teacher Secondary	119,970	-
Tso	John	Teacher Secondary	111,144	25
Tso	Katherine	Elementary Vice-Principal	112,018	21
Tsolinas	Irene	Teacher Elementary	108,572	-
Tsolinas	Stefanos	Steamfitter	134,981	-
Tsonis	Georgia	Teacher Secondary	99,001	-
Tsoulos	Garufalia J	Teacher Elementary	108,443	-
Tsoulos	Kostantina	Teacher Secondary	108,443	-
Tsui	Germaine	Secondary Vice-Principal	144,971	-
Tsui	Stephanie	Teacher Secondary	113,459	99
Tuan	Carla	Teacher Elementary	79,387	-
Tuerlings	Natalie	Teacher Elementary	108,572	85
Tuerlings	Adam	Secondary Vice-Principal	144,738	50
Tufts	Eleanor	Teacher Elementary	91,078	-
Tumak	Laura	Teacher Secondary	85,702	131
Tun	Kam	Building Engineer	78,102	10
Turkington	Heather	Teacher Elementary	100,552	-
Turner	Steven	Teacher Elementary	107,270	-
Turner	Sean	Teacher Elementary	114,095	-
Turner	Janet	Senior Manager	147,639	3,688
Turner	Corey	Teacher Secondary	83,133	-
Turner	Hayden	Carpenter	84,976	-
Tuson	Taylor	Teacher Secondary	93,932	240
Tutte	Jacqueline	Teacher Elementary	91,583	-
Tuytel	Selena	Teacher Elementary	94,541	-
Tweeddale	Timothy	Teacher Elementary	79,283	-
Twiss	Ursula	Teacher Secondary	81,644	155
Tycho	Leanne	Teacher Secondary	136,964	-
Ulman	Grazyna	Teacher Secondary	107,253	-
Umeki	Takuya	Teacher Secondary	82,662	27
Underwood	Shauna	Secondary Vice-Principal	138,960	-
Unger	Lisa	Teacher Secondary	79,294	-
Ungurean	Bianca	Teacher Secondary	114,299	-
Unrau	Doreen	Teacher Elementary	107,325	-
Unsworth	Gregory	Teacher Elementary	108,443	-
Urbauer	Sara	Area Counsellor - Elementary	75,283	-
Urquhart	Nicholas	Teacher Secondary	108,572	-
Usman	Nafisa	Teacher Elementary	75,511	100
Vadacchino	Emilia	Teacher Secondary	84,868	75
Vaillancourt	Charles	Teacher Elementary	99,194	862
Valdecantos	Michelle	Teacher Elementary	79,499	-
Valizadeh Moghaddam	Tahereh	Teacher Elementary	76,697	-
Vallis	Blair	Electrician	88,476	12
Van	Lan	Teacher Elementary	85,490	-
Van Camp	Miranda	Teacher Secondary	84,563	175
Van Damme	James	Teacher Secondary	118,883	698
Van Der Woerd	Wendie	Teacher Elementary	105,187	-
Van Iersel	Nicholas	Teacher Secondary	114,740	135
Van Kreuningen	Jeffrey	Teacher Secondary	99,119	817
Van Luven	Riley	Teacher Secondary	81,589	-
Van Vliet	Andre	Teacher Elementary	99,001	10
Van Vliet	Melissa	Teacher Elementary	99,165	-
Van Wyck	Tamara	Elementary Principal	151,664	5,457
Vance	Kirsten	Teacher Secondary	107,026	1,000
Vanden Dungen	Debra	Teacher Secondary	95,557	175

Vandenberg	Maurice	Carpenter	88,952	-
VanderKlippe	Maureen	Teacher Secondary	110,273	-
Varlamova	Olga	Teacher Secondary	99,119	-
Vassilakis	Maria	Teacher Elementary	115,436	161
Vastardis	Michael	Teacher Secondary	114,714	185
Vatta	Matthew	Teacher Secondary	102,335	-
Vaz	Andre	Teacher Secondary	99,119	-
Veenstra	Line	Teacher Secondary	76,895	-
Vellescig	Daniel	Teacher Secondary	103,627	-
Veness Kehler	Tina	Teacher Secondary	107,194	-
Vermaas	Natalie	Teacher Elementary	88,219	173
Veverka	Bradley	Teacher Secondary	99,156	-
Vey-Chilton	C. Annette	Secondary Admin On Call	104,006	-
Vickers	Starr	Teacher	110,448	184
Vieira	Sharon	Elementary Principal	149,836	711
Vincent	Lois	Teacher Elementary	94,358	-
Vincent	Rebecca	Teacher Secondary	91,792	-
Violi	Paula	Teacher Secondary	107,153	120
Visser	Linda	Teacher Elementary	98,778	841
Vitkovic	Vanja	Teacher Elementary	85,627	-
Vogel	Matthew	Learning Services Manager-ATBC	136,645	-
Von Keyserlingk	Gesa	Teacher Secondary	112,945	-
Vose	Susanna	Teacher Elementary	103,812	253
Vranakis	Catherine	Teacher Secondary	99,119	-
Vulgaris	Mike	Elementary Principal	147,885	4,009
Vuong	Chanh	Teacher Secondary	104,361	150
Vuu	Sandra	Teacher Secondary	111,526	125
Wagner	E. Susan	Teacher Elementary	107,177	-
Wagner	Jennifer	Teacher Secondary	85,098	150
Wagner	Mikayla	Teacher Elementary	76,038	-
Wai	Natalie	Teacher Secondary	114,349	-
Waight	Noriko	Teacher Secondary	119,206	-
Waisberg	David	Teacher Secondary	108,443	175
Wakabayashi	Sarah	Teacher Secondary	81,011	2,530
Wale	Daphne	Teacher Elementary	108,743	-
Walker	Ellen	Teacher Secondary	101,863	-
Walker	Christina	Teacher Secondary	112,728	496
Walker	Cameron	Teacher Elementary	89,420	-
Walks	Kathryn	Teacher Secondary	109,725	-
Wall	Lisa	Teacher Elementary	97,545	-
Wall	Charlene	Teacher Elementary	108,189	-
Wallace	Jody	Teacher Elementary	108,010	-
Wallace	Rochelle	Teacher Elementary	108,443	167
Walls	Catherine	Teacher Elementary	107,220	33
Walsh	Christine	Teacher Elementary	107,026	-
Waltham	Susanna	Teacher Elementary	107,153	-
Wan	J-P Bernard	Teacher Elementary	99,001	-
Wan	Lena	Teacher Elementary	101,450	1,400
Wan	Shiu San	Teacher Elementary	107,253	-
Wang	Peter	Building Engineer	77,525	190
Wang	Sarah	Teacher Secondary	108,443	-
Wang	Xin Wu	Building Engineer	79,202	140
Wang	Terence	Teacher Secondary	119,489	-
Wang	Yanbin	Teacher Secondary	108,614	75
Wansink	Anita	Teacher Elementary	99,119	714
Waraich	Harnek	Teacher Secondary	107,026	-
Ward	Angela	Teacher Elementary	91,901	60
Wardrop	Alison	Teacher Elementary	86,958	-
Warkentin	Mark	Teacher Elementary	107,554	-
Warner	Sarah	Teacher Elementary	108,008	1,344
Warrington	Michael	Teacher Secondary	97,555	-
Wasserman	Stephanie	Teacher Elementary	88,320	-
Wasylynchuk	Alanna	Teacher Secondary	97,903	2,028

Watanabe	Robert	Information Technology Supervisor - Cloud & Office 365	108,878	2,421
Watanabe	Elizabeth	Teacher Secondary	127,045	209
Watchorn	Thomas	Teacher Secondary	103,829	-
Waterman	Michael	Teacher Secondary	108,778	-
Watkins	Lori	Teacher Elementary	86,294	1,000
Watkins	Denise	Teacher Elementary	105,207	-
Watson	Dawn	Teacher Elementary	90,664	50
Watson	Sonja	Teacher Elementary	98,867	-
Watson	Christine	Teacher Elementary	107,153	-
Watson	Virginia	Teacher Secondary	99,985	110
Watson	Jenni	Teacher Elementary	101,189	310
Watson	Stephanie	Teacher Secondary	81,582	-
Watson	Kristy	Teacher Secondary	95,834	-
Watt	Peter	Teacher Elementary	76,490	-
Watt	Hilary	Secondary Vice-Principal	142,598	50
Watters	Marc	Carpenter	85,494	-
Waugh	Michael	Teacher Elementary	106,889	250
Weatherall	Jill	Teacher Elementary	99,001	100
Weatherall	Julie	Elementary Principal	156,755	3,521
Weatherall	Jacquelyn	Area Counsellor - Elementary	112,026	2,558
Webb	Nolan	Teacher Elementary	99,274	-
Webber	Jason	Elementary Principal	151,101	2,820
Wee	Christopher	Elementary Vice-Principal	131,274	86
Wee	Janette	Teacher Elementary	96,296	589
Wehner	Rebecca	Teacher Secondary	88,900	55
Weiss	Michael	Teacher Elementary	98,190	-
Weissig	Isaac	Heat & Frost Insulator	79,219	-
Wen	Winnie	Teacher Elementary	82,637	-
Werbowski	Shelley	Teacher Elementary	107,194	233
Weresch	Jonathan	Elementary Principal	156,857	-
Werfl	Melissa	Coordinator-Community School	108,073	972
Werner	Sonia	Teacher Secondary	99,001	-
West	Erika	Teacher Elementary	107,153	-
West	Tara	Teacher Elementary	86,020	-
Westereng	Jeremy	Teacher Secondary	107,194	-
Wharram	Robyn	Teacher Elementary	78,204	102
Wharton	Hannah	Teacher Elementary	77,683	-
Wheeler	Kathryne	Teacher Secondary	109,493	-
Wheeler	Daniel	Teacher Secondary	107,032	-
Whitcroft	Natalie	Teacher Elementary	108,760	-
White	Kathleen	Teacher Secondary	86,682	-
White	Jillian	Teacher Secondary	102,187	100
Whitehead	Leah-Mae	Teacher Elementary	99,119	-
Whitham	Jo Ann	Teacher Elementary	108,572	-
Wicki	Naomi	Teacher Secondary	109,568	-
Wiens	Christy	Teacher Elementary	107,229	-
Wiesinger	Marielle	Teacher Elementary	105,888	-
Wightman	Adam	Teacher Secondary	107,026	-
Wigley	Caroline	Teacher On Call - Secondary	85,469	-
Wigod	Stephanie	Teacher Elementary	96,340	42
Wilband	Patrick	Teacher Secondary	99,001	-
Wilcott	Victoria	Teacher Secondary	108,655	-
Wild	Renee	Teacher Elementary	90,911	-
Wilkes	Jessica	Teacher Elementary	99,001	-
Wilkie	Jonathan	Teacher Secondary	103,504	-
Wilkins	Joseph	Journeyperson with Premium	101,437	-
Wilkinson	Baylee	Area Counsellor - Elementary	95,761	-
Williams	Robert	Painter	89,874	-
Williams	Hollie	Adult Education District Principal	149,643	-
Williams	Warren	School & Student Support B	101,983	-
Williams	Aimee	Teacher Elementary	107,356	285
Williams	Jeremy	Sheet Metal Worker	139,905	-
Williams	Jennifer	Teacher Elementary	91,446	-

Williams	Zachary	Teacher On Call - Secondary	83,363	-
Williams	Ashley	Teacher Secondary	77,510	-
Williams	Nicole	Teacher Elementary	75,236	-
Willis	Sophie	Teacher Elementary	88,495	-
Williston	Christina	Teacher Elementary	98,485	-
Willms	Beverly	Teacher Elementary	108,580	400
Wilmann	Damian	Secondary Principal	164,863	-
Wilson	Joan	Teacher Secondary	84,946	-
Wilson	Brenda	Teacher Secondary	107,153	175
Wilson	Erika	Teacher Elementary	108,450	-
Wilson	Nicholas	Teacher Secondary	82,438	81
Wilson	Sandra	Teacher Elementary	96,340	20
Wilson	Alexa	Teacher Secondary	78,115	-
Wilson-Haffenden	Gillian	Teacher Elementary	99,001	-
Wilton	Michael	Teacher Elementary	99,119	-
Wilton	Adam	Senior Manager-PRCVI	154,586	6,874
Winn	Miranda	Area Case Manager	119,425	-
Winston	Elizabeth	Teacher Elementary	91,432	55
Wise	Kavita	Teacher Elementary	81,584	-
Wiskar	Michael	Teacher Secondary	112,936	-
With	Cathleen	Adult Education Instructor Structured Course	124,685	50
Witoski	Meredith	Teacher Elementary	84,676	-
Witt	Paul	Bricklayer	78,021	198
Wittrin	Caroline	Teacher Secondary	107,153	-
Woelders	Victoria	Teacher Elementary	109,178	750
Wolber	Elizabeth	Teacher Elementary	75,345	-
Wolfe	Michael	Teacher Secondary	114,606	135
Wolkenbrod	Michelle	Teacher Elementary	108,443	-
Wollenberg	Joel	Teacher Secondary	95,032	-
Wong	Darryl	Teacher Secondary	123,780	10
Wong	Christina	Teacher Elementary	107,287	-
Wong	Wayne	Teacher Secondary	99,001	-
Wong	Nellie	Teacher Elementary	109,193	-
Wong	Nyuk	Teacher Elementary	107,026	207
Wong	Sally	Teacher Secondary	107,026	285
Wong	Leonard	Teacher Secondary	103,504	25
Wong	Anthony	Teacher Elementary	108,443	-
Wong	Beth	Teacher Elementary	101,431	-
Wong	Manna	Teacher Secondary	91,878	-
Wong	Marlene	Executive Assistant - LIT	92,476	1,538
Wong	Shirley	Teacher Elementary	95,423	-
Wong	Jennifer	Teacher Secondary	108,443	58
Wong	Sabrina	Teacher Elementary	83,079	506
Wong	Wing Chee	Teacher Secondary	112,945	-
Wong	Donna	Executive Coord-Superintendent	121,470	1,500
Wong	Wendy	Teacher Elementary	107,211	-
Wong	Marco	Electrician	108,457	44
Wong	Linda	Teacher Elementary	107,026	55
Wong	Sharon	Teacher Elementary	105,920	-
Wong	Taneaia	Teacher Secondary	90,299	-
Wong	Brian	Teacher Elementary	107,194	105
Wong	Wendy	Teacher Elementary	106,913	-
Wong	Victoria	Teacher Elementary	99,007	-
Wong	Elisa	Teacher Secondary	99,119	-
Wong	Gail	Teacher Secondary	101,893	-
Wong	Ailin	Teacher Secondary	99,001	-
Wong	Angela	Teacher Elementary	107,153	-
Wong	Samantha	Teacher Elementary	102,081	-
Wong	Garth	Teacher Secondary	107,188	150
Wong	Naleen	Teacher Elementary	108,412	102
Wong	Delta	Technical & Resource Support D	75,591	58
Wong	Josephine	Teacher Elementary	99,003	-
Wong	Katrina	Teacher Elementary	108,579	135

Wong	Gina	Teacher Elementary	116,537	5,679
Wong	Harvey	Teacher On Call - Secondary	82,207	-
Wong	Johnson	Teacher Elementary	78,065	-
Wong	Benson	Teacher Elementary	98,256	-
Wong	Andrea	Teacher Elementary	85,490	-
Wong	Rachel	Teacher Elementary	92,770	-
Wong	Hubert	Teacher Secondary	108,613	550
Wong	Eva	Coordinator-Health & Safety	77,182	32
Wong	Adeline	Teacher Secondary	76,182	200
Wong	Madalene	Teacher Elementary	76,129	-
Wong	Nicole	Teacher Elementary	88,045	-
Wong	Monique	Teacher On Call Limited - Elementary	76,130	-
Wong	Kimberley	Teacher Elementary	88,046	40
Wong	Cecilia	Technical & Resource Support E	82,585	1,369
Wong	Vive	Coordinator-Community School	95,381	920
Wong	Tasia	Teacher Elementary	76,038	-
Wong	Celeste	Teacher Elementary	88,021	698
Wong	Daniel	Teacher Elementary	134,104	-
Wong	Lik Ka Kelly	Information Technology Support D	90,336	97
Wong	Christopher	Director of Instruction	210,514	7,307
Wong-Moon	Leah	Teacher Secondary	112,559	57
Woo	Peter	Elementary Principal	157,404	-
Woo	Diane	Manager-HR Service Delivery	155,326	-
Woo	Calvin	Teacher Secondary	107,356	160
Woo	Matthew	Teacher Secondary	87,889	393
Wood	Andrea	Teacher Secondary	104,376	-
Wood	Michelle	Secondary Principal	156,863	496
Woodham	Brigitte	Teacher Elementary	99,001	-
Woods	James	Teacher Secondary	107,030	30
Woods	Michelle	Teacher Secondary	79,683	-
Woods	Patricia	Supervisor-Food Service	96,034	1,687
Woodworth	Scott	Teacher Elementary	102,144	-
Woo-Lei	Frances	Teacher Elementary	112,518	-
Worth	Reece	Teacher Secondary	99,115	150
Worthington	Susan	Elementary Vice-Principal	131,274	-
Wou	Amy	Teacher Elementary	99,093	-
Woudzia	John	Psychologist - Elementary	111,088	2,438
Wright	Trevor	Teacher Elementary	107,026	-
Wrinch	Trevor	Elementary Principal	155,929	12
Wu	Xue	Teacher Secondary	108,648	130
Wu	Michael	Area Counsellor - Elementary	111,824	200
Wu	Chong Hao	Elementary Vice-Principal	117,062	-
Wu	Hui Ying	Teacher Secondary	91,748	80
Wu	Kuan-I	Consultant-ATBC	100,712	-
Wu	Chien-Ren	Manager-SWIS Workers	133,581	-
Wu	Lina	Teacher Elementary	87,985	203
Wu	Paul	Teacher Secondary	113,965	203
Wu	You	Teacher Secondary	88,300	130
Wyatt	Sharon	Teacher Elementary	104,756	102
Wynn	Jonathan	Teacher Secondary	87,284	-
Wyss	Jennifer	Teacher Elementary	101,712	-
Xie	Andrew	Electrician	88,272	10
Yahmour	Sana	Teacher Secondary	110,038	646
Yamakami	Brenda	Teacher Elementary	108,614	-
Yang	Mathilde	Teacher Secondary	99,156	-
Yang	Erika	Teacher Elementary	89,810	-
Yang	Aaron	Teacher Secondary	88,808	72
Yang	Ken	Information Technology Support D	81,756	103
Yang	Xiao Qian	Teacher On Call - Elementary	91,140	-
Yannakoulis	George	Teacher Secondary	113,696	-
Yao	Jiasi	Teacher Elementary	106,520	-
Yau	Yeuk Tung	Psychologist - Elementary	106,185	2,444
Yee	Marilyn	Area Counsellor - Elementary	110,419	135

Yee	Jason	Teacher Secondary	113,080	-
Yee	Bryan	Teacher Secondary	109,898	-
Yee	Helen	Mgr-Acctg &Fin Rpt &Compliance	160,522	619
Yee	Wanda	Teacher Secondary	109,924	-
Yee	Gock	Custodian	93,864	61
Yeh	Helen	Teacher Elementary	107,287	-
Yeh	Billy	Teacher Elementary	99,274	-
Yeo	Julia	Teacher Elementary	107,228	55
Yeoman	Lisa	Teacher Secondary	98,403	-
Yeon	Louise	Teacher Elementary	76,038	15
Yetman	John	Teacher Secondary	97,494	-
Yeung	Olivia	Teacher Elementary	101,265	100
Yeung	Celia	Area Counsellor - Elementary	111,584	125
Yim	Andrea	Teacher Elementary	107,322	140
Yip	Stacey	Teacher Secondary	111,526	238
Yip	Priscilla	Teacher Elementary	92,476	100
Yiu	Amy	Teacher Secondary	89,011	129
Yiu	Lai Lai	Teacher Secondary	112,799	600
Yong	Gloria	Teacher Elementary	98,876	100
York	Lori	Teacher Secondary	103,715	2,527
Yoshida	Esther	Teacher Elementary	99,119	220
You	Yi Jia	Teacher Secondary	77,030	150
Young	Karen	Teacher Elementary	106,933	-
Young	Jennifer	Teacher Elementary	99,274	-
Young	Serina	Teacher Secondary	92,964	-
Young	Monika	Teacher Elementary	108,478	100
Yu	Brian	Teacher Secondary	113,123	714
Yu	Wendy	Teacher Elementary	107,322	-
Yu	Angelina	Teacher Elementary	107,157	-
Yu	Jeanne	Teacher Secondary	109,549	46
Yu	Sonya	Teacher Elementary	100,859	-
Yuen	Ernest	Teacher Secondary	92,003	-
Yuen	Sze Man	Teacher Secondary	119,908	-
Yuen	Matthew	Teacher Secondary	87,070	72
Yuen	Carl	Teacher Elementary	95,303	175
Yuill	Craig	Teacher Secondary	119,069	-
Yung	Mary	Advisor-Staffing	110,953	-
Yurashak	Laurissa	Medical Adjudicator	97,234	-
Zahid	Hira	Teacher Elementary	76,949	-
Zajac	Laura	Teacher Elementary	94,543	278
Zallen	Jessica	Teacher Secondary	80,096	-
Zaman	Mimuza	Teacher Secondary	83,664	-
Zambito Orazio	Giuseppina	Teacher Elementary	105,093	100
Zambrano	Tanya	Teacher Secondary	103,504	258
Zaremba	Paul	Teacher Secondary	105,039	-
Zdriluk	Kathryn	Teacher On Call Limited - Elementary	94,378	-
Zerbinos	Panagiotis	Teacher Secondary	107,153	-
Zhang	Hu	Teacher Secondary	108,614	-
Zhang	Wanjuan	Technical & Resource Support D	78,288	-
Zhang	Minhua	Teacher Secondary	108,443	75
Zhang	Tian Qi	Teacher Elementary	86,266	-
Zhang	Shuo	Technical & Resource Support E	84,537	-
Zheng	Marcus	Teacher Elementary	81,183	185
Zhong	Titi Minhua	Coordinator- Leaves	92,513	-
Zhu	Jing Yi	Teacher Secondary	89,133	-
Zimmermann	Douglas	Electrician	107,388	-
Zirtilides	Nicholas	Teacher Secondary	99,312	25
Zisman	Kate	Teacher Elementary	94,766	-
Zrymiak	Carol	Area Counsellor - Elementary	112,392	234
Zukowski	Shirley	Teacher Elementary	99,119	-
Zwaagstra	Wendy	Teacher Elementary	107,153	-
Zylstra	Patricia	Teacher Elementary	88,751	-

Total for employees with remuneration exceeding \$75,000, excluding Elected Officials	<u>\$ 329,468,990</u>	<u>\$ 1,044,624</u>
Total for employees with remuneration less than \$75,000	<u>\$ 182,139,113</u>	<u>\$ 225,830</u>
Total remuneration and expenses paid, excluding Elected Officials	<u>\$ 511,608,103</u>	<u>\$ 1,270,454</u>
Total remuneration and expenses paid to Elected Officials	<u>\$ 325,895</u>	<u>\$ 19,920</u>
Consolidated total of remuneration paid	<u>\$ 511,933,998</u>	<u>\$ 1,290,374</u>
Total employer premiums for Canada Pension Plan and Employment Insurance		<u>\$ 30,216,345</u>

* Expenses include 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, 2024

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	\$ 37,005
A W Fireguard Supplies (1991) Ltd	113,135
ABC Property Maintenance Ltd.	37,328
Acklands-Grainger Inc	27,461
Action Holdings Ltd T/A Custom Blacktop	445,740
Affordable Security Systems	42,289
Ainsworth Inc.	82,294
Air Canada	147,881
Airplus Industrial Corp.	155,854
AIRS Program Society	160,864
Airtec Energy Systems Ltd.	36,041
Allegion Canada Access Inc.	39,739
Alliance Medical Monitoring	27,468
Altus Group	46,200
Amazon	1,033,624
Andornot Consulting Inc.	31,170
Andrew Sheret Limited	341,667
Angus Corporate Centre Ltd	1,057,619
Anixter Canada Inc	35,383
Aon Reed Stenhouse Inc.	86,153
Apollo Sheet Metal Ltd	93,604
Apple Canada Inc	2,753,564
Applyboard Inc	63,840
Arbortech Consulting Ltd. (ACL Group)	43,453
ARI Financial Services	78,289
Artona Group Inc.	32,318
Arts Umbrella	152,764
Association of Neighbourhood Houses of BC	75,137
ASTC Science World Society	37,861
B.A. Robinson Co. Ltd.	180,593
Backpack Buddies	26,583
Bamfield Marine Sciences Centre	61,488
Baragar Enterprises Ltd.	39,438

BC Centre for Ability	298,980
BC Ferry Services Inc.	39,253
BC Hardwood Floors Co	177,306
BC Hydro	3,455,040
BC Institute of Technology	70,148
BC Principals & Vice Principals Association	274,676
BC School Sports	65,329
BC School Trustees Association	99,320
BC Teachers' Federation	11,683,331
BCRCC Benefit Plan Industry Fund	193,284
Beastvan Graphics and Apparel	29,108
Belfor Restoration Services	652,281
Best Buy Canada Ltd.	387,372
Bird Construction Company	22,834,110
Breka Bakery & Cafe	27,490
Bridges Canada	580,704
Bright Can-Achieve Limited	231,600
Brightly Software, Inc	42,249
Brightspark	38,172
Brink's Canada Limited	25,911
Bubas George Motors Ltd.	71,894
Buckwold Western Ltd	45,832
Bunzl Canada Inc dba Bunzl Safety	1,469,689
C.E.S. Engineering Ltd.	52,889
Calhoun's Catering	44,638
Cambie Roofing Contractors Ltd.	842,389
Camp Jubilee Retreat and Conference Centre	221,058
Camp Squeah	114,865
Camp Summit	177,259
Canada Mats	29,598
Canada Post Corporation	48,381
Canadian Assistive Technology Ltd.	390,105
Canadian Education Warehouse	112,490
Canadian National Institute for the Blind	28,679
Canadian Tire	30,355
Canadian Union of Public Employees, Local 15	1,619,049
Canadian Union of Public Employees, Local 407	130,710
Canon Business Solutions Canada Inc.	164,555
Canon Canada Inc.	73,858
Canstar Restorations LP	2,468,409
Canuel Caterers	172,333
Cascades Recovery Inc.	25,420
CDW Canada	55,824
Cecitech Inc.	110,210

Cedars at Cobble Hill	70,520
Centaur Products Inc.	25,821
Center for Trauma Informed Practices	47,269
Chandos Construction Ltd.	5,348,231
Chaos Technical Services	31,124
Charter Bus Lines of BC	27,183
Cheakamus Centre	35,890
Chen, Yanrong	184,100
Chubb Fire & Security	101,038
CIBC Mellon	227,479
City of Vancouver	4,392,394
Clark Builders	115,610
Clark Wilson LLP	25,565
Clean Harbors Canada, Inc.	108,812
Cloverdale Paint Inc	160,067
Clutch Solutions CA Incorporated	1,386,362
Coast Hotel	26,717
Coastal Reign Printing Ltd.	55,330
College Board	112,527
Collingwood Neighbourhood House	35,685
Commander Warehouse Equipment Ltd	32,430
Compass Group Canada Ltd.	253,805
Complex Trauma Resources Inc	40,134
Concept Interactive Inc.	164,165
Co-operators Life	150,140
Costco Wholesale	217,333
CP Packaging Corp	33,012
Craftsman Collision	54,739
Craig A & Son Ltd	409,700
Crawford Technologies, Inc.	73,051
Creative Insignia Ltd.	105,114
Crescent Beach Publishing	155,650
Crisis Prevention Institute, Inc.	30,306
CRS Commercial Carpet Maintenance	156,389
D.G. MacLachlan Ltd.	26,568
D.G.S. Construction Co. Ltd.	256,598
Dafco Filtration Group	186,003
Davey Tree Expert Co. of Canada, Limited	367,079
David Grendovich	34,728
De Lage Landen Financial Services Canada	417,377
Dell Canada Inc.	2,282,049
Dell Financial Services Canada Ltd.	579,842
Deloitte Management Services LP	66,625
Delta Continuing Education	41,410

Desjardins Securite Financiere, CIE	734,911
Dobney Foundry Ltd.	26,177
Domino's Pizza	55,093
Doublethink Inc.	124,710
Dunlevy Food Equipment Ltd.	411,313
EarthBites Society	67,295
Ecowaste Industries	111,394
Educan Institutional Furniture Ltd	80,868
Educational World Tours	388,621
Ellison Travel & Tours Ltd.	613,199
EMCO Corporation	83,394
Emelle's Catering Ltd.	40,572
Evans Lake Forest Education Society	121,915
Executive Mat Service	67,484
Fairmont Waterfront Hotel	77,597
Farm-Tek Turf Services Inc.	91,605
FAST + EPP	98,787
Fastsigns	33,937
Finning Ltd	88,916
First Class Planners Ltd.	115,183
FirstCanada ULC	3,087,534
Focused Education Resources Society	128,488
Follett Content Solutions LLC	77,757
Forbo Flooring Canada Corp.	30,729
Foreign Student Services	43,140
Fort Garry Industries Ltd.	31,827
FortisBC	3,888,787
Francel Architecture	83,995
Fraser Health Authority	213,477
Fraser Valley Equipment	143,337
Freshslice Pizza	44,669
Friesens Yearbooks	270,008
Fujitec Canada, Inc.	56,307
Full Line Specialties Inc.	54,650
FutureBook Printing, Inc.	149,613
Garaventa Lift Canada	118,923
Gary's Welding Ltd.	144,376
Gaspard	37,312
Gescan - Div. of Sonepar Canada, Inc.	66,559
Grand & Toy	2,066,420
Graphic Office Interiors Ltd.	25,500
GRC Columbia Roofing Inc.	903,569
Greater Vancouver Basketball Officials Association	63,783
Green Roots Play Equipment Ltd.	28,524

Greenbarn Potters Supply Ltd.	55,538
Growing Chefs Society	266,486
Guava Systems Ltd.	85,256
Guillevin Int. Inc.	128,996
GWL Realty Advisors Inc. ITF	103,809
H.R. MacMillan Space Centre	27,563
Habitat Systems Inc	1,213,850
Harris & Company	3,204,911
Harrison Hot Springs Resort	28,353
Hayes, Michele	35,387
Hazmasters Inc.	151,657
HCMA Architecture + Design	700,101
Heat & Frost Insulators Union Local 118	69,235
Heatherbrae Builders Company Ltd.	18,349,224
Heidelberg Materials Canada Ltd.	58,147
Herff Jones Inc.	56,926
HME Home Health Ltd.	79,909
Home Depot	47,674
Horsman E B & Son Ltd	334,336
HP Financial Services Canada Company	741,295
Huang, Yi	27,550
Huatong Xinnuo Int'l Cultural Exchange	84,160
I.B.E.W Local 213	60,715
iA Financial Group	4,004,537
Indigo Books & Music Inc.	42,836
Infospec Systems Inc.	118,604
Interior Health	358,339
International Association of Machinists, Local 692	25,502
International Baccalaureate Organization	128,878
International Distribution Network	62,071
International Stage Lines Inc.	29,575
International Union of Operating Engineers, Local 963	1,501,054
International Union of Painters & Allied Trades DC38	127,422
Intrado Canada, Inc.	48,940
Iron Dog Books	26,212
Island Health	349,537
Italian Cultural Centre Society	93,358
JAMF Software	162,500
Jess Dance	49,717
JJL International Education Exchange	32,400
Jonathan Morgan & Company Limited	61,902
Joseph S. Chow Ltd.	196,568
Just Mechanical Ltd.	80,325
K & E Equipment Repair Ltd.	115,226

Kal Tire	52,705
Keats Camps	28,362
Ken Deitcher Sales Co. Ltd.	58,005
KEV Software Inc.	636,006
Kidsafe Project Society	194,000
Kidsbooks	148,404
Kinetic Construction Ltd.	109,170
Kinetic Electronics Inc.	37,369
Kings Printer Book St	33,333
KMS Tools & Equipment Ltd.	52,503
Knowledge Space International Education	380,298
Koffman Kalef	159,096
Kone Inc.	460,280
Konica Minolta Business Solutions (Can.)	55,759
KPMG LLP	101,607
Langley Roofing Co. Ltd	1,004,579
Le Petite Atelier	25,789
Learning A-Z, Llc	35,413
Lenmark Industries Ltd.	27,496
Lenovo Canada	71,706
LesPlan Educational Services Ltd.	31,633
Liberator Communications Canada	168,601
Librairie Gallimard	35,084
LinkedIn Corporation	71,827
Loblaw Companies Ltd	29,373
Local 213 Electrical Workers' Welfare & Pension Plan	171,711
Long & McQuade Musical Instruments	141,997
Loomis Express	92,284
Loon Lake Lodge & Retreat Centre	30,120
Luckett Wenman & Associates	62,027
Lynch Bus Lines Ltd.	144,868
Mace Industrial Consulting Ltd	67,233
Magnem Engine Service Ltd.	73,869
Mainland Construction Materials ULC	48,682
Make a Future	35,444
Manning Park Resort	68,506
Marathon Surfaces Inc.	242,069
Marsh Canada Limited	30,920
McEwan Cooper Kirkpatrick LLP	480,252
McFarland Marceau Architects Ltd.	124,152
McGregor Hardware Dist	181,809
McRaes Environmental	25,814
Metal Supermarkets	32,685
Microserve Business Computer Services	512,583

Microsoft	30,658
Minister of Finance	2,762,638
Mom2Mom Charity	25,000
Monk Office Supply Ltd.	34,578
Morrison Hershfield Ltd.	60,268
Mounting Systems 2005 Co.	177,978
Municipal Pension Plan	22,563,752
Munro Thompson Communications Inc.	78,699
Museum of Vancouver	29,958
Musqueam Indian Band	153,452
Nedco (Div. of Rexel Canada Electrical)	29,528
Nelson Education Ltd.	198,697
Network Hearing Health Ltd.	38,231
New City Contracting Ltd.	121,167
No Frills	26,070
Northern Building Supply Ltd.	261,678
Northern Computer	241,586
Northern Health	191,987
Northland Properties Corporation	40,518
Oddball Workshop Inc.	43,632
Odin Books	56,611
Olympic Roofing Ltd.	352,118
OneTEAM Sports Group	61,541
Open Storage Solutions	101,780
Opus Framing Ltd.	43,967
Oracle Canada ULC	2,904,080
Outward Bound Canada	49,999
Oxford University Press	27,118
Pace Solutions Corp.	107,744
Pacific Blue Cross	18,124,571
Pacific Coast Catering Group Ltd.	74,620
Pacific Leather & Fur Dressers Inc.	31,063
Pacific National Exhibition	50,669
Pacificom Integration Ltd.	268,688
Pan Pacific Vancouver	231,158
Panago Pizza	28,535
PC Express	44,166
Peak Concrete Design Ltd.	27,248
Pearson Canada Inc.	202,862
PerfectMind	40,572
Perimeter Transportation	31,133
PFAFF Sewing Centre of Vancouver Ltd.	51,680
Pinnacle Food Equipment Services LLP	101,007
Pinnacle Hotel Harbourfront	41,275

PiQ Inc.	36,927
PrairieCoast	186,108
Premier Pacific Seed Ltd.	72,742
Prism Engineering	48,668
Prismatic Data Solutions Inc.	77,359
Progressive Fundraising Inc.	107,023
Prostock Athletic Supply Ltd.	34,223
Province of British Columbia	9,767,972
PSL Partition Systems Ltd.	68,598
Public Architecture + Design Inc.	341,473
Public Education Benefits Trust	12,323,448
Quadiant Canada Ltd.	83,716
Quantum Lifecycle Partners LP	154,918
Quantum Lighting, Inc.	55,020
Real Canadian Superstore	134,011
Receiver General of Canada	136,240,892
Regal Controls Ltd	92,592
Regency Travel	29,066
Rhythm Resource Inc.	29,329
Richelieu Hardware Canada Ltd.	96,747
Ricoh Canada Inc	970,089
RJ & Associates Environment Consulting	30,345
Robert Half	120,106
Rollins Machinery Ltd	61,931
Rona Inc.	55,030
Sabre Industrial Supplies	123,373
Safeguard Business Systems Ltd	26,055
Safeway	55,329
Salesforce Canada Corp	301,288
Saputo Dairy Products Canada G.P.	271,473
Save-On-Foods	90,411
Scholastic Book Fairs Canada Inc.	86,887
School Specialty Canada Ltd.	59,541
Schoolhouse Products Inc.	187,080
Schoolhouse Publications Inc.	32,215
Sea to Sky Outdoor School	46,902
Secrest Resources Ltd.	174,382
SES Consulting Inc.	39,217
Shanghai Baihua Trading Co., Ltd.	37,500
Shanghai Chenjingbo Business Consulting	28,225
Shaw Industries Inc.	73,293
Sheet Metal Workers Local 280	92,586
Siney, Dan	29,546
Skyline Athletics Inc.	153,981

SMcN Consulting Inc.	131,892
Softchoice LP	592,957
Software4Schools.ca	96,912
Solution Tree Education Canada Inc.	51,208
Source Office Furnishings	128,298
Southern Butler Price	192,183
Spaces Inc. (CDI Spaces)	167,742
Sparrow, Debra	32,500
Spectrum Painting Ltd	235,678
Spicers Canada ULC	80,164
Sports Unlimited	33,733
Squamish Nation	84,000
SSA Quantity Surveyors Ltd	75,443
St. John Society (BC & Yukon)	54,287
Stagefab Custom Manufacturing Inc.	67,969
Stantec Consulting Ltd.	94,924
Staples	422,235
Sterling Fence Co. Ltd.	244,985
Stierman Consulting Inc.	26,024
Stillwood Camp and Conference Centre	61,369
Strathcona Park Lodge & Outdoor Education Centre	245,218
STRIVE Staffing Inc.	154,871
STS Tours Inc.	154,452
StudyForge	25,000
Sulston, Ingrid	38,805
Sunbelt Rentals of Canada, Inc.	83,692
Swing Time Distributors Ltd.	268,055
Sysco Vancouver	2,343,716
Talius	226,379
Tapestry Music Ltd.	115,820
TC Media Livres Inc.	29,412
Teacher Pension Plan	77,325,403
Technical Safety BC	131,416
Telus Communication Inc.	1,089,138
Telus Health (Canada) Ltd.	758,110
Tennis XL Agency Inc.	69,230
TForce Logistics Canada Inc.	25,576
The Lazy Gourmet Inc.	48,935
The Master Group Inc.	60,365
The Terry Fox Foundation	47,201
The Yoga Buggy	31,524
Thinkspace Architecture, Planning, Interior Design	82,534
Thirdwave Bus Services	190,193
ThorCan	30,578

Thurber Engineering Ltd.	139,010
Ticketleader	45,974
Timberline Ranch Camp & Retreat Centre	100,765
TK Elevator (Canada) Limited	101,813
TKL Construction Management Ltd.	28,643
Tobii Dynavox Canada	342,809
Together We Can Drug & Alcohol Recovery	38,610
Total Media Technology	53,026
Trail Appliances BC	33,346
Trane Canada ULC	56,666
Travel Healthcare Insurance Solutions Inc	87,770
Tyco Integrated Fire & Security	189,225
UA Piping Industry College of B.C.	28,340
Uline Canada Corporation	143,215
Uniglobe Specialty Travel Ltd.	133,346
United Library Services Inc.	181,721
United Pacific Patrol Ltd	161,184
Universal Coach Line Ltd.	81,310
University of British Columbia	114,474
University of Toronto	26,894
University of Toronto Press	122,297
Univerus Software Canada Inc.	39,858
Upper Canada Forest Products	84,836
Valery Black Draperies Ltd.	184,493
Vancouver Association of Secondary School Administrators	93,421
Vancouver Coastal Health	376,983
Vancouver Community College	111,228
Vancouver Elementary and Adult Educators' Society	1,622,202
Vancouver Elementary Principal and Vice-Principal Association	143,528
Vancouver Glass (1990) Ltd.	209,372
Vancouver Kidsbooks	46,812
Vancouver Outdoor School	70,335
Vancouver PartyWorks Interactive	35,432
Vancouver Public Education Alliance	72,400
Vancouver School Bus Charters Ltd.	60,944
Vancouver Secondary Teachers' Association	1,148,893
Van-Kel Irrigation, a division of EMCO	25,315
VerificationsCanada Inc	35,000
Victory Trophies Ltd.	40,137
Viking Fire Protection Inc.	224,074
Viking-Alexander Metal Products Ltd.	67,058
VWR International Co	37,113
Walmart	26,452
Wang, Fengxia	29,600

Waste Management	1,004,426
Waterfront Hospitality Inc	40,000
WCLN-Western Cdn Learning Network	30,839
Wescan Charter Bus Lines	29,185
Wesco Distribution Canada LP	34,002
Western Athletic Ltd.	27,994
Western Campus Resources	406,667
Westlab	53,335
WESTPAC Solutions Ltd.	49,886
Whistler Blackcomb Mountain Resorts Ltd.	40,427
Whistler Holdings Limited	25,614
White Cap Supply Canada Inc	66,513
Williams Machinery	38,257
WMW PUBLIC: Architecture + Communication	402,877
WorkSafeBC	6,625,413
YMCA BC	50,793
YMCA Camp Elphinstone	115,941
Young Actors Project	33,645
Zeemac Vehicle Lease	731,121
Total payments to suppliers exceeding \$25,000 each	<u>\$ 447,821,112</u>
Total payments to suppliers less than \$25,000 each	<u>\$ 8,943,666</u>
Consolidated total payments for goods and services	<u><u>\$ 456,764,778</u></u>

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

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

Fiscal Year Ended June 30, 2024

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.
- Supplier payments include amounts deducted from employees' pay for tax remittances, contributions to pension and employee benefit plans (including the employees' share of contributions), union dues, 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 13, 2024

ITEM 1.2

TO: Finance and Personnel Committee

FROM: Flavia Coughlan, Secretary Treasurer | CFO

RE: 2025-2026 Financial Planning Process

*Reference to
[Education Plan](#)*

- 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

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. The approval of the Annual Budget is one of those responsibilities under the *School Act*, specifically school districts must annually approve, by bylaw, a balanced budget for the next fiscal year and submit it to the Ministry of Education and Child Care by June 30 of the current fiscal year. In addition, under Section 9.1 of Board [Policy 2](#), the Board must approve the budget process and timeline at the outset of the budget process.

This financial plan development process and timeline document is presented for the committee’s consideration and recommendation to the Board of Education for approval.

BACKGROUND

The school district is required to prepare and submit budgets to the Minister of Education and Child Care, in the form, with the information, and at the time required by the Minister (see Appendix A). The annual budget must be prepared in accordance with the [Accounting Practices Order](#), Section 23.1 of the [Budget Transparency and Accountability Act](#), Regulations [257/2010](#) and [198/2011](#) issued by the Province of BC Treasury Board the [Financial Planning and Reporting Policy](#) and the [K-12 Accumulated Operating Surplus Policy](#).

The school district reports revenues and expenses under three separate funds as described below.

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, Ready Set Learn 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 PLAN DEVELOPMENT

GUIDING PRINCIPLES

All operating and financial decisions at VSB are informed by the [Education Plan 2026](#) and the priorities outlined in the [Framework for Enhancing Student Learning report](#). The Education Plan presents the District’s values and its commitment to creating an equitable learning environment.

EDUCATION PLAN

Values Statement

The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens. Students who complete their education with the Vancouver School Board should possess a strong educational foundation; be disposed to treat others with respect and work cooperatively with them; act upon the values and principles that make us human; care for themselves, for others, and for the planet; and exercise a critical intelligence adaptable to new situations.

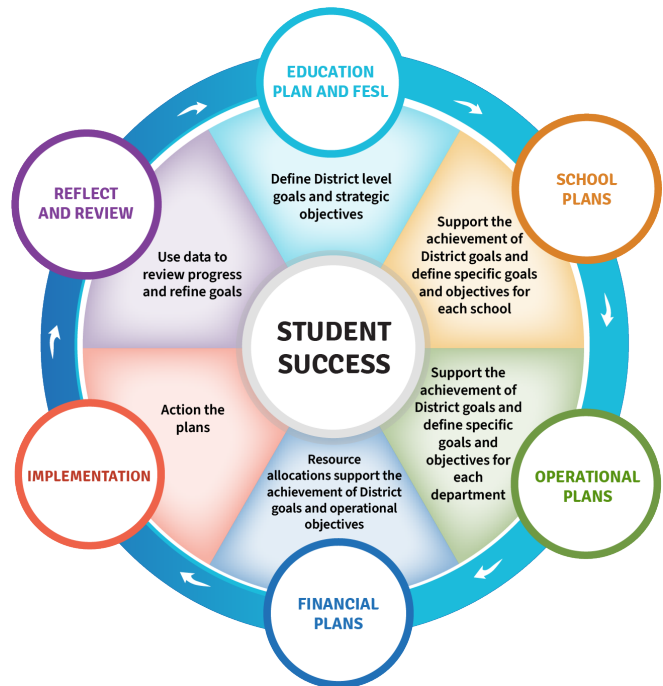
VSB will foster school communities where students can learn, see themselves, feel supported and connected so that they develop a love of learning and become lifelong learners.

Equity Statement

The Vancouver School Board – a large, urban school district located on the unceded, traditional lands of the xʷməθkʷəyəm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səiləlwətaʔ (Tsleil-Waututh Nation) – respects and supports Indigenous ways of knowing and learning.

VSB will create 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. The VSB will achieve this by:

- having students see themselves and their communities in the curriculum and in the staff throughout the District;
- prioritizing student needs by making informed decisions and engaging in open communication with rights holders and stakeholders; and
- actively fighting systems of oppression through relationship building, ongoing communication and transparency.



Goals and Priorities

The Education Plan provides direction for the financial planning process as Goal 2 indicates that “improving stewardship of the District’s resources by focusing on effectiveness, efficiency and sustainability” is essential for VSB to achieve its goal of increasing equity.

The Framework for Enhancing Student Learning identifies the link between effective planning and enhanced student learning and success. The document includes a commitment to Indigenous rights holders and Indigenous peoples, education partners and communities to work together to continuously improve student learning.

FRAMEWORK FOR ENHANCING STUDENT LEARNING

VSB provides an annual comprehensive update on its progress toward the goals outlined in the Education Plan. These goals are closely aligned with the [Framework for Enhancing Student Learning](#). The most recent update was presented in the [2023-2024 Framework for Enhancing Student Learning Report](#). Ongoing updates are provided regularly at the Education Plan committee.

The report centers around student success across three key areas: Intellectual Development, Human and Social Development and Career Development. To assess progress, VSB collects data from various sources, including the Foundation Skills Assessment, Graduation (Literacy and Numeracy) Assessments, Student Learning Surveys, report card information and Completion Rates.

Overall, VSB remains committed to enhancing student learning outcomes and addressing any disparities to ensure equitable education for all students.

FINANCIAL PLAN ENGAGEMENT PROCESS

VSB’s financial planning process is guided by the Education Plan, the 2023-2024 Framework for Enhancing Student Learning (FESL) report and applicable Board and provincial policies. Engagement activities follow best practice standards set by the International Association of Public Participation (IAP2) and in alignment with the District’s administrative procedures.

Our goal is to actively seek and incorporate feedback from the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səlilwətał (Tsleil-Waututh Nation), District leaders and the District’s formal stakeholder groups, as well as feedback from students, their families, staff and the broader public in the annual budget and financial plan. We aim to provide clear information, ensure every voice is valued and make financial decisions that align with our community’s values and our District’s educational goals. All feedback will be considered by the Board. Any decisions regarding financial planning and engagement, will be made by the Board of Education.

A detailed engagement plan will be developed to ensure that the financial plan engagement goals are achieved.

A summary of key engagement timelines is provided below.



BUDGET ESTIMATES DEVELOPMENT PROCESS

In developing the balanced budget for the operating fund for 2025-2026 the overall goal is to provide, to the extent possible, a comparable level of programs and services as provided in 2024-2025. Priority will be given to initiatives that support the goals in the Education Plan, while also ensuring that VSB maintains a balanced budget. VSB is exposed to potential cost pressures due to numerous factors such as inflation, collective agreement wages lifts and costs of maintaining older buildings which may not be offset by additional funding. The development of the annual budget for 2025-2026 will include:

- development and approval of the 2024-2025 amended annual budget;
- development and submission to MECC of three-year enrolment projections;
- development of base budget which includes revenue and expense estimates and budget assumptions validation through a zero-based budget review process, estimated enrolment driven changes to revenue and expenditures, estimated changes to employee salaries and benefits; estimated changes to services, supplies, and utilities due to contractual rate changes; and adjustments for one-time revenue or expenditures included in the prior year budget;
- the creation of the balanced status quo budget;
- inclusion of structural deficit reduction strategies and additional costs included in multi-year plans consideration of using prior years' surpluses to balance the budget.

It is important to note that due to the provincial election held on October 19, 2024, the timeline for presenting the provincial budget in 2025 will differ from the usual schedule which would require the Minister of Finance to do so on or before the fourth Tuesday in February. According to the [Budget Transparency and Accountability Act](#) , when a general election occurs on the third Saturday in October, the minister must present the main estimates for the following fiscal year by April 30, 2025. However, if new appointments for the Premier and minister are made following the election, the deadline extends to no later than 150 days after the designated date of these appointments. This adjustment ensures that a new government has adequate time to prepare and present the budget, reflecting any changes in leadership and policy direction.

CONCLUSION

The financial planning process detailed in this document represents a transparent and accountable approach to developing the annual budget for the Vancouver School Board. This process may be challenging due to the structural deficit and anticipated cost pressures, particularly those related to inflation and rising utility costs. In developing the budget, the focus should align with Goal 2 of the Education Plan, which addresses “increasing equity” by “improving stewardship of the District’s resources through effectiveness, efficiency, and sustainability.”

The Board is expected to carefully examine how the limited resources are allocated within the system so that the cost structure, primarily based on staffing and building operational costs, more closely aligns with the funding received. This examination should structurally review the budget and identify strategies where programs can be delivered more cost-effectively, where the costs of maintaining buildings can be reduced, where the cost of delivering educational programming per student can be lowered, and where unnecessary costs can be eliminated. Failure to do so may prevent the District from creating a balanced budget, as required by the School Act.

We believe that the budget development process outlined in this document provides a foundation for looking at resource allocation from a district perspective, striving for equity for students, and fostering cost consciousness; all of which aim to enhance learning experiences for Vancouver students.

RECOMMENDATION

The Finance and Personnel Committee recommends:

That the Board of Education approve the 2025-2026 Financial Planning Process.

November 13, 2024

ITEM 2.1

TO: Finance and Personnel Committee

FROM: Flavia Coughlan, Secretary Treasurer | CFO
Dan Blue, Executive Director – Finance

RE: **2024-25 First Quarter Financial Update**

[Reference to
Education Plan](#)

**GOALS AND
OBJECTIVES:**

Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by:

- Ensuring the alignment among school, district, and provincial education plans.

Goal 2: The Vancouver School Board will increase equity by:

- 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, 2024 (first quarter of fiscal year 2024-25).

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 focuses on the operating fund. The operating fund contains the grants supplied by the Ministry of Education and Child Care (MECC or Ministry) and other sources of revenue and includes expenses related to the provision of educational services.

ANALYSIS

Figure 1 presents first quarter financial results (July 1, 2024, to September 30, 2024) compared to the Annual Budget approved by the Board on May 1, 2024.

The Vancouver School Board reported a deficit of \$9.68 million for the period ending September 30, 2024. This deficit is primarily attributable to the timing discrepancy between the receipt of grants from the provincial government and the incurrence of expenses throughout the fiscal year. It is estimated that adequate appropriations have been made as of June 30, 2024, to address the anticipated unusual expenditures projected for the current year.

Figure 1 – First Quarter 2024-25 Results for All Funds

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget
Revenue		
Provincial Grants - MECC	\$ 76.68	\$ 78.68
Provincial Grants - Other	2.34	0.89
Federal Grants	1.04	0.85
Tuition	4.03	3.92
Other Revenue	4.50	5.70
Rentals and Leases	1.19	1.88
Investment Income	1.89	1.70
Amortization of Deferred Capital Revenue	7.46	7.29
Total Revenue	99.13	100.91
Expense		
Salaries and Benefits	85.68	86.44
Services and Supplies	13.57	13.79
Amortization of Tangible Capital Assets	9.56	9.34
Total Expense	108.81	109.57
Net Revenue (Expense)	(9.68)	(8.66)
Capital Assets Purchased	(1.41)	(1.21)
Net Transfers (to) from other funds	1.41	1.21
Surplus (Deficit) for the Year	\$ (9.68)	\$ (8.66)

OPERATING FUND

Figure 2 – First Quarter 2024-25 Operating Fund Results

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget
Revenue		
Provincial Grants - MECC	\$ 67.06	\$ 68.16
Provincial Grants - Other	0.01	0.01
Federal Grants	1.04	0.85
Tuition	4.03	3.92
Other Revenue	3.43	3.86
Rentals and Leases	0.73	1.22
Investment Income	1.68	1.52
Total Revenue	77.98	79.54
Expense		
Salaries and Benefits	76.73	77.35
Services and Supplies	9.52	9.62
Total Expense	86.25	86.97
Net Revenue (Expense)	(8.27)	(7.43)
Capital Assets Purchased	(1.38)	(1.04)
Surplus (Deficit) for the Year	\$ (9.65)	\$ (8.47)

During the first quarter of 2024-25 the operating fund reported revenues of \$77.98 million, expenses of \$86.25 million and capital assets purchased of \$1.38 million resulting in Net Deficit of \$9.65 million.

The table below summarizes the results of the operating fund for the three months ended September 30, 2024. The budget for the annual operating grant is based on the distribution schedule provided by the Ministry. The budget for other revenues and for expenses is based on historical trends.

Figure 3 – Operating Fund Comparison to Budget

(\$ millions)	2024-25		Variance	
	Q1 Actual	Q1 Budget	\$	%
Revenue				
Provincial Grants - MECC	\$ 67.06	\$ 68.16	\$ (1.10)	(1.61)%
Provincial Grants - Other	0.01	0.01	-	0.00%
Federal Grants	1.04	0.85	0.19	22.35%
Tuition	4.03	3.92	0.11	2.81%
Other Revenue	3.43	3.86	(0.43)	(11.14)%
Rentals and Leases	0.73	1.22	(0.49)	(40.16)%
Investment Income	1.68	1.52	0.16	10.53%
Total Revenue	77.98	79.54	(1.56)	(1.96)%
Expense				
Teachers	30.63	30.69	0.06	0.20%
Principals and Vice Principals	7.01	6.62	(0.39)	(5.89)%
Educational Assistants	5.91	6.05	0.14	2.31%
Support Staff	12.12	12.05	(0.07)	(0.58)%
Other Professionals	2.40	2.90	0.50	17.24%
Substitutes	1.27	1.55	0.28	18.06%
Employee Benefits	17.39	17.49	0.10	0.57%
Total Salaries and Benefits	76.73	77.35	0.62	0.80%
Services	4.40	3.70	(0.70)	(18.92)%
Student Transportation	0.02	0.37	0.35	94.59%
Professional Development and Travel	0.18	0.17	(0.01)	(5.88)%
Rentals and Leases	0.48	0.24	(0.24)	(100.00)%
Dues and Fees	0.43	0.24	(0.19)	(79.17)%
Insurance	0.11	0.35	0.24	68.57%
Supplies	3.57	3.36	(0.21)	(6.25)%
Utilities	0.33	1.19	0.86	72.27%
Total Services and Supplies	9.52	9.62	0.10	1.04%
Total Expense	86.25	86.97	0.72	0.83%
Net Revenue (Expense)	(8.27)	(7.43)	(0.84)	11.31%
Capital Assets Purchased	(1.38)	(1.04)	(0.34)	32.69%
Surplus (Deficit)	\$ (9.65)	\$ (8.47)	\$ (1.18)	13.93%

The timing of the recognition of revenues and expenditures during the fiscal year is based on school district activities. Most revenues and expenditures are reported during the school year, which runs from September to June. Based on the Ministry’s disbursement schedule, approximately 11.4 percent of the

2024-25 Preliminary Operating Grant was received during the first quarter. Salary and benefits expenses for most teachers, educational assistants, and support staff align with the timing of the distribution of the annual operating grant. However, non-school-based employee salaries and benefits, along with most services and supplies expenses, are distributed evenly across the fiscal year, which results in the VSB typically reporting a deficit during the first quarter of the year.

Key variances between year-to-date results and budget include:

Ministry grants: Revenue from ministry grants including the operating grant was \$1.10 million less than the budgeted for the period. This is due to differences in the timing of when labour settlement and pay equity funding is received as only 5.4% of these grants were received during the quarter compared to the budgeted amount of 11.4% of the annual grant amount.

Principal and vice principal salaries: Principal and vice principal salaries have exceeded budget by \$0.39 million for the period. This negative variance relates to principals and vice principals who work during the summer, that is expected to reverse by year-end.

Other professionals' salaries: \$0.50 million below budget due to vacancies during the first quarter and lower-than-expected salaries, as the performance-based salary adjustments were not approved by the BC Public Schools Employers' Association before the end of the first quarter.

Services: Service expenses exceeded the budget by \$0.70 in the first quarter. The VSB has incurred legal costs related litigation noted in the Risks Factors section of this report. These additional expenses are funded from the surplus appropriated as of June 30, 2024.

Student Transportation: Student transportation costs were \$0.35 million less than budgeted. This variance is based on student usage of transportation services which was lower than anticipated in the first quarter. This variance is expected to reverse by year-end.

Utilities: Utilities costs were \$0.86 million less than budget in the first quarter. Utilities costs can vary from month-to-month depending on weather conditions. Actual usage was lower than anticipated in the first quarter.

SPECIAL PURPOSE FUNDS

Figure 4– First Quarter 2024-25 Special Purpose Funds Results

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget
Revenue		
Provincial Grants - MECC	\$ 9.62	\$ 10.52
Provincial Grants - Other	2.33	0.88
Other Revenue	0.90	1.77
Investment Income	0.07	0.03
Total Revenue	12.92	13.20
Expense		
Salaries and Benefits	8.95	9.09
Services and Supplies	3.94	3.94
Total Expense	12.89	13.03
Net Revenue (Expense)	0.03	0.17
Capital Assets Purchased	(0.03)	(0.17)
Surplus (Deficit) for the Year	\$ -	\$ -

On March 10, 2017, MECC, the BC Public School Employers Association (BCPSEA) and the BC Teachers’ Federation (BCTF) ratified a Memorandum of Understanding (the Memorandum) pursuant to Letter of Understanding No. 17 to the 2013-19 BCPSEA-BCTF Provincial Collective Agreement. The Memorandum fully and finally resolves all matters related to the implement of the Supreme Court of Canada decision in the fall of 2016.

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs throughout the province associated with this Memorandum. This funding is intended to offset the costs incurred by school districts to implement restored collective agreement language for class size and district non enrolling teacher staffing requirements.

The preliminary CEF funding for the VSB of \$37.59 million was announced on March 14, 2024 which is sufficient to fund an estimated 258.30 FTE teachers (\$33.08 million) and overhead costs (\$4.51 million). The VSB submitted its CEF funding request to the Ministry for the 2024-25 year in October based on actual staffing levels required to meet restored collective agreement requirements. The VSB will require 315.40 FTE teacher (\$41.91 million) and overhead costs (\$6.01 million) to meet the restored collective agreement requirements.

The final Ministry funding for 2024-25 for CEF overhead costs is expected to be equal to the overhead funding announced on March 13, 2024. This means that additional overhead costs incurred to meet collective agreement requirements will have to be funded from the operating fund in the 2024-25 year. Final 2024-25 allocations will be confirmed at the same time as the operating grant recalculation is announced in December 2024.

CAPITAL FUND

Figure 6 – First Quarter 2024-25 Capital Fund Results

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget
Revenue		
Provincial Grants - MECC	\$ -	\$ -
Other Revenue	0.17	0.07
Rentals and Leases	0.46	0.66
Investment Income	0.14	0.15
Amortization of Deferred Capital Revenue	7.46	7.29
Total Revenue	8.23	8.17
Expense		
Services and Supplies	0.11	0.23
Amortization of Tangible Capital Assets	9.56	9.34
Total Expense	9.67	9.57
Net Revenue (Expense)	(1.44)	(1.40)
Net Transfers (to) from other funds	1.41	1.21
Surplus (Deficit) for the Period	(0.03)	(0.19)
Surplus (Deficit), beginning of period	48.75	48.75
Surplus (Deficit), end of period	\$ 48.72	\$ 48.56

The capital fund reported a deficit of \$0.03 million in the first quarter of the 2024-25 year. Per Ministerial Order 033/09 “Accounting Practices Order,” a capital fund deficit is permitted for the amount that amortization of tangible capital assets exceeds amortization of deferred capital revenue.

RISK FACTORS

There are several risk factors that may have a financial impact on the school district, ranging from enrolment changes, unexpected cost pressures and lost revenues. The two most significant areas of risk are the financial pressure associated with the budget’s structural deficit and those identified in the Enterprise Risk Management review.

Revenue

The majority of VSB’s funding comes from the provincial government. The operating grant included in these estimates may not be the same as the operating grant distributed by MECC during 2024-2025. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2024, and other provincial funding announcements made during the year. Other provincial grants included in these estimates, such as Classroom Enhancement Fund, may not be the same as the amounts received during the year.

The actual enrolment as of September 30, 2024, is approximately 530 FTE students lower than projected. This change in student enrolment is primarily attributed to fluctuations in immigration levels resulting from federal immigration policy changes. The estimated reduction in operating grant funding is counterbalanced by lower-than-budgeted operating staffing levels for teachers. The exact impact on the school district’s operating grant funding will be determined in after MECC’s interim operating grant announcement which typically occurs mid December.

Expense

Salary and benefits expenses are based on average salaries and benefit rates for teachers and specific salaries for other employee groups. Variances in average teacher salaries will impact forecasted results and actual costs of substitutes may vary significantly from historical trends which are reflected in the Amended Budget. Changes in weather patterns may impact utilities and forecasted utilities costs and result in unanticipated expenditures.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the school district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with MECC contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally.

Contingent Assets

In January 2022, VSB received an arbitration award regarding the annual ground lease for the site the Kingsgate Mall occupies. VSB has invoiced the tenant annual rent based on the arbitration award ruling. The tenant has appealed the arbitration decision and is paying a lower amount of rent. The collectability of the amount invoiced depends on the appeal outcome. Contingent assets are not recognized in VSB’s financial statements.

Contingent Liabilities

The School District is involved in ongoing legal proceedings initiated by the Conseil Scolaire Francophone de la Colombie-Britannique (the "Conseil") against His Majesty the King in Right of the Province of British Columbia, the MECC, and the School District. The proceedings are related, in part, to the Conseil's claim that it is entitled to the transfer of specific school sites from the School District to the Conseil. The Conseil has also claimed that there should be court orders overriding the School District's school closure and surplus disposal policies and compelling MECC to exercise powers under the School Act to require the transfer of such school sites.

The Conseil filed a Notice of Civil Claim on December 22, 2020, initiating the lawsuit and seeking the transfer of the Queen Elizabeth Annex (QEA) to the Conseil. The Conseil filed its Third Amended Notice of Civil Claim on August 26, 2022, expanding the relief sought to include additional sites in Vancouver and other communities. On July 28, 2023, the Conseil filed its Fourth Amended Notice of Civil Claim, seeking the transfer of the QEA site, the Laurier Annex site, and the Dr. A.R. Lord site.

The outcome of these legal proceedings is uncertain, and the financial impact on the School District cannot be determined at this time. The School District continues to defend against the Conseil's claims.

In addition to the above, in the ordinary course of business, VSB 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.

According to a directive from MECC, funding remedies through the CEF require an agreement with the school district's teachers' associations. As of September 30, 2024, VSB had not secured agreements with the teachers' associations, making both the amount and likelihood of a payout indeterminable.

Structural Deficit

A structural deficit occurs when an organization's ongoing expenditures are continually greater than its income, including government funding and other sources of revenue. If income does not cover expenses over time, the structural deficit will have a cumulative effect. The school district has a structural deficit which must be addressed to prevent ongoing deficits.

To address the structural deficit, the school district must make structural changes. This will include long-term changes, rethinking, and restructuring operations and related costs.

Some factors contributing to the school district's structural deficit are:

- higher costs associated with maintaining many old buildings and operating more sites and programs than are required to meet the current educational needs of students;
- continued impacts of past enrolment decline experienced over more than a decade;
- creation of programs that do not have a funding source or that rely on surplus funds;
- provision of services that do not have a funding source;
- collective agreement wage lifts and exempt staff wage lifts that are not fully funded over time;
- maintaining a higher than collective agreement required level of non-enrolling teacher staffing;
- provincial funding not covering the cost of inflation; and
- increasing need to provide support for students with diverse abilities due to changing demographics and increased immigration.

VSB has contractual and operating obligations that give rise to expenditures that cannot be offset by corresponding revenues. The expenditures required to satisfy these obligations can vary from year-to-year, and in some cases the amount and timing of these expenditures are outside the control of the school district. This makes it difficult to quantify the impact of the structural deficit on each fiscal period. For example, VSB's employee benefits expenses fluctuate due to claims experience, the cost of providing the associated benefits and other factors. MECC funding may not offset the full amount of employee benefits each year and the unfunded portion is a part of the structural deficit.

Addressing the structural deficit is critical, as VSB will need to expand its financial capacity to continue to meet its objectives.

Enterprise Risk Management

As part of the school district's Enterprise Risk Management initiative, a comprehensive enterprise-wide risk assessment was updated in 2021.

The risk assessment identified 20 key areas of risk. Some of the major areas of risk for the school district are outlined below.

- **Organizational Capacity** - The most significant risk factor identified is organizational capacity. The additional demands placed on the organization and staff are a concern moving forward, particularly around mental health and the need to hire additional staff to address emerging needs. There is an increased awareness of the need to get the organization ready to effectively leverage AI (Artificial Intelligence). Additionally, the growing need to provide support for students with diverse abilities due to changing demographics and increased immigration has added further strain on the organization.
- **Facility Maintenance** – The school district has 124 active facilities. The Long-Range Facilities Plan identified the school district has many older buildings with significant seismic safety concerns and deferred maintenance requirements. The capital approval process takes time and resources to get new capital projects up and running, and MECC continues to request that school districts contribute more local funds toward capital projects.
- **Labour Disruption** – The risk that an agreement cannot be reached with an employee group, leading to possible labour disruption.
- **Supporting Students and Families with Special Needs and Mental Health Issues** – The risk that the school district, due to funding limitations and the current employment landscape, is challenged to fully support with resources and staffing, the learning experience of students with exceptional academic, behavioural or physical needs (including accessibility).
- **Key Employee Recruitment/Retention** – The risk that the school district is unable to recruit and retain enough qualified teachers and staff in key positions to meet its needs.
- **Technology Requirements** – The demand for technology hardware, software, and system utilization continues to grow rapidly. Providing the necessary services and ensuring information security require increased financial investment. Technology supporting the Framework for Enhancing Student Learning and providing more real-time reporting on student progress is essential. The MyEdBC student administration system needs enhancements to fulfill the ongoing requirements for better data and reporting. System security remains a top priority. Although a multi-year plan was created for some of the school district's needs, ongoing allocation of additional resources in this area is required.

- **International Education** – The school district relies on enrolment in the International Education Program to supplement MECC funding. Many of the students who enroll in the program do not arrive in the province until just before the start of the school year. Changes in the Federal immigration policies may also pose a risk to the enrolment in the International Education program.

Since receiving the report and updated risk register, each of the 20 risks has been assigned to a Senior Manager. Some managers may have multiple ownership of the risks depending on their respective portfolios. The Director of Risk Management has been conducting further risk analysis for each risk and working with the Risk Owners and other school district staff who are subject matter experts to identify what is driving each risk, what, if any, current mitigations may be in place, and to identify future mitigations or opportunities for mitigation. Once future mitigations are determined, risk treatment plans will be developed for each risk to determine what changes need to occur and if resources or funding will be required to mitigate the risk.

RECOMMENDATIONS

This report is provided for information.

Vancouver School District Finance and Personnel Committee

Wednesday, November 13, 2024

1



LAND ACKNOWLEDGEMENT

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the x^wməθk^wəyəm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) & səlilwətał (Tsleil-Waututh Nation).



x^wməθk^wəyəm
(Musqueam)



Skwxwú7mesh Úxwumixw
(Squamish Nation)



səlilwətał
(Tsleil-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. As Chair of the Committee it is my responsibility to see that decorum is maintained. To do that I ask that:

- all participants request to speak through the chair;
- civility towards others is maintained as participants share perspectives and participate in debate;
- staff be able to submit objective reports without influence or pressure as their work is acknowledged and appreciated;
- all participants refrain from personal inflammatory/accusatory language/action;
- all participants present themselves in a professional and courteous manner.

4

Introductions

Participants: please state your first and last name and the name of the group you are representing or position with VSB

5

ITEM 1.1 Statement of Financial Information (SOFI)

Dan Blue, Executive Director - Finance

6

What's included in the SOFI

Financial Information Act – Section 2

Audited Financial Statements – approved September 23, 2024

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)

8

Recommendation

The Finance and Personnel Committee recommends:

That the Board approve the Statement of Financial Information for the period July 1, 2023 to June 30, 2024, for the Board of Education of School District No. 39 (Vancouver).

9

ITEM 1.2 2025-2026 Financial Planning Process

Flavia Coughlan, Secretary Treasurer | CFO

10

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

11

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.

12

PROVINCIAL POLICY FRAMEWORK

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

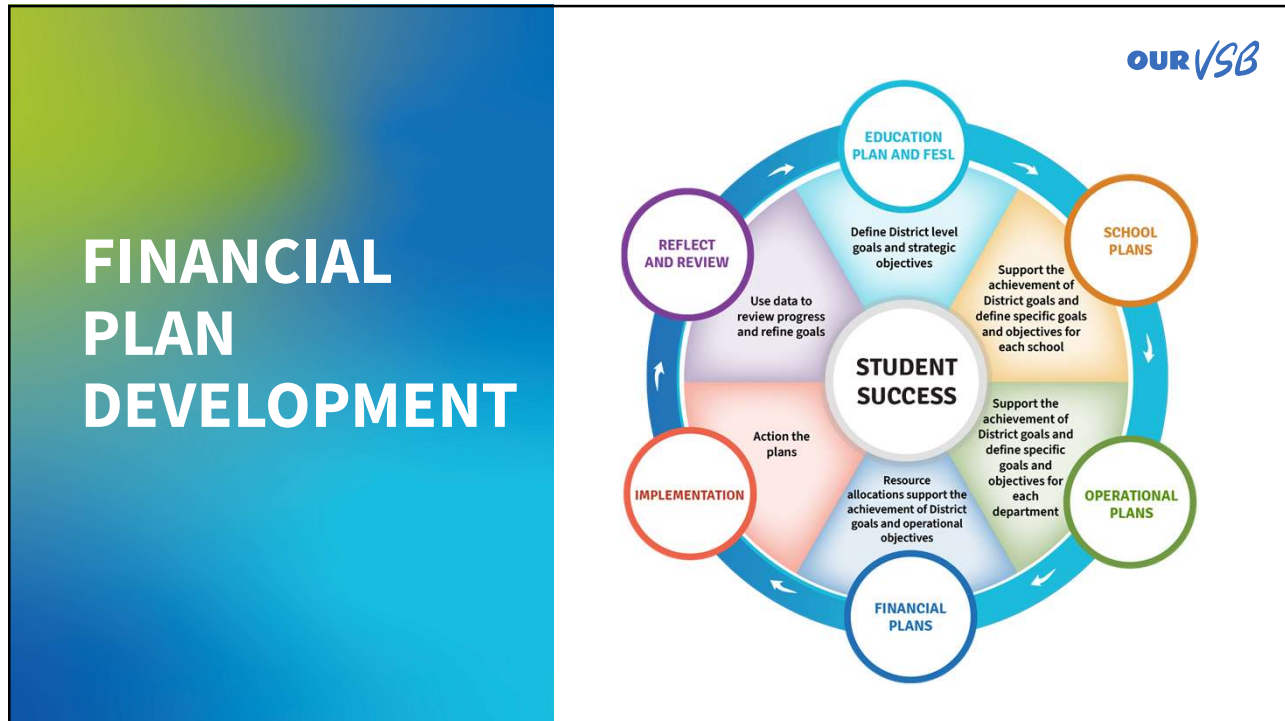
- Prepare multi year financial plans that outline how funding and resources will be used to support school district strategic plans and operational needs
- Engage rights holders and local community partners when developing multi year financial plans

13

LEGISLATED REQUIREMENT – BALANCED BUDGET



14



15

FINANCIAL PLAN ENGAGEMENT PROCESS

Our goal is to actively seek and incorporate feedback from the x^wməθk^wəyəm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) and səlilwətał (Tsleil-Waututh Nation), District leaders and the District’s formal stakeholder groups, as well as feedback from students, their families, staff and the broader public in the annual budget and financial plan. We aim to provide clear information, ensure every voice is valued and make financial decisions that align with our community’s values and our District’s educational goals.

All feedback will be considered by the Board. Any decisions regarding financial planning and engagement, will be made by the Board of Education.

16



17



18

QUESTIONS?

ITEM 1.2 2025-2026 Financial Planning Process

19

Recommendation

The Finance and Personnel Committee recommends:

That the Board of Education approve the 2025-2026 Financial Planning Process.

20

ITEM 2.1

First Quarter Financial Update

Dan Blue, Executive Director – Finance

21

Q1 Financial Results -Operating Fund

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget	Variance
Total Revenue	\$ 77.98	\$ 79.54	\$ (1.56)
Salaries and Benefits	76.73	77.35	0.62
Services and Supplies	9.52	9.62	0.10
Total Expenses	86.25	86.97	0.72
Net Revenue (Expense)	(8.27)	(7.43)	0.84
Capital Assets Purchased	1.38	1.04	0.34
Q1 Surplus / (Deficit)	\$ (9.65)	\$ (8.47)	\$ 1.18

22

Revenue

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget	Variance
Revenue			
Provincial Grants – MECC	\$ 67.06	\$ 68.16	\$ (1.10)
Provincial Grants – Other	0.01	0.01	-
Federal Grants	1.04	0.85	0.19
Tuition	4.03	3.92	0.11
Other Revenue	3.43	3.86	(0.43)
Rentals and Leases	0.73	1.22	(0.49)
Investment Income	1.68	1.52	0.16
Total Revenue	\$ 77.98	\$ 79.54	\$ (1.56)

23

Salaries and Benefits

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget	Variance
Salaries			
Teachers	\$ 30.63	\$ 30.69	\$ 0.06
Principals and Vice Principals	7.01	6.62	(0.39)
Educational Assistants	5.91	6.05	0.14
Support Staff	12.12	12.05	(0.07)
Other Professionals	2.40	2.90	0.50
Substitutes	1.27	1.55	0.28
Total Salaries	59.34	59.86	0.52
Employee Benefits	17.39	17.49	0.10
Total Salaries and Benefits	\$ 76.73	\$ 77.35	\$ 0.62

24

Services and Supplies

(\$ millions)	2024-25 Q1 Actual	2024-25 Q1 Budget	Variance
Services and Supplies			
Services	\$ 4.40	\$ 3.70	\$ (0.70)
Student Transportation	0.02	0.37	0.35
Professional Development and Travel	0.18	0.17	(0.01)
Rentals and Leases	0.48	0.24	(0.24)
Dues and Fees	0.43	0.24	(0.19)
Insurance	0.11	0.35	0.24
Supplies	3.57	3.36	(0.21)
Utilities	0.33	1.19	0.86
Total Services and Supplies	\$ 9.52	\$ 9.62	\$ 0.10

25

QUESTIONS?

ITEM 2.1

First Quarter Financial Update

26

VSB Vancouver
School Board

**THANK YOU
FOR YOUR TIME**
