Vancouver School Board

NOTICE OF MEETING
FINANCE AND PERSONNEL COMMITTEE

Secretary Treasurer's Office
November 18, 2026
Public viewing via live broadcast

Steve Cardwell (Chair)
Suzie Mah (Vice-Chair)
Rory Brown
Melanie Cheng

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, inherent rights holder representatives and stakeholder representatives on Wednesday, November 18, 2026 at 7:00 pm. The meeting will be live broadcast for the public.

Trustees:	Gwen Giesbrecht (Alternate)	Julie Strilesky (Alternate)
	Alisha Masongsong	Krista Sigurdson
	Derrick O'Keefe	
Student Trustee:	Freddie Zhang	
Other Senior Team Staff:	Pedro da Silva	Janis Myers
	Michael Gray	Alison Ogden
	Jessie Gresley-Jones	Michael Walia
	Maureen McRae-Stanger	
Inherent Rights Holder Representatives:	Faye Mitchell, xʷməθkʷəy̓əm (Musqueam)	
	Kirsten Baker-Williams, Sḵwx̱wú7mesh Úxwumixw (Squamish Nation)	
	Dennis Thomas, səlilwətaɬ (Tsleil-Waututh Nation)	

Representatives:	Justin Chapman, BCVSBCMTU	Alternates:	Mark Brunner, BCVSBCMTU
	Tamara Laza, CUPE 15		Sheri Nielsen, CUPE 15
	Mostafa Hekal, CUPE 407		
	Michael Menashy, DPAC		Elizabeth Klaiber-Noble, DPAC
	Tim De Vivo, IUOE		Tim Chester, IUOE
	Tyson Shmyr, PASA		
	Benita Kwon, VASSA		Jason Lauzon, VASSA
	Floyd Tuting, VDSC		
	Khaled Shawwash, VEAES		Jody Polukoshko, VEAES
	Brad Toews, VEPVPA		Stephen Leung, VEPVPA
	Carl Janze, VSTA		Carmen Schaedeli, VSTA

Vancouver School Board

FINANCE AND PERSONNEL COMMITTEE

MEETING AGENDA

Wednesday, November 18, 2026, 7:00 to 8:30 pm
Room 180, VSB Education Centre

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Sḵwx̱wú7mesh Úxwumixw (Squamish Nation) & səlilwətaɬ (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 participants (i.e., committee members, staff, inherent rights holder representatives, stakeholder representatives) to conduct themselves with appropriate decorum and professionalism. It is the responsibility of the Chairperson of the Committee to see that decorum is maintained at Committee meetings:

- Committee participants engage in discussion by requesting to speak through the Chairperson, ensuring inclusive and orderly dialogue.
- A respectful and collegial environment is maintained as participants share diverse perspectives and contribute to meaningful discussions.
- Staff are trusted to provide objective, high-quality reports that reflect their professional expertise. Their contributions are respected and form a vital part of informed committee decision-making, free from external pressure or influence.
- Committee discussions are conducted in a constructive manner, with participants avoiding language or actions that could be perceived as personal, inflammatory, or accusatory.
- All participants are expected to demonstrate professionalism and courtesy in their interactions, contributing to a positive and productive committee culture.

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

		Presenters
1.	**Items for Approval**	
1.1	Statement of Financial Information (SOFI)	Michael Walia, Executive Director, Finance
1.2	Living Wage BC Employer Re-Certification	Michael Gray, Executive Director, Employee Services
2.	**Information Items**	
2.1	2026-27 First Quarter Financial Update	Michael Walia, Executive Director, Finance
3.	**Discussion Items**	
3.1	2027-28 Financial Planning Engagement Process	Helen McGregor, Superintendent Flavia Coughlan, Secretary Treasurer | CFO

Finance and Personnel Committee

D. Responsibilities:

D.1 Review and provide recommendations to the Board regarding assigned finance and personnel matters.

D.2 Review quarterly financial reports and assist the Board in being fiscally responsible by managing its financial resources effectively and efficiently.

D.3 Review and provide recommendations to the Board regarding the annual financial plan, the annual budget, the amended annual financial plan and the amended budget.

D.4 Review and provide recommendations to the Board regarding the approval of school fees and fees related to programs that charge fees.

D.5 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.6 Review matters referred to the Committee by the Board and make recommendations as requested.

Vancouver School Board

ITEM 1.1

November 18, 2026

TO: **Finance and Personnel Committee**

FROM: **Michael Walia, Executive Director - Finance**

RE: # Statement of Financial Information

Reference to Education Plan

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

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

INTRODUCTION

In accordance with 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.

RECOMMENDATION

The Finance and Personnel Committee recommends:

THAT the Board approve the Statement of Financial Information for the fiscal year ended June 30, 2026.

Attachment: Statement of Financial Information June 30, 2026

ATTACHMENT



Vancouver School District

Statement of Financial Information

FOR THE YEAR ENDED JUNE 30, 2026

School District
Statement of Financial Information (SOFI)

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

Fiscal Year Ended June 30, 2026

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BRITISH COLUMBIA | Ministry of Education

SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION
(SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT		YEAR
39	Vancouver		2025/2026
OFFICE LOCATION(S)			TELEPHONE NUMBER
1580 West Broadway			604-713-5000
MAILING ADDRESS			
1580 West Broadway			
CITY		PROVINCE	POSTAL CODE
Vancouver		BC	V6J 5K8
NAME OF SUPERINTENDENT			TELEPHONE NUMBER
Helen McGregor			604-713-5000
NAME OF SECRETARY TREASURER			TELEPHONE NUMBER
Flavia Coughlan			604-713-5000

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2026 *for School District No.* 39 *as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
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, 2026

FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST

			Due Date
a)	√	A statement of assets and liabilities (audited financial statements).	*September 30*
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)	*September 30*
c)	√	A schedule of debts (audited financial statements).	*September 30*
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).	*September 30*
e)		A schedule of remuneration and expenses, including:	*December 31*
	√	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.	*December 31*
g)	√	Approval of Statement of Financial Information.	*December 31*
h)	√	A management report approved by the Chief Financial Officer.	*December 31*

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, 2026

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, 2026

School District No. 39 (Vancouver)

June 30, 2026

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School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 3239-2493-9511

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, 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	September 23, 2026
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	September 24, 2026
Signature of the Superintendent	Date Signed
Original Signed	September 24, 2026
Signature of the Secretary Treasurer	Date Signed

KPMG LLP
777 Dunsmuir Street, 11th Floor
Vancouver BC V7Y 1K3
Canada
Tel 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, 2026
- 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, 2026 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Other Information

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

- Unaudited Schedules 1-4 attached to the audited financial statements; and
- Information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document.

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

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

We obtained the Information 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.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
September 24, 2026

School District No. 39 (Vancouver)

Statement of Financial Position

As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**275,042,317**	204,874,430
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**8,926,468**	5,187,360
Other (Note 3)	**7,308,310**	30,175,838
Portfolio Investments (Note 4)	**31,814,935**	30,208,956
Total Financial Assets	**323,092,030**	270,446,584
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	**735,772**	233,539
Other (Note 5)	**106,720,143**	93,376,357
Unearned Revenue (Note 6)	**58,972,141**	63,079,517
Deferred Revenue (Note 7)	**35,919,985**	38,960,835
Deferred Capital Revenue (Note 8)	**1,016,111,388**	966,409,034
Employee Future Benefits (Note 9)	**33,052,370**	33,892,379
Asset Retirement Obligation (Note 10)	**79,680,815**	70,320,233
Capital Lease Obligations (Note 11)	**1,098,779**	2,607,996
Total Liabilities	**1,332,291,393**	1,268,879,890
Net Debt	**(1,009,199,363)**	(998,433,306)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**1,064,409,993**	1,056,645,885
Prepaid Expenses	**3,112,603**	3,008,153
Supplies Inventory	**1,466,157**	1,411,838
Total Non-Financial Assets	**1,068,988,753**	1,061,065,876
Accumulated Surplus (Deficit) (Note 14)	**59,789,390**	62,632,570

Contractual Obligations (Note 15)

Contingent Assets (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Original Signed	September 23, 2026
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	September 24, 2026
Signature of the Superintendent	Date Signed
Original Signed	September 24, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 39 (Vancouver)

Statement of Operations

Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	694,181,243	**709,787,838**	682,302,605
Other	8,987,608	**9,472,686**	10,062,363
Federal Grants	3,068,057	**3,056,831**	3,375,678
Tuition	23,257,696	**23,984,376**	26,400,962
Other Revenue	26,467,243	**30,857,121**	31,365,552
Rentals and Leases	8,082,871	**10,429,538**	8,925,174
Investment Income	5,499,661	**5,217,696**	7,521,963
Amortization of Deferred Capital Revenue	31,416,826	**31,185,753**	30,286,834
Total Revenue	800,961,205	**823,991,839**	800,241,131
Expenses (Note 19)			
Instruction	648,964,601	**657,309,840**	640,907,933
District Administration	27,848,782	**24,779,803**	32,601,794
Operations and Maintenance	127,907,998	**143,681,173**	127,294,158
Transportation and Housing	4,091,984	**4,332,804**	4,450,335
Debt Services	79,981	**79,982**	108,274
Write-off/down of Buildings and Sites			3,714,650
ARO Accretion		**(3,348,583)**	3,348,582
Total Expense	808,893,346	**826,835,019**	812,425,726
Surplus (Deficit) for the year	(7,932,141)	**(2,843,180)**	(12,184,595)
Accumulated Surplus (Deficit) from Operations, beginning of year		**62,632,570**	74,817,165
Accumulated Surplus (Deficit) from Operations, end of year		**59,789,390**	62,632,570

School District No. 39 (Vancouver)

Statement of Changes in Net Debt
Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Surplus (Deficit) for the year	(7,932,141)	**(2,843,180)**	(12,184,595)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(51,604,448)	**(60,144,077)**	(49,769,179)
Amortization of Tangible Capital Assets	39,539,438	**52,379,969**	38,792,405
ARO Retirement			76,695
Total Effect of change in Tangible Capital Assets	(12,065,010)	**(7,764,108)**	(10,900,079)
Acquisition of Prepaid Expenses		**(6,028,825)**	(5,731,916)
Use of Prepaid Expenses		**5,923,373**	5,775,574
Acquisition of Supplies Inventory		**(1,794,884)**	(1,469,009)
Use of Supplies Inventory		**1,741,567**	1,342,830
Total Effect of change in Other Non-Financial Assets	-	**(158,769)**	(82,521)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(19,997,151)	**(10,766,057)**	(23,167,195)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(10,766,057)**	(23,167,195)
Net Debt, beginning of year		**(998,433,306)**	(975,266,111)
Net Debt, end of year		**(1,009,199,363)**	(998,433,306)

The accompanying notes are an integral part of these financial statements.

School District No. 39 (Vancouver)

Statement of Cash Flows
Year Ended June 30, 2026

	2026 Actual	2025 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(2,843,180)**	(12,184,595)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**19,128,420**	2,615,056
Supplies Inventories	**(54,319)**	(126,179)
Prepaid Expenses	**(104,450)**	43,658
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**13,846,019**	(22,190,052)
Unearned Revenue	**(4,107,376)**	6,023,257
Deferred Revenue	**(3,040,850)**	(2,701,603)
Employee Future Benefits	**(840,009)**	41,819
Asset Retirement Obligations	**9,360,582**	3,348,583
Amortization of Tangible Capital Assets	**52,379,969**	38,792,405
Amortization of Deferred Capital Revenue	**(31,185,753)**	(30,286,834)
Write-Off/down of Buildings and Sites		3,714,650
Total Operating Transactions	**52,539,053**	(12,909,835)
Capital Transactions		
Tangible Capital Assets Purchased	**(3,001,477)**	(1,696,872)
Tangible Capital Assets -WIP Purchased	**(44,433,435)**	(50,516,302)
ARO - Change in Estimate	**(12,994,045)**	
ARO Settlement	**(284,880)**	
Total Capital Transactions	**(60,713,837)**	(52,213,174)
Financing Transactions		
Capital Revenue Received	**81,457,867**	45,858,650
Capital Lease Payments	**(1,509,217)**	(1,804,084)
DCR Transfer and other items		(1,828,328)
Total Financing Transactions	**79,948,650**	42,226,238
Investing Transactions		
Investments in Portfolio Investments	**(1,605,979)**	20,201,768
Total Investing Transactions	**(1,605,979)**	20,201,768
Net Increase (Decrease) in Cash and Cash Equivalents	**70,167,887**	(2,695,003)
Cash and Cash Equivalents, beginning of year	**204,874,430**	207,569,433
Cash and Cash Equivalents, end of year	**275,042,317**	204,874,430
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**275,042,317**	204,874,430
	275,042,317	204,874,430

The accompanying notes are an integral part of these financial statements.

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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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.

2 Summary of Significant Accounting Policies (continued)

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.

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

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, 2026 and projected to June 30, 2026. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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.

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 initiate 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

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 associated with the remediation and removal of asbestos, lead in paint and other hazardous materials contained within certain School District-owned buildings was initially recognized using the modified retrospective method. Due to the uncertainty surrounding the timing and amounts of future cash outflows, the liability has been measured based on current cost estimates. The corresponding asset retirement costs have been capitalized as part of the carrying value of the related tangible capital assets and are amortized over the assets' remaining useful lives using the same basis as the associated tangible capital assets (see Note 2(h)).

During the year ended June 30, 2026, the School District completed a review of its asset retirement obligation estimates using updated information regarding the nature, extent, and current cost of required remediation and retirement activities. As a result of this review, the estimated obligation was revised, resulting in an increase to the asset retirement obligation liability and related tangible capital assets. The effect of the remeasurement is included in the changes reported in Note 10 to the financial statements.

The assumptions and estimates underlying the liability calculation are reviewed periodically and updated when new information becomes available or circumstances change.

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 and 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.

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. Nominal values are recorded where fair market value cannot be reasonably determined.

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 government 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.

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.

2 Summary of Significant Accounting Policies (continued)

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 indigenous 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.

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.

2 Summary of Significant Accounting Policies (continued)

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, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

3 Other Receivables

The decrease in amounts due from municipalities primarily reflects the collection of $19 million from the City of Vancouver that was outstanding at June 30, 2025. The allowance for doubtful accounts represents management's estimate of amounts that may not be collectible.

	June 30, 2026	June 30, 2025
Due from Federal Government	$ 3,611,294	$ 1,253,366
Due from Municipalities	14,570	19,695,743
Due from Other School Districts	410,761	192,325
Rentals and Leases	602,259	3,995,814
Other Receivables	3,192,783	5,038,590
Total Receivables	7,831,667	30,175,838
Allowance for Doubtful Accounts	(523,357)	-
Net Balance	$ 7,308,310	$ 30,175,838

4 Portfolio Investments

Portfolio investments consist of guaranteed investment certificates, including a short-term investment certificate, and senior government bonds. These investments are not quoted in an active market and are reported at cost or amortized cost. At June 30, 2026, the guaranteed investment certificates earned interest at a weighted-average rate of 3.77%, and the senior government bonds earned interest at a weighted-average rate of 2.88% (2025: 2.71%).

4 Portfolio Investments (continued)

	June 30, 2026	June 30, 2025
Short-term Investment Certificate	$ 100,899	$ -
Senior Government Bonds	108,946	107,910
GIC's	31,605,090	30,101,046
Net Balance	$ 31,814,935	$ 30,208,956

5 Accounts Payable and Accrued Liabilities – Other

Accounts payable and accrued liabilities represent amounts owing for goods and services received and other employee, program, vendor, and operating obligations incurred as at June 30, 2026.

	June 30, 2026	June 30, 2025
Trade Payables	19,914,358	9,239,004
Salaries and Benefits Payable	56,665,239	46,918,812
Accrued Vacation Pay	10,733,155	12,007,994
Other	19,407,392	25,210,547
	106,720,143	93,376,357

6 Unearned Revenue

	June 30, 2026	June 30, 2025
Balance, beginning of year		
Tuition fees	$ 21,392,299	$ 23,904,730
Rentals and leases	21,162,499	13,369,523
Other	20,524,719	19,782,007
	63,079,517	57,056,260
Amounts received		
Tuition fees	18,379,644	22,328,544
Rentals and leases	11,445,675	24,046,924
Other	679,332	742,712
	30,504,651	47,118,180
Amounts recognized in revenue		
Tuition fees	22,419,138	24,840,975
Rentals and leases	12,085,001	16,253,948
Other	-	-
	34,504,139	41,094,923
Balance, end of year		
Tuition fees	17,352,805	21,392,299
Rentals and leases	20,415,285	21,162,499
Other	21,204,051	20,524,719
	$ 58,972,141	$ 63,079,517

7 Deferred Revenue

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

7 Deferred Revenue (continued)

	June 30, 2026	June 30, 2025
Balance, beginning of year		
Provincial Grants - MECC	$ 5,134,361	$ 5,529,722
Provincial Grants - Other	25,661,131	28,574,738
Other Grants	6,288,441	6,034,264
Investment Income	1,876,902	1,523,714
	38,960,835	41,662,438
Increases during the year		
Provincial Grants - MECC	96,929,127	89,785,748
Provincial Grants - Other	6,570,264	7,086,507
Other	8,562,628	8,157,842
Interest Income	786,401	1,241,225
	112,848,420	106,271,322
Allocated to Revenue		
Provincial Grants - MECC	95,294,570	88,213,490
Provincial Grants - Other	9,402,032	10,000,114
Other Grants	8,122,486	7,903,665
Interest Income	1,304,583	888,037
	114,123,671	107,005,306
Recoveries		
Provincial Grants - MECC	1,765,599	1,967,619
Balance, end of year		
Provincial Grants - MECC	5,003,319	5,134,361
Provincial Grants - Other	22,829,363	25,661,131
Other Grants	6,728,583	6,288,441
Investment Income	1,358,720	1,876,902
	$ 35,919,985	$ 38,960,835

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 the Restricted Contributions Regulation 198/2011 issued by the Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

8 Deferred Capital Revenue (continued)

	June 30, 2026	June 30, 2025
Deferred Capital Revenue, Completed Projects		
Balance, beginning of year	$ 901,501,338	$ 870,737,396
Increases		
Transfers from Work in Progress	31,395,985	62,761,884
Transferred to Deferred Revenue Other from Bylaw	-	(1,787,803)
	31,395,985	60,974,081
Decreases		
Amortization - ByLaw Capital	29,377,858	28,676,459
Amortization - Other Provincial Capital	488,288	443,404
Amortization - Other Capital	1,319,607	1,166,971
ARO Settlement	-	(76,695)
Other	-	-
	31,185,753	30,210,139
Balance, end of year	901,711,570	901,501,338
Deferred Capital Revenue, Work in Progress		
Balance, beginning of year	44,085,049	59,820,334
Increases		
Transfers from Deferred Revenue – Unspent funds	42,928,423	47,595,064
Transfers from Deferred Revenue – ARO Settlement	-	-
Decreases		
Transfers to Deferred Revenue Other from Bylaw	-	-
Transfers to Deferred Capital Revenue – Completed projects	31,395,985	62,761,884
Write off	-	568,465
Settlement of Asset Retirement Obligations	284,880	-
Balance, end of year	55,332,607	44,085,049
Balance DCR - Completed Projects and WIP, end of year	957,044,177	945,586,387
Deferred Capital Revenue, Unspent		
Balance, beginning of year	20,822,647	22,752,976
Increases		
Provincial Grants – Ministry of Education and Child Care	35,955,663	39,636,921
Other Grants	922,096	3,570,873
Investment Income	1,860,108	745,833
Others	42,720,000	1,711,108
	81,457,867	45,664,735
Decreases		
Transferred to Deferred Capital Revenue, WIP	42,928,423	47,595,064
Settlement of Asset Retirement Obligations	284,880	-
Transfers to Deferred Revenue Other from Bylaw	-	-
	43,213,303	47,595,064
Balance, DCR - Unspent, end of year	59,067,211	20,822,647
Total Deferred Capital Revenue	$ 1,016,111,388	$ 966,409,034

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.

9 Employee Future Benefits (continued)

	June 30, 2026	June 30, 2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	$ 28,524,120	$ 25,988,416
Service Cost	1,799,150	1,702,176
Interest Cost	1,142,548	1,123,534
Benefit Payments	(2,970,225)	(2,020,968)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(1,453,772)	1,730,962
Accrued Benefit Obligation – March 31	$ 27,041,821	$ 28,524,120
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	$ 27,041,821	$ 28,524,120
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(27,041,821)	(28,524,120)
Employer Contributions After Measurement Date	1,206,192	1,419,325
Benefits Expense After Measurement Date	(739,926)	(735,425)
Unamortized Net Actuarial (Gain) Loss	(6,476,815)	(6,052,159)
Accrued Benefit Asset (Liability) - June 30	$ (33,052,370)	$ (33,892,379)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	$ 33,892,379	$ 33,850,559
Net Expense for Fiscal Year	1,917,084	2,124,851
Employer Contributions	(2,757,093)	(2,083,031)
Accrued Benefit Liability (Asset) - June 30	$ 33,052,370	$ 33,892,379
Components of Net Benefit Expense		
Service Cost	1,780,382	1,726,420
Interest Cost	1,165,818	1,128,288
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	(1,029,116)	(729,856)
Net Benefit Expense (Income)	$ 1,917,084	$ 2,124,852

	June 30, 2026	June 30, 2025
Assumptions		
Discount Rate - April 1	4.00%	4.25%
Discount Rate - March 31	4.50%	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	11.1	11.1

The impact of changes in assumptions between the March 31, 2026 measurement date and June 30, 2026 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. A reasonable estimate of the obligation has been recognized using the modified retrospective method as at July 1, 2022.

10 Asset Retirement Obligation (continued)

During the year ended June 30, 2026, the School District completed a review of its asset retirement obligation estimates using updated information regarding the nature, extent, and current cost of required remediation and retirement activities. As a result of this review, the estimated obligation was revised, resulting in an increase to the asset retirement obligation liability and related tangible capital assets. Accretion previously recognized was reversed to conform with the current-cost measurement approach. The effect of the remeasurement is included in the changes reported in the continuity schedule below.

	June 30, 2026	June 30, 2025
Asset Retirement Obligation, beginning of year	$ 70,320,233	$ 66,971,650
Change of estimate	12,994,045	-
Settlements during the year	(284,880)	-
Accretion Expense	(3,348,583)	3,348,583
Asset Retirement Obligation, end of year	$ 79,680,815	$ 70,320,233

11 Capital Lease Obligations

Repayments are due as follows:

	June 30, 2026	June 30, 2025
Fiscal year ended		
2026	$ -	1,587,178
2027	630,819	632,838
2028	499,192	499,192
	1,130,011	2,719,208
Interest portion	(31,232)	(111,212)
Total	$ 1,098,779	$ 2,607,996

12 Tangible Capital Assets

2026

Cost	July 1, 2025	Additions & ARO	Disposals & ARO	Transfers	June 30, 2026
Sites	$ 20,781,543	$ -	$ -	$ -	$ 20,781,543
Buildings	1,550,012,801	12,994,045	-	30,966,346	1,593,973,191
Buildings – WIP	53,565,681	43,382,836	-	(30,966,346)	65,982,171
Furniture & Equipment	21,260,635	947,766	(1,096,546)	765,719	21,877,574
Vehicles	1,536,251	1,303,664	(181,718)	-	2,658,197
Computer Software	100,244	-	(45,272)	-	54,972
Computer Hardware	15,942,494	750,048	(7,066,913)	-	9,625,629
Total	$ 1,663,199,649	$ 60,144,078	$ (8,390,449)	$ -	$ 1,714,953,277

Accumulated Amortization	July 1, 2025	Amortization & ARO	Disposals & ARO	June 30, 2026
Buildings	$ 585,697,548	$ 47,391,552	$ -	$ 633,089,100
Furniture & Equipment	9,000,100	2,157,182	1,096,546	10,060,736
Vehicles	1,023,174	209,722	181,718	1,051,178
Computer Software	71,660	15,522	45,272	41,910
Computer Hardware	10,761,282	2,605,991	7,066,913	6,300,360
Total	$ 606,553,764	$ 52,379,969	$ 8,390,449	$ 650,543,284

2025

Cost	July 1, 2024	Additions & ARO	Disposals & ARO	Transfers	June 30, 2025
Sites	$ 20,781,543	$ -	$ -	$ -	$ 20,781,543
Buildings	1,486,467,041	-	(76,695)	63,622,455	1,550,012,801
Buildings – WIP	71,270,110	50,201,141	(4,283,115)	(63,622,455)	53,565,681
Furniture & Equipment	21,014,530	1,363,882	(1,432,938)	315,161	21,260,635
Vehicles	1,727,699	-	(191,448)	-	1,536,251
Computer Software	100,244	-	-	-	100,244
Computer Hardware	16,014,429	2,172,110	(2,244,045)	-	15,942,494
Total	$ 1,617,375,596	$ 54,052,294	$ (8,228,241)	$ -	$ 1,663,199,649

Accumulated Amortization	July 1, 2024	Amortization & ARO	Disposals & ARO	June 30, 2025
Buildings	$ 552,397,841	$ 33,299,707	$ -	585,697,548
Furniture & Equipment	8,319,273	2,113,765	1,432,938	9,000,100
Vehicles	1,051,429	163,193	191,448	1,023,174
Computer Software	51,612	20,048	-	71,660
Computer Hardware	9,809,635	3,195,692	2,244,045	10,761,282
Total	$ 571,629,790	$ 38,792,405	$ 3,868,431	$ 606,553,764

Net Book Value	June 30, 2026	June 30, 2025
Sites	$ 20,781,543	$ 20,781,543
Buildings	960,884,091	964,315,253
Buildings - WIP	65,982,171	53,565,681
Furniture & Equipment	11,816,838	12,260,535
Vehicles	1,607,019	513,077
Computer Software	13,062	28,584
Computer Hardware	3,325,269	5,181,212
	$ 1,064,409,993	$ 1,056,645,885

12 Tangible Capital Assets (continued)

As at June 30, 2026, there was work in progress of $65,982,171 (2025 – $53,565,681) included in Buildings and not being amortized.

No tangible capital assets were acquired through capital leases in the current year (2025 – $1,839,120).

13 Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, 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, 2023, indicated a $4,572 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, 2024, indicated a $2,675 million funding surplus for basic pension benefits on a going concern basis.

The school district paid $53,296,765, for employer contributions to the plans for the year ended June 30, 2026 (2025: $54,146,757).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026, with results available in late 2027. The next valuation for the Municipal Pension Plan will be as at Dec 31, 2027 with results available in late 2028.

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.

14 Accumulated Surplus

	June 30, 2026	June 30, 2025
Local Capital Surplus		
Internally Restricted (Appropriated) by the Board for:		
Restricted for Future Capital Cost Share		
cə̓was Ch'elxwá7elch Skwuláẇtxw Seaside	$ 827,556	$ 1,996,488
Kitsilano Secondary	14,364	14,364
Equipment Replacement	1,367,971	867,971
Financial Provisions	200,000	200,000
Parkade and Paid Parking Lots Renewal	965,837	653,761
Renewal of Leased Facilities	480,000	240,000
Replacement School at Lord Roberts Annex Site	4,005,396	3,235,396
Technology for Student Learning	-	5,245
Automated External Defibrillators	-	247,931
Fleet Refresh	170,613	-
Contingency Reserve for Local Capital	2,396,683	4,316,312
Total Internally Restricted Local Capital Surplus	10,428,420	11,777,468
Invested in Capital Assets	14,482,893	25,856,261
Total Local Capital Surplus	**24,911,313**	**37,633,729**
Accumulated Operating Surplus		
Internally Restricted (Appropriated) by the Board for:		
Planned Future Operations Spanning Multiple Years		
Education Plan	278,352	62,714
Equity and Anti-Oppression	223,105	260,069
Indigenous Education	371,160	295,461
IT Capital Plan	509,976	155,924
Long Range Facilities Plan	120,000	120,000
Online Learning Funding for Courses in Progress	443,544	411,064
Purchase Order Commitments	1,054,615	786,527
School Budget Balances	2,813,650	2,850,281
Child Care Spaces Maintenance and Renewal	424,735	-
Child Care Spaces Feasibility Study	75,000	-
Total Planned Future Operations Spanning Multiple Years	6,314,138	4,942,040
Anticipated Future Requirements		
Financial Provisions	2,086,502	1,352,974
Risk Mitigation - Systems and Processes	632,625	673,151
Total Anticipated Future Requirements	2,719,127	2,026,125
Restricted Due to Constraints on Funds		
Early Career Mentorship	19,855	257,974
Grants and Donations	2,156,075	3,131,454
Scholarships	833,751	813,527
School Generated Funds	8,260,185	7,735,493
Total Restricted Due to Constraints on Funds	11,269,865	11,938,449
Total Internally Restricted Operating Surplus	20,303,130	18,906,615
Operating Fund Contingency	26,621,300	15,443,012
Unfunded Litigation Costs	(12,046,353)	(9,350,786)
Unrestricted Operating Fund Surplus (Contingency)	14,574,947	6,092,226
Total Accumulated Operating Accumulated Surplus	**34,878,077**	**24,998,841**
Accumulated Surplus	**$ 59,789,390**	**$ 62,632,570**

15 Contractual Obligations

The School District has entered into 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.

	2027	2028	2029	2030
Approved Capital Projects	$ 7,673,109	$ 152,000	$ 100,000	$ 299,500
Future operating lease payments	518,370	488,111	-	-
	$ 8,191,479	$ 640,111	$ 100,000	$ 299,500

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, VSB received an arbitration award regarding the annual ground lease rent for the site on which Kingsgate Mall occupies. The District has been invoicing the tenant annual rent based on the arbitration ruling, and the tenant has been paying a lower rent amount. Beedie Development LP challenged the arbitration award determining the market value of Kingsgate Mall for setting rent for the next lease renewal period. On December 20, 2024, the court set aside the 2022 award and determined the market value based on the 1.0 FSR outright use, setting the rent for the third renewal period at $1,650,000 per annum. The B.C. Court of Appeal upheld this decision.

VSB is seeking leave to appeal this decision to the Supreme Court of Canada. The collectability of the amount invoiced depends on the outcome of the appeal.

Contingent assets are not recorded in the financial statements.

17 Contingent Liabilities

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 impact on the financial positions or operations of VSB.

The 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 VSB. The proceedings are related, in part, to the Conseil's claim that it is entitled to the fee simple 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 District's school closure and surplus disposal policies and compelling MECC to exercise powers under the School Act to require the fee simple transfer of such school sites.

The Conseil filed a Notice of Civil Claim on December 22, 2020, initiating the lawsuit and seeking the fee simple 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 fee simple transfer of the QEA site, the Laurier Annex site, and the Dr. A.R. Lord site.

17 Contingent Liabilities (continued)

On May 23, 2025, after a nine month long trial, the British Columbia Supreme Court issued reasons for judgment. Regarding the claims against VSB, the Court dismissed the Conseil's claim that fee simple transfers were necessary to give effect to s. 23 rights under the Canadian Charter of Rights and Freedoms (minority French language education rights). Instead, the Court found that s. 23 rights could be fulfilled through the use of long-term leases as suggested by VSB. The Court ordered that a transfer of tenure, either long term lease or fee simple, of QEA be made and the VSB fulfilled that order by granting a 99-year ground lease to the CSF. The Court ordered that VSB must make Laurier Annex site available for a transfer of tenure, again either long term lease or fee simple transfer, subject to decisions being made by the MECC and the Conseil. The Court dismissed the Conseil's claim in relation to the Dr. A.R. Lord site because there was insufficient evidence of failed negotiations between VSB and the Conseil at this point in the time to justify an order.

The Conseil filed an appeal of the Court's order and in particular the order dismissing their claim that a fee simple transfer is necessary to give effect to the s. 23 rights. This appeal will likely be heard in late 2026.

An estimate of the remaining costs to defend the legal case is included as a financial provision appropriated from surplus realized in prior years. The outcome of these legal proceedings is uncertain and the financial impact on the school district cannot be determined at this time. VSB continues to defend against the Conseil's claims.

According to a directive from MECC, remedies funded from the Classroom Enhancement Fund are payable only where an agreement has been reached with the applicable teachers' association. As at June 30, 2026, no agreement had been reached with the Vancouver Secondary Teachers' Association for remedies relating to the 2024-25 fiscal year, or with either Vancouver teachers' association for remedies relating to the 2025-26 fiscal year. As a result, the amount and likelihood of any obligation cannot be reasonably estimated.

18 Budget Figures

Budget figures reflect the amended annual budget approved by the Board on February 25, 2026. 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 2025/26 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2025/26 Annual and the 2025/26 Amended Annual Budgets is provided below:

18 Budget Figures (continued)

	Annual Budget	Change	Amended Budget
Revenues			
Provincial Grants			
MECC	$ 681,214,860	$ 12,966,383	$ 694,181,243
Other	8,757,686	229,922	8,987,608
Federal Grants	3,068,057	-	3,068,057
Tuition	23,687,024	(429,328)	23,257,696
Other Revenue	25,643,443	823,800	26,467,243
Rentals and Leases	7,599,706	483,165	8,082,871
Investment Income	5,761,766	(262,105)	5,499,661
Amortization of Deferred Capital Revenue	31,959,959	(543,133)	31,416,826
Total Revenue	787,692,501	13,268,704	800,961,205
Expenses			
Instruction	631,688,282	17,276,319	648,964,601
District Administration	25,877,630	1,971,152	27,848,782
Operations and Maintenance	128,778,838	(870,840)	127,907,998
Transportation and Housing	3,531,181	560,803	4,091,984
Debt Services	79,981	-	79,981
Total Expense	789,955,912	18,937,434	808,893,346
Surplus (Deficit) for the year	(2,263,411)	(5,668,730)	(7,932,141)
Budgeted Allocation of Surplus	-	8,445,016	8,445,016
Budgeted Surplus (Deficit), for the year	$ (2,263,411)	$ 2,776,286	$ 512,875
Budgeted Surplus (Deficit), for the year	$ (2,263,411)	$ (5,668,730)	$ (7,932,141)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(49,641,199)	(1,963,249)	(51,604,448)
Amortization of Tangible Capital Assets	39,910,664	(371,226)	39,539,438
Total Effect of Change in Tangible Capital Assets	(9,730,535)	(2,334,475)	(12,065,010)
Increase (Decrease) in Net Financial Debt	$ (11,993,946)	$ (8,003,205)	$ (19,997,151)

19 Expense by Object

	2026 Actual	2025 Actual
Salaries		
Teachers	$ 321,328,272	$ 316,876,687
Principals and Vice Principals	32,628,946	31,959,569
Educational Assistants	63,184,678	60,481,519
Support Staff	76,149,964	73,638,981
Other Professionals	18,967,062	18,569,341
Substitutes	23,834,025	19,336,312
	536,092,947	520,862,409
Employee Benefits	151,869,729	148,383,898
Services and Supplies	89,760,974	100,930,157
Amortization	49,031,387	42,140,987
Interest	79,982	108,275
	$ 826,835,019	$ 812,425,726

20 Interfund Transfers

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

- $766,529 from operating to capital for capital assets purchased
- $222,050 annual transfer from operating to local capital over five years to fund the replacement of fleet vehicles
- $1,589,199 from operating to capital for capital lease payments
- $826,251 from special purpose to capital for capital assets purchased

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.

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.

23 Risk Management (continued)

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 June 30, 2025, related to credit, market or liquidity risks, with the exception of additional exposure to market risks from tariffs. The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

School District No. 39 (Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	24,998,841		37,633,729	**62,632,570**	74,817,165
Changes for the year					
Surplus (Deficit) for the year	12,457,014	826,251	(16,126,445)	**(2,843,180)**	(12,184,595)
Interfund Transfers					
Tangible Capital Assets Purchased	(766,529)	(826,251)	1,592,780	-	
Local Capital	(222,050)		222,050	-	
Other	(1,589,199)		1,589,199	-	
Net Changes for the year	**9,879,236**	-	**(12,722,416)**	**(2,843,180)**	**(12,184,595)**
Accumulated Surplus (Deficit), end of year - Statement 2	**34,878,077**	-	**24,911,313**	**59,789,390**	62,632,570

School District No. 39 (Vancouver)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	598,313,997	**614,208,388**	594,089,115
Other	87,498	**70,654**	62,249
Federal Grants	3,068,057	**3,056,831**	3,375,678
Tuition	23,257,696	**23,984,376**	26,400,962
Other Revenue	18,793,832	**22,516,750**	23,010,327
Rentals and Leases	6,032,791	**7,901,342**	6,697,240
Investment Income	4,217,401	**3,629,547**	6,282,119
Total Revenue	653,771,272	**675,367,888**	659,917,690
Expenses			
Instruction	540,497,136	**546,650,709**	536,552,340
District Administration	27,060,355	**24,121,945**	31,960,231
Operations and Maintenance	85,457,875	**87,952,907**	86,272,194
Transportation and Housing	3,944,493	**4,185,313**	4,303,641
Total Expense	656,959,859	**662,910,874**	659,088,406
Operating Surplus (Deficit) for the year	(3,188,587)	**12,457,014**	829,284
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,445,016		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,823,876)	**(766,529)**	(1,029,238)
Local Capital	(222,050)	**(222,050)**	
Other	(1,701,609)	**(1,589,199)**	(861,482)
Total Net Transfers	(4,747,535)	**(2,577,778)**	(1,890,720)
Total Operating Surplus (Deficit), for the year	508,894	**9,879,236**	(1,061,436)
Operating Surplus (Deficit), beginning of year		**24,998,841**	26,060,277
Operating Surplus (Deficit), end of year		**34,878,077**	24,998,841
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 14)		**20,303,130**	18,906,615
Unrestricted		**14,574,947**	6,092,226
Total Operating Surplus (Deficit), end of year		**34,878,077**	24,998,841

School District No. 39 (Vancouver)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	588,969,826	**588,801,397**	579,188,435
Other Ministry of Education and Child Care Grants			
Pay Equity	7,294,124	**7,294,124**	7,294,124
Funding for Graduated Adults	1,955,003	**2,480,505**	1,683,352
Student Transportation Fund	53,423	**53,423**	53,423
Foundation Skills Assessment (FSA) Scorer Grant	41,621	**43,121**	43,871
Child Care Funding			44,495
Labour Settlement Funding		**15,535,818**	5,781,415
Total Provincial Grants - Ministry of Education and Child Care	598,313,997	**614,208,388**	594,089,115
Provincial Grants - Other	87,498	**70,654**	62,249
Federal Grants	3,068,057	**3,056,831**	3,375,678
Tuition			
Summer School Fees	947,218	**944,925**	897,373
Continuing Education	422,300	**829,957**	471,518
International and Out of Province Students	21,888,178	**22,209,494**	25,032,071
Total Tuition	23,257,696	**23,984,376**	26,400,962
Other Revenues			
Other School District/Education Authorities	1,415,017	**2,273,556**	2,374,831
Miscellaneous			
Instructional Cafeteria Revenue	1,206,305	**1,207,175**	945,774
Miscellaneous Fees and Revenue	2,997,197	**3,616,269**	3,884,042
School Generated Funds	12,159,539	**14,328,232**	14,558,775
Other Grants	1,015,774	**1,091,518**	1,246,905
Total Other Revenue	18,793,832	**22,516,750**	23,010,327
Rentals and Leases	6,032,791	**7,901,342**	6,697,240
Investment Income	4,217,401	**3,629,547**	6,282,119
Total Operating Revenue	653,771,272	**675,367,888**	659,917,690

School District No. 39 (Vancouver)

Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Salaries			
Teachers	267,469,281	**274,984,722**	275,775,846
Principals and Vice Principals	30,405,012	**31,723,389**	31,073,774
Educational Assistants	60,783,577	**55,695,999**	53,240,124
Support Staff	67,921,050	**68,717,626**	66,540,040
Other Professionals	14,169,164	**15,120,447**	14,691,110
Substitutes	18,359,165	**22,968,814**	18,452,188
Total Salaries	459,107,249	**469,210,997**	459,773,082
Employee Benefits	131,790,124	**131,992,351**	130,694,721
Total Salaries and Benefits	590,897,373	**601,203,348**	590,467,803
Services and Supplies			
Services	15,991,703	**16,559,968**	21,055,363
Student Transportation	3,903,893	**4,247,272**	4,257,455
Professional Development and Travel	1,613,768	**1,193,827**	1,439,884
Rentals and Leases	871,620	**706,818**	759,439
Dues and Fees	1,241,483	**1,192,151**	1,060,360
Insurance	1,824,730	**1,551,080**	1,588,197
Supplies	29,350,118	**25,702,820**	27,024,501
Utilities	11,265,171	**10,553,590**	11,435,404
Total Services and Supplies	66,062,486	**61,707,526**	68,620,603
Total Operating Expense	656,959,859	**662,910,874**	659,088,406

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	204,326,319	2,535,057	250,735	4,726,188	-	14,700,869	**226,539,168**
1.03 Career Programs	370,516	31,618	-	90,648	-	27,244	**520,026**
1.07 Library Services	6,905,004	350,813	-	139,929	-	494,266	**7,890,012**
1.08 Counselling	8,756,345	142,585	-	482	274,377	632,252	**9,806,041**
1.10 Inclusive Education	33,782,843	2,969,385	50,598,791	1,035,481	135,869	4,992,313	**93,514,682**
1.20 Early Learning and Child Care	-	-	-	-	-	-	**-**
1.30 English Language Learning	12,706,224	188,791	2,690,388	434,559	232,671	943,878	**17,196,511**
1.31 Indigenous Education	1,009,399	373,302	1,259,014	188,491	-	5,246	**2,835,452**
1.41 School Administration	-	22,327,972	-	12,048,536	-	793,963	**35,170,471**
1.60 Summer School	2,070,885	326,250	658,442	205,841	2,413	-	**3,263,831**
1.61 Continuing Education	-	-	-	-	-	-	**-**
1.62 International and Out of Province Students	5,057,187	178,534	218,612	556,587	363,667	367,417	**6,742,004**
1.64 Other	-	-	-	911,521	221,815	-	**1,133,336**
Total Function 1	**274,984,722**	**29,424,307**	**55,675,982**	**20,338,263**	**1,230,812**	**22,957,448**	**404,611,534**
4 District Administration							
4.11 Educational Administration	-	1,947,531	-	551,371	1,508,627	-	**4,007,529**
4.40 School District Governance	-	-	-	84,823	908,604	-	**993,427**
4.41 Business Administration	-	109,237	15,313	3,392,910	6,139,672	3,189	**9,660,321**
Total Function 4	**-**	**2,056,768**	**15,313**	**4,029,104**	**8,556,903**	**3,189**	**14,661,277**
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	4,704	-	113,883	8,177	**126,764**
5.41 Operations and Maintenance Administration	-	242,314	-	2,039,859	5,218,849	-	**7,501,022**
5.50 Maintenance Operations	-	-	-	38,354,394	-	-	**38,354,394**
5.52 Maintenance of Grounds	-	-	-	3,891,041	-	-	**3,891,041**
5.56 Utilities	-	-	-	-	-	-	**-**
Total Function 5	**-**	**242,314**	**4,704**	**44,285,294**	**5,332,732**	**8,177**	**49,873,221**
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	**-**
7.70 Student Transportation	-	-	-	64,965	-	-	**64,965**
Total Function 7	**-**	**-**	**-**	**64,965**	**-**	**-**	**64,965**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**274,984,722**	**31,723,389**	**55,695,999**	**68,717,626**	**15,120,447**	**22,968,814**	**469,210,997**

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget (Note 18)	2025 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**226,539,168**	61,787,559	**288,326,727**	19,749,493	**308,076,220**	301,862,010	306,363,758
1.03 Career Programs	**520,026**	138,829	**658,855**	459,888	**1,118,743**	1,152,814	1,161,847
1.07 Library Services	**7,890,012**	2,144,684	**10,034,696**	717,869	**10,752,565**	10,912,138	11,370,117
1.08 Counselling	**9,806,041**	2,541,801	**12,347,842**	236,276	**12,584,118**	12,395,273	12,499,002
1.10 Inclusive Education	**93,514,682**	29,144,012	**122,658,694**	1,619,030	**124,277,724**	126,056,230	115,340,398
1.20 Early Learning and Child Care	**-**	-	**-**	-	**-**	-	225,828
1.30 English Language Learning	**17,196,511**	5,070,755	**22,267,266**	428,143	**22,695,409**	22,279,654	21,039,691
1.31 Indigenous Education	**2,835,452**	947,457	**3,782,909**	296,308	**4,079,217**	4,427,100	4,135,491
1.41 School Administration	**35,170,471**	9,413,234	**44,583,705**	1,623,011	**46,206,716**	44,614,484	45,419,944
1.60 Summer School	**3,263,831**	964,580	**4,228,411**	131,137	**4,359,548**	4,387,162	4,202,677
1.61 Continuing Education	**-**	-	**-**	-	**-**	-	-
1.62 International and Out of Province Students	**6,742,004**	1,782,388	**8,524,392**	1,861,826	**10,386,218**	9,772,262	12,880,646
1.64 Other	**1,133,336**	346,270	**1,479,606**	634,625	**2,114,231**	2,638,009	1,912,941
Total Function 1	**404,611,534**	**114,281,569**	**518,893,103**	**27,757,606**	**546,650,709**	540,497,136	536,552,340
4 District Administration							
4.11 Educational Administration	**4,007,529**	1,060,970	**5,068,499**	1,227,464	**6,295,963**	6,662,358	7,480,898
4.40 School District Governance	**993,427**	199,184	**1,192,611**	241,921	**1,434,532**	1,662,926	1,490,452
4.41 Business Administration	**9,660,321**	2,852,774	**12,513,095**	3,878,355	**16,391,450**	18,735,071	22,988,881
Total Function 4	**14,661,277**	**4,112,928**	**18,774,205**	**5,347,740**	**24,121,945**	27,060,355	31,960,231
5 Operations and Maintenance							
5.20 Early Learning and Child Care	**126,764**	46,745	**173,509**	48,985	**222,494**	155,163	114,464
5.41 Operations and Maintenance Administration	**7,501,022**	1,803,706	**9,304,728**	4,304,679	**13,609,407**	12,436,473	10,798,062
5.50 Maintenance Operations	**38,354,394**	10,665,220	**49,019,614**	7,811,447	**56,831,061**	55,349,396	57,119,919
5.52 Maintenance of Grounds	**3,891,041**	1,059,045	**4,950,086**	1,829,494	**6,779,580**	6,331,472	6,753,486
5.56 Utilities	**-**	-	**-**	10,510,365	**10,510,365**	11,185,371	11,486,263
Total Function 5	**49,873,221**	**13,574,716**	**63,447,937**	**24,504,970**	**87,952,907**	85,457,875	86,272,194
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**-**	-	**-**	-	**-**	-	
7.70 Student Transportation	**64,965**	23,138	**88,103**	4,097,210	**4,185,313**	3,944,493	4,303,641
Total Function 7	**64,965**	**23,138**	**88,103**	**4,097,210**	**4,185,313**	3,944,493	4,303,641
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**469,210,997**	**131,992,351**	**601,203,348**	**61,707,526**	**662,910,874**	656,959,859	659,088,406

School District No. 39 (Vancouver)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget (Note 18)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	95,867,246	**95,294,570**	88,213,490
Other	8,900,110	**9,402,032**	10,000,114
Other Revenue	7,176,890	**8,122,486**	7,903,665
Investment Income	836,314	**1,304,583**	888,037
Total Revenue	112,780,560	**114,123,671**	107,005,306
Expenses			
Instruction	108,467,465	**110,659,131**	104,355,593
District Administration	788,427	**657,858**	641,563
Operations and Maintenance	2,238,404	**1,832,940**	1,680,073
Transportation and Housing	147,491	**147,491**	146,694
Total Expense	111,641,787	**113,297,420**	106,823,923
Special Purpose Surplus (Deficit) for the year	1,138,773	**826,251**	181,383
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,138,773)	**(826,251)**	(170,285)
Other			(11,098)
Total Net Transfers	(1,138,773)	**(826,251)**	(181,383)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	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		830,264	577,624	190,294	4,480,180	-	41,911	181,112	584,636
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,956,722	2,091,943		10,033,464		646,000	215,600	731,812	10,906,562
Provincial Grants - Other									
Other			7,324		8,007,218				
Investment Income			16,543	4,749				10,745	
	1,956,722	2,091,943	23,867	10,038,213	8,007,218	646,000	215,600	742,557	10,906,562
Less: Allocated to Revenue	1,832,940	1,839,414	30,850	10,058,583	7,619,584	614,377	228,882	838,039	11,140,739
Recovered				71,258					
Deferred Revenue, end of year	**123,782**	**1,082,793**	**570,641**	**98,666**	**4,867,814**	**31,623**	**28,629**	**85,630**	**350,459**
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,832,940	1,839,414		10,058,583		614,377	228,882	827,294	11,140,739
Provincial Grants - Other									
Other Revenue			30,850		7,619,584				
Investment Income								10,745	
	1,832,940	1,839,414	30,850	10,058,583	7,619,584	614,377	228,882	838,039	11,140,739
Expenses									
Salaries									
Teachers				2,678,524				151,820	2,217,047
Principals and Vice Principals				355,513				14,048	182,994
Educational Assistants		1,334,572				425,256	6,994		3,170,157
Support Staff	1,153,634			1,339,244	31,116		60,966		210,396
Other Professionals				25,810					1,666,614
Substitutes				690			22,769	73,584	401
	1,153,634	1,334,572	-	4,399,781	31,116	425,256	90,729	239,452	7,447,609
Employee Benefits	362,940	504,842		1,375,922	5,877	163,906	31,787	64,178	2,369,210
Services and Supplies	316,366		30,850	4,282,880	7,554,566	25,215	106,366	502,797	1,271,489
	1,832,940	1,839,414	30,850	10,058,583	7,591,559	614,377	228,882	806,427	11,088,308
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	28,025	-	-	31,612	52,431
Interfund Transfers									
Tangible Capital Assets Purchased					(28,025)			(31,612)	(52,431)
	-	-	-	-	(28,025)	-	-	(31,612)	(52,431)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	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 (CR4YC)	Seamless Day Kindergarten	Early Childhood Education (ECE) Dual Credit Program	Student & Family Affordability (SFAF)
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	36,988	1,355,306	-	31,500	2,227	-	73,560	389,031
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,743,027	50,267,527	1,912,139	147,491	47,000		55,400		
Provincial Grants - Other							456		
Other									
Investment Income									
	4,743,027	50,267,527	1,912,139	147,491	47,000	-	55,856	-	-
Less: Allocated to Revenue	4,743,027	50,267,527	614,055	147,491	48,249	1,731	27,967	15,027	389,031
Recovered		36,988	1,355,306						
Deferred Revenue, end of year	**-**	**-**	**1,298,084**	**-**	**30,251**	**496**	**27,889**	**58,533**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,743,027	50,267,527	614,055	147,491	48,249	1,731	27,967	15,027	389,031
Provincial Grants - Other									
Other Revenue									
Investment Income									
	4,743,027	50,267,527	614,055	147,491	48,249	1,731	27,967	15,027	389,031
Expenses									
Salaries									
Teachers		39,235,512	306,271						
Principals and Vice Principals									
Educational Assistants	2,445,768						2,016		
Support Staff									
Other Professionals	515,968								
Substitutes	511,029		174,882						
	3,472,765	39,235,512	481,153	-	-	-	2,016	-	-
Employee Benefits	1,188,016	11,031,991	132,902				758		
Services and Supplies	82,246	24		147,491	48,249	1,731	491	15,027	389,031
	4,743,027	50,267,527	614,055	147,491	48,249	1,731	3,265	15,027	389,031
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	24,702	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(24,702)		
	-	-	-	-	-	-	(24,702)	-	-
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Additional Expenses funded by, and reported in, the Operating Fund	1,501,682	39,864							

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Strengthening Early Years to Kindergarten (SEY2KT)	Early Care & Learning (ECL)	Feeding Futures Fund	Dual Credit Program Expansion	Professional Learning Grant	National School Food Program	Dual Credit Pathway to Teacher Education	Community Link Other	CAYA
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	27,348	25,812		-	197,457	116,913		412,310	12,823,596
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		525,000	5,548,306			903,520	300,300		
Provincial Grants - Other								165,000	
Other								27,182	
Investment Income									312,851
	-	525,000	5,548,306	-	-	903,520	300,300	192,182	312,851
Less: Allocated to Revenue	26,363	211,645	5,548,306	-	33,301	752,266	59,750	265,891	4,179,836
Recovered									
Deferred Revenue, end of year	**985**	**339,167**	**-**	**-**	**164,156**	**268,167**	**240,550**	**338,601**	**8,956,611**
Revenues									
Provincial Grants - Ministry of Education and Child Care	26,363	211,645	5,548,306		33,301	752,266	59,750		
Provincial Grants - Other								168,828	3,312,349
Other Revenue								97,063	
Investment Income									867,487
	26,363	211,645	5,548,306	-	33,301	752,266	59,750	265,891	4,179,836
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		169,064							
Educational Assistants	1,882								
Support Staff			1,923,007			142,727			752,867
Other Professionals			82,628						293,075
Substitutes					20,677				
	1,882	169,064	2,005,635	-	20,677	142,727	-	-	1,045,942
Employee Benefits	711	42,530	619,685		5,538	41,878			366,831
Services and Supplies	23,770	51	2,922,986		7,086	267,429	59,750	265,891	2,767,063
	26,363	211,645	5,548,306	-	33,301	452,034	59,750	265,891	4,179,836
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	300,232	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(300,232)			
	-	-	-	-	-	(300,232)	-	-	-
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Assistive Technology AT-BC	PRP	PRCVI	Miscellaneous	Work Experience Grant	TOTAL
	$	$	$	$	$	$
Deferred Revenue, beginning of year	14,466,991	152,601	1,249,191	664,046	49,937	38,960,835
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care		2,775,944	3,121,370			96,929,127
Provincial Grants - Other	6,295,365		88,000	21,443		6,570,264
Other				473,904	47,000	8,562,628
Investment Income	400,584		31,148	9,781		786,401
	6,695,949	2,775,944	3,240,518	505,128	47,000	112,848,420
Less: Allocated to Revenue	6,163,087	2,649,704	3,376,798	374,989	24,222	114,123,671
Recovered		144,068	157,979			1,765,599
Deferred Revenue, end of year	**14,999,853**	**134,773**	**954,932**	**794,185**	**72,715**	**35,919,985**
Revenues						
Provincial Grants - Ministry of Education and Child Care		2,649,704	3,192,679		24,222	95,294,570
Provincial Grants - Other	5,762,503		158,352			9,402,032
Other Revenue				374,989		8,122,486
Investment Income	400,584		25,767			1,304,583
	6,163,087	2,649,704	3,376,798	374,989	24,222	114,123,671
Expenses						
Salaries						
Teachers		1,504,305	232,012		18,059	46,343,550
Principals and Vice Principals		183,938				905,557
Educational Assistants		102,034				7,488,679
Support Staff	776,894	133,242	905,092			7,429,185
Other Professionals	887,550	10,454	364,516			3,846,615
Substitutes		61,179				865,211
	1,664,444	1,995,152	1,501,620	-	18,059	66,878,797
Employee Benefits	506,194	562,235	493,264	100	5,077	19,876,372
Services and Supplies	3,992,449	92,317	1,331,467	36,087	1,086	26,542,251
	6,163,087	2,649,704	3,326,351	36,187	24,222	113,297,420
Net Revenue (Expense) before Interfund Transfers	-	-	50,447	338,802	-	826,251
Interfund Transfers						
Tangible Capital Assets Purchased			(50,447)	(338,802)		(826,251)
	-	-	(50,447)	(338,802)	-	(826,251)
Net Revenue (Expense)	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						**1,541,546**

School District No. 39 (Vancouver)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget (Note 18)	2026 Actual			2025 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	-	**284,880**		**284,880**	
Other	-			-	
Municipal Grants Spent on Sites	-			-	
Federal Grants	-			-	
Other Revenue	496,521	**171,679**	**46,206**	**217,885**	451,560
Rentals and Leases	2,050,080		**2,528,196**	**2,528,196**	2,227,934
Investment Income	445,946		**283,566**	**283,566**	351,807
Gain (Loss) on Disposal of Tangible Capital Assets	-			-	
Amortization of Deferred Capital Revenue	31,416,826	**31,185,753**		**31,185,753**	30,286,834
Total Revenue	34,409,373	**31,642,312**	**2,857,968**	**34,500,280**	33,318,135
Expenses					
Operations and Maintenance	672,281		**1,515,357**	**1,515,357**	549,486
Amortization of Tangible Capital Assets					
Operations and Maintenance	39,539,438	**52,379,969**		**52,379,969**	38,792,405
Write-off/down of Buildings and Sites				-	3,714,650
Debt Services					
Capital Lease Interest	79,981		**79,982**	**79,982**	108,274
ARO Accretion		**(3,348,583)**		**(3,348,583)**	3,348,582
Total Expense	40,291,700	**49,031,386**	**1,595,339**	**50,626,725**	46,513,397
Capital Surplus (Deficit) for the year	(5,882,327)	**(17,389,074)**	**1,262,629**	**(16,126,445)**	(13,195,262)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,962,649	**1,592,780**		**1,592,780**	1,199,523
Tangible Capital Assets - Work in Progress	-			-	
Local Capital	222,050		**222,050**	**222,050**	
Capital Lease Payment	1,701,609		**1,589,199**	**1,589,199**	1,912,360
Capital Loan Payment	-			-	
Settlement of Asset Retirement Obligation	-			-	
Other	-			-	(1,039,780)
Total Net Transfers	5,886,308	**1,592,780**	**1,811,249**	**3,404,029**	2,072,103
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**1,408,697**	**(1,408,697)**	-	
Tangible Capital Assets WIP Purchased from Local Capital		**1,505,012**	**(1,505,012)**	-	
Principal Payment					
Capital Lease		**1,509,217**	**(1,509,217)**	-	
Total Other Adjustments to Fund Balances		**4,422,926**	**(4,422,926)**	-	
Total Capital Surplus (Deficit) for the year	3,981	**(11,373,368)**	**(1,349,048)**	**(12,722,416)**	(11,123,159)
Capital Surplus (Deficit), beginning of year		**25,856,261**	**11,777,468**	**37,633,729**	48,756,888
Capital Surplus (Deficit), end of year		**14,482,893**	**10,428,420**	**24,911,313**	37,633,729

School District No. 39 (Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	20,781,543	1,550,012,801	21,260,635	1,536,251	100,244	15,942,494	**1,609,633,968**
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund			175,242			591,287	**766,529**
Special Purpose Funds			525,262	142,228		158,761	**826,251**
Local Capital			247,261	1,161,436			**1,408,697**
ARO Change in Estimate		12,994,045					**12,994,045**
Transferred from Work in Progress		30,966,346	765,719				**31,732,065**
	-	43,960,391	1,713,484	1,303,664	-	750,048	**47,727,587**
Decrease:							
Deemed Disposals			1,096,546	181,718	45,272	7,066,913	**8,390,449**
Retirement of Asset Retirement Obligation		-					**-**
	-	-	1,096,546	181,718	45,272	7,066,913	**8,390,449**
Cost, end of year	20,781,543	1,593,973,192	21,877,573	2,658,197	54,972	9,625,629	**1,648,971,106**
Work in Progress, end of year		65,982,171					**65,982,171**
Cost and Work in Progress, end of year	20,781,543	1,659,955,363	21,877,573	2,658,197	54,972	9,625,629	**1,714,953,277**
Accumulated Amortization, beginning of year		585,697,548	9,000,100	1,023,174	71,660	10,761,282	**606,553,764**
Changes for the Year							
Amortization for the Year		34,397,507	2,157,182	209,722	15,522	2,605,991	**39,385,924**
ARO - Change in Estimate		12,994,045					**12,994,045**
		47,391,552	2,157,182	209,722	15,522	2,605,991	**52,379,969**
Deemed Disposals			1,096,546	181,718	45,272	7,066,913	**8,390,449**
Written-off During Year							**-**
District Entered							**-**
		-	1,096,546	181,718	45,272	7,066,913	**8,390,449**
Accumulated Amortization, end of year		633,089,100	10,060,736	1,051,178	41,910	6,300,360	**650,543,284**
Tangible Capital Assets - Net	**20,781,543**	**1,026,866,263**	**11,816,837**	**1,607,019**	**13,062**	**3,325,269**	**1,064,409,993**

School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	53,565,681				**53,565,681**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	35,625,232	629,336			**36,254,568**
Deferred Capital Revenue - Other	6,537,472	136,383			**6,673,855**
Local Capital	1,505,012				**1,505,012**
	43,667,716	765,719	-	-	**44,433,435**
Decrease:					
Transferred to Tangible Capital Assets	30,966,346	765,719			**31,732,065**
ARO Settlement	284,880				**284,880**
	31,251,226	765,719	-	-	**32,016,945**
Net Changes for the Year	12,416,490	-	-	-	**12,416,490**
Work in Progress, end of year	**65,982,171**	**-**	**-**	**-**	**65,982,171**

School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	837,516,805	14,732,413	49,252,120	**901,501,338**
Changes for the Year				
Increase:				
Transferred from Work in Progress	30,122,424	957,531	316,030	**31,395,985**
	30,122,424	957,531	316,030	**31,395,985**
Decrease:				
Amortization of Deferred Capital Revenue	29,377,858	488,288	1,319,607	**31,185,753**
	29,377,858	488,288	1,319,607	**31,185,753**
Net Changes for the Year	744,566	469,243	(1,003,577)	**210,232**
Deferred Capital Revenue, end of year	838,261,371	15,201,656	48,248,543	**901,711,570**
Work in Progress, beginning of year	17,123,181	26,961,868		**44,085,049**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	36,254,568	6,357,825	316,030	**42,928,423**
	36,254,568	6,357,825	316,030	**42,928,423**
Decrease				
Transferred to Deferred Capital Revenue	30,122,424	957,531	316,030	**31,395,985**
District Entered	284,880			**284,880**
	30,407,304	957,531	316,030	**31,680,865**
Net Changes for the Year	5,847,264	5,400,294	-	**11,247,558**
Work in Progress, end of year	22,970,445	32,362,162	-	**55,332,607**
Total Deferred Capital Revenue, end of year	**861,231,816**	**47,563,818**	**48,248,543**	**957,044,177**

School District No. 39 (Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	2,667,114	17,358,682	796,851			**20,822,647**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	35,955,663					**35,955,663**
Provincial Grants - Other			606,066			**606,066**
Other					316,030	**316,030**
Investment Income		1,860,108				**1,860,108**
Transfer project surplus to MECC Restricted (from) Bylaw	(651,304)	651,304				**-**
99 Year Lease Queen Elizabeth Annex		107,879			42,612,121	**42,720,000**
	35,304,359	2,619,291	606,066	-	42,928,151	**81,457,867**
Decrease:						
Transferred to DCR - Work in Progress	36,254,568	5,073,598	1,284,227		316,030	**42,928,423**
Transferred to Revenue - Settlement of Asset Retirement Obligation	284,880					**284,880**
	36,539,448	5,073,598	1,284,227	-	316,030	**43,213,303**
Net Changes for the Year	(1,235,089)	(2,454,307)	(678,161)	-	42,612,121	**38,244,564**
Balance, end of year	**1,432,025**	**14,904,375**	**118,690**	**-**	**42,612,121**	**59,067,211**

School District
Statement of Financial Information (SOFI)

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

Fiscal Year Ended June 30, 2026

SCHEDULE OF DEBT

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

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

School District
Statement of Financial Information (SOFI)

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

Fiscal Year Ended June 30, 2026

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.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

School District
Statement of Financial Information (SOFI)

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

Fiscal Year Ended June 30, 2026

STATEMENT OF SEVERANCE AGREEMENTS

There were two severance agreements under which payment commenced between the Board of Education of School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2025/2026.

These agreements represent from two to six months of compensation.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

The Board of Education of School District No. 39 (Vancouver)
Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

Elected Officials

Last Name	First Name	Position	Remuneration	Expenses
Chien	Alfred	Trustee	$ 37,054	$ 7
Faridkot	Gurpreet	Trustee	37,054	2,815
Fraser	Janet	Trustee	39,277	1,308
Jung	Victoria	Trustee	40,141	1,734
Mah	Suzie	Trustee	37,054	2,866
Pedley	Sheung	Trustee	37,054	(252)
Reddy	Jennifer	Trustee	37,054	7
Richardson	Christopher	Trustee	37,054	2,173
Yu	Yi	Student Trustee	74	-
Zhang	Hiu Fung	Student Trustee	2,637	3,657
Zhang	Joshua	Trustee	37,054	7
Total Elected Officials			$ 341,507	$ 14,322

Employees with Remuneration Exceeding $75,000

Last Name	First Name	Position	Remuneration	Expenses
Abarquez	Richard	Teacher Elementary	$ 113,309	$ -
Abbot	Douglas	Teacher Secondary	105,979	4,908
Abed Rabbo	Richard	Elementary Vice-Principal	137,990	-
Abenojar	John	Teacher Secondary	76,069	-
Aberle	Kecia	Teacher Elementary	94,847	-
Adams	Genvieve	Teacher Elementary	93,205	-
Adams	Sheri	Teacher Elementary	115,242	-
Addison	Timothy	Teacher Elementary	79,581	-
Affleck	Jodie	Teacher Elementary	103,146	-
Agius	Lisa	Education Coordinator	100,283	472
Ahluwalia	Jasprit	Teacher Elementary	105,248	-
Ahn	Michael	Teacher Elementary	110,186	280
Ahn	So-Young	Teacher Secondary	92,336	-
Ainsworth	Alex	Teacher Elementary	77,490	-
Aird	Michael	Teacher Elementary	93,139	-
Akagami	Narumi	Teacher Elementary	84,691	-
Akita	Emily	Teacher Elementary	116,363	145
Akladios	Tamer	Assistant Building Engineer	80,025	-
Akrap	Nicky	Secondary Principal	175,041	-
Alankesh	Shahryar	Painter Apprentice	75,345	-
Al-Assadi	Abdelfattah	Teacher Secondary	115,714	-
Alber	Margarete	Technical & Resource Support D	77,220	19
Albrecht	Shanna	Teacher Secondary	94,524	-
Albutat	Jennifer	Teacher Elementary	114,574	-
Alderman	Christopher	Manager-Staffing	148,152	-
Alexander	Stacey	Director of Labour Relations	202,406	838
Ali Shaw	Shareeda	Teacher Elementary	115,242	102
Aliphtiras	Georgia	Elementary Vice-Principal	137,762	245
Allan	Nicholas	Teacher Elementary	83,798	-
Allen	Chris	Director of Enterprise Risk Mg	192,423	5,858
Allen	Jaime	Teacher Elementary	105,796	-
Alley	Frances	Teacher Secondary	114,898	21
Allison	Heather	Teacher Elementary	109,046	-
Almeida	Susan	Teacher Elementary	121,697	-
Alojado	Sherrise	Elementary Vice-Principal	111,356	-
Alport	Alexandra	Teacher Elementary	98,328	-
Altman	Jennifer	Teacher Elementary	110,774	310
Alves	Hermano	Teacher Secondary	104,338	-

Ambrose	Dale	District Vice Principal	156,455	1,048
An	Joseph	Teacher Secondary	106,080	-
An	Paul	Elementary Principal	157,264	-
Anchant	Samantha	Teacher Elementary	113,176	-
Anctil	Richer	Teacher On Call - Elementary	87,932	-
Andaya	Merille	Teacher Elementary	75,693	-
Anderson	Christopher	Teacher Secondary	89,270	-
Anderson	Laurel	Teacher Secondary	119,233	188
Anderson	Linda	Teacher Secondary	115,242	-
Anderson	Lisa	Teacher Elementary	84,668	87
Anderson	Natalie	Teacher Elementary	84,779	-
Andres	Monica	Teacher Elementary	115,242	30
Anema	Melissa	Teacher Secondary	121,607	-
Ang	Genalyne	Teacher Elementary	114,674	-
Angelis	Panorea	Teacher Elementary	113,673	75
Angel-Lara	Angela	Teacher Elementary	106,081	241
Annas	Richard	Teacher Secondary	106,037	-
Anokwuru	Joann	District Resource Secondary	115,746	-
Ansley	Kandice	Teacher Elementary	95,542	-
Anthony	Thea	Teacher Elementary	82,388	-
Antunes	Nelson	Cement Mason	82,368	-
Ao	Timothy	Teacher Secondary	114,215	160
Aperocho	Cherish	Teacher Elementary	81,292	465
Appleby	Chantelle	Teacher Elementary	86,701	177
Appleby	Katherine	District Resource Elementary	113,734	-
Applegarth	Rebecca	Teacher Elementary	105,142	140
Appleton	Karen	Teacher Elementary	115,242	-
Appleton	Nicholas	Teacher Elementary	109,167	-
Aprim	Benjamin	Teacher Secondary	115,339	-
Arbour-Polley	Ashlie	Teacher Elementary	113,879	127
Arbuckle	Liam	Teacher Elementary	113,667	-
Archer	Christopher	Teacher Elementary	105,204	-
Archer	Liza	Teacher Elementary	113,668	280
Arduini	Anabela	Teacher Elementary	113,797	-
Argiroudis	Sophia	Teacher Elementary	90,753	-
Arkiletian	Robert	Teacher Secondary	114,867	-
Armstrong	Michelle	Teacher Elementary	77,329	1,329
Arnold	Forest	Teacher Elementary	85,709	-
Arnold	Sharon	Teacher Elementary	104,383	30
Arnold	Yann	Teacher Secondary	115,435	80
Arthurs	Shayne	Teacher Secondary	89,746	132
Arvanitis	Aphrodite	Teacher Elementary	84,165	75
Arya	Shalini	Psychologist - Secondary	107,726	1,975
Asad	Dema	Teacher Elementary	109,016	-
Ascher	Christopher	Teacher Secondary	114,209	-
Asdrubale	Steven	Teacher Secondary	115,566	-
Ash Anderson	Chloe	Teacher Elementary	114,820	-
Ashburner	Ashlee	Teacher Elementary	91,986	-
Ashley	Robert	Senior Project Manager	151,818	1,565
Askey	Bernadett	Teacher Elementary	99,648	-
Asmani	Marya	Teacher Secondary	105,642	-
Asmoucha	Samuel	Teacher Elementary	113,394	-
Assadipour	Sonia	Teacher Elementary	121,445	-
Assman	Erin	Elementary Vice-Principal	137,762	359
Astrom	Laurel	Teacher Elementary	81,232	-
Atkinson	Kieran	Teacher Secondary	80,680	-
Atkinson	Michael	Teacher Elementary	115,758	-
Attali-Netherton	Brigitte	Teacher Elementary	115,329	190
Atterton	Carl	Teacher Elementary	105,221	-
Au	Jonathan	Teacher Secondary	103,756	30
Au	Laurelin	Teacher Secondary	97,590	-
Au Yeung	Nicole	Teacher Elementary	98,658	-

Audet	Steven	Teacher Elementary	105,204	-
Aujla	Gurinder	Teacher Elementary	93,837	605
Austria	Regino Jr	Building Engineer	82,071	-
Aweida	Dana	Elementary Principal	157,264	-
Axen	Elizabeth	Teacher Elementary	97,664	-
Ba	Ruby	Teacher Elementary	112,483	250
Babajee	Vanesha	Teacher Secondary	103,983	-
Babcock	Heather	Teacher Secondary	105,868	498
Bacchus	Britta	Teacher Secondary	78,358	-
Bacchus	Jonathan	Electrician	97,563	125
Bach	David	Secondary Vice-Principal	153,527	-
Badgley	Kirsten	Teacher Elementary	80,256	-
Bae	Joshua	Teacher Elementary	99,742	-
Baerg	Julie	Teacher Secondary	128,452	-
Bagnall	Daniel	Teacher Secondary	94,574	866
Bains	Kamaljit	Teacher Elementary	113,797	410
Bains	Ranjit	Director of Instruction	206,431	8,567
Bains	Surbjit	Teacher Elementary	113,734	27
Baker	Arielle	Teacher Elementary	96,015	60
Baker	Benjamin	Grounds Foreperson	93,506	97
Baker	Devan	Teacher Secondary	77,352	40
Baker	Jean	Teacher Secondary	114,053	115
Bakovic	Lidija	Teacher Elementary	84,020	-
Bal	Surinder	Building Engineer	86,471	260
Bal	Varinder	Coordinator-Labour Relations	87,461	25
Baldarelli	Deborah	Teacher Elementary	118,158	202
Ball	Tamara	Teacher Elementary	92,675	-
Ballarin	Ricardo	Teacher Secondary	116,323	-
Balzarini	Sharon	Teacher Elementary	115,970	-
Banaie-Yazdi	Amanjit	Consultant-ATBC	95,492	-
Bangsund	Ashley	Coordinator-Sustainability	82,389	3,736
Bankonin	Susan	Teacher Secondary	103,395	160
Banks-Bywater	Sophie	Teacher Elementary	82,282	-
Barber	Amanda	Teacher Gifted Program	104,048	307
Barber	Joshua	Adult Education Instructor Structured Course	81,122	-
Barker	Daisy	Teacher Secondary	81,812	100
Barley	Marin	Teacher Secondary	119,511	575
Barnes	James	Teacher Secondary	102,404	-
Baron	Tanya	Teacher Secondary	120,222	200
Barone	Giovanna	Office Support D	82,940	25
Barratt	Olivia	Teacher Secondary	103,631	1,795
Barrera	David	Plumber	105,797	9
Barros	Melania	Teacher Elementary	105,338	-
Barry	Jessica	Teacher Secondary	91,226	179
Barski	Catherine	Teacher Elementary	75,862	-
Barski	Matthew	Teacher Secondary	114,055	120
Bartlett	Gretchen	Teacher Elementary	109,161	177
Bartlett	Steven	Teacher Elementary	115,481	-
Basi	Deveena	Teacher Elementary	104,452	21
Basra	Manvir	Teacher Elementary	94,869	-
Bassi	Baldeep	Teacher Secondary	129,981	-
Batsoulas	Janet	Teacher Elementary	105,234	-
Bauer	Melanie	Teacher Secondary	102,666	-
Baulcomb	Craig	Teacher Secondary	120,466	1,942
Bausback	Kirk	Teacher Secondary	103,953	100
Bautista	Edwin	Teacher Elementary	105,204	120
Baxter	Ian	Teacher Secondary	99,305	-
Baxter	Jennifer	Teacher Elementary	84,879	-
Beadle	Evelyn	Teacher Elementary	118,260	25
Beale	Caleb	Teacher Elementary	82,401	-
Beale-Dala	Rosalind	Teacher Elementary	97,357	-
Beatch	Patricia	Manager-Employee Wellness	151,736	457

Beaton	Blake	Teacher Secondary	97,720	-
Beaton	Brittany	Teacher Secondary	114,024	707
Beaton	Gregory	Teacher Secondary	106,860	-
Beatty	Andrew	Teacher Elementary	84,011	-
Beaty	Karen	Teacher Elementary	113,667	190
Beaver	Matthew	Teacher Secondary	84,129	-
Beck	Randell	Gasfitter	94,196	-
Becker	Robin	Teacher Elementary	113,379	204
Bedard	Marie-Claude	Teacher Elementary	114,397	-
Bedford	Lucas	Teacher Elementary	82,611	-
Beeman	Jill	Teacher Elementary	116,038	290
Beetlestone	Emma	Teacher On Call - Secondary	92,045	-
Beggache	Dalila	Teacher Elementary	113,879	-
Beggs	Lachlan	Teacher Secondary	79,109	-
Begin	Debbie	Teacher On Call - Secondary	79,518	-
Begin	Marc	Teacher Secondary	99,013	-
Beharry	Peter	Teacher Secondary	121,025	401
Behennah	Adrian	Teacher Secondary	78,083	-
Behm	Bronwyn	Teacher Elementary	111,309	-
Behrenz	Nicole	Teacher Elementary	106,220	25
Belegris	Mihalia	Teacher Elementary	104,916	-
Bell	Elizabeth	Secondary Vice-Principal	147,670	555
Bell	Travis	Secondary Principal	164,129	-
Bell-Irving	Charmaine	Teacher Secondary	115,690	-
Belliveau	Susan	District Resource Elementary	110,313	-
Bemister	Jesse	Elementary Principal	159,546	526
Bemister	Kelsey	Teacher Secondary	116,262	60
Bender	Erin	Teacher Elementary	115,242	-
Bendl	Andrew	Teacher Elementary	112,976	-
Benke	Anna	Teacher Elementary	106,407	544
Bennison	Mia	Teacher Elementary	80,373	-
Benson	Heidi	Coordinator-Community School	103,322	-
Benson	Mara	Teacher Secondary	105,450	-
Benson-Mah	Jessica	Teacher Elementary	97,443	195
Bentley Fernandes	Pamela	Elementary Vice-Principal	114,290	-
Bercic	Thomas	Teacher Secondary	132,617	-
Berger	Fiona	Teacher On Call Limited - Elementary	84,068	-
Berger-Bodolec	Charlotte	Teacher Elementary	105,365	-
Bernabe	Loraine	Teacher Elementary	101,226	-
Bernard	Martin	Teacher Elementary	91,650	-
Berry	Ashley	Teacher Elementary	102,508	-
Best	Kathryn	Teacher Secondary	111,420	331
Beutel	Markus	District Resource Elementary	114,062	39
Bharwani-Kassam	Farzana	Teacher Elementary	112,696	-
Bhatti	Daljit	Project Manager-ST Office	142,270	-
Bhurke	Sanika	Cybersecurity & AI Specialist	119,690	669
Bian	Wen Jia	Teacher Elementary	94,961	-
Bighorn	Jelana	Teacher Secondary	128,694	200
Bigiolli	Angela	Teacher Secondary	121,817	-
Bildstein	Lucia	Teacher Elementary	105,204	-
Billingsley	Jennifer	Teacher Elementary	115,242	1,100
Biln	David	Teacher Elementary	118,158	-
Biln	Susan	Teacher Elementary	113,734	170
Bilodeau	Shane	Teacher Elementary	109,893	30
Bilodeau	Stephanie	Teacher Secondary	101,566	1,724
Binder	Anita	Teacher Secondary	115,597	-
Birkenthal	Dana	Teacher Elementary	80,136	-
Birkinshaw	Andrew	Machinist	103,859	278
Birks	Carole	Teacher Secondary	117,755	75
Birnie	Clinton	Teacher Secondary	83,665	-
Bisset	Heather	Teacher Elementary	105,203	-
Bistriceanu	Deanna	Teacher Elementary	94,477	17

Black	Kate	Teacher Secondary	83,039	-
Blackwell	Roy	Pest Control Operator	79,022	35
Blain	Pierre-Luc	Teacher Elementary	75,085	59
Blair	Alycia	Teacher Elementary	105,814	60
Blair	Sonia	Secondary Principal	166,154	81
Blair	Sophia	Teacher Elementary	90,005	-
Blake	Karen	Secondary Vice-Principal	153,353	1,168
Blanaru	Liv	Teacher Elementary	83,920	81
Blanchard	Nicholas	Teacher Elementary	115,264	-
Bland	Charmian	Teacher Elementary	110,182	-
Blaney	Julie	Teacher Secondary	105,929	-
Blessin	Sylvia	Program Advisor-AEC	115,049	-
Block	Courtney	Teacher Elementary	90,696	-
Blue	Daniel	Executive Director of Finance	121,041	-
Bocolas	George	Electrician	103,719	253
Bodnaruk	Elena	Teacher Elementary	113,470	-
Boehm	Sasha	Teacher Elementary	75,868	-
Bohachewski	Lisa	Electrician	91,666	-
Bohmer	Aaron	Plumber	99,898	-
Boieriu	Andrea	Advisor-Recruitment	101,307	1,632
Boisvert	Roch	Teacher Elementary	100,569	-
Boitard	Daniel	Teacher Elementary	104,656	-
Bolanos	Jessica	Teacher Secondary	113,734	-
Bondi	Linda	Teacher Elementary	105,234	-
Bonetti	Amanda	Teacher Elementary	107,074	-
Bongard	Emilie	Teacher Secondary	78,704	-
Bonilla Gomez	Angela	Teacher Elementary	115,174	54
Bonnell	Bradley	Teacher Elementary	91,324	812
Bonofas	Orania	Teacher Elementary	85,429	-
Booker	Nicholas	Teacher Secondary	105,361	-
Borden	Sydney	Teacher Elementary	91,461	-
Bordon	Robert	Teacher Secondary	111,245	-
Borges	Danny	Teacher Secondary	120,118	-
Borsato	Justin	Teacher Elementary	115,174	-
Bortnick	Allan	Electrician	96,797	-
Botic	Amanda	Area Counsellor - Elementary	118,745	105
Boucetta	Soumeya	Teacher Secondary	119,274	360
Boucher	Aimee	Teacher Elementary	105,204	-
Boucher	Robert	Teacher Secondary	113,897	293
Bouchet	Brigitte	Teacher Elementary	113,472	-
Boudet	Katia	Teacher Secondary	96,565	984
Boulding	Nicholas	Teacher Secondary	105,720	1,000
Boulet	Ariel	Teacher Secondary	114,074	114
Bourgh	Kyla	Teacher Secondary	114,916	350
Bourque	Nancy	Teacher Elementary	115,389	-
Bowden	Cole	Plumber	90,761	7
Bowen	Chelsea	Teacher Elementary	98,039	1,178
Bowen	Willee	Teacher Secondary	114,173	350
Boyd	Arielle	Teacher Secondary	118,723	325
Boyd	Gavin	Teacher On Call - Secondary	77,719	-
Boyes	Cody	Teacher Secondary	105,813	-
Boyland	Shannon	Teacher Elementary	113,674	116
Boyle	Maxwell	Teacher Elementary	103,587	225
Bozinoski	Nova	Teacher Secondary	97,493	440
Braaten	Donna	Teacher Secondary	115,438	-
Bradley	Agnes	Teacher Elementary	115,242	-
Brady	Colleen	Teacher Elementary	104,144	194
Brady	Deanna	Teacher Elementary	78,499	100
Braich	Rachel	Teacher Secondary	81,383	-
Braletic	Katharina	Teacher Elementary	104,023	-
Branion	Hailey	Teacher Elementary	93,223	-
Branson	Megan	Teacher Secondary	105,720	286

Braun	Barton	Teacher Elementary	115,242	120
Braun	David	Teacher Secondary	118,705	120
Braun	Evan	Teacher Secondary	83,521	577
Braun	Jennifer	Teacher Secondary	120,716	79
Braverman	Michael	Teacher Secondary	116,051	1,000
Breakingbury	Christie	Teacher Secondary	105,663	-
Bredenkamp	Shan	Teacher Secondary	92,885	-
Bredin	Shauna	Teacher Elementary	111,129	465
Breg	Martin	Foreman Fleet & Equipment Mtnc	82,571	-
Breheny	Darcy	Teacher Elementary	82,626	-
Brett	Allison	Teacher Secondary	123,037	190
Brichta	Jean-Paul	Teacher Secondary	115,320	160
Bring	Jason	Teacher Elementary	99,260	49
Brion	Peter	Teacher Secondary	105,523	-
Brisebois	Laurent	Elementary Principal	166,154	2,369
Broadland	Holly	Teacher Secondary	117,520	131
Brodie	Keira	Teacher Elementary	80,646	-
Broman	Pamela	Teacher Elementary	113,783	-
Bromige	Christopher	Teacher Secondary	115,561	-
Bromley	Lindsay	District Resource Elementary	115,219	111
Brown	Andrea	Teacher Elementary	103,548	840
Brown	Cheryl	Teacher Elementary	80,768	-
Brown	Dana	Teacher Secondary	111,910	-
Brown	Hiroko	Area Counsellor - Elementary	118,510	-
Brown	Jesse	Elementary Principal	157,802	1,058
Brown	Kayne	Information Technology Supervisor - Systems	117,632	409
Brown	Kyra	Teacher Elementary	94,757	-
Brown	Mathew	Teacher Elementary	98,421	-
Brown	Tina	Assistant-Staffing	86,421	-
Brown	Zoi	Teacher Elementary	114,099	-
Browne	Corin	Teacher Secondary	104,387	973
Brownrigg	Richard	Teacher Secondary	113,838	-
Bruce	Tyler	Teacher Elementary	105,972	281
Bruchet	Lucas	Teacher Secondary	93,911	-
Bruyere	Johnathon	Teacher Elementary	113,667	-
Buckland	Sylvana	Teacher Elementary	94,285	-
Buckley	Deena	Elementary Principal	166,154	1,202
Buckley	Suzanne	Teacher Elementary	82,061	-
Budden	Shaun	Plumber	94,996	-
Buder	Tyler	Journeyperson with Premium	106,291	-
Buffie	Jordan	Teacher Secondary	84,445	-
Bui	Michael	Teacher Secondary	124,423	-
Buis	Kenneth	Adult Education Instructor Structured Course	134,186	-
Bullard	Tristan	Teacher Elementary	94,898	-
Buntain	Gary	Teacher Secondary	113,770	-
Bunton	Claire	Teacher Elementary	99,594	-
Buonassisi	Nicoletta	Teacher Secondary	101,850	-
Burchell	Stephanie	Teacher Elementary	77,327	6,524
Burditt	Natasha	Teacher Elementary	102,145	-
Burdon	Shirley	Teacher Secondary	120,119	-
Burgis	Lisa	Teacher Elementary	115,247	-
Burke	Shannon	Elementary Principal	158,027	-
Burma	Amber	Teacher Elementary	115,320	-
Burrell	Scott	Teacher Elementary	104,656	-
Burrus	Adrian	Teacher Elementary	112,565	177
Burton	Shannon	Director of Instruction	237,512	6,613
Butcher	Daniel	Teacher Elementary	81,996	-
Butler	David	Teacher Elementary	115,359	220
Butler	Joelle	Teacher Elementary	100,433	-
Butler	Vivian	Teacher Elementary	113,734	160
Buttle	Andrew	Teacher Elementary	82,347	-
Bylsma	Alan	Teacher Secondary	115,822	-

Byrne	Meghan	Teacher Secondary	131,272	110
Byron	Andrea	Teacher Elementary	97,383	-
Cabrone	Elvi	Teacher Elementary	116,201	1,406
Cacapit	Rowena	Teacher Elementary	108,059	195
Cacchioni	David	Secondary Vice-Principal	153,571	937
Cagandahan	Alliah	Teacher Secondary	78,385	-
Cain	Amy	Teacher Secondary	88,467	55
Calder	Alison	Teacher Secondary	114,078	129
Calder	Corry	Teacher Secondary	103,151	-
Callaway	Vanessa	Teacher Elementary	82,391	-
Calman	Shelby	Teacher Secondary	117,393	150
Calogero	Celina	Teacher Elementary	83,970	-
Caluori	Joanna	Teacher Elementary	105,002	-
Camara	Brodie	Teacher Secondary	86,012	-
Cameron	Steven	Secondary Vice-Principal	134,958	-
Campbell	Caelen	Teacher Elementary	114,640	60
Campbell	Courtney	Teacher Elementary	90,728	-
Campbell	Jessica	Teacher Elementary	113,734	-
Campbell	Louise	Teacher Elementary	105,608	-
Campbell	Lyndsay	Teacher Elementary	90,277	-
Campbell	Melissa	Teacher Secondary	99,139	-
Campbell	Sandra	Psychologist - Secondary	131,301	2,345
Campbell	Scott	Teacher Secondary	120,877	-
Campbell	Shawn	Teacher Elementary	103,665	-
Campese	Mario	Teacher Elementary	110,960	-
Campos	Gissela	Teacher Elementary	112,123	195
Campos	Nancy	Teacher Secondary	110,753	-
Cancar	Miya	Teacher Secondary	86,640	177
Candido	Marnie	Teacher Elementary	112,690	16
Canning	Gregory	Teacher Elementary	119,528	-
Cano	Jose	Floor Layer	80,813	253
Canosa	Massimo	Journeyperson with Premium	106,071	-
Cantelon	Amanda	Teacher Secondary	115,640	200
Cantor	Diana	Teacher Elementary	115,242	-
Cao	Dac Tung	Teacher Secondary	105,676	-
Cao	Jennifer	Teacher Elementary	94,183	-
Card	Kelly	Teacher Elementary	92,350	-
Carle	Laura	Teacher Elementary	107,981	-
Carnegie	Sarah	Teacher Secondary	100,367	135
Caron	Guillaume	Teacher Secondary	113,849	-
Carpenter-Boesch	Genevieve	Teacher Gifted Program	93,846	200
Carrasco	Erin	Teacher Secondary	100,852	-
Carrell	Christopher	Journeyperson with Premium	103,905	253
Carroll	Reeghan	Teacher Elementary	85,608	-
Carruthers	Allison	Teacher Elementary	115,350	-
Carruthers	Matthew	Teacher Elementary	111,995	-
Carswell	Ankie	District Principal	181,736	425
Carter	Edward	Elementary Vice-Principal	138,799	-
Carter	Michael	Teacher Elementary	107,093	-
Cassap-Hanson	Alexis	Teacher Elementary	101,247	105
Cassidy	Yvette	Teacher Elementary	114,531	120
Cassie	Laurie	Teacher Secondary	101,886	403
Caswell	Jesse	Teacher Secondary	105,204	-
Catlin	Michelle	Teacher Elementary	119,219	130
Caverzan	Renata	Teacher Elementary	115,174	43
Cazabon-Sansfacon	Pasquale	Teacher Secondary	79,785	102
Celio	Giuseppe	Machinist	99,257	-
Chadwick	Phonesanith	Teacher Secondary	108,296	577
Chagnon	Andreanne	Teacher Elementary	88,448	-
Chahal	Jatinder	Teacher Secondary	113,346	-
Chai	Chung Fai	Teacher On Call - Secondary	87,765	179
Chai	Steven	Teacher Elementary	101,582	-

Chalkman	Paul	Teacher Secondary	78,316	-
Chan	Aileen	Teacher Elementary	104,931	102
Chan	Becky	Teacher Elementary	99,684	60
Chan	Betty	Teacher Elementary	115,670	-
Chan	Brendan	Teacher Secondary	108,162	-
Chan	Calvin	Teacher Elementary	92,590	-
Chan	Ching Ching	Information Technology Support D	80,030	-
Chan	Debbie	Teacher Secondary	106,309	179
Chan	Eden	Teacher Elementary	92,778	-
Chan	Edwan	Teacher Secondary	91,303	-
Chan	Evelyn	Psychologist - Secondary	95,638	2,354
Chan	Genevieve	Teacher Elementary	112,036	-
Chan	Harinder	Teacher Secondary	92,330	-
Chan	Ivy	Teacher Elementary	100,569	-
Chan	Jeanie	Teacher Elementary	105,025	-
Chan	Jennie	Teacher Secondary	110,142	170
Chan	Jennifer	Teacher Elementary	87,488	-
Chan	Jonathan	Teacher Secondary	113,943	-
Chan	Justina	Teacher Secondary	107,299	-
Chan	Paul	Teacher Secondary	112,993	102
Chan	Ramona	Teacher Elementary	119,559	105
Chan	Siu Man	Technical & Resource Support E	85,791	1,411
Chan	Siu Wai	Technical & Resource Support D	76,288	106
Chan	Sophia	Teacher Elementary	88,908	60
Chan	Sylvia	Teacher Secondary	119,212	-
Chan	Tiffany	Teacher Elementary	89,579	-
Chan	Vince	Teacher Secondary	112,535	818
Chan	Vivian	Teacher Elementary	113,734	-
Chan	Wally	Teacher Secondary	106,946	-
Chan	Yong Yong	Teacher Elementary	114,574	-
Chang	Becca	Teacher Elementary	75,161	-
Chang	Chiung-Fang	Teacher Secondary	116,470	331
Chang	Huy Leng	Teacher Elementary	113,734	30
Chang	Irma	Teacher Elementary	114,107	-
Chang	Ivy	Teacher Elementary	113,675	144
Chang	Lisa	Teacher Secondary	105,590	-
Chan-Henry	Gregory	Teacher Secondary	115,611	-
Chao	Kevan	Teacher Elementary	100,771	286
Chao	Linda	Teacher Secondary	112,821	-
Chao	Sarah	Education Coordinator - Learning Information & Technology	103,587	268
Chapelski	Jessica	Teacher Elementary	112,842	2,661
Chapman	Katherine	Teacher Elementary	115,242	-
Charette	Jacinthe	Teacher Elementary	110,088	-
Charlton	Kar-Li	Teacher Elementary	106,416	-
Charlton	Ryan	Teacher Secondary	85,133	-
Charney	Peter	Steamfitter	95,382	70
Chater	Madelaine	Teacher Elementary	100,343	241
Chau	Danny	Electrician	108,129	-
Chau	Johnny	Electrician	104,102	291
Chau Kio	Wai Ying	Executive Assistant-Facilities	77,535	41
Chee	Cynthia	Teacher Elementary	113,850	-
Chelak	Jessica	Teacher Elementary	115,247	-
Chelladurai	Arockiam	Teacher Secondary	105,774	350
Chen	Bell	Teacher Secondary	132,529	244
Chen	Emily	Teacher Secondary	118,534	-
Chen	Hattie	Teacher Secondary	111,117	48
Chen	Hsin-Hou	Teacher Secondary	118,475	681
Chen	Kristopher	Teacher On Call - Secondary	83,281	-
Chen	Liwen	Teacher Elementary	105,870	446
Chen	Man Hsin	Teacher Elementary	92,346	-
Chen	Zhong Xin	Building Engineer	75,012	-
Chen Lin	Infai	Teacher Secondary	84,905	185

Cheng	Elizabeth	Teacher Elementary	115,020	605
Cheng	Leo	Teacher Secondary	127,975	160
Cheng	Linda	Office Support C	83,069	-
Cheng	Michelle	Teacher Secondary	115,595	-
Cheng	Pui Sze	Teacher Elementary	110,119	-
Cheng	Quyen	Teacher Elementary	113,667	169
Cheng	Wendy	Teacher Elementary	115,350	1,373
Chenoweth	Matthew	Teacher Secondary	116,342	-
Cheung	Jocelyn	Teacher Secondary	106,966	349
Cheung	Julia	Teacher Elementary	105,248	-
Cheung	Teresa	Assistant-Staffing	84,198	-
Cheung	Yu Ting	Teacher Secondary	90,377	-
Chevrier	Caitlin	Teacher Secondary	92,676	-
Chiang	Yi Chun	Teacher Secondary	132,718	100
Chin	Magdalene	Teacher Secondary	104,803	-
Chin Petersen	Jenny	Teacher On Call Limited - Elementary	107,476	55
Chinack	Byron	Material Services Foreperson	86,157	-
Chittenden	Katharine	Teacher Secondary	119,146	1,130
Chiu	Nathan	Teacher	117,478	8
Chiu	Odelia	Teacher	116,472	79
Cho	Alyson	Teacher Elementary	119,559	701
Cho	Caroline	Teacher Elementary	115,119	-
Cho	David	Teacher Secondary	125,261	86
Chobotiuk	Jennifer	Teacher Elementary	115,174	-
Chohan	Jennifer	Teacher Elementary	90,853	-
Choi	Coral	Teacher Elementary	76,223	-
Choi	James	Teacher Secondary	114,734	-
Choi	Michael	Teacher Secondary	111,476	54
Choi	Shin Ji	Teacher Elementary	91,771	-
Chong	Charlene	Teacher Secondary	112,641	-
Chong	Genevieve	Teacher Gifted Program	119,548	-
Chong	Joyce	Elementary Principal	160,099	-
Chong	Linda	Teacher Secondary	116,790	230
Chong	Nancy	Area Counsellor - Elementary	92,972	255
Chong	Paul	Teacher Secondary	75,422	229
Chong	Philip	Teacher Elementary	105,141	-
Chong	Vickie	Teacher Elementary	105,939	-
Chong	Vivian	Teacher Secondary	103,621	286
Chong-Ping	Kimberley	Teacher Secondary	120,050	18
Chou	Andy	Teacher Secondary	98,782	-
Chow	Allan	Teacher Secondary	115,071	-
Chow	Cynthia	Teacher Elementary	113,851	105
Chow	Gordon	Teacher Secondary	115,212	-
Chow	Henry	Journeyperson with Premium	103,467	26
Chow	Jacqueline	Teacher Elementary	92,576	-
Chow	Jiana	Manager-Communications	167,437	4,877
Chow	Lorilie	Teacher Secondary	80,662	76
Chow	Molina	Teacher Elementary	98,658	-
Chow	Samantha	Teacher Elementary	80,935	135
Chow	Shirley	Teacher Elementary	113,783	-
Chow	Stella	Elementary Vice-Principal	145,557	328
Chowan	Priscilla	Teacher Elementary	115,409	-
Chow-Humphries	Mary	Teacher Elementary	120,467	-
Christensen	Keisha	Teacher Elementary	83,810	-
Christie	Jessica	Teacher Elementary	103,560	66
Chrzastowski-Wachtel	Pawel	Teacher Secondary	115,648	-
Chu	Daniel	Assistant Building Engineer	90,402	-
Chu	Jennifer	Teacher Elementary	114,642	13
Chu	Kevin	Teacher Secondary	106,676	-
Chu	Marjorie	Technical & Resource Support D	76,923	747
Chuah	Kerry	Project Manager	130,763	2,131
Chun	Peggy	Teacher Secondary	108,464	445

Chung	Jeeyeon	Teacher Elementary	105,265	-
Chung	Ting Fong	Teacher Elementary	119,504	-
Chuu	Carol	Teacher Secondary	116,843	-
Cimino	David	Teacher Secondary	105,795	-
Clancy	Juli	Teacher Elementary	96,344	919
Clark	Denise	Secondary Vice-Principal	153,571	1,270
Clark	Gavin	Coordinator-Community School	117,107	-
Clark	Jennifer	Teacher Elementary	105,252	-
Clark	Julia	Elementary Principal	155,377	556
Clark	Katie	Elementary Vice-Principal	137,762	15
Clarke	Hollis	Teacher Secondary	98,939	830
Clasper	Rylie	Teacher Elementary	87,179	-
Clements	Lisa	Teacher Elementary	107,297	110
Clerkin	Aine	Teacher Elementary	95,861	-
Clerkin	Sean	Teacher Secondary	82,588	-
Clinton	Christopher	Teacher Elementary	90,132	286
Cloutier	John	Teacher Secondary	112,098	2,760
Clover	Dylan	Teacher Elementary	82,135	-
Clutchey	Corrie	Teacher Secondary	120,743	75
Coates-Davies	Bryn	Teacher On Call - Secondary	75,486	128
Coblenz	Joshua	Teacher Secondary	80,379	-
Coderre	Stephen	Teacher Secondary	108,255	100
Coelho	Andrew	Elementary Vice-Principal	139,761	75
Coffin	Steven	Teacher On Call Limited - Elementary	75,424	-
Coimbra De Pauli	Patricia Aparecida	Teacher Elementary	96,444	60
Cole	Noli	Coordinator-Community Connect	92,003	1,578
Colero	Julie	Teacher Elementary	105,204	-
Coletta	Vittorio	Teacher Secondary	106,984	-
Collet	Tamara	Teacher Elementary	114,642	88
Collier	Curtis	Teacher Secondary	115,621	-
Collier	Michael	Teacher Secondary	121,623	-
Collins	Troy	Teacher Secondary	81,222	200
Collum	Shawn	Electrician	94,888	-
Colobong	Krystle	Teacher Secondary	98,730	-
Colpitts	James	Teacher Elementary	105,204	-
Condon	Sean	Sheet Metal Worker	115,191	-
Congo	Karalee	Teacher Elementary	90,750	-
Conklin	Marnie	Teacher Elementary	110,443	-
Conrad	Danielle	Teacher Elementary	115,242	-
Coo	Duncan	Teacher Elementary	79,073	54
Cook	Cameron	Teacher Secondary	120,674	54
Cook	Jessica	Teacher Elementary	88,862	-
Cook	Rebecca	Teacher Elementary	115,242	175
Cooper	Alixandra	Teacher Elementary	103,262	-
Cooper	Cassidy	Teacher Elementary	79,758	-
Cooper	Romy	Teacher Secondary	125,800	124
Cordingley	Sarah	Teacher Elementary	110,804	-
Corkum	Rachel	Teacher Elementary	104,436	-
Cormack	Mark	Teacher Elementary	126,413	-
Cornies	Chad	Teacher Secondary	113,738	55
Corrie	Natacha	Teacher Elementary	113,734	-
Corsi	Viviana	Teacher Elementary	102,883	-
Cosentino	Emily	Teacher Elementary	87,407	-
Costa	Kailee	Teacher Elementary	105,750	-
Costa	Maria	Teacher Elementary	115,175	-
Costello	Jesse	Teacher Elementary	121,844	131
Cote	Chantal	Teacher Elementary	90,010	-
Cotton	Graeme	Teacher Elementary	121,067	-
Coughlan	Flavia	Secretary-Treasurer	287,708	9,186
Coughlan	Kamala	Teacher Elementary	112,771	190
Coulter	Alissa	Teacher Secondary	89,947	-
Coulter	Lorinda	Teacher Elementary	115,320	-

Coutts	Graeme	Teacher Elementary	121,067	-
Coval	Maggie	Teacher Elementary	83,017	471
Covert	Jorden	Teacher Elementary	116,038	-
Coward	Mara	Teacher Elementary	90,009	215
Craddock	Carrie	Teacher Elementary	105,208	-
Craig	Noella	Teacher Elementary	113,734	-
Craig	Tori	Teacher Secondary	87,795	-
Craigie	Robyn	Teacher Elementary	99,746	105
Cranston	Erin	Elementary Principal	155,145	550
Crawford	Cole	Teacher Secondary	86,423	-
Crehan	James	Teacher Elementary	76,767	185
Crimp	Emma	Teacher Elementary	99,157	-
Cripps	Russell	Teacher Secondary	115,175	425
Crisp	James	Teacher Elementary	113,734	241
Cristall	Aven	Teacher Elementary	113,909	-
Cross	Mira	Teacher Secondary	115,622	257
Cross	Nolan	Carpenter	84,955	-
Cruickshank	Maryanne	Teacher Elementary	112,666	-
Cruz	Edilberto	Teacher Elementary	116,304	-
Cruz	Megan	Office Support C	76,855	-
Cu	Maria	Teacher Elementary	91,492	30
Culhane	Stephen	Teacher Secondary	102,680	-
Cullingworth	Erin	Teacher Secondary	115,242	2,434
Cumaual	Kristine	Teacher Secondary	86,785	-
Cumming	Drew	Electrician	95,632	-
Cummings	Jaclyn	Elementary Principal	148,860	-
Cupit	Melissa	Teacher Elementary	113,755	-
Curnow	Michaela	Teacher Elementary	114,424	-
Currie	Kimberly	Teacher Secondary	94,871	291
Curtis	Jill	Teacher Elementary	87,517	-
Cutting	Samuel	Teacher Secondary	84,305	-
Cuzzetto	Simona	Teacher Elementary	90,750	-
Da Silva	Pedro	Associate Superintendent	290,595	6,080
Dahl	Rebecca	Teacher Elementary	80,534	-
Damot	Jose	Assistant Building Engineer	76,751	-
Daniel	Catherine	Teacher Secondary	94,835	-
Danilovic	Tania	Teacher Elementary	112,395	-
Danzig	Shani	Teacher Elementary	98,385	1,160
Dao	Nhat	Teacher Secondary	105,214	160
Dare	Katherine	Teacher Elementary	97,306	-
Davey	Kathryn	Teacher Elementary	104,748	-
David	Claire	Teacher Elementary	79,619	-
Davidson	Ilona	Teacher Secondary	114,810	-
Davie	Caitlin	Teacher Secondary	127,709	75
Davies	Megan	Elementary Principal	165,926	-
Davis	Aaron	Director of Instruction	225,375	6,392
Davis	Nathalie	Consultant Modern Language	120,231	3,462
Davitt	Cameron	Teacher Elementary	86,901	252
Day	Michael	Teacher Secondary	116,646	-
De Camargo Reydon	Juliana	Teacher Elementary	115,409	200
De Groot	Paul	Teacher Secondary	103,649	-
De Iaco	Rosa	Teacher Secondary	119,041	-
De Leon	Anthony	Teacher Elementary	97,037	771
De Leon	Melani	Teacher Elementary	113,076	-
de Levie	Alexandra	Psychologist - Secondary	98,982	2,607
de Minckwitz	Victoria	Teacher On Call - Elementary	80,114	-
De Santis	Michael	Teacher Secondary	120,255	-
De Santis	Nicholas	Teacher Secondary	111,368	-
De Verteuil	Glenn	Teacher Elementary	104,598	-
De Vita	Kelly	Teacher Elementary	112,473	-
Dearlove	Amanda	Teacher Elementary	94,095	-
Deblasio	Jeffrey	Teacher Secondary	106,495	-

Dekerf	Jaden	Teacher Elementary	90,171	-
Del Re	Valentina	Teacher Secondary	99,405	-
DeLong	Ian	Area Counsellor - Elementary	116,638	180
Delorenzi	Duncan	Teacher Elementary	84,061	50
Delorme	David	District Principal	172,563	1,211
Delorme	Patrick	Teacher Secondary	114,089	132
Delville-Pratt	Ruth	Teacher Secondary	105,269	-
Demarco	Dion	Teacher Secondary	114,278	-
Demers	Guy	Teacher Secondary	122,301	190
Demeules	Stephanie	Teacher Elementary	82,019	-
Demosten	Paraskevi	Teacher Elementary	97,004	72
Dempster	Kyle	Teacher Secondary	109,187	-
Denham	Holly	Teacher Elementary	80,772	-
Deragopian	Aida	Teacher Elementary	114,574	-
Derban	Elyssa	Elementary Principal	157,802	456
Derganc	Scott	Teacher Secondary	115,707	130
Dermott	Michelle	Teacher Secondary	90,276	-
Derrah	Jayme	Teacher Secondary	88,402	100
Derreth	Eugene	Teacher Secondary	99,324	-
Deschner	Wynn	Teacher Secondary	130,360	-
Desjarlais	Juanita	Director of Instruction	221,799	13,470
Despotakis	Nick	Secondary Vice-Principal	153,353	-
Despotovska	Ana	Teacher Secondary	113,842	-
Devereaux	Olivia	Teacher Elementary	76,347	50
Dewreede	Christopher	Teacher Secondary	115,242	-
Deyell	Scott	Coordinator-Community School	106,390	-
DeYoung	Michelle	Teacher Secondary	121,852	75
Dhadwal	Pavandeep	Teacher Secondary	100,190	-
Dhaliwal	Balwinder	Building Engineer	104,361	-
Dhaliwal	Ramandip	Teacher Elementary	115,262	-
Dhaliwal	Rupy	Teacher Secondary	114,765	-
Dhaliwal	Sarah	Teacher Elementary	80,791	-
Dhanani	Tanaz	Teacher Secondary	86,813	-
Dhesi	Jasveer	Teacher Elementary	114,486	-
Dhillon	Hardeep	Special Consultant	112,803	-
Dhillon	Ramandeep	District Resource Secondary	114,301	128
Dhillon	Sonia	Teacher Elementary	83,853	-
Dhillon	Sukhwinder	Teacher Elementary	99,759	-
Di Francesco	Rosanna	Area Counsellor - Elementary	86,274	217
Di Giacinto	Paul	Teacher Elementary	105,221	-
Di Sera	Taylor	Teacher Secondary	82,376	-
Dial	Harbinder	Teacher Secondary	114,867	-
Dickinson	Anne	Teacher Elementary	99,732	-
Dignum	James	Teacher Elementary	94,759	-
Dilgir	Zohreen	Teacher Elementary	105,142	81
Dimas	Maria	Teacher Secondary	115,568	226
Ding	Jane	Teacher Elementary	112,747	-
Dinning	Alina	Teacher Elementary	105,143	-
Dionne	Karline	Teacher Elementary	81,710	-
Dirk	Michael	Teacher Elementary	112,307	456
Dissegna	Darren	Teacher Secondary	99,761	132
Divac	Luka	Manager-District Records & Privacy	128,807	3,067
Dixon	Alison	Teacher Elementary	113,667	-
Dixon	Allison	Teacher Secondary	97,853	150
Dixon	Karen	Teacher Elementary	113,675	-
Dixon	Mackenzie	Teacher Elementary	76,561	-
Dixon	Shantelle	Teacher Elementary	105,142	-
Dizy	William	Teacher Secondary	115,918	-
Do	Kathy	Teacher Elementary	79,832	-
Dobie	Polly	Teacher Secondary	110,247	-
Dobry	Janine	Teacher Elementary	105,338	112
Dobslaw	Derek	Teacher Elementary	82,353	-

Dodds	Patrick	Teacher Elementary	111,023	-
Dodge	Heather	Teacher Secondary	115,833	200
Dohan	Trevor	Teacher Elementary	84,699	-
Doherty-Hwang	Kimberley	Teacher Elementary	119,559	-
Dolder	Ria	Teacher Elementary	113,057	1,454
Dolen	Shannon	Teacher Elementary	113,812	185
Dolinski	Ian	Plumber	95,732	13
Donaldson	Lindsay	Teacher Secondary	126,839	125
Donegan	Chris	Teacher Elementary	119,098	13
Dong	Dana	Teacher Elementary	88,075	-
Dong	Timothy	Teacher Elementary	107,734	-
Donison	Cheryl	Teacher Secondary	106,751	-
Donnelly	Allyson	Teacher Elementary	111,125	137
Donovan	Maria	Elementary Principal	166,138	2,617
Doolaar	Victoria	Technical & Resource Support D	76,288	60
Doolan	Bryan	Teacher Elementary	105,204	190
Dos Santos Filho	Jose	Information Technology Support D	85,323	-
Dosdall	Leah	Teacher Elementary	104,054	-
Dou	Teresa	Teacher Secondary	120,496	160
Douglas	Cheryl	Manager-Recruitment&Retention	152,358	488
Douglas	Jane	Teacher Elementary	87,071	-
Douglas	Julie	Teacher Secondary	111,455	242
Douglas	Ryan	Carpenter	97,874	-
Douglas	Tiffany	Teacher Elementary	128,998	-
Dousti	Kamelia	Teacher Secondary	104,797	1,978
Dowla	Aziz	Teacher Secondary	105,995	250
Dowle	Brenda	Secondary Vice-Principal	139,971	-
Dowle	Sian	Teacher Elementary	102,053	-
Downey-MacDonald	Brittanny	Teacher Secondary	104,446	-
Doyle	Elissa	Teacher Elementary	92,887	-
Doyle	Kathryn	Teacher Elementary	84,061	350
Doyle	Rachael	Teacher Elementary	83,262	-
Drabble	Timothy	Teacher On Call - Elementary	76,908	-
Dragic	Zoran	Supervisor-Printing & Dist	107,283	-
Dredge	Alexandria	Teacher Elementary	95,131	-
Dubois	Anne-Marie	Teacher Elementary	96,229	-
Dubrovin	Natasha	Speech Language Pathologist	109,171	1,117
Ducharme	Jocelyn	Teacher Secondary	87,561	-
Duffield	Blair	Teacher Elementary	90,330	-
Duffield	Lauren	Teacher Elementary	96,586	-
Duguay	Sophie	Teacher Secondary	77,320	-
Duguay	Yvan	Teacher Secondary	114,035	-
Dumbrell	Kate	Speech Language Pathologist	113,859	1,017
Dumont	Marjorie	Teacher Elementary	126,748	-
Dunfield	Emma	Teacher Elementary	91,296	-
Duong	John	Manager-Maintenance	143,296	2,228
Duong	Peter	Journeyperson with Premium	102,746	253
Duran	Lorena	Teacher Secondary	117,191	-
Durand	Elodie	Teacher Elementary	112,477	-
Durant	Danielle	Teacher Elementary	113,734	32
Durward	Magdalena	Teacher Elementary	113,734	-
Duttchen	Christa	Teacher Secondary	113,232	-
Duy	Darlene	Teacher Secondary	107,883	-
Dwyer	Kevin	Teacher Elementary	105,142	-
Dyck	Christine	Teacher Secondary	85,274	160
Dyck	Kennedy	Teacher Elementary	87,407	-
Dykstra	Michael	Teacher Elementary	95,669	-
Dykstra	Simon	Teacher Secondary	112,089	-
Dyson	Janice	Teacher Elementary	94,905	-
Earle	Danielle	Teacher Elementary	80,038	-
Eckart	Dana	Teacher Elementary	90,697	-
Eckels	Patricia	Teacher	116,211	14

Eckert	Jonah	Teacher Secondary	97,609	26
Edge	Richard	District Vice Principal	160,533	1,099
Ediger	Krista	Secondary Principal	186,932	87
Edmondson	Michael	Teacher Secondary	91,552	-
Edwards	David	Teacher Elementary	97,540	286
Edwards	Lisa	Teacher Secondary	110,903	-
Ee	Brian	Teacher Secondary	120,416	-
Eggo	Alistair	Teacher Secondary	98,003	-
Egilsson	Kelly	Secondary Vice-Principal	153,571	2
Ehn	Zsuzsanna	Teacher Secondary	120,177	-
Elbo	Genesee	Coordinator-Labour Relations	91,715	-
Elder Grass	Tabitha	Teacher Elementary	85,448	-
Elfarse	Mustapha	Teacher Secondary	98,126	200
Elke	Mark	Coordinator-Community School	98,087	1,307
Elliott	Elizabeth	Teacher Secondary	94,095	135
Elliott	Jenna	Teacher Elementary	96,953	-
Elliott	Kara	Teacher Elementary	80,265	-
Elliott	Melissa	Teacher Elementary	93,020	906
Elliott	Reece	Teacher Elementary	92,288	-
Ellis	Jackie	Area Counsellor - Elementary	118,579	241
Ellis	Katrina	Teacher Secondary	92,496	356
Ellis	Lauren	Teacher Elementary	90,950	-
Emanouilidis	Thomas	Teacher Secondary	114,981	-
Embree	James	Elementary Principal	159,411	289
Emeno	Donna	Elementary Admin On Call	118,543	-
Emerick	Michael	Teacher Elementary	113,667	-
Emery	Deborah	Teacher Elementary	105,352	-
Emperador	Georgina	Teacher Elementary	113,886	-
Empey	Sarah	Teacher Elementary	105,365	-
Eng	Carmen	Teacher Elementary	113,667	63
Eng	Christopher	Teacher Secondary	77,681	179
Eng	Jason	Elementary Principal	166,154	-
Engelstad	Caroline	Teacher Elementary	93,473	546
Engh	Emma	Teacher Elementary	95,266	-
Engineer	Perveen	School & Student Support B	75,056	-
English	Clayton	Painter	99,822	-
English	Emma	Teacher Elementary	92,633	141
English	Todd	Teacher Elementary	116,427	-
Enns	Hayley	Teacher Elementary	103,398	-
Enns	Kelly	Teacher Elementary	113,939	-
Enns	W.T. Dale	Teacher Secondary	111,666	-
Enthoven	Anjuli	Teacher Secondary	109,033	200
Epting	Bernard	Teacher Elementary	105,938	185
Erickson	Bryan	Teacher Secondary	120,705	-
Eriksen	Julia	Teacher Secondary	77,464	-
Erwin	Jessica	Teacher Secondary	106,323	-
Erwin	Katy	Teacher Elementary	115,242	27
Escobar	Felipe	Teacher Secondary	80,787	-
Esnault-Oka	Adele	Teacher Secondary	115,478	130
Essar	Candice	Teacher Elementary	113,667	208
Evans	Tyler	Secondary Principal	168,334	-
Everett	Sarah	Teacher Elementary	77,996	1,050
Eves	Timothy	Teacher Elementary	116,349	120
Eviston	Janet	Teacher Secondary	112,045	94
Ewan	Greg	Electrician	94,207	-
Fabian	Katelyn	Teacher Elementary	92,836	-
Fabry	Natalie	Teacher Elementary	95,033	-
Falardeau	Paul	Teacher Secondary	84,012	200
Falbo	Mariana	Teacher Secondary	84,011	135
Falconer	Sheena	Teacher Secondary	108,631	100
Falcus	Robert	Teacher Secondary	120,302	-
Fan	Xiao Ke	Teacher Secondary	111,546	-

Fang	Chao Han	Teacher Secondary	91,816	160
Fanning	Benjamin	Teacher Elementary	113,590	-
Fanning	Carolyn	Teacher Elementary	113,734	-
Farley	Laura	Teacher Elementary	105,459	93
Farrell	Imelda	Teacher Elementary	112,550	-
Farrell	Jack	Teacher Elementary	76,242	834
Farrell	Sandra	Teacher Elementary	110,075	-
Faunt	Kristine	Teacher Elementary	103,226	-
Fawley	Clifford	Teacher Elementary	109,242	-
Fazylau	Serg	Speech Language Pathologist	89,974	6,278
Fearman	Amy	Teacher Elementary	105,204	-
Feld	Amy	Teacher Elementary	77,042	-
Felker	Jennifer	Teacher Elementary	105,142	846
Feng	Janet	Teacher Elementary	105,141	195
Feng	Zoie	Teacher Elementary	85,600	36
Fenlon	Peter	Teacher Secondary	100,499	-
Fenton	Brenda	Teacher Elementary	112,700	120
Fenton	Dave	Building Engineer	85,834	-
Ferguson	Melanie	Teacher Elementary	113,806	185
Ferguson	Samuel	Teacher Secondary	100,711	-
Fergusson	Megan	Teacher Secondary	109,029	-
Fergusson	Nancy	Teacher Elementary	111,299	-
Fernandes	David	Teacher Secondary	106,040	100
Fernandes	Tony	Painter	100,732	253
Fernando	Miyuru	Teacher Secondary	94,760	95
Ferraro-Hsu	Liana	Teacher Secondary	90,236	292
Ferri	Severine	Teacher Elementary	115,247	-
Fetterly	Linda	Teacher Secondary	111,965	2,018
Fidgett	Chelsea	Teacher Elementary	105,204	393
Fielden	Kathleen	Teacher Elementary	94,590	-
Fierro	Carlo	Sheet Metal Worker	102,741	-
Finch-Cowie	Melanie	Teacher Elementary	109,823	-
Findlay	Jody	Teacher Secondary	113,935	179
Fischer	Jennifer	Teacher Elementary	94,096	-
Fisher	Andrew	Teacher Elementary	116,748	120
Fiskilis	Maria	Teacher Elementary	94,798	-
Fitzgerald	Ross	Painter	94,807	16
Fleming	Joel	Teacher Elementary	106,929	-
Fleming	Pamela	Teacher Secondary	126,839	20
Fleming	Stephen	Teacher Secondary	118,839	25
Flemons	Tanis	Teacher Elementary	91,026	370
Florian	Natalie	Teacher Secondary	91,340	30
Florio	Robert	Teacher Secondary	119,898	-
Foell	Allison	Teacher Elementary	83,188	102
Foell	Lindsey	Teacher Secondary	115,503	-
Folk	Steven	Information Technology Support D	92,731	-
Follett	Pawandeep	Elementary Vice-Principal	137,958	377
Fong	Candace	Teacher Elementary	111,111	830
Foran	Paula	District Counsellor - Elementary	115,174	1,000
Forbes	Caroline	Teacher Secondary	89,880	419
Forbes	Krista	District Resource Elementary	115,774	175
Forbes	Lynn	Teacher Secondary	106,231	-
Foreman-Ng	Kate	Teacher Elementary	89,447	639
Forgeron	Jann Marie	Teacher Secondary	114,822	-
Forgeron	Terrance	Supervisor-Maintenance	132,453	4,476
Forsey	Sara	Teacher Secondary	110,043	160
Forsselius	Gail	Teacher Elementary	105,248	-
Forsythe	Geordan	Teacher Secondary	77,995	200
Foster	Jason	Teacher Secondary	115,675	-
Foster	Maria-Teresa	Area Counsellor - Elementary	116,330	383
Foster	Shyanne	Teacher Secondary	105,890	250
Fournier	Jolayne	Teacher Elementary	115,242	81

Fowler	Cameron	Teacher Elementary	80,669	-
Fox	Sandra	Teacher Elementary	115,500	2,235
Fracca	Sandro	Teacher Secondary	112,601	261
Francis	Mona	Teacher Elementary	113,879	25
Francis	Nicholas	Teacher Secondary	116,523	400
Francisco	Gilberto	Manager-Operations	159,668	2,138
Francom	Stewart	Secondary Vice-Principal	145,764	395
Frankard	Sara	Teacher Elementary	80,387	-
Franken	Sheldon	Area Counsellor - Elementary	107,850	1,373
Franko	Robina	Teacher Elementary	84,793	-
Fraser	Arielle	Teacher Secondary	100,528	-
Fraser	Carly	Psychologist - Secondary	90,037	5,683
Fraser	Jacqueline	Teacher Elementary	78,272	200
Fraser	Lara	Teacher Elementary	111,188	-
Freeman	Keel	Teacher Elementary	111,880	191
Freeze	Lori	Teacher Elementary	110,775	-
Frehlick	Sarah	Teacher Elementary	77,372	-
French	Kirsten	Teacher Elementary	87,355	694
Frenks	Meaghan	Area Counsellor - Elementary	77,953	-
Friesan	Aaron	Teacher Secondary	105,884	-
Friesen	Evan	Teacher Elementary	98,479	-
Friesen	Manuella	Teacher Elementary	113,734	-
Friesen	Matthew	Teacher Secondary	103,564	408
Friesen	Olivia	Teacher Secondary	87,108	-
Friess	Lourdes	Teacher Elementary	107,986	-
Frigault	Kathleen	Teacher Elementary	111,129	-
Fritz	Sharon	Teacher Secondary	116,426	-
Frizell	Holly	Teacher Elementary	105,204	-
Frosst	Erica	Teacher Elementary	80,716	-
Froste	Heather	Teacher Secondary	109,176	277
Fujimoto	Wendy	Teacher Elementary	111,307	-
Fujita	Allison	Teacher Elementary	113,221	-
Fullerton	Ryan	District Principal	189,059	2,838
Fulop Kane	Sarah	Teacher Elementary	83,756	-
Fung	Judy	Teacher Elementary	115,970	190
Fung	Ted	Teacher Secondary	98,830	-
Gabelman	Brett	Teacher Secondary	115,478	-
Gabelman	Nicola	Teacher Secondary	106,718	117
Gaglardi	Emerson	Teacher Secondary	95,538	-
Gagne	Collette	Teacher Elementary	113,438	-
Gagnon	Eve	Elementary Principal	166,154	2,697
Gallmann	Tanya	Teacher Elementary	105,204	-
Garland	Michael	Painter	101,856	-
Garneau	Carolyn	District Resource Elementary	112,243	2,388
Garnett	Bruce	District Principal	184,805	483
Garrod	Stephen	Teacher Secondary	128,560	-
Gaster	Kathryn	Teacher Elementary	113,734	-
Gates	Natasha	Secondary Vice-Principal	149,668	389
Gavrieli	Ilana	Teacher Elementary	113,734	-
Gay	Imogen	Teacher Elementary	75,004	-
Geatros	Rachel	Teacher Elementary	91,373	-
Gee	Crystal	Teacher Elementary	115,244	-
Gee	Mackenzie	Teacher Elementary	91,096	-
Gee	Tiffany	Teacher Elementary	105,913	-
Gelb	Megan	Teacher Elementary	109,842	1,030
Gelbart	Ligeia	Teacher Secondary	97,550	-
Geldart	David	Teacher Secondary	105,891	-
Gelson	Carrie	Teacher Elementary	113,667	-
Gelson	Julie	Teacher Elementary	113,667	-
Georgiopoulos	Denise	Teacher Elementary	113,768	348
Geraghty	Sheena	Teacher Elementary	109,885	-
Gerlak	Jade	Teacher Secondary	105,319	-

Germain	Leslie	Area Counsellor - Elementary	118,754	107
Germain-MacArthur	Hope	Teacher Elementary	94,239	-
Germani	Mary	Teacher Elementary	103,413	286
Geronimo	Rica	Teacher Elementary	78,388	-
Gerritsen	Shylo	Teacher Secondary	114,813	1,000
Ghag	Michelle	Teacher Elementary	121,529	-
Ghahremani	Faran	Teacher Secondary	105,557	54
Ghani	Nassim	Teacher Secondary	118,224	-
Ghislieri	Celisa	Teacher Elementary	105,142	-
Giardina	Simone	Teacher Elementary	100,450	120
Gibb	Jacey	Teacher Elementary	105,778	224
Gibson	Robert	Teacher Secondary	116,434	-
Giesbrecht	Christine	Teacher Secondary	114,789	102
Gifford	Rachel	Teacher Secondary	102,521	54
Gill	Alison	Teacher Secondary	100,543	-
Gill	Christina	Teacher Elementary	130,477	1,360
Gill	Gurpreet	Teacher Elementary	91,226	-
Gill	Iqbal	District Principal	174,513	512
Gill	Japleen Kaur	Teacher Elementary	115,909	-
Gill	Jasjit	Teacher Secondary	114,801	-
Gill	Jaspreet	Teacher Secondary	189,541	-
Gill	Parminder	Building Engineer	80,733	-
Gill	Raman	Teacher Elementary	120,920	54
Gill	Sukhvir	Teacher Elementary	121,175	-
Gillan	Megan	Office Support B	83,743	-
Gilmore	Jessica	Teacher Elementary	109,342	-
Ginther	Ruth Ann	Teacher Secondary	118,181	130
Gladstone	Toni	Teacher Secondary	87,489	-
Glickman	Roanna	Teacher Elementary	113,879	-
Glynianyi	Stephanie	Teacher Secondary	130,161	250
Goard Baker	Joshua	Teacher Secondary	102,369	100
Gobbi	Nichole	Teacher Elementary	113,734	120
Gock	Darren	District Vice Principal	155,766	3,181
Godfrey	Laura	Teacher Elementary	105,204	-
Godfrey	Paul	Secondary Vice-Principal	153,275	3,194
Godin	Astrid	Teacher Elementary	104,670	-
Godt	Konrad	Teacher Secondary	86,305	-
Godwin	Natalie	Teacher Secondary	84,619	1,068
Goepel	Madison	Teacher Elementary	88,718	-
Goleco	Jensen	Technical & Resource Support D	76,452	198
Golinsky	Aleyna	Teacher Elementary	90,656	-
Goltz	Emily	Teacher Secondary	84,354	-
Gomes	Deborah	Teacher Secondary	112,177	2,416
Gomes	Meghan	Elementary Principal	157,868	652
Gondhalekar	Rochita	Executive Assistant-LS & SS	90,858	30
Goodman	David	Teacher Secondary	115,464	160
Goodwin	Katarzyna	Area Counsellor - Elementary	76,883	-
Goolieff	Treena	Teacher Secondary	114,594	286
Gooyers	Erica	Director of Employee Services	120,057	1,910
Gordon	Sarah	Teacher Secondary	96,072	384
Gosal	Ajiab	Teacher Secondary	115,924	-
Goundouvas	Georgia	Teacher Elementary	95,527	-
Govorchin	Danica	Teacher Secondary	108,036	-
Goyal	Naina	Teacher Secondary	103,220	200
Grabowski	Colin	Teacher Secondary	107,539	-
Grad	Lori	Teacher Secondary	96,698	-
Graham	Alexander	Teacher Elementary	97,780	-
Graham	Jennifer	Teacher Elementary	90,092	-
Graham	Stephanie	Teacher Elementary	87,489	-
Grandy	Simon	Teacher Elementary	116,637	-
Grant	Aleeta	Teacher	117,683	14
Grant	Katherine	Teacher Elementary	94,458	190

Gray	Kerria	Teacher Elementary	115,242	200
Gray	Michael	Executive Director of ES	275,483	7,013
Green	Bryan	Teacher Secondary	105,803	164
Greenhalgh	Andrea	Elementary Principal	157,264	165
Greening	Donna	Teacher Elementary	103,774	-
Greenwood	Robin	Teacher Secondary	88,708	-
Gresham	Emily	Teacher Elementary	89,998	-
Gresley-Jones	Jessie	Executive Director of Facilities	233,330	12,281
Gretchen	Alexa	Teacher Elementary	78,777	-
Grewal	Amandeep	Teacher Secondary	115,948	-
Grewal	Amandeep	Teacher Gifted Program	112,175	-
Grewal	Harinder	Teacher Elementary	105,142	-
Grewal	Jasvinder	Teacher Elementary	119,559	-
Grewal	Parminder	Teacher Elementary	105,843	-
Grier	Kent	Project Manager	142,998	2,644
Grier	Sandra	Teacher Secondary	105,401	-
Griffiths	Emily	Teacher Elementary	84,011	-
Griffiths	Michael	Teacher Secondary	110,993	185
Grimm	Colin	Teacher Elementary	98,646	70
Groberman	Maiky	Area Case Manager	122,972	196
Grudman	Rachel	Teacher Elementary	104,801	-
Gruft	Geraldine	Elementary Principal	157,219	2,254
Gruger	Sandra	Teacher Elementary	104,594	-
Gu	Vicky	Teacher Elementary	102,085	-
Guadagni	Celina	Teacher Secondary	90,149	-
Guadagni	Marco	Plumber	103,620	155
Gudmundson	Hilary	Teacher Elementary	105,773	-
Guenter	Megan	Teacher Elementary	113,885	-
Guerin	Ann	Teacher Elementary	84,331	-
Guillen	Lucas	Teacher Secondary	107,076	-
Gulati	Sumeet	Teacher Secondary	110,731	1,848
Gummow	Kirk	Teacher Secondary	115,617	372
Gunn	Dervla	Teacher Elementary	90,463	-
Gurr	Catherine	Teacher Elementary	85,864	177
Gurumeta	Marc	Teacher Elementary	115,419	120
Gustafson Faena	Gina	Teacher Elementary	105,283	-
Gutkowski	Barbara	Teacher Elementary	105,204	-
Gwynn	Christene	Teacher Elementary	104,764	-
Haack	Cornelia	Executive Assistant-Sec Treasurer	102,897	-
Habekost	Kevin	Machinist	95,066	-
Hadaway	Tanya	Teacher Elementary	115,242	-
Hadwin	Kate	Teacher Elementary	84,865	173
Hagedorn	Amy	Teacher Elementary	109,853	-
Hagglund	Leanne	Teacher Secondary	115,686	1,195
Hahn	Amanda	Teacher Elementary	105,211	-
Haines	Terri	Teacher Elementary	105,283	-
Haji	Deenu	Teacher Secondary	116,618	-
Hales	Sharon	Teacher Elementary	120,998	-
Haley	Allan	Adult Education Instructor Structured Course	123,732	165
Hall	Meredith	Teacher Elementary	105,196	-
Hall	Stephen	Teacher Secondary	106,699	-
Hamar	David	Teacher Secondary	118,698	-
Hamazaki	Edward	Teacher Secondary	115,476	-
Hamer-Hayley	Tara	Manager-Leases	130,187	669
Hamilton	Mori	Teacher Secondary	86,841	173
Hampson	Kevin	Teacher Secondary	85,597	-
Hamtaee	Leila	Teacher Secondary	113,484	175
Han	Nah Rae	Teacher Secondary	105,142	-
Han	Xiaohui	Senior Manager-Capital Project	155,435	5,751
Handscomb	Kerry	Teacher Secondary	160,098	160
Hannah	Andrew	Teacher Secondary	105,390	160
Hannay	Scott	Journeyperson with Premium	113,307	9

Hanosh	Lamia	Teacher Secondary	95,868	-
Hansen	Carolyn	Teacher Secondary	106,366	325
Hansen	Tara	Teacher Secondary	115,307	-
Hansman	Glen	Teacher Elementary	115,970	-
Hanson	Eartha Ann	Teacher Elementary	116,374	92
Hanson	Ruth	Speech Language Pathologist	93,362	1,104
Hanvey	Todd	Teacher Elementary	115,174	-
Haraga	Allison	Teacher Elementary	81,783	-
Harcus	Evelyn	Elementary Principal	157,040	1,905
Hardie	Elizabeth	Teacher Elementary	90,635	-
Hardman	Andrew	Teacher Secondary	115,618	-
Hardman	Leanne	Teacher Secondary	119,951	-
Hargrave	Kimberely	Teacher Elementary	105,143	-
Harkness	Elizabeth	Teacher Secondary	100,576	-
Harmel	Karen	Teacher Elementary	113,783	-
Harpell	Stacey	Client Service Manager-CAYA	133,824	592
Harper	Cynthia	Teacher Elementary	111,073	-
Harris	Emma	Teacher Elementary	86,213	-
Harris	Richard	Teacher Secondary	120,710	-
Harris	Teresa	Teacher Elementary	110,625	-
Harris-Cornick	Trudi	Technical & Resource Support D	77,964	498
Harrison	Jennifer	Teacher Elementary	116,371	127
Harrison	Nicole	Elementary Vice-Principal	137,918	-
Harrison	Travis	Carpenter	90,456	-
Hartley-Folz	Jon	Teacher Secondary	118,877	136
Hartwick	Peter	Teacher Elementary	119,612	-
Hasan	Ajaz	Project Office Director	212,973	2,297
Hashimoto	Nana	Teacher Elementary	104,868	81
Hassard	Kimberley	Teacher Elementary	113,914	84
Hatch	Kevin	Teacher Elementary	101,684	-
Hauck	Martin	Teacher Secondary	106,101	27
Haveman	Angela	Secondary Principal	174,961	4,059
Hawbolt	Kelly	Teacher Secondary	120,466	-
Hawke	Shannon	Teacher Elementary	105,338	415
Hawkins	Ingrid	Senior Manager-Planning	79,400	-
Hawksworth	Sheri	Teacher Elementary	118,158	-
Haydon	Adam	Teacher Secondary	85,847	-
Hayes	Kyle	Teacher Elementary	95,536	-
Hayes	Simon	Teacher Elementary	92,576	-
Hayre	Onkar	Teacher Secondary	108,916	14
Hazemi	Louise	Teacher Secondary	82,389	1,060
Healy	Christina	Speech Language Pathologist	93,779	1,000
Healy	Sean	Information Technology Manager - Service Delivery	92,794	409
Healy	Tracy	District Resource Secondary	116,709	940
Heaney	Stephen	Consultant-ATBC	103,102	-
Heba	Gerta	Teacher Elementary	87,042	-
Hedley	Sarah	Teacher Elementary	77,056	-
Heer	Irendeep	Teacher Secondary	112,739	2,279
Hefti	Stephanie	Teacher Elementary	102,146	-
Heinrichs	Kimberley	Teacher Secondary	117,171	16,100
Hellyer	Nicole	Teacher Elementary	98,188	-
Hemmer	Christy	Teacher On Call - Elementary	79,288	-
Hemrich	David	Journeyperson with Premium	122,136	-
Henderson	Allan	Journeyperson with Premium	99,753	128
Henderson	Bianca	Teacher Secondary	115,686	-
Henderson	Gregory	Teacher Secondary	106,090	-
Henderson	Nicola	Teacher Secondary	75,207	-
Henderson	Stephanie	Teacher Secondary	97,542	-
Hendren	Christian	Teacher Elementary	96,059	-
Hendren	Dara	Teacher Secondary	90,240	200
Hengeveld	Mike	Teacher Secondary	121,011	2
Henning	Julia	Teacher Secondary	104,996	325

Hepburn	Laura	Teacher Elementary	104,048	120
Herman	Carly	District Resource Elementary	116,832	250
Hermanson	Sandra	Teacher Secondary	114,070	-
Hermesmann	Micah	Teacher Elementary	84,012	-
Heron	Adrienne	Teacher Elementary	87,529	24
Herrera	Silvana	Teacher Secondary	91,983	-
Herridge	Derek	Teacher Elementary	107,149	-
Hewett	Kari	Teacher Secondary	97,570	178
Hewko	James	Electrician	107,762	-
Heywood	Susan	Teacher Elementary	125,914	286
Hickman	Jamine	Teacher Elementary	113,181	-
Hickman	Rodney	Journeyperson with Premium	115,813	128
Higenbottam	Wendy	Teacher Secondary	120,337	325
Higgs	Zoe	Secondary Vice-Principal	145,233	2,184
Hildebrand	Riley	Teacher Elementary	99,099	-
Hill	Riley	Teacher Secondary	92,356	-
Hill	River	Planner - Maintenance & Construction	105,802	1,222
Hills	Elizabeth	Teacher Elementary	88,025	-
Hills	Jesse	Teacher Elementary	110,483	185
Himer	Alexa	Teacher Elementary	99,594	30
Hinds	Barbara	Teacher Elementary	105,099	-
Hingson	Susan	Teacher Elementary	117,117	-
Hitotsuyanagi	Kota	Assistant Building Engineer	83,035	-
Ho	Charmaine	Elementary Vice-Principal	142,921	758
Ho	Ivan	Teacher Secondary	106,730	-
Ho	Jessica	Teacher Elementary	99,745	30
Ho	Pamela	Teacher Secondary	115,277	-
Ho	Ping	Teacher Elementary	109,887	-
Ho	Samantha	Teacher Elementary	77,604	-
Ho	Sing Hay	Teacher Secondary	115,083	80
Ho	Winnie	Teacher Secondary	99,501	30
Hoang	Eliza	Teacher Elementary	109,176	-
Hoang	Wayne	Teacher Secondary	92,376	-
Hodges	Christopher	Teacher Secondary	105,744	21
Hodgson	Jeffrey	Teacher Secondary	119,781	-
Hodgson	William	Teacher Secondary	112,233	-
Hodson	Helen	Teacher Elementary	116,049	-
Hodson	Jasper	Teacher Elementary	115,404	-
Hoffman	Callan	Teacher Elementary	79,165	-
Hoffman	Peggy	Supervisor-Food Services	99,901	2,347
Hoffmann	Thomas	Teacher Secondary	108,311	177
Hoflin	Christopher	Teacher Secondary	113,734	-
Hofmann	David	Painter	81,586	-
Holdaway	Catherine	Teacher Secondary	116,333	239
Holdaway	Erica	Teacher Secondary	107,850	-
Holdham	Mike	Teacher Elementary	103,618	-
Holkestad	Ted	Teacher Elementary	81,936	-
Holland	Kimberly	Teacher Elementary	113,734	508
Holland	Lynda	Teacher Elementary	115,242	-
Hollands	Erin	Teacher Secondary	90,424	-
Hollett	Heather	Teacher Secondary	82,882	-
Hollifield	Catherine	Area Counsellor - Elementary	94,884	-
Hollingum	Carey	Plumber	87,125	-
Holmes	Tonya	Teacher Elementary	75,839	178
Hong	David	Teacher Secondary	84,002	601
Hong	Jennifer	Teacher Secondary	118,350	54
Hong	Seoyeon	Teacher Elementary	81,688	30
Hooper	Ludmilla	Teacher Elementary	105,142	-
Hooton	Graham	Teacher Secondary	124,669	40
Hornberg	Brian	Teacher Elementary	115,373	190
Hornby	Susan	Teacher Secondary	123,596	130
Horner	Victoria	Teacher Elementary	103,434	-

Horrocks-Denis	Gabrielle	Teacher Elementary	85,363	-
Hosseini	Parisa	Technical & Resource Support D	76,452	-
Houle	Karina	Teacher Elementary	103,658	343
Hounsell	Miranda	Teacher Elementary	115,242	-
House	Ashley	Teacher Elementary	114,707	-
House	Liisa	Elementary Vice-Principal	137,762	758
How	Denise	Teacher Elementary	92,615	-
Howard	Lincoln	Pest Control Operator	77,726	300
Howatson	Audrey	Teacher Elementary	90,750	-
Howey	Mitchell	Sheet Metal Worker	79,229	-
Howorth	Alexandra	Teacher Elementary	97,665	-
Hrennikoff	Margo	Teacher Elementary	115,174	-
Hristova	Tanya	Teacher Secondary	114,197	-
Hsieh	Hung-Ta	Technical & Resource Support D	75,614	-
Hsieh	Yi	Teacher Elementary	121,974	30
Hsu	Chiang	Teacher Secondary	132,893	705
Hsu	Lorrainne	Teacher Elementary	113,812	-
Hsu	Min Luen	Teacher Secondary	105,924	-
Hsu	Rita	Teacher Elementary	110,268	-
Hua	Jin	Teacher Elementary	77,338	-
Hua	Kieu	Teacher Secondary	80,786	-
Huang	April	Teacher Elementary	105,229	377
Huang	Carmen	Teacher Elementary	77,911	-
Huang	Shih Han	Teacher Elementary	98,572	-
Huang	Yifan	Teacher Secondary	125,422	-
Huber	Darryl	Heat & Frost Insulator	85,527	253
Huet	Brianne	Teacher Elementary	94,132	-
Huey	Sharon	Teacher Secondary	115,951	33
Hufty	Susan	Teacher Elementary	104,546	120
Hughes	Jonathan	Teacher Elementary	114,152	-
Hughes	Mary	Teacher Elementary	113,898	-
Hughes	Paul	Teacher Secondary	89,216	-
Hughes	Paul	Teacher Elementary	121,067	620
Hughes	Scott	Elementary Principal	155,333	-
Hughes	Sean	Teacher Elementary	115,242	-
Hughes	Victoria	Teacher Secondary	123,955	-
Hui	Persis	Secondary Vice-Principal	147,880	4
Hultquist	Jonathan	Teacher Secondary	104,671	26
Hundal	Amrit	Elementary Vice-Principal	96,863	202
Hundal	Bianca	Teacher Elementary	98,486	-
Hundal	Susan	Teacher Elementary	104,197	-
Hunt	Kristen	Teacher Elementary	100,822	-
Hunt	Leslie	Mentor Elementary	114,053	36
Hunt	Yvonne	Teacher Elementary	119,201	-
Hunter	Jaeger	Teacher Elementary	105,204	-
Hunter	Sean	Teacher Elementary	115,356	-
Hurst	Keri	Teacher Elementary	112,551	120
Hutchison	Petra	Teacher Secondary	113,942	-
Huynh	Chi Cuong	Teacher Secondary	105,323	-
Hwang	Chiung Hsien	Teacher Elementary	115,020	37
Hynes	Madison	Teacher Elementary	75,913	129
Ihekwoaba	Bernadine	Teacher Elementary	114,130	-
Ikeda	Lynda	Teacher Elementary	105,938	102
Imrie	Jody	Teacher Elementary	85,175	-
Inglis	Jeanette	Teacher Elementary	115,320	-
Ingram	Nicola	Teacher Secondary	116,940	777
Init	Hersie	Teacher Secondary	112,759	350
Innes	Steven	Journeyperson with Premium	102,733	681
Ionta	Caterina	Teacher Elementary	115,359	-
Ip	Hiu Ying	Teacher Secondary	115,626	385
Ip	Holly	Teacher Elementary	114,192	-
Ireta Gordon	Octavia	Teacher Elementary	85,290	-

Irvine	Karen	Teacher Secondary	105,798	-
Ishihara	Atsuko	Elementary Principal	155,382	924
Ismaguilova	Alina	Teacher Secondary	98,842	-
Ismail	Tazmeen	Teacher Elementary	111,777	105
Itakura	Katherine	Teacher Elementary	102,569	-
Ivey	Jennifer	Area Counsellor - Elementary	91,827	-
Izat	Lindsay	Teacher Elementary	114,642	190
Jabillo	Don	Teacher Secondary	121,401	-
Jack	Byron	Teacher Secondary	94,040	-
Jack	Jennifer	Teacher Elementary	91,767	542
Jackson	Christopher	Teacher Secondary	90,226	26
Jackson	Larissa	Psychologist - Secondary	131,430	2,174
Jackson	Nicole	Teacher Elementary	97,455	-
Jackson	Valerie	Teacher Elementary	91,170	250
Jacobs	Hayley	Teacher Secondary	115,437	176
Jacobs	Shawna	Teacher Elementary	91,279	-
Jaeger	Courtney	Teacher Elementary	94,039	-
Jagger-Doe	Jessica	Teacher Elementary	116,199	-
Jagore	James	Building Engineer	76,950	-
Jahanshir	Andy	Manager-Cloud & Applications	121,664	473
Jakoy	Lawrence	Teacher Secondary	100,549	178
Jakoy	Patricia	Teacher Elementary	92,580	-
Jallad	Giselle	Teacher Secondary	90,150	140
Jamen	Mona	Teacher Elementary	105,283	-
James	Edna	Teacher Secondary	119,068	125
James	Sarah	Teacher Secondary	113,734	-
Jang	Carlene	Teacher Secondary	90,132	-
Jang	Jihoon	Teacher Elementary	99,293	50
Jang	Waverley	Teacher Elementary	84,139	-
Janicas	Cristovao	Teacher Elementary	114,354	69
Janze	Carl	Teacher Secondary	127,841	-
Janzen	Andrea	Teacher Elementary	110,182	-
Janzen	Jessie-Ann	Teacher Elementary	113,741	-
Jarvis	Sara	Teacher Elementary	105,204	-
Jauca	Halena	Teacher Elementary	114,366	179
Javier	Joey	Information Technology Support D	136,425	25
Jay	Bernice	Teacher Elementary	119,492	54
Jay	Caroline	Teacher Secondary	114,287	118
Jay	Edmond	Teacher Secondary	106,240	174
Jay	Norman	Teacher Secondary	114,530	-
Jaye	Michelle	Teacher Secondary	115,496	27
Jefferson	Matthew	Teacher Secondary	116,887	-
Jenkins	Douglas	Painter	79,530	-
Jensen	Christian	Teacher Elementary	104,790	81
Jensen	Heather	Teacher Secondary	110,450	-
Jensen	Marea	Secondary Principal	174,813	-
Jeram	Paula	Teacher Elementary	107,046	-
Jerome	Gillian	Teacher Secondary	105,794	-
Jesso	Jennifer	Teacher Secondary	117,174	5,659
Jhutti	Amanpreet	Teacher Secondary	114,642	100
Jivraj-Sangara	Shaheen	Teacher Elementary	97,718	50
Jo	Elaine	Teacher Elementary	96,903	-
Jodhan	Marcus	Carpenter	96,467	-
Joe	Alison	Teacher Secondary	115,174	-
Joe	Elizabeth	Teacher Elementary	117,196	-
Johal	Kavanjeet	Teacher Elementary	113,667	-
John	Sheela	Teacher Elementary	115,174	225
Johnson	Aaron	Electrician	95,129	-
Johnson	David	Teacher Elementary	113,734	-
Johnson	Jennifer	Elementary Vice-Principal	121,300	-
Johnson	Kylie	Teacher Elementary	105,204	-
Johnson	Nathan	Teacher Secondary	107,005	75

Johnson	Seth	Teacher Secondary	87,678	150
Johnston	Andrew	Teacher Secondary	117,981	-
Johnston	Cole	Teacher Elementary	113,734	-
Johnston	David	Teacher On Call Limited - Secondary	116,963	-
Johnston	Mark	Teacher On Call Limited - Secondary	85,792	-
Johnston	Sara	Teacher Elementary	105,234	-
Johnston	Terrance	Teacher Elementary	115,276	-
Jones	Gabriel	Teacher Secondary	115,937	-
Jones	Jennifer	Teacher Elementary	113,734	-
Jones	Phoebe	Teacher Elementary	90,920	-
Jones	Susan	Teacher Secondary	106,071	-
Jong	Celia	Office Support C	76,222	648
Joseph	Andrea	Teacher Elementary	105,914	-
Joshi	Anjula	Area Counsellor - Elementary	118,428	346
Joshi	Neeraja	Speech Language Pathologist	82,486	2,000
Joshi	Shalakha	Teacher Elementary	83,229	-
Jou	Karen	Technical & Resource Support D	76,718	101
Ju Siu	Jennifer	Teacher Secondary	88,669	-
Judson	Ian	Elementary Vice-Principal	137,958	10
Jukic	Josip	Building Engineer	98,498	-
Jung	April	Teacher Secondary	98,836	-
Jung	Jennie	District Resource Elementary	105,843	140
Jung	Michelle	Teacher Elementary	101,709	-
Jung	Randolph	Teacher Secondary	119,147	20
Jung	Susan	Teacher Elementary	113,667	-
Jungclaus	Alice	Elementary Vice-Principal	139,959	-
Juric	Sanja	Teacher Elementary	95,583	-
Kabele	Nicholas	Teacher Elementary	105,303	-
Kakushkin	Laura	Teacher Secondary	105,870	-
Kalogeropoulou	Maria	Teacher Secondary	100,432	-
Kaluthara Koralalage	Sandunika	Coordinator-Wellness and Health & Safety	84,165	-
Kam	Colin	Teacher Secondary	98,087	-
Kam	Vincie	Teacher Secondary	117,119	-
Kan	Hannes	Teacher Secondary	97,869	250
Kanavos	George	Secondary Vice-Principal	145,722	-
Kang	Amandeep	Teacher Secondary	105,483	75
Kang	Anita	Teacher Elementary	105,276	-
Kao	Wen-Hsuan	Teacher Elementary	108,229	-
Kapetanovic	Alina	Teacher Elementary	113,850	-
Kapoor	Seema	Technical & Resource Support D	76,288	89
Karakanta	Christina	Teacher Secondary	107,509	242
Karkouch	Marianna	Area Case Manager	124,436	34
Kasper	Lenore	Teacher Secondary	84,899	-
Kassis	Omar	Teacher Secondary	112,180	200
Katoch	Jaininder	Teacher Elementary	88,132	-
Katsamakis	Argiro	Technical & Resource Support D	83,051	117
Katsamakis	Georgia	Teacher Elementary	99,109	-
Kauldher	Sangeeta	Secondary Principal	166,154	45
Kay	Duncan	Teacher Elementary	105,204	-
Kazuta	Rose	Teacher Elementary	91,489	-
Keddie	Bronwen	Teacher Secondary	112,939	125
Kefalas	Andrew	Teacher Secondary	113,619	-
Kehler	Bronagh	Teacher Elementary	103,568	-
Keilty	Jenna	Teacher Elementary	79,001	-
Keiver	Micayla	Teacher Elementary	99,546	-
Kelland	Christine	Teacher Elementary	105,365	132
Keller	Amanda	Teacher Elementary	93,504	-
Kelly	Aoife	Teacher Elementary	77,192	-
Kelly	Ciara	Teacher Elementary	108,553	190
Kelly	Dawn	Teacher Secondary	110,103	-
Kelly	Stephen	Electrician	81,075	-
Kemp	Scott	Teacher Elementary	108,368	173

Kendler	Elizabeth	Teacher Secondary	99,994	-
Keng	Govan	Teacher Secondary	117,299	35
Kennedy	Lynne	Teacher Elementary	113,820	-
Kenney	Caylin	Teacher Secondary	101,242	-
Keon	K.Sheila	Teacher Secondary	105,642	-
Kernohan	Kristina	Teacher Secondary	79,183	1,286
Kershaw	Mark	Teacher Elementary	104,595	-
Keyserlingk	Emmett	Teacher Secondary	80,669	-
Khan	Anjum	Teacher Elementary	84,106	-
Khan	Nancy	Teacher Elementary	106,415	402
Ki	Ho In	Psychologist - Secondary	122,157	2,321
Kikawa	Hana	Teacher Secondary	115,431	-
Kilburn	Amanda	Teacher Secondary	107,486	-
Kilic	Kenan	Contract Inspector	91,894	1,646
Killam	Sisley	Teacher Elementary	104,557	-
Kim	Hyun Jung	Teacher Elementary	106,931	-
Kim	Jiho	Teacher Elementary	80,669	-
Kim	Kyung Bin	Teacher Elementary	96,134	-
Kim	Rose	Technical & Resource Support D	77,988	497
Kimmick	Heidi	Teacher Elementary	115,242	-
King	Arwyn	Teacher Elementary	85,899	30
King	Catherine	Teacher Secondary	121,025	-
King	Maria	Teacher Elementary	113,975	-
King	Marnie	Teacher Elementary	90,696	-
King	Tina	Teacher Elementary	105,848	-
Kinna	Nadine	Teacher Elementary	113,734	-
Kinzel	Adrienne	Teacher Elementary	106,562	-
Kirby	Steven	Teacher Elementary	105,204	-
Kirkwood	Kyle	Adult Education Instructor Structured Course	124,779	42
Kit	Jeffrey	Teacher Elementary	103,074	-
Kitamura	Mark	Steamfitter Apprentice	100,591	-
Kitts	Dustin	Teacher Elementary	95,348	-
Kitzul	Karlie	Teacher Elementary	76,924	-
Klaassen	Adam	Teacher Secondary	116,427	-
Klassen	Allan	Teacher Elementary	112,374	203
Klassen	Arika	Speech Language Pathologist	98,714	5,205
Klassen	Debbie	Teacher Secondary	117,180	10,790
Klich	Emily	Teacher Elementary	92,477	-
Klimko	Travis	Coordinator-Community School	98,307	140
Klubi	Hailey	Teacher Elementary	114,819	71
Knapper	Danyon	Teacher Elementary	92,341	-
Knibbs	Daniel	Elementary Principal	165,107	307
Knight	Maggie	Teacher Elementary	90,720	-
Knight	Rita	Teacher Elementary	113,734	-
Knyazyeva	Irina	Technical & Resource Support D	80,091	130
Kobbi	Faten	Teacher Secondary	115,733	160
Kobelka	Jason	Teacher Elementary	113,734	-
Koblbauer	Christina	Teacher Secondary	120,139	160
Koch	Brenda	Teacher Secondary	113,667	-
Kodelja	Jennifer	Teacher Elementary	79,935	360
Koe	Darryl	Teacher Elementary	102,950	-
Koh	Sally	Teacher Elementary	115,243	-
Kokan	Marjorie	Teacher Secondary	111,985	-
Koke	Shelley	Teacher Elementary	113,753	60
Kollar	Oliver	Teacher Secondary	116,496	-
Kong	Gowa	Elementary Principal	166,154	-
Kong	Judah	Teacher Elementary	115,883	-
Konsmo	Everett	Teacher Secondary	121,640	-
Kontos	Stamatoula	Teacher Elementary	105,338	-
Koo	Allana	Teacher Elementary	113,317	30
Koo	Jacky	Teacher Secondary	112,188	-
Koo	Maria	Teacher Secondary	113,734	-

Kool	Catherine	Teacher On Call Limited - Secondary	79,456	-
Kooner	Danit	Adult Education Instructor Structured Course	91,060	-
Kooner	Jaspreet	Teacher Elementary	110,948	-
Kopelow	Aaron	Teacher Secondary	82,885	-
Korchinski	Jennifer	Teacher Elementary	113,334	-
Korf	Janice	Teacher Elementary	109,691	-
Koroluk	Paige	Speech Language Pathologist	86,475	1,234
Koropatnisky	Maya	Teacher Elementary	84,061	-
Kos	Tanya	Teacher Elementary	116,813	-
Kosaka	Noriko	Teacher Secondary	104,688	-
Koscal	Vladimir	Teacher Secondary	98,427	50
Kotsaridas	Alexandra	Teacher Secondary	110,220	-
Kourtessis	Vassiliki	Teacher Elementary	113,734	-
Kowa	Michelle	Teacher Elementary	89,354	-
Koyanagi	Alison	Teacher Secondary	99,569	-
Krause	Kia	Teacher Elementary	96,879	-
Krause	Kristyn	Teacher Elementary	114,608	50
Krebs	Lisa	Grounds Foreperson	99,064	2,164
Krickan	Alita	Teacher Secondary	102,431	-
Krieg	Elizabeth	Teacher Secondary	111,876	-
Krogh	Fiona	Teacher Secondary	76,249	-
Krowchuk	Gregory	Electrician	106,709	253
Kubotani	Holli	Teacher Secondary	108,226	200
Kudryk	Nataliia	Teacher Elementary	99,016	1,000
Kuepfer	Zachary	Teacher Secondary	87,730	-
Kuiper	Antonia	Teacher Secondary	114,849	-
Kuk	Helen	Teacher Secondary	120,245	899
Kumar	Cheston	Teacher Secondary	115,332	214
Kumar	Rohit	Teacher Secondary	114,542	-
Kumar	Sandy	Teacher Elementary	105,934	-
Kung	Emily	Teacher Secondary	120,860	1,000
Kurbis	Susan	Teacher Elementary	115,276	-
Kurzak	Oliver	Teacher Secondary	114,601	25
Kuzma	Ashley	Teacher Elementary	77,327	-
Kuzmiski	Sheila	Teacher Elementary	115,261	-
Kwan	Ann	Teacher Secondary	96,847	996
Kwan	David	Teacher Secondary	111,637	-
Kwan	Kim	Teacher Secondary	120,972	-
Kwan	Linda	Teacher Elementary	113,667	-
Kwok	Albert	Teacher Secondary	108,268	75
Kwok	Elsa	Technical & Resource Support D	76,861	500
Kwok	Neva	Teacher Elementary	105,204	195
Kwok	Stephanie	Teacher Elementary	115,254	-
Kwok	Yik Ling	Teacher Elementary	113,734	-
Kwon	Anthony	Supervisor-Material Services	138,581	21
Kwon	Bernita	Secondary Principal	175,041	1,043
Kwon	Julia	Teacher Elementary	119,531	-
Kwon	Paulina	Teacher Secondary	114,943	-
Kwong	Annie	Teacher Secondary	119,706	214
Kwong	Danita	Teacher Elementary	81,851	-
Kwong	John	Building Engineer	97,301	-
Kwong	Kelsey	Teacher Secondary	116,144	114
Kwong	Vincent	Teacher Secondary	115,407	-
La Grange	Danielle	Teacher Elementary	83,725	286
Labrie	Sonya	Teacher Secondary	103,059	151
Lachelt	Herbert	Teacher Secondary	103,554	-
Lacroix	Brynn	Teacher Elementary	99,772	-
Lacroix	Joan	Teacher Elementary	87,303	190
Ladouceur	John	Electrician	100,853	-
Lafleur	Madeleine	Coordinator-Community School	104,628	1,306
Lafontaine	Elaine	Teacher Elementary	113,734	-
Lai	Adam	Teacher Secondary	107,317	189

Lai	Curtis	Teacher Elementary	110,551	-
Lai	Daniel	Teacher Secondary	132,028	-
Lai	Fiona	Teacher Elementary	82,847	720
Lai	Hei Man Rachel	Technical & Resource Support D	76,217	13
Lai	Lam	Teacher Secondary	105,864	-
Lai	Winnie	Coordinator-Community School	98,043	131
Lake	Erica	Teacher Elementary	102,957	-
Lakhani	Omeed	Teacher Elementary	90,431	1,140
Lalonde	Steven	Teacher Secondary	94,551	100
Lam	Amelia	Teacher Secondary	105,899	-
Lam	Bianca	Teacher Elementary	110,886	160
Lam	Deborah	Teacher Elementary	113,076	60
Lam	Eddie	Teacher Elementary	105,338	120
Lam	Eric	Teacher Secondary	116,485	200
Lam	Felix	Teacher Elementary	92,981	-
Lam	Gordon	Teacher Secondary	81,767	179
Lam	Julia	Teacher Elementary	105,064	-
Lam	Kara	Teacher Elementary	113,734	-
Lam	Kenny	Teacher Elementary	115,419	-
Lam	Mark	Teacher Secondary	122,757	395
Lam	Richard	Teacher Secondary	115,370	283
Lam	Victor	Teacher Secondary	119,063	1,858
Lam	Yvonne	Teacher Elementary	113,667	37
Lamarche	Jennifer	Teacher Elementary	76,582	241
Lamb	Janine	Elementary Principal	161,853	4,871
LaMonde	Anne-Marie	Teacher Elementary	113,376	200
Lan	Lisa	Teacher Secondary	115,357	-
Lancaster	Margaret	Elementary Principal	155,884	-
Landreth	Gavin	Elementary Principal	156,056	96
Landry	Arran	Teacher Elementary	114,957	125
Lang	Christine	Teacher Elementary	125,240	364
Langford	Michael	Teacher On Call Limited - Secondary	108,149	-
Langlois	Sara	Teacher Secondary	103,571	-
Lao	Daniel	Information Technology Support B	75,571	-
Larose-Farmer	Genevieve	Teacher Elementary	115,242	283
Larpent	Laure	Teacher Elementary	102,540	-
Larratt	Blair	Teacher Elementary	105,262	41
Larrivee	Chantal	Teacher Elementary	114,145	-
Larson	Craig	Elementary Principal	157,264	15
Larson	Thomas	Teacher Elementary	119,675	-
Latondresse	Carolyn	Teacher Elementary	89,961	241
Latosky	Avia	Teacher Elementary	98,788	-
Latter	Christopher	Technical & Resource Support D	79,217	-
Lattimer	Michael	Teacher Secondary	121,789	-
Lau	Brian	Consultant-ATBC	101,339	-
Lau	Bryan	Technical & Resource Support D	86,188	266
Lau	Corinne	Teacher Secondary	114,782	203
Lau	Elaine	Teacher Elementary	113,734	102
Lau	Evelyn	Teacher Secondary	116,020	272
Lau	Gillian	Teacher Secondary	114,104	-
Lau	Irving	Teacher Secondary	112,764	200
Lau	Joanne	Teacher Elementary	113,667	-
Lau	Pui Kei	School & Student Support B	77,455	209
Lau	Shawn	District Resource Elementary	121,949	50
Lau	Wai Ki Dicky	District Resource Elementary	76,795	150
Lau	Wendy	Teacher Elementary	115,174	160
Lau	Wing Ling	Teacher Elementary	105,303	-
Lau	Ying Chu	Teacher Secondary	97,439	58
Laudon	Cara	Teacher Elementary	102,943	1,225
Laughlin	Siobhan	Teacher Elementary	84,161	-
Laumen	Teresa	Teacher Secondary	105,813	-
Lauzon	Jason	Secondary Principal	175,029	-

Laven	Brittany	Teacher Elementary	90,626	-
Lavoie	Sylvie	Teacher Elementary	105,204	-
Law	Angela	Teacher Secondary	93,238	-
Lawson	Shand	Carpenter	84,936	-
Le	David	Teacher Secondary	96,181	-
Le Rolland	Monique	Teacher Secondary	115,643	875
Leahy	Ernest	Carpenter	97,201	-
Leahy	Marguerite	Teacher Elementary	118,246	-
Leblond	Michael	Journeyperson with Premium	102,032	-
Leconte-Pichon	Elsa	Teacher Secondary	105,042	225
Lee	Alice	Teacher Elementary	113,667	-
Lee	Alvin	Information Technology Support B	79,587	-
Lee	Amy	Elementary Vice-Principal	122,678	-
Lee	Andrea	Teacher Secondary	84,559	-
Lee	Anita	Teacher Secondary	114,456	-
Lee	Brenda	Teacher Elementary	112,550	-
Lee	Caitlin	Teacher Secondary	122,995	828
Lee	Christopher	Teacher Secondary	103,560	-
Lee	Christopher	Teacher Elementary	113,842	-
Lee	Cindy	Teacher Elementary	104,150	-
Lee	Cindy	Teacher Secondary	124,724	100
Lee	Cynthia	Teacher Secondary	114,238	75
Lee	Cynthia	Coordinator-Community School	97,570	-
Lee	Daniel	Teacher Secondary	118,593	371
Lee	Grace	Teacher Secondary	115,454	195
Lee	Gregory	Teacher Secondary	114,546	-
Lee	Holly Hoi Yan	Teacher Elementary	108,568	-
Lee	Jade	Teacher Elementary	116,833	102
Lee	Janet	Teacher Elementary	112,602	-
Lee	Jason	Teacher Elementary	115,177	-
Lee	Jenny	Teacher Secondary	114,544	-
Lee	Jieun	Teacher Secondary	116,386	-
Lee	Jillian	Teacher Elementary	110,187	120
Lee	Joann	Teacher Secondary	119,426	230
Lee	Joanna	Teacher Elementary	98,426	25
Lee	Joseph	Teacher Secondary	117,954	295
Lee	Juliana	Teacher Elementary	115,261	-
Lee	Justine	Teacher Secondary	113,702	-
Lee	Kelly	District Resource Elementary	108,117	30
Lee	Kevin	Teacher Secondary	121,920	1,168
Lee	Lawrence	Teacher Secondary	114,727	-
Lee	Lieh-Min	Teacher Elementary	78,148	286
Lee	Maggie	Office Support D	77,650	-
Lee	Melina	Teacher Secondary	114,445	-
Lee	Michael	Teacher Secondary	113,611	24
Lee	Patricia	District Resource Elementary	115,949	106
Lee	Patrick	Teacher Secondary	116,566	-
Lee	Rickie	Teacher Elementary	113,734	120
Lee	Sang Ji	Teacher Elementary	98,615	-
Lee	Seon Young	Teacher Elementary	114,152	1,113
Lee	Shara	Advisor-Communications	98,955	675
Lee	Sharon	Psychologist - Secondary	96,730	2,775
Lee	So Hyun	Teacher Secondary	88,929	140
Lee	Stella	District Resource Elementary	123,293	250
Lee	Tony	Teacher Secondary	139,244	403
Lee	Vivian	Teacher Elementary	102,676	-
Lee	Vivian	Advisor-Staffing	116,154	-
Lee	Yeonjoon	Teacher Secondary	102,460	-
Lee	Yui-Yi	Teacher Elementary	105,072	-
Lee	Yurim	Teacher Secondary	116,761	2,104
Leechik	Stephanie	Teacher Secondary	106,120	109
Lefaivre	Mary	Teacher Secondary	103,676	-

Lefebvre	Alexis	Teacher Elementary	96,071	1,033
Lefebvre	Vanessa	Teacher Elementary	85,524	-
Leff	Mika	Teacher Secondary	92,268	200
Lefsrud	Wesley	Teacher Secondary	116,286	-
Legg	Patricia	District Vice Principal	156,800	2,435
Legge	Catriona	Teacher Elementary	80,839	-
Lehmann	Birgid	District Resource Elementary	115,261	-
Lehmann	Renate	Teacher Secondary	115,827	-
Lei	Jun Li	Teacher Secondary	97,771	-
Leishman	Anne	Teacher Elementary	104,869	-
Lekakis	John	Teacher Secondary	105,142	-
Lemay	Robin	Plumber	108,956	154
Lemes Da Silva	Jessica	Teacher Elementary	89,100	350
Lemieux	Michel	Advisor-Staffing	119,289	-
Lemmon	Stephanie	Teacher Secondary	117,600	190
Lenko	Maxwell	Teacher Secondary	84,519	246
Leong	Susan	Teacher Secondary	113,889	139
Lerch	Stephen	Teacher Elementary	115,421	185
Lesage	Ashley	Teacher Elementary	115,640	-
Leslie	Sarah	Teacher Secondary	118,061	225
Lesmeister	Chloe	Teacher Elementary	79,470	-
Less	Shannon	Teacher Secondary	115,997	-
Leung	Angela	Teacher Elementary	105,203	605
Leung	Dorothy	Teacher Secondary	114,222	-
Leung	Edward	Teacher Secondary	116,259	185
Leung	Helen	Teacher Secondary	121,045	-
Leung	Iris	Manager-International Business	159,982	76,169
Leung	Jessica	Teacher Elementary	115,242	-
Leung	Jessie	Teacher Secondary	107,123	50
Leung	Lily	Teacher Elementary	114,365	30
Leung	Louise	Teacher Elementary	110,792	-
Leung	Phung	Teacher Elementary	107,031	-
Leung	Ricky	Teacher Secondary	87,473	-
Leung	Ronda	Teacher Secondary	115,876	-
Leung	Stephen	Elementary Principal	166,154	2,299
Leung	Yee Lun Aldebaran	Technical & Resource Support E	92,415	1,411
Leung	Yee Nga	Teacher Gifted Program	91,869	-
Leung-Park	Winnie	Teacher Elementary	93,097	-
Lever	Kay	Teacher Secondary	78,582	-
Levesque	Connor	Teacher Secondary	110,793	587
Lew	Frances	Teacher Secondary	97,469	105
Lew	Kit Jean Jeannie	Teacher Elementary	113,783	-
Lewis	Hannah	Teacher Elementary	76,026	195
Lewis	Jill	Teacher Elementary	109,184	-
Lewis	William	Teacher Elementary	83,858	-
Li	Bin Hua	Teacher Elementary	105,349	81
Li	Cindy	Teacher Elementary	113,667	-
Li	Jennifer	Teacher Elementary	113,584	115
Li	Jiakun	Teacher Secondary	81,113	500
Li	Kenny	Teacher Secondary	113,536	-
Li	Maggie	Coordinator-Community School	110,462	784
Li	Tina	Teacher Secondary	107,918	50
Li	Tong	Teacher Secondary	105,221	-
Li	Yulong	Teacher Elementary	89,031	360
Liang	Feng	Teacher Elementary	85,613	241
Liang	Jackson	Teacher Secondary	102,935	716
Liang	Jimmy	Teacher Elementary	82,357	-
Liang	Nicholas	Teacher Elementary	113,734	30
Liang	Yuehua	Teacher Secondary	86,318	990
Lida	Nilo	Building Engineer	90,764	-
Lievens	Ine Aa	Teacher Elementary	113,885	151
Liew	Jessica	Teacher Secondary	97,497	25

Liguori	Anna	Teacher Elementary	106,358	50
Lin	Alice	Teacher Elementary	103,560	102
Lin	Danniel	Teacher Secondary	115,345	270
Lin	I-Tsu	Teacher Elementary	115,174	30
Lin	Jin	Information Technology Support D	84,643	-
Lin	Milly	Teacher Secondary	116,220	-
Lin	Tina	Teacher Secondary	116,005	-
Lin	Xuepei	Teacher Secondary	115,746	-
Lindahl	Kathryn	Adult Education Instructor Structured Course	87,387	27
Linde	Markus	Gardener	75,529	100
Lindsay	Carissa	Teacher Secondary	120,395	-
Lindsay	Kenneth	Teacher Secondary	91,406	-
Lindsay	Kristen	Teacher Elementary	76,935	1,329
Ling	Lena	Elementary Principal	157,264	268
Ling	Pearl	Teacher Secondary	109,298	-
Lipsky	Adam	Teacher Secondary	113,194	173
Lirenman	Deborah	Teacher Elementary	113,669	60
Lirenman	Janet	Teacher Elementary	93,190	-
Lirenman	Karen	Teacher Elementary	114,811	67
Littlechilds	Ryan	Teacher Secondary	94,062	-
Liu	Helen	Teacher Secondary	112,411	295
Liu	Joann	Teacher Secondary	115,511	910
Liu	Kun	Teacher Elementary	88,673	51
Liu	Linh	Teacher Elementary	111,299	-
Liu	Michelle	Teacher Secondary	90,236	-
Liu	Ming Wen	Building Engineer	99,192	-
Liu	Wendy	Teacher Elementary	113,371	50
Liu	Yu-Lin	Elementary Vice-Principal	134,401	45
Lloyd	Rachel	Teacher Elementary	115,174	-
Lloyd	Warren	Teacher Secondary	118,450	-
Lo	Amy	Teacher Elementary	116,033	-
Lo	Eugene	Teacher Secondary	114,760	200
Lo	Kit-Ming	Teacher Elementary	112,551	-
Lo	Meilang	Teacher Elementary	80,791	-
Lo	Pauline	Teacher Secondary	115,186	-
Lockey	Sara	Teacher Elementary	115,242	124
Lockhart	Ryan	Plumber	109,219	-
Loeffelholz	Hans	Director of Enterprise Safety Mgt	190,306	1,744
Loeman	Paul	Supervisor-Operations	116,636	2,949
Logie	Amber	Elementary Principal	155,233	560
Logie	Janet	Teacher Elementary	115,174	174
Lohr	Sieglinde	Teacher Secondary	105,517	-
Loi	Jenny	Teacher Elementary	90,699	-
Lombardi	Lukas	Teacher Elementary	84,014	-
Lombardo	Thomas	Teacher Elementary	91,236	115
Long	Romdoulpich	Manager-Early Learning	111,895	105
Long	Trevor	Teacher Secondary	110,656	55
Loo	Lisa	Speech Language Pathologist	81,781	1,566
Loo	Roberta	Teacher Secondary	116,549	-
Loong	Gary	Area Counsellor - Elementary	118,513	27
Lopetrone	Theresa	Teacher Secondary	112,624	247
Lopez	David	Teacher Secondary	116,527	120
Lopez	Lesley	Teacher Elementary	113,879	-
Lopez	Marissa	Teacher Elementary	80,839	185
Lopez	Ricardo	Director of Instruction	213,208	7,121
Lorne	Jonathan	Teacher Secondary	105,441	-
Loucks	Keegan	Teacher Elementary	94,451	115
Lougheed	Emily	Teacher Elementary	75,315	-
Louie	Bianca	Advisor-Disability and RTW	97,484	2,120
Louie	Michael	Teacher Secondary	115,902	175
Louie	Michael	Teacher Secondary	87,869	75
Louie	Nicole	Teacher Elementary	102,087	102

Loui-Ying	Sara	Teacher Elementary	103,637	76
Loukas	Mary	Teacher Elementary	78,939	169
Love	Kimberly	Teacher Secondary	117,476	75
Low	Adrian	Teacher Elementary	113,812	115
Low	Amanda	Teacher Elementary	100,569	-
Low	Benny	Teacher Secondary	117,239	-
Low	Terrie	Teacher Elementary	118,306	210
Lowrie	Megan	Teacher Elementary	91,382	-
Loy	Audrey	Teacher Secondary	77,402	87
Lu	Collin	Technical & Resource Support D	76,288	1,411
Lu	Cui	Information Technology Support D	84,507	406
Lubin	David	Teacher Secondary	111,460	-
Lubinizki	Benjamin	Teacher Secondary	88,673	-
Lublow	Florence	Teacher Elementary	111,301	-
Lucas	Caitlin	Teacher Elementary	102,995	145
Ludski	Melody	Teacher Elementary	115,389	122
Lui	Janice	Teacher Elementary	104,656	-
Lui	Karen	Teacher Elementary	78,370	-
Lui	Sydney	Teacher Secondary	83,189	378
Luistro	Maria	District Resource Elementary	115,341	241
Luk	Sabrina	Teacher Elementary	113,667	30
Lum	Auton	Teacher Secondary	120,774	-
Lum	Carol	Teacher Secondary	113,968	3,436
Lum	Christopher	Manager-Energy & Climate Act	128,138	300
Lum	Jennifer	Teacher Elementary	101,435	185
Lum	John	Psychologist - Secondary	105,853	2,998
Lum	Maryna	Teacher	106,364	33
Lumitao	Joshua Rey	Assistant Building Engineer	75,112	-
Lum-Tong	Kristin	Teacher Elementary	115,178	-
Lundell	Scott	Teacher Elementary	113,525	-
Lung	Darion	Teacher Elementary	87,490	-
Luo	Yunshi	Technical & Resource Support E	86,676	750
Lutynski	Gabriela	Teacher Elementary	94,058	950
Lynch	Maxine	Teacher	117,716	-
Lynch	Stephanie	Teacher Elementary	88,446	-
Ma	Gloria	Psychologist - Secondary	116,741	5,658
Ma	Siu	Teacher Secondary	106,299	-
Ma	Timothy	District Vice Principal	151,861	3,326
Ma	Veronica	Teacher Secondary	108,601	-
Macculloch	Deborah	Teacher Secondary	106,017	-
MacDonald	Bryden	Teacher Elementary	94,815	-
Macdonald	Elizabeth	Teacher Elementary	115,174	-
Macdonald	Kyla	Teacher Elementary	111,308	190
Macdonald	Scott	Teacher Elementary	105,204	-
Macdougall Bruce	Christine	Teacher Secondary	114,233	-
Macer	Christine	Senior Manager-Community Connections	153,415	1,677
MacFadden	Erin	Elementary Vice-Principal	137,918	-
MacFarlane	Kathryn	Teacher Elementary	85,648	241
Macgarvie	Noemi	Teacher Secondary	104,273	-
MacGillivray	Carly	Speech Language Pathologist	92,844	6,295
Mach	Helen	Manager-Payroll and Benefits	148,790	2,705
MacInnes	J. Alexander	Secondary Admin On Call	130,604	13
Macintosh	Mark	Teacher Secondary	91,835	-
Maciura	Blair	Teacher Elementary	119,559	-
MacIvor	Motion	Carpenter	87,857	-
Mackay	Jodi	Teacher Elementary	114,789	-
Mackenzie	Nicole	Teacher Elementary	105,814	-
MacKenzie	Rose	District Principal	181,800	444
Mackey	Jenna	Teacher Elementary	98,637	-
MacLaren	Zoe	Teacher Elementary	86,906	-
MacLean	James	Teacher Secondary	103,201	26
Macleod	Anne	Teacher Secondary	99,034	-

Macleod	Ian	Teacher Secondary	120,378	-
Macmillan	Grant	Teacher Secondary	106,547	-
MacNeil	Patricia	Director of Communications	218,901	4,118
MacPhee	Adrienne	Teacher Secondary	93,282	-
Macphee	Dimitra	Teacher Secondary	106,369	-
Macphee	Ian	Teacher Secondary	105,592	-
Macphee	Ian	Senior Advisor-Recruitment	130,840	1,360
Macrae	Anna	Teacher Secondary	114,728	210
Madeira	Manuel	Building Engineer	87,952	13
Madsen	Kellianne	Teacher Elementary	111,382	-
Madsen-Orr	Mikhaila	Teacher Elementary	77,327	150
Maggiolo	Dominic	Teacher Elementary	115,419	-
Maguire	Karis	Manager-Labour Relations	140,889	-
Mah	Erica	Psychologist - Secondary	115,785	2,600
Mah	Gelaina	Teacher Secondary	98,015	-
Mah	Gessica	Teacher Secondary	115,676	-
Mah	Gordon	Teacher Elementary	113,667	-
Mah	Lisa	Teacher Elementary	113,783	-
Mah	Pung Jean	Executive Coord-Sec Treasurer	126,566	-
Mah	Shannon	Teacher Elementary	89,473	-
Mah	Sue	Comp and Benefits Specialist	155,763	-
Mah	Wayne	Teacher Secondary	110,436	-
Mah	Wendy	Teacher Elementary	105,203	194
Maher	Joseph	Elementary Principal	159,068	272
Mahmudova	Saadat	Teacher Elementary	96,730	-
Mahnger	Rupinder	Teacher Secondary	98,732	-
Mahony	Nicholas	Teacher Elementary	113,613	225
Mahovlich-Little	Mimi	Teacher Secondary	112,758	-
Maier	Sarah	Teacher Elementary	98,424	-
Main	Robert	Teacher Secondary	87,355	105
Maitland	Alison	Area Counsellor - Elementary	119,018	1,150
Maitland	Jeffrey	Information Technology Supervisor - Service Delivery	114,467	2,874
Maitland	Jennifer	Teacher Secondary	114,390	-
Majcher	Jo-Ann	Area Counsellor - Elementary	117,759	-
Majerski	Sebastian	Information Technology Support D	82,708	406
Mak	Arthur	Project Manager	134,278	784
Mak	Cherry	Supervisor-Accting&Fin Report	143,671	6,257
Mak	Eugene	Information Technology Support D	85,732	418
Mak	Lysanne	Teacher Secondary	121,276	123
Mak	Olivia	Teacher Secondary	105,737	-
Makarenko	Serge	Teacher Secondary	115,618	-
Mallett	Brittney	Teacher Secondary	91,374	668
Mallette	Gregory	Steamfitter	122,873	-
Mallette	Michael	Teacher Secondary	105,612	-
Malli	Parminder	Supervisor-Operations	124,870	959
Malli	Sukhjinder	Teacher Secondary	105,204	-
Malloff	Kollo	Teacher Secondary	118,517	192
Malone	Jennifer	Teacher Elementary	105,947	81
Malone	Madeline	Teacher Elementary	84,032	-
Man	Jany	Teacher Elementary	113,554	534
Managh	Stacey	Teacher Secondary	83,400	160
Manansala	Adonis	Building Engineer	93,677	-
Mang	Betty	Teacher Elementary	115,242	-
Mann	Albert	Secondary Vice-Principal	145,746	6
Mann	Carol	Teacher Secondary	118,337	-
Mann	Harjinder	Teacher Elementary	115,174	-
Mann	Harsher	Information Technology Support B	80,297	-
Mannella	Daniella	Teacher Elementary	76,173	-
Maragos	Maria	Teacher Elementary	104,598	-
Mariani	Ray	Painter	110,045	-
Marino	Nicholas	Teacher Elementary	113,850	-
Marino	Sandra	Teacher Elementary	116,026	93

Mark	Jason	Secondary Vice-Principal	104,855	202
Mark	Michelle	Teacher Elementary	105,549	-
Markic	Diana	Teacher Secondary	113,960	100
Markus	Laz	Director of Learning & Information Technology	189,327	2,670
Marosits	David	Carpenter	100,158	-
Marqueda	Juliene	Teacher Elementary	100,714	-
Marr	Elizabeth	Teacher Elementary	84,139	185
Marsden	Davita	Elementary Vice-Principal	140,729	14
Marshall	Aidan	Teacher Elementary	79,685	-
Marshall	Glen	Teacher Secondary	115,538	-
Marshall	Jessica	Teacher Elementary	120,998	175
Marsland-Root	Jennifer	Teacher Elementary	105,350	-
Marsten	David	Machinist	96,626	253
Martel	Carleigh	Teacher Secondary	94,754	-
Martelli	Dale	Teacher Secondary	120,683	1,150
Martens	Riley	Teacher Elementary	96,007	554
Martin	Alicia	Adult Education Instructor Structured Course	104,712	54
Martin	Alicia	Teacher Elementary	115,174	-
Martin	Colin	Teacher Elementary	104,937	-
Martin	Joanne	Teacher Secondary	121,000	-
Martin	Melissa	Teacher Secondary	104,311	-
Martin	Michelle	Teacher Elementary	100,568	-
Martin	Sean	Teacher Elementary	115,174	-
Martin	Suzanne	Teacher Elementary	125,160	-
Masih	Chandra	Building Engineer	98,328	-
Mason	Dana	Payroll Specialist	146,951	253
Mason	Julie	Teacher Elementary	113,879	-
Massis	Barbara	Teacher Elementary	102,784	200
Matear	Gillian	Teacher Elementary	100,229	-
Mateo	Marlon	Building Engineer	75,652	14
Mathewson	Curtis	Elementary Vice-Principal	137,958	-
Matsuda	Tomomi	Teacher Secondary	106,753	-
Matsuzaki	Nicole	Teacher Secondary	114,475	-
Matterson	Kimberly	Teacher Elementary	87,844	-
Matthew	Sarah	Area Counsellor - Elementary	120,205	3,519
Matthews	David	Teacher Secondary	94,920	-
Matthews	Sarah	Teacher Secondary	77,943	-
Matthews-Diana	Sol	Teacher Secondary	85,166	-
Mattock	Kristin	Teacher Secondary	97,544	649
Maula Bux	Aisha	Teacher Elementary	86,446	-
Mavromihalis	Nicole	Teacher Elementary	86,696	-
Mazariegos	Melanie	Teacher Elementary	93,505	225
Mazo	Jeffrey	Teacher Secondary	115,567	101
Mazzei	Eva	Teacher Secondary	111,343	-
Mc Cartin	Bridget	Teacher Secondary	95,182	-
McAlister	Sarah	Elementary Principal	158,027	600
Mccallion	Fergus	Teacher Secondary	119,059	-
Mccandless	Kasey	Teacher Elementary	115,247	-
McCarron	Janet	Teacher Secondary	133,524	263
McClaflin	Colton	IT-Multimedia Specialist	95,085	-
Mccleary	Melissa	Teacher Elementary	114,043	-
Mcconnan	Nadine	Teacher Secondary	113,904	-
McCulloch	Emma	Teacher Elementary	87,569	446
McDonald	Connor	Teacher Secondary	83,577	150
McDonald	Jennifer	Teacher Secondary	95,586	160
McDonald	Leah	Teacher Elementary	80,828	-
McDonald	Stephanie	Elementary Vice-Principal	137,958	-
Mcdonald	Tara	Teacher Secondary	105,364	-
McDonald	Teghan	Teacher Elementary	85,478	-
Mcdonnell	Maureen	Elementary Principal	165,926	-
McDonough	David	Teacher Secondary	84,799	-
McEachern	Stacey	Indigenous Education Current Consultant	121,854	2,020

Mcelhone	Catherine	District Resource Elementary	107,133	26
Mcewen	Andrea	Teacher Elementary	112,551	-
McFaul	Daniel	Teacher Elementary	87,355	-
Mcgarry	Margo	Teacher Elementary	80,111	-
McGhee	Veronica	Teacher Secondary	120,234	-
Mcginn	Anne-Marie	Teacher Secondary	124,648	63
Mcgowan	Robert	Adult Education Instructor	113,701	-
McGregor	Helen	Superintendent	401,606	8,090
Mcguire	Christine	Teacher Elementary	113,734	528
Mcguire	Daniel	Teacher Secondary	89,584	-
Mcguire	Simone	Teacher Secondary	104,383	177
Mchardy	Mai	Teacher Elementary	115,373	-
Mcintosh	Tracey	Teacher Secondary	105,223	137
McKay	Kayli-Shandra	Teacher Elementary	93,786	-
Mckechnie	Alexander	Teacher Secondary	115,289	-
McKeen	Christine	Teacher Secondary	104,049	-
Mckeen	Emma	Teacher Secondary	111,841	-
Mckeen	Scott	Teacher Secondary	116,091	-
Mckend	Alison	Teacher Elementary	115,174	-
McKendy	Sarah	Teacher Elementary	92,029	-
McKenzie	Cory	Teacher Elementary	94,658	-
McKenzie	Mason	Teacher Secondary	103,059	-
Mcknight	Chloe	Teacher Elementary	99,814	-
Mclane	Gerald	Bricklayer	76,619	125
McLean	Catherine	Secondary Vice-Principal	145,784	-
McLean	Mark	Teacher Secondary	98,940	99
Mcleod	Campbell	Teacher Secondary	113,949	250
Mcleod	Joanne	Program Advisor-AEC	114,608	-
Mcmillan	Carol-Anne	Teacher Secondary	114,333	550
McMitchell	Riley	Elementary Principal	158,030	-
McMynn	Christina	Teacher Elementary	84,140	139
McNair	Zoe	Teacher Elementary	86,446	-
McNeill	Ashleigh	Teacher Secondary	117,114	577
Mcnicol	Kateryna	Elementary Vice-Principal	145,722	1,837
McPhee	Megan	Teacher Secondary	91,376	-
McPherson	Taylor	Teacher Elementary	95,919	-
Mcquaid	Luey	Teacher Elementary	107,099	-
McRae-Stanger	Maureen	Associate Superintendent	246,875	6,506
McVey	Taylor	Teacher Secondary	84,736	-
Mcwhinney	Kaitlin	Teacher Elementary	104,656	553
Medina	Elsa	District Resource Elementary	106,920	703
Meehan	Judith	Technical & Resource Support D	76,288	-
Meersman	Ilse	Teacher Secondary	77,024	435
Mehra	Aimee	Teacher Elementary	119,492	-
Meister	Richard	Technical & Resource Support D	79,690	-
Mejlholm	Kevin	Carpenter	88,779	-
Melendez-Rodriguez	Claudia	Teacher Secondary	93,673	-
Menashy	Ariella	Teacher Elementary	112,245	63
Mendes	Melinda	Teacher Elementary	115,389	-
Mendgen	Julie	Teacher Secondary	113,357	264
Menezla	Paula	Teacher Elementary	87,761	224
Menzies	Philip	Teacher Elementary	81,130	-
Merani	Alyssah-Jasmine	Teacher Elementary	99,500	-
Meredith	Tyrel	Teacher Elementary	115,419	282
Mergens	Jolene	Secondary Vice-Principal	129,622	7
Mergens	Joseph	Elementary Vice-Principal	137,762	412
Mesman	Bruce	Consultant-ATBC	106,642	-
Messamore	Keith	Plumber	87,708	-
Mey	Michel	Teacher Secondary	103,665	-
Michaels	Claire	Teacher Secondary	78,268	-
Michalowska	Marzena	Teacher Secondary	121,555	540
Michel	Marie	Teacher Secondary	97,933	255

Middleton	Katherine	Teacher Elementary	105,204	-
Mieczaniec	Colleen	Teacher Elementary	101,369	124
Miflores	Oscar	Supervisor-Operations	131,831	809
Miki	Jody	Teacher Secondary	107,586	250
Mikulec	Laura	Teacher Secondary	117,820	-
Miladinovic	Natasha	Elementary Principal	165,926	277
Miladinovic	Patricia	Teacher Secondary	117,092	-
Milevskaia	Elena	Teacher Elementary	116,140	40
Milford	Madison	Teacher Elementary	100,759	-
Milinazzo	Kathleen	Teacher Secondary	109,664	697
Milisavljevic	Iva	Teacher Elementary	80,716	-
Miller	Blair	Teacher Secondary	101,406	-
Miller	Bryan	Manager-Construction	140,988	146
Miller	Chelsea	Teacher Elementary	87,306	-
Miller	Robyn	Teacher Elementary	114,642	374
Miller	Sarah	Teacher Secondary	114,189	190
Millette	Roger	Teacher Secondary	96,573	-
Mills	Ian	Teacher Elementary	105,993	102
Mills	Shannon	Teacher Elementary	113,667	-
Millway	Todd	Teacher Elementary	114,574	-
Milne	Rosemary	Teacher Secondary	116,921	190
Milton	Bernadette	Teacher Elementary	105,143	-
Minamimaye	Dianne	Teacher Elementary	105,260	-
Mirani	Akhtar	Secondary Principal	175,041	-
Mirani	Amir	Teacher Elementary	92,883	-
Mirshafie	Mitra	Area Counsellor - Elementary	102,877	150
Misquitta	Jennifer	Teacher Elementary	105,365	-
Missellbrook	Gillian	Teacher Secondary	117,837	155
Mitchell	Brittany	Teacher Secondary	99,739	428
Mitchell	Jansen	Teacher Elementary	110,960	-
Mitchell	Lisa	Teacher Elementary	113,734	-
Mittermaier	Emma	Teacher Elementary	87,083	578
Mitzel	Darren	District Principal	179,709	10,501
Mo	Kwok Ning	Technical & Resource Support D	77,394	-
Mochrie	Dee	Teacher Elementary	91,565	187
Moes	Nathan	Teacher Secondary	120,352	-
Mohamed	Shukari	Teacher Elementary	78,420	241
Mohammed	Saiqa	Teacher Secondary	117,929	200
Mohn	Camille	Teacher Elementary	93,475	-
Moino	Laura	Teacher Elementary	113,667	-
Mok	Wing Sum Samantha	Teacher Elementary	115,179	687
Mokonen	Rachel	Teacher Elementary	113,667	-
Moldowan	Michelle	Teacher Secondary	115,070	-
Monk	Winnie	Teacher Secondary	116,303	1,017
Monrad	Melanie	Elementary Principal	157,264	372
Montagano	Ebru	Teacher Elementary	114,001	-
Montalvo	Miguel	Journeyperson with Premium	92,973	-
Montgomery	Carlene	Elementary Vice-Principal	119,995	202
Montgomery	Winona	Teacher Elementary	110,804	241
Montroy	Hilary	Teacher Secondary	115,631	-
Moon	Christopher	Teacher Secondary	105,887	-
Moon	Jacqueline	Teacher Secondary	121,029	565
Mooney	Jennifer	Teacher Elementary	105,203	-
Moore	Alixandra	Teacher Elementary	118,101	218
Moore	Erika	Teacher Elementary	83,710	-
Moore	Juliana	Teacher Secondary	84,416	-
Moore	Kelly	Teacher Elementary	105,142	-
Moore	Kerri	Teacher Elementary	77,934	-
Moore	Melanie	Teacher Elementary	105,458	-
Moore-Ostry	Kathryn	Teacher Elementary	114,819	-
Moran	Mary	Teacher Elementary	115,242	-
Morcov	Ioana	Teacher Secondary	98,882	160

Morden	Lani	Elementary Principal	166,138	608
Morel	Lukas	Teacher Secondary	121,725	350
Moreno	Monica	Advisor-Exempt Staff	107,227	5
Morgan	Catherine	Teacher Secondary	117,168	-
Morgan	Scott	Acting Secondary Vice-Principal	136,399	183
Mori	Deni	Teacher Elementary	104,383	-
Morin	Stephanie	Teacher Elementary	113,667	-
Morishita	Brandon	District Principal	184,915	405
Morita	David	Adult Education Instructor Structured Course	163,704	-
Moro	Roberto	Secondary Principal	174,961	7
Morris	Anna	Teacher Elementary	113,667	190
Morris	Sheryl	Area Case Manager	110,486	67
Morrison	D. Hamish	Teacher Secondary	111,095	-
Morton	Elizabeth	Teacher Secondary	113,382	-
Moss	Leyah	Teacher Secondary	80,082	178
Mota	Anna	Teacher Elementary	113,734	-
Motola	Keila	Elementary Vice-Principal	122,567	-
Mountali	Carla	District Resource Elementary	115,732	809
Moussalli	Seba	Teacher Elementary	121,250	220
Moy	Raymond	Teacher Secondary	120,938	-
Moy	Sharon	Teacher Elementary	113,734	74
Mrazek	Shawn	District Resource Elementary	95,950	34
Muckle	Zoe	Teacher Secondary	91,817	650
Mudaliar	Sanjini	Teacher Elementary	94,191	-
Muir	Michaela	Area Counsellor - Elementary	88,534	-
Mulhern	Patricia	Teacher Elementary	114,042	-
Mullen	Cameron	Teacher Secondary	113,603	-
Mullen	Roslyn	Teacher Secondary	102,309	160
Muller	Katharine	Teacher Elementary	80,716	1,000
Mung	Bernadette	Area Counsellor - Elementary	116,081	390
Munk	James	Elementary Principal	166,115	388
Munro	Catherine	Teacher Elementary	119,704	-
Munroe	Suzanne	Teacher Elementary	105,146	-
Munsamy	Kementha	Teacher Secondary	124,833	-
Munslow MacNeil	Jaclyn	Teacher Elementary	83,477	-
Murphy	David	Elementary Principal	164,820	-
Murphy	Jeanette	Teacher Elementary	101,917	-
Murphy	Lisa	Teacher Secondary	91,782	1,168
Murphy	Meagan	Psychologist - Secondary	106,412	2,575
Murray	Carole	Teacher Elementary	119,492	25
Murray- Hemphill	Mattias	Teacher Elementary	98,482	-
Murthi	Jason	Teacher Secondary	115,068	-
Musgrove	Hiroshi	Teacher Secondary	106,784	-
Mushinski	Mia	Teacher Secondary	101,266	3,436
Musholt	Silvia	Teacher Elementary	106,374	-
Musselle	Patricia	Teacher Elementary	115,242	-
Mustapic	Michael	Teacher Secondary	116,241	-
Muzyka	Katherine	Teacher Elementary	114,642	-
Myers	Dean	Teacher Secondary	116,747	160
Myers	Janis	Associate Superintendent	256,024	7,424
Myers	Thien	Teacher Elementary	85,948	-
Myring	Thomas	Secondary Vice-Principal	153,284	-
Mysuria	Nidhi	Teacher Secondary	126,500	88
Nadeau	Marilyne	Teacher Elementary	113,850	-
Nakada	Mark	Secondary Vice-Principal	144,922	-
Nakamura	Emy	Teacher Secondary	115,114	96
Nakamura	Leanne	Teacher Elementary	115,392	-
Nakamura	Lisa	Teacher Secondary	111,744	300
Nakashima	Marilyn	Teacher Elementary	113,835	-
Nanda	Gogae	Teacher Secondary	117,082	190
Nanda	Sarika	Teacher Elementary	119,559	-
Nanji	Rishma	Teacher Elementary	98,484	-

Nann	Jasmine	Teacher Secondary	82,999	-
Naples	Katrina	Teacher Elementary	111,606	349
Nash	Celeste	District Vice Principal	155,027	96
Natalizio	Ashley	Teacher Elementary	87,126	-
Naymie	Cassandra	Teacher Secondary	105,858	200
Neale	Aileen	District Resource Elementary	118,654	90
Neilson	James	Teacher Elementary	81,736	177
Nejad	Zahra	Teacher Secondary	108,414	-
Nelson	Joel	Secondary Vice-Principal	149,455	29
Nerling	Leslie	Teacher Secondary	126,038	553
Neuman	Pamela	Teacher Secondary	92,736	108
Neveu	Taylor	Teacher Elementary	94,085	-
New	Geoffrey	Teacher Secondary	92,587	-
Newton	Allison	Teacher Secondary	117,033	5,441
Ng	Alex	Teacher Secondary	114,334	-
Ng	Barbara	Teacher Secondary	120,359	-
Ng	Eva	Teacher Elementary	99,835	38
Ng	Nicole	Teacher Elementary	84,439	-
Ng	Oliver	Teacher Elementary	96,512	-
Ng	Rosella	Teacher Elementary	92,513	-
Ng	Sarah	Teacher Secondary	117,484	-
Ng	Stephanie	Teacher Elementary	105,142	102
Ng	Yulanda	Teacher Secondary	127,652	-
Ng-Davis	Jennifer	Teacher Secondary	119,221	-
Ngo	Cynthia	Teacher Secondary	115,381	-
Ngo	Thanh	Teacher Elementary	87,613	650
Ngo	Thuy My Loc	Teacher Secondary	80,751	135
Nguyen	An Johnathan	Carpenter	98,415	-
Nguyen	Do Thanh	Teacher Secondary	98,658	-
Nguyen	Fabienne	Teacher Elementary	115,174	-
Nguyen	Jackie	Teacher Elementary	76,052	-
Nguyen	Jennifer	Teacher Elementary	91,444	-
Nguyen	Tiffany	Teacher Elementary	83,311	-
Nguyen	Tuong	Teacher Elementary	103,662	25
Nicanor	Ral	Teacher Elementary	113,734	-
Nichols	Susan	Elementary Admin On Call	92,362	-
Nicholson	Natalie	Teacher Elementary	80,419	-
Nicholson	Taylor	Teacher Elementary	82,208	-
Nicks	John	District Principal	173,187	82
Nicolas	Megan	Teacher Elementary	113,621	446
Niebuhr	Denae	Teacher Elementary	82,392	-
Nielsen	Deanne	Teacher Secondary	115,350	447
Nielsen	Ellen	Teacher Secondary	88,420	-
Nijjar	Kamil	Teacher Elementary	113,742	-
Niles	Brianna	Teacher Secondary	80,930	40
Nishi-Beckingham	Teresa	Teacher Elementary	113,667	-
Nobbs-Thiessen	Kathy-Ann	Teacher Secondary	116,131	250
Noble	Ceilidh	Teacher Secondary	114,059	-
Noble	Tanya	Teacher Secondary	134,270	-
Noguchi	Sachiko	Teacher Secondary	115,277	-
Norcross	Neil	Teacher Secondary	113,847	-
Nordstrom	Jeffrey	Teacher Elementary	111,727	451
Norick	Jacqueline	Teacher Elementary	92,736	-
Norman	Denise	Teacher Secondary	133,330	-
North	Denise	Teacher Secondary	102,028	190
Northey	Madisen	Teacher Elementary	91,052	-
Nosyk	Lianne	Teacher Elementary	114,060	-
Novak	Kelly	Teacher Elementary	107,871	-
Nowland	Sarah	Speech Language Pathologist	114,683	1,114
Nucich	Lisa	Elementary Principal	165,475	-
Nugent	Sean	Teacher Secondary	101,938	-
Nuhic	Luna	Teacher Secondary	87,588	54

Nurcombe	Jeff	Grounds Foreperson	79,858	-
Nussbaum	Jonathan	Teacher Secondary	108,413	32
Nylund	Kyle	Teacher Elementary	103,262	-
Oades	Christine	Teacher Elementary	112,550	-
Obedkoff	Clarisse	Teacher Secondary	90,232	-
Oblette	Jean-Michel	Teacher Elementary	110,202	-
O'Connor	Hayden	Planner-Facilities	117,161	962
O'Connor	Sean	Teacher Secondary	107,499	-
O'Donnell	Melissa	Teacher Secondary	115,711	105
Ofreneo	Roderick	Teacher Secondary	109,482	100
Oftebro	Tim	Elementary Vice-Principal	137,958	491
Ogden	Alison	Associate Superintendent	273,785	5,970
Ogden	Nancy	Teacher Secondary	96,791	200
Ogura	Tami	District Resource Elementary	121,067	-
O'Hara	Patrick	Teacher Elementary	105,310	-
Olaes	Grace	Teacher Elementary	97,973	-
Olafsson	Kevin	Teacher Secondary	77,225	-
Olding	Stacey	Teacher Elementary	92,149	-
Oliver	Jeremy	Material Services Foreperson	86,572	-
Ollerenshaw	Keith	Teacher Secondary	98,773	1,098
Olsen	Jane	Teacher Secondary	115,557	-
Olson	Emily	Teacher Secondary	118,428	-
O'Malley	Deborah	Teacher Elementary	113,667	-
O'Malley	Jason	Teacher Secondary	115,905	-
O'Neill	Kevin	Teacher Elementary	111,023	-
Ong	Elaine	Teacher Elementary	113,812	-
Ong	Levian	Teacher Elementary	106,221	-
Ong	Siew Ling Wendy	Teacher Elementary	110,543	-
Onion	Thomas	Teacher Secondary	107,677	-
Onrubia	Angelina	Teacher Elementary	87,533	-
Onstad	Barbara	District Principal	182,922	40,231
O'Quinn	Jillian	Teacher Secondary	108,675	480
Or	Kim	Teacher Secondary	118,424	-
O'Rourke	Trevor	Teacher Secondary	86,639	-
Osikowicz	Nadja	Teacher Elementary	101,804	-
Ostroff	Lisa	Teacher Secondary	88,603	200
Oswin	Laura	Teacher Elementary	104,643	-
Ou Yang	Christie	Teacher Elementary	92,014	145
Oudt	Rosa	Teacher Elementary	113,879	-
Overgaard	Jeffrey	Teacher Secondary	126,875	-
Owen	Sean	Teacher Secondary	105,142	-
Ozkan	Merve	Teacher Elementary	91,336	389
Pacheco	Lisa	Area Counsellor - Elementary	118,579	244
Paez	Rhea	Teacher Secondary	91,407	1,084
Paget	Nancy	Elementary Principal	166,067	15
Pagliacci	Claudio	Electrician	113,491	13
Pai	Elaine	Teacher Elementary	113,909	-
Palacio	John	Electrician	89,207	-
Palaiologos	Amber	Teacher Elementary	105,142	120
Palejko	Nancy	Teacher Secondary	99,146	130
Paley	Lori	Teacher Secondary	106,116	118
Paley	Tommy	Area Counsellor - Elementary	116,126	39
Palmer	Abigail	Teacher Secondary	87,863	200
Panesar	Balbinder	Teacher Secondary	119,356	401
Pangalia	Hardev	Building Engineer	95,792	-
Pankratz	Thomas	Advisor-Recruitment	106,503	-
Pannun	Sukhjeevan	Teacher Secondary	104,633	-
Pantelle	Troy	Sheet Metal Worker	100,046	-
Pao	Alice	Teacher Secondary	127,248	-
Paone-Vunic	Elisabetta	Teacher Elementary	86,098	144
Papagiannis	Constantina	Teacher Elementary	113,667	50
Pappajohn	Tina	Teacher Elementary	93,097	-

Paquette	Terra	Teacher Elementary	88,977	1,393
Parashar	Alisha	Teacher Elementary	120,079	-
Parent	Kyle	Teacher Elementary	105,352	-
Paris	Holly	Elementary Vice-Principal	137,762	-
Paris	Melanie	Teacher Elementary	99,860	-
Park	Douglas	Elementary Principal	157,264	-
Park	Kyu Jin	Teacher Elementary	99,698	828
Park	Olivia	Teacher Elementary	113,909	-
Parker	Christopher	Secondary Principal	175,012	372
Parker	Ryan	Teacher Secondary	105,287	-
Parkes	Steven	Teacher Secondary	106,529	-
Parkin	Barbara	Teacher Elementary	114,662	79
Parmar	Jatinder	Adult Education Instructor Structured Course	123,018	-
Parmar	Mahima	Teacher Elementary	100,110	286
Parra	Chantelle	Technical & Resource Support D	76,288	-
Parungao	Paul	Teacher Elementary	115,350	-
Pascual	Brian	Teacher Secondary	79,673	-
Paterson	Aleyan	Teacher Elementary	90,036	-
Paterson	Derek	Teacher Elementary	99,535	-
Paterson	Matthew	Teacher Elementary	79,933	121
Paterson	Sharon	Teacher Elementary	97,436	420
Pathyil	Lisa	Elementary Principal	157,264	309
Patrick	Miles	Teacher Elementary	105,152	-
Pattenaude	Mathew	Carpenter	97,802	-
Patterson	Rebecca	Teacher Secondary	94,413	-
Patterson-Morris	Liam	Teacher Elementary	78,498	-
Paulsen	Sarah	Teacher Secondary	116,932	-
Pavelick	Hillary	Teacher Elementary	93,632	120
Pavlovic	Ivana	District Resource Elementary	104,934	-
Pawliuk	Nidia	Teacher Elementary	114,874	-
Peacock	Michelle	Assistant-Recruitment & Retention	81,163	-
Pearce	Alanna	Teacher Secondary	113,878	-
Pearce	Kaylin	Teacher Elementary	85,827	-
Pearce	Stephanie	Teacher Elementary	80,920	-
Pearce-Marvell	Emma	Teacher Elementary	90,612	-
Pearmain	Geoffrey	Supervisor-Grounds Maintenance	134,210	-
Pears	Gregory	Teacher Secondary	119,367	-
Pearson	Bailey	Area Counsellor - Elementary	90,325	534
Pearson	Elise	Teacher Elementary	98,082	635
Pearson	Laura	Teacher Elementary	83,655	-
Pearson	Steven	Journeyperson with Premium	102,013	275
Pearson	Tyler	Teacher Elementary	85,276	-
Pedersen-Arseneau	Chloe	Teacher Elementary	100,107	480
Pedro	Sarah	Teacher Elementary	100,194	120
Peeters	Vital	Elementary Principal	166,154	-
Pegg	Karen	Teacher Elementary	90,678	-
Pella	Stefano	Teacher Secondary	119,514	-
Pelletier	Leonard	Teacher Secondary	115,510	-
Pender	Kathleen	Teacher Elementary	100,822	43
Peng	Ming-I	Teacher Elementary	113,734	-
Penner	Dustin	Plumber	90,318	22
Penner	Mona	Teacher Secondary	114,534	-
Penner	Peter	Plumber	92,691	-
Penney	Karen	Teacher Secondary	116,461	-
Pequeno	Paulo	Teacher Secondary	116,166	-
Perdriau	Raphael	Teacher Elementary	105,791	-
Perera	Bernadine	Teacher Elementary	92,845	254
Perks	Nelson	Teacher Secondary	95,274	-
Perrella	Jane	Teacher Elementary	115,174	-
Perrett	Maryline	Teacher Secondary	115,381	-
Perrett	Megan	Teacher Elementary	84,139	160
Perun	Audrey	Teacher Elementary	116,920	-

Petaccia	Tony	Journeyperson with Premium	121,257	-
Peters	Brandon	Teacher Elementary	118,089	99
Peters	Diane	Coordinator-Community School	98,281	1,005
Peters	Ginaya	District Resource Secondary	108,668	34
Peters	Henry	Elementary Principal	166,067	27
Peters	Mary	Teacher Secondary	103,510	27
Peters	Melanie	Teacher Elementary	90,811	-
Peterson	Dana	Teacher Elementary	113,472	-
Petrick	Aubryanna	Teacher Elementary	96,071	-
Pettifer	Michael	Teacher Secondary	80,658	-
Peverelle	Randall	Electrician	89,647	-
Pham	Ngoc Dieu Cindy	Teacher Elementary	76,829	-
Pham-Fraser	Hieu	District Principal	125,734	1,290
Phan	Sandy	Teacher Gifted Program	82,859	-
Phan	Sue	Teacher Elementary	110,184	160
Phelps	Julie	Teacher Elementary	110,960	-
Philibert-Palmer	Natasha	Teacher Secondary	91,954	-
Phillips	Andrew	Teacher Secondary	106,216	-
Phillips	Diane	Secondary Vice-Principal	153,552	164
Phillips-Sim	Janice	Teacher Secondary	116,760	304
Phongmany-Trieu	Tuctic	Teacher Elementary	113,734	241
Picard	Sarah	Teacher Elementary	115,242	-
Pickel	William	Teacher Secondary	97,532	-
Pieters	Andrea	Teacher Elementary	102,466	720
Pietzsch	Sonia	Teacher Elementary	115,394	195
Pijanowski	Claire	Area Counsellor - Elementary	106,086	-
Pincott	Linda	Teacher Secondary	117,725	-
Pirie	Andrew	Teacher Secondary	116,205	260
Pitchford-Yeung	Cindy	Teacher Secondary	115,865	-
Pizzolato	Melisa	District Resource Elementary	99,740	-
Plakhotnyk	Dmytro	Senior Manager-Maint & Constr	150,030	538
Plant	David	Teacher Secondary	83,933	233
Plant	Kimberly	Teacher Elementary	113,734	265
Plante	Louise	Elementary Vice-Principal	136,700	2,141
Plattner	Alexander	Teacher Secondary	116,041	50
Plavan	Christina	Teacher Elementary	92,700	-
Playford	Corrie	Technical & Resource Support E	86,294	-
Pocard	Morgane	Teacher Elementary	94,492	-
Pocrnic	Mira	Teacher Elementary	88,296	-
Poetschke	Rosemarie	Director of Instruction	236,417	9,761
Polonijo	Kristopher	Teacher Secondary	121,022	-
Polukoshko	Jill	Teacher Secondary	112,492	-
Polukoshko	Jody	Teacher Elementary	115,242	50
Polzin	Suzanne	District Principal	176,216	519
Pomponio	Concetta	Teacher Elementary	114,531	-
Pontalti	Daniel	Adult Education Instructor Structured Course	99,037	27
Poole	Ian	Teacher Elementary	79,743	-
Poon	Amanda	Coordinator-FOI & Privacy	98,327	947
Poon	Bo Man	Teacher Elementary	100,113	241
Poon	Carolyn	Technical & Resource Support D	75,654	49
Poon	Melina	Teacher Secondary	115,244	100
Pope	Douglas	Teacher Secondary	115,934	-
Pope	Misty	Teacher Secondary	114,432	60
Port	Anne	Teacher Secondary	115,981	-
Postulo	Racheal	Teacher Secondary	87,498	676
Poulos	Chrisoula	Teacher Secondary	94,927	1,000
Pow	Gregory	Financial Supervisor - Capital & Sp. Purpose Funds	132,514	2,578
Powell	Tracy	Teacher Elementary	93,947	-
Power	Amelia	Teacher Secondary	102,217	-
Poy	Blair	Supervisor-Maintenance	125,646	3,690
Prasad	Ashwin	Teacher Elementary	115,323	-
Prasad	Rebekah	Teacher Elementary	91,631	-

Prasad	Vicki	Teacher Elementary	83,617	-
Pratt	Jeffrey	Teacher Secondary	113,966	-
Pratt	Lori	Teacher Secondary	105,983	-
Preda	Lorena	Teacher Secondary	115,692	262
Prefontaine	Jessica	Teacher Elementary	76,991	-
Presley	Monica	Teacher Elementary	105,338	-
Preston	Sherry	Teacher Secondary	92,913	-
Preston Brown	Dawn	Teacher Elementary	100,925	-
Price	Jacqueline	Program Advisor-AEC	114,210	-
Printz	Lisa	Teacher Secondary	105,872	-
Prior	Tilia	Teacher Elementary	110,708	-
Prodan	Lori	Elementary Principal	166,154	5,699
Pronger	Alan	Teacher Secondary	104,593	866
Przyborowska	J. Margaret	Teacher Secondary	98,142	-
Przystupa	Katarzyna	Teacher Secondary	96,359	-
Pugh	Kevin	Teacher Elementary	92,291	-
Puil	Taryn	Teacher Elementary	102,465	-
Purewal	Munryan	Teacher Elementary	79,287	2,500
Puri	Amrit	Teacher Elementary	113,842	-
Puzio	Karen	Secondary Vice-Principal	117,602	-
Pydee	Emma	Teacher Elementary	94,095	-
Qi	Lijuan	Teacher Secondary	126,423	210
Qiu	Moran	Teacher Elementary	113,673	-
Quan	Gregory	Teacher Secondary	115,242	-
Quan	Tina	Teacher Secondary	110,032	-
Quiroga	Jorge	Information Technology Support C	86,109	-
Quon	Johnson	Painter	92,913	4
Raab	Frances	Teacher Secondary	113,159	-
Radford	Hannah-Rose	Teacher Elementary	86,657	-
Radic	Jelena	Teacher Secondary	121,796	250
Radies	Doug	Teacher Elementary	105,221	-
Rafael	Caryl	Teacher Elementary	94,954	241
Rafael	Nicole	Teacher Elementary	86,402	-
Raino	Sacha	Teacher Elementary	113,915	-
Ram	Kavithajeet	Projects Coordinator-PRCVI	88,106	6,036
Ram	Neel	Senior Assistant Building Engineer	88,560	-
Ramamonjisoa	Cynthia	Elementary Vice-Principal	130,359	-
Ramazzini	Gracia	Teacher Elementary	102,481	-
Ramharakh	Amanda	Teacher Elementary	105,365	-
Ramirez	Maria	Teacher Secondary	112,542	102
Ramsay	Scott	Teacher Secondary	114,412	-
Ramsell	Anthony	Teacher Elementary	105,205	-
Randhawa	Guneev	Teacher Elementary	91,562	-
Randhawa	Natasha	Teacher Secondary	106,179	75
Rankin	Robyn	Teacher Secondary	118,367	478
Rantamaa	Andrea	Teacher Elementary	104,594	-
Rao	Shalvin	Plumber	93,069	-
Raoul	Alain	Teacher Secondary	99,010	226
Raoul	Stephanie	Teacher Elementary	103,331	-
Rasotto	Nicole	Teacher Elementary	103,014	-
Rassias	Viki	Teacher Elementary	95,216	-
Rattan	Kuldeep	Elementary Vice-Principal	122,905	-
Rattanaraj	Ella	Teacher Elementary	110,038	-
Rattray	Adam	Teacher Secondary	134,474	3,522
Ratzlaff	Roderick	Teacher Elementary	115,174	-
Raunet	Stephanie	Teacher Elementary	120,842	-
Ravenel	Heidi	Teacher Elementary	144,986	-
Read	Zoe	Teacher Secondary	118,238	330
Reddy	Yashoda	Teacher Secondary	98,846	-
Redkwich	Matthew	Manager-Business Development	121,353	-
Reed	Karen	Teacher Secondary	116,563	-
Reed	Roslyn	Elementary Vice-Principal	137,958	2,292

Reedman	Nigel	Teacher Secondary	127,096	201
Reel	Aneek	Teacher Elementary	75,583	-
Reibin	Marilyn	Teacher Elementary	115,359	-
Reid	Alyssa	Teacher Secondary	120,879	143
Reid	Amanda	Teacher Secondary	97,073	66
Reid	David	Teacher Secondary	91,573	-
Reid	Emily	Teacher Elementary	87,407	-
Reid	Jessica	Teacher Secondary	115,397	139
Reid	Joanne	Teacher Elementary	107,925	-
Reid	Mark	Teacher Secondary	129,968	3,758
Reigl	Katharina	Teacher On Call - Elementary	85,858	-
Reimer	Dawn	Teacher Secondary	100,821	-
Reis	Jacob	Teacher Elementary	75,996	-
Reist	Justin	Teacher Elementary	102,086	-
Renshaw	Janet	Teacher Elementary	90,740	267
Rentz	Alana	Teacher Secondary	115,488	150
Renwick	Christopher	Teacher Secondary	120,221	-
Renwick	Kyle	Teacher Secondary	85,985	-
Reyes	Isabel	Teacher Elementary	91,281	-
Rezler	Michaela	Teacher Secondary	118,557	-
Rhead	Laura	Elementary Principal	166,154	15
Ricard	Michel	Teacher Elementary	115,242	-
Ricci	Alexis	Teacher Elementary	94,890	50
Rice	Jason	Sheet Metal Worker	89,540	3
Richardson	Jacob	Teacher Secondary	88,167	-
Richardson	Lee	Elementary Vice-Principal	122,034	3
Richmond	Jeffrey	Teacher Secondary	91,030	-
Richter	Sara	Teacher Secondary	117,364	-
Rickbeil	Erin	Teacher Secondary	95,502	-
Ridley	Meghan	Teacher Secondary	84,693	240
Rieder	Maureen	Teacher Secondary	110,656	-
Riegert	Elizabeth	Teacher Secondary	91,391	-
Rino	Gisella	Teacher Elementary	105,142	-
Risbey-Haines	Samantha	Teacher Elementary	111,644	90
Ritchie	Anne	Teacher Elementary	87,053	260
Rivas	Elisa	Teacher Secondary	77,444	150
Rivera	Ariel	Teacher Secondary	83,496	508
Robb	Emily	Teacher Elementary	151,000	75
Roberge	Jolynn	Teacher Elementary	80,752	-
Robert	Guillaume	Teacher Elementary	92,630	-
Roberts	Kirsten	Teacher Secondary	88,753	375
Roberts	Mariann	Digital Communication Specialist	87,509	417
Roberts	Robin	Teacher Secondary	104,244	644
Roberts	Stephanie	Teacher Elementary	115,419	48
Roberts	Susan	Teacher Elementary	113,835	-
Robertson	Gordon	Teacher Secondary	87,795	250
Robertson	Kerry	Maintenance Engineer	102,354	258
Robertson	Laura	Area Counsellor - Elementary	115,432	75
Robertson	Travis	Teacher Elementary	114,806	-
Robidoux	Guillaume	Teacher Elementary	105,918	-
Robinet	Kristen	Teacher Elementary	84,061	-
Robinson	Andrew	Teacher Secondary	118,659	799
Robinson	Julie	Teacher Elementary	102,037	-
Robinson	Katherine	Teacher Elementary	112,887	-
Robinson	Maia	Teacher Elementary	90,333	144
Rocchetta	Massimo	Teacher Secondary	120,496	329
Roch	Douglas	DOI-Employee Services	176,218	3,308
Rocke	Lindy	Teacher Elementary	103,296	-
Rodgers	Anne	Speech Language Pathologist	117,100	1,218
Rodrigues	Aimmilia	Teacher Elementary	116,662	81
Rodrigues	Errol	Coordinator-Food Services	79,077	-
Rodriguez	Jorge	Information Technology Support B	148,783	25

Rodriguez	Susan	Teacher Elementary	76,987	-
Roff	Eleanor	Speech Language Pathologist	120,201	1,000
Rogers	Elizabeth	Teacher Secondary	105,809	-
Rogers	Heidi	Teacher Secondary	105,635	-
Roggeveen	Nicolas	Teacher Secondary	106,447	-
Roijackers	Suzanne	Teacher Elementary	120,912	224
Roland	Valerie	Teacher Secondary	116,575	-
Rolland	Marie	Teacher Secondary	84,710	190
Roller	Ed	Building Engineer	88,403	-
Romanelli	Maria	Teacher Secondary	114,586	2,053
Romano	Antonio	Elementary Principal	156,916	-
Romano	Pierre	Teacher Elementary	98,797	-
Rondeau	Daniel	Teacher Elementary	105,283	135
Rondestvedt	Sonja	Elementary Principal	159,545	-
Rondpre	John	Teacher On Call - Elementary	82,449	-
Ronne	Jana	Teacher Secondary	115,555	1,446
Roopra	Monica	Teacher Elementary	96,875	-
Roosa	Leslie	Teacher Elementary	121,154	-
Roosma	Gregory	Teacher Secondary	94,193	120
Ropchan	Kate	Teacher Secondary	111,863	-
Roque	Gloria	Teacher Elementary	113,718	-
Rosati	Krista	Teacher Elementary	89,325	-
Rosberg	Paul	Manager-Budget &Forecast &Planning	139,405	7,444
Rosellini	Sarah	Teacher Secondary	115,028	1,470
Rosen	Michael	Teacher Secondary	79,782	200
Rosenbaum	Noah	Teacher Elementary	101,054	-
Rosenblatt	Jessica	Teacher Elementary	94,499	54
Ross	Kaera	Teacher Secondary	115,982	455
Ross-Ewart	Jacob	Teacher Secondary	111,471	-
Rossignol	Christie	Teacher Elementary	105,817	241
Roussel	Monika	Teacher Elementary	105,203	373
Routledge	Debra	Elementary Principal	157,219	32
Royle	Emilie	Teacher Elementary	113,739	-
Rozak	Joshua	Plumber	93,524	-
Rozitis	Christopher	Teacher Secondary	124,287	-
Rubin	Joyita	Teacher Elementary	105,204	-
Rudolph	Jay	Teacher Secondary	106,112	1,150
Ruggeri-Soliman	Isabel	Teacher Elementary	113,667	2,568
Ruiz-Ramirez	Alex	Teacher Secondary	80,778	200
Rupert	Sean	Elementary Principal	157,268	544
Rusko	Kirsten	Teacher Secondary	85,834	-
Russell	Lorelei	Executive Director of Finance	220,249	3,535
Russell	Susan	Teacher Elementary	115,359	465
Russell	Toni	Teacher Elementary	102,196	-
Rutckyj	Madeline	Teacher Elementary	84,010	124
Rutledge	Aaron	Teacher Secondary	115,471	-
Rutley	Jim	Elementary Principal	174,961	484
Ruus	Sally	Teacher Elementary	113,909	-
Ryan	Keeley	Adult Education Instructor Structured Course	106,178	131
Ryan	Megan	Teacher Elementary	113,277	-
Ryder	Eva	Teacher Elementary	99,541	-
Sabbagha	Raja	Teacher Elementary	114,653	-
Sabbagha	Sarah	Teacher Elementary	113,288	-
Sabourin	David	Teacher Secondary	114,757	-
Sadri	Sophie	Teacher Elementary	112,259	-
Safarik	Amy	Teacher Secondary	115,174	257
Sahdra	Rupinder	Teacher Secondary	126,802	282
Sahota	Sharon	Elementary Vice-Principal	140,588	-
Saii	Sepideh	Teacher Secondary	99,209	-
Saksman	Natalia	Project Manager	148,261	12,355
Salatellis	Helen	Teacher Secondary	116,758	-
Sale	Corey	Teacher Secondary	110,745	-

Salkey	Jordan	Teacher Secondary	84,062	-
Salov	Salvatore	Cement Mason	80,760	253
Salter	Suzanne	Teacher Elementary	115,305	923
Salvas	Olivier	Elementary Vice-Principal	122,678	-
Salway	Brianna	Teacher Elementary	113,143	-
Sam	Juliana	Teacher Secondary	116,063	160
Sam	Michelle	Teacher Elementary	113,734	141
Samiei	Armin	Elementary Principal	166,067	2,635
Sampson	Brian	Teacher Elementary	105,204	-
Samra	Baljit	Head Custodian	96,452	-
Samra-Thind	Karen	Teacher Elementary	118,538	1,391
Sanan	Nikita	Teacher On Call - Elementary	75,342	-
Sanderson	Ashley	Teacher Secondary	114,319	765
Sandher	Kevin	Teacher Secondary	116,574	-
Sandhu	Harjinder	Elementary Principal	165,926	864
Sandhu	Nirmaljeet	Teacher Secondary	117,787	701
Sandor	Oliver	Teacher Secondary	121,257	-
Sandoval	Claudia	School & Student Support B	76,704	13
Sangha	Anupreet	Teacher Elementary	96,711	-
Sangha	Gurman	Teacher Secondary	77,327	125
Sank	Cordelia	Teacher Elementary	88,319	-
Sankey	Benjamin	Teacher Elementary	86,496	-
Sans	Renald	Teacher Secondary	115,392	-
Saplamaeff	Matthew	Teacher Secondary	109,115	-
Sardinha	Daniel	Teacher Secondary	125,389	160
Sardinha	Stephanie	Teacher Elementary	115,320	-
Sargood	Lee	Plumber	88,896	-
Sarkar	Jennifer	Teacher Elementary	98,577	-
Sattler	Mitchell	Teacher On Call - Secondary	75,194	-
Saunders	Dana	Building Engineer	76,813	-
Savage	Cassandra	Speech Language Pathologist	77,862	1,000
Savic	Dragana	Teacher Secondary	95,341	-
Sawatsky	Rachel	Teacher Secondary	105,789	1,493
Sawka	Karli	Teacher Secondary	104,887	-
Saxelby	Brick	Journeyperson with Premium	116,767	-
Sayn-Wittgenstein	Jeanne	Teacher Elementary	105,142	-
Scaglione	Giuseppe	Teacher Secondary	119,107	-
Schaedeli	Carmen	Teacher Secondary	125,193	-
Schan	Rebecca	Teacher Elementary	87,668	-
Schepers	Kathleen	Teacher Elementary	103,575	-
Schick	Paula	Psychologist - Secondary	92,107	3,231
Schiebelbein	Kate	Teacher Elementary	87,355	-
Schieman	Brent	Secondary Principal	174,813	22
Schleppe	Christine	Teacher Elementary	116,652	-
Schmidt	Jann	Elementary Principal	166,115	100
Schmidt	Sabrina	Teacher Elementary	115,232	-
Schmitt	Stefan	Teacher Secondary	105,576	185
Schnieder	Katrina	Teacher Secondary	104,624	179
Schoeber	Tyson	Teacher Elementary	113,850	-
Schofield	Andrew	Secondary Principal	174,813	136
Schouls	Rita	Teacher Elementary	117,172	27
Schratter	Michael	Teacher Elementary	115,359	-
Schultz	Natasha	Teacher Secondary	105,731	-
Schwartzentruber	Kirstie	Teacher Secondary	115,715	-
Scodeller	Rose	Teacher Elementary	76,925	-
Scop	Clarice	Teacher Secondary	84,061	-
Scorda	Sammy	Teacher Secondary	131,125	-
Scott	Alexandra	Teacher On Call - Elementary	99,366	-
Scott	Amy	Teacher Elementary	95,049	60
Scott	Deanna	Teacher Elementary	98,742	1,271
Scott	James	Teacher Secondary	107,505	188
Scott	Kristofer	Teacher Secondary	119,517	351

Scott	Sheena	Teacher Elementary	105,143	191
Scramstad	Alayna	Teacher Elementary	85,404	-
Segal	Brittany	Teacher Elementary	115,424	-
Segran	Salochna	Teacher Elementary	105,204	-
Sehmbi	Inderpal	Teacher Secondary	91,377	-
Sehmbi	Jill	Secondary Vice-Principal	150,686	483
Sekhon	Baldeep	Teacher Elementary	112,906	-
Selinger	Craig	Technical & Resource Support D	76,288	-
Seltenrich	Louise	Teacher Elementary	114,469	-
Senga	Nozomi	Teacher Elementary	109,237	102
Sengara	Laura	Teacher Elementary	112,759	-
Serafini	Marissa	Teacher Secondary	80,904	-
Serbic	Sonya	Teacher Elementary	113,667	120
Seto	Jennifer	Teacher Elementary	99,733	-
Seto	Kimberley	Teacher Elementary	115,424	-
Seto	Louise	Teacher Elementary	113,820	-
Seto	Melissa	Teacher Elementary	115,174	-
Seto	Robin	Teacher Secondary	114,165	102
Seto	Stefanie	Teacher Secondary	88,473	-
Shabangiz	Afrooz	Information Technology Support C	83,790	427
Shahin	Ali	Painter	92,806	-
Shaman	Tiffiny	Teacher Elementary	115,242	-
Shan	Cynthia	Teacher Elementary	125,360	-
Shand	Tamara	Teacher Elementary	94,065	-
Shannon	Carly	Teacher Elementary	97,102	26
Shannon Jung	Sheila	Teacher Elementary	115,174	-
Shapcott	Anstie	Teacher Secondary	105,257	-
Shapiro Grant	Lindsay	Teacher Secondary	107,111	-
Sharma	Priya	Teacher On Call - Secondary	98,231	173
Sharples	Joanne	Teacher Secondary	125,108	2,246
Shaw	Dorothy	Teacher Elementary	115,439	-
Shawwash	Khaled	Teacher Elementary	86,733	-
Shea	Christy	Teacher Elementary	112,628	-
Sheldan	Alex	Teacher Elementary	113,734	54
Sheldan	Dory	Teacher Secondary	125,819	-
Shen	Uyen	Teacher Secondary	114,067	-
Sheng	Hai Tao	Building Engineer	86,355	109
Shepelev	Ludmila	Teacher Secondary	113,777	-
Shepherd-Dynes	Diane	Teacher Elementary	115,553	190
Sheppard	Melanie	Teacher Elementary	115,320	-
Sherbaniuk	Donald	Teacher Elementary	113,753	-
Shetty	Kirthana	Teacher Elementary	119,675	226
Shieh	Hsien Hang	Teacher Secondary	88,656	50
Shieh	Victor	Teacher Secondary	116,253	-
Shields	Courtney	Teacher Secondary	105,475	-
Shirai	Hanami	Teacher Elementary	119,734	-
Shmyr	Tyson	Manager-Community Connections	134,429	1,686
Shomura	Michelle	Elementary Vice-Principal	139,959	517
Short	Nicole	District Resource Secondary	115,327	508
Shrive	Andrea	Teacher Elementary	77,483	-
Shudra	Viktoriya	Teacher Elementary	113,734	-
Shukla	Seema	Teacher Elementary	113,853	-
Shum	Alvin	Teacher Elementary	118,122	416
Shum	Annie	Teacher Secondary	95,239	225
Shum	Cindy	Teacher Secondary	99,196	-
Shum	Yee Yen	Teacher Elementary	97,042	205
Sicklesteel	Stephen	Carpenter	98,627	33
Siddeeq	Sharween	Teacher Secondary	89,234	-
Sidhu	Mandeep	Teacher Secondary	119,974	50
Sidhu	Ravinder	Teacher Elementary	109,226	-
Sihota	Nelum	Area Counsellor - Elementary	119,197	81
Silver	True	Teacher Secondary	126,016	-

Silvers	A. Tish	Teacher Secondary	121,464	60
Silvestre	Jose	Teacher Secondary	119,495	50
Simard	Annie	Teacher Elementary	115,174	-
Simister	Christine	Teacher Secondary	115,174	-
Simon	Eve	Teacher Secondary	76,697	633
Simon	Mary	Teacher Elementary	105,834	-
Simonetto	Amanda	Teacher Elementary	91,492	834
Simons	Alyssa	Teacher Elementary	112,859	-
Simonson	Kaitlee	Teacher Secondary	101,170	195
Simpson	Elizabeth	Teacher Elementary	105,142	-
Sinclair	Helen	Teacher Secondary	120,814	-
Sinclair	Jamie	Teacher Elementary	113,525	926
Sinclair	Matthew	Teacher Secondary	121,206	-
Singer	Anna-Lisa	Teacher Secondary	111,922	-
Singh	Aaron	Elementary Principal	157,040	-
Singh	Amrita	Senior Advisor-Labour Relations	112,185	888
Singh	Kamaljit	Teacher Elementary	105,142	-
Singh	Melissa	Teacher Elementary	95,524	-
Singh	Michael	Elementary Principal	158,931	547
Singh	Natalie	Assistant-Recruitment & Retention	83,895	20
Singh	Ramendra	Building Engineer	75,010	-
Singh	Shamsher	Teacher Secondary	93,435	-
Situ	Jane	Teacher Secondary	91,570	-
Siu	Marco	Assistant Building Engineer	85,873	-
Sjolin	Julia	Teacher Secondary	77,490	-
Skarsgard	Paul	Teacher On Call Limited - Secondary	80,124	-
Skipper	Lucy	Teacher Elementary	112,005	190
Skipper	Peter	Teacher Elementary	112,141	834
Skolsky	Emily	Teacher On Call - Elementary	85,976	5,565
Slaney	Erin	Teacher Secondary	115,242	-
Slapsys	Algirdas	Teacher Secondary	105,613	-
Sleep	Carrie	Elementary Principal	162,869	3,630
Sleep	Lael	Teacher Secondary	115,760	1,514
Smedley	Karla	Teacher Secondary	120,356	748
Smellie	Kyle	Teacher Elementary	96,645	-
Smith	Darcy	Teacher Secondary	106,662	247
Smith	Davin	Teacher Secondary	101,602	-
Smith	Douglas	Secondary Vice-Principal	145,746	329
Smith	James	Teacher Secondary	106,647	-
Smith	Julianne	Teacher Secondary	112,079	-
Smith	Karen	Teacher Elementary	99,334	632
Smith	Kate	Teacher Elementary	83,624	-
Smith	Kathleen	Teacher Elementary	105,047	-
Smith	Kerridwen	Area Counsellor - Elementary	118,428	-
Smith	Mary	Teacher Elementary	113,379	-
Smith	Merton	Teacher Secondary	121,349	-
Smith	Sean	Teacher Elementary	115,359	-
Smith	Teena	Elementary Principal	166,154	2,026
Smith	Tracy	Teacher Secondary	127,262	295
Smith	Veronica	Senior Advisor-Labour Relations	108,945	-
Smith	Yukari	Teacher On Call - Elementary	75,003	-
Smitna	Trevor	Teacher Elementary	115,389	185
Smythe	David	Greenskeeper	76,260	-
Snell	Marilyn	Teacher On Call Limited - Secondary	86,128	-
Snodden	Hilary	Teacher Secondary	113,879	-
So	Emily	Teacher Elementary	113,673	-
Sobral	Manuel	Teacher Secondary	118,395	158
Soderlund	Carina	Teacher Secondary	114,627	1,777
Sodhi	Jaswinder	Teacher Secondary	116,634	-
Sohal	Gurpaul	District Principal	169,427	85
Sokukawa	Janice	Teacher Elementary	105,282	-
Soleimani	Foroozan	Technical & Resource Support D	77,066	606

Solmes	Robert	Teacher Secondary	111,336	-
Soloway	Leon	Painter	98,095	253
Sommer	Alyssa	Teacher Elementary	91,115	-
Sommerfeld	Carl	Teacher Secondary	104,878	-
Sones	Elisabeth	Teacher Elementary	115,174	135
Soo	Carly	Teacher Secondary	109,768	-
Soong	Bernard	Secondary Vice-Principal	153,571	-
Soong	Derek	Teacher Elementary	113,802	241
Soper	Shannon	Teacher Elementary	104,732	494
Sose	Holly	Teacher Elementary	115,242	-
Souren	Chrystel	Teacher Elementary	115,174	-
Soursos	Eliana	Teacher Elementary	77,329	-
Soursos	Evangelia	Teacher Elementary	87,540	-
Sowerby	Timothy	Teacher Secondary	104,246	-
Spence	Katherine	Teacher Elementary	115,419	-
Spencer	Ashleigh	Teacher Secondary	77,152	-
Spencer	Jane	Teacher Elementary	113,734	-
Spicer	Sandra	Teacher Elementary	115,242	-
Spisak	Allan	Teacher Elementary	80,839	-
Spiteri	Janet	Teacher Elementary	96,999	-
Spooner	Owen	Supervisor-Maintenance	123,891	4,801
Spotzl	Lauren	Teacher Elementary	113,667	100
Spring	Colleen	Teacher Secondary	108,377	-
Sproule	Allan	Teacher Secondary	98,308	-
Spruston	Rachel	Teacher Elementary	77,042	384
Spurr	Kathryn	Teacher Elementary	113,736	-
Squire	Jordan	Teacher Secondary	89,649	60
St. Pierre	Alison	Teacher Elementary	89,941	286
Stadel	Cari	Supervisor-Payroll	112,523	-
Stamp	Shannon	Teacher Elementary	83,862	863
Stancombe	Terin	Teacher Secondary	113,547	149
Stanton	Alexandria	Teacher Elementary	94,095	74
Stanway	Phoenix	Heat & Frost Insulator	78,778	-
Stapledon	Adam	Teacher Secondary	114,482	203
Stassinopoulos	Jim	Teacher Secondary	106,242	-
Steele	Sharlene	Elementary Principal	159,545	2,588
Steer	Shelley	Teacher Elementary	115,389	145
Steeves	Cory	Teacher Secondary	115,062	-
Stefanucci	Kristy	Speech Language Pathologist	115,963	1,000
Steffens	Emma	Teacher Elementary	83,810	-
Stephen	Philip	Teacher Elementary	79,843	90
Stephenson	Bruce	Teacher Secondary	127,847	50
Stepien	Christina	Teacher Elementary	81,346	-
Sterling	Hope	Elementary Principal	165,926	282
Stevens	Alexander	Teacher Secondary	119,537	309
Stevenson	Jennifer	Teacher Secondary	116,348	-
Stewardson	Adrienne	District Principal	169,781	124
Stewart	Allison	Teacher Elementary	113,915	-
Stewart	Angela	Elementary Principal	83,183	-
Stewart	Kirstin	Teacher Elementary	78,273	30
Stewart	Mark	Teacher Elementary	102,242	1,110
Stewart	Shaun	Teacher Secondary	120,901	200
Stewart Hunter	Ann	District Resource Secondary	120,067	241
Stoelting	Damon	Teacher Secondary	116,700	-
Stokes	Monica	Teacher Elementary	80,717	-
Stokes	Trevor	Teacher Secondary	118,232	117
Stokovac	Lucio	Teacher Secondary	114,309	-
Stone	Jenien	Teacher Elementary	115,242	30
Stonehocker	Devon	Teacher Secondary	85,344	-
Storey	Brent	Maintenance Engineer	84,934	117
Stormont	Claire	Elementary Vice-Principal	123,685	-
Stotesbury	Ian	Teacher Elementary	103,662	-

Stratidakis	Steven	Carpenter	93,495	-
Strazicich	Allegra	Teacher Elementary	98,428	225
Stroemich	Anna	Speech Language Pathologist	93,375	1,115
Strujic	Andrea	Teacher Elementary	80,792	-
Stuart	Jennifer	Teacher Elementary	102,493	-
Su	Queenie	Teacher Elementary	93,177	124
Su	Zhi	District Principal	184,410	712
Sulit	Daryl	Teacher Elementary	80,792	-
Sullivan	Erica	Teacher Elementary	116,038	-
Sullivan	Erin	Teacher Elementary	113,525	1,200
Sullivan	James	Painter	89,319	128
Sullivan	Shelley	Area Counsellor - Elementary	116,525	81
Sullivan-Phillips	Maxine	Teacher Elementary	91,243	-
Sulyma	Larissa	Teacher Elementary	108,337	-
Sum	Andrea	Teacher Secondary	83,601	694
Sum	Raymond	Teacher Elementary	113,667	-
Sun	Yuanfang	Teacher Secondary	95,136	-
Sundvick	Joshua	Teacher Secondary	87,525	1,101
Sung	Nathan	Teacher Secondary	118,988	128
Sunner	Kuljit	Elementary Principal	156,358	1,567
Surilla	Mary Andrea	Teacher Elementary	94,239	120
Sutherland	Lynda	Teacher Elementary	86,477	-
Sveistrup	Stacey	Elementary Vice-Principal	145,557	-
Swain	Andrew	Teacher Elementary	109,239	-
Switzer	Danielle	Teacher Elementary	115,350	-
Sy	Melanie	Teacher Elementary	109,063	-
Syal	Lindsey	Teacher Elementary	98,510	-
Szak	Sarah	District Resource Elementary	107,299	20
Szampias	Julia	Teacher Elementary	102,472	-
Sze	Blanche	Advisor-Recruitment	114,416	2,134
Szeto	Jennifer	Teacher Elementary	119,800	-
Szeto	May	Teacher Elementary	105,262	-
Tabak	Marinko	Teacher Secondary	106,180	-
Tabert	Laura	Teacher Elementary	77,714	-
Tabi	Dor	Teacher Secondary	84,352	-
Tagseth	Cassie	Teacher Elementary	95,289	177
Taha	Jihane-Sarah	Teacher Elementary	97,460	2,561
Tai	Sui Ki	Teacher Secondary	99,788	-
Taiji	Mika	Teacher Secondary	105,215	128
Tak	Christine	Teacher Elementary	105,550	-
Takher	Manbit	Teacher Elementary	88,508	50
Tally	Frankie	Steamfitter	109,011	-
Talmatchi	Ala	Teacher Elementary	113,667	-
Tam	Alina	Teacher Elementary	113,827	970
Tam	Carol	Teacher Elementary	114,240	-
Tam	David	Teacher Secondary	115,772	-
Tam	Hilary	Teacher Secondary	84,257	173
Tam	Hoy Yen	Teacher Elementary	118,090	-
Tam	Jessica	Teacher Secondary	81,556	-
Tam	Vincent	Teacher Elementary	113,667	-
Tamkee	Maylin	Teacher Elementary	105,248	-
Tan	Alexander	Assistant Building Engineer	76,649	-
Tan	Marie	Teacher Elementary	106,008	-
Tan	Michelle	Teacher Elementary	94,584	60
Tanabe	Ryan	Teacher Secondary	132,443	-
Tanaka	Melanie	District Resource Secondary	115,431	-
Tang	Debbie	Teacher Elementary	113,288	-
Tang	Irene	Area Counsellor - Elementary	99,204	389
Tang	Rebecca	Teacher Secondary	132,143	-
Tang	Vincent	Teacher Secondary	105,798	-
Tang-Ngo	Hien	Technical & Resource Support D	76,288	13
Tanino	Reiko	Teacher Secondary	120,614	75

Tanliao	James	Psychologist - Secondary	126,895	376
Tarbuck	Erin	Teacher Secondary	105,683	-
Tarnowsky	Sarah	Teacher Secondary	85,444	-
Tassioulas	Fotiny	Teacher Secondary	105,188	-
Tatomir	Ksena	Teacher Secondary	91,889	2
Tayler	Michelle	Teacher Elementary	105,204	-
Taylor	Alexandra	Teacher Secondary	104,391	86
Taylor	Christopher	Teacher Secondary	83,219	75
Taylor	Haley	Area Counsellor - Elementary	83,384	180
Taylor	Jacqueline	Teacher Secondary	93,695	745
Taylor	Jasmin	Teacher Secondary	106,091	-
Taylor	Jesse	Teacher Secondary	120,394	-
Taylor	Louise	Teacher Elementary	115,242	-
Taylor	Lydia	Teacher Secondary	108,930	200
Taylor	Scott	Carpenter Apprentice	89,921	253
Taylor	Teresa	Teacher Elementary	105,142	-
Teager	Aidan	Carpenter	87,256	-
Teed	Jeff	Teacher Elementary	105,142	-
Tehennepe	Christina	Teacher Elementary	113,667	-
Teixeira	Sergio	Assistant Building Engineer	76,354	-
Tenta	Jonathan	Teacher Secondary	114,319	-
Tesan	Bianca	Teacher Elementary	84,189	-
Teschner	Andrea	Teacher Elementary	101,240	-
Tetu	Barbara	Plumber	94,841	-
Thale	Anuradha	Teacher Secondary	128,469	740
Thevarge	Dustin	Teacher Secondary	90,835	-
Thi	Jennifer	Teacher Secondary	87,592	-
Thibault	Ciara	Teacher Elementary	99,340	2,388
Thiessen	Matthew	Teacher Secondary	105,468	-
Thomas	Alison	Teacher Secondary	114,988	1,436
Thomas	Catherine	Elementary Principal	165,926	-
Thomas	Craig	Teacher Elementary	105,310	-
Thomas	Haley	Teacher Secondary	101,059	-
Thomas	Nathan	Gardener	81,494	407
Thomas	Raphael	Teacher Elementary	93,748	-
Thomas	Regina	Teacher Secondary	110,816	-
Thomas	Rosemary	Teacher On Call Limited - Elementary	81,311	-
Thomas	Stephen	Supervisor-Maintenance	134,093	812
Thompson	Janet	Secondary Vice-Principal	145,746	1,298
Thompson	Lindsay	Elementary Principal	167,087	629
Thomsen	Lori	Elementary Principal	197,441	-
Thorkelsson	Dustin	Teacher Secondary	116,952	1,047
Thorn	Simon	Teacher Elementary	79,720	-
Thrift	Gordon	Teacher Secondary	114,224	-
Thurmeier	Katharine	Teacher Elementary	82,705	-
Tichelman	Mary	Teacher Secondary	87,172	339
Tien	Chi-Yuen	Information Technology Support D	87,407	-
Tin Tun	Deborah	Teacher Elementary	92,727	300
Ting	Camilla	Teacher Elementary	113,734	-
Tirona	Maria	Supervisor-Rentals	94,663	-
To	Jessy	Teacher Secondary	116,018	655
To	Sophia	Teacher Secondary	104,441	-
Tobin	Elaine	Teacher Elementary	113,443	-
Todd	Maxwell	Teacher Secondary	90,994	-
Toews	Bradley	Elementary Principal	159,545	571
Tom	Karen	Teacher Secondary	114,875	50
Tom	Lisa	Teacher Elementary	101,147	-
Tome	Ana	Teacher Elementary	108,744	-
Tompkins	Reagan	Teacher Secondary	93,114	125
Tong	Aileen	Teacher Elementary	105,142	-
Tong	Jaime	Teacher Secondary	111,857	-
Tooriram-Doucet	Jean-Marc	Teacher Elementary	92,630	225

Tooshkenig	Audrey	Teacher Elementary	105,204	-
Torrance	Manjit	District Resource Elementary	113,852	-
Townley	Nicholas	Teacher Secondary	115,381	1,376
Toy	Vanessa	Teacher Elementary	77,008	-
Toye	Lynda	Technical & Resource Support E	92,693	-
Train	Clayton	District Resource Elementary	118,652	23
Tran	Tanya	Teacher Elementary	100,517	-
Tran	Thi Thao Chi	Teacher Elementary	91,792	-
Treacher	Patricia	Teacher Elementary	116,731	-
Treloar	Laura	District Resource Elementary	114,220	-
Trifkovic	Katarina	Teacher Elementary	92,202	-
Trovao	Margaret	Elementary Principal	165,287	-
Truchi	Adrienne	Teacher Elementary	115,305	-
Trudel	Mireille	Teacher Elementary	81,350	-
Truong	Ellise	Teacher Secondary	78,232	-
Truong	Emily	Teacher Elementary	112,815	55
Truong	Lara	International Education - Student Support Coordinator	136,872	5,340
Tryssenaar	Jason	Teacher Secondary	119,321	36
Tsai	Jodie	Teacher Elementary	87,355	25
Tsai	Stephanie	Teacher Secondary	105,687	-
Tsang	Amber	Teacher Elementary	78,983	-
Tsang	Christopher	Teacher Secondary	115,923	-
Tsang	Clara	Teacher Elementary	105,204	-
Tsang	Dora	Teacher Elementary	113,667	-
Tsang	Pok Him	Teacher Secondary	126,418	-
Tsang	Trevor	Teacher Secondary	95,932	-
Tsang	Tsz Yu	Teacher Elementary	102,628	293
Tsang	Vivian	Teacher Secondary	114,317	118
Tsarouchas	Demetrios	Teacher Elementary	80,716	-
Tse	Che-Dak Billy	Technical & Resource Support C	75,597	-
Tse	Christopher	Teacher Secondary	115,288	-
Tse	Jeff	Teacher Elementary	104,854	-
Tso	John	Teacher Secondary	118,366	305
Tso	Katherine	Elementary Vice-Principal	137,762	565
Tsolinas	Irene	Teacher Elementary	115,242	-
Tsolinas	Stefanos	Steamfitter	108,317	-
Tsonis	Georgia	Teacher Secondary	105,591	-
Tsoulos	Garufalia J	Teacher Elementary	115,174	870
Tsoulos	Kostantina	Teacher Secondary	115,410	-
Tsui	Germaine	Secondary Vice-Principal	153,552	10
Tsui	Stephanie	Teacher Secondary	120,920	75
Tuan	Carla	Teacher Elementary	110,778	-
Tuerlings	Adam	Secondary Principal	165,926	33
Tuerlings	Natalie	Acting Elementary Vice-Principal	116,603	-
Tufts	Eleanor	Teacher Elementary	97,440	-
Tumak	Laura	Teacher Secondary	78,178	322
Tun	Kam	Building Engineer	88,190	-
Turkington	Heather	Teacher Elementary	115,161	-
Turner	Brittany	Teacher Elementary	97,604	-
Turner	Corey	Teacher Elementary	76,853	-
Turner	Hayden	Carpenter	92,193	-
Turner	Janet	Senior Manager-CAYA	155,647	1,897
Turner	Sean	Teacher Elementary	121,077	-
Turner	Steven	Teacher Elementary	113,229	-
Tuson	Taylor	Teacher Secondary	107,584	387
Tutte	Jacqueline	Teacher Elementary	97,601	-
Tweedale	Timothy	Teacher Elementary	95,331	-
Twiss	Ursula	Teacher Secondary	100,803	75
Tycho	Leanne	Teacher Secondary	124,513	-
Ubial	Ana Angela	Teacher Elementary	79,999	-
Umbert Guevara	Manuel	Senior Manager-Purchase &Admin	139,950	935
Umeki	Takuya	Teacher Secondary	106,707	1,225

Underwood	Shauna	Secondary Vice-Principal	147,891	-
Ungurean	Bianca	Teacher Secondary	116,044	135
Unrau	Doreen	Teacher Elementary	113,850	162
Unruh	Alexander	Teacher Elementary	85,215	166
Unsworth	Gregory	Teacher Elementary	114,574	-
Upton	Rachel	Teacher Elementary	77,431	-
Urbauer	Sara	Area Counsellor - Elementary	107,051	380
Urquhart	Nicholas	Teacher Secondary	114,972	-
Usman	Nafisa	Teacher Elementary	87,421	75
Utley	Kathleen	Teacher Elementary	96,433	185
Vadacchino	Emilia	Teacher Secondary	94,251	54
Vaillancourt	Charles	Teacher Elementary	79,888	-
Valdecantos	Michelle	Teacher Elementary	85,365	190
Valizadeh Moghaddam	Tahereh	Teacher Elementary	88,536	-
Vallis	Blair	Electrician	97,990	-
Van	Anne	Teacher Elementary	94,753	-
Van	Lan	Teacher Elementary	97,383	185
Van Camp	Miranda	Teacher Secondary	101,559	-
Van Damme	James	Teacher Secondary	131,297	-
Van Iersel	Nicholas	Teacher Secondary	122,521	130
Van Kreuningen	Jeffrey	Teacher Secondary	105,842	-
Van Luven	Riley	Teacher Secondary	100,978	350
Van Vliet	Amy	Director of Instruction	191,698	3,767
Van Vliet	Andre	Teacher Elementary	105,142	-
Van Vliet	Melissa	Teacher Elementary	86,471	-
Van Wyck	Tamara	Elementary Principal	161,345	144
Van Ziffle	Christine	Heat & Frost Insulator	79,159	253
Vance	Kirsten	Teacher Secondary	117,318	-
Vanden Dungen	Debra	Teacher Secondary	115,665	200
Vandenberg	Maurice	Carpenter	94,390	-
VanderKlippe	Maureen	Teacher Secondary	101,549	152
Vanier	Katelyn	Teacher Elementary	86,920	250
Varlamova	Olga	Teacher Secondary	105,764	-
Vassilakis	Maria	Teacher Elementary	118,502	340
Vastardis	Michael	Teacher Secondary	120,098	205
Vatta	Matthew	Teacher Secondary	117,395	24
Vaz	Andre	Teacher Secondary	105,746	-
Veenstra	Line	Teacher Secondary	81,173	-
Vellescig	Daniel	Teacher Secondary	111,087	-
Veness Kehler	Tina	Teacher Secondary	118,710	-
Venturin	Cristina	Coordinator-Human Resources	85,352	460
Vermaas	Natalie	Teacher Elementary	103,175	282
Veverka	Bradley	Teacher Secondary	105,391	-
Vey-Chilton	C. Annette	Interim District Principal	133,036	930
Vickers	Starr	Teacher	116,832	191
Vieira	Sharon	Elementary Principal	158,885	-
Violi	Paula	Teacher Secondary	113,956	102
Visser	Linda	Teacher Elementary	100,691	102
Vitkovic	Vanja	Teacher Elementary	97,481	72
Vogel	Matthew	Learning Services Manager-ATBC	147,549	-
Vogt	Libya	Technical & Resource Support D	75,995	47
Von Keyserlingk	Gesa	Teacher Secondary	120,699	-
Von Salzen	Katrina	Teacher Secondary	83,712	60
von Schulmann	Maarja	Teacher Secondary	78,579	-
Vose	Susanna	Teacher Elementary	113,734	1,041
Vranakis	Catherine	Teacher Secondary	105,760	-
Vulgaris	Mike	Elementary Principal	158,008	700
Vuong	Chanh	Teacher Secondary	113,580	-
Vuu	Sandra	Teacher Secondary	119,408	508
Wade	Samantha	Teacher Elementary	80,209	-
Wagner	E. Susan	Teacher Elementary	113,783	50
Wagner	Jennifer	Teacher Secondary	90,509	185

Wagner	Mikayla	Teacher Elementary	97,289	60
Waight	Noriko	Teacher Secondary	131,454	-
Waisberg	David	Teacher Secondary	115,500	270
Walker	Cameron	Teacher Elementary	101,614	102
Walker	Christina	Teacher Secondary	116,862	307
Walker	Ellen	Teacher Secondary	109,233	-
Walker	Sarah-Jane	Teacher Elementary	79,552	-
Walks	Kathryn	Teacher Secondary	116,820	-
Wall	Jacqueline	Teacher Secondary	104,726	270
Wallace	Jody	Teacher Elementary	114,642	-
Wallace	Rochelle	Teacher Elementary	115,174	203
Waller	Wendy	Teacher Secondary	119,593	664
Walsh	Christine	Teacher Elementary	113,667	337
Walsh	Kathleen-Emily	Teacher Elementary	82,964	-
Walter	Scott	Teacher Secondary	89,549	130
Waltham	Susanna	Teacher Elementary	119,559	100
Wan	J-P Bernard	Teacher Elementary	89,115	-
Wan	Lena	Teacher Elementary	119,492	1,020
Wan	Shiu San	Teacher Secondary	113,939	-
Wang	Di	Teacher Elementary	99,145	115
Wang	Jingyi	Teacher Elementary	95,895	280
Wang	Peter	Building Engineer	86,970	-
Wang	Sarah	Teacher Secondary	116,412	-
Wang	Terence	Teacher Secondary	127,684	40
Wang	Yanbin	Teacher Secondary	115,938	75
Wansink	Anita	Teacher Elementary	105,204	-
Waraich	Harnek	Teacher Secondary	119,015	-
Ward	Angela	Teacher Elementary	105,204	100
Wardrop	Alison	Teacher Elementary	103,625	-
Warkentin	Mark	Teacher Elementary	113,734	-
Warkentin	Nicole	Teacher Elementary	91,090	-
Warner	Sarah	Teacher Elementary	115,242	552
Wasserman	Stephanie	Teacher Elementary	104,115	241
Wasylynchuk	Alanna	Teacher Secondary	118,024	3,209
Watanabe	Elizabeth	Teacher Secondary	134,028	204
Watanabe	Robert	Manager-Infrastructure Security & Communications	123,100	5,084
Watchorn	Thomas	Teacher Secondary	114,571	-
Waterman	Michael	Teacher Secondary	115,526	-
Watkins	Denise	Teacher Elementary	111,680	-
Watkins	Lori	Teacher Elementary	90,548	-
Watson	Christine	Teacher Elementary	113,116	264
Watson	Dawn	Teacher Elementary	95,786	54
Watson	Jenni	Teacher Elementary	109,965	-
Watson	Kristy	Teacher Secondary	102,534	-
Watson	Stephanie	Teacher Secondary	95,990	-
Waugh	Michael	Teacher Elementary	119,559	531
Webb	Nolan	Teacher Elementary	105,338	-
Webb	Patrice	Teacher Elementary	75,414	47
Webber	Jason	Elementary Principal	158,775	526
Webster	Andrea	Teacher Secondary	87,365	-
Wee	Christepher	Elementary Principal	157,040	54
Wee	Janette	Teacher Elementary	119,492	1,175
Wehner	Rebecca	Teacher Secondary	105,313	-
Weiler	Elizabeth	Teacher Secondary	87,543	-
Weiss	Michael	Teacher Elementary	101,208	-
Weissig	Isaac	Heat & Frost Insulator	83,231	-
Welwyn	Heather	Teacher Elementary	103,063	-
Wen	Winnie	Teacher Elementary	94,460	30
Werboweski	Shelley	Teacher Elementary	113,812	160
Weresch	Jonathan	Elementary Principal	166,115	29
Werfl	Melissa	Coordinator-Community School	114,095	1,268
Werner	Sonia	Teacher Secondary	106,091	-

West	Chelsea	Teacher Elementary	104,800	-
West	Tara	Teacher Elementary	96,520	-
Westereng	Jeremy	Teacher Secondary	114,879	-
Whaley	Kimberley	Teacher Elementary	98,604	-
Wharton	Hannah	Teacher Elementary	104,662	-
Wheeler	Kathryne	Teacher Secondary	115,626	-
Whitcroft	Natalie	Teacher Elementary	113,366	-
White	Jillian	Teacher Secondary	122,408	46
White	Kathleen	Teacher Secondary	97,564	150
Whitehead	Leah-Mae	Teacher Elementary	102,466	-
Whiteside	Steven	Teacher Secondary	105,631	-
Whitham	Jo Ann	Teacher Elementary	91,846	-
Wiebe	Christina	Teacher Elementary	94,056	-
Wielinga	Aleah	Teacher Elementary	84,012	-
Wiens	Christy	Teacher Elementary	94,906	194
Wiens	Michelle	District Resource Elementary	113,528	-
Wiesinger	Marielle	Teacher Elementary	119,416	120
Wiggins	Kathleen	Teacher Secondary	117,242	75
Wightman	Adam	Teacher Secondary	115,360	-
Wigley	Caroline	Teacher Secondary	78,230	80
Wigod	Stephanie	Teacher Elementary	113,741	784
Wilband	Patrick	Teacher Secondary	105,810	-
Wilcott	Victoria	Teacher Secondary	116,535	-
Wild	Renee	Teacher Elementary	113,442	144
Wilkes	Jessica	Teacher Elementary	105,141	-
Wilkie	Jonathan	Teacher Secondary	110,573	-
Wilkins	Joseph	Journeyperson with Premium	106,559	141
Wilkinson	Baylee	Area Counsellor - Elementary	113,047	287
Williams	Aimee	Teacher Elementary	113,879	-
Williams	Ashley	Teacher Secondary	92,193	-
Williams	Hollie	District Principal	177,481	953
Williams	Jennifer	Teacher Elementary	104,296	35
Williams	Jeremy	Journeyperson with Premium	112,921	300
Williams	Nicole	Teacher Elementary	85,831	-
Williams	Robert	Painter	91,122	-
Williams	Warren	School & Student Support B	105,109	-
Williamson	Amanda	Teacher Elementary	84,139	-
Williamson	Heather	Teacher Secondary	115,364	-
Willis Tong	Sophie	Teacher Elementary	100,804	-
Williston	Christina	Teacher Elementary	103,498	-
Willms	Beverly	Teacher Elementary	111,010	-
Wilson	Alexa	Teacher Secondary	111,427	-
Wilson	Brenda	Teacher Secondary	114,294	-
Wilson	Erika	Teacher Elementary	115,174	-
Wilson	Joan	Teacher Secondary	90,200	-
Wilson	Nicholas	Teacher Secondary	95,409	220
Wilson	Sandra	Teacher Elementary	90,698	40
Wilson	Talia	Teacher Elementary	82,755	-
Wilson-Haffenden	Gillian	Teacher Elementary	105,142	-
Wilton	Adam	Senior Manager-PRCVI	168,545	5,442
Wilton	Michael	Teacher Elementary	105,204	-
Winston	Elizabeth	Teacher Elementary	110,059	-
Wint	Danielle	Area Counsellor - Elementary	98,071	271
Wise	Kavita	Teacher Elementary	96,945	-
Wiskar	Michael	Teacher Secondary	120,317	-
With	Cathleen	Adult Education Instructor Structured Course	128,877	54
Witoski	Meredith	Teacher Elementary	91,279	-
Witt	Alexis	Teacher Elementary	88,983	-
Witt	Paul	Bricklayer	89,667	253
Wittrin	Caroline	Teacher Secondary	114,072	100
Woelders	Victoria	Teacher Secondary	116,774	4,419
Wolber	Elizabeth	Teacher Elementary	93,590	1,000

Wolfe	Michael	Teacher Secondary	122,689	130
Wolfe	Robert	Teacher Secondary	84,129	-
Wolkenbrod	Michelle	Teacher Elementary	118,090	-
Wolska	Edyta	Teacher Secondary	116,421	-
Wong	Adeline	Teacher Secondary	96,019	1,225
Wong	Ailin	Teacher Secondary	106,025	-
Wong	Andrea	Teacher Elementary	97,383	-
Wong	Angela	Teacher Elementary	113,739	120
Wong	Anthony	Teacher Elementary	115,174	-
Wong	Benson	District Resource Elementary	111,568	8
Wong	Brian	Teacher Elementary	112,925	-
Wong	Cecilia	Technical & Resource Support E	93,312	1,411
Wong	Celeste	Teacher Elementary	103,201	-
Wong	Christina	Teacher Elementary	113,820	-
Wong	Christopher	Director of Instruction	224,921	6,466
Wong	Daniel	Teacher Elementary	138,015	-
Wong	Delta	Technical & Resource Support E	87,163	38
Wong	Donna	Executive Coord-Superintendent	123,132	1,532
Wong	Elisa	Teacher Secondary	106,372	-
Wong	Emily	Teacher Elementary	85,079	241
Wong	Eva	Coordinator-Health & Safety	81,610	27
Wong	Gail	Teacher Secondary	108,651	-
Wong	Garth	Teacher Secondary	98,134	160
Wong	Gina	Teacher On Call Limited - Elementary	96,897	16
Wong	Hubert	Teacher Secondary	115,972	-
Wong	Jennifer	Teacher Secondary	121,951	-
Wong	Johnson	Teacher Elementary	116,080	-
Wong	Josephine	Teacher Elementary	121,105	-
Wong	Katrina	Teacher Elementary	115,242	-
Wong	Kimberley	Teacher Elementary	98,152	1,145
Wong	Kristine	Teacher Elementary	82,550	-
Wong	Leonard	Teacher Secondary	106,581	54
Wong	Linda	Teacher Elementary	113,689	60
Wong	Madalene	Teacher Elementary	87,407	81
Wong	Marco	Electrician	110,118	11
Wong	Michelle	Teacher Secondary	115,627	-
Wong	Michelle	Supervisor-Benefits	115,305	1,702
Wong	Monique	Teacher On Call Limited - Elementary	85,979	-
Wong	Naleen	Teacher Elementary	121,697	102
Wong	Nellie	Teacher Elementary	116,523	-
Wong	Nicole	Teacher Elementary	100,713	124
Wong	Nyuk	Teacher Elementary	113,667	30
Wong	Sabrina	Teacher Elementary	104,656	241
Wong	Sally	Teacher Secondary	114,215	759
Wong	Samantha	Teacher Elementary	111,653	-
Wong	Sarah	Teacher Elementary	88,302	-
Wong	Sharon	Teacher Elementary	112,391	-
Wong	Taneia	Teacher Secondary	88,488	-
Wong	Tasia	Teacher Elementary	94,760	-
Wong	Victoria	Teacher Elementary	105,142	185
Wong	Vive	Coordinator-Community School	101,770	1,309
Wong	Wayne	Teacher Secondary	105,684	100
Wong	Wendy	Teacher Elementary	113,812	-
Wong	Wendy	Teacher Elementary	116,356	-
Wong	Wing Chee	Teacher Secondary	116,591	-
Wong-Moon	Leah	Teacher Secondary	119,583	-
Woo	Calvin	Teacher Secondary	114,646	-
Woo	Diane	Manager-HR Service Delivery	162,060	-
Woo	Matthew	Teacher Secondary	94,753	29
Woo	Peter	Elementary Principal	165,926	582
Wood	Andrea	Teacher Secondary	112,554	-
Wood	Joanna	Teacher Elementary	89,530	-

Wood	Michelle	Secondary Principal	166,154	550
Wood	Rosalie	Teacher Secondary	114,023	26
Woodruff	Lisa	Teacher Elementary	87,328	75
Woods	James	Teacher Secondary	99,572	-
Woods	Patricia	Manager-Food Services	124,270	2,397
Woodworth	Scott	Teacher Elementary	108,055	81
Woo-Lei	Frances	Teacher Elementary	119,492	-
Worth	Reece	Teacher Secondary	105,308	400
Worthington	Susan	Elementary Vice-Principal	139,761	-
Wright	Trevor	Teacher Elementary	113,667	-
Wrinch	Trevor	Elementary Principal	165,834	105
Wu	Chien-Ren	Manager-SWIS Workers	139,712	1,791
Wu	Chong Hao	Elementary Vice-Principal	138,590	551
Wu	Hui Ying	Teacher Secondary	97,439	50
Wu	Kelly	Teacher Elementary	81,255	-
Wu	Kuan-I	Consultant-ATBC	103,490	7
Wu	Lina	Teacher Elementary	93,192	-
Wu	Michael	Area Counsellor - Elementary	118,579	-
Wu	Paul	Teacher Secondary	113,974	-
Wu	You	Teacher Secondary	94,669	-
Wyatt	Sharon	Teacher Elementary	121,184	81
Wynn	Jonathan	Teacher Secondary	112,128	-
Wyss	Jennifer	Teacher Elementary	113,858	1,978
Xi	Zihan	Teacher Elementary	90,127	-
Xie	Andrew	Electrician	100,152	-
Yaghmour	Sana	Teacher Secondary	106,129	150
Yan	Shuk	Teacher Elementary	94,070	185
Yan	Yongzhe	Teacher Secondary	98,199	105
Yang	Aaron	Teacher Secondary	100,061	-
Yang	Cheng	Assistant Building Engineer	77,735	-
Yang	Erika	Teacher Elementary	102,036	-
Yang	Ken	Information Technology Support D	100,318	-
Yang	Mathilde	Teacher Secondary	105,575	-
Yang	Samantha	Teacher Secondary	84,704	-
Yang	Sijie	Teacher Secondary	92,236	185
Yannakoulias	George	Teacher Secondary	121,689	-
Yao	Jiasi	Teacher Elementary	108,157	-
Yau	Alison	Teacher Secondary	75,144	-
Ye	Connie	Teacher Elementary	83,189	-
Ye	Melissa	Teacher On Call - Elementary	83,875	-
Yee	Bryan	Teacher Secondary	117,439	-
Yee	Marilyn	Area Counsellor - Elementary	118,448	180
Yee	Wanda	Teacher Secondary	117,873	106
Yeh	Billy	Teacher Elementary	105,338	-
Yeh	Helen	Teacher Elementary	116,925	-
Yeh	Raymond	Teacher Secondary	88,824	-
Yeoman	Lisa	Teacher Secondary	99,027	-
Yeomans	Lois	Teacher Elementary	91,645	969
Yeon	Louise	Teacher Elementary	85,677	-
Yetman	John	Teacher Secondary	109,820	-
Yeung	Olivia	Teacher Elementary	113,021	-
Yick	Jennifer	Teacher Elementary	80,873	-
Yim	Andrea	Teacher Elementary	114,086	804
Yip	Priscilla	Teacher Elementary	107,902	241
Yip	Stacey	Teacher Secondary	116,867	242
Yip	Tiffany	Teacher Secondary	114,339	356
Yiu	Amy	Teacher Secondary	113,983	-
Yiu	Lai Lai	Teacher Secondary	116,200	2,637
Yoell	Claudia	Teacher On Call - Secondary	85,638	-
Yong	Gloria	Teacher Elementary	103,560	-
York	Lori	Teacher Secondary	110,313	1,551
York	Maria	Teacher Elementary	91,056	656

Yoshida	Esther	Teacher Elementary	105,203	250
You	Yi Jia	Teacher Secondary	95,944	160
Young	Caroni	Teacher Elementary	79,462	1,233
Young	Jennifer	Teacher Elementary	105,324	-
Young	Karen	Teacher Elementary	113,824	-
Young	Karen	Teacher Elementary	89,809	-
Young	Monika	Teacher Elementary	115,389	-
Young	Serina	Teacher Secondary	98,730	75
Yu	Brian	Teacher Secondary	120,319	-
Yu	Catherine	Teacher Secondary	91,577	118
Yu	Charlene	Teacher Elementary	105,169	-
Yu	Jeanne	Teacher Secondary	117,640	225
Yu	Maggie	Teacher Elementary	89,810	153
Yu	Sonya	Teacher Elementary	115,311	-
Yu	Wendy	Teacher Elementary	110,836	1,000
Yuen	Carl	Teacher Elementary	115,370	128
Yuen	Ernest	Teacher Secondary	97,624	-
Yuen	Matthew	Teacher Secondary	108,275	-
Yuen	Pamela	Elementary Vice-Principal	137,990	108
Yuen	Sze Man	Teacher Secondary	127,977	415
Yuill	Craig	Teacher Secondary	122,670	-
Yung	Mary	Advisor-Staffing	126,580	-
Yurashak	Laurissa	Medical Adjudicator	103,101	-
Zajac	Laura	Teacher Elementary	102,273	50
Zaleski	John	Teacher Elementary	100,020	-
Zallen	Jessica	Teacher Secondary	84,756	-
Zaman	Mimuza	Teacher Secondary	95,246	-
Zambito Orazio	Giuseppina	Teacher Elementary	113,584	-
Zambrano	Tanya	Teacher Secondary	110,141	-
Zaremba	Lauren	Teacher Elementary	119,976	-
Zaremba	Paul	Teacher Secondary	127,532	-
Zerbinos	Panagiotis	Teacher Secondary	120,194	-
Zhang	Hu	Teacher Secondary	116,635	-
Zhang	Li	Building Engineer	76,184	-
Zhang	Minhua	Teacher Secondary	115,717	110
Zhang	Shuo	HR Systems Specialist	126,180	-
Zhang	Tian Qi	Teacher Elementary	100,454	30
Zhang	Wanjuan	Technical & Resource Support D	80,176	150
Zhen	Suzanne	Teacher Secondary	84,494	-
Zheng	Marcus	Teacher Elementary	100,625	-
Zheng	Mary	Teacher Elementary	103,188	167
Zhong	Titi Minhua	Coordinator-Leaves	98,640	-
Zhu	Jing Yi	Teacher Secondary	107,721	660
Zielke	Elizabeth	Teacher Elementary	76,988	-
Zimmermann	Douglas	Electrician	114,483	13
Zirtilides	Nicholas	Teacher Secondary	105,632	-
Zisman	Kate	Teacher Elementary	115,423	-
Zrymiak	Carol	Area Counsellor - Elementary	119,207	198
Zukowski	Shirley	Teacher Elementary	105,204	-
Zwaagstra	Wendy	Teacher Elementary	113,734	446
Total for employees with remuneration exceeding $75,000, excluding Elected Officials			$ 364,455,412	$ 1,050,007
Total for employees with remuneration less than $75,000			$ 181,885,162	$ 188,573
Total remuneration and expenses paid, excluding Elected Officials			$ 546,340,574	$ 1,238,580
Total remuneration and expenses paid to Elected Officials			$ 341,507	$ 14,322
Consolidated total of remuneration paid			**$ 546,682,081**	**$ 1,252,902**
Total employer premiums for Canada Pension Plan and Employment Insurance				**$ 33,448,579**

** 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, 2026

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 W Fireguard Supplies (1991) Ltd	$	97,174
A.S.T.C. Science World Society		48,330
Action Holdings Ltd T/A Custom Blacktop		219,228
Ainsworth Inc.		112,981
Air Canada		43,916
Airplus Industrial Corp.		77,073
AIRS Program Society		157,585
Allegion Canada Access Inc.		83,894
Allied Plumbing Heating & Air		539,922
Amazon		1,219,553
Ameresco Asset Sustainability Group, A		36,383
Andornot Consulting Inc.		67,534
Andrew Sheret Limited		406,701
Angus Corporate Centre Ltd c/o Transpacific Realty Advisors		1,107,664
Aon Reed Stenhouse Inc.		62,295
Apple Canada Inc		170,746
ARI Financial Services		71,951
Artona Group Inc.		103,203
Arts Club Theatre Company		26,295
Arts Umbrella		142,519
Association of Neighbourhood Houses BC		37,426
Aurora Services Ltd.		179,587
B.A. Robinson Co. Ltd.		95,837
Bali Enterprises Ltd.		27,124
Bamfield Marine Sciences Centre		60,594
BC Centre for Ability		238,717
BC Ferry Services Inc.		35,830
BC Hardwood Floors Co		171,688
BC Hydro		3,465,385
BC Institute of Technology		83,684
BC Principals & Vice Principals Association		299,093
BC School Sports		102,092
BC School Superintendents Association		27,085
BC School Trustees Association		128,734
BC Teachers' Federation		12,227,639

Beastvan	51,950
Beau Photo Supplies Inc.	43,378
Belfor Restoration Services	144,696
Belmar Consulting Group	830,734
Best Buy Canada Ltd.	484,106
Borden Ladner Gervais LLP	244,477
Boys & Girls Clubs of South Coast BC	236,735
Breka Bakery & Cafe	45,462
Bridges Canada	360,555
Bright Can-Achieve Limited	230,445
Brightly Software, Inc	31,794
Britannia Community Services Centre	36,451
Brite-Lite Vancouver Inc	32,425
Buckets & Borders Basketball Inc.	45,000
Buckwold Western Ltd	81,113
Bunzl Cleaning & Hygiene	1,543,897
Calhoun's Catering	35,121
Cambie Roofing Contractors Ltd.	1,727,598
Camp Fircom Society of the United Church of Canada	92,578
Camp Jubilee Retreat & Conference Centre	269,709
Camp Squeah	128,478
Camp Summit	198,541
Canaccord Genuity Corp.	33,350
Canada International Student Magazine	30,240
Canada Post Corporation	54,769
Canadian Assistive Technology Ltd.	354,382
Canadian National Institute for the Blind	60,388
Canadian Union of Public Employees, Local 15	1,850,947
Canadian Union of Public Employees, Local 407	127,167
Canon Canada Inc.	267,723
Canuel Caterers	157,698
Cascadia Sport Systems Inc.	60,103
Cecitech Inc.	76,076
Cedars at Cobble Hill	28,500
Centaur Products Inc.	51,193
Chandos Construction Ltd.	470,039
Chaos Technical Services	34,828
Cheakamus Centre	61,292
Chen, Yanrong	162,650
Chubb Fire & Security	124,855
CIBC Mellon	261,259
Cintas Canada Limited	246,723
City of Vancouver	4,442,683
Clark Builders	38,519
CLC Commercial Lease Consultants Corp.	70,005

Clean Harbors Canada, Inc.	98,916
Clearview Demolition Ltd.	2,061,358
Cloverdale Paint Inc	87,901
Clyde & Co Canada LLP, In Trust	577,900
Coast Wholesale Appliances Inc.	29,115
Coastal Ford Sales Ltd.	74,796
Coastal Reign Printing Ltd.	32,121
College Board	139,873
Commander Warehouse Equipment Ltd	39,606
Compass Group Canada Ltd.	225,479
Concept Interactive Inc.	170,797
Co-operators Life	127,257
Coronation Recognition Ltd.	30,999
Costco Wholesale	177,055
CP Packaging Corp.	29,108
Craftsman Collision	52,781
Creative Insignia Ltd.	100,229
Crescent Beach Publishing	158,027
Crisis Prevention Institute, Inc.	36,694
CRS Commercial Carpet Maintenance	151,586
CS Mounting Systems 2005 Co.	66,198
D.G. MacLachlan Ltd.	35,842
Dafco Filtration Group	114,465
Davey Tree Expert Co. of Canada, Limited	453,978
De Lage Landen Financial Services Canada	531,814
Dell Canada Inc.	1,480,034
Dell Financial Services Canada Ltd.	481,436
Delta Continuing Education	30,450
Demand Different	59,920
Desjardins Securite Financiere, CIE	785,512
Domino's Pizza	94,642
Dunlevy Food Equipment Ltd.	319,467
EarthBites Society	78,284
EB Horsman & Son	226,479
Ecowaste Industries	83,808
Educational World Tours	130,683
Educorock Productions Inc.	27,919
Edvantage Interactive Communities Ltd.	30,195
Ellison Travel & Tours Ltd.	827,912
Ellison Travel & Tours Ltd.	169,193
EMCO Corporation	50,232
Enterprise Paper Ltd.	175,616
Evans Lake Forest Education Society	149,456
Executive Mat Service	85,383
Fairmont Hotel Vancouver	134,707

Farm-Tek Turf Services Inc.	101,107
FDMT Enterprises Inc.	28,157
Finning Ltd	56,558
First Aid Pro Inc	31,699
First Class Planners	142,924
FirstCanada ULC	4,561,983
Floorspace Commercial Inc.	155,412
Focused Education Resources Society	134,023
Follett Software, LLC	78,259
Formations Inc.	51,382
FortisBC	2,854,444
Fraser Health Authority	212,107
Fraser Valley Equipment	68,535
Freshslice Pizza	42,098
Friesens Yearbooks	238,063
Frog Hollow Neighbourhood House	81,180
Fujitec Canada, Inc.	57,736
Full Line Specialties Inc.	51,941
Fusionline Mechanical Group Ltd.	342,993
FutureBook Printing, Inc.	130,481
G S Battery Canada	43,375
Garaventa Lift Canada	238,317
Gary's Welding Ltd.	70,495
Gaspard	32,116
Geese Hospitality Inc.	33,813
George Bubas Motors Ltd.	36,702
Gordon Neighbourhood House	32,000
Grand & Toy	1,848,140
Greater Vancouver Basketball Officials Association	102,643
Greater Vancouver Food Bank Society	27,300
Greenbarn Potters Supply Ltd.	60,999
Growing Chefs Society	429,539
Guava Systems Ltd.	34,937
Guillevin Int. Inc.	78,806
GWL Realty Advisors Inc.	116,894
H.R. MacMillan Space Centre	26,494
Habitat Systems Inc	1,068,680
Harbour Cruises Ltd.	27,741
Harris & Company LLP	1,076,665
Hawkins Lang + Price	47,578
Hayes, Michele	37,021
HCMA Architecture + Design	728,059
Heat & Frost Insulators Union Local 118	66,337
Heather Willms	49,165
Heatherbrae Builders Company Ltd.	15,773,045

Heidelberg Materials Canada Ltd.	101,746
HME Home Health Ltd.	98,008
Holiday Inn	29,207
Hooman Studio Inc.	45,805
HP Financial Services Canada Company	715,677
Huang, Yi	33,450
Huatong Xinnuo Int'l Cultural Exchange	152,420
I.T. Blueprint Solutions Consulting Inc.	234,803
iA Financial Group	4,467,614
IMA Solutions	49,294
Indigo Books & Music Inc.	37,014
Infospec Systems Inc.	107,450
Innovative Mechanical Ltd.	147,000
Interior Health	351,160
International Baccalaureate Organization	153,348
International Distribution Network	65,136
International Stage Lines Inc.	26,158
International Union of Operating Engineers, Local 963	1,687,787
International Union of Painters & Allied Trades DC38	119,349
Island Health	331,207
ISMP Educational Service Inc	32,813
Italian Cultural Centre Society	56,113
Ivanti Software Canada Inc.	68,626
IXL Learning, Inc.	25,863
JAMF Software	138,722
Jasonbel Creations Inc.	27,555
Joseph S. Chow Ltd.	158,267
Just Mechanical Ltd.	441,800
K & E Equipment Repair Ltd.	108,948
Kal Tire	33,051
Ken Deitcher Sales Co. Ltd.	53,685
KEV Software Inc.	687,904
Kinetic Electronics Inc.	61,141
Kitsilano Gymnastics Incorporated	28,768
KMBR Architects Planners Inc.	216,012
KMS Tools and Equipment Ltd.	42,098
Knowledge Space International Education	244,075
Koffman Kalef	248,972
Kone Inc.	420,711
Konica Minolta Business Solutions (Can.)	68,363
KPMG LLP	130,727
Langille, Lynn	31,097
Learning A-Z, Llc	32,136
Learning Management System	82,226
Lennox Canada Inc	32,718

Les Editions Passe-Temps Inc.	30,930
LesPlan Educational Services Ltd.	30,202
Liberator Communications Canada	234,907
LinkedIn Corporation	46,482
Lionheart Sports Ltd.	35,471
Local 213 Electrical Workers' Welfare & Pension Plan	191,445
Long & McQuade Musical Instruments	177,288
Loomis Express	35,635
Loon Lake Lodge & Retreat Centre	80,149
Louise Kool & Galt Limited	66,797
Lynch Bus Lines Ltd.	581,160
Macintosh Appraisals Ltd.	35,792
Magnem Engine Service Ltd.	36,104
Manning Park Resort	107,085
Marathon Surfaces Inc.	33,881
McCuaig & Associates Engineering Ltd.	36,515
McEwan Cooper Kirkpatrick LLP	407,096
McFarland Marceau Architects Ltd.	1,581,119
McLeod, Gordon	35,657
McRae's Environmental Services	30,710
Metro Motors Ltd.	206,912
Michelin North America (Canada) Inc.	28,056
Microserve Business Computer Services	466,022
Minister of Finance	2,404,859
MNP LLP	27,563
Moniz,Beatriz Martins DBA Thyme Rosemary	25,713
Moresports BC	58,031
Mt. Seymour Resorts Ltd.	62,755
Municipal Pension Plan	24,337,511
Museum of Anthropology	41,085
Musqueam Indian Band	150,381
myBlueprint Corp.	327,443
MYK Enterprises Ltd.	78,600
Nedco (Div. of Rexel Canada Electrical)	115,475
New City Contracting Ltd.	255,402
No Frills	30,129
Northern Building Supply Ltd.	153,054
Northern Computer	813,287
Northern Health	196,457
Northland Properties Corporation	30,472
Nucor Environmental Solutions Ltd.	29,378
Olympic International Sales	60,207
OneTEAM Sports Group	32,643
Open Parachute ULC	45,944
Opus Framing Ltd.	39,187

Oracle Canada ULC	2,505,384
Pace Solutions Corp.	75,193
Pacific Blue Cross	23,320,886
Pacific Coast Catering Group Ltd.	48,968
Pacific National Exhibition	138,642
Pan Pacific Vancouver	167,259
Panago Pizza Inc.	33,286
Paradigm Shift Technology Group Inc.	62,272
Park N Play Design Company Ltd.	187,660
Park Place Technologies Canada ULC	47,740
Paypal	69,778
Pearson Canada Inc.	141,515
PerfectMind	81,144
Perimeter Transportation	44,023
Pfaff Sewing Centre Of Vancouver Ltd	44,671
Pinchin Ltd.	353,509
Pinnacle Food Equipment Services LLP	38,030
Pinnacle Hotel Harbourfront	39,265
Pinton Forrest & Madden Group Inc.	37,299
Piq Inc.	32,491
PowerSchool Canada ULC	107,628
Premier Automation and Design	301,764
Premier Pacific Seed Ltd.	53,753
Progressive Fundraising Inc.	239,650
Pro-line Construction Materials Ltd.	28,356
Prostock Athletic Supply Ltd.	47,653
Province of British Columbia - Employer Health Tax (EHT)	10,400,459
PSL Partition Systems Ltd.	42,749
Public Architecture + Design Inc.	305,222
Public Education Benefits Trust	16,325,204
Purolator Inc.	70,975
Qatalyst Research Group	43,509
Quadient Canada Ltd.	84,034
Quality Enterprise Management	96,700
Real Canadian Superstore	154,882
Receiver General of Canada	143,965,577
Regal Controls Ltd	69,869
RESA Canada Inc.	40,564
Richelieu Hardware Canada Ltd.	82,214
Ricoh Canada Inc.	769,383
Rollins Machinery Ltd	90,114
Rona Inc.	44,010
Rubicon Publishing Inc	136,025
S2B Distribution	66,368
Sabre Industrial Supplies	73,604

Sadolims Enterprises Ltd.	60,977
Safeway	42,589
Saleema Noon	26,066
Salesforce Canada Corp	293,298
Saputo Dairy Products Canada GP	350,353
Save-On-Foods	73,346
Schindler Elevator Corporation	39,722
Scholastic Book Fairs Canada Inc.	182,332
School District #44 (North Vancouver)	31,640
School District #52 (Prince Rupert)	26,245
School District #61 (Greater Victoria)	25,506
School Specialty Canada Ltd.	78,537
Schoolhouse Publications Inc.	39,502
Sea to Sky Safety Academy	34,726
Seccan Inc.	107,798
Secrest Resources Ltd.	127,179
Shaw Industries Inc.	54,266
Sheet Metal Workers Local 280	88,295
Shui Architecture and Design Studio	40,611
Singleton Urquhart Reynolds Vogel LLP	35,032
Skyline Athletics Inc.	207,873
SMcN Consulting Inc.	316,168
Snow Cap Enterprises Ltd.	44,797
Softchoice LP	728,170
Software4Schools.ca	75,489
Soontaree Teerapreedakul	43,000
Source Office Furniture & Systems Ltd.	197,761
Southern Butler Price	34,700
Southern Law LLP	32,743
Spaces Inc. (CDI Spaces)	597,533
SPI Health and Safety Inc.	33,635
Spicers Canada ULC	69,297
Sportfactor Inc.	46,181
Sports Unlimited	25,505
SSA Quantity Surveyors Ltd	25,814
St. John Society (BC & Yukon)	51,266
Stage 49 Ltd	33,042
Stagefab Custom Manufacturing Inc.	53,857
Stantec Consulting Ltd.	79,051
Staples Professional	3,739,608
Sterling Sentinel Solutions Inc.	39,795
Stierman Consulting Inc.	97,625
Stillwood Camp and Conference Centre	58,270
Strathcona Park Lodge & Outdoor Education Centre	196,326
STRIVE Staffing Inc.	62,022

STS Tours Inc.	823,749
StudyForge	44,625
Sulston, Ingrid	40,562
Sunbelt Rentals of Canada Inc	65,622
Sysco Canada, Inc.	2,566,760
T Slot Wheelchair Mounting Accessories	117,952
Tapestry Music Ltd.	78,261
TC Media Livres Inc.	48,774
Teacher Pension Plan	82,619,629
Technical Safety BC	146,058
Telus Communication Inc.	1,826,309
Tennis XL Agency Inc.	61,430
The Chan Centre for the Performing Arts	79,873
The Home Depot	45,035
The Kerrisdale Lumber Company	199,799
The Master Group Inc.	67,044
The Terry Fox Foundation	56,504
The Vancouver Club	28,021
The Westin Bayshore Vancouver	77,395
The Yoga Buggy	25,728
Thinkspace Architecture	38,632
Thinktel A Division of Bell Canada	35,426
Thirdwave Bus Services	170,402
Thurber Engineering Ltd.	82,042
Timberline Ranch Camp & Retreat Centre	103,952
TKL Construction Management Ltd.	29,815
Tobii Dynavox Canada	452,666
Total Media Technology	37,783
Trane Canada ULC	360,573
Travel Healthcare Insurance Solutions Inc	363,841
Turning Point Resolutions Inc	31,639
Tyco Integrated Fire & Security	30,473
UBCJA (BC & Yukon) Benefit Plan	187,033
Uline Canada Corporation	160,266
Uniglobe Specialty Travel Ltd.	53,117
United Library Services Inc.	188,114
United Pacific Patrol Ltd	101,326
Universal Coach Line Ltd.	104,086
University Endowment Lands	31,944
University Neighbourhoods Association	151,765
University of British Columbia	96,556
University of Toronto Press	80,583
Univerus Software Canada Inc.	78,135
Upper Canada Forest Products	43,796
Valery Black Draperies Ltd.	100,748

Vancouver Aquarium Ltd.		36,705
Vancouver Association of Secondary School Administrators		99,723
Vancouver Board of Parks and Recreation		52,562
Vancouver Coastal Health		298,280
Vancouver Community College		348,958
Vancouver Elementary and Adult Educators' Society		1,742,011
Vancouver Elementary Principal and Vice-Principal Association		140,894
Vancouver Foundation		30,000
Vancouver Glass (1990) Ltd.		102,821
Vancouver Hino Truck Sales Div of Jim		44,282
Vancouver Kidsbooks		194,858
Vancouver PartyWorks Interactive		26,340
Vancouver School Bus Charters Ltd.		49,064
Vancouver Secondary Schools Athletic Association		29,372
Vancouver Secondary Teachers' Association		1,329,969
Vancouver Symphony Society		31,847
Varsity Yearbook Inc.		40,898
Vertiv Canada ULC		35,335
Victory Trophies Ltd.		28,716
Viking Fire Protection Inc.		214,844
Viking-Alexander Metal Products Ltd.		35,669
VWR International Co.		40,714
Walmart		37,087
Waste Connections of Canada		969,875
Waterfront Hospitality Inc		73,784
Wesco Distribution Canada LP		203,402
Western Campus Resources		510,908
Westin Resort & Spa, Whistler		39,260
Westlab		49,779
Whistler Blackcomb Mountain Resorts Ltd.		68,162
White Cap Supply Canada Inc.		54,964
Wolseley Mechanical Group - BC Region		89,308
WorkSafeBC		8,027,586
YMCA Camp Elphinstone		150,529
Young Actors Project		45,130
Zeemac Vehicle Lease		1,070,658
Ziestech Distributors Inc.		26,744
Total payments to suppliers exceeding $25,000 each	$	444,987,985
Total payments to suppliers less than $25,000 each	$	15,732,987
Consolidated total payments for goods and services	**$**	**460,720,972**

School District
Statement of Financial Information (SOFI)

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

Fiscal Year Ended June 30, 2026

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 include 100% of 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.

Vancouver School Board

ITEM 1.2

November 18, 2026

TO: **Finance and Personnel Committee**

FROM: **Michael Gray, Executive Director, Employee Services**
Michael Walia, Executive Director, Finance

RE: # Living Wage BC Employer Re-Certification

Reference to Education Plan

GOALS AND OBJECTIVES:

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

At the November 9, 2026 Special Public Board Meeting, the Board referred the following motion to the Finance and Personnel Committee for further consideration:

> "That the VSB reinstate the Living Wage effective January 2027."

The Vancouver School District became a certified Living Wage BC employer effective January 31, 2022, and was re-certified in May 2023 and May 2024. The District was unable to re-certify in 2025 and 2026 because wage rates for certain unionized employee classifications fell below the applicable Living Wage rate, and VSB could not adjust those wage rates outside the collective bargaining process and provincially approved compensation mandates.

This report provides the Finance and Personnel Committee with information on the history of VSB's Living Wage certification and the financial, collective bargaining, contractual, and implementation considerations associated with the Board-referred motion.

BACKGROUND

VSB first considered becoming a certified Living Wage Employer in 2015. On July 6, 2015, a trustee submitted a proposal requesting that staff report on the implications of certification. The motion was considered by the Board on September 28, 2015, and referred to the appropriate Standing Committee.

On October 7, 2015, Committee IV – Personnel & Staff Services recommended that the Board begin the process of applying to become a Living Wage Employer. A follow-up report presented on February 3, 2016 outlined the certification requirements, including the requirement that VSB employees and employees of contracted service providers be paid at least the applicable Living Wage. The report also noted that PSEC approval would be required for wage increases outside approved compensation mandates.

The matter remained under consideration over the following several years. In January 2017, the Living Wage proposal was requested to be brought forward to a future meeting. In September 2018, it was reported that no action had resulted from the 2015 motion and that further investigation was required. In December 2019, the Board received a report from the Living Wage for Families Campaign.

By June 2021, staff had further reviewed the certification requirements and reported that District employees were generally being paid at or above the applicable Living Wage. The Board requested

additional information on the steps, timelines, and costs associated with certification. A follow-up report was presented on October 13, 2021, setting out an action plan and timeline for certification.

On October 25, 2021, the Board unanimously approved proceeding with Living Wage Employer certification and directed that an implementation plan be submitted by January 2022.

The Vancouver School District became a certified Living Wage BC employer effective January 31, 2022, and subsequently re-certified in May 2023 and May 2024. Maintaining certification required the District to ensure that applicable employees of contracted service providers also received the Living Wage. During 2023 and 2024, the District incurred more than $700,000 in annual supplemental costs for one contracted service provider to top up the wages of its employees to meet Living Wage requirements.

Throughout this period, the vast majority of VSB employees were paid at or above the applicable Living Wage. A small number of employee classifications were paid below the Living Wage but qualified for exemptions based on the nature or duration of their employment, including certain student workers and apprentices.

The Living Wage increased from $20.52 per hour in 2022 to $27.05 per hour in 2025, an increase of approximately 32% over three years. These increases were greater than the wage increases available to VSB under provincial public-sector compensation mandates.

By 2025, the wage rate for one classification of casual unionized employees was $1.36 per hour below the applicable Living Wage. As the wages for these employees were established through the collective bargaining process, VSB could not independently increase the rate beyond the compensation mandate approved by PSEC. As a result, the District was unable to meet the requirements for Living Wage re-certification in 2025.

The District was also unable to re-certify in 2026 because applicable wage rates continued to fall below the Living Wage requirements. The Board's November 9, 2026, referral therefore requires consideration of what would be necessary for VSB to regain Living Wage certification, including the applicable Living Wage rate, employee and contractor wage impacts, collective bargaining and PSEC constraints, and the financial implications for the District.

LIVING WAGE PROGRAM

Living Wage BC administers the employer certification program. The Canadian Centre for Policy Alternatives supports the research and calculation of regional Living Wage rates in British Columbia.

A certified Living Wage Employer is expected to ensure that its direct employees and applicable contract workers receive the Living Wage for their region. For a large employer, certification requires an implementation plan that demonstrates how the organization will meet the program requirements. The calculation may consider base wages and the value of eligible non-statutory employer-paid benefits, such as extended health benefits.

The Living Wage is recalculated annually to reflect changes in basic household costs. As a result, certification is not tied to a fixed wage threshold. The required rate may increase each year independently of the timing and amount of wage increases available under VSB’s collective agreements.

Metro Vancouver Living Wage Rates

Applicable Year	Living Wage Rate	Percentage Change
2022	$20.52	n/a
2023	$24.08	17.35%
2024	$25.68	6.64%
2025	$27.05	5.33%
2026	$27.85	2.96%
2027	Not yet announced	

From 2022 to 2026, the Living Wage increased by $7.33 per hour, or approximately 36%. This change illustrates the risk exposure created by committing to an externally determined benchmark that is updated annually.

The certification framework provides limited exemptions for specified categories of workers, based on factors such as the nature and duration of the work. Certification also extends to applicable service contracts and subcontracted work. Accordingly, Living Wage increases may affect both VSB's employee compensation and the cost of contracted services.

ANALYSIS

Seeking certification would create continuing financial and operational risks because the Living Wage is an externally determined annual rate, while unionized wage rates are established through multi-year collective agreements negotiated within the provincial public-sector bargaining framework.

Collective agreement and provincial mandate limitations

There is a structural mismatch. The Living Wage may change annually, while VSB wage rates are negotiated for the term of a collective agreement. The Board does not have unilateral authority to increase negotiated union wage rates whenever the Living Wage changes. Wage increases for unionized employees are governed by collective agreements, the provincial bargaining process, and compensation mandates established by PSEC and implemented through the British Columbia Public School Employers' Association (BCPSEA). If the Living Wage rises above a negotiated classification rate during that term, VSB may have no lawful or approved mechanism to increase the rate solely to maintain certification. This limitation remains even if the Board is prepared to fund the incremental cost.

Financial risks

Employee compensation risk. Future Living Wage increases may exceed negotiated increases for one or more unionized classifications. VSB may be unable to address the gap until collective bargaining occurs, and any adjustment would remain subject to the provincial compensation framework.

Contractor cost risk. Applicable service contractors and subcontractors may need to increase employee compensation to meet certification requirements. VSB incurred more than $700,000 in supplemental costs for only one contract during 2023 and 2024. Future costs would depend on the Living Wage, affected contracts, contractor staffing and wage structures, and contract renewal timing.

Budget and funding risk. The Province does not automatically provide additional operating funding when the Living Wage increases. The District could therefore be required to absorb higher employee or vendor costs within its existing operating budget.

Recurring compliance risk. Certification in one year would not ensure that VSB could remain certified in later years. A future Living Wage increase could again place one or more negotiated wage rates below the required threshold for reasons outside the Board's control.

Procurement and market risk. Requiring contractors to meet the Living Wage may increase bid prices, reduce the number of qualified bidders, or require contract amendments. The financial effect may not be known until procurements are completed or existing contracts are renegotiated.

Certification therefore represents an ongoing commitment to respond to an annual external benchmark. For a provincially funded school district, the central governance risk is that the Board may be responsible for meeting a certification standard without having full control over the negotiated wage rates, provincial compensation mandates, or operating funding required to maintain that standard.

FINANCIAL PLANNING CONSIDERATIONS

The District has adopted a balanced budget for the current fiscal year. No provision has been included in that budget for the additional employee compensation, contracted services, implementation, or certification costs that may be required to regain Living Wage certification.

The cost of certification cannot yet be determined. It will depend on the applicable Living Wage rate, the employee classifications and service contracts affected, the treatment of eligible benefits and exemptions, contractor staffing and wage structures, and whether any changes to negotiated union wage rates are permitted within the provincial compensation framework. These costs could be material and ongoing.

Seeking certification effective January 2027 could therefore create an unbudgeted pressure in the current fiscal year and an ongoing commitment in future years. Proceeding before the full costs and funding sources are known would be inconsistent with an orderly and transparent financial planning process.

Accordingly, consideration of Living Wage certification should be deferred to the regular 2027–2028 financial planning process. This would allow the Board to consider certification alongside other District priorities and available funding, informed by the applicable Living Wage rate, a complete assessment of employee and contractor costs, and confirmation of any collective bargaining and provincial compensation constraints.

PATH FORWARD

Participation in the Living Wage BC certification program is voluntary. The Board must therefore consider whether formal certification remains the most appropriate way to advance its commitment to fair compensation within VSB's collective bargaining, funding, and procurement environment.

Before seeking re-certification, staff would need to:

- confirm the applicable 2027 Living Wage (not yet known) and assess all employee classifications after eligible benefits and exemptions are considered;
- confirm whether any affected unionized wage rates can be changed under existing collective agreements and the provincial compensation mandate;
- identify all affected service contracts and subcontractors and estimate the cost of compliance;
- assess one-time, annual, and multi-year budget impacts, including the risk that future Living Wage increases exceed provincial funding and negotiated wage increases;
- confirm the implementation plan, reporting requirements, fees, and timeline required by Living Wage BC; and

- determine whether compliance can be sustained for the full period contemplated by the Board, rather than achieved for only one certification cycle.

The principal limitation remains the treatment of unionized employees. VSB cannot guarantee ongoing certification where the Living Wage is adjusted annually but the District's authority to adjust union wage rates is governed by multi-year collective agreements and provincial compensation mandates. Unless the provincial framework provides a mechanism to address future Living Wage increases, VSB could regain certification and later lose it again for reasons outside the Board's direct control.

The Board may also wish to consider a VSB-specific fair wage framework as an alternative to external certification. Such a framework could maintain a commitment to fair compensation while distinguishing between matters the Board can control, such as procurement requirements for future contracts, and unionized wage rates established through provincially mandated collective bargaining.

RECOMMENDATION

The Finance and Personnel Committee recommends:

THAT the Board defer consideration of Living Wage BC certification to the 2027–28 financial planning process, including consideration of the financial implications, available funding, and applicable collective bargaining constraints.

Attachment: Living Wage Employer's Guide November 2025



LIVING WAGE EMPLOYER'S GUIDE

November 2025

Living Wage BC

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Why become a Living Wage Employer?

Living Wage Employers are responsible employers who care about their employees and the community. They recognize that paying a living wage constitutes a critical investment in the long-term prosperity of the economy by fostering a dedicated, skilled and healthy workforce.

The Living Wage Employer Program recognizes and celebrates employers that pay their direct and indirect employees a living wage.



Benefits of becoming a Living Wage Employer

- Living Wage Employers receive public recognition for demonstrating a commitment to socially responsible practices, making them more attractive to potential employees and customers.
- Employers paying a living wage experience decreased employee turnover and absenteeism, increased retention and productivity, increased staff morale, and savings on rehiring and retraining.
- Employees who earn a living wage experience increased mental and physical health as well as economic well-being, leading to a more productive and committed workforce.
- 97% of Living Wage Employers have found a benefit from being part of the program.



What benefits have you found from being a **Living Wage Employer?**



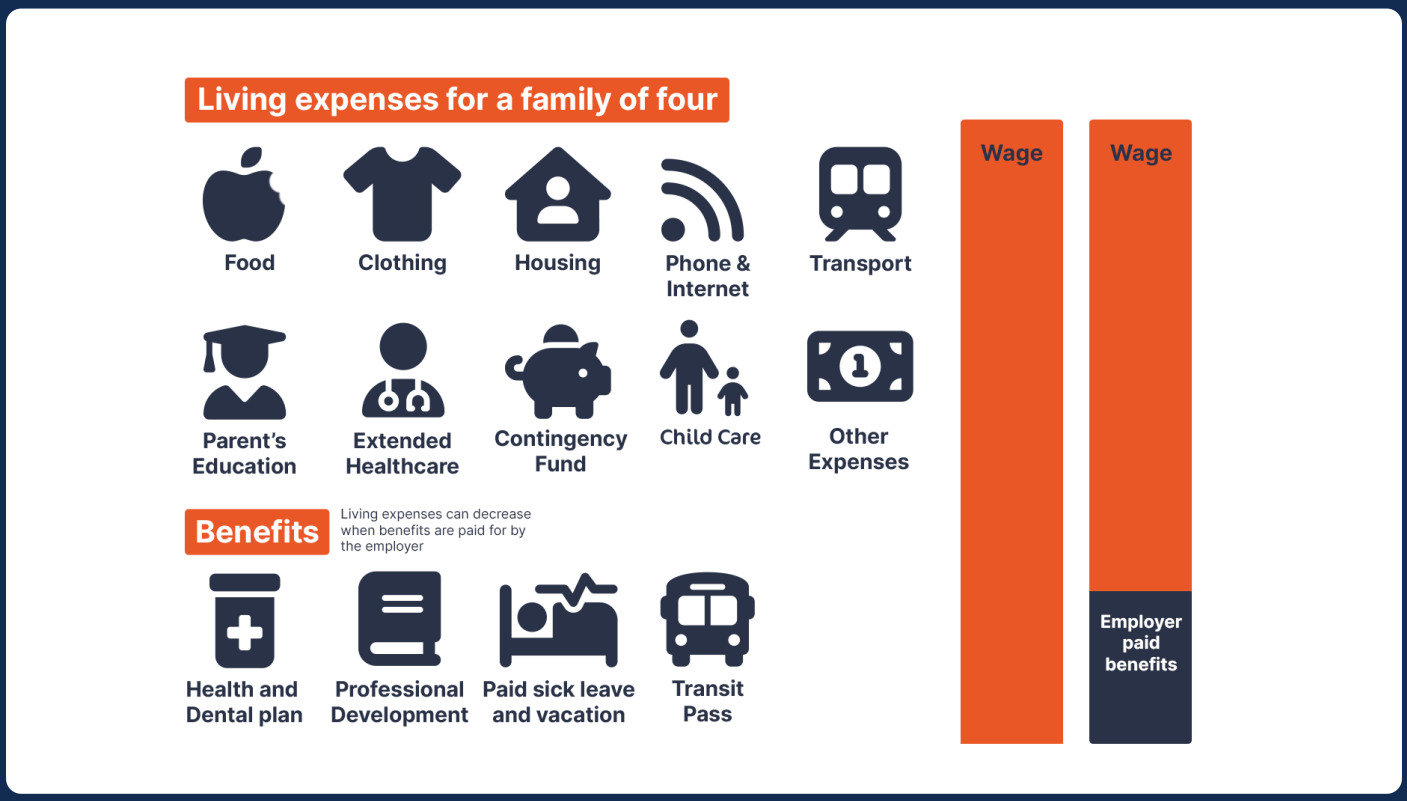


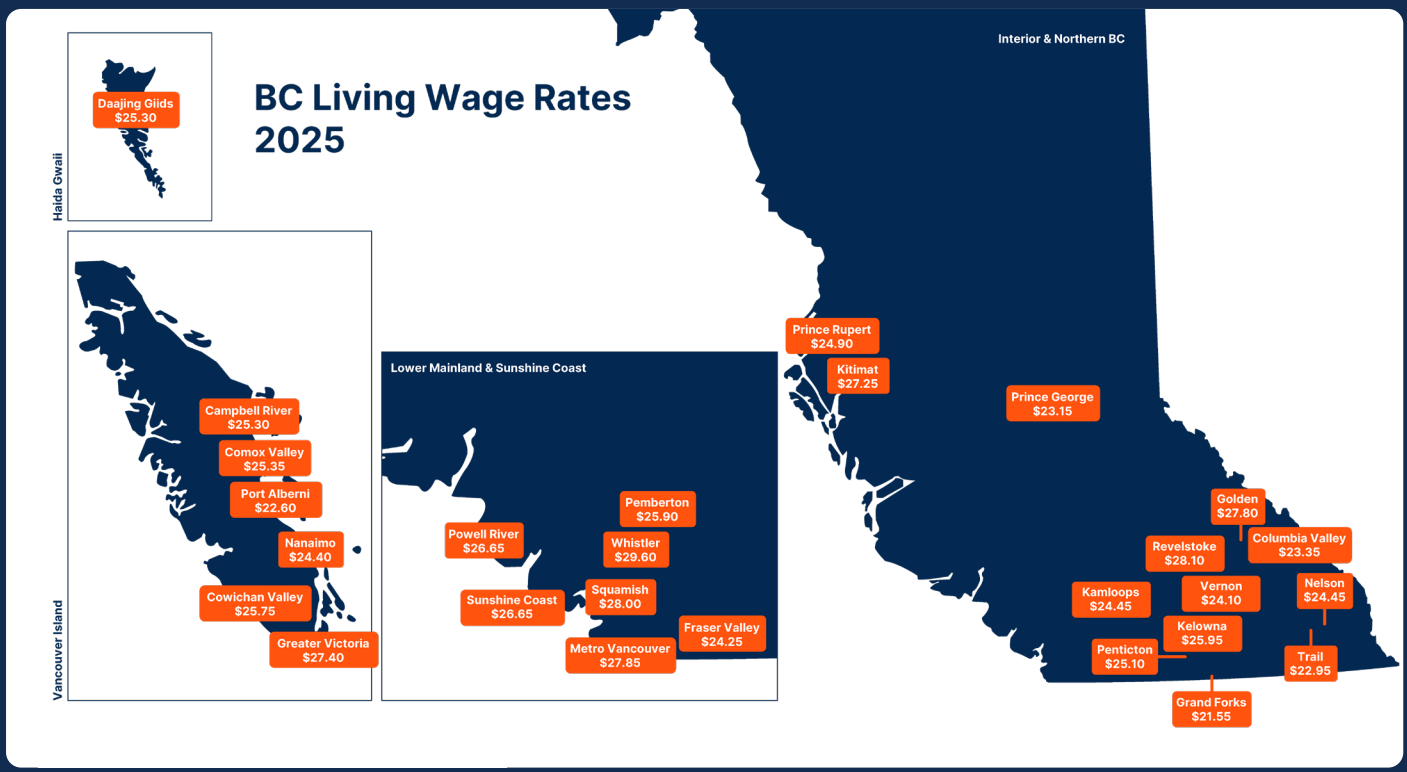
"We want to be part of a community that invests in the long-term prosperity of individuals and the economy. Paying a living wage to our employees and service providers will help make families stronger and communities healthier."

Vancity Credit Union

What is the Living Wage?

A living wage is the hourly amount a worker needs to earn to cover their family's basic expenses within their community. It is recalculated on an annual basis to ensure that it accurately reflects changing living expenses. For more details about the calculation, see www.livingwagebc.ca. A living wage can be made up of base wage and benefits.





Living Wage Employer certification process

Conditions for becoming a Living Wage Employer

- Employers agree to ensure that all direct employees and contractors are paid the current living wage rate for their area within six months of a successful application.
- If employees and contractors are paid applicable non-mandatory benefits, the living wage hourly rate that must be paid will take account of this.
- To find the living wage rate in your community, visit our website at livingwagebc.ca/living_wage_rates.
- If applicable, employers will create and implement an internal living wage policy. An example is provided in Appendix 2 of this Guide.
- If applicable, employers agree to insert a living wage clause, stipulating that contracted workers and subcontracted workers are to be paid a living wage, in all future contracts where staff who are not direct employees are contracted to provide services to their organization on a regular, ongoing basis.

Apply to be a Living Wage Employer

Depending on the employer's size (as described below), employers should submit either an application form or an implementation plan.

Small Employers

Smaller companies and organizations (with fewer than 20 staff and/or with few service contracts), where a stepped implementation may not be required, should complete the Living Wage Small Employer Application form at livingwagebc.ca/become_a_living_wage_employer.

Large Employers

Large employers (with 50 or more staff and/or with multiple service contracts) should complete an implementation plan rather than an application form.

Reporting

To maintain their Living Wage Employer status, employers must complete a short annual recertification form which confirms their commitment to paying the living wage.

The Campaign distributes this form to employers once the new living wage rates are calculated, and employers have six months to return the form and outline how they are continuing to meet the program requirements. Employers who do not complete and return the recertification form will lose their Living Wage Employer status

If possible, employers are advised to leave themselves an annual budgetary headroom of about 2-3% annually in case the living wage increases.

Monitoring

Living Wage BC does not monitor employer compliance with the Living Wage beyond the above-mentioned annual recertification. If an employer is found to have not fulfilled the criteria, the Campaign will work with the employer to identify whether continued involvement in the program is possible.

Support

The Living Wage Campaign and our network of existing Living Wage Employers can provide advice and support to employers including guidance on best practices, case studies from leading employers, and model procurement frameworks.

We determine whether an employee is paid a living wage based on their total compensation package (base wage + nonmandatory benefits).

See p10 for more information.

"Being a Living Wage Employer means that the folks who work here serving our community can afford to live in it. If we want to build strong community, we must lead by example and start from within."

Chilliwack Restorative Justice and Youth Advocacy Association

Applying to become a Living Wage Employer

As noted above, small employers should complete an application form, which is available on our website. Large employers should instead prepare and submit a draft *Living Wage Employer Implementation Plan* that should include the following details.

An example is provided in Appendix 1 of this Guide.

Implementation Plan



1. Employer details

- Employer name and addresses of all offices/worksites/premises.
- Living wage rates for all offices/worksites/premises.
- Basic description of employer and nature of the workplace.
- Contact person's details in relation to this application.

2. Direct employees

- Number of direct staff.
- Hourly wage of lowest paid employee
- Number of direct staff that will have their wages increased as a result of the living wage.
- Initial timeline for bringing all direct employees to a living wage rate.
- Mechanism that will be used internally to ensure that all staff are maintained at a living wage rate on an annual basis as per conditions.
- For organizations that have collective agreements in place, confirmation of how and when you will inform the relevant union(s) of your intention to apply for living wage status.

3. Contracted service staff

- Brief description of your current service contracting process.
- Estimated number and type of service contracts that will be affected by your certification as a Living Wage Employer.
- Mechanism that will be used internally to ensure that all relevant service contracts will include a relevant living wage clause at time of renewal or initial awarding.

4. Overseeing the plan

- How this plan will be overseen.
- Who has responsibility for overseeing the plan.

Completed plans should be emailed to **info@livingwagebc.ca**

Certification Process



Applications will be reviewed by the Living Wage BC Employers Committee, which is comprised of representatives from certified Living Wage Employers. If the application is deemed by the Employers Committee to fulfill the conditions of the Living Wage Employer Program, the employer is deemed a certified Living Wage Employer.

Under this certification, you will be entitled to:

- A Living Wage Employer plaque noting your commitment to paying the living wage.
- One or more Living Wage Employer window decal(s) for store front or office display.
- A Living Wage Employer electronic logo for use on your website and letterhead.
- Recognition on the Campaign's website and any of our periodic publications.



We encourage new Living Wage Employers to celebrate their certification as a Living Wage Employer with staff and board members, and to announce their status on social media and with local media and partners.

Exemptions to the Living Wage Employer criteria

As there are different forms of employment for which a living wage may not be possible, the following types of staff can be excluded from an employer's living wage policy if necessary.

- Casual employment of fewer than 120 hours of work per year.
- Multiple small contracts.
- Interns and students who are completing practicum placements or co-op terms, as long as these categories make up no more than 10% of staff (or, no more than 20% for small nonprofits with five or fewer staff).
- Apprentices and trainees, as long as their probationary period or training period has a defined end point at which time they will be paid the living wage.
- Staff on their probation period.
- Social purchasing: employers may source up to ten percent of their labour from qualified social enterprises (to be approved by Living Wage BC); qualifications include that the social enterprise must be purpose-built for employing hard-to-employ individuals, be owned by a not-for-profit, and must be pre-existing.

Interns and Students

Interns: Internships are defined as on-the-job training opportunities offered by an employer to provide a person with practical experience. Completing an internship does not itself result in an academic certificate or diploma.

Employers must pay interns the living wage if their internship falls under the definition of "work" as provided by the BC *Employment Standards Act*. If interns are not performing "work" under the *Employment Standards Act*, they may be exempt from the employer's living wage policy, as long as they don't represent a core part of the total staff makeup (no more than 10% for most employers; in the case of small non-profits with five or fewer staff, no more than 20%) when combined with the number of students completing practicum placements or co-op terms.

Students completing practicum placements, co-op terms or taking part in Canada Summer Jobs: Students completing practicum, Co-op terms or taking part in Canada Summer Jobs may be exempt from the employer's living wage policy, as long as they don't represent a core part of the total staff makeup (no more than 10% for most employers; in the case of small non-profits with five or fewer staff, no more than 20%).

Students who are also regular employees or contractors for the employer must be paid the living wage.

Apprentices and Trainees: Apprentices and trainees are defined as workers who are being trained while working for an employer, and often have a path to regular employment through their apprenticeship or training period. Apprentices and trainees can be exempt from the employer's living wage policy, including if they have an initial probationary period, as long as their training or probationary period has a defined end point at which time they will be paid the living wage.

For more information on these definitions, please refer to the BC Employment Standards Act.

Casual employment and small contracts

Casual or ad-hoc employment of fewer than 120 hours of work per year can be exempted. Common examples include emergency repairs and maintenance work. Similarly, for large employers as applicable, small contracts can be exempted when a contract makes up no more than half of a percentage of the employer's purchasing budget.



Social purchasing and social enterprises

Employers may have a range of procurement practices to express their commitment to poverty reduction in their communities. Paying the living wage is one tool to address poverty, and social procurement (or purposeful purchasing) from social enterprises that are providing supported employment to individuals with barriers to participation in the labour force is another. Living Wage BC recognizes the role of social enterprises in poverty reduction.

Note: This policy is for employers who want to contract work out to social enterprises, and not for social enterprises who would like to certify as a Living Wage Employer.

Where employers applying for certification as a Living Wage Employer have social procurement policies, they may still meet the living wage conditions, set out below, upon approval of the Living Wage Employers Committee:

- The applying employer has established procurement policies that state its intent to purchase from social enterprises as part of a corporate responsibility strategy.
- The social enterprises from which the employer is procuring are pre-existing social enterprises set up for the purpose of providing supported employment to individuals who would otherwise not be participating in the labour force (and are likely still receiving income or disability assistance).
- The social enterprises have either a not-for-profit structure themselves or are subsidiaries of not-for-profit organizations.
- The social enterprises are recognized by their peers as purpose-built social enterprises, through participation in Buy Social Canada, the Enterprising Nonprofits Program or another intermediary who can verify the purpose, structure and financial model of the social enterprise.
- No more than 10% of the employer's total procurement comes from social enterprises.

Other conditions and guidance

Externally contracted staff and the living wage

Externally contracted staff refers to staff that many employers use to provide services such as janitorial, security, cleaning or catering.

This clause covers external contracts that provide services for your organization on a regular ongoing basis, that is, for at least 120 hours of labour per year, or for large organisations those contracts which are more than 0.5% of their purchasing budget.

Living Wage Employers are encouraged to inform contractors about the Living Wage Employer Program and how it may affect the terms of your agreements. A living wage clause should be included in all future and renegotiated agreements with contractors you hire. You do not need to renegotiate existing contracts before they come up for renewal in order to be compliant. All future agreements, whether new or being renewed, must incorporate the living wage standards.

See Appendix 3 of this Guide for a sample clause that can be incorporated into existing contracts and requests for proposals (RFPs). The living wage rate for the purposes of this clause is the rate set at the time of the start of the contract renegotiations. The clause should also ensure that a "living wage premium" is awarded to contracted and subcontracted workers that end up being paid below the living wage rate within six months of its annual recalculation.

Thus, employers need to undertake the following:

A. If the staff are directly contracted by your organization. When the contract comes up for renewal you should include a living wage clause as part of your request for proposals. It is expected that, after selecting a suitable contractor, a living wage clause will be inserted in the contract as per the RFP.

B. If the staff are not directly contracted by you, but do provide services - for example, as part of a tenancy agreement. You should advocate for a living wage clause to be included in the agreement/contract when it comes up for renewal.

Best Effort Clause
If you can clearly show that you made your best efforts to fulfill this clause you will be allowed to apply for/keep your Living Wage Employer status. (For example, if you received no responses to an RFP that included a living wage clause.)

Once certified, employers are not expected to monitor whether their service providers are complying with the living wage criteria beyond the annual recertification requirement of the Campaign, but they can request the right of proof.

Probation Period

We know that for many employers, staff will only become entitled to benefits on completion of their probation period. For this reason, we allow for less than a living wage during a probationary period for the employer. However, this probation period must be less than six months, and there must be a defined end date. People earning less than a Living Wage because they are on their probation period cannot represent a core part of the total staff makeup (no more than 10% for most employers; in the case of small non-profits with five or fewer staff, no more than 20%).

Employers operating outside of British Columbia

Living Wage BC will only consider operations within British Columbia for certification.

If an employer employs employees, as defined by the Canada Revenue Agency, elsewhere in Canada or globally, Living Wage BC will consider the employer's operations within British Columbia for certification. The Campaign will encourage the employer to pay the regional living wage and seek certification by other living wage campaigns in the other jurisdictions in which they work.

Self-employed persons and employers with one staff member

Employers must have at least one direct employee, as defined by the Canada Revenue Agency, in order to apply for certification. This means that self-employed persons who work for themselves and do not employ others cannot apply for certification. Self-employed persons who employ at least one direct employee can apply for certification.

Tips and bonuses

Employers will be eligible for certification if they pay a living wage to workers before factoring in any tips or incentives that are variable. The living wage must be a reliable amount for workers, and therefore variable amounts cannot be included in an employer's living wage rate.

Commission based pay

Commission based pay can be included if the employer can prove they pay the difference between the commission earned and what the employee would have made at the living wage rate for that pay period.

Collective agreements

It is expected that organizations that have collective agreements in place will inform the relevant union(s) of their intention to apply for living wage status. Collective agreements will be treated as contracts, as per above.

How your benefits package affects the living wage calculation

Non-mandatory benefits include employer contributions that help reduce an expense in the living wage budget such as extended health/dental care, child care expenses, transport expenses, professional development and education, and enhanced vacation and sick leave.

They do not include payments that an employer is mandated by law to provide, such as Employment Insurance and Canada Pension Plan contributions.

The living wage for granting agencies

If your work includes distributing grants to non-profit organizations or other community groups, we encourage you to include language in your granting information to applicants that notes your Living Wage Employer status and encourages applicants to include a living wage for their staff in the project budget they submit to you.



Using Benefits to lower the living wage

A living wage rate takes into account an employee's total compensation package (wage + benefits). The Living Wage campaign recognizes the value of non-mandatory benefits.

We have an online calculator to work out the value of your benefits: livingwage.github.io. However, before using the calculator, it's important to note that there are some benefits that can be used to lower the living wage, and there are some that can't.

Principles behind whether a benefit can be used to lower the living wage:

- It is something that is included in the living wage*.
- It is beneficial for all staff to take advantage of
- It is not too prescriptive and does not take away choice from a worker.
- There is a clear financial value to the benefit (for example it is taxable, and it appears on a T4).
- It is more of a benefit to the worker than the employer.

What can be used to lower the living wage:

- **Cash allowance** (for example for clothing). Only if it is unrestrictive, the worker can choose to purchase whatever they like and they have full ownership of the items at the end of their employment.
- **Education/Training/Personal Development** (up to $1300 a year, so long as criteria is followed). The worker has to have flexibility and choice on what they use it on, and so it can't use it for things that are just part of the requirements of the job.
- **Health care** (private plan or up to $3000 a year in a health spending account). The Living Wage budget assumes a worker must take out private health insurance. Therefore, if an employer covers the cost of health care, then it removes that cost from them.
- **Paid Time Off** (up to 10 days per year). Additional paid time off beyond the statutory minimum (ie anything beyond 10 days vacation, 5 days paid sick leave and statutory holidays) can go towards lowering the Living Wage. This can include additional vacation, sick days, Easter Monday, Boxing Day or a paid day off for your birthday.
  - This cannot include paid days off for irregular occurrences, including bereavement leave, moving, marriage, jury duty or Citizenship ceremonies.
- **Savings** (up to $500 a year). Savings contributions can be used to lower the living wage, if they are employer only contributions, available for all staff, and a worker can access them prior to retirement without facing significant financial penalties.
- **Telecommunications** (for example, phone or internet). If the phone or internet is deemed taxable by the CRA, it can be used to lower the Living Wage. It must be a benefit available to all staff.
- **Transit pass** (up to $900 a year). Provision or reimbursement of a transit pass can be used to lower the Living Wage.
- **Wellness accounts/personal spending accounts** (up to $500 a year). PSAs are taxable and cover a wide range of wellness and lifestyle expenses. Pet insurance, exercise equipment, child care, transit passes and annual gym memberships can all be covered with a PSA. These differ from non-taxable health spending accounts which are included in the "Health Care" section.

What cannot be used to lower the living wage:

The following are all commendable perks an employer may offer workers, but they cannot be used to lower the Living Wage.

- **Accommodation** (e.g. subsidized rooms at a hotel/on-site accommodation in resort communities/lodgings for agricultural workers). Housing is an essential, and it's vital that a worker has choice on where they live. Tying housing to a specific job incentivizes workers to accept poor working conditions or unsafe accommodation.
- **Child care** provision is strongly encouraged, but by its nature it is a benefit many staff will not need or use. Reimbursement for child care would be accepted as a cash allowance if offered to all employees.
- **Food** (e.g. store credit at grocery stores, meals in a restaurant, office snacks or unsold produce). Workers should have choice in where they purchase their food and what they can buy. They may have specific dietary requirements which mean they cannot consume the food on offer.
- **Life insurance and short/long term disability** are not calculated as part of the Living Wage rate so cannot be used to lower the Living Wage.
- **Mileage** should be covered by the employer as part of an employee's work.
- **Pension contributions** are encouraged. However, they are not used to calculate the Living Wage, so cannot be used to lower the Living Wage. Low wage workers often prioritize having money immediately to pay for rent, food and other essentials.
- **Paid Lunch Breaks** are not counted as paid leave as they are too short to provide meaningful free time.
- **Other specific items** (for example gym memberships, bicycles, library cards) are not a specific budget line on the Living Wage calculation, and are not of use to all staff. The employer should consider a personal spending account instead, as it offers more choice for the worker.
- **Uniforms or reimbursement for safety equipment** such as steel toed boots, since these are essential for the safe completion of work. Consider introducing an unrestrictive cash allowance instead.

*Except for a small allowance for savings which we do not include in the Living Wage.

Certification Fees

The Living Wage certification process is not without cost for our program. Staff time involved with calculating the Living Wage and value of non-mandatory benefits, engaging, supporting and certifying employers and the costs for creating and mailing promotional materials, plaques and decals represents a considerable strain on our limited budget.

To help recover the costs required to administer the program, we have introduced certification and re-certification fees for Living Wage Employers.

We have looked closely at the Living Wage initiatives in Canada and around the world and have decided to replicate the fees that Living Wage Ontario charge. These figures are also reflective of what Living Wage Employers told us they would be happy to pay.

Type of organisation	Number of staff in BC	Price of recertification	Price of certification
For profit	0-50	$250	$300
	51-250	$500	$600
	251-500	$800	$1,000
	501-999	$1,000	$1,500
	1000+	$1,500	$2,000
Not for profit	0-50	$100	$150
	51-250	$200	$250
	251-500	$400	$500
	501-999	$500	$750
	1000+	$600	$800
Public bodies	0-50	$200	$250
	51-250	$300	$400
	251-500	$400	$500
	501-999	$500	$700
	1000+	$750	$1,000

There will also be an additional $195 charge for employers who request a Living Wage plaque.

Living Wage Employers have found many benefits from joining the program:

- **Recognition:** Living Wage Employers proudly display their certification on their website and with decals on their vans, shop fronts and office spaces. We also work closely with new Living Wage Employers to promote their certification through the media, web posts and social media channels. Many employers have found that certification has led to increased business for them.
- **Support:** We support employers to calculate the value of their non-mandatory benefits and discuss ways that they can bring their staff up to a Living Wage.
- **Investing in advocacy:** Living Wage BC advocates for government policies which help reduce the cost of living for BC workers.

We are also exploring options to allow Living Wage Employers to network with each other and share promotional opportunities with other Living Wage Employers.

Appendix 1: Example of a Living Wage Employer Implementation Plan

Introduction

Company X is proud of its record as a responsible employer. To date, it has won numerous awards recognizing this commitment. Company X provides a wide range of eye care solutions. It was founded in 1970 and we currently have seven retail outlets in the Lower Mainland. (Details of all our premises are in the appendix to this application.) We currently employ 85 staff, 50 full time and 35 part time. The current living wage rate in our community is $25.68 an hour, as noted by the Living Wage BC campaign.

Direct Employees

Based on an analysis by our human resources manager, we currently have 2 full time and 2 part-time staff that are below the current living wage rate.

These positions are all retail assistant positions. When we take into account the extended health benefits that the full-time staff receive, we need to increase their base hourly wage by $1.53/hr to reach the living wage rate. The 2 part-time positions are not paid benefits, so their base hourly wage needs to be increased by $2.10/hr to reach the living wage rate.

The chart on this page exhibits the positions that were adjusted to ensure a living wage was paid.

The company's HR manager will be responsible for making these changes within three months of being awarded Living Wage Employer status. The HR manager will undertake a comprehensive wage review for all staff members and our Living Wage Employer commitments will be included as part of this review.

Position	Current	Benefits	Total	Pay increase needed
Retail Assistant FT	$22.00	$1.94	20	$1.74
Retail Assistant FT	$22.00	$1.94	20	$1.74
Retail Assistant PT	$22.00	$0.00	20	$3.68
Retail Assistant PT	$22.00	$0.00	20	$3.68

Our staff is non-unionized so we have no collective agreements.

Contracted Service Staff

We currently lease all our premises and security services are provided as part of these leasing arrangements. Our leases vary from one to 10 years. As we don't directly contract security services we can't guarantee that we will be able to ensure a living wage clause, but we will endeavour to follow the criteria set out in the best effort clause set out in the Living Wage Employer conditions.

We have three service contracts that fall under living wage criteria.

- Computer system maintenance and support. This contract is an annual contract that is renewed at the start of every year. We commit to including an appropriate living wage clause when it is next renewed. However, we estimate that no workers will be affected by this.
- Eye equipment maintenance. We have a three-year contract that is due for renewal in October 2023. We commit to including an appropriate living wage clause in the new contract at this date. Again we estimate that no workers will be affected by this as it is highly specialized work.
- Janitorial/cleaning. This contract covers all our premises and is due for renewal in November 2023. We commit to including an appropriate living wage clause in the new contract at this date. We estimate that this will affect 15-20 workers.

Implementation

This plan was developed by the HR manager and has been approved by the CEO and the board of directors. The HR manager will be responsible for its implementation. A section on our Living Wage Employer commitments will be included in the annual HR report to the board.

Signed: _____ **Date:** _____

Appendix 2: Example of an Internal Living Wage Policy

Purpose

At [Name of Employer], it is important to us to be aware of and maintain corporate social responsibility. We strive to make decisions and take actions that have a positive impact on our community, our staff and the people we serve. As a responsible employer, we believe that our employees need to earn a wage that meets the needs of daily living and provide some discretionary income. We recognize that paying a living wage constitutes a critical investment in the long-term prosperity of our organization by fostering a dedicated, skilled and healthy workforce.

Definition

The living wage is the hourly rate of pay that enables wage earners living in a household to:

- Feed, clothe and provide shelter for their family
- Promote healthy child development
- Participate in activities that are an ordinary element of life in the community
- Avoid the chronic stress of living in poverty

This hourly rate is calculated every year by the Living Wage BC campaign, based on the living expenses of a family of four with two children aged 4 and 7, with both parents working full time (35 hours/week).

Application

The policy applies to all employees employed by [Name of Employer], as well as all employers employed by a contractor or subcontractor who perform services directly or indirectly for [Name of Employer] on a regular ongoing basis.

Direct Staff

- Staff earning only a salary or wage will earn at minimum a living wage. The living wage is recalculated annually in November each year. Any increases in the living wage will be passed onto staff within six months of this date.

Contracted Staff

- Where services are contracted, e.g., food service and cleaning, we choose vendors/service providers that also pay a living wage to their staff, similar to this policy. This clause covers external contracts that provide services for our company on a regular, ongoing basis, that is, for at least 120 hours of labour per year.
- Living wage clauses are included in all agreements and renegotiated agreements with contractors we hire.

Benefits in Consideration

- In instances where non-mandatory benefits are provided to staff, the basic hourly wage due to staff may be adjusted to reflect the positive impact these benefits have on the employee's ability to meet basic needs and have some discretionary income.
- These benefits include health, dental and disability coverage for staff covered by this policy. Benefits may be provided on a cost-shared basis; however, the premiums paid by the employee cannot reduce the wage to below an acceptable level with respect to a living wage.

Accountability

[Name of Company] maintains its participation in this policy through the Living Wage Employer Program. We are accountable for upholding and keeping current with this policy. [Name of Company] will ensure that a relevant process is in place for employees to raise any issues relating to the living wage policy in a safe and confidential manner.

Appendix 3: Example of Living Wage Clause for Service Provider Contracts

The following is an example of living wage contract clause for insertion into contracts with service providers to guarantee living wage provision. These contract clauses are offered as starting points in order to assist drafting of appropriate provisions. These contract clauses are not recommended clauses, nor do they substitute the requirement to seek legal advice.

Living Wage BC is not responsible for the use or operation of any or all of these clauses and accepts no liability arising out of such use or operation.

1.1 It is a condition of this Agreement that, for the duration of this Agreement:

(a) the Contractor pays all employees who are employed by the Contractor to perform services pursuant to this agreement not less than the Living Wage, as set annually by Living Wage BC; and
(b) notwithstanding 1.1 (a), the contractor has up to 6 months from the date on which any increase in the Living Wage is adjusted by Living Wage BC, to increase any or all wages such that the Contracted Employees continue to be paid not less than the Living Wage.

Sub Contracting
1.2 If the Contractor sub-contracts all or part of the provision of the Services to a sub-contractor pursuant to clause [1.1], the Contractor shall ensure that any sub- contractor adheres to clause 1.1 as though it were the contractor.

Termination of Contract
A breach by the Contractor of its obligations pursuant to clauses 1.1 and 1.2 shall constitute a material breach by the Contractor of this Agreement which shall entitle the client to terminate this Agreement.







Appendix 4: Example letter to building managers about living wage for cleaning and janitorial staff

If the cleaning and janitorial work for your office space is done as part of your agreement with a building manager, below is a template letter which can be sent to them.

Dear Building Manager,

Re: Living Wage for cleaners and janitorial staff

<EMPLOYER> recently became a Living Wage Employer, committing to pay our direct staff and contracted workers a living wage. The living wage is the hourly amount that someone needs to earn to make ends meet. For <LOCATION> the living wage is currently <$X> an hour.

As part of the application process, we identified that the cleaning and janitorial for our office space is carried out through our contract with <BUILDING MANAGEMENT COMPANY>.

Do the cleaners and janitorial workers who clean <COMPANY>'s office space earn a living wage? If they do not, then we strongly encourage you to introduce a living wage policy for all staff.

The living wage can include an employee's total compensation package (wage + benefits). When an employer provides extended health benefits it means that workers and their families do not need to purchase the extended health benefits themselves. Living Wage BC have created a calculator to help work out the value of your benefits: https://livingwage.github.io/

Paying a Living Wage has benefits for workers, businesses, and the local community. According to Living Wage BC, 97% of Living Wage Employers found a benefit from being part of the program last year. These employers reported that paying a living wage lowered staff turnover, increased retention and is good for morale.

Please do not hesitate to reach out to either me or Living Wage BC (info@livingwagebc.ca) with any questions that you may have.

We would appreciate a response confirming that you have received this letter and the actions you will take as a result.

Yours sincerely,

<NAME>
<ROLE>

<ORGANISATION>
<CONTACT DETAILS>

Contact

Anastasia French,
Managing Director
anastasia_french@vancity.com
236 558 2635
livingwagebc.ca

Living Wage BC

Vancouver School Board

ITEM 2.1

November 18, 2026

TO: **Finance and Personnel Committee**

FROM: **Michael Walia, Executive Director of Finance**

RE: # 2026-2027 First Quarter Financial Update

Reference to Education Plan

GOALS AND OBJECTIVES:

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.

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 for the three months ended September 30, 2026 (first quarter of fiscal year 2026-27) and highlights the key factors the Board may wish to consider when assessing these results. In particular, it draws attention to the continuing decline in student enrolment, which is creating variability in the District's primary revenue stream and, in turn, the bottom line.

The report is provided for information.

BACKGROUND

The School District's financial activities are accounted for in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. As required by the Ministry of Education and Child Care (MECC) and Public Sector Accounting (PSA) Standards, Vancouver School Board ("VSB") tracks and reports revenue and expenditures under three separate funds: the operating fund, the special purpose fund and the capital fund.

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 (SPF): Is comprised of separate funds established to track revenue and expenditures received from the Ministry and other external funding sources that have restrictions on how they may be applied (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Feeding Futures Fund, CommunityLINK and School Generated Funds).

Capital Fund: Includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry capital grants, operating funds and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense exceeding the amortization of deferred capital revenue is permitted under the MECC Accounting Practices Order.

Together they form a consolidated Statement of Revenue and Expense for the District. This year-to-date financial report compares the actual to budget financial results for the three months ended September 30, 2026.

ANALYSIS

VSB reported a deficit of $5.74 million for the period ended September 30, 2026. 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 year. Additional information is provided under the operating fund analysis.

Figure 1 – Statement of Operations

($ millions)	2026-27 Q1 Actual	2026-27 Q1 Budget
Revenue		
Provincial Grants - MECC	$ 81.09	$ 82.31
Provincial Grants - Other	2.39	2.24
Federal Grants	0.84	0.69
Tuition	3.15	2.87
Other Revenue	4.81	4.59
Rentals and Leases	2.56	2.42
Investment Income	1.23	1.33
Amortization of Deferred Capital Revenue	7.93	8.18
Total Revenue	104.00	104.63
Expense		
Salaries and Benefits	87.00	87.32
Services and Supplies	12.68	13.39
Amortization of Tangible Capital Assets	10.06	10.17
Total Expense	109.74	110.88
Net Revenue (Expense)	(5.74)	(6.25)
Use of Surplus	-	-
Surplus (Deficit) for the Period	$ (5.74)	$ (6.25)

Operating Fund

During the first quarter of 2026-27, the operating fund reported revenues of $81.43 million, expenses of $85.97 million and capital assets purchased of $0.60 million resulting in net deficit of $5.14 million.

Although the first quarter operating deficit largely reflects timing differences, it should be noted that the operating grant, VSB's largest revenue source, is driven by funded enrolment. With September 30, 2026, student enrolment below projection for major categories of students, the operating grant recalculation in December 2026 is expected to reduce funding relative to Budget.

Figure 2 compares the actual and budgeted financial results for the operating fund for the three months ended September 30, 2026.

Figure 2 – Operating Fund

($ millions)	2026-27 Q1 Actual	2026-27 Q1 Budget
Revenue		
Provincial Grants - MECC	$ 70.60	$ 71.63
Provincial Grants - Other	0.02	0.02
Federal Grants	0.84	0.69
Tuition	3.15	2.87
Other Revenue	3.84	3.58
Rentals and Leases	2.00	1.88
Investment Income	0.98	1.11
Total Revenue	81.43	81.78
Expense		
Salaries and Benefits	76.93	77.26
Services and Supplies	9.04	9.39
Total Expense	85.97	86.65
Net Revenue (Expense)	(4.54)	(4.87)
Tangible Capital Assets Purchased and Other	(0.60)	(0.91)
Interfund Transfers	-	(0.06)
Use of Surplus	-	-
Surplus (Deficit) for the Period	$ (5.14)	$ (5.84)

The table below summarizes the results of the operating fund for the three months ended September 30, 2026. 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 Revenue and Expense for the period ended September 30, 2026

Quarter Ended September 30, 2026 ($ millions)	2026-27 Q1 Actual	2026-27 Q1 Budget	Variance
Revenue			
Provincial Grants - MECC	$ 70.60	$ 71.63	$ (1.03)
Provincial Grants - Other	0.02	0.02	-
Federal Grants	0.84	0.69	0.15
Tuition	3.15	2.87	0.28
Other Revenue	3.84	3.58	0.26
Rentals and Leases	2.00	1.88	0.12
Investment Income	0.98	1.11	(0.13)
Total Revenue	81.43	81.78	(0.35)
Expense			
Teachers	29.81	29.78	0.03
Principals and Vice Principals	5.30	5.46	(0.16)
Educational Assistants	5.81	6.13	(0.32)
Support Staff	13.91	13.26	0.65
Other Professionals	3.19	3.31	(0.12)
Substitutes	1.07	1.47	(0.40)
Employee Benefits	17.84	17.85	(0.01)
Total Salaries and Benefits	76.93	77.26	(0.33)
Services	2.51	2.60	(0.09)
Student Transportation	0.02	0.39	(0.37)
Professional Development and Travel	0.17	0.40	(0.23)
Rentals and Leases	0.13	0.20	(0.07)
Dues and Fees	0.50	0.23	0.27
Insurance	0.08	0.12	(0.04)
Supplies	3.76	3.56	0.20
Utilities	1.87	1.89	(0.02)
Total Services and Supplies	9.04	9.39	(0.35)
Total Expense	85.97	86.65	(0.68)
Net Revenue (Expense)	(4.54)	(4.87)	0.33
Tangible Capital Assets Purchased and Other	(0.60)	(0.91)	0.31
Interfund Transfers	-	(0.06)	0.06
Surplus (Deficit) for the Year	$ (5.14)	$ (5.84)	$ 0.70

The timing of recognition of revenues and expenditures during the fiscal year is based on school district activities. Most revenues and expenditures are incurred during the school year which runs from September to June, including teacher salaries, principal and vice-principal and educational assistant salaries and operating supplies. Based on the Ministry's disbursement schedule, approximately 12 percent of the 2026-27 Preliminary Operating Grant was received during the first quarter.

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

Ministry grants: Ministry grant revenue to September 30 was $70.60 million, which is $1.03 million below the first quarter budget of $71.63 million. The variance reflects the timing of grant recognition.

Other Income: Tuition revenue was $3.15 million, which exceeds the first quarter budget of $2.87 million by $0.28 million. This variance is expected to decrease as the year progresses. Rentals and leases revenue exceeded the first quarter budget by $0.12 million.

Teacher salaries: Teacher salaries were $29.81 million, which is consistent with the first quarter budget of $29.78 million.

Principal and Vice Principal salaries: Principal and vice principal salaries were $5.30 million, which is $0.16 million below the first quarter budget of $5.46 million.

Educational Assistant salaries: Educational assistant salaries were $5.81 million, $0.31 million below the first quarter budget. The variance is mainly due to savings from staff leaves and temporary vacancies.

Support staff salaries: Support staff salaries were $13.91 million, $0.65 million above the first quarter budget of $13.26 million. These costs relate to maintenance work funded from the operating fund which varies throughout the year.

Substitutes: Substitute costs were $1.07 million, $0.40 million below the first quarter budget of $1.47 million. Substitute costs tend to vary in the early part of the school year as the enrolment count is being finalized and the collective agreement compliance on class sizes is ensured.

Services: Services costs were $2.51 million, $0.09 million below the first quarter budget of $2.60 million.

Supplies: Supplies costs were $3.76 million, $0.20 million above the first quarter budget of $3.56 million. This is consistent with the purchasing that typically happens at the start of the school year.

Special Purpose Fund

Forecasted revenue and expenditures for the special purpose fund are summarized in Figure 4. Special purpose fund revenues were $13.92 million during the period. Revenues in the special purpose fund are recognized when qualifying expenditures are incurred. Spending in special purpose funds is generally incurred during the school year from September to June.

Figure 4 – Special Purpose Fund

($ millions)	2026-27 Q1 Actual	2026-27 Q1 Budget
Revenue		
Provincial Grants - MECC	$ 10.49	$ 10.68
Provincial Grants - Other	2.37	2.22
Other Revenue	0.87	0.90
Investment Income	0.19	0.11
Total Revenue	13.92	13.91
Expense		
Salaries and Benefits	10.07	10.06
Services and Supplies	3.62	3.70
Total Expense	13.69	13.76
Net Revenue (Expense)	0.23	0.15
Tangible Capital Assets Purchased and Other	(0.23)	(0.15)
Surplus (Deficit) for the Period	$ -	$ -

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 implementation 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 VSB estimates the district will require 366.61 FTE teachers ($52.02 million) to meet the restored collective agreement requirements. In the current year the CEF overhead funding available for TTOC costs is $0.49 million while our estimated costs are $2.52 million. This means that additional overhead costs incurred to meet collective agreement requirements will have to be funded from the operating fund in the 2026-27 year. The estimated cost of remedies for 2026-27 is $1.98 million.

Final 2026-27 CEF allocations are expected to be announced in December 2026.

Capital Fund

The capital fund reported a deficit of $0.60 million in the first quarter of the 2026-27 year. Per Ministerial Order 033/09 "Accounting Practices Order," a capital fund deficit is permitted for the amount that the amortization of tangible capital assets exceeds amortization of deferred capital revenue.

Active projects include a new elementary school in Olympic Village, and seismic upgrades for Grenfell Elementary. The cəw̓as Ch'elxwá7elch Skwuláẃtxw Seaside Elementary received its occupancy permit during the first quarter of 2026-27 year.

Figure 5 – Capital Fund

($ millions)	2026-27 Q1 Actual	2026-27 Q1 Budget
Revenue		
Provincial Grants - MECC	$ -	$ -
Other Revenue	0.10	0.11
Rentals and Leases	0.56	0.54
Investment Income	0.06	0.11
Amortization of Deferred Capital Revenue	7.93	8.18
Total Revenue	8.65	8.94
Expense		
Services and Supplies	0.02	0.30
Amortization of Tangible Capital Assets	10.06	10.17
Total Expense	10.08	10.47
Net Revenue (Expense)	(1.43)	(1.53)
Net Transfers (to) from other funds	0.83	1.12
Surplus (Deficit) for the Period	$ (0.60)	$ (0.41)

FINANCIAL ESTIMATES UPDATE

September Enrolment Update- The actual enrolment as of September 29, 2026, is 692 FTE students lower than projected. The majority of funded enrolment categories, including Standard enrolment, Indigenous Education, English Language Learners and Inclusive Education, have shown a decrease. While other factors have contributed to this reduction, the change in student enrolment is primarily attributed to federal immigration policy changes. The lower enrolment is estimated to result in operating grant funding being lower than projected by approximately $7.1 million for the year. This reduction is partially offset by lower-than-budgeted teacher staffing, estimated at $2.4 million annually.

Figure 6 details the estimated operating grant changes based on the actual enrolment reported as at September 29, 2026.

Figure 6 – MECC interim operating grant allocation for 2026-2027

Funding Category	Annual Budget Student Enrolment	Funding Level ($)	Annual Budget Funding ($)	Amended Budget Student Enrolment	Funding ($)	Variance to Annual Budget Enrolment	Variance to Annual Budget ($)
July Enrolment							
Grade 1-7	5,546	$ 260	$ 1,441,960	5,202	$ 1,352,520	(344)	$ (89,440)
Summer Learning Grade 8-9	1,635	$ 260	$ 425,100	1,436	$ 373,360	(199)	$ (51,740)
Summer Learning Grade 10-12	2,686	$ 510	$ 1,369,605	2,316	$ 1,181,160	(370)	$ (188,445)
Supplemental Summer Learning			$ 1,038,791		$ 1,008,548	-	$ (30,243)
Cross-Enrolment (Grade 8 & 9)	30	$ 510	$ 15,300	22	$ 11,220	(8)	$ (4,080)
Base Allocation - September							
Standard School	49,244	$ 9,015	$ 443,930,153	48,690	$ 438,938,660	(554)	$ (4,991,493)
Continuing Education	27	$ 9,015	$ 247,349	22	$ 196,640	(6)	$ (50,709)
Alternate Programs	339	$ 9,015	$ 3,056,085	296	$ 2,668,440	(43)	$ (387,645)
Online Learning	425	$ 7,280	$ 3,091,725	454	$ 3,306,030	29	$ 214,305
Homeschoolers	66	$ 250	$ 16,500	67	$ 16,750	1	$ 250
Course Challenges	164	$ 282	$ 46,248	164	$ 46,248	-	$ -
Supplemental Funding - September							
Unique Student Needs							
English Language Learners	8,916	$ 1,815	$ 16,182,540	8,469	$ 15,371,235	(447)	$ (811,305)
Indigenous Education	2,003	$ 1,790	$ 3,585,370	1,969	$ 3,524,510	(34)	$ (60,860)
Level 1 - Inclusive Education	49	$ 51,300	$ 2,513,700	58	$ 2,975,400	9	$ 461,700
Level 2 - Inclusive Education	3,392	$ 24,340	$ 82,561,280	3,358	$ 81,733,720	(34)	$ (827,560)
Level 3 - Inclusive Education	392	$ 12,300	$ 4,821,600	239	$ 2,939,700	(153)	$ (1,881,900)
Adult Education	54	$ 5,755	$ 312,928	50	$ 288,829	(4)	$ (24,099)
February Enrolment Count							
CE - School Age	28	$ 9,015	$ 252,420	28	$ 252,420	-	$ -
CE - Adults	43	$ 5,755	$ 247,465	43	$ 247,465	-	$ -
Online Learning - Grade K-9	10	$ 3,640	$ 36,400	10	$ 36,400	-	$ -
Online Learning - Grade 10-12	200	$ 7,280	$ 1,456,000	200	$ 1,456,000	-	$ -
Online Learning - Adults	8	$ 5,755	$ 46,040	8	$ 46,040	-	$ -
Level 1 - Inclusive Education	-	$ 25,650	$ -	-	$ -	-	$ -
Level 2 - Inclusive Education	100	$ 12,170	$ 1,217,000	100	$ 1,217,000	-	$ -
Level 3 - Inclusive Education	-	$ 6,150	$ -	-	$ -	-	$ -
Youth Train in Trades	-	$ -	$ -	-	$ -	-	$ -
Newcomer Refugees	25	$ 4,508	$ 112,700	25	$ 112,700	-	$ -
ELL - Newcomer Refugees only	21	$ 908	$ 19,068	21	$ 19,068	-	$ -
May Enrolment Count							
CE - School Age	20	$ 9,015	$ 180,300	20	$ 180,300	-	$ -
CE - Adults	34	$ 5,755	$ 195,670	34	$ 195,670	-	$ -
Online Learning - Grade K-9	10	$ 2,427	$ 24,270	10	$ 24,270	-	$ -
Online Learning - Grade 10-12	150	$ 7,280	$ 1,092,000	150	$ 1,092,000	-	$ -
Online Learning - Adults	5	$ 5,755	$ 28,775	5	$ 28,775	-	$ -
Additional Supplemental Funding							
Equity of Opportunity Supplement			$ 2,504,198		$ 2,475,354	-	$ (28,844)
Unique Geographic Factors			$ 3,802,125		$ 3,802,125	-	$ -
Salary Differential			$ 13,159,326		$ 12,760,162	-	$ (399,164)
Curriculum Learning and Support			$ 453,318		$ 453,318	-	$ -
Indigenous Education Councils			$ 32,674		$ 32,674	-	$ -
Funding Protection			$ -		$ -	-	$ -
Supplement for Enrolment Decline			$ -		$ 1,665,835	-	$ 1,665,835
TOTAL OPERATING GRANT			**$ 589,515,983**		**$ 582,030,545**		**$ (7,485,437)**

Based on September 2026 enrolment figures, the district is projecting a net deficit of $4.7 million. The exact shortfall will remain preliminary until MECC announces recalculated operating grants and 2026–27 CEF funding, and a comprehensive review of all other revenue and expense categories is completed during the amended budget process. To maintain a balanced budget and minimize operational disruptions, the Board may be asked to authorize the use of up to $4.7 million from the contingency reserve when approving the amended budget.

Contingency Reserve – Policy 19 – Accumulated Surplus identifies two permitted uses of the contingency reserve: emergent operating issues, being unanticipated, non-recurring costs such as severe weather events, severance or settlement payments; and unrealized revenues, being shortfalls arising from economic downturns or cyclical revenue sources such as international student enrolment and investment income. All appropriations of surplus, including any use of the contingency reserve, require approval of the Board.

As reported in the 2025-26 Financial Statement Discussion and Analysis, the contingency reserve at June 30, 2026, was 2.2% ($14.58 million) of 2025-26 operating expenses ($662.91 million), and is therefore within the range established by Policy 19.

The contingency reserve is the District's first line of protection against the risks described in this report. The enrolment shortfall of approximately 692 FTE students, the resulting reduction in operating grant funding to be confirmed in December 2026, continuing uncertainty in international education revenue, outstanding collective bargaining and the legal matters described under Risk Factors are the types of revenue shortfalls and unforeseen events the reserve is intended to address. The reserve gives the Board time to respond to these pressures in an orderly, planned manner, and minimize disrupting services to students during the school year.

However, the contingency reserve is a one-time resource. It is designed to absorb temporary or unforeseen pressures, not to fund the District's ongoing cost base. Because the decline in enrolment is expected to continue and many costs do not decline in proportion to enrolment, using the reserve to cover a recurring revenue gap would reduce the District's capacity to respond to genuinely unforeseen events and would defer, rather than resolve, the structural deficit. In addition, because the contingency target range is measured against actual operating expenses for each fiscal year, the dollar value of the minimum and maximum thresholds will change annually, and any draw on the reserve will reduce its percentage against those thresholds.

Consistent with Policy 19, staff will continue to monitor the contingency reserve against the policy range and will report its status to the Board with the 2026-27 Amended Annual Budget, following the December 2026 operating grant recalculation. Any proposed use of the contingency reserve will be brought forward for Board approval with a clear rationale. If a proposed use would reduce the balance below the policy minimum, staff will also bring forward a strategy and timeline for replenishment.

Both the Supplement for Enrolment Decline and the contingency reserve are one-time sources of funding. The supplement is intended to ease the transition to lower enrolment, and it is not expected to continue at the same level in future years. Using the contingency reserve in 2026-27 would therefore act as a bridge, giving the District time to align its ongoing cost base with lower enrolment-based revenue without disrupting services to students during the school year. Staff will bring forward the proposed amount for Board approval with the 2026-27 Amended Annual Budget, once the December 2026 operating grant recalculation confirms the final grant reduction and supplement. Staff will also report the effect on the reserve's percentage against the Policy 19 range and propose measures to address the ongoing shortfall in future years.

RISK FACTORS

There are several risk factors that may have a financial impact on VSB, ranging from enrolment changes, unexpected cost pressures and lost revenues. The most significant areas of risk are the continuing decline in enrolment and its effect on VSB’s primary revenue stream, 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 2026-27 budget estimates may not be the same as the operating grant actually distributed by MECC during 2026-27. The main factors that create variances of provincial funding are actual funded enrolment as of September 30, 2026, February 2027 and May 2027, and other provincial funding announcements made during the year. Provincial grants included in these estimates, such as the Classroom Enhancement Fund, may not be the same as the amounts received during the year.

The exact impact of the additional enrolment decline reported as at September 29, 2026 on the school district's operating grant funding will be determined after MECC's interim operating grant announcement which typically occurs in mid December.

International education enrolment and tuition revenue continues to be negatively impacted by changes to the federal immigration policies, including tighter restrictions on international student permits and visa eligibility. These federal level changes make it difficult to estimate if international students will want to come and study in Canada or if they can secure a visa.

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 financial projections. Changes in weather patterns may impact utilities and forecasted utilities costs and result in unanticipated expenditures.

As of November 10, 2026, 2025-2029 collective agreements have been ratified for the Vancouver Teachers' Federation, Adult Educators, CUPE 407, CUPE 15 and are pending ratification for IUOE 963 and trades. These estimates are based on the assumption that all costs related to these collective agreements will be fully funded by the Ministry.

These estimates are based on the assumption that all costs related to the implementation of the restored VTF collective agreement language will be fully funded by the Ministry through the Classroom Enhancement Fund and that all costs related to labour settlements will also be fully funded by the Ministry.

Structural Deficit

A structural deficit occurs when an organization's ongoing expenditures are continually greater than its ongoing 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. Necessary infrastructure investments, maintenance and upgrades are not funded as part of the ongoing budget, which means VSB has a structural deficit which must be addressed.

The majority of VSB's revenue is derived from provincial grants, which are driven by enrolment. Historically, fixed costs have not declined in step with reductions in enrolment-based revenue, leaving certain necessary expenditures without a dedicated funding source.

To address the structural deficit, VSB must make structural changes. This will include long-term changes, rethinking and restructuring operations and related costs. Taking a multi-year approach is necessary to tackle the structural deficit and support the longer-term perspective on decision-making that can create lasting change.

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

- ongoing budgeted spending funded from one-time savings or revenue.
- 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.
- changes in enrolment and the related impact on provincial grant revenue, while many operating costs do not change at the same time.
- 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 non-enrolling teacher staffing above collective agreement requirements and not funded through CEF.
- provincial funding not covering the cost of inflation; and
- increasing need for support for students with disabilities or diverse abilities.

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 impacted by factors that are outside the control of VSB. This makes it difficult to quantify the impact of the structural deficit on each fiscal period. Addressing the structural deficit is critical to ensure the long-term financial stability of VSB. Without sufficient funding and revenue to cover all expenses, the VSB risks ongoing financial challenges that could impact its ability to provide quality education and services.

Accumulated Surplus

The accumulated surplus represents resources generated in prior years. It provides VSB with required protection to manage one-time pressures, timing differences and unforeseen events, and portions of it have already been appropriated for specific purposes, such as the estimated costs of legal proceedings described under Contingent Assets and Liabilities.

Drawing on accumulated surplus to achieve a balanced budget may be appropriate from time to time; however, it is not a sustainable approach to funding ongoing expenditures. Surplus is finite and non-recurring, and each draw reduces VSB's capacity to respond to unforeseen events and future contingencies, contribute local funds towards capital priorities and absorb further revenue volatility. Using one-time funds for ongoing costs also deepens the structural deficit described above.

Given the continuing uncertainty in enrolment, provincial funding, international education and labor settlements, it is prudent to preserve the accumulated surplus for one-time and risk mitigation purposes, and to address the structural deficit through multi-year plan that aligns VSB's ongoing cost base with its ongoing revenues, as is prescribed in Board's Policy 19. The Board has the ultimate decision-making authority for the use of accumulated surplus to fund ongoing operations.

Contingent Assets

In fiscal year ended June 30, 2019, VSB 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, VSB received an arbitration award regarding the annual ground lease rent for the site on which Kingsgate Mall occupies. VSB has been invoicing the tenant annual rent based on the arbitration ruling, and the tenant has been paying a lower rent amount. Beedie Development LP challenged the arbitration award determining the market value of Kingsgate Mall for setting rent for the next lease renewal period. On December 20, 2024, the court set aside the 2022 award and determined the market value based on the 1.0 FSR outright use, setting the rent for the third renewal period at $1,650,000 per annum. The B.C. Court of Appeal upheld this decision.

VSB has been granted leave to appeal this decision to the Supreme Court of Canada. The collectability of the amount invoiced depends on the outcome of the appeal.

Contingent assets are not recorded in these results.

Contingent Liabilities

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 impact on the financial positions or operations of VSB.

VSB 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 VSB. The proceedings are related, in part, to the Conseil's claim that it is entitled to the fee simple transfer of specific school sites from the School District to the Conseil. The Conseil has also claimed that there should be court orders overriding VSB's school closure and surplus disposal policies and compelling MECC to exercise powers under the School Act to require the fee simple transfer of such school sites.

The Conseil filed a Notice of Civil Claim on December 22, 2020, initiating the lawsuit and seeking the fee simple 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 fee simple transfer of the QEA site, the Laurier Annex site, and the Dr. A.R. Lord site.

On May 23, 2025, after a nine-month long trial, the British Columbia Supreme Court issued reasons for judgment. Regarding the claims against VSB, the Court dismissed the Conseil's claim that fee simple transfers were necessary to give effect to s. 23 rights under the Canadian Charter of Rights and Freedoms (minority French language education rights). Instead, the Court found that s. 23 rights could be fulfilled through the use of long-term leases as suggested by VSB. The Court ordered that a transfer of tenure, either long term lease or fee simple, of QEA be made and the VSB fulfilled that order by granting a 99-year ground lease to the CSF. The Court ordered that VSB must make Laurier Annex site available for a transfer of tenure, again either long term lease or fee simple transfer, subject to decisions being made by the MECC and the Conseil. The Court dismissed the Conseil's claim in relation to the Dr. A.R. Lord site because there was insufficient evidence of failed negotiations between VSB and the Conseil at this point in the time to justify an order.

The Conseil filed an appeal of the Court's order and in particular the order dismissing their claim that a fee simple transfer is necessary to give effect to the s. 23 rights. This appeal was heard in early November 2026.

An estimate of the remaining costs to defend the legal case is included as a financial provision appropriated from surplus realized in prior years. The outcome of these legal proceedings is uncertain and the financial impact on the school district cannot be determined at this time. VSB continues to defend against the Conseil's claims.

According to a directive from MECC, remedies funded from the Classroom Enhancement Fund are payable only where an agreement has been reached with the applicable teachers' association. As of September 30, 2026, VSB had not secured agreements with the teachers' associations for remedies earned during the 2025-26 fiscal year, making both the amount and likelihood of a payout indeterminable.

Capital Projects

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

Enterprise Risk Management

As part of the VSB's Enterprise Risk Management (ERM) initiative, enterprise-wide risks are identified, assessed, and monitored on an ongoing basis to ensure they reflect current conditions, emerging issues and changes in the operating environment.

A comprehensive VSB-wide risk review was conducted in 2025 to refresh the risk register and update the ERM framework in alignment with leading practices. The major areas of risk for VSB are outlined below.

Facility Maintenance – The VSB operates 124 active facilities. The Long-Range Facilities plan identified that VSB 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 the Ministry continues to request that school districts contribute more local funds toward capital projects.

Legal Action - The risk that VSB will face increased legal exposures, including potential claims or litigation from others, which could result in financial, operational, and reputational impacts.

Supporting Students with Disabilities or Diverse Abilities - The risk that, due to factors including Ministry funding, limited workforce availability, the VSB has limited resources to adequately support and provide a positive experience for students with disabilities or diverse abilities (including accessibility).

Cybersecurity Threats - The risk that VSB faces critical cybersecurity threats or breaches that could expose highly sensitive data which in turn would disrupt essential operations, systems and compromise district data and private information of students, staff and parents.

Workforce Capacity & Performance Management - The risk that inadequate staffing levels and the absence of a robust performance management process will increase workload and strain capacity at VSB—leading to unclear roles and expectations, reduced accountability and engagement, poor staff resource allocations, staff burnout, lower morale and productivity, diminished quality of work, and ultimately impaired delivery on VSB's mandate.

Workforce Adequacy and Continuity - The risk that VSB is unable to maintain adequate staffing levels and expertise due to staff shortages, turnover, and insufficient workforce planning. This could result in unfilled critical roles, loss of institutional knowledge, diminished morale, and reduced capacity to fulfill VSB's mandate, manage current and planned initiatives, and sustain effective operations.

Locally Generated Revenue – The District relies on locally generated revenue from multiple sources and there is a risk that VSB may not generate sufficient local revenue from rentals, the international education program, and grants, impacting financial sustainability and limiting funding for programs and initiatives. Changes to the federal immigration policies, including tighter restrictions on international student permits and visa eligibility, make it difficult to estimate if international students will want to come and study in Canada or if they can secure a visa. Many of the students who enroll in the program do not come to the province until just before the start of the school year, adding to the uncertainty.

Macroeconomic Uncertainty **-** The risk that adverse or unpredictable economic conditions—such as changes in tariffs, inflation, interest rates, or government funding—negatively affect the school district's revenues and cost structure. This may result in budget shortfalls, increased operating costs, reduced program funding, and constraints on long-term planning and capital investments.

Records Retention/Data Loss **-** Insufficient records retention and data backup controls create a risk of institutional data loss, potentially disrupting operations and permanently impacting institutional knowledge and records.

Vancouver School Board

ITEM 3.1

November 18, 2026

TO: **Finance and Personnel Committee**

FROM: **Senior Team**

RE: **2027-28 Financial Planning Engagement Process**

Reference to Education Plan

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

OBJECTIVE:

- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

INTRODUCTION

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 Board Policy 2, the Board must approve the budget process and timeline at the outset of the budget process.

This report invites the Finance and Personnel Committee to discuss how the Vancouver School Board should design the engagement component of the 2027-28 financial planning process. The new Board has an opportunity to hear directly from Indigenous rights holders, the Indigenous Education Council, education partners, students, families, staff and the broader community about their priorities and perspectives, and how engagement can support meaningful input into the development of the financial plan.

The report is not intended to predetermine the engagement model or the financial planning process. It identifies the legal, policy, labour relations and key dates within which the process must operate, and proposes questions for committee discussion.

LEGAL AND POLICY CONSTRAINTS

The financial planning process timeline and format is constrained by legislation, policy, collective agreements or implementation timelines outlined in this section.

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. 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.

School Act financial requirements

The Board must prepare and adopt an annual budget in the form required by the Minister, with estimated expenditures generally not exceeding estimated revenues.

VSB must submit projected enrolment by **February 15** for purposes of the operating grant calculation.

The Minister must establish and announce provincial funding for boards, including applicable operating grant formulas and amounts, by **March 15.**

The Board must adopt the annual budget by bylaw and submit it to the Ministry by June 30.

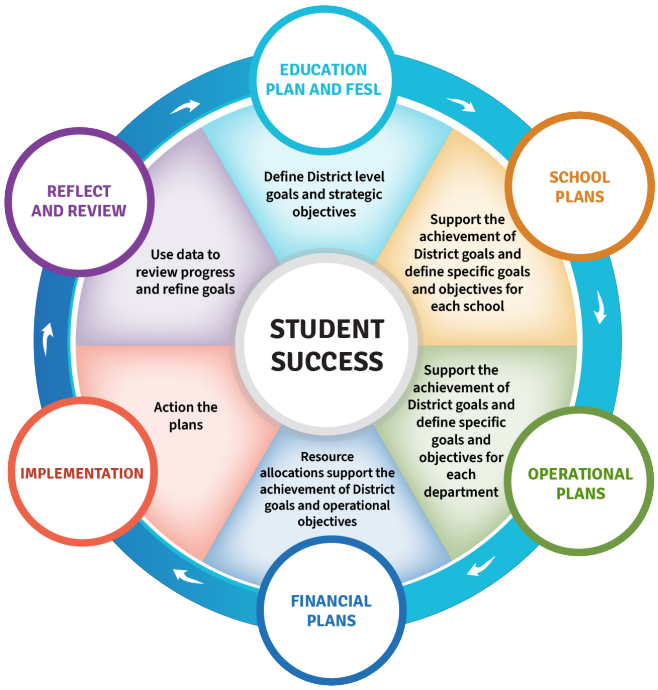
Provincial election and Budget 2027

The October 24, 2026 provincial election creates an unusual sequence. Assuming the Premier and Minister of Finance are appointed or designated on November 20, 2026, the outside statutory date for presenting the 2027-2028 Main Estimates is April 30, 2027. The March 15 school district funding announcement may therefore precede the new government's first provincial budget.

The 2026-2027 Supply Act received Royal Assent on March 12, 2026. The special provision that could otherwise require new current year Main Estimates following an election is therefore not engaged on the information available.

Ministry financial planning requirements

The Ministry of Education and Child Care's K-12 Public Education Financial Planning and Reporting Policy requires transparent, accountable, outcome-based and multi-year planning. Financial plans should demonstrate how resources support the District's strategic plan, operational requirements and student outcomes, identify significant assumptions and risks, and explain how engagement informed decisions.



Framework for Enhancing Student Learning

The financial planning process must be aligned with the Framework for Enhancing Student Learning and the Enhancing Student Learning Reporting Order, Ministerial Order M302/2020. Proposed reductions, reallocations and investments should be considered against student outcomes, equity, belonging, literacy, numeracy, graduation, vulnerable or priority populations and operational sustainability.

DISTINCT ROLE OF THE INDIGENOUS EDUCATION COUNCIL

The Indigenous Education Council (IEC) has a distinct statutory role. It should not be treated as one stakeholder among many, and its involvement should not be confined to a general survey or public meeting.

Statutory purposes

Under s. 87.001 of the *School Act*, each board must establish and maintain an Indigenous education council. Its purposes include advising the Board on comprehensive and equitable programs and services for Indigenous students, improving Indigenous student achievement, integrating Indigenous world views and perspectives into learning environments, advising on grants related to Indigenous students, and advising on the distinct languages, cultures, customs, traditions, practices and history of the Nations in whose traditional territory the Board operates.

The *School Act* expressly provides that the Indigenous Education Council is not a committee of the Board under s. 65(2)(a). This distinction should be reflected in the engagement schedule, meeting format, records of advice and approval pathways.

Approval authority for targeted grants

Under s. 87.002, where the Minister directs a targeted grant under s. 106.4 that relates to Indigenous students, the Indigenous Education Council must approve the Board's plan for the grant and the Board's proposed spending before the grant is spent. After the grant is spent, the Council must approve the Board's report, if any, on that spending.

Consultation and governance framework

Section 87.003 permits the Minister to order a board to consult with the Indigenous Education Council, or specified Council members, on a specified matter. Sections 87.004 and 87.005 establish the framework for ministerial orders and Council governance rules relating to composition, appointments, voting rights, terms of reference and conduct of business. Trustees and Board employees may not be voting members of the Council.

Implications for the financial planning process

Engagement with the xʷməθkʷəy̓əm (Musqueam), Sḵwx̱wú7mesh Úxwumixw (Squamish Nation) & səlilwətaɬ (Tsleil-Waututh Nation) and engagement with the IEC should be identified separately from general stakeholder consultation.

The IEC should have an early opportunity to advise about engagement design, relevant evidence and priorities affecting Indigenous students.

The schedule must reserve sufficient time for gathering the IEC's advice and, where targeted grants are involved, formal approvals before spending decisions are implemented.

The Board should receive the IEC's advice and applicable approvals in a manner that preserves the IEC's distinct statutory status.

LABOUR AND IMPLEMENTATION REQUIREMENTS

Because salaries and benefits represent a substantial majority of operating expenditures, significant budget measures may have workforce implications. June 30 is the legal budget deadline, but it is too late to make some decisions intended for July 1 implementation.

Group / authority	Indicative minimum notice period	Practical latest date for July 1 implementation	Implementation significance
Vancouver Teachers' Federation	At least 30 calendar days	April 30 - May 31	Written notice effective at the end of a term; consultation and layoff/recall provisions apply.
CUPE Local 15	Three months to Union; employee notice varies	April 1	A July 1 change may require direction or notice around April 1.
CUPE Local 407	20 working days to Union; 2-8 weeks to employees	Early May where the 8 weeks' notice applies	Seniority, recall, posting and minimum staffing provisions must be reviewed.
IUOE Local 963	2 weeks to 3 months	April 1 where the 3-month maximum applies	Prompt notice and meaningful consultation on alternatives may be required.
Trades	2 weeks, ESA for long serving employees (up to 8 weeks)	Early May where the 8 weeks' notice applies	Prior to layoffs being announced
Employment Standards Act (ESA), group termination	8-16 weeks depending on the number affected	March 11-May 6	Group thresholds and individual notice obligations must both be considered.
Employment Standards Act (ESA), individual termination	Up to 8 weeks, depending on length of service	Early May 2027 for maximum ESA notice	Group thresholds and individual notice obligations must both be considered.
Labour Relations Code, s. 54	At least 60 days	April 30	Significant changes affecting terms, conditions or security of employment may trigger notice and adjustment-plan discussions.

SUMMARY OF PREVIOUS FINANCIAL PLAN ENGAGEMENT

Annual financial plan development includes engagement with inherent rights holders through the Indigenous Education Council (IEC), formal stakeholder groups through individual meetings and joint workshops, alongside opportunities for students, families, staff and the broader public to provide input. Engagement opportunities are promoted through multiple messages across VSB-owned digital channels, including email, website and intranet postings, social media and the VSB podcast, as well as through committee and Board meetings. Where possible within timelines established by the Board, engagement activities are scheduled with consideration for school breaks and other significant district engagement activities and events that may compete for participants' attention. Engagement activities have included facilitated discussions and workshops, online surveys using different approaches, from open-ended submissions to feedback on identified priorities with opportunities for additional comments, written submissions, and opportunities to present directly to the Board through committee-of-the-whole and

public delegation meetings. Activity updates, verbatim comments and correspondence was provided in trustee memo (publicly in 2026 - redacted for FOIPPA compliance) throughout the engagement timeline. Additionally, each year, in progress updates to the Board were provided through reports and discussions at committee.

During the past three years, annual survey participation has ranged from approximately 1,200 to more than 5,300 people across different survey formats, with participation lowest when the survey invited open-ended budget submissions. Families of students have consistently represented the largest group of respondents, particularly families connected to elementary schools. Across these engagement opportunities, participants have brought forward a broad range of perspectives while showing considerable consistency in the priorities identified. These include direct supports for students, inclusive education and student well-being, staffing and recruitment, Indigenous education and engagement, and transparency in how available resources are allocated.

For more details:
2026-27: Financial Plan Development Engagement Summary
2025-26: Financial Plan Development Engagement Summary
2024-25: Financial Plan Development Engagement Summary

PRIOR YEAR ENGAGEMENT TIMELINE

A summary of key engagement timelines for the 2026-27 Financial Plan is provided below for reference.

NOVEMBER 2025

- NOV 12 — FINANCE AND PERSONNEL COMMITTEE
  Financial Planning Process and Timeline
- NOV 26 — PUBLIC BOARD
  Financial Planning Process and Timeline

JANUARY 2026

- JAN 12 — PUBLIC ENGAGEMENT BEGINS
- JAN — RIGHTS HOLDERS ENGAGEMENT BEGINS
- JAN — STAKEHOLDER ENGAGEMENT

FEBRUARY 2026

- FEB 11 — FINANCE AND PERSONNEL COMMITTEE
  Amended Annual Budget,
  Three-year Enrolment Projections
- FEB 25 — PUBLIC BOARD
  Amended Annual Budget 2025-2026 Approval

MARCH 2026

- MAR 15 — MECC FUNDING ANNOUNCEMENT

APRIL 2026

- APR 7 — SPECIAL PUBLIC BOARD
  Draft Financial Plan 2026-2027
- APR 8 — FINANCE AND PERSONNEL COMMITTEE
  Draft Financial Plan 2026-2027
- APR 13 — COMMITTEE OF THE WHOLE
  Receive Feedback on Draft Financial Plan 2026-2027
- APR 15 — SPECIAL PUBLIC DELEGATION BOARD
  Receive Feedback on Draft Financial Plan 2026-2027
- APR 16 — PUBLIC ENGAGEMENT ENDS
- APR 20 — SPECIAL PUBLIC BOARD
  Motions to Amend the Draft Financial Plan 2026-2027
- APR 29 — PUBLIC BOARD
  Financial Plan 2026-2027 Approval

BUDGET ESTIMATES DEVELOPMENT PROCESS

In developing the 2027-28 operating budget, the objective is to maintain, to the extent possible, a level of programs and services comparable to those provided in 2026-27, while ensuring that the Board adopts a balanced budget.

Operating and financial decisions will be informed by the Education Plan 2026 and the priorities identified through the Framework for Enhancing Student Learning report.

VSB continues to face cost pressures arising from factors such as inflation, collective agreement wage increases, employee benefit costs, and the costs associated with operating and maintaining an aging portfolio of school facilities. These cost pressures may not be fully offset by increases in provincial funding or other revenues.

The development of the 2027-28 annual budget will include the following key activities:

- Development and approval of the 2026-27 Amended Annual Budget, incorporating updated enrolment, revenue and expenditure forecasts and other changes identified since adoption of the annual budget.
- Development and submission of three-year enrolment projections to the Ministry of Education and Child Care (MECC) to support funding projections and multi-year financial planning.
- Development of the 2027-28 base budget, including:
    - revenue and expenditure estimates;
    - validation of budget assumptions through a zero-based budget review process;
    - enrolment-driven changes to revenues and expenditures;
    - changes to employee salaries and benefits, including collective agreement and other compensation adjustments;
    - changes to services, supplies and utilities resulting from inflation, contractual rate changes and other cost pressures; and
    - removal or adjustment of one-time revenues and expenditures included in the prior-year budget.
- Development of a balanced status quo budget to identify the cost of maintaining, to the extent possible, existing programs and service levels and to determine any projected funding gap or available financial capacity.
- Incorporation of multi-year financial planning considerations, including previously identified structural deficit reduction strategies, commitments and additional costs arising from approved multi-year plans.
- Consideration of accumulated operating surplus, where appropriate, as a transitional measure to support budget balance, recognizing that the use of one-time surplus cannot sustainably fund ongoing expenditures.

KEY DATES

The following table summarizes key dates in the financial planning process.

Timing	Activity / decision point
December 2, 2026	Board reviews and approves the financial planning process and the engagement plan.
February 15, 2027	VSB submits enrolment projections to MECC.
February 28, 2027	Statutory deadline for adoption and submission of 2026-27 Amended Budget.
March 15, 2027	Statutory deadline for MECC operating grant announcement.
April 30, 2027	Target Board adoption of the 2027-28 Annual Budget.
May-June	Implementation, reporting and Ministry submission.
By June 30, 2027	Statutory deadline for adoption and submission of 2027-28 Annual Budget.

The following table summarizes Finance and Personnel Committee and Board meetings scheduled for the balance of the year.

Date	Activity
December 2, 2026	Board Meeting
January 27, 2027	Board Meeting
February 10, 2027	Finance and Personnel Committee Meeting
February 24, 2027	Board Meeting
April 5, 2027*	*Special Public Board Meeting*
April 7, 2027	Finance and Personnel Committee Meeting
April 12, 2027*	*Special Public Board Meeting/Committee of the Whole*
April 14, 2027*	*Special Public Delegation Board Meeting*
April 19, 2027*	*Special Public Board Meeting*
April 28, 2027	Board Meeting
May 12, 2027	Finance and Personnel Committee Meeting
June 2, 2027	Board Meeting
June 23, 2027	Board Meeting

*to be confirmed with the approval of the Financial Planning process

COMMITTEE DISCUSSION

At the meeting, participants will be invited to reflect on the previous financial planning process and provide input on the design of the 2027-28 process. The discussion will be guided by the following questions:

Reflection on past engagement related to the financial planning processes
Looking back, what should we learn from previous engagements?

- What activities from previous financial planning engagement processes helped support inclusive, informed and meaningful participation? What should be retained?
- What aspects of previous financial planning engagement processes should be reconsidered as we design the 2027-28 process?

Engagement Process
What would make future engagement meaningful, accessible and inclusive?

- What engagement methods would make participation meaningful, inclusive and proportionate to the decisions under consideration?
- What, if anything, could make participation in financial planning easier or more useful?
- What information and context is needed to participate meaningfully and provide informed input?

Engagement Timing
When should engagement occur to have the greatest value?

- When should engagement begin so there is a genuine opportunity to influence budget priorities?
- When should engagement occur on specific proposals, options or trade-offs so feedback is informed and useful?
- How should engagement be timed and sequenced to enable for early input and opportunities to respond to the draft financial plan which includes specific proposals?

CONCLUSION

Feedback received through the committee discussion will inform the development of the proposed 2027-2028 financial planning and engagement process and timeline, which will be presented to the Board for consideration and approval on December 2, 2026.

A summary of the feedback received will be provided to the Board as part of that process, supporting transparency and demonstrating how committee input has informed the proposed approach.