

NOTICE OF MEETING FINANCE COMMITTEE

Secretary Treasurer's Office
Wednesday, November 23, 2022
Public viewing via live broadcast

Josh Zhang
Alfred Chien
Janet Fraser
Suzie Mah

Helen McGregor, Superintendent of Schools
J. David Green, Secretary-Treasurer

Notice of Meeting

A Meeting of the **Finance Committee** will be held in room 180 of the Vancouver School Board Education Centre (1580 West Broadway) **for participating trustees, staff and stakeholder representatives on Wednesday, November 23, 2022 at 5:00pm**. The meeting will be live broadcast for the public.

Trustees:	Lois Chan-Pedley Preeti-Faridkot Victoria Jung	Jennifer Reddy Christopher Richardson
Student Trustee:	Mia Liu	
Other Senior Management Staff attending:	David Nelson Pete Nuij Shehzad Somji	
Reps:	Terry Stanway, VSTA Sam Couture, VEAES Stephen Leung, VEPVPA Skye Richards, DPAC Rachel Goossen, PASA Warren Williams, CUPE 15 Brent Boyd, CUPE 407 Neil Munro, Trades Tim De Vivo, IUOE Kai Nishimura, VDSC	Alt. Vanessa Lefebvre, VEAES (Alt.) David Bach, VASSA (Alt.) Birgitte Biorn, VEPVPA (Alt.) Vik Khanna, DPAC (Alt. 1) Ian Rowe, DPAC (Alt. 2) Tyson Shmyr, PASA (Alt.) Marisa Dikeakos, CUPE 15 (Alt.) Charleen Ann Derzak, CUPE 407 Justin Chapman, Trades (Alt.) Tim Chester, IUOE (Alt.)
Other Staff:	Helen Yee Will Hsu Chris Allen	

FINANCE COMMITTEE

MEETING AGENDA (Revised)

Wednesday, November 23, 2022 at 5:00pm
Room 180, VSB Education Centre

We are unlearning and relearning on the traditional and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish) and səliwətaʔ (Tsleil-Waututh) Nations. The meeting is being live-streamed and the audio and visual recording will also be available to the public for viewing after the meeting. The footage of the meeting may be viewed inside and outside of Canada.

Meeting Decorum:

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

- i. All members/delegates request to speak through the chair;
- ii. Civility towards others is maintained as stakeholder representatives and trustees share perspectives and participate in debate;
- iii. Staff be able to submit objective reports without influence or pressure as their work is acknowledged and appreciated;
- iv. Committee members refrain from personal inflammatory/accusatory language/action;
- v. Committee members, trustees, representatives and /staff present themselves in a professional and courteous manner.

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

1. Items for Approval

- | | | |
|-----|---|--|
| 1.1 | 2023-2024 Budget Development Process & Timeline | J. David Green, Secretary Treasurer/CFO |
| 1.2 | Statement of Financial Information 2021-2022 | Shehzad Somji, Assistant Secretary Treasurer |

Presenters

2. Discussion Items

None

3. Information Items

- | | | |
|-----|---|--|
| 3.1 | Quarter 1 2023 Financial Update | Shehzad Somji, Assistant Secretary Treasurer |
| 3.2 | Student and Family Affordability Fund Update (verbal) | Shehzad Somji, Assistant Secretary Treasurer |

4. Information Item Requests

Committee members may request follow-up information on previously discussed items and/or suggest possible topics for future committee meetings agendas. All requests for future agenda items will be considered by the Chair and Vice Chair at their weekly Agenda Setting meeting.

Date and Time of Next Meeting

Wednesday, January 18, 2023 at 6:30pm

Finance Committee

5.1 Purpose/Function:

5.1.1 To assist the Board in being fiscally responsible.

5.2 Powers and Duties:

5.2.1 Annually make recommendations to the Board regarding its submission to the Select Standing Committee on Finance and Government Services.

5.2.2 Provide input regarding the budget development process.

5.2.3 Review Budget assumptions and budget priorities that provide a framework for the preparation of the annual District budget and to be approved by the Board of Education in conjunction with senior administration.

5.2.4 Make recommendations regarding school fees.

5.2.5 By reviewing quarterly financial reports make recommendations for increasing value for money including: reducing costs, increasing revenue, eliminating or reducing resource allocations where commensurate results are not being achieved, disposal of assets, and increasing benefits without increasing costs.

5.2.6 Make recommendations re the appointment of the District Banker and review banking services at least every three years.

5.2.7 Fiscal Matters Referred to the Committee by the Board:

5.2.7.1 Review matters referred and make recommendations as requested.

November 23, 2022

ITEM 1.1

TO: Finance Committee

FROM: J. David Green, Secretary Treasurer/CFO

RE: **2023-2024 Budget Development Process & Timeline**

Reference to
Education Plan

GOAL 2:
OBJECTIVE:

*The Vancouver School Board will increase equity by:
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 by June 30 of the current fiscal year. In addition, under Section 9.1 of Board [Policy 2](#), the Board must approve the budget process and timelines at the outset of the budget process.

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

BACKGROUND

The District's budget is prepared in accordance with the following Provincial legislation and Treasury Board regulations that establish government's framework for financial reporting:

1. Section 23.1 of the [Budget Transparency and Accountability Act](#)
2. Regulations [257/2010](#) and [198/2011](#) issued by the Province of BC Treasury Board

As required by the standards established by the Public Sector Accounting Board ("PSAB") for budgeting and financial reporting, the District reports revenues and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund. Under the PSAB standards the District is required to prepare a budget incorporating the format described in the attached Appendix A. The summary budget document (Statement 2 – Revenue and Expense) contains the required budget bylaw that the Board of Education must approve by June 30, 2023 as per the *School Act*. Statement 2 is the consolidation of the operating, special purpose, and capital funds of the District. A brief description of these funds follows:

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

SPECIAL PURPOSE FUND: The special purpose fund includes separate, identifiable funds designed for a specific use or program. These funds are received from the Ministry of Education and other sources with restrictions on how they may be spent.

CAPITAL FUND: The capital fund includes a combination of Ministry capital grants and locally generated funds. These funds are used for facility operations including construction, seismic upgrades, enhancement, and maintenance of buildings, fields and infrastructure.

While the District is required to budget for all three funds, this planning document is focused on Schedule 2 of the PSAB format (Operating Revenue and Expense), which encompasses the District’s operating activities. Separate budgets will be prepared for the Special Purpose Fund and the Capital Fund and will be presented at future meetings of the Committee.

DIRECTION FOR OPERATING FUND BUDGET DEVELOPMENT

Guiding Direction for Budget Development

The development of the District’s budget for 2023-2024 will be guided by two significant directions:

- Education Plan
- Structural Deficit Reduction Motion

Education Plan

The [Education Plan](#) provides the foundational direction for budget development in Goal 2 where “increasing equity” is addressed as “Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.” The foundational [Education Plan Equity Statement](#) refers to creating an equitable learning environment where every child can experience a deep sense of belonging and is free to pursue pathways of learning in ways that are authentic to themselves. This relates to budget development in the second objective:

- prioritizing student needs by making informed decisions and engaging in open communication with rightsholders and stakeholders

The Education Plan and the included Equity Statement were developed halfway through the last school year, but the directions mentioned above have been reflected in previous budget development processes in the following guiding priorities:

- Maintaining a focus on student achievement, recognizing the personalized learning needs of students

- Reflecting on responsible stewardship in implementing the objectives of the District’s educational, financial, and facilities-related plans
- Respecting the District’s decision-making culture, encouraging creativity and innovation in meeting the learning needs of specific communities
- Be sustainable over the longer term while providing the flexibility to address changing short-term needs
- Focusing on equity for all students of the District
- Reflecting the specific needs of vulnerable students; and,
- Including engagement with the District’s educational leaders and stakeholder groups as well as the opportunities for broader community input.

Structural Deficit Reduction Motion

At the October 24, 2022 meeting of the Board of Education the following motion was adopted unanimously:

That the Vancouver Board of Education direct staff to present strategies to address the structural deficit for trustees’ consideration as part of the annual budget process.

The rationale provided for the motion was that structural deficit information had been provided in previous annual budget development processes, that the District ended the 2021-2022 fiscal year with a \$12.3 million deficit in the operating fund and that the District’s accumulated operating surplus balance is insufficient to address future operating fund deficits. This last rationale is significant as one of the major indications of a structural deficit is the continued use of prior years’ surpluses to balance the budget.

Structural Deficit

A structural deficit occurs when an organization’s ongoing expenditures are continually greater than revenue received, including government funding and other sources of revenue. If revenue does not cover expenses over time, the structural deficit will have a cumulative effect. The reality is that the cost structure in the budget is too high. This has become particularly evident during the declining student enrolment trend the District is experiencing which has been exacerbated by reduced enrolment in the International Student Program, a program that provides significant non-Ministry funding. In addition, the higher cost associated with maintaining old buildings and operating more sites than required to meet the current educational needs of students contribute to the structural deficit.

Factors contributing to the District’s structural deficit include:

- the impact of enrolment declines over time
- creation of programs that do not have a funding source or that rely on surplus funds
- provision of services that do not have funding source
- collective agreement wage lifts not fully funded over time
- maintaining a higher than required level of non-enrolling teacher staffing
- excluded wage lifts not funded over time

- decrease in enrolment in the International Student Program
- higher costs associated with maintaining old buildings
- lack of funding to offset inflationary factors
- operating more sites than are required to meet the current and projected student enrolment

To address the structural deficit, the District must make structural changes. This will include long-term changes, rethinking and restructuring operations and related costs. This direction would align with Goal 2 of the Education Plan 2026 where “increasing equity” is addressed as “Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.”

There are many strategies that the Board could consider in addressing the structural deficit in the District’s budget. To implement deficit reducing strategies, the Board and stakeholders must recognize that financial resources are limited and to support students in schools they must be allocated judiciously and as equitably as possible. Reflecting on the objective in Goal 2 of the Education Plan, the allocation of these limited resources must address operational efficiencies and be sustainable.

Balanced Budget Concept & Connection to Education Plan

The District’s budget development process involves engagement with all stakeholder groups with the goal of producing a balanced budget, as required by the *School Act*. To accomplish this, there should be an understanding of the connection between the goals and objectives in the Education Plan 2026 and the allocation of resources in the budget. Education Plan will focus on the District’s core goals to support student achievement and well-being for the next five years. This plan will guide the budget development process in planning spending priorities to ensure the goals and objectives are met. Along with the Education Plan, the District’s [Framework for Enhancing Student Learning](#) (Framework) will also play a key role in developing spending plans to ensure the focus is on enhancing student learning and success.

Connected to the Framework is the development of multi-year financial plans as required in the [Administrative Procedure 503 – Financial Planning and Reporting](#). District staff have commenced internal discussions with the Educational Services, Learning Services and Operations departments to develop multi-year plans. These will be consulted on in accordance with the Administrative Procedure, including with the Indigenous Education Council. The first year of the multi-year plans will become the preliminary annual budget for 2023-2024.

In balancing the budget, staff will also consider the Board Motion from the October 24, 2022 meeting:

That the Vancouver Board of Education direct staff to present strategies to address the structural deficit for trustees’ consideration as part of the annual budget process.

District staff have also commenced discussion and analysis of potential structural deficit reduction strategies. These will also be consulted on in meetings with stakeholders along with the multi-year plans.

Engagement with Stakeholders, Trustees, and the Community

As required by [Administrative Procedure 503](#) and [Administrative Procedure 500 – Annual Budget](#), all District stakeholder groups will continue to be involved in the budget development process. With the structural deficit focus in the development of the 2023-2024 operating fund budget the plan is for group meetings of stakeholders in late January 2023 and early February 2023 to discuss structural deficit reduction strategies and multi-year plans in these meetings. This is a departure from the past few years where meetings were held with each stakeholder group individually. While the previous meetings were valued as providing opportunities for more open discussion of budget concerns, the new structure of group meetings will provide a more district-wide consideration of the budgetary impact of the strategies in the multi-year plans presented and feedback on structural deficit reduction strategies. They will also provide a forum for stakeholders to suggest budget additions and reallocations. It is important to note that any proposed additions to the budget must be offset with savings elsewhere in accordance with the balanced budget requirement. The feedback from these group meetings will be provided back to stakeholders prior to being presented to the Finance Committee in February.

As in the past, trustees will have the option to attend these meetings. District staff think the presence of a single trustee at the stakeholder meetings in the role of observer is appropriate and will help to inform discussions at future meetings of the Finance Committee when they report back on their observations. Accordingly, trustees are asked to inform the Secretary Treasurer's office which meetings from the dates in the timeline in the Discussion Matters section below they would like to attend, and a schedule will be developed.

After the multi-year plans and structural deficit reduction strategies have been presented to the Finance Committee in February, an engagement survey will be distributed which will be kept open for two weeks to allow the community to provide comment on the structural deficit reduction strategies and multi-year plans as well as any proposed additions to the budget and offsetting reallocations.

OPERATING FUND BUDGET DEVELOPMENT PROCESS

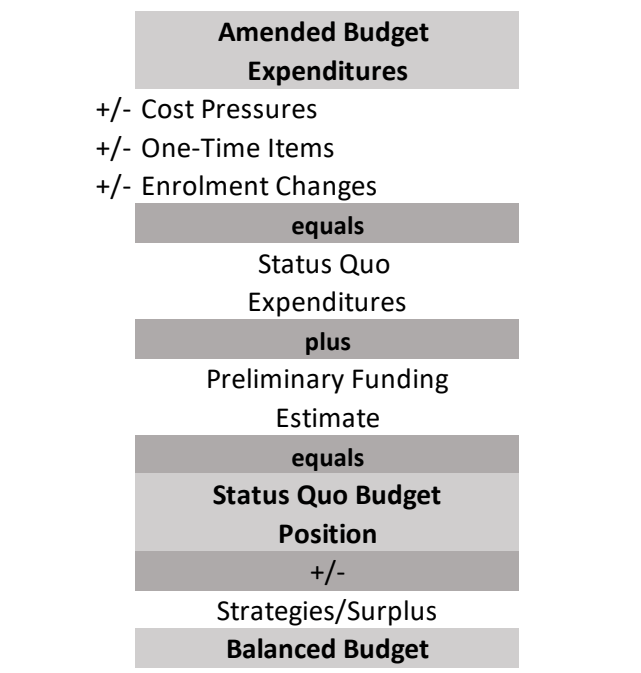
In developing the balanced budget for the operating fund for 2023-2024 the overall goal is to provide, to the extent possible, a comparable level of programs and services as provided in 2022-2023, while recognizing that additional cost pressures, structural deficit reduction strategies and first year initiatives from the multi-year plans will need to be considered in producing a balanced budget.

The development of the operating fund budget for 2023-2024 will include the following processes:

- the development and approval of the 2022-2023 amended annual budget
- the development of base budget expenditures
 - return the amended budget expenditures to base budget levels
 - remove one-time budget overages/savings not continuing
 - add overages/savings that are continuing
 - add known cost pressures
 - add the cost impact of enrolment changes

- the development of preliminary funding estimate
 - the development of enrolment projections for the 2023-2024 school year to produce preliminary Ministry funding grant
 - changes in other revenue sources
- the creation of the balanced status quo budget
- inclusion of structural deficit reduction strategies and additional costs included in multi-year plans
- consideration of using prior years' surpluses to balance the budget

These processes are illustrated in the following diagram:



Amended Budget

The Finance Department has been working on the amended budget for the 2022-2023 school year since September. Information on the status of the amended budget will be brought to the Finance Committee in January and February in the form of financial updates and forecasted results for the balance of the year. At the February 15, 2023 meeting the Committee will be asked to recommend approval of the 2022-2023 Amended Annual Budget to the Board.

Enrolment Projections

Each year, the District is required to submit enrolment projections for the next three years to the Ministry by February 15th and will consist of the following:

- school-aged children who are not enrolled in either distance learning or continuing education programs as of September 30
- students enrolled in distance learning and continuing education programs as of September 30, February 28 and May 31
- elementary and secondary summer school students
- non-graduated adults as of September 30
- students with special needs as of September 30 and February 28
- Indigenous students who are not “status First Nations living on reserve” as of September 30
- students who are being provided with ELL support as of September 30
- refugees as of September 30 and February 28.

The enrolment projections supplied to the Ministry in February provide the District with a preliminary funding estimate for the next school year. They will also inform the budget process in terms of formulating preliminary staffing levels and resource supports.

Status Quo Budget

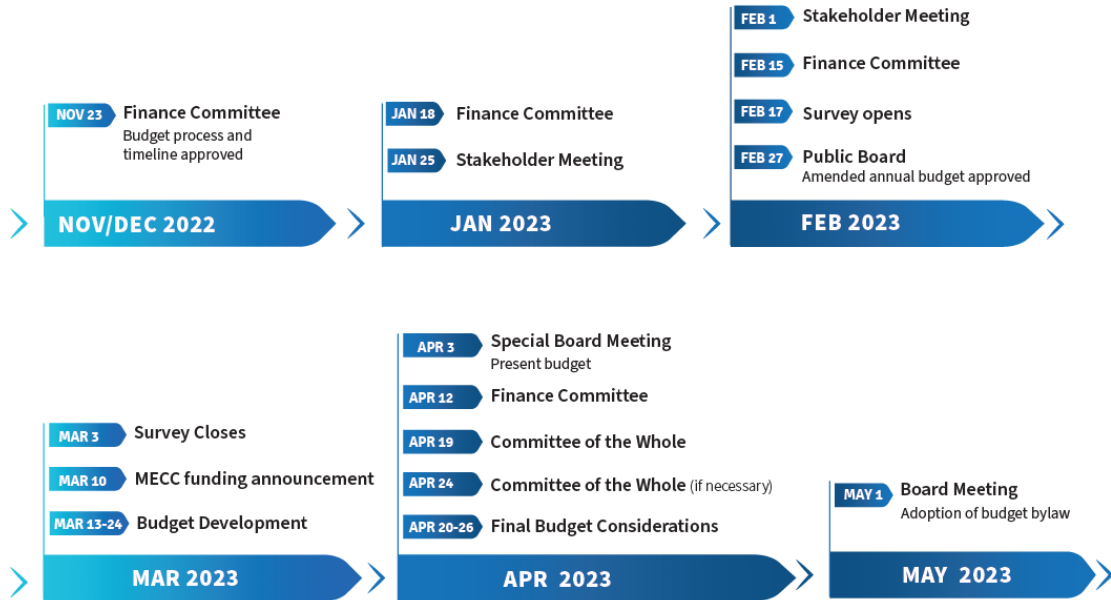
The amended operating fund budget for 2022-2023 will serve as the base for the operating fund budget for 2023-2024. This is the budget which assumes to provide the same level of service and programming as has been provided in the current year, adjusted back to base levels and incorporating all known and assumed changes in revenues and expenditures. The process of developing the base or status quo budget is as follows:

- The expenditure component of the amended budget for the current year serves as the base and is adjusted for the following elements to produce a status quo expenditure budget:
 - the impact that enrolment changes will have on the following year’s staffing levels;
 - the addition of known changes in expenditure levels, such as changes in benefit rates and necessary school and department requests;
 - the addition of other known cost pressures, such as utilities increases and wage lifts for exempt staff and principals and vice-principals;
 - the removal of one-time or non-continuing expenditure items;
- The revenue component of the amended budget for the current year is adjusted for the following to produce a revenue budget for the following year:
 - expected enrolment changes in all Ministry-funded student and adult categories;
 - projected growth or decline in the revenue in the International Student Program;
 - known changes in provincial core or supplementary funding (after the Ministry announcement in mid-March);
 - expected or planned changes in local revenue.

- The status quo expenditure budget and the preliminary revenue budget are then compared to determine whether a status quo budget surplus or deficit exists
- The operating fund status quo will then be balanced and presented to the Board of Education in early April 2023 for further conversations with the Finance Committee and Board Committee of the Whole meetings throughout April.

TIMELINE

VSB Vancouver School Board **2023-2024 BUDGET TIMELINE**



CONCLUSION

The budget process outlined in this document represents a transparent and accountable way to develop the operating fund budget for the Vancouver School Board. The process will be challenging due to the existence of the structural deficit and expected cost pressures, particularly those related to inflation and rising utility costs. In developing the budget, the focus should be on the foundational direction for budget development in Goal 2 of the Education Plan where “increasing equity” is addressed as “Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.”

It is incumbent on the Board to undertake a focused examination of how the limited resources are being allocated in the system so that the cost structure, which is largely based on staffing and high building operational costs, more closely reflects the funding received. That examination must look at the budget structurally and identify strategies where programs can be delivered more cost effectively, where the cost of maintaining buildings can be reduced, where the cost of delivering educational programming per student can be reduced and where costs that are not needed in the budget can be removed. Failure to do so will result in the eventual inability of the District to create a balanced budget, as required by the *School Act*.

The Senior Team believes the budget development process outlined in this document lays the foundation for looking at resource allocation from a district perspective, striving for equity for students and creating a cost consciousness; all of which will serve to enhance learning experiences for Vancouver students.

RECOMENDATION

IT IS RECOMMENDED THAT:

The Finance Committee recommends that the budget process and timeline presented at the November 23, 2022, meeting of the Committee be approved by the Board of Education.

Attachment: Appendix A: PSAB Standards Format

APPENDIX A

Under PSAB standards the annual budget will have to be submitted in the following format:

- Statement 2 – Revenue and Expense
- Statement 4 – Change in Net Financial Assets (Debt)
- Schedule 2 – Operating Revenue and Expense
- Schedule 2A – Schedule of Operating Revenue by Source
- Schedule 2B – Schedule of Operating Expense by Source
- Schedule 2C – Operating Expense by Function, Program and Object
- Schedule 3 – Special Purpose Revenue and Expense
- Schedule 3A – Changes in Special Purpose Funds
- Schedule 4 – Capital Revenue and Expense

The following is a brief description of the purpose of these statements and schedules:

- Statement 2 “Annual Budget – Revenue and Expense” consolidates all revenue and expense by function for the operating fund (Schedule 2), the special purpose fund (Schedule 3) and the capital fund (Schedule 4). The presentation of expense by function rather than by object is a change required under PSAB. The total budget bylaw is presented at the end and includes expenses and asset purchases from all funds.
- Statement 4 “Annual Budget – Change in Net Financial Assets (Debt)” is a PSAB statement that is required to produce the budget figures for presentation in the audited financial statements.
- Schedules 2 – 2C report operating fund revenue and expense. Schedule 2 consists of the budgeted revenues and expenses for the fund and show a balanced position. Schedule 2A is a more detailed breakdown of the budgeted operating fund revenue by source. Schedule 2B is a breakdown of the budgeted operating fund expenses by source. Schedule 2C provides a further breakdown of the budgeted operating fund expenses by function, program and object.
- Schedules 3 and 3A reports the special purpose fund revenue and expenses.
- Schedule 4 reports revenue and expense in the capital fund.

November 23, 2022

ITEM 1.2

TO: Finance Committee

FROM: Shehzad Somji, Assistant Secretary Treasurer

RE: Statement of Financial Information 2021-2022

*Reference to
Education Plan*

GOAL 1:
OBJECTIVE:

*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.*

INTRODUCTION

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

This report contains a recommendation.

BACKGROUND

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

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

The financial statements contained in the SOFI report have been prepared by management in accordance with the accounting requirements of British Columbia Treasury Board Regulations 257/2010 and 198/2011 as directed by Section 23.1 of the Budget Transparency and Accountability Act of British

Columbia. The financial statements are management's responsibility and have been prepared objectively and with integrity. Management is also responsible for implementing and maintaining a system of internal controls.

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

DISCUSSION

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

Debt

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

Guarantee and Indemnity Agreements

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

Severance

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

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

Remuneration

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

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

remuneration

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

Employee Expenses

The amount reported under expenses:

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

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

Supplier Payments

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

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

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

CONCLUSION

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

RECOMMENDATIONS

IT IS RECOMMENDED THAT:

the Statement of Financial Information for the period July 1, 2021, to June 30, 2022, for the Board of Education of School District No. 39 (Vancouver) be approved by the Board.

Attachment: Statement of Financial Information June 30, 2022

ATTACHMENT



VSB Vancouver
School District

Statement of Financial Information

FOR THE YEAR ENDED JUNE 30, 2022

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

School District No. 39 (Vancouver)

Fiscal Year Ended June 30, 2022

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Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 39	NAME OF SCHOOL DISTRICT Vancouver	YEAR 2021/2022
OFFICE LOCATION(S)		TELEPHONE NUMBER 604-713-5000
MAILING ADDRESS 1580 West Broadway		
CITY Vancouver	PROVINCE BC	POSTAL CODE V6J 5K8
NAME OF SUPERINTENDENT Helen McGregor		TELEPHONE NUMBER 604-713-5000
NAME OF SECRETARY TREASURER J. David Green		TELEPHONE NUMBER 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, 2022

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

Statement of Financial Information for Year Ended June 30, 2022

Financial Information Act-Submission Checklist

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

School District No. 39 (Vancouver)

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

**School District No. 39 (Vancouver)
Year Ended June 30, 2022**

MANAGEMENT REPORT

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

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

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

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

On behalf of School District No. 39 (Vancouver)

Helen McGregor, Superintendent

Date:

J. David Green, Secretary Treasurer

Date:

Audited Financial Statements of

School District No. 39 (Vancouver)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 39 (Vancouver)

June 30, 2022

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School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 4369-3623-1641

Management's Responsibility for the Financial Statements.

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

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

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

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

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

On behalf of School District No. 39 (Vancouver)

Original signed	September 27, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	September 27, 2022
Signature of the Superintendent	Date Signed
Original signed	September 27, 2022
Signature of the Secretary Treasurer	Date Signed



KPMG LLP
11th Floor 777 Dunsmuir Street
Vancouver, BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 39 (Vancouver)
To the Minister of Education, 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, 2022
- 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 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 "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' 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 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.



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 the auditors' 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 unaudited Schedules 1 - 4 attached to the audited financial statements and Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document as at the date of this auditors' 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 auditors' 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, Canada
September 29, 2022

School District No. 39 (Vancouver)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual \$	2021 Actual \$
Financial Assets		
Cash and Cash Equivalents	246,302,561	263,953,000
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	10,260,655	6,036,568
Other (Note 3)	8,507,795	4,366,205
Portfolio Investments (Note 4)	412,517	420,402
Total Financial Assets	265,483,528	274,776,175
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	613,513	3,725,722
Other (Note 5)	83,901,719	83,615,767
Unearned Revenue (Note 6)	52,614,786	52,117,464
Deferred Revenue (Note 7)	25,387,704	25,330,450
Deferred Capital Revenue (Note 8)	860,965,554	783,059,363
Employee Future Benefits (Note 9)	32,387,116	31,073,303
Capital Lease Obligations (Note 10)	5,524,778	3,920,517
Other Liabilities	99,369	361,750
Total Liabilities	1,061,494,539	983,204,336
Net Debt	(796,011,011)	(708,428,161)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	940,371,416	863,849,162
Prepaid Expenses	1,431,188	1,984,622
Supplies Inventory	988,979	948,967
Total Non-Financial Assets	942,791,583	866,782,751
Accumulated Surplus (Deficit) (Note 16)	146,780,572	158,354,590

Approved by the Board

Original signed	September 27, 2022
Signature of the Chairperson of the Board of Education	Date Signed

Original signed	September 27, 2022
Signature of the Superintendent	Date Signed

Original signed	September 27, 2022
Signature of the Secretary Treasurer	Date Signed

School District No. 39 (Vancouver)

Statement 2

Statement of Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	549,652,609	547,615,755	570,436,010
Other	5,607,598	7,310,002	6,358,160
Federal Grants	2,457,164	2,381,164	2,351,073
Tuition	20,983,902	22,276,057	22,278,790
Other Revenue	30,007,777	25,412,788	22,129,523
Rentals and Leases	5,253,306	9,446,489	4,104,897
Investment Income	1,567,857	2,015,598	2,442,137
Gain (Loss) on Disposal of Tangible Capital Assets			11,107
Amortization of Deferred Capital Revenue	22,524,687	22,432,349	20,512,904
Total Revenue	638,054,900	638,890,202	650,624,601
Expenses			
Instruction	527,390,713	517,042,506	507,423,609
District Administration	24,047,431	23,347,664	23,056,622
Operations and Maintenance	101,985,882	106,475,691	105,512,605
Transportation and Housing	3,252,935	3,487,561	3,314,949
Debt Services	76,707	110,798	189,674
Total Expense	656,753,668	650,464,220	639,497,459
Surplus (Deficit) for the year	(18,698,768)	(11,574,018)	11,127,142
Accumulated Surplus (Deficit) from Operations, beginning of year		158,354,590	147,227,448
Accumulated Surplus (Deficit) from Operations, end of year		146,780,572	158,354,590

School District No. 39 (Vancouver)

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(18,698,768)	(11,574,018)	11,127,142
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(121,770,547)	(108,904,130)	(96,336,100)
Amortization of Tangible Capital Assets	32,417,450	32,381,876	29,611,049
Net carrying value of Tangible Capital Assets disposed of			143
Total Effect of change in Tangible Capital Assets	<u>(89,353,097)</u>	<u>(76,522,254)</u>	<u>(66,724,908)</u>
Acquisition of Prepaid Expenses		(3,811,474)	(4,458,161)
Use of Prepaid Expenses		4,364,908	4,611,012
Acquisition of Supplies Inventory		(1,612,433)	(1,703,911)
Use of Supplies Inventory		1,572,421	1,615,863
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>513,422</u>	<u>64,803</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(108,051,865)</u>	<u>(87,582,850)</u>	<u>(55,532,963)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(87,582,850)	(55,532,963)
Net Debt, beginning of year		(708,428,161)	(652,895,198)
Net Debt, end of year		<u>(796,011,011)</u>	<u>(708,428,161)</u>

School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual \$	2021 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(11,574,018)	11,127,142
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(8,365,678)	5,079,228
Supplies Inventories	(40,012)	(88,047)
Prepaid Expenses	553,437	152,851
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(2,826,258)	9,036,529
Unearned Revenue	497,322	(5,250,938)
Deferred Revenue	57,254	(9,794,607)
Employee Future Benefits	1,313,813	1,528,028
Other Liabilities	(262,381)	(987,250)
Loss (Gain) on Disposal of Tangible Capital Assets		(11,107)
Amortization of Tangible Capital Assets	32,381,876	29,611,049
Amortization of Deferred Capital Revenue	(22,432,349)	(20,512,904)
Insurance Claim	(711)	(512,579)
Total Operating Transactions	(10,697,705)	19,377,395
Capital Transactions		
Tangible Capital Assets Purchased	(2,782,887)	(5,943,472)
Tangible Capital Assets -WIP Purchased	(102,094,963)	(86,269,725)
District Portion of Proceeds on Disposal		11,250
Total Capital Transactions	(104,877,850)	(92,201,947)
Financing Transactions		
Capital Revenue Received	100,339,251	86,339,864
Capital Lease Payments	(2,422,020)	(2,300,472)
Total Financing Transactions	97,917,231	84,039,392
Investing Transactions		
Investments in Portfolio Investments	7,885	291,940
Total Investing Transactions	7,885	291,940
Net Increase (Decrease) in Cash and Cash Equivalents	(17,650,439)	11,506,780
Cash and Cash Equivalents, beginning of year	263,953,000	252,446,220
Cash and Cash Equivalents, end of year	246,302,561	263,953,000
Cash and Cash Equivalents, end of year, is made up of:		
Cash	246,302,561	263,953,000
	246,302,561	263,953,000

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

1 Authority and Purpose

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

2 Summary of Significant Accounting Policies

a) Basis of Accounting

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

d) Portfolio Investments

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

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods, receipt of proceeds for services or products to be delivered in a future period and the remaining balance of a 99-year ground lease. For tuition fees and the receipt of proceeds for services or products to be delivered, revenue will be recognized in that future period when the courses, services, or products are provided. For the ground lease, revenue will be recognized on a straight-line basis over the remaining term of the lease.

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

i) Post-employment benefits

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

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

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

ii) Pension Plans

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

h) Tangible Capital Assets

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

Estimated useful life is as follows:

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

i) Asset Retirement Obligations

Effective July 1, 2022 the School District adopted PS 3280, Asset Retirement Obligations.

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

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

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

l) Supplies Inventory

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

m) Funds and Reserves

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

n) Revenue Recognition

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

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

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

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

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

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

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

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 Superintendent, Secretary-Treasurer, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

p) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market, or items designated by management, that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

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

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

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

q) Measurement Uncertainty

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

r) Liability for Contaminated Sites

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

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

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

3 Other Receivables

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

	<u>30-Jun-22</u>	<u>30-Jun-21</u>
Due from Federal Government	\$ 402,659	\$ 558,551
Due from Municipalities	3,628,481	2,376,740
Due from Other School Districts	3,019	1,550
Rentals and Leases	40,899,306	529,257
Other Receivables	3,964,589	901,715
Allowance for Doubtful Accounts	<u>(40,390,259)</u>	<u>(1,608)</u>
Total	<u>\$ 8,507,795</u>	<u>\$ 4,366,205</u>

4 Portfolio Investments

GIC's included in portfolio investments are held with local banking institutions and earn average interest at 1.54% (2021 – 0.71%). Senior government bonds held earn average interest at 2.53% (2021 – 2.66%).

	<u>30-Jun-22</u>	<u>30-Jun-21</u>
GIC's	\$ 100,549	\$ 100,256
Senior Government Bonds	<u>311,968</u>	<u>320,146</u>
	<u>\$ 412,517</u>	<u>\$ 420,402</u>

5 Accounts Payable and Accrued Liabilities – Other

	<u>30-Jun-22</u>	<u>30-Jun-21</u>
Accrued vacation pay	\$ 11,197,304	\$ 11,575,777
Other	19,671,170	17,424,435
Salaries and benefits payable	36,520,793	41,837,654
Trade payables	<u>16,512,452</u>	<u>12,777,901</u>
	<u>\$ 83,901,719</u>	<u>\$ 83,615,767</u>

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

6 Unearned Revenue

	30-Jun-22	30-Jun-21
Balance, beginning of year	\$ 52,117,464	\$ 57,368,400
Amounts received		
Tuition fees	18,885,356	12,467,166
Rental/Lease of facilities	7,486,551	2,410,526
Other	210,788	257,376
	26,582,695	15,135,068
Amounts earned		
Tuition fees	17,698,726	17,453,618
Rental/Lease of facilities	8,379,737	2,911,962
Other	6,910	20,424
	26,085,373	20,386,004
Net changes for the year	497,322	(5,250,936)
Balance, end of year	\$ 52,614,786	\$ 52,117,464

7 Deferred Revenue

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

	30-Jun-22	30-Jun-21
Deferred revenue, beginning of year	\$ 25,330,450	\$ 35,125,057
Increase		
Provincial Grants - Ministry of Education and Child Care	64,799,035	85,908,295
Provincial Grants - Other	8,065,618	4,199,355
Other	6,339,186	3,991,410
Investment Income	265,820	450,653
	79,469,659	94,549,713
Decrease		
Allocated to Revenue	76,343,435	94,182,144
Recoveries	2,284,536	2,663,489
Other	784,434	7,498,687
	79,412,405	104,344,320
Deferred revenue, end of year	\$ 25,387,704	\$ 25,330,450

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

8 Deferred Capital Revenue

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

	<u>30-Jun-22</u>	<u>30-Jun-21</u>
DCR, Completed Projects		
Balance, beginning of year	\$ 624,651,284	\$ 555,153,875
Increases		
Transfers from DCR, WIP	67,109,320	90,010,313
	<u>67,109,320</u>	<u>90,010,313</u>
Decreases		
Amortization - ByLaw Capital	21,604,479	19,970,256
Amortization - Other Provincial Capital	326,613	325,819
Amortization - Other Capital	501,257	216,829
	<u>22,432,349</u>	<u>20,512,904</u>
Balance, end of year	<u>669,328,255</u>	<u>624,651,284</u>
DCR, Work in Progress (WIP)		
Balance, beginning of year	116,291,284	121,065,974
Increases		
Transfers from DR – spent funds	100,347,499	85,235,623
Decreases		
Transfers to DCR – completed projects	67,109,320	90,010,313
Balance, end of year	<u>149,529,463</u>	<u>116,291,284</u>
Balance DCR Completed Projects and WIP, end of year	<u>818,857,718</u>	<u>740,942,568</u>
DCR, Unspent		
Balance, beginning of year	42,116,795	41,525,133
Increases		
Provincial Grants – Ministry of Education and Child Care	94,557,683	81,980,707
Other	5,216,827	3,717,193
Investment Income	506,427	608,214
MED Restricted Portion of Proceeds on Disposal		33,750
MED Restricted insurance claim surplus	58,314	
	<u>100,339,251</u>	<u>86,339,864</u>
Decreases		
Transferred to DCR, WIP	100,347,499	85,235,623
Insurance netted with expenditure	711	512,579
	<u>100,348,210</u>	<u>85,748,202</u>
Balance, DCR, Unspent, end of year	<u>42,107,836</u>	<u>42,116,795</u>
Total Deferred Capital Revenue	<u>\$ 860,965,554</u>	<u>\$ 783,059,363</u>

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

9 Employee Future Benefits

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

	30-Jun-22	30-Jun-21
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 28,912,625	\$ 29,075,749
Service Cost	2,020,899	2,032,539
Interest Cost	743,384	674,288
Benefit Payments	(1,630,413)	(1,525,565)
Actuarial (Gain) Loss	(2,198,524)	(1,344,386)
Accrued Benefit Obligation – March 31	\$ 27,847,971	\$ 28,912,625
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 27,847,971	\$ 28,912,625
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	27,847,971	28,912,625
Employer Contributions After Measurement Date	(1,056,392)	(914,654)
Benefits Expense After Measurement Date	686,528	691,070
Unamortized Net Actuarial Gain (Loss)	4,909,009	2,384,262
Accrued Benefit Liability - June 30	\$ 32,387,116	\$ 31,073,303
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 31,073,306	\$ 29,545,277
Net Expense for Fiscal Year	3,085,962	3,167,448
Employer Contributions	(1,772,152)	(1,639,422)
Accrued Benefit Liability - June 30	\$ 32,387,116	\$ 31,073,303
Components of Net Benefit Expense		
Service Cost - June 30	\$ 1,973,712	\$ 2,029,629
Interest Cost - June 30	786,028	691,562
Amortization of Net Actuarial (Gain)/Loss	326,222	446,257
Net Benefit Expense (Income)	\$ 3,085,962	\$ 3,167,448

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

Assumptions	<u>30-Jun-22</u>	<u>30-Jun-21</u>
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	11.00	11.20

The impact of changes in assumptions between the March 31, 2022, measurement date and June 30, 2022, reporting date have been considered and are not considered to be material.

10 Capital Lease Obligations

Repayments are due as follows:

	<u>30-Jun-22</u>	<u>30-Jun-21</u>
2022	-	1,655,738
2023	2,272,005	1,398,609
2024	1,396,250	521,015
2025	1,389,771	521,015
2026	868,755	-
	<u>5,926,781</u>	<u>4,096,377</u>
<i>Interest portion - ranging from 0% to 6.6%</i>	<i>(402,003)</i>	<i>(175,860)</i>
Total	<u>\$ 5,524,778</u>	<u>\$ 3,920,517</u>

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

11 Tangible Capital Asset

2022

Cost	July 1, 2021	Additions	Disposals	Transfers	June 30, 2022
Sites	\$ 20,781,543	\$ -	\$ -	\$ -	\$ 20,781,543
Buildings	1,099,659,124	33,917		66,592,981	1,166,286,022
Buildings – WIP	122,330,093	101,604,924		(66,592,981)	157,342,036
Furniture & Equipment	18,563,455	1,879,088	(1,973,130)	516,338	18,985,751
Furniture & Equipment - WIP	59,559	490,039		(516,338)	33,260
Vehicles	2,299,283		(173,932)		2,125,351
Computer Software	2,334,026	29,619	(1,683,767)		679,878
Computer Hardware	20,325,890	4,866,543	(1,431,936)		23,760,497
Total	\$ 1,286,352,973	\$ 108,904,130	\$ (5,262,765)	\$ -	\$ 1,389,994,338

Accumulated Amortization	July 1, 2021	Amortization	Disposals	June 30, 2022
Buildings	\$ 402,753,676	\$ 25,573,154	\$ -	\$ 428,326,830
Furniture & Equipment	8,471,615	1,877,460	1,973,130	8,375,945
Vehicles	1,052,826	221,232	173,932	1,100,126
Computer Software	1,893,005	301,390	1,683,767	510,628
Computer Hardware	8,332,689	4,408,640	1,431,936	11,309,393
Total	\$ 422,503,811	\$ 32,381,876	\$ 5,262,765	\$ 449,622,922

2021

Cost	July 1, 2020	Additions	Disposals	Transfers	June 30, 2021
Sites	\$ 20,781,686	\$ -	\$ (143.00)	\$ -	\$ 20,781,543
Buildings	1,009,498,440	517,382	-	89,643,302	1,099,659,124
Buildings – WIP	125,833,866	86,139,529	-	(89,643,302)	122,330,093
Furniture & Equipment	17,307,756	2,436,808	(1,548,119)	367,010	18,563,455
Furniture & Equipment - WIP	296,373	130,196	-	(367,010)	59,559
Vehicles	2,362,731	-	(63,448)	-	2,299,283
Computer Software	2,580,692	45,272	(291,938)	-	2,334,026
Computer Hardware	13,693,408	7,066,913	(434,431)	-	20,325,890
Total	\$ 1,192,354,952	\$ 96,336,100	\$ (2,338,079)	\$ -	\$ 1,286,352,973

Accumulated Amortization	July 1, 2020	Amortization	Disposals	June 30, 2021
Buildings	\$ 379,062,691	\$ 23,690,985	\$ -	\$ 402,753,676
Furniture & Equipment	8,226,173	1,793,561	1,548,119	8,471,615
Vehicles	883,173	233,101	63,448	1,052,826
Computer Software	1,693,472	491,471	291,938	1,893,005
Computer Hardware	5,365,189	3,401,931	434,431	8,332,689
Total	\$ 395,230,698	\$ 29,611,049	\$ -	\$ 422,503,811

Net Book Value	June 30, 2022	June 30, 2021
Sites	\$ 20,781,543	\$ 20,781,543
Buildings	737,959,192	696,905,448
Buildings - WIP	157,342,036	122,330,093
Furniture & Equipment	10,609,806	10,091,840
Furniture & Equipment - WIP	33,260	59,559
Vehicles	1,025,225	1,246,457
Computer Software	169,250	441,021
Computer Hardware	12,451,104	11,993,201
Total	\$ 940,371,416	\$ 863,849,162

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

As at June 30, 2022, there was work in progress of \$157,375,296 (2021: \$122,389,652) included in Buildings and Furniture & Equipment and not being amortized. Amortization of these assets will commence when the asset is put into service.

Included within tangible capital assets purchases is \$4,026,280 (2021: \$4,122,903) of assets acquired through capital lease.

12 Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan had about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan had about 227,000 active members, including approximately 29,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The next valuation for the Teachers' Pension Plan will be as at December 31, 2023.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

The School District paid \$45,442,073 (2021 - \$45,249,461) for employer contributions to these plans in the year ended June 30, 2022.

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

13 Contractual Obligations

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

	2023	2024	2025	2026	2027
Approved Capital Projects - Unperformed portion	\$ 50,036,264	\$ 32,569,508	\$ 5,600,457	\$ -	\$ -
Future operating lease payments	623,552	568,076	352,651	188,654	93,938
	<u>\$ 50,659,815</u>	<u>\$ 33,137,585</u>	<u>\$ 5,953,108</u>	<u>\$ 188,654</u>	<u>\$ 93,938</u>

14 Budget Figures

Budget figures reflect the amended annual budget approved by the Board on February 28, 2022. The District has elected to present the amended annual budget as it reflects a budget based on funding as a result of final enrollment numbers versus estimated annual projections. As the 2021/22 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2021/22 Annual and the 2021/22 Amended Annual Budgets is provided:

	<u>Amended Budget</u>	<u>Annual Budget</u>
Ministry Operating Grant Funded FTEs		
School-Age	48,438	49,025
Adult	201	201
Other	814	871
Total Ministry Operating Grant Funded FTEs	<u>49,453</u>	<u>50,097</u>

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

	Amended Budget	Annual Budget
Revenues		
Provincial Grants		
Ministry of Education and Child Care	\$ 549,652,609	\$ 548,448,242
Other	5,607,598	5,604,343
Federal Grants	2,457,164	2,457,164
Tuition	20,983,902	20,117,687
Other Revenue	30,007,777	25,078,089
Rentals and Leases	5,253,306	5,870,910
Investment Income	1,567,857	2,030,918
Amortization of Deferred Capital Revenue	22,524,687	22,067,281
Total Revenue	638,054,900	631,674,634
Expenses		
Instruction	527,390,713	515,727,858
District Administration	24,047,431	24,320,112
Operations and Maintenance	101,985,882	99,719,890
Transportation and Housing	3,252,935	3,589,799
Debt Services	76,707	151,090
Total Expense	656,753,668	643,508,749
Net Revenue (Expense)	(18,698,768)	(11,834,115)
Budgeted Allocation (Retirement) of Surplus (Deficit)	16,790,176	9,426,729
Budgeted Surplus (Deficit), for the year	\$ (1,908,592)	\$ (2,407,386)
Budgeted Surplus (Deficit), for the year comprised of:		
Capital Fund Surplus (Deficit)	\$ (1,908,592)	\$ (2,407,386)
Budgeted Surplus (Deficit), for the year	\$ (1,908,592)	\$ (2,407,386)

15 Expense by Object

	30-Jun-22	30-Jun-21
Amortization	\$ 32,381,876	\$ 29,611,049
Interest	110,798	189,964
Salaries and benefits	547,325,287	545,229,348
Services and supplies	70,646,259	64,467,098
Total	\$ 650,464,220	\$ 639,497,459

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

16 Accumulated Surplus

	30-Jun-22	30-Jun-21
Invested in Capital Assets	\$ 104,238,658	\$ 107,064,135
Local Capital Fund	14,172,726	10,628,727
Capital Fund Balance	118,411,384	117,692,862
Operations Spanning Multiple School Years	12,671,265	14,131,325
Anticipated Unusual Expenses Identified	1,383,262	2,589,139
Nature of Constraints on the Funds		
School Generated Funds & Miscellaneous Grants	10,506,839	10,549,421
Unspent Targeted Funding - Indigenous Education	129,985	399,568
Special Grant for Special Education		374,610
September Return to School Recovery Plan	10,636,824	1,509,159
	10,636,824	12,832,758
Contingency Reserve	3,677,837	11,108,506
Accumulated Surplus	\$ 146,780,572	\$ 158,354,590

17 Interfund Transfers

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

- \$1,808,996 from operating to capital for capital assets purchased
- \$939,974 from special purpose to capital for capital assets purchased
- \$2,532,818 from operating to capital for capital lease payments

18 Contingent Assets

In fiscal 2018-19 the School District entered into an agreement with BC Hydro for the sale of an underground air parcel at Lord Roberts Annex for the construction of an electrical substation. As a result of that sale, a contingent asset exists in the form of a construction lease starting August 1, 2024. The issuance of the construction lease in 2024 is dependent on BC Hydro receiving a Certificate of Public Convenience and Necessity from the British Columbia Utilities Commission for the construction of the substation. Originally the construction lease was to commence in 2023 but the School District has provided notice of a one-year delay to BC Hydro as per the terms of the agreement.

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

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

Contingent assets are not recorded in the financial statements.

19 Contingent Liabilities

As per a directive from the Ministry of Education and Child Care, any funding for Remedy with the Classroom Enhancement Fund requires an agreement for payout with the School District's teachers' associations. On June 30, 2022 the District did not have agreements with the teachers' associations, and the amount and likelihood of a payout are not measurable.

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

20 Economic Dependence

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

21 Related Party Transactions

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

22 Risk Management

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

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2022

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

a) Credit risk

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

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

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

b) Market risk

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates.

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

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.

SCHOOL DISTRICT No. 39 (Vancouver)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
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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 2021 related to credit, market or liquidity risks.

School District No. 39 (Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	40,661,728		117,692,862	158,354,590	147,227,448
Changes for the year					
Surplus (Deficit) for the year	(7,950,726)	939,974	(4,563,266)	(11,574,018)	11,127,142
Interfund Transfers					
Tangible Capital Assets Purchased	(1,808,996)	(939,974)	2,748,970	-	
Other	(2,532,818)		2,532,818	-	
Net Changes for the year	(12,292,540)	-	718,522	(11,574,018)	11,127,142
Accumulated Surplus (Deficit), end of year - Statement 2	28,369,188	-	118,411,384	146,780,572	158,354,590

School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	485,629,176	485,531,642	486,262,040
Other	62,249	62,249	62,249
Federal Grants	2,457,164	2,381,164	2,351,073
Tuition	20,983,902	22,276,057	22,278,790
Other Revenue	9,986,019	18,181,195	18,407,099
Rentals and Leases	3,844,757	3,854,710	2,749,958
Investment Income	1,226,971	1,616,179	1,848,548
Total Revenue	<u>524,190,238</u>	<u>533,903,196</u>	<u>533,959,757</u>
Expenses			
Instruction	443,814,198	446,807,317	429,361,891
District Administration	22,640,273	21,931,558	22,008,009
Operations and Maintenance	65,391,023	69,757,734	64,042,410
Transportation and Housing	3,122,687	3,357,313	2,415,487
Total Expense	<u>534,968,181</u>	<u>541,853,922</u>	<u>517,827,797</u>
Operating Surplus (Deficit) for the year	<u>(10,777,943)</u>	<u>(7,950,726)</u>	<u>16,131,960</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>16,790,176</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(3,019,461)	(1,808,996)	(3,109,774)
Other	(2,992,772)	(2,532,818)	(2,490,146)
Total Net Transfers	<u>(6,012,233)</u>	<u>(4,341,814)</u>	<u>(5,599,920)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(12,292,540)</u>	<u>10,532,040</u>
Operating Surplus (Deficit), beginning of year		40,661,728	30,129,688
Operating Surplus (Deficit), end of year		<u>28,369,188</u>	<u>40,661,728</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		24,691,351	34,731,501
Unrestricted		3,677,837	5,930,227
Total Operating Surplus (Deficit), end of year		<u>28,369,188</u>	<u>40,661,728</u>

School District No. 39 (Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	477,141,704	476,980,918	462,718,337
Other Ministry of Education and Child Care Grants			
Pay Equity	7,294,124	7,294,124	7,294,124
Funding for Graduated Adults	1,089,247	1,152,499	1,552,793
Student Transportation Fund	53,423	53,423	53,423
Teachers' Labour Settlement Funding			13,505,685
Early Career Mentorship Funding			1,060,000
FSA Scorer Grant	41,621	41,621	41,621
Early Learning Framework	9,057	9,057	9,057
Dogwood 25			27,000
Total Provincial Grants - Ministry of Education and Child Care	485,629,176	485,531,642	486,262,040
Provincial Grants - Other	62,249	62,249	62,249
Federal Grants	2,457,164	2,381,164	2,351,073
Tuition			
Summer School Fees	562,723	563,515	617,090
Continuing Education	864,892	635,790	844,475
International and Out of Province Students	19,556,287	21,076,752	20,817,225
Total Tuition	20,983,902	22,276,057	22,278,790
Other Revenues			
Other School District/Education Authorities	1,150,000	1,150,000	1,150,000
Miscellaneous			
Instructional Cafeteria Revenue	1,060,740	879,307	
Miscellaneous Fees and Revenue	3,344,778	6,115,950	3,149,410
School Generated Funds	4,430,501	8,695,981	13,679,300
Other Grants		1,339,957	428,389
Total Other Revenue	9,986,019	18,181,195	18,407,099
Rentals and Leases	3,844,757	3,854,710	2,749,958
Investment Income	1,226,971	1,616,179	1,848,548
Total Operating Revenue	524,190,238	533,903,196	533,959,757

School District No. 39 (Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	236,952,969	236,208,791	231,329,310
Principals and Vice Principals	26,353,765	26,832,862	26,418,272
Educational Assistants	45,218,804	44,418,766	40,635,867
Support Staff	55,154,590	54,990,050	54,380,018
Other Professionals	12,271,782	12,494,808	12,150,679
Substitutes	13,810,384	15,322,062	9,858,547
Total Salaries	389,762,294	390,267,339	374,772,693
Employee Benefits	100,099,235	98,235,940	99,381,794
Total Salaries and Benefits	489,861,529	488,503,279	474,154,487
Services and Supplies			
Services	14,838,688	14,918,800	12,180,270
Student Transportation	3,075,149	3,299,310	2,334,372
Professional Development and Travel	918,804	950,362	1,029,301
Rentals and Leases	550,224	655,552	838,163
Dues and Fees	901,394	1,307,510	858,360
Insurance	903,424	1,049,885	1,153,583
Supplies	16,033,189	21,337,134	17,214,008
Utilities	7,885,780	9,832,090	8,065,253
Total Services and Supplies	45,106,652	53,350,643	43,673,310
Total Operating Expense	534,968,181	541,853,922	517,827,797

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	174,079,510	225,863	599,901	5,173,549	162,502	12,877,021	193,118,346
1.03 Career Programs	788,587	105,769		118,881	116,285	21,352	1,150,874
1.07 Library Services	5,602,387	884,863	25,607	149,461	127	268,653	6,931,098
1.08 Counselling	8,842,378	788,369		32	245,545	220,480	10,096,804
1.10 Special Education	26,125,587	2,422,277	39,651,075	215,351	2,031	930,183	69,346,504
1.30 English Language Learning	11,509,361	1,934,862	2,248,309	360,482	196,772	471,765	16,721,551
1.31 Indigenous Education	846,299	354,476	1,130,042	117,422	757	97,877	2,546,873
1.41 School Administration	6	17,966,085	8,113	10,673,182	134,635	10,856	28,792,877
1.60 Summer School	1,204,984	171,545	170,322	197,665	7,948	1,786	1,754,250
1.62 International and Out of Province Students	7,061,466	150,703	171,546	473,399	343,799	243,507	8,444,420
1.64 Other							-
Total Function 1	236,060,565	25,004,812	44,004,915	17,479,424	1,210,401	15,143,480	338,903,597
4 District Administration							
4.11 Educational Administration		1,539,499		316,570	2,246,277	28,781	4,131,127
4.40 School District Governance				74,056	732,842		806,898
4.41 Business Administration			1,815	3,338,510	5,066,923	15,143	8,422,391
Total Function 4	-	1,539,499	1,815	3,729,136	8,046,042	43,924	13,360,416
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	148,187	288,551	410,799	1,409,688	2,816,685	98,116	5,172,026
5.50 Maintenance Operations	39		1,237	29,331,831	421,431	36,542	29,791,080
5.52 Maintenance of Grounds				2,987,150	249		2,987,399
5.56 Utilities							-
Total Function 5	148,226	288,551	412,036	33,728,669	3,238,365	134,658	37,950,505
7 Transportation and Housing							
7.70 Student Transportation				52,821			52,821
Total Function 7	-	-	-	52,821	-	-	52,821
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	236,208,791	26,832,862	44,418,766	54,990,050	12,494,808	15,322,062	390,267,339

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	193,118,346	48,680,458	241,798,804	14,838,887	256,637,691	253,258,740	246,142,445
1.03 Career Programs	1,150,874	289,600	1,440,474	315,145	1,755,619	1,578,198	1,498,461
1.07 Library Services	6,931,098	1,739,340	8,670,438	1,417,235	10,087,673	9,556,924	9,807,235
1.08 Counselling	10,096,804	2,546,853	12,643,657	137,632	12,781,289	13,322,573	12,913,592
1.10 Special Education	69,346,504	18,625,425	87,971,929	1,586,203	89,558,132	90,268,421	85,965,940
1.30 English Language Learning	16,721,551	4,256,175	20,977,726	236,706	21,214,432	21,052,632	20,965,080
1.31 Indigenous Education	2,546,873	665,719	3,212,592	814,441	4,027,033	4,231,438	2,951,549
1.41 School Administration	28,792,877	6,909,075	35,701,952	1,013,588	36,715,540	36,221,478	36,671,017
1.60 Summer School	1,754,250	450,017	2,204,267	98,171	2,302,438	2,329,884	1,323,256
1.62 International and Out of Province Students	8,444,420	2,159,452	10,603,872	1,123,598	11,727,470	11,993,910	11,108,193
1.64 Other	-	-	-	-	-	-	15,123
Total Function 1	338,903,597	86,322,114	425,225,711	21,581,606	446,807,317	443,814,198	429,361,891
4 District Administration							
4.11 Educational Administration	4,131,127	932,505	5,063,632	631,394	5,695,026	6,038,088	5,860,156
4.40 School District Governance	806,898	127,242	934,140	335,466	1,269,606	1,289,667	1,349,694
4.41 Business Administration	8,422,391	2,079,268	10,501,659	4,465,267	14,966,926	15,312,518	14,798,159
Total Function 4	13,360,416	3,139,015	16,499,431	5,432,127	21,931,558	22,640,273	22,008,009
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	5,172,026	1,267,156	6,439,182	1,768,036	8,207,218	7,339,263	6,949,283
5.50 Maintenance Operations	29,791,080	6,869,698	36,660,778	10,193,495	46,854,273	45,019,108	47,796,949
5.52 Maintenance of Grounds	2,987,399	623,142	3,610,541	1,369,519	4,980,060	5,271,349	1,466,398
5.56 Utilities	-	-	-	9,716,183	9,716,183	7,761,303	7,829,780
Total Function 5	37,950,505	8,759,996	46,710,501	23,047,233	69,757,734	65,391,023	64,042,410
7 Transportation and Housing							
7.70 Student Transportation	52,821	14,815	67,636	3,289,677	3,357,313	3,122,687	2,415,487
Total Function 7	52,821	14,815	67,636	3,289,677	3,357,313	3,122,687	2,415,487
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	390,267,339	98,235,940	488,503,279	53,350,643	541,853,922	534,968,181	517,827,797

School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	64,023,433	62,084,113	84,173,970
Other	5,545,349	7,247,753	6,295,911
Other Revenue	19,809,861	6,794,441	3,338,848
Investment Income	205,748	217,128	373,415
Total Revenue	89,584,391	76,343,435	94,182,144
Expenses			
Instruction	83,576,515	70,235,189	78,061,718
District Administration	1,407,158	1,416,106	1,048,613
Operations and Maintenance	3,686,597	3,621,918	11,338,653
Transportation and Housing	130,248	130,248	899,462
Total Expense	88,800,518	75,403,461	91,348,446
Special Purpose Surplus (Deficit) for the year	783,873	939,974	2,833,698
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(783,873)	(939,974)	(2,833,698)
Total Net Transfers	(783,873)	(939,974)	(2,833,698)
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)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		425,695	11,892	532,070	1,846,822	4,348,254	10,917	30,434	90,629
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,190,778	1,674,647			8,399,311		608,000	218,050	701,098
Provincial Grants - Other									
Other				46,865		5,323,394			
Investment Income	4,407		103	4,993	26,988		960	1,138	1,815
	2,195,185	1,674,647	103	51,858	8,426,299	5,323,394	608,960	219,188	702,913
Less: Allocated to Revenue	2,195,185	1,625,294	11,995	51,949	9,083,440	5,648,358	619,877	225,930	596,767
Recovered					523,627				
Transfer to operating fund									
Deferred Revenue, end of year	-	475,048	-	531,979	666,054	4,023,290	-	23,692	196,775
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,190,778	1,625,294	11,892		8,554,814		618,916	224,792	594,952
Provincial Grants - Other									
Other Revenue				51,715	501,638	5,648,358			
Investment Income	4,407		103	234	26,988		961	1,138	1,815
	2,195,185	1,625,294	11,995	51,949	9,083,440	5,648,358	619,877	225,930	596,767
Expenses									
Salaries									
Teachers					1,831,781				115,579
Principals and Vice Principals					285,577				
Educational Assistants		1,206,188				1,482	455,302	22,299	
Support Staff	1,595,389	56,633			1,075,939	100,989		50,127	817
Other Professionals					19,186				
Substitutes					733			2,716	16,008
	1,595,389	1,262,821	-	-	3,213,216	102,471	455,302	75,142	132,404
Employee Benefits	333,741	362,473			881,096	14,810	130,589	21,408	31,831
Services and Supplies	266,055		466	51,949	4,782,550	5,334,839	33,986	129,380	392,694
	2,195,185	1,625,294	466	51,949	8,876,862	5,452,120	619,877	225,930	556,929
Net Revenue (Expense) before Interfund Transfers	-	-	11,529	-	206,578	196,238	-	-	39,838
Interfund Transfers									
Tangible Capital Assets Purchased			(11,529)		(206,578)	(196,238)			(39,838)
	-	-	(11,529)	-	(206,578)	(196,238)	-	-	(39,838)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	169,793	54,825	1,246,262	237,156	48,052	2,997	2,892		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,581,867	4,037,077	28,674,634	965,059	82,457	111,033	6,000	1,163,879	1,121,404
Provincial Grants - Other									
Other									
Investment Income	14,403	20,167				1,243	44		
	9,596,270	4,057,244	28,674,634	965,059	82,457	112,276	6,044	1,163,879	1,121,404
Less: Allocated to Revenue	9,388,476	4,057,244	28,674,634	66,852	130,248	66,137	7,197	1,163,879	39,960
Recovered		54,825	1,246,262	237,156					
Transfer to operating fund					261				
Deferred Revenue, end of year	377,587	-	-	898,207	-	49,136	1,739	-	1,081,444
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,374,073	4,036,997	28,674,634	66,852	130,248	65,156	7,153	1,163,879	39,960
Provincial Grants - Other									
Other Revenue									
Investment Income	14,403	20,247				981	44		
	9,388,476	4,057,244	28,674,634	66,852	130,248	66,137	7,197	1,163,879	39,960
Expenses									
Salaries									
Teachers	370,347		22,703,005						
Principals and Vice Principals	97,303	14,221							
Educational Assistants	2,654,664	1,962,489					2,901		
Support Staff	1,619,260	42,846						864,787	1,799
Other Professionals	1,373,127	438,957						45,171	
Substitutes	207	693,416		54,528			2,182		
	6,114,908	3,151,929	22,703,005	54,528	-	-	5,083	909,958	1,799
Employee Benefits	1,621,875	837,381	5,971,629	12,324			1,331	230,768	448
Services and Supplies	1,651,693	67,934			130,248	66,137	783	23,153	11,274
	9,388,476	4,057,244	28,674,634	66,852	130,248	66,137	7,197	1,163,879	13,521
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	26,439
Interfund Transfers									
Tangible Capital Assets Purchased									(26,439)
	-	-	-	-	-	-	-	-	(26,439)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Seamless Day Kindergarten	CommunityLINK Other	PRP	CAYA	Assistive Technology AT-BC	PRCVI	Settlement Workers In School	Miscellaneous	K12-Pandemic Recovery Team
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		884,820	196,510	3,642,854	9,690,088	443,597	418,548	995,343	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	50,000		2,486,405			2,382,336			345,000
Provincial Grants - Other		33,875		3,032,000	4,999,743				
Other		137,060						831,867	
Investment Income		9,771	5,607	34,944	118,468	8,596	4,754	7,419	
	50,000	180,706	2,492,012	3,066,944	5,118,211	2,390,932	4,754	839,286	345,000
Less: Allocated to Revenue	14,550	282,549	2,197,363	3,056,200	4,164,746	2,201,013	32,880	435,712	305,000
Recovered			182,666						40,000
Transfer to operating fund								784,173	
Deferred Revenue, end of year	35,450	782,977	308,493	3,653,598	10,643,553	633,516	390,422	614,744	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	14,550		2,191,756			2,192,417			305,000
Provincial Grants - Other		119,582		3,056,200	4,046,278		25,693		
Other Revenue		154,733					2,433	435,564	
Investment Income		8,234	5,607		118,468	8,596	4,754	148	
	14,550	282,549	2,197,363	3,056,200	4,164,746	2,201,013	32,880	435,712	305,000
Expenses									
Salaries									
Teachers			1,464,660			101,099			32,006
Principals and Vice Principals									37,671
Educational Assistants	10,498	12,839	67,054					8,920	
Support Staff		65	110,687	545,650	630,407	753,095	11,005		2,990
Other Professionals		(917)	9,472	245,116	819,175	219,765	195		137,744
Substitutes			7,104						
	10,498	11,987	1,658,977	790,766	1,449,582	1,073,959	11,200	8,920	210,411
Employee Benefits	3,013	3,306	439,431	222,660	367,040	291,865	2,402	2,560	49,737
Services and Supplies	1,039	267,256	96,358	2,020,602	2,348,124	822,462	16,094	5,560	44,852
	14,550	282,549	2,194,766	3,034,028	4,164,746	2,188,286	29,696	17,040	305,000
Net Revenue (Expense) before Interfund Transfers	-	-	2,597	22,172	-	12,727	3,184	418,672	-
Interfund Transfers									
Tangible Capital Assets Purchased			(2,597)	(22,172)		(12,727)	(3,184)	(418,672)	
	-	-	(2,597)	(22,172)	-	(12,727)	(3,184)	(418,672)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	25,330,450
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	64,799,035
Provincial Grants - Other	8,065,618
Other	6,339,186
Investment Income	265,820
	<u>79,469,659</u>
Less: Allocated to Revenue	76,343,435
Recovered	2,284,536
Transfer to operating fund	784,434
Deferred Revenue, end of year	<u><u>25,387,704</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	62,084,113
Provincial Grants - Other	7,247,753
Other Revenue	6,794,441
Investment Income	217,128
	<u>76,343,435</u>
Expenses	
Salaries	
Teachers	26,618,477
Principals and Vice Principals	434,772
Educational Assistants	6,404,636
Support Staff	7,462,485
Other Professionals	3,306,991
Substitutes	776,894
	<u>45,004,255</u>
Employee Benefits	11,833,718
Services and Supplies	18,565,488
	<u>75,403,461</u>
Net Revenue (Expense) before Interfund Transfers	<u>939,974</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(939,974)</u>
	(939,974)
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue	211,897	171,679	265,473	437,152	383,576
Rentals and Leases	1,408,549		5,591,779	5,591,779	1,354,939
Investment Income	135,138		182,291	182,291	220,174
Gain (Loss) on Disposal of Tangible Capital Assets				-	11,107
Amortization of Deferred Capital Revenue	22,524,687	22,432,349		22,432,349	20,512,904
Total Revenue	24,280,271	22,604,028	6,039,543	28,643,571	22,482,700
Expenses					
Operations and Maintenance	490,812		714,163	714,163	520,493
Amortization of Tangible Capital Assets					
Operations and Maintenance	32,417,450	32,381,876		32,381,876	29,611,049
Debt Services					
Capital Lease Interest	76,707		110,798	110,798	189,674
Total Expense	32,984,969	32,381,876	824,961	33,206,837	30,321,216
Capital Surplus (Deficit) for the year	(8,704,698)	(9,777,848)	5,214,582	(4,563,266)	(7,838,516)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,803,334	2,748,970		2,748,970	5,943,472
Capital Lease Payment	2,992,772		2,532,818	2,532,818	2,490,146
Total Net Transfers	6,796,106	2,748,970	2,532,818	5,281,788	8,433,618
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		33,917	(33,917)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,747,464	(1,747,464)	-	
Principal Payment					
Capital Lease		2,422,020	(2,422,020)	-	
Total Other Adjustments to Fund Balances		4,203,401	(4,203,401)	-	
Total Capital Surplus (Deficit) for the year	(1,908,592)	(2,825,477)	3,543,999	718,522	595,102
Capital Surplus (Deficit), beginning of year		107,064,135	10,628,727	117,692,862	117,097,760
Capital Surplus (Deficit), end of year		104,238,658	14,172,726	118,411,384	117,692,862

School District No. 39 (Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,781,543	1,099,659,124	18,563,455	2,299,283	2,334,026	20,325,890	1,163,963,321
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund			1,276,071		29,619	503,306	1,808,996
Special Purpose Funds			603,017			336,957	939,974
Local Capital		33,917					33,917
Capital Lease						4,026,280	4,026,280
Transferred from Work in Progress		66,592,981	516,338				67,109,319
	-	66,626,898	2,395,426	-	29,619	4,866,543	73,918,486
Decrease:							
Deemed Disposals			1,973,130	173,932	1,683,767	1,431,936	5,262,765
	-	-	1,973,130	173,932	1,683,767	1,431,936	5,262,765
Cost, end of year	20,781,543	1,166,286,022	18,985,751	2,125,351	679,878	23,760,497	1,232,619,042
Work in Progress, end of year		157,342,036	33,260				157,375,296
Cost and Work in Progress, end of year	20,781,543	1,323,628,058	19,019,011	2,125,351	679,878	23,760,497	1,389,994,338
Accumulated Amortization, beginning of year		402,753,676	8,471,615	1,052,826	1,893,005	8,332,689	422,503,811
Changes for the Year							
Increase: Amortization for the Year		25,573,154	1,877,460	221,232	301,390	4,408,640	32,381,876
Decrease:							
Deemed Disposals			1,973,130	173,932	1,683,767	1,431,936	5,262,765
		-	1,973,130	173,932	1,683,767	1,431,936	5,262,765
Accumulated Amortization, end of year		428,326,830	8,375,945	1,100,126	510,628	11,309,393	449,622,922
Tangible Capital Assets - Net	20,781,543	895,301,228	10,643,066	1,025,225	169,250	12,451,104	940,371,416

School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	122,330,093	59,559			122,389,652
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	93,224,730	490,179			93,714,909
Deferred Capital Revenue - Other	6,632,730	(140)			6,632,590
Local Capital	1,747,464				1,747,464
	<u>101,604,924</u>	<u>490,039</u>	-	-	<u>102,094,963</u>
Decrease:					
Transferred to Tangible Capital Assets	66,592,981	516,338			67,109,319
	<u>66,592,981</u>	<u>516,338</u>	-	-	<u>67,109,319</u>
Net Changes for the Year	<u>35,011,943</u>	<u>(26,299)</u>	-	-	<u>34,985,644</u>
Work in Progress, end of year	<u><u>157,342,036</u></u>	<u><u>33,260</u></u>	-	-	<u><u>157,375,296</u></u>

School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	599,523,094	9,385,660	15,742,530	624,651,284
Changes for the Year				
Increase:				
Transferred from Work in Progress	59,229,588	13,404	7,866,328	67,109,320
	<u>59,229,588</u>	<u>13,404</u>	<u>7,866,328</u>	<u>67,109,320</u>
Decrease:				
Amortization of Deferred Capital Revenue	21,604,479	326,613	501,257	22,432,349
	<u>21,604,479</u>	<u>326,613</u>	<u>501,257</u>	<u>22,432,349</u>
Net Changes for the Year	<u>37,625,109</u>	<u>(313,209)</u>	<u>7,365,071</u>	<u>44,676,971</u>
Deferred Capital Revenue, end of year	<u>637,148,203</u>	<u>9,072,451</u>	<u>23,107,601</u>	<u>669,328,255</u>
Work in Progress, beginning of year	104,421,469	241,689	11,628,126	116,291,284
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	93,714,909	1,415,763	5,216,827	100,347,499
	<u>93,714,909</u>	<u>1,415,763</u>	<u>5,216,827</u>	<u>100,347,499</u>
Decrease				
Transferred to Deferred Capital Revenue	59,229,588	13,404	7,866,328	67,109,320
	<u>59,229,588</u>	<u>13,404</u>	<u>7,866,328</u>	<u>67,109,320</u>
Net Changes for the Year	<u>34,485,321</u>	<u>1,402,359</u>	<u>(2,649,501)</u>	<u>33,238,179</u>
Work in Progress, end of year	<u>138,906,790</u>	<u>1,644,048</u>	<u>8,978,625</u>	<u>149,529,463</u>
Total Deferred Capital Revenue, end of year	<u>776,054,993</u>	<u>10,716,499</u>	<u>32,086,226</u>	<u>818,857,718</u>

School District No. 39 (Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 41,211	\$ 39,755,309	\$ 2,320,275	\$ -	\$ -	\$ 42,116,795
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	94,557,683					94,557,683
Other					5,216,827	5,216,827
Investment Income		483,086	23,341			506,427
Transfer project surplus to MECC Restricted (from) Bylaw	(883,274)	883,274				-
MECC Restricted insurance claim surplus		58,314				58,314
	93,674,409	1,424,674	23,341	-	5,216,827	100,339,251
Decrease:						
Transferred to DCR - Work in Progress	93,714,909	501,228	914,535		5,216,827	100,347,499
Insurance claim	711					711
	93,715,620	501,228	914,535	-	5,216,827	100,348,210
Net Changes for the Year	(41,211)	923,446	(891,194)	-	-	(8,959)
Balance, end of year	-	40,678,755	1,429,081	-	-	42,107,836

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

School District No. 39 (Vancouver)

Fiscal Year Ended June 30, 2022

SCHEDULE OF DEBT

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

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

School District No. 39 (Vancouver)

Fiscal Year Ended June 30, 2022

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

School District No. 39 (Vancouver)

Fiscal Year Ended June 30, 2022

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No.39 (Vancouver) and its non-unionized employee during fiscal year 2022.

This agreement represents six months' compensation.

Schedule of Remuneration and Expenses

<u>Elected Officials</u>			<u>Remuneration</u>	<u>Expenses</u>
Ballantyne	Fraser	Trustee	33,436	558
Cho	Carmen	Trustee	34,972	773
Fraser	Janet	Trustee	34,998	2,623
Hanson	Oliver	Trustee	33,436	-
Huang	Jia Hong	Student Trustee	2,934	-
Martin-Gonzalez	Estrellita	Trustee	35,442	2,161
Parrott	Barbara	Trustee	32,249	660
Pedley	Sheung	Trustee	33,436	1,194
Reddy	Jennifer	Trustee	33,436	-
Wong	Allan	Trustee	33,436	1,418
			307,773	9,388

<u>Employees with Remuneration Exceeding \$75,000</u>			<u>Remuneration</u>	<u>Expenses</u>
Abarquez	Richard	Teacher Elementary	89,333	77
Abbot	Douglas	Set BC Provincial - Sec	78,780	-
Adams	Genvieve	Teacher Elementary	76,242	-
Adams	Sheri	Teacher Elementary	97,707	80
Adamson	Ashley	Teacher Secondary	96,401	168
Adrian	Vanessa	Teacher Elementary	96,526	-
Adrian-Hamazaki	Edward	Teacher Secondary	96,657	-
Affleck	Jodie	Teacher Elementary	89,303	80
Agius	Lisa	Teacher Secondary	99,857	100
Ahluwalia	Jaspri	Teacher Elementary	89,269	-
Ahn	Michael	Teacher Elementary	80,605	75
Aird	Michael	Teacher Elementary	78,005	104
Akita	Emily	Teacher Elementary	89,227	-
Akrap	Nicky	Secondary Principal	150,718	-
Alaouze	Alyse	Coordinator-Community School	99,988	-
Al-Assadi	Abdelfattah	Teacher Secondary	97,793	-
Albrecht	Michael	Teacher Secondary	97,930	35
Albutat	Jennifer	Teacher Elementary	97,686	-
Alderman	Christopher	Manager-Staffing	132,117	-
Alexander	Janet	Teacher Elementary	96,515	-
Alexander	Stacey	Acting Director of Labour Relations	143,669	279
Ali	Seema	Teacher Secondary	102,782	-
Ali Shaw	Shareeda	Teacher Elementary	97,707	46
Aliphtiras	Georgia	Teacher Elementary	98,368	387
Allan	Lisa	Teacher Elementary	84,458	20
Allan	Nicholas	Teacher Elementary	79,990	-
Allen	Chris	Director of Enterprise Risk Mg	165,589	3,778
Alley	Frances	Special Education - Sec	97,973	-
Alleyne	Omar	Sheet Metal Worker	79,054	-
Allison	Heather	Teacher Elementary	97,814	-
Almeida	Susan	Teacher Elementary	79,633	-
Alojado	Sherrise	Teacher Elementary	94,667	-
Alstad	Gregory	Teacher Elementary	99,558	-
Altman	Jennifer	Teacher Elementary	97,103	40

Alvares	Anne	Teacher Secondary	97,829	100
Alves	Hermano	Teacher Secondary	78,670	-
Ambrose	Dale	Secondary Vice-Principal	135,674	10
An	Joseph	Teacher Secondary	89,401	-
An	Paul	Elementary Vice-Principal	125,297	-
Anchant	Samantha	Teacher Elementary	87,542	-
Anctil	Richer	Teacher On Call - Elem	97,509	-
Anderson	Laurel	Teacher Secondary	83,673	-
Anderson	Linda	Teacher Secondary	97,707	110
Anderson	Richard	Executive Assistant-ES	81,206	-
Andres	Carolyn	Teacher Elementary	92,444	130
Andres	Monica	Teacher Elementary	97,707	104
Andrews	Linda	Teacher Elementary	97,767	53
Andrews	Rochelle	Coordinator-Health & Safety	91,305	22
Ang	Genalyne	Teacher Elementary	97,707	-
Angel-Lara	Angela	Teacher Elementary	89,925	-
Annas	Richard	Teacher Secondary	89,273	-
Anokwuru	Joann	Special Education - Sec	84,892	-
Ansley	Kandice	Teacher Elementary	78,450	-
Anthony	Thea	Teacher Elementary	87,229	-
Antunes	Nelson	Cement Mason	82,568	10
Ao	Timothy	Special Education - Sec	77,702	-
Appleby	Katherine	Teacher Elementary	96,421	-
Appleton	Karen	Teacher Elementary	97,707	87
Aprim	Benjamin	Teacher Secondary	93,632	-
Arbour-Polley	Ashlie	Teacher Elementary	96,585	-
Arbuckle	Liam	Teacher Elementary	89,610	-
Archambault	Julie	Teacher Elementary	88,394	53
Archer	Christopher	Teacher Elementary	89,157	-
Archer	Liza	Teacher Elementary	95,893	75
Arduini	Anabela	Teacher Elementary	96,559	-
Arkiletian	Robert	Teacher Secondary	96,524	-
Arnold	Leslie	Teacher Secondary	96,638	-
Arnold	Sharon	Teacher Elementary	88,687	74
Arnold	Yann	Special Education - Sec	97,626	3
Arvanitis	Aphrodite	Teacher Elementary	93,099	-
Arya	Shalini	Psychologist - Elem	79,916	360
Ascher	Christopher	Teacher Secondary	96,681	-
Asdrubale	Steven	Teacher Elementary	80,165	-
Ashley	Robert	Senior Manager-Project Office	126,415	1,587
Asmani	Marya	Teacher Secondary	89,360	-
Asmoucha	Samuel	Teacher Elementary	96,147	-
Assadipour	Sonia	Teacher Elementary	103,785	-
Atkinson	Laura	Teacher Elementary	97,707	-
Atkinson	Michael	Teacher Elementary	96,839	-
Attali-Netherton	Brigitte	Teacher Elementary	97,835	169
Atterton	Carl	Teacher Elementary	89,254	-
Au	Henry	Elementary Principal	148,006	-
Au	Karen	Teacher Elementary	97,877	-
Audet	Steven	Teacher Elementary	80,007	-
Aulakh	Harkiran	Teacher Secondary	89,569	1,175
Aweida	Dana	Elementary Vice-Principal	122,277	-
Ba	Ruby	Teacher Elementary	86,414	437

Babcock	Heather	Teacher Secondary	89,270	-
Bacchus	Jonathan	Electrician	78,376	10
Bach	David	Secondary Vice-Principal	133,769	-
Baerg	Julie	Teacher Secondary	90,358	-
Bailie	Ronald	Plumber	81,203	-
Bain	Deirdre	Teacher Elementary	92,608	-
Bains	Kamaljit	Teacher Elementary	96,559	100
Bains	Ranjit	Secondary Principal	154,673	310
Bains	Suman	Teacher Secondary	92,920	-
Baird	Cecil	Teacher Secondary	99,185	80
Baker	Benjamin	Gardener	84,683	19
Baker	Jean	Teacher Secondary	95,914	15
Baker	Lorraine	Teacher Elementary	114,293	14
Bakken	Lorraine	Teacher Elementary	96,421	100
Bal	Surinder	Bld Eng 250001-350000 sqft	80,139	109
Balde	Ramatoulaye	Teacher Elementary	78,527	-
Ball	Tamara	Teacher Elementary	80,475	110
Ballarin	Ricardo	Teacher Secondary	97,973	-
Balzarini	Sharon	Teacher Elementary	98,368	105
Bankonin	Susan	Teacher Secondary	88,979	110
Barber	Amanda	Teacher Gifted Program	89,137	-
Barclay	Jill	Teacher Elementary	97,686	250
Barley	Marin	Teacher Secondary	97,901	-
Baron	Tanya	Teacher Secondary	101,841	-
Barone	Giovanna	Office Support D Workshop	78,219	10
Barreira	Deanna	District Resource Teacher	91,021	69
Barrera	David	Plumber	88,054	-
Barros	Melania	Teacher Elementary	89,333	-
Barski	Matthew	Teacher Secondary	90,184	77
Bartha	Patricia	Teacher Elementary	88,734	-
Bartlett	Gretchen	Teacher Elementary	89,137	-
Bartlett	Steven	Teacher Elementary	98,389	-
Bassi	Baldeep	Teacher Secondary	94,104	-
Batista	Carmen	Associate Superintendent	230,160	1,649
Batsoulas	Janet	Teacher Elementary	89,254	-
Baulcomb	Craig	Provl Resource Program - Elem	102,850	174
Bausback	Kirk	Teacher Secondary	89,049	-
Bautista	Edwin	Teacher Elementary	89,157	87
Baxter	Ian	Teacher Secondary	97,802	-
Bayne	Norma	Teacher Elementary	96,401	110
Beadle	Evelyn	Teacher Elementary	91,487	-
Beatch	Patricia	Manager-Employee Wellness	135,825	581
Beaton	Brittany	Special Education - Sec	90,142	250
Beaton	Gregory	Teacher Secondary	89,380	-
Beattie	Karen	Teacher Elementary	89,137	-
Beaty	Karen	Teacher Elementary	96,401	100
Beaucock	Kim	Teacher Secondary	96,421	-
Beck	Daphne	Teacher Elementary	89,137	42
Becker	Robin	Teacher Elementary	96,401	80
Bedard	Marie-Claude	Teacher Elementary	89,137	100
Beeman	Jill	Teacher Elementary	97,707	-
Beetlestone	Emma	Teacher On Call - Sec	82,970	-
Begg	Leslie	Teacher Secondary	85,687	-

Beggache	Dalila	Teacher Elementary	83,920	-
Begin	Marc	Teacher Secondary	88,454	-
Beharry	Peter	Teacher Secondary	102,066	-
Behrenz	Nicole	Teacher Elementary	82,984	-
Belanger	Daniel	Elementary Principal	146,535	-
Bell	Elizabeth	Secondary Vice-Principal	112,554	-
Bell	Erin	Teacher Elementary	97,899	270
Belliveau	Susan	Teacher Elementary	96,768	99
Bemister	Jesse	Elementary Principal	134,854	-
Bender	Erin	Teacher Elementary	97,707	101
Benson	Heidi	Coordinator-Community School	88,883	-
Benson	Mara	Teacher Secondary	89,254	-
Bentley	Meghan	Teacher Secondary	90,341	130
Bentley Fernandes	Pamela	Area Counsellor - Elem	91,051	100
Bercic	Thomas	Distance Education - Sec	96,254	-
Berger	Fiona	Teacher Elementary	95,181	-
Best	Kathryn	Teacher Secondary	96,408	130
Bhatti	Daljit	Project Manager-ST Office	124,137	9
Bighorn	Jelana	Teacher Secondary	76,156	-
Bigiolli	Angela	Teacher Secondary	101,797	-
Bildstein	Lucia	Teacher Elementary	89,157	-
Billingsley	Jennifer	Teacher Elementary	97,707	59
Biln	David	Teacher Elementary	102,408	100
Biln	Susan	Teacher Elementary	77,751	-
Bilodeau	Shane	Teacher Elementary	96,819	20
Bilodeau	Stephanie	Teacher Elementary	82,858	-
Binder	Anita	Teacher Secondary	95,565	-
Bion	Elizabeth	Teacher Elementary	89,137	-
Biorn	Birgitte	Elementary Principal	145,682	300
Bird	Lora	Teacher Elementary	97,899	310
Bird	Naomi	Teacher Secondary	89,563	-
Birkenhead	Sandra	Teacher Secondary	100,135	203
Birkenthal	Dana	Teacher Elementary	87,852	-
Birks	Carole	Teacher Secondary	99,074	25
Birring	Navjot	Teacher Elementary	96,416	20
Birsan	Irina	Teacher Secondary	100,220	-
Bisset	Heather	Teacher Elementary	89,157	100
Black	Christopher	Assistant-Staffing	77,286	-
Blair	Alycia	Teacher Elementary	82,171	130
Blair	Sonia	Secondary Vice-Principal	135,611	-
Blake	Karen	Secondary Vice-Principal	132,001	-
Blanchard	Nicholas	Teacher Elementary	93,513	45
Bland	Charmian	Teacher Elementary	95,301	1,023
Blaney	Julie	Teacher Secondary	80,165	-
Blessin	Sylvia	Program Advisor-AEC	99,164	-
Boardman	Donna	Teacher Elementary	78,820	234
Bocolas	George	Electrician	85,985	-
Bodnaruk	Elena	Teacher Elementary	95,211	-
Bohachewski	Lisa	Electrician	84,970	5
Bohl	Bonnie	Special Education - Sec	96,565	-
Bohmer	Aaron	Plumber	89,183	-
Bohn	Stefan	Tech & Res Support C Workshop	75,853	45
Boily	Brigitte	Teacher Elementary	96,401	30

Boitard	Daniel	Teacher Elementary	89,157	-
Bolanos	Jessica	Special Education - Sec	96,421	-
Bondi	Linda	Teacher Elementary	89,935	-
Bone	Graeme	Teacher Elementary	97,690	-
Bonilla Gomez	Angela	Teacher Elementary	97,690	50
Bonvillain	Lynda	District Vice Principal	132,215	27
Booker	Nicholas	Teacher Secondary	89,251	-
Boomer	Brian	Journeyperson with Premium	77,618	17
Borason	Michael-Don	Special Education - Sec	98,251	20
Bordon	Robert	Teacher Secondary	93,377	-
Borg	Tammy	Teacher Elementary	96,421	-
Borges	Danny	Teacher Secondary	101,881	-
Borsato	Justin	Teacher Elementary	98,368	-
Bortnick	Allan	Electrician	83,411	10
Boswell	Erin	Speech Language Pathologist	96,045	1,488
Botero	Ivan	AE Instructor Structured Cours	98,975	-
Boucetta	Soumeya	Teacher Secondary	96,813	-
Bouchard	Yves	Info Tech Support D	90,330	85
Boucher	Kelsy	Advisor-Staffing	87,621	-
Boucher	Robert	Special Education - Sec	97,354	-
Bouchet	Brigitte	Teacher Elementary	89,260	-
Boudet	Katia	Teacher Secondary	77,161	180
Boulding	Nicholas	Perm Sub - Sec	87,454	-
Boulet	Ariel	Teacher Secondary	99,073	25
Bourgh	Kyla	Teacher Secondary	75,418	-
Bourque	Nancy	Elementary Principal	142,832	-
Boxall	Sula	Teacher Elementary	96,421	104
Boyd	Arielle	Teacher Secondary	97,972	100
Boyes	Cody	Teacher Secondary	89,262	-
Boylan	Brenda	Teacher Elementary	94,224	30
Boyland	Shannon	Teacher Elementary	89,137	208
Braaten	Donna	Teacher Secondary	98,052	-
Brack	Donna	AE Instructor	104,291	-
Bradley	Agnes	Teacher Elementary	92,563	77
Brady	Colleen	Teacher Elementary	78,228	-
Bramhoff	Anita	Teacher Elementary	97,847	-
Braun	Barton	Teacher Elementary	97,707	-
Braun	David	Teacher Secondary	97,868	100
Braun	Jennifer	Teacher Secondary	101,964	-
Braverman	Michael	Teacher Secondary	97,686	697
Bray	Kelvin	Journeyperson with Premium	88,969	19
Breakingbury	Christie	Teacher Elementary	91,140	-
Bredin	Shauna	Teacher Elementary	89,303	-
Breheny	Darcy	Teacher Elementary	89,157	95
Breton	Lorraine	Teacher Secondary	102,253	40
Brett	Allison	Teacher Secondary	103,803	165
Brewster	Madeline	Teacher Secondary	75,737	85
Brion	Peter	Teacher Secondary	89,157	-
Brisebois	Laurent	Elementary Principal	147,294	-
Broadland	Holly	Teacher Secondary	86,229	255
Broman	Pamela	Teacher Elementary	96,543	-
Bromige	Christopher	Special Education - Sec	96,750	-
Bromley	Lindsay	Teacher Elementary	87,770	20

Brown	Andrea	Teacher Elementary	78,177	40
Brown	Angela	Mentor Elementary	95,887	3
Brown	Dana	Teacher Secondary	94,047	-
Brown	Jesse	Elementary Vice-Principal	128,987	-
Brown	Tina	Assistant-Staffing	76,145	-
Brown	Zoi	Teacher Elementary	96,801	-
Browne	Corin	Teacher Secondary	75,228	-
Brownrigg	Richard	Teacher Secondary	96,421	-
Bruce	Tyler	Teacher Elementary	87,729	-
Bruechert	Walter	Teacher Elementary	95,745	-
Brumwell	Craig	Teacher Secondary	100,746	-
Bruyere	Johnathon	Teacher Elementary	96,401	89
Bryce	Keith	Teacher Elementary	97,082	-
Buckley	Deena	Director of Instruction-SS	167,707	1,623
Buder	Tyler	Journeyperson with Premium	98,609	19
Bui	Michael	Teacher Secondary	94,850	35
Buis	Kenneth	AE Instructor Structured Cours	120,583	-
Buis	Pamela	Teacher Elementary	94,420	-
Buntain	Gary	Teacher Secondary	87,773	-
Burdon	Shirley	Teacher Secondary	101,906	300
Burke	Allison	Teacher Elementary	79,233	161
Burke	Shannon	Elementary Vice-Principal	126,097	-
Burma	Amber	Teacher Elementary	125,562	-
Burrell	Scott	Teacher Elementary	89,157	77
Burrus	Adrian	Teacher Elementary	96,421	-
Burton	Shannon	Director of Instruction- SS	152,857	3,637
Butler	David	Teacher Elementary	97,868	606
Butler	Joelle	Teacher Elementary	96,763	32
Butler	Vivian	Teacher Elementary	96,421	-
Bylsma	Alan	Teacher Secondary	98,057	-
Byron	Shane	Teacher Secondary	97,912	87
Cabrone	Elvi	Area Resource - Elem	98,059	81
Cacchioni	David	Secondary Vice-Principal	132,259	6,825
Cai	Xuewei	Teacher Elementary	83,816	-
Calder	Alison	Teacher Secondary	86,451	-
Calman	Shelby	Teacher Secondary	88,295	110
Caluori	Joanna	Teacher Elementary	88,829	100
Calvert	Kyle	Teacher Elementary	96,531	-
Cameron	Glenn	Teacher Secondary	93,224	-
Cameron	Xin Xin	Teacher Secondary	97,796	110
Campbell	Jessica	Teacher Elementary	96,421	-
Campbell	Sandra	Psychologist - Elem	107,462	360
Campbell	Scott	Teacher Secondary	91,184	-
Campbell	Shawn	Teacher Elementary	89,288	-
Campbell	Shoshanna	Area Counsellor - Elem	100,164	100
Campese	Mario	Teacher Elementary	91,214	-
Campos	Nancy	Teacher Secondary	93,397	27
Candido	Marnie	Teacher Elementary	96,547	48
Canning	Gregory	Teacher Elementary	96,564	10
Canosa	Massimo	Journeyperson with Premium	94,489	10
Cantelon	Amanda	Special Education - Sec	103,137	87
Cantor	Diana	Teacher Elementary	95,908	-
Cao	Dac Tung	Teacher Secondary	93,977	-

Car	Susie	Elementary Principal	148,027	1,505
Carle	Laura	Teacher Elementary	96,605	80
Carmichael	Mark	Teacher Secondary	107,845	-
Caros	Jennifer	Psychologist - Elem	99,047	-
Carrara	Daniele	Teacher Elementary	97,707	-
Carrell	Christopher	Journeyperson with Premium	99,916	-
Carrier	Joseph	Teacher Elementary	89,284	-
Carriere	Valerie	Elementary Vice-Principal	128,344	-
Carry	Suzanne	Teacher Elementary	79,601	283
Carswell	Ankie	Elementary Principal	147,574	84
Cassap-Hanson	Alexis	Teacher Elementary	78,590	-
Cassidy	Yvette	Teacher Elementary	96,421	107
Cassie	Laurie	Set BC Provincial - Sec	99,340	84
Caswell	Jesse	Special Education - Sec	78,008	282
Catlin	Michelle	Teacher Elementary	86,890	360
Cavaletto	Michael	Teacher Secondary	89,157	175
Cavanagh	Michelle	Teacher Elementary	89,303	-
Caverzan	Renata	Teacher Elementary	97,686	184
Cavezza	Tammy	Teacher Elementary	84,869	-
Cavin	Edwin	Teacher Secondary	95,914	-
Chadwick	Phonesanith	Set BC Provincial - Sec	94,075	376
Chai	Steven	Teacher Elementary	93,837	-
Chalmers	Holly	Teacher Secondary	101,879	40
Chamberland-Auge	Sandra	Teacher Elementary	78,983	3,856
Chan	Aileen	Teacher Elementary	89,157	36
Chan	Betty	Teacher Elementary	97,686	-
Chan	Brendan	Teacher Secondary	78,578	85
Chan	Debbie	Teacher Secondary	89,520	35
Chan	Fung	Project Coordinator	77,763	-
Chan	Genevieve	Teacher Elementary	96,559	-
Chan	Harinder	Teacher Secondary	83,844	-
Chan	Jennie	Teacher Secondary	93,224	-
Chan	Jonathan	Teacher Secondary	98,382	-
Chan	Judy	Teacher Secondary	83,738	-
Chan	Justina	Teacher Secondary	91,437	25
Chan	Paul	Teacher Secondary	96,763	-
Chan	Sylvia	Teacher Secondary	100,490	-
Chan	Tiffany	Teacher Elementary	82,034	-
Chan	Vince	Teacher Secondary	98,265	-
Chan	Vivian	Teacher Elementary	96,421	-
Chan	Yong Yong	Teacher Elementary	97,686	59
Chang	Chiung-Fang	Teacher Secondary	98,056	110
Chang	Irma	Teacher Elementary	97,847	-
Chang	Ivy	Teacher Elementary	96,401	-
Chang	Lisa	Teacher Secondary	89,137	100
Chan-Henry	Gregory	Teacher Secondary	97,903	-
Chao	Linda	Teacher Secondary	83,980	-
Chao	Sarah	Technical & Resource Support D	76,825	7
Chapelski	Jessica	Teacher Elementary	91,757	-
Charette	Jacinthe	Teacher Elementary	96,972	95
Charney	Peter	Steamfitter	85,861	-
Chau	Danny	Electrician	99,010	-
Chau	Johnny	Electrician Apprentice	77,738	-

Chau	Tammie	Teacher Elementary	96,591	35
Chee	Cynthia	Teacher Elementary	96,580	-
Chelladurai	Arockiam	Teacher Secondary	104,081	130
Chen	Bell	Distance Education - Sec	112,782	126
Chen	Emily	Teacher Secondary	100,201	-
Chen	Hattie	Teacher Secondary	96,004	28
Chen	Hsin-Hou	Teacher Secondary	107,180	40
Chen	Peggy	Coordinator - Community School	89,285	1,549
Cheng	Elizabeth	Teacher Elementary	97,814	-
Cheng	Leo	Teacher Secondary	107,311	-
Cheng	Michelle	Teacher Secondary	97,309	-
Cheng	Quyen	Teacher Elementary	96,401	-
Cheng	Wendy	Teacher Elementary	85,673	114
Chenoweth	Matthew	Teacher Secondary	92,226	-
Cheung	Julia	Teacher Elementary	80,120	180
Cheung	Kelly	Senior Medical Adjudicator	101,218	-
Cheung	Yu Ting	Set BC Provincial - Sec	100,361	70
Chiang	Musica	Manager-Student Info System	135,180	-
Chiang	Yi Chun	Teacher Secondary	117,131	50
Chin Petersen	Jenny	Teacher On Call Limited - Elem	102,808	18
Chinack	Byron	Labourer	81,964	-
Chiu	Chi Kin	Elementary Principal	146,535	-
Chiu	Nathan	Deaf and Hard of Hearing	88,571	-
Chiu	Odelia	Deaf and Hard of Hearing	99,630	25
Cho	Alyson	Teacher Elementary	95,660	151
Cho	David	Teacher Secondary	106,483	-
Chobotiuk	Jennifer	Teacher Elementary	88,670	-
Choi	James	Teacher Secondary	96,524	300
Choi	Michael	Teacher Secondary	93,447	-
Chong	Genevieve	Teacher Elementary	97,707	-
Chong	Joyce	Elementary Principal	133,487	-
Chong	Linda	Teacher Secondary	97,666	-
Chong	Paul	Teacher Secondary	79,024	-
Chong	Philip	Teacher Elementary	89,137	101
Chong	Vickie	Teacher Elementary	89,150	-
Chong	Vivian	Teacher Secondary	89,335	-
Chong-Ping	Kimberley	Teacher Secondary	98,366	378
Chou	Andy	Teacher Elementary	81,554	-
Chou	Chen-Yu	Teacher Elementary	88,534	-
Chow	Allan	Teacher Secondary	96,510	-
Chow	Cynthia	Teacher Elementary	96,326	-
Chow	Gordon	Teacher Secondary	97,029	-
Chow	Henry	Carpenter	89,234	-
Chow	Jacqueline	Teacher Elementary	78,433	80
Chow	Jiana	Manager-Communications	114,746	566
Chow	Karen	Teacher Elementary	96,543	170
Chow	Shirley	Teacher Elementary	96,543	-
Chow-Humphries	Mary	Teacher Elementary	102,408	-
Choy	Liza	Teacher Elementary	101,227	-
Chrzastowski-Wacl Pawel		Teacher Secondary	98,022	110
Chu	Jennifer	Teacher Elementary	97,707	-
Chu	Kevin	Teacher Secondary	76,657	-
Chua Martinez	Armando	Teacher Secondary	97,988	-

Chuah	Kerry	Manager-Facilities	115,679	2,597
Chuaqui	Maria	Teacher Secondary	89,439	-
Chun	Peggy	Teacher Secondary	87,043	85
Chung	Jeeyeon	Teacher Elementary	89,284	-
Chung	Ting Fong	Teacher Elementary	101,313	52
Chuu	Carol	Teacher Secondary	98,007	-
Cieslik	Michelle	Teacher Elementary	79,994	-
Clancy	Juli	Teacher Elementary	82,175	-
Clark	Denise	Secondary Vice-Principal	133,015	1,008
Clark	Gavin	Coordinator-Community School	101,167	1,543
Clark	Heidi	Teacher Elementary	97,686	80
Clark	Hudson	Teacher Secondary	98,875	100
Clark	Jennifer	Teacher Elementary	82,987	180
Clark	Julia	Elementary Vice-Principal	123,077	1,636
Clarke	Alice	Special Education - Elem	78,852	742
Clarke	Megan	Teacher Elementary	89,137	87
Clutchey	Corrie	Teacher Secondary	101,881	-
Coblenz	Trysten	Teacher Secondary	82,950	22
Coderre	Stephen	Special Education - Sec	96,806	-
Codrington	Angela	Teacher Elementary	88,819	-
Coelho	Andrew	Elementary Vice-Principal	106,377	-
Cole	Noli	Coordinator-Community Connect	80,131	14
Coletta	Vittorio	Teacher Secondary	83,625	-
Collet	Tamara	Teacher Elementary	97,539	-
Collier	Curtis	Teacher Secondary	77,413	-
Collier	Michael	Special Education - Sec	102,382	-
Collins	Diane	Teacher Elementary	78,450	-
Collum	Shawn	Electrician	87,069	-
Colobong	Krystle	Teacher Secondary	83,738	110
Colpitts	James	Teacher Elementary	89,157	110
Condon	Sean	Journeyperson with Premium	91,690	-
Conklin	Marnie	Teacher Elementary	97,767	-
Conley	Tanya	Teacher Elementary	96,421	80
Connaughton	William	Teacher Elementary	89,273	-
Conrad	Danielle	Teacher Elementary	97,707	-
Coo	Duncan	Teacher Elementary	94,878	-
Cook	Rebecca	Teacher Elementary	97,707	100
Cooper	Romy	Teacher Secondary	96,559	-
Cordoni	Christopher	Teacher Secondary	100,329	128
Cormack	Mark	Elementary Vice-Principal	126,138	-
Cornies	Chad	Teacher Secondary	96,687	-
Correia	Grace	Teacher Secondary	98,979	-
Corrie	Natacha	Teacher Elementary	96,421	-
Corsi	Viviana	Teacher Elementary	85,548	-
Cortens	John	Elementary Principal	147,037	-
Costa	Kailee	Teacher Elementary	77,465	258
Costa	Maria	Teacher Elementary	97,429	80
Costea	Kenneth	Teacher Elementary	88,687	28
Costello	Jesse	Teacher Elementary	97,386	751
Cote	Chantal	Teacher Elementary	76,938	77
Cotton	Graeme	Teacher On Call - Elem	81,267	-
Coughlan	Kamala	Elementary Vice-Principal	124,162	1,680
Coughlan	Liam	Supervisor-Maintenance	113,416	33

Coulter	Lorinda	Teacher Elementary	97,862	80
Coutts	Graeme	Teacher Gifted Program	102,408	-
Covert	Jorden	Teacher Elementary	97,710	85
Cozma	Alina	Teacher Secondary	100,885	-
Crabtree	Sarah	Special Education - Elem	97,835	-
Craig	Noella	Teacher Elementary	96,427	-
Crimp	Emma	Teacher Elementary	77,089	-
Cripps	Russell	Teacher Secondary	96,625	-
Crisp	James	Teacher Elementary	96,421	104
Cristall	Aven	Teacher Elementary	96,612	-
Cross	Mira	Teacher Secondary	102,084	-
Cruickshank	Maryanne	Teacher Elementary	95,803	-
Cruz	Edilberto	Special Education - Elem	96,401	-
Csanyi-Robah	Gina	Teacher Elementary	76,888	-
Culhane	Stephen	Teacher Secondary	96,930	-
Cullingworth	Erin	Teacher Secondary	98,205	447
Cultum	Irene	Teacher Elementary	89,263	-
Cumming	Drew	Electrician	83,981	30
Cumming	Wendy	Teacher Elementary	89,224	-
Cunha	Mario	Plumber	96,663	-
Da Silva	Pedro	Associate Superintendent	225,340	3,270
Dalla-Zanna	Gaye	Teacher Elementary	89,137	-
Dancer	Susan	Teacher Elementary	89,137	-
Dao	Nhat	Teacher Secondary	88,371	110
Dare	Katherine	Special Education - Elem	75,413	-
Dash	Sarah	Elementary Principal	143,669	-
Davey	Kathryn	Teacher Elementary	77,061	-
David	Carolyn	Teacher Elementary	97,868	75
Davidson	Marilyn	Teacher Elementary	96,547	115
Davie	Caitlin	Teacher Secondary	85,775	-
Davies	D. James	Teacher Secondary	89,341	-
Davies	Megan	Elementary Principal	147,837	-
Davis	Aaron	Director of Instruction-ES	178,974	3,611
Davis	Michelle	Provl Resource Program - Sec	90,626	303
Davis	Nathalie	Teacher Secondary	95,810	50
Dawson	Joanne	Teacher Elementary	84,465	130
Dawson	John	Director Edu Plan Student Info	181,256	3,060
Dawson	Lynn	Teacher Elementary	97,814	-
De Couto	Jason	Teacher Secondary	96,756	-
de Hoop	James	Senior Manager-Planning	144,952	403
De Jardin	Linda	Teacher Elementary	94,815	-
De Santis	Michael	Teacher Secondary	101,797	-
De Verteuil	Glenn	Teacher Elementary	89,144	25
De Vita	Kelly	Teacher Elementary	96,414	200
Dean	Tamara	Teacher Elementary	97,707	100
Deblasio	Jeffrey	Teacher Secondary	75,721	-
Deegan	William	Carpenter	79,933	-
Delevallee	Mariette	Teacher Elementary	80,617	-
DeLong	Ian	Area Counsellor - Elem	100,434	100
Delorme	David	District VP Indigenous Ed	123,820	900
Delorme	Patrick	Teacher Secondary	96,617	500
Delville-Pratt	Ruth	Teacher Secondary	91,815	-
Demarco	Dion	Teacher Secondary	96,531	-

Demers	Guy	Teacher Secondary	91,991	-
Demiris	Soultana	Senior Advisor-Recruitment	120,328	-
Demmers	Melissa	Teacher Elementary	82,187	-
Dempster	Kyle	Teacher Secondary	92,155	-
Dent	Susan	Elementary Vice-Principal	128,714	-
Deragopian	Aida	Teacher Elementary	97,686	-
Derban	Elyssa	Elementary Vice-Principal	128,390	88
Derganc	Scott	Teacher Secondary	97,736	-
Derreth	Eugene	Teacher Secondary	97,817	-
Deschner	Wynn	Teacher Secondary	101,204	-
Desjarlais	Juanita	Dist Principal-Indigenous Ed	150,473	1,861
Despotakis	Nick	Secondary Vice-Principal	135,894	41
Dewreede	Christopher	Teacher Secondary	97,707	-
Deyell	Scott	Coordinator-Community School	92,330	-
DeYoung	Michelle	Teacher Secondary	98,074	100
Dhaliwal	Ramandip	Teacher Elementary	97,707	-
Dhaliwal	Rupy	Teacher Secondary	102,799	100
Dhesi	Jasveer	Teacher Elementary	90,011	-
Di Carlo	Teresa	Teacher Elementary	89,137	-
Di Giacinto	Paul	Teacher Elementary	89,254	-
Dial	Harbinder	Teacher Secondary	89,524	-
Dickie	Colleen	Manager-Early Learning	121,659	198
Diesvelt	Alison	Teacher Elementary	89,242	-
Dilgir	Zohreen	Teacher Elementary	89,138	-
Dimas	Maria	Teacher Secondary	97,707	-
Dinning	Alina	Teacher Elementary	89,164	-
Dionne	Karen	Teacher Secondary	83,738	481
Dirk	Michael	Teacher Elementary	97,433	110
Dissegna	Darren	Teacher Secondary	89,637	-
Dixon	Alison	Teacher Elementary	96,401	-
Dixon	Allison	Teacher Secondary	90,319	-
Dixon	Caroline	Teacher Secondary	97,835	25
Dixon	Karen	Teacher Elementary	88,509	-
Dixon	Shantelle	Teacher Elementary	89,137	-
Dizy	William	Special Education - Sec	98,087	-
Dobie	Polly	Teacher Secondary	98,406	-
Dobry	Janine	Teacher Elementary	89,284	377
Dodd	Thomas	Teacher Elementary	89,243	77
Dodds	Patrick	Teacher Elementary	81,505	-
Dodge	Heather	Teacher Secondary	89,157	-
Doherty-Hwang	Kimberley	Teacher Elementary	98,933	210
Dolder	Ria	Teacher Elementary	79,270	173
Dolen	Shannon	Indigenous Education - Elem	84,448	-
Dolinski	Ian	Plumber	87,125	-
Donaldson	Lindsay	Teacher Secondary	102,088	50
Donegan	Chris	Teacher Elementary	89,157	-
Donison	Cheryl	Teacher Secondary	89,157	-
Donnelly	Allyson	Teacher Elementary	96,046	-
Donovan	Maria	Elementary Principal	146,774	16
Doolan	Bryan	Teacher Elementary	89,157	40
Dosdall	Leah	Teacher Elementary	89,498	-
Dou	Teresa	Teacher Secondary	97,686	272
Douglas	Cheryl	Manager-Recruitment&Retention	132,040	-

Douglas	Julie	Teacher Secondary	93,862	-
Douglas	Tiffany	Teacher Elementary	100,218	-
Dousti	Kamelia	Set BC Provincial - Sec	77,310	445
Dowla	Aziz	Teacher Secondary	89,523	-
Dowle	Brenda	Secondary Vice-Principal	129,179	-
Doyle	Tony	Manager-Information Systems	131,123	-
Dragic	Zoran	Supervisor-Printing & Dist	86,943	-
Dredge	Alexandria	Teacher Elementary	78,003	-
Driscoll	Molly	Teacher Elementary	76,327	35
Dulai	Sohan	Teacher On Call Limited - Sec	81,381	172
Dumont	Marjorie	Teacher Elementary	100,147	10
Dunne	Graham	Teacher Secondary	89,404	-
Duong	John	Senior Manager-Maint & Constr	135,159	461
Duong	Peter	Journeyperson with Premium	89,831	-
Duran	Lorena	Set BC Provincial - Sec	104,596	-
Durand	Elodie	Teacher Elementary	83,351	-
Durant	Danielle	Teacher Elementary	86,890	677
Durno	Gregory	Teacher Secondary	89,137	-
Durward	Magdalena	Teacher Elementary	96,421	-
Duttchen	Christa	Teacher Secondary	89,222	75
Duy	Darlene	Teacher Secondary	78,638	-
Dwyer	Kevin	Teacher Elementary	88,668	75
Dyer	Brenda	Teacher Elementary	89,224	120
Dyer	John	Teacher Elementary	88,310	-
Dykstra	Michael	Teacher Elementary	96,401	-
Dykstra	Simon	Teacher Secondary	97,496	-
Ebeling	Susanne	Teacher Secondary	76,401	-
Eckels	Patricia	Deaf and Hard of Hearing	91,670	20
Eckert	Jonah	Teacher Secondary	97,457	50
Edge	Richard	Vice Princ-Student School Serv	112,886	204
Ediger	Krista	Secondary Vice-Principal	135,863	5,338
Edmonds	Victoria	Teacher Elementary	91,487	150
Edwards	Alexandra	Teacher Secondary	79,229	-
Edwards	Lisa	Teacher Secondary	96,041	127
Edwards	Vincent	Elementary Principal	143,632	-
Ee	Brian	Teacher Elementary	97,868	1,473
Egilsson	Kelly	Secondary Vice-Principal	135,674	-
Ehn	Zsuzsanna	Teacher Secondary	101,775	-
Elbo	Genesee	Coordinator-Labour Relations	79,480	-
Elia	Therisa	Teacher Secondary	96,421	-
Elliott	Melissa	Teacher Elementary	78,815	80
Ellis	Jackie	Teacher Secondary	99,358	100
EL-Sayed	Sarah	Teacher Elementary	84,432	-
Emanouilidis	Thomas	Teacher Secondary	96,689	-
Embree	James	Elementary Principal	138,921	-
Emeno	Donna	Elementary Admin On Call	101,434	-
Emerick	Michael	Teacher Elementary	95,894	-
Emery	Deborah	Teacher Elementary	89,313	-
Eng	Carmen	Teacher Elementary	96,401	194
Eng	Jason	Elementary Principal	147,276	-
Eng	Jesseca	Teacher Elementary	76,122	-
English	Todd	Teacher Elementary	89,966	40
Enns	Kelly	Teacher Elementary	97,103	-

Enns	Michael	Teacher Secondary	89,260	-
Enns	W.T. Dale	Teacher Secondary	89,137	50
Enajo	Corrine	Teacher Elementary	88,864	356
Enthoven	Anjuli	Teacher Secondary	93,532	210
Epting	Bernard	Teacher Elementary	89,819	-
Erickson	Bryan	Teacher Secondary	101,900	-
Erwin	Katy	Teacher Elementary	97,707	-
Esmail	Shahenaaz	Supervisor-Purchasing	113,363	-
Evans	Joshua	Teacher Elementary	81,841	-
Evans	Lisa	Teacher Elementary	96,559	300
Evans	Peter	Elementary Principal	147,227	-
Evans	Rosemary	Special Education - Sec	97,814	-
Evans	Russell	Teacher Secondary	89,224	-
Evans	Tyler	Secondary Principal	147,037	-
Everaars	Laurence	AE Instructor Structured Cours	102,519	-
Everett	Sarah	Teacher Elementary	97,336	284
Eves	Timothy	Teacher Elementary	99,163	-
Ewan	Greg	Electrician	82,429	20
Fabry	Natalie	Teacher Elementary	89,157	-
Falconer	Sheena	Teacher Secondary	92,181	-
Falcus	Robert	Special Education - Sec	90,133	-
Fanning	Benjamin	Teacher Elementary	97,868	87
Fanning	Carolyn	Teacher Elementary	96,442	-
Fanthorpe	Ernest	Senior Manager-Project Office	133,426	1,099
Fantini	Maria	Teacher Elementary	88,003	-
Fantuz	Emilie	Teacher Elementary	81,517	-
Farias	John	Manager-Operations	127,243	387
Farrell	Imelda	Teacher Elementary	95,673	-
Farrell	Sandra	Teacher Elementary	97,686	110
Fawley	Clifford	Teacher Elementary	87,627	-
Fazio	Rosa	Elementary Principal	147,276	290
Fearman	Amy	Teacher On Call - Elem	86,876	-
Felker	Jennifer	Teacher Elementary	77,131	180
Feng	Janet	Teacher Elementary	87,729	100
Fenton	Brenda	Teacher Elementary	96,580	-
Ferguson	Robert	Teacher Secondary	100,800	79
Fergusson	Megan	Teacher Secondary	89,157	-
Fergusson	Nancy	Teacher Elementary	96,401	-
Fernandes	David	Teacher Secondary	89,383	-
Fernandes	Tony	Painter	94,787	-
Ferraro-Hsu	Liana	Teacher Secondary	76,401	100
Ferri	Severine	Teacher Elementary	81,571	-
Fester	Nikitha	Teacher Secondary	84,812	-
Fielden	Kathleen	Teacher Elementary	89,157	-
Finch-Cowie	Melanie	Teacher Elementary	96,401	189
Findlay	Jody	Teacher Secondary	96,629	-
Fisher	Andrew	Teacher Elementary	97,862	77
Fitzgerald	Ross	Painter	84,240	10
Fleming	Pamela	Teacher Secondary	96,591	-
Fleming	Stephen	Teacher Secondary	97,863	-
Foell	Lindsey	Teacher Secondary	101,870	-
Fogell	Jessie	Coordinator-Education	80,206	-
Folk	Steven	Info Tech Support D	106,001	-

Follett	Pawandeep	Teacher Elementary	97,707	-
Fong	Bowie	Teacher Elementary	82,922	100
Fong	Claire Ka Ki	Teacher Elementary	91,140	110
Foran	Lesley	Teacher Elementary	96,421	-
Foran	Paula	District Resource Teacher	99,306	898
Forbes	Krista	Teacher Elementary	97,686	75
Forbes	Lynn	Teacher Secondary	89,360	193
Foreman-Ng	Kate	Teacher Elementary	95,135	275
Forgeron	Jann	Teacher Secondary	96,690	60
Forgeron	Terrance	Supervisor-Maintenance	114,078	1,650
Forsey	Sara	Teacher Secondary	84,124	125
Forsselius	Gail	Teacher Elementary	87,876	100
Foster	Jason	Teacher Secondary	97,810	-
Foster	Jonathan	Teacher Secondary	88,607	100
Foster	Maria-Teresa	Area Counsellor - Elem	99,187	73
Fournier	Jolayne	Teacher Elementary	97,450	33
Fox	Sandra	District Resource Teacher	94,970	355
Fracca	Sandro	Teacher Secondary	97,787	-
Francis	Mona	Teacher Elementary	96,580	-
Francis	Nicholas	Teacher Secondary	97,951	-
Francisco	Gilberto	Manager-Operations	130,562	1,130
Franco	Julio	Teacher Elementary	89,137	-
Francom	Stewart	Teacher Secondary	115,708	-
Franken	Sheldon	Area Counsellor - Elem	97,073	228
Fraser	Lara	Teacher Elementary	88,108	39
Freeze	Lori	Teacher Elementary	92,617	-
Frehlick	Kim	Teacher Elementary	88,773	-
Freigang	Kelly	Sheet Metal Worker	80,476	-
Friesan	Aaron	Teacher Secondary	97,075	-
Friesen	Betty-Anne	Teacher Elementary	96,421	-
Friesen	Manuella	Teacher Elementary	96,421	-
Friesen	Matthew	Special Education - Sec	77,760	304
Frigault	Kathleen	Teacher Elementary	89,303	75
Fritz	Sharon	Teacher Secondary	83,756	-
Frizell	Holly	Teacher Elementary	89,157	-
Froste	Heather	Indigenous Education - Sec	90,285	312
Fryer-Mangan	Susan	Teacher Elementary	89,137	20
Fujita	Allison	Teacher Elementary	88,815	80
Fullerton	Ryan	Secondary Vice-Principal	135,674	-
Fulton	Nancy	Teacher Secondary	82,639	-
Fung	Judy	Teacher Elementary	97,938	80
Fung	Katherine	Teacher Secondary	87,924	1,000
Fung	Ted	Teacher Secondary	97,847	-
Gabelman	Brett	Special Education - Sec	97,814	-
Gabelman	Nicola	Teacher Secondary	89,445	85
Gagne	Collette	Teacher Elementary	90,026	-
Gagnon	Eve	Elementary Principal	141,807	-
Gallant	Eugene	Teacher Secondary	97,707	-
Gallmann	Tanya	Teacher Elementary	89,157	-
Garfinkel	Sandra	Provl Resource Program - Sec	98,285	-
Garneau	Carolyn	Teacher Elementary	83,755	136
Garnett	Bruce	District Principal	154,374	-
Garrod	Stephen	Teacher Secondary	107,574	-

Garzitto	Emi	Area Counsellor - Elem	100,566	-
Gascoigne	Heather	Elementary Principal	147,037	-
Gaster	Kathryn	Teacher Elementary	78,454	-
Gates	Natasha	District Vice Principal-SACY	114,901	817
Gee	Crystal	Teacher Elementary	97,690	-
Gelb	Megan	Teacher Elementary	97,707	-
Gelbart	Ligeia	Teacher Secondary	82,773	-
Geldart	David	Teacher Secondary	82,851	-
Gelson	Carrie	Teacher Elementary	96,401	100
Gelson	Julie	Teacher Elementary	96,401	-
George	Nicole	Teacher Elementary	97,172	-
Georgiopoulos	Denise	Teacher Elementary	97,209	10
Gerlak	Jade	Special Education - Sec	90,098	-
Germain	Leslie	Area Counsellor - Elem	88,183	100
Ghahremani	Faran	Teacher Secondary	83,802	-
Ghani	Nassim	Teacher Secondary	93,297	786
Ghislieri	Celisa	Teacher Elementary	89,144	-
Ghobrial	Heba	Speech Language Pathologist	98,913	1,048
Ghtaura	Sumeet	Set BC Provincial - Sec	80,472	-
Giardina	Simone	Teacher Elementary	89,166	-
Gibbs	Erin	Elementary Principal	146,535	-
Gibson	Robert	Teacher Secondary	98,198	-
Giesbrecht	Christine	Mentor Elementary	98,123	63
Gill	Christina	Teacher Elementary	79,990	-
Gill	Iqbal	Dist Principal-Safe Caring Sch	145,886	2,412
Gill	Jasjit	Teacher Secondary	96,776	40
Gill	Jaspreet	Distance Education - Sec	170,672	-
Gill	Kalwant	Secondary Principal	155,913	-
Gill	Parminder	Bld Eng 250001-350000 sqft	76,447	-
Gill	Raman	Distance Education - Elem	105,360	-
Gill	Sukhvir	Teacher Elementary	95,834	75
Gill	Varinder	Coordinator-Labour Relations	76,908	-
Ginther	Ruth Ann	Provl Resource Program - Sec	97,707	100
Glickman	Roanna	Teacher Elementary	96,580	110
Glynianyi	Stephanie	Teacher Secondary	98,596	560
Gobbi	Nichole	Teacher Elementary	96,438	10
Gock	Darren	Secondary Vice-Principal	145,290	-
Godfrey	Laura	Teacher Elementary	89,157	345
Godfrey	Paul	Secondary Vice-Principal	136,160	-
Gomes	Deborah	Teacher Secondary	92,254	152
Goncalves	Oscar	Teacher Secondary	97,394	-
Goodacre	Sandra	Teacher Secondary	90,365	-
Goodison	Dorothy	Teacher Elementary	91,001	-
Goodman	David	Teacher Secondary	97,686	-
Goolieff	Treena	Teacher Secondary	109,600	-
Gordon-Reid	Andrea	Special Education - Elem	89,644	-
Gosal	Ajiab	Teacher Secondary	83,273	-
Govier	Bruce	Plumber	75,463	-
Grabowski	Colin	Teacher Secondary	75,284	-
Grace	Patrick	Teacher Elementary	79,994	-
Grad	Lori	Teacher Secondary	82,354	-
Grant	Aleeta	Deaf and Hard of Hearing	99,424	-
Grant	Kelley	Teacher Secondary	88,904	350

Grant	Lynn	Teacher Elementary	94,716	-
Grassi	Pamela	Teacher Elementary	95,727	-
Gray	Pamela	Teacher Elementary	97,172	40
Green	C. Phillip	Teacher Elementary	78,522	-
Green	John David	Secretary-Treasurer	282,502	5,566
Greenhalgh	Andrea	Elementary Vice-Principal	126,097	-
Greening	Donna	Teacher Elementary	84,739	-
Greenshields	Robert	Teacher On Call Limited - Sec	86,604	-
Greer	Elizabeth	Teacher Secondary	96,313	-
Gregson	Ann	Teacher Elementary	78,837	-
Grenzberg	Anica	Area Counsellor - Elem	100,566	67
Greveling	Paul	Teacher Elementary	97,814	-
Grewal	Amandeep	Teacher Secondary	97,686	-
Grewal	Harinder	Teacher Elementary	89,137	-
Grewal	Jasvinder	Teacher Elementary	98,774	-
Grier	Kent	Manager-Project Office	129,235	1,807
Grier	Sandra	Teacher Secondary	89,273	-
Griffiths	Michael	Teacher Secondary	89,517	130
Grills	Rhiann	Speech Language Pathologist	92,206	1,531
Groberman	Maiky	District Resource Teacher	97,108	5,173
Grudman	Rachel	Teacher Elementary	89,157	-
Gruft	Geraldine	Elementary Vice-Principal	125,297	-
Gruger	Sandra	Teacher Elementary	88,903	-
Guadagni	Marco	Plumber	91,107	-
Guenther	Megan	Teacher Elementary	89,320	447
Gumley	Katelin	Teacher Elementary	90,681	35
Guraliuk	Corrie-Anne	Teacher Secondary	89,376	155
Gurney	Daphne	Teacher Elementary	89,137	-
Gurumeta	Marc	Teacher Elementary	88,017	-
Gustafson Faena	Gina	Teacher Elementary	86,392	-
Gustainis	Peter	Teacher Secondary	75,646	110
Gutkowski	Barbara	Teacher Elementary	89,157	185
Gwynn	Christene	Teacher Elementary	89,303	180
Habibian	Masoud	Teacher Secondary	89,440	110
Hagglund	Leanne	Special Education - Sec	96,682	1,211
Haines	Terri	Teacher Elementary	89,258	-
Haji	Deenu	Teacher Secondary	101,875	-
Hales	Sharon	Teacher Elementary	97,686	150
Haley	Allan	AE Instructor Structured Cours	116,813	246
Hall	Meredith	Teacher Elementary	76,859	-
Hall	Stephen	Teacher Secondary	89,374	-
Hall-Stevenson	Linda	Area Counsellor - Elem	100,532	-
Hamar	David	Teacher Secondary	80,570	-
Hamer-Hayley	Tara	Fac Supervisor-Rent/Lease	111,277	-
Hamilton	Mori	Teacher Secondary	88,230	-
Hamlen	Glen	Teacher Secondary	83,863	-
Hampson	Kevin	Teacher Secondary	96,596	-
Hampton	Alan	Teacher Secondary	98,855	-
Hamtaee	Leila	Teacher Secondary	75,414	16
Handscorn	Kerry	Secondary Vice-Principal	136,052	-
Hannay	Scott	Journeyperson with Premium	93,417	29
Hansen	Carolyn	Teacher Secondary	89,698	-
Hansman	Glen	Teacher Elementary	97,686	-

Hanvey	Todd	Teacher Elementary	97,686	-
Haraga	Allison	Teacher Elementary	89,254	-
Hargrave	Kimberely	Teacher Elementary	88,199	180
Harmel	Karen	Teacher Elementary	96,559	100
Harpell	Stacey	Client Service Manager-CAYA	116,080	1,025
Harper	Allison	Teacher Elementary	85,311	-
Harper	Cynthia	Teacher Elementary	96,406	75
Harris	Richard	Teacher Secondary	97,814	-
Harris	Teresa	Teacher Elementary	96,073	-
Harrison	Nicole	Area Resource - Elem	96,969	73
Harrison	Travis	Carpenter	87,192	-
Hartley-Folz	Jon	Teacher Secondary	101,959	-
Hartman	Eric	Teacher Elementary	76,283	260
Hasan	Ajaz	Senior Manager-Project Office	144,131	1,124
Hashigasako	Satoko	Teacher Secondary	97,686	300
Hashimoto	Nana	Teacher Elementary	86,977	155
Hassard	Kimberley	Teacher Elementary	79,931	101
Hauck	Martin	Teacher Secondary	89,157	-
Haveman	Angela	Secondary Principal	154,610	-
Hawbolt	Kelly	Teacher Secondary	102,129	800
Hawke	Shannon	Teacher Elementary	86,096	75
Hawksworth	Sheri	Teacher Elementary	100,060	80
Haydon	Adam	Area Counsellor - Elem	93,396	144
Hayes	Simon	Transition Teacher - Elem	78,868	100
Hayes-Brown	Elizabeth	Dist Principal-Learn Support	155,164	663
Haynes	Paul	Teacher Elementary	89,137	-
Hayre	Onkar	Special Education - Sec	89,525	-
Healy	Sean	Manager-IT Service Delivery	95,155	-
Heaney	Stephen	Consultant-ATBC	91,305	-
Heap	Verity	Teacher Elementary	89,157	-
Heer	Irenddeep	Set BC Provincial - Sec	98,159	-
Hefti	Stephanie	Teacher Elementary	84,023	50
Heine	Diane	Special Education - Sec	106,706	-
Heinrichs	Kimberley	Set BC Provincial - Sec	98,276	8,536
Hellyer	Nicole	Teacher Elementary	88,202	-
Hemrich	David	Machinist	103,306	-
Henderson	Bianca	Teacher Secondary	97,935	-
Henderson	Gregory	Teacher Secondary	89,157	40
Henderson	Stephanie	Teacher Secondary	82,807	-
Hengeveld	Mike	Teacher Secondary	101,906	-
Hepburn	Laura	Teacher Elementary	89,137	197
Herman	Carly	District Resource Teacher	98,467	-
Hermanson	Sandra	Teacher Elementary	78,721	-
Heron	Adrienne	Teacher Elementary	80,617	371
Herrera	Silvana	Teacher Secondary	81,770	-
Hewett	Kari	Teacher Secondary	87,003	30
Hewko	James	Electrician	90,503	-
Heywood	Susan	Teacher Elementary	85,420	-
Heyworth	Judith	Teacher Elementary	89,137	-
Hickman	Jamine	Teacher Elementary	96,421	87
Higenbottam	Wendy	Teacher Secondary	101,515	100
Higgs	Zoe	Teacher Secondary	112,033	85
Hildebrand	Jay	Teacher Elementary	96,401	-

Hill	Patricia	Teacher Elementary	96,559	66
Hill	River	Contract Inspector	83,190	1,635
Hills	Jesse	Teacher Elementary	87,754	100
Hinds	Barbara	Teacher Elementary	88,322	-
Hingson	Susan	Teacher Elementary	96,531	100
Ho	Charmaine	Education Coordinator LIT	102,433	238
Ho	Ivan	Teacher Secondary	94,233	-
Ho	Janson	Project Office Director	220,548	4,940
Ho	Nina	Teacher Secondary	97,905	-
Ho	Pamela	Teacher Secondary	97,793	187
Ho	Ping	Teacher Elementary	95,914	-
Ho	Sing Hay	Teacher Secondary	96,401	60
Hodges	Christopher	Special Education - Sec	89,157	-
Hodgson	Jeffrey	Teacher Secondary	100,424	-
Hodgson	William	Teacher Secondary	97,418	-
Hodson	Helen	Teacher Elementary	82,836	-
Hodson	Jasper	Teacher Elementary	97,880	-
Hoffman	Suzanne	Superintendent	148,202	1,623
Hoflin	Christopher	Teacher Elementary	96,421	77
Hofmann	David	Painter	81,140	-
Holdaway	Erica	Teacher Secondary	89,157	-
Holdham	Mike	Teacher Elementary	88,815	-
Holland	Kimberly	Teacher Elementary	96,421	80
Holland	Lynda	Teacher Elementary	97,707	100
Hollett	Heather	Teacher Secondary	82,631	-
Hollifield	Catherine	Area Counsellor - Elem	80,493	100
Holm	Janet	Teacher Secondary	87,349	-
Hong	Jennifer	Teacher Elementary	97,707	-
Hong	Remus	Teacher Elementary	97,707	87
Hong	Vickie	Teacher Elementary	102,408	24
Hooper	Ludmilla	Teacher Elementary	89,137	-
Hooton	Graham	Provl Resource Program - Sec	77,844	40
Hoppen	Bonita	Teacher Secondary	97,707	420
Hornberg	Brian	Teacher Elementary	97,868	37
Hornby	Susan	Teacher Secondary	100,334	-
Hornng	Stella	Teacher Secondary	77,805	-
Horsley-Holwill	Joann	Director of Labour Relations	179,253	1,772
Horspool	Nicole	Manager-Health & Safety	123,553	1,586
Houle	Karina	Teacher Elementary	80,380	110
Hounsell	Miranda	Teacher Elementary	97,707	50
Housego	Debra	Teacher Elementary	75,100	-
How	Denise	Teacher Elementary	76,562	-
Howell	Margaret	Teacher Secondary	99,017	-
Howes	Forman	Teacher Secondary	97,835	-
Hrennikoff	Margo	Teacher Elementary	97,709	80
Hristova	Tanya	Teacher Secondary	96,421	-
Hsu	Chiang	Teacher Secondary	111,886	619
Hsu	Chia-Wei	Mgr-Budget & Forecast & Planning	135,012	1,407
Hsu	Lorraine	Teacher Elementary	96,575	-
Hsu	Min Luen	Teacher Secondary	89,137	-
Hsu	Rita	Teacher Elementary	76,537	95
Huang	Yifan	Special Education - Sec	93,414	-
Huber	Darryl	Heat & Frost Insulator	78,354	30

Hudson	Geoffrey	Teacher Secondary	89,635	-
Hudson	Sarah	Teacher Elementary	78,449	-
Huey	Sharon	Teacher Secondary	97,686	282
Hufty	Susan	Teacher Elementary	87,280	117
Hughes	Amy	Teacher Secondary	101,930	-
Hughes	Angela	Elementary Principal	147,227	-
Hughes	Darlene	Secondary Vice-Principal	136,025	-
Hughes	Mary	Teacher Elementary	96,585	324
Hughes	Paul	Teacher Elementary	94,621	-
Hughes	Paul	Teacher Secondary	78,655	-
Hughes	Scott	Elementary Vice-Principal	101,249	-
Hughes	Sean	Teacher Elementary	98,389	30
Hughes	Victoria	Teacher Secondary	101,527	339
Hugli	Wendy	Teacher Elementary	97,686	-
Hui	Persis	Secondary Vice-Principal	126,457	10
Hum	Nathan	Teacher Elementary	89,273	-
Humphries	Andrew	Secondary Vice-Principal	136,871	-
Hunt	Kristen	Teacher Elementary	89,162	-
Hunt	Leslie	Teacher Elementary	96,401	-
Hunt	Yvonne	Teacher Elementary	96,143	80
Hunter	Jaeger	Teacher Elementary	88,687	-
Hunter	Sean	Teacher Elementary	81,719	-
Hurst	Sherry	District Vice Principal SET BC	142,886	495
Hutchinson	Elena	Special Education - Sec	91,708	-
Hutchison	Petra	Teacher Secondary	96,421	30
Hwang	Daphne	Teacher Elementary	96,575	-
Iameo	Lorenzo	Teacher Secondary	89,137	-
Ikeda	Lynda	Teacher Elementary	89,819	-
Inch	Kaitlin	Teacher Secondary	89,319	127
Inglis	Jeanette	Teacher Elementary	97,847	-
Ingram	Nicola	Teacher Secondary	98,924	123
Init	Hersie	Teacher Secondary	83,843	145
Innes	Steven	Electrician	105,312	-
Ionta	Caterina	Teacher Elementary	98,694	135
Ip	Hui Ying	Teacher Secondary	84,689	175
Ip	Holly	Teacher Elementary	96,095	51
Irvine	Karen	Teacher Secondary	89,303	-
Ishihara	Atsuko	Elementary Vice-Principal	107,502	-
Ismail	Tazmeen	Teacher Elementary	95,059	319
Iuele	Franco	Special Education - Sec	89,273	-
Ivey	Jennifer	Area Counsellor - Elem	80,476	100
Izat	Lindsay	Teacher Elementary	97,193	80
Jabillo	Don	Teacher Secondary	89,440	-
Jack	Byron	Teacher Secondary	97,707	-
Jack	Jennifer	Teacher Secondary	85,424	80
Jackson	Larissa	Psychologist - Elem	100,038	434
Jackson	Sylvia	Special Education - Elem	88,878	189
Jacobson	Margo	Teacher Elementary	78,509	-
Jagore	James	Building Engineer-BRIT	76,790	174
Jagpal	Sonia	Teacher Elementary	86,035	-
Jahanshir	Andy	IT Supvsr-Compliance & Privacy	107,053	-
Jakoy	Lawrence	Teacher Secondary	96,580	-
Jakoy	Patricia	Teacher Secondary	94,903	-

Jallad	Giselle	Teacher Secondary	80,039	81
Jambor	Allison	Teacher Elementary	106,032	-
Jamen	Mona	Teacher Elementary	89,258	-
James	Edna	Teacher Secondary	85,376	-
James	Monica	Teacher Elementary	89,243	-
James	Sarah	Special Education - Sec	90,030	100
James	Susanna	Teacher Secondary	95,325	122
Jamieson	Taylor	Info Tech Support B	79,050	102
Janes	Charlene	Teacher Elementary	89,224	-
Jang	Carlene	Teacher Secondary	76,413	-
Janicas	Cristovao	District Resource Teacher	95,232	320
Janze	Carl	Teacher Secondary	96,797	-
Janze	Tracy	Teacher Elementary	96,428	75
Janzen	Andrea	Teacher Elementary	96,421	100
Jarvis	Sara	Teacher Elementary	89,157	-
Jauca	Halena	Teacher Elementary	79,570	-
Jay	Bernice	Teacher Elementary	96,401	150
Jay	Caroline	Teacher Secondary	96,531	-
Jay	Edmond	Teacher Secondary	96,679	-
Jay	Norman	Teacher Secondary	96,421	-
Jaye	Michelle	Teacher Secondary	83,906	-
Jeeva	Jasmine	Teacher Secondary	97,686	-
Jefferson	Ashleigh	Teacher Secondary	95,466	-
Jefferson	Matthew	Teacher Secondary	98,143	-
Jelstad	Christopher	Machinist Apprentice	81,470	-
Jensen	Heather	Teacher Secondary	93,224	85
Jensen	Marea	Secondary Principal	154,912	60
Jeram	Paula	Teacher Elementary	89,303	-
Jerome	Gillian	Teacher On Call - Sec	90,152	-
Jesso	Jennifer	Set BC Provincial - Elem	101,388	-
Jhutti	Amanpreet	Teacher Secondary	84,098	-
Joe	Alison	Teacher Elementary	97,686	-
Joe	Cheryl	Teacher Elementary	89,224	20
Joe	Elizabeth	Teacher Elementary	89,194	-
Joe	Tammy	Teacher Elementary	96,526	59
Johal	Baljit	Electrician	81,727	13
Johal	Kavanjeet	Teacher Elementary	96,157	-
Johal	Parveen	Teacher Elementary	90,129	80
John	Sheela	Teacher Elementary	97,686	75
Johnson	Aaron	Electrician	84,629	-
Johnson	David	Teacher Elementary	101,668	100
Johnson	Jennifer	Teacher Elementary	96,421	263
Johnson	Kylie	Teacher Elementary	87,750	-
Johnson	Nathan	Teacher Secondary	89,398	-
Johnston	Andrew	Teacher Secondary	101,884	-
Johnston	Cole	Teacher Elementary	96,427	-
Johnston	Mark	Teacher Secondary	98,875	-
Johnston	Sara	Teacher Elementary	89,254	-
Johnston	Terrance	Teacher Elementary	97,814	-
Jones	Gabriel	Teacher Secondary	88,089	-
Jones	Jennifer	Teacher Elementary	96,421	50
Jones	Keith	Teacher Elementary	97,686	192
Jones	Paul	Teacher Secondary	100,948	-

Jones	Susan	Teacher Secondary	93,354	100
Joseph	Andrea	Teacher Elementary	77,731	75
Joshi	Anjula	Area Counsellor - Elem	100,434	100
Juco	Robert	Coordinator-Community School	89,779	84
Judson	Ian	Teacher Elementary	98,368	-
Jung	Jennie	Consultant Inclusion	90,099	16
Jung	Michael	Teacher Elementary	97,103	732
Jung	Randolph	Teacher Secondary	96,883	-
Jung	Susan	Teacher Elementary	96,401	183
Jungclaus	Alice	Elementary Vice-Principal	106,479	-
Jurgeleit	Ejay	Painter	83,165	-
Jutras	Daniel	Teacher Elementary	97,690	-
Kabele	Nicholas	Teacher Elementary	79,358	-
Kachmar	Dennis	Teacher Secondary	82,625	-
Kakushkin	Laura	Teacher Secondary	89,313	-
Kam	Colin	Teacher Secondary	102,146	-
Kam	Vincie	Teacher Secondary	99,160	80
Kan	Katharine	Teacher Elementary	100,692	1,144
Kanavos	George	Teacher Secondary	100,330	650
Kang	Amandeep	Teacher Elementary	80,165	-
Kang	Anita	Teacher Elementary	89,756	85
Kapetanovic	Alina	Teacher Elementary	96,580	172
Karacabeyli	Saniye	Manager-Project Office	133,251	1,691
Karakanta	Christina	Teacher Elementary	82,716	-
Karkouch	Marianna	Area Case Manager	101,614	150
Karmali	Hanif	Teacher Secondary	91,961	-
Kassam	Farzana	Teacher Elementary	89,303	147
Kassis	Omar	Special Education - Sec	95,628	-
Katz	Nurit	Teacher Elementary	85,311	80
Kauldher	Sangeeta	Secondary Vice-Principal	135,719	-
Kaur	Ravinder	Teacher Secondary	99,592	40
Kay	Duncan	Teacher Elementary	89,838	-
Kazuta	Rose	Teacher Elementary	77,137	-
Kefalas	Andrew	Teacher Secondary	96,500	-
Kelland	Christine	Teacher Elementary	89,338	-
Keller	Dustin	Teacher Secondary	96,652	-
Kelly	Ciara	Teacher Elementary	95,598	50
Kelly	Dawn	Teacher Secondary	93,354	85
Kelly	Stephen	Electrician	84,414	20
Keng	Govan	Home Instruction - Sec	178,893	-
Kennedy	Lynne	Teacher Elementary	96,496	-
Kenon	Patricia	Teacher Elementary	97,103	-
Kent	Kelly	Teacher Elementary	90,983	487
Keon	K.Sheila	Teacher Secondary	89,266	-
Kerklaan	Michael	Teacher Secondary	97,884	-
Kernohan	Kristina	Teacher Elementary	80,700	-
Kershaw	Mark	Teacher Elementary	89,137	-
Khan	Nancy	Teacher Elementary	88,393	-
Khan	Shamirah	Executive Assistant - LS & SS	78,164	260
Ki	Ho In	Psychologist - Elem	90,203	410
Kidd	Alexander	Teacher Secondary	87,766	-
Kikawa	Hana	Teacher Secondary	97,690	171
Kilback	Kenneth	Teacher Elementary	96,547	-

Kilburn	Amanda	Teacher Secondary	89,333	-
Killion	Melissa	Special Education - Sec	80,725	-
Kim	Damyun	Planner-Facilities	99,975	362
Kim	Hailey	Teacher Secondary	95,965	-
Kim	Irene	District Counsellor - Sec	90,102	25
Kim	Jennifer	Teacher Elementary	83,069	146
Kimmick	Heidi	Teacher Elementary	94,392	80
King	Catherine	Teacher Secondary	101,875	-
King	Maria	Teacher Elementary	97,686	115
Kinna	Nadine	Teacher Elementary	96,483	104
Kirby	Steven	Teacher Elementary	89,157	133
Kirkpatrick	Scott	Gasfitter	90,673	-
Kirkwood	Kyle	AE Instructor Structured Cours	119,269	-
Kit	Jeffrey	Teacher Elementary	89,157	-
Kitamura	Mark	Steamfitter Apprentice	82,455	-
Klaassen	Adam	Teacher Secondary	98,066	-
Klassen	Allan	Teacher Elementary	91,226	-
Klassen	Debbie	Visually Impaired - Sec	76,719	-
Knibbs	Daniel	Elementary Principal	147,227	-
Knight	Rita	Teacher Elementary	96,421	-
Ko	Warren	Advisor-Health & Safety	101,335	180
Kobbi	Faten	Teacher Secondary	93,333	-
Kobelka	Jason	Teacher Elementary	96,427	77
Koblbauer	Christina	Teacher Secondary	100,271	-
Kodelja	Jennifer	Teacher Elementary	89,157	-
Koe	Darryl	Teacher Elementary	89,137	200
Koh	Sally	Teacher Elementary	80,303	443
Kokan	Marjorie	Teacher Secondary	98,035	-
Koke	Shelley	Teacher Elementary	90,133	320
Kolber	Patricia	Consultant Modern Language	101,774	289
Kollar	Oliver	Teacher Secondary	91,160	-
Kong	Gowa	Elementary Principal	105,737	-
Konsmo	Everett	Teacher Secondary	98,402	-
Kontos	Stamatoula	Teacher Elementary	89,333	-
Koo	Allana	Teacher Elementary	88,407	104
Koo	Jacky	Teacher Secondary	96,421	-
Koo	Maria	Teacher Secondary	96,401	110
Kool	Catherine	Teacher Secondary	89,461	-
Kooner	Jaspreet	Teacher Elementary	96,133	-
Korchinski	Jennifer	Teacher Elementary	87,077	327
Korf	Janice	Teacher Elementary	89,273	-
Korsch	Kenneth	Journeyperson with Premium	100,136	-
Kos	Tanya	Teacher Elementary	98,753	-
Kosaka	Noriko	Teacher Secondary	90,820	-
Kotsaridas	Alexandra	Teacher Secondary	94,586	-
Kourtessis	Vassiliki	Teacher Elementary	81,914	-
Kowalski	Richard	Special Education - Sec	89,224	-
Krebs	Lisa	Grounds Foreperson	79,813	-
Krickan	Alita	Teacher Secondary	85,854	-
Krieg	Elizabeth	Indigenous Education - Sec	90,312	-
Krowchuk	Gregory	Electrician	103,181	464
Krug	Timothy	Elementary Principal	147,227	-
Kuiper	Antonia	Teacher Secondary	96,421	-

Kuk	Helen	Teacher Secondary	107,508	-
Kumar	Cheston	Teacher Elementary	87,064	269
Kumar	Rohit	Teacher Secondary	101,621	-
Kung	Emily	Teacher Secondary	101,188	105
Kurbis	Susan	Teacher Elementary	97,814	-
Kuzmiski	Sheila	Teacher Elementary	97,814	-
Kwan	David	Teacher Secondary	89,066	-
Kwan	Linda	Teacher Elementary	96,401	-
Kwan	Michael	Teacher Secondary	92,725	-
Kwan	Pinky	Teacher Elementary	96,526	30
Kwok	Albert	Teacher Secondary	79,517	100
Kwok	Neva	Teacher Elementary	89,157	-
Kwok	Stephanie	Teacher Elementary	81,571	-
Kwon	Anthony	Supervisor-Material Services	122,590	256
Kwon	Bernita	Secondary Principal	154,662	-
Kwon	Julia	Teacher Elementary	101,101	-
Kwon	Paulina	Teacher Secondary	96,780	-
Kwong	Annie	Teacher Secondary	100,921	-
Kwong	Danita	Teacher Elementary	97,847	181
Kwong	Kelsey	Teacher Secondary	97,853	85
Kwong	Vincent	Teacher Secondary	97,686	-
Lachelt	Herbert	Teacher Secondary	89,610	-
Lacroix	Joan	Teacher Elementary	89,157	-
Lacroix	Remi	Teacher Elementary	97,193	-
Ladouceur	John	Electrician	90,381	10
Lafleur	Madeleine	Coordinator-Community School	86,341	171
Lafond	David	Teacher Elementary	97,835	-
Lafontaine	Elaine	Teacher Elementary	96,174	87
Lai	Adam	Teacher Secondary	83,615	-
Lai	Daniel	Teacher Secondary	111,466	-
Lai	Lam	Teacher Secondary	89,157	-
Lake	Erica	Teacher Elementary	89,138	37
Lal	Harold	Bld Eng 100001-160000 sqft	76,609	-
Lam	Amelia	Teacher Secondary	94,301	-
Lam	Deborah	Teacher Elementary	96,401	101
Lam	Eddie	Teacher Elementary	89,303	-
Lam	Eric	Teacher Secondary	97,793	75
Lam	Janice	Teacher Secondary	94,104	50
Lam	Julia	Teacher Elementary	89,303	-
Lam	Kara	Teacher Elementary	96,421	-
Lam	Karyn	Teacher Elementary	89,313	-
Lam	Kathy	Teacher Elementary	84,621	-
Lam	Kenny	Teacher Elementary	75,095	10
Lam	Mark	Teacher Secondary	95,450	-
Lam	Victor	Teacher Secondary	97,612	-
Lam	Yvonne	Teacher Elementary	96,401	59
Lamb	Janine	Elementary Principal	139,388	218
Lambert	Joanne	Teacher Elementary	84,449	-
LaMonde	Anne-Marie	Teacher Elementary	80,537	-
Lan	Lisa	Teacher Secondary	97,707	-
Lancaster	Margaret	Elementary Vice-Principal	125,297	-
Land	J. Kevin	Secondary Admin On Call	81,649	-
Land	Meredith	Speech Language Pathologist	99,350	1,296

Landreth	Gavin	Elementary Vice-Principal	123,118	-
Landry	Arran	Teacher Elementary	88,748	-
Lang	Christine	Teacher Elementary	97,686	33
Langford	Michael	Teacher Secondary	89,239	-
Langlois	Jocelyn	Associate Superintendent	231,953	2,677
Lao	Christina	Teacher Elementary	80,600	74
LaPorte	Fiona	Teacher Elementary	95,381	7
Larock	Anthony	Teacher Secondary	100,299	-
Larose-Farmer	Genevieve	Teacher Elementary	82,397	247
Larpent	Laure	Teacher Elementary	88,820	75
Larrivee	Chantal	Teacher Elementary	97,814	233
Larson	Thomas	Teacher Elementary	101,281	-
Lascelles	Anne-Marie	Teacher Elementary	96,806	-
Latimer	Brian	Teacher Secondary	96,515	-
Latondresse	Carolyn	Teacher Elementary	76,218	-
Lattimer	Michael	Teacher Secondary	102,903	-
Lau	Brian	Consultant-ATBC	89,985	-
Lau	Corinne	Teacher Secondary	89,444	-
Lau	Elaine	Teacher Elementary	96,421	-
Lau	Evelyn	Teacher Secondary	97,976	110
Lau	Gillian	Teacher Secondary	77,378	-
Lau	Irving	Teacher Secondary	93,977	1,075
Lau	Joanne	Teacher Elementary	96,401	-
Lau	Shawn	District Resource Teacher	82,500	2,338
Lau	Tina	Advisor-Health & Safety	116,281	1,508
Lau	Wendy	Teacher Elementary	97,686	66
Lau	Ying Chu	Teacher Secondary	82,637	40
Lau	Yvonne	Teacher Secondary	84,677	-
Laumen	Teresa	Teacher Secondary	94,874	-
Lauzon	Jason	Secondary Principal	155,164	-
Lauzon	Louise	Teacher Elementary	97,482	-
Lavoie	Jacqueline	Elementary Principal	147,227	-
Lavoie	Sylvie	Teacher Elementary	89,157	-
Le	Thi Kieu	Area Counsellor - Elem	81,704	135
Le Quang	Linh	Teacher Secondary	78,631	-
Le Rolland	Monique	Teacher Secondary	98,079	-
Leahy	Ernest	Carpenter	76,697	-
Leahy	Marguerite	Teacher Elementary	100,155	100
Learmonth	Leslie	Teacher Elementary	94,106	110
Leblond	Michael	Journeyperson with Premium	94,993	10
Lechner	Andre	Special Education - Sec	96,524	-
Leduc	Tim	Journeyperson with Premium	85,912	10
Lee	Alice	Teacher Elementary	89,137	80
Lee	Amy	Teacher Elementary	81,522	-
Lee	Andrea	Teacher Secondary	96,416	775
Lee	Anita	Teacher Secondary	96,644	-
Lee	Brenda	Teacher Elementary	96,421	-
Lee	Christopher	Teacher Elementary	96,591	732
Lee	Christopher	Teacher Secondary	88,739	30
Lee	Cindy	Teacher Elementary	89,157	-
Lee	Cindy	Teacher Secondary	87,825	-
Lee	Cynthia	Teacher Secondary	96,666	-
Lee	Donna	Teacher Secondary	96,580	85

Lee	Grace	Teacher Secondary	99,391	-
Lee	Gregory	Teacher Secondary	96,642	-
Lee	Jackie	Manager-Food Services	107,249	161
Lee	Jade	Teacher Elementary	97,966	-
Lee	Jaareem	Teacher Elementary	78,991	-
Lee	Janet	Teacher Elementary	96,559	-
Lee	Jason	Teacher Elementary	82,847	-
Lee	Jieun	Teacher Secondary	81,032	-
Lee	Jillian	Teacher Elementary	96,424	-
Lee	Joann	Teacher Secondary	93,512	85
Lee	Joseph	Teacher Secondary	98,845	-
Lee	Juliana	Teacher Elementary	97,814	90
Lee	Justine	Teacher Secondary	96,580	-
Lee	Kelly	Teacher Elementary	88,754	-
Lee	Laurie	Teacher Elementary	79,319	67
Lee	Lawrence	Teacher Secondary	96,545	-
Lee	Lieh-Min	Teacher Elementary	97,686	110
Lee	Melina	Teacher Secondary	96,521	-
Lee	Meredith	Teacher Elementary	89,157	-
Lee	Michael	Teacher Secondary	90,130	-
Lee	Patricia	District Resource Teacher	98,049	5,144
Lee	Patrick	Teacher Secondary	98,425	-
Lee	Phillip	Teacher Secondary	97,707	-
Lee	Pui Shan	Comp and Benefits Specialist	135,244	-
Lee	Rickie	Teacher Elementary	90,611	88
Lee	Ryan	Elementary Vice-Principal	106,742	29
Lee	Seon Young	Teacher Elementary	81,906	-
Lee	Stella	Teacher Elementary	100,027	60
Lee	Tony	Teacher Secondary	111,882	147
Lee	Vivian	Advisor-Staffing	107,156	-
Lee	Vivian	Teacher Elementary	89,137	-
Lee	Yeonjoon	Teacher Secondary	75,373	-
Lee	Yurim	Set BC Provincial - Sec	97,806	39
Leechik	Stephanie	Teacher Secondary	89,401	-
Lefavre	Mary	Special Education - Sec	89,157	-
Lefsrud	Wesley	Teacher Secondary	82,478	-
Legg	Patricia	Secondary Vice-Principal	136,115	-
Lehmann	Birgid	Teacher Elementary	97,814	87
Lehmann	Renate	Teacher Secondary	97,835	-
Lekakis	John	Special Education - Sec	89,143	-
Lemaire	Rose	Teacher Elementary	101,211	-
Lemay	Robin	Plumber	87,209	10
Lemieux	Michel	Advisor-Staffing	108,912	-
Lemmon	Stephanie	Teacher Secondary	97,517	140
Leong	Katie	Teacher Elementary	83,736	100
Leong	Susan	Teacher Secondary	96,503	-
Lerch	Stephen	Teacher Elementary	97,763	-
Lercher	Lynn	Teacher Secondary	84,637	-
Lesage	Ashley	Teacher Elementary	98,048	100
Leslie	Sarah	Teacher Secondary	85,101	100
Less	Shannon	Teacher Secondary	100,554	50
Leung	Angela	Teacher Elementary	89,157	201
Leung	Cecilia	Financial Sup-Capital Projects	127,758	1,503

Leung	Dorothy	Teacher Secondary	96,822	-
Leung	Edward	Teacher Secondary	113,042	-
Leung	Helen	Teacher Secondary	98,751	-
Leung	Iris	Manager-International Business	142,057	2,922
Leung	Jessie	Teacher Secondary	78,053	-
Leung	Katie	Teacher Secondary	83,433	-
Leung	Lily	Teacher Elementary	96,401	139
Leung	Louise	Teacher Elementary	95,512	30
Leung	Phung	Teacher Elementary	78,190	-
Leung	Ronda	Teacher Secondary	97,987	-
Leung	Stephen	Elementary Principal	144,757	-
Leveille	C. Jay	Teacher Secondary	96,547	-
Lever	Anita	Teacher Secondary	83,527	-
Levesque	Connor	Teacher Secondary	78,294	-
Levine	S. Joel	Elementary Principal	146,725	-
Lew	Catherine	Teacher Secondary	76,413	-
Lew	Frances	Special Education - Sec	82,625	-
Lew	Jeannie	Teacher Elementary	96,559	-
Lewis	Jill	Special Education - Elem	86,292	87
Li	Cindy	Teacher Elementary	96,401	46
Li	Jennifer	Teacher Elementary	91,309	-
Li	Kenny	Teacher Secondary	101,437	-
Li	Tina	Teacher Secondary	77,465	395
Liakouras	Vicky	Teacher Elementary	78,450	-
Liang	Nicholas	Teacher Elementary	97,103	-
Lichimo	Caroline	Teacher Elementary	89,243	278
Lida	Nilo	Building Engineer-BRIT	81,829	-
Lidder	Preet	Teacher Secondary	82,890	44
Liew	Jessica	Mentor Secondary	96,531	-
Liguori	Anna	Teacher Elementary	94,531	-
Lin	Alice	Teacher Elementary	79,809	-
Lin	Danniel	Teacher Secondary	98,205	100
Lin	Jenny	Teacher Elementary	97,686	80
Lin	Jin	Info Tech Support D	80,903	-
Lin	Milly	Teacher Secondary	97,707	-
Lin	Teresa	Teacher Elementary	97,940	-
Lin	Tina	Teacher Secondary	99,425	-
Lin	Xuepei	Teacher Secondary	97,847	-
Lin Tong	Ai Lun	Technical & Resource Support E	77,161	1,277
Lindsay	Carissa	Teacher Secondary	97,686	-
Ling	Lena	Elementary Vice-Principal	129,239	-
Ling	Pearl	Teacher Secondary	96,277	155
Linton	Laurie	Teacher Elementary	78,522	300
Lipsky	Adam	Teacher Secondary	96,401	30
Lirenman	Deborah	Teacher Elementary	93,096	100
Lirenman	Janet	Teacher Elementary	75,872	-
Lirenman	Karen	Teacher Elementary	96,401	273
Liu	Helen	Teacher Secondary	83,408	40
Liu	Linh	Teacher Elementary	96,401	-
Liu	Michelle	Teacher Secondary	77,220	-
Liu	Ming Wen	Bld Eng 160001-250000 sqft	98,259	109
Liu	Yu-Lin	Teacher Elementary	102,408	50
Livesey	Mary-Ann	Deaf and Hard of Hearing	99,345	-

Lloyd	Rachel	Teacher Elementary	97,686	-
Lloyd	Warren	Teacher Secondary	82,154	-
Lo	Amy	Teacher Elementary	100,438	639
Lo	Eugene	Teacher Secondary	96,020	-
Lo	Kit-Ming	Teacher Elementary	88,699	50
Lo	Pauline	Teacher Secondary	75,287	-
Lockey	Sara	Teacher Elementary	95,138	-
Logie	Janet	Teacher Elementary	97,686	30
Lohr	Sieglinde	Teacher Secondary	89,585	-
Long	Trevor	Teacher Secondary	93,244	-
Loo	Lisa	Speech Language Pathologist	92,077	991
Loo	Roberta	Teacher Secondary	97,707	-
Loong	Gary	Teacher Elementary	89,284	-
Lopetrone	Theresa	Teacher Secondary	97,136	40
Lopez	David	Teacher Secondary	97,927	-
Lopez	Lesley	Teacher Elementary	95,594	102
Lopez	Ricardo	Secondary Principal	154,410	-
Lorne	Jonathan	Teacher Elementary	82,867	-
Lougheed	Mei	Teacher Elementary	96,526	160
Louie	Michael	Teacher Secondary	97,817	30
Loui-Ying	Sara	Teacher Elementary	88,816	137
Loutit	Duncan	Teacher Elementary	89,224	100
Love	Kimberly	Teacher Secondary	99,093	163
Low	Adrian	Teacher Elementary	96,559	50
Low	Benny	Teacher Secondary	98,177	-
Low	Terrie	Teacher Elementary	100,670	791
Lowe	Sharon	Teacher Elementary	97,686	-
Lowrie	Megan	Teacher Elementary	77,147	-
Lu	Cui	Info Tech Support D	93,703	-
Lubin	David	Teacher Secondary	88,616	130
Lubinizki	Benjamin	Teacher Secondary	88,424	267
Lublow	Florence	Teacher Elementary	92,339	75
Ludski	Melody	Teacher Elementary	80,446	85
Lui	Janice	Teacher Elementary	79,990	-
Luistro	Maria	Teacher Elementary	100,531	-
Luk	Sabrina	Teacher Elementary	83,268	-
Luke	Asia	Teacher Elementary	86,628	-
Lum	Auton	Teacher Secondary	101,899	-
Lum	Carol	Teacher Elementary	96,596	89
Lum	Helen	Teacher Elementary	89,254	-
Lum	John	Psychologist - Elem	77,604	1,775
Lum	Julisa	Teacher Elementary	89,254	-
Lum	Lorraine	Teacher Secondary	96,963	100
Lum	Maryna	Deaf and Hard of Hearing	90,316	41
Lundell	Scott	Teacher Elementary	96,547	100
Lynch	Maxine	Deaf and Hard of Hearing	87,087	-
Ma	Gloria	Teacher Elementary	92,518	75
Ma	Siu	Teacher Secondary	89,157	-
Ma	Veronica	Teacher Secondary	87,152	85
Maccormack	John	Elementary Principal	146,725	-
Macculloch	Deborah	Teacher Secondary	89,349	-
MacDonald	Andrew	Electrician	90,926	-
Macdonald	Brett	Teacher Elementary	78,465	-

Macdonald	Elizabeth	Teacher Elementary	97,686	-
Macdonald	Ronald	Director of Facilities	165,957	2,249
Macdonald	Scott	Teacher Elementary	89,157	-
Macdougall Bruce	Christine	Teacher Secondary	79,285	-
Macer	Christine	Manager-Community School Teams	129,949	358
Macfadden	Erin	Teacher Elementary	95,819	-
Mach	Helen	Supervisor-Benefits	109,598	-
MacInnes	J. Alexander	Secondary Principal	154,912	-
Macintosh	Mark	Teacher Elementary	92,981	-
Macintyre	Brin	Teacher Elementary	98,389	-
Macintyre	Catherine	Teacher Elementary	85,020	110
Maciura	Blair	Teacher Elementary	89,157	-
Mackay	Jodi	Teacher Elementary	97,868	-
Mackenzie	Nicole	Teacher Elementary	82,175	-
MacKenzie	Rose	Elementary Principal	146,535	2,415
Mackinnon	Marguerite	Teacher Elementary	96,510	-
MacLellan	Alexandra	Perm Sub - Sec	78,239	-
MacLennan	Scott	Teacher Secondary	97,830	135
Macleod	Anne	Teacher Secondary	83,262	50
Macleod	Ian	Teacher Secondary	100,768	-
Macmaster	Maria	Teacher Elementary	97,707	-
Macmillan	Grant	Teacher Secondary	86,983	-
Macmillan	Phoebe	Secondary Vice-Principal	135,674	-
MacNeil	Patricia	Director of Communications	183,483	3,000
Macniel	Tenley	Teacher Secondary	89,137	25
Macphee	Dimitra	Teacher Secondary	89,784	-
Macphee	Ian	Advisor-Recruitment	91,837	-
Macphee	Ian	Teacher Secondary	89,681	-
Macrae	Anna	Teacher Secondary	96,786	80
Madeira	Manuel	Bld Eng 160001-250000 sqft	84,983	-
Madsen	Kellianne	Teacher Elementary	94,909	100
Maekubo	Aiko	Technical & Resource Support E	78,336	1,027
Maggiolo	Dominic	Elementary Vice-Principal	128,799	-
Maguire	Jillian	Teacher Secondary	96,401	1,045
Maguire	Karis	Senior Advisor-LR	107,680	-
Maguire	Shelagh	Teacher Elementary	97,686	-
Mah	Erica	Psychologist - Elem	101,648	410
Mah	Gessica	Teacher Secondary	88,108	535
Mah	Gordon	Teacher Elementary	96,401	80
Mah	Lisa	Teacher Elementary	97,242	-
Mah	Sue	Comp and Benefits Specialist	138,820	1,007
Mah	Suzie	Distance Education - Sec	102,829	80
Mah	Wayne	Teacher Secondary	98,691	-
Mah	Wendy	Teacher Elementary	89,157	-
Maher	Joseph	Elementary Vice-Principal	122,664	-
Mahony	Nicholas	Teacher Elementary	94,299	75
Mahovlich-Little	Mimi	Teacher Secondary	97,686	-
Maitland	Jeffrey	Acting Manager- IT Services	101,179	446
Maitland	Jennifer	Teacher Secondary	96,421	-
Majcher	Jo-Ann	Area Counsellor - Elem	100,913	100
Majerski	Sebastian	Info Tech Support D	87,589	5
Mak	Arthur	Plannner-Project Office	113,172	602
Mak	Eugene	Info Tech Support D	99,221	112

Mak	Lysanne	Teacher Secondary	100,696	-
Mak	Olivia	Teacher Secondary	98,999	-
Makarenko	Serge	Teacher Secondary	97,686	-
Maley	Andrea	Teacher Secondary	96,338	30
Malette	Gregory	Steamfitter	99,450	-
Malette	Michael	Teacher Secondary	89,574	-
Malli	Parminder	Supervisor-Operations	104,055	1,284
Malli	Sukhjinder	Teacher Secondary	78,980	-
Malloff	Kolya	Teacher Secondary	93,183	-
Malone	Dora	Speech Language Pathologist	79,244	1,219
Malone	Jennifer	Teacher Elementary	77,621	-
Maltais	Louise	Teacher Elementary	89,137	-
Man	Jany	Teacher Elementary	77,283	80
Manansala	Adonis	Bld Eng 250001-350000 sqft	78,216	109
Manery	Glen	Area Counsellor - Elem	94,181	81
Manetta	Angela	Teacher Secondary	93,468	-
Manhas	Rajinder	Teacher Secondary	89,331	-
Mann	Albert	Teacher Secondary	110,031	-
Mann	Harjinder	Teacher Elementary	96,659	25
Mann	Julia	Teacher Elementary	96,623	-
Manninen	Melissa	Teacher Elementary	89,303	-
Mansfield	Brent	Teacher Elementary	77,491	50
Mao	Huan Ming	Teacher Secondary	89,137	-
Mar	Gregory	Secondary Vice-Principal	136,052	-
Maragos	Maria	Teacher Elementary	86,794	-
Mariani	Ray	Painter	84,497	-
Marino	Michael	Teacher Elementary	96,547	-
Marino	Nicholas	Teacher Elementary	97,574	-
Marino	Sandra	Teacher Elementary	96,401	-
Mark	Jason	Teacher Secondary	104,078	-
Mark	Michelle	Teacher Elementary	78,983	36
Markic	Diana	Special Education - Sec	99,200	-
Markus	Laz	Manager-Infrastructure and Ops	124,583	-
Marlyn	Sean	Elementary Principal	146,677	-
Marques	Joaquim	Carpenter	77,930	-
Marriott	Samsara	Teacher Elementary	89,137	10
Marsden	Davita	Sec District Vice-Principal	101,093	1,662
Marshall	Colleen	Teacher Secondary	93,475	-
Marshall	Glen	Special Education - Sec	98,149	87
Marshall	Jessica	Teacher Elementary	92,518	100
Marsland-Root	Jennifer	Teacher Elementary	89,333	216
Martelli	Dale	Teacher Secondary	101,874	-
Martin	Alicia	AE Instructor Structured Cours	83,967	-
Martin	Heather	Teacher Secondary	81,312	-
Martin	Joanne	Teacher Secondary	100,870	-
Martin	Sean	Teacher Elementary	97,172	97
Martin	Suzanne	District Resource Teacher	104,663	60
Martinson	Diane	Elementary Principal	147,037	-
Masih	Chandra	Bld Eng 160001-250000 sqft	84,834	10
Mason	Dana	Payroll Specialist	121,644	305
Mason	Julie	Teacher Elementary	96,612	-
Masuhara	Douglas	Teacher Elementary	81,182	-
Matear	Douglas	Dist Principal-Alternate Prog	154,560	170

Mathewson	Curtis	Teacher Elementary	97,279	110
Matsuda	Martha	Teacher Elementary	89,157	-
Matsuzaki	Nicole	Teacher Secondary	96,591	-
Matterson	Kimberly	Teacher Elementary	97,723	-
Matthew	Sarah	Area Counsellor - Elem	101,129	674
Matthews	Cheryll	Elementary Admin On Call	99,896	-
Matthews	Sarah	Teacher Secondary	98,551	529
Mattock	Kristin	Teacher Secondary	97,961	300
May	Andrea	Teacher Secondary	89,247	-
May	James	Teacher Elementary	96,422	-
Mayer	Colin	Teacher Secondary	95,176	30
Mazo	Jeffrey	Teacher Secondary	97,924	-
Mazzei	Eva	Special Education - Sec	107,377	-
Mc Namara	Aoife	Speech Language Pathologist	75,602	1,197
McAlister	Sarah	Elementary Vice-Principal	129,556	-
McAlpine	Jordan	Teacher Secondary	82,563	-
Mcbride	Matthew	Teacher Elementary	97,172	99
Mccague	Jane	Teacher Elementary	88,218	-
Mccallion	Fergus	Teacher Secondary	102,290	-
Mccarron	Janet	Teacher Secondary	97,847	-
McClaflin	Colton	IT-Multimedia Specialist	80,224	-
Mccleary	Melissa	Teacher Elementary	97,707	-
Mcclenahan	Laura	Teacher Elementary	96,421	123
Mcconnann	Nadine	Teacher Secondary	96,401	40
Mcdonald	Tara	Teacher Elementary	87,386	-
Mcdonnell	Maureen	Elementary Principal	146,535	-
Mceachern	Stacey	Teacher Secondary	96,038	75
Mcelhone	Catherine	District Resource Teacher	95,473	17
Mcewen	Andrea	Teacher Elementary	95,914	130
Mcgeer	Timothy	Secondary Principal	155,062	-
McGhee	Veronica	Teacher Secondary	102,086	-
Mcgillivray	Carolee	Teacher Secondary	92,978	-
Mcginn	Anne-Marie	Teacher Secondary	98,876	60
Mcgowan	Jennifer	Teacher Secondary	76,452	-
Mcgowan	Robert	AE Instructor	108,477	-
McGregor	Helen	Superintendent	133,144	2,753
Mcguire	Christine	Teacher Elementary	86,890	100
Mcguire	Daniel	Teacher Secondary	89,975	100
Mcguire	Simone	Teacher Secondary	89,284	35
Mchardy	Mai	Teacher Elementary	97,868	85
Mckechnie	Alexander	Teacher Secondary	97,686	-
Mckeen	Scott	Teacher Secondary	102,641	-
Mckend	Alison	Teacher Elementary	97,686	100
Mcknight	Chloe	Teacher Elementary	96,427	-
Mclane	Gerald	Bricklayer	76,089	65
Mclean	Colin	Teacher Secondary	96,709	-
Mclennan	Peter	Teacher Secondary	100,931	-
Mcleod	Joanne	Program Advisor-AEC	101,159	-
Mcmillan	Carol-Anne	Teacher Secondary	87,072	-
McMitchell	Riley	Elementary Principal	122,318	-
Mcneil	Craig	Teacher Elementary	96,240	50
Mcnicol	Kateryna	Elementary Vice-Principal	125,280	10
Mcwhinney	Kaitlin	Teacher Elementary	89,143	-

Medina	Elsa	Special Education - Elem	96,398	48
Mehl	Rainer	Teacher Secondary	102,170	-
Mehra	Aimee	Teacher Elementary	100,594	-
Melville	Donna	Coordinator-Disability&RtnWrk	102,822	-
Menashy	Ariella	Teacher Elementary	98,389	-
Mendes	Melinda	Teacher Elementary	97,901	80
Mendgen	Julie	Teacher Secondary	82,655	-
Meredith	Tyrel	Teacher Elementary	97,711	75
Mergens	Joseph	Teacher Elementary	97,707	90
Meroniuk	Michael	Teacher Elementary	75,288	-
Mesman	Bruce	Consultant-ATBC	93,026	1
Mesropian De Gon	Elisabet	Teacher Secondary	90,315	50
Messamore	Keith	Plumber	80,222	-
Mey	Michel	Teacher Secondary	89,372	-
Mezzarobba	Dianna	Teacher Elementary	96,421	-
Michel	Marie	Teacher Elementary	97,707	-
Micozzi	Angela	Teacher Elementary	97,082	80
Middleton	Katherine	Teacher Elementary	89,157	-
Mieczanec	Colleen	Teacher Elementary	89,304	-
Miflores	Oscar	Supervisor-Operations	118,832	3,855
Mihaldzic	Jelica	Teacher Secondary	96,787	-
Mikulec	Laura	Perm Sub - Sec	85,224	-
Miladinovic	Natasha	Elementary Principal	147,037	-
Miladinovic	Patricia	Teacher Secondary	100,317	-
Miles	Maryanne	Teacher Elementary	89,243	-
Miletic	Maryann	Teacher Elementary	81,199	-
Milevskaia	Elena	Teacher Elementary	96,584	-
Miller	Alicia	Teacher Elementary	89,137	-
Miller	Amanda	Teacher Secondary	77,020	75
Miller	Anne	Teacher Elementary	89,157	131
Miller	Annie	Teacher Secondary	75,696	40
Miller	Blair	Mentor Secondary	88,363	-
Miller	Bryan	Manger-Construction	123,472	250
Miller	Cynthia	Teacher Secondary	97,796	344
Miller	Robyn	Teacher Elementary	97,707	-
Millman	Andrea	Teacher Elementary	87,102	-
Mills	Ian	Teacher Elementary	107,573	-
Mills	Shannon	Teacher Elementary	96,401	-
Millway	Todd	Teacher Elementary	97,686	-
Milne	Katie	Teacher Elementary	75,426	-
Milne	Rosemary	Teacher Secondary	98,962	160
Milton	Bernadette	Teacher Elementary	89,603	-
Minamimaye	Dianne	Teacher Elementary	89,284	30
Minato	M.R. Joylene	Teacher Elementary	89,137	-
Minyard	Colleen	Teacher Elementary	89,224	50
Mioch	Lisa	Teacher Elementary	97,446	100
Mirani	Akhtar	Secondary Principal	150,718	-
Misquitta	Jennifer	Teacher Elementary	89,338	-
Mitchell	Brittany	Special Education - Sec	86,100	-
Mitchell	Jansen	Teacher Elementary	84,683	-
Mitchell	Lana	Teacher Elementary	94,392	100
Mitchell	Lisa	Teacher Elementary	86,894	100
Mitzel	Darren	District Principal-SET BC	156,595	1,473

Mochrie	Dee	Teacher Elementary	77,350	-
Moes	Nathan	Teacher Elementary	82,867	-
Mohabir	Deborah	School & Student Support A-6.5	93,081	-
Mohammed	Saiqa	Teacher Secondary	101,113	105
Mohan	Christina	Teacher Secondary	95,602	-
Moino	Laura	Teacher Elementary	96,162	-
Mokonen	Rachel	Teacher Elementary	96,401	-
Moldowan	Michelle	Teacher Secondary	94,458	-
Momeyer	Jason	Teacher Secondary	97,411	80
Monk	Winnie	Teacher Secondary	99,936	-
Monrad	Melanie	Elementary Vice-Principal	126,121	-
Montagano	Ebru	Teacher Elementary	96,679	80
Montalvo	Miguel	Heat & Frost Insulator	78,929	-
Montgomery	Winona	Teacher Elementary	97,890	787
Montroy	Hilary	Teacher Secondary	98,876	-
Moon	Christopher	Teacher Secondary	89,470	-
Moon	Jacqueline	Teacher Secondary	101,877	-
Mooney	Jennifer	Teacher Elementary	89,157	-
Moore	Blake	Teacher Elementary	89,157	-
Moore	Kelly	Teacher Elementary	89,137	-
Moore	Melanie	Teacher Elementary	89,157	10
Moran	Mary	Teacher Elementary	99,838	-
Morcov	Ioana	Teacher Secondary	83,909	110
Morden	Lani	Elementary Principal	99,178	-
Morehouse	Nancy	Teacher Elementary	88,804	-
Morel	Lukas	Teacher Secondary	101,975	163
Morgan	Catherine	Provl Resource Program - Sec	86,224	-
Morgan	Parin	Elementary Principal	146,633	-
Morgan	Scott	Teacher Secondary	102,920	-
Mori	Deni	Teacher Elementary	87,760	-
Morin	Stephanie	Teacher Elementary	96,401	269
Morishita	Brandon	Elementary Principal	139,162	-
Morita	David	AE Vice-Principal	129,197	-
Moro	Roberto	Secondary Principal	155,113	-
Morris	Anna	Teacher Elementary	81,100	-
Morris	Sheryl	Area Case Manager	95,718	114
Morrison	D. Hamish	Teacher Secondary	89,704	-
Mota	Anna	Teacher Elementary	96,421	-
Motola	Keila	Teacher Elementary	100,216	383
Mountali	Carla	Teacher Elementary	91,129	-
Moy	Raymond	Teacher Secondary	99,059	-
Moy	Sharon	Teacher Elementary	96,427	102
Mueller	John	Teacher Secondary	96,401	-
Mugford	Duane	Teacher Secondary	89,261	-
Mugford	Patricia	Mentor Secondary	85,852	-
Mulder	Dana	Teacher Elementary	97,686	66
Mulhern	Patricia	Teacher Elementary	97,193	-
Mullen	Cameron	Teacher Secondary	81,874	-
Mulligan	Stephen	Elementary Vice-Principal	95,783	50
Mullins	Sheila	Teacher Elementary	89,143	-
Mung	Bernadette	Area Counsellor - Elem	99,963	1,857
Munk	James	Elementary Principal	146,753	-
Munro	Catherine	Teacher Elementary	96,580	-

Munroe	Suzanne	Teacher Elementary	88,668	-
Munsamy	Kementha	Teacher Secondary	93,916	-
Muess	Marvin	Teacher Elementary	101,804	-
Murphy	Conor	Teacher Elementary	97,835	-
Murphy	David	Elementary Principal	146,774	-
Murray	Carole	Teacher Elementary	101,101	96
Murthi	Jason	Teacher Secondary	96,887	-
Musgrove	Hiroshi	Teacher Secondary	89,157	300
Musselle	Patricia	Teacher Elementary	97,707	60
Mustapic	Michael	Teacher Secondary	97,930	-
Muzyka	Katherine	Teacher Elementary	77,131	-
Myers	Dean	Teacher Secondary	97,892	110
Myers	Janis	District Principal	158,321	495
Myers	Thien	Teacher Elementary	77,368	-
Myring	Thomas	Secondary Vice-Principal	135,719	-
Mysuria	Nidhi	Teacher Secondary	107,498	-
Nadeau	Marilyne	Teacher Elementary	96,580	-
Nagata	Clark	Teacher Elementary	95,565	-
Nakada	Mark	Special Education - Sec	103,512	-
Nakamura	Emy	Teacher Secondary	100,269	-
Nakamura	Leanne	Teacher Elementary	97,901	963
Nakamura	Lisa	Teacher Secondary	92,050	-
Nakashima	Marilyn	Teacher Elementary	96,547	40
Nanda	Gogae	Teacher Secondary	99,071	-
Nanda	Sarika	Teacher Elementary	89,005	-
Naples	Katrina	Teacher Elementary	94,624	-
Nash	Celeste	Secondary Vice-Principal	136,160	-
Nathan	Priscilla	Area Counsellor - Elem	84,674	126
Neale	Aileen	Special Education - Elem	77,695	77
Neibel	Shirley	Teacher Elementary	78,552	-
Nejad	Zahra	Teacher Secondary	93,244	-
Nelson	David	Deputy Superintendent	236,593	2,083
Nerling	Leslie	Teacher Secondary	100,546	100
Neufeld	Harold	Teacher Secondary	96,510	-
Neuman	Pamela	Transition Teacher - Sec	76,281	262
Newton	Allison	Teacher Elementary	89,137	12
Ng	Alex	Teacher Secondary	96,510	-
Ng	Barbara	Teacher Secondary	103,721	-
Ng	Mimi	Teacher Elementary	96,421	10
Ng	Raymond	Teacher Elementary	102,387	30
Ng	Rosella	Teacher Elementary	78,844	-
Ng	Sarah	Teacher Secondary	98,876	135
Ng	Stephanie	Teacher Elementary	89,137	100
Ng	Yulanda	Teacher Secondary	97,905	40
Ng-Davis	Jennifer	Teacher Secondary	95,135	-
Nguyen	Fabienne	Teacher Elementary	97,686	-
Nguyen	Tuong	Teacher Elementary	75,908	80
Nicanor	Ral	Teacher Elementary	77,456	-
Nicholl	Lucy	Teacher Elementary	96,421	-
Nickel	Cynthia	Teacher Elementary	97,707	-
Nicks	John	Secondary Vice-Principal	135,630	61
Nicolas	Megan	Teacher Elementary	91,140	-
Niek	Rainer	Teacher Secondary	99,010	-

Nielson	Jacqueline	Teacher Elementary	87,749	-
Nishi-Beckingham	Teresa	Teacher Elementary	96,401	80
Nitins	Janet	Teacher Elementary	83,146	-
Nobbs-Thiessen	Kathy-Ann	Teacher Secondary	97,707	110
Noble	Andrew	Tech & Res Support D Workshop	77,313	-
Noble	Ceilidh	Special Education - Sec	80,727	-
Noble	Tanya	Teacher Secondary	100,140	-
Noel	Alison	Teacher Elementary	89,137	-
Noel-Bentley	Karen	Elementary Principal	144,563	10
Noguchi	Sachiko	Teacher Secondary	97,690	-
Noon	Cheryl	Teacher Elementary	75,474	-
Norcross	Neil	Teacher Secondary	96,426	-
Nordman	Lisa	Teacher Secondary	101,126	100
Norick	Jacqueline	Teacher Elementary	78,578	-
Norman	Denise	Teacher Secondary	111,842	-
Nosyk	Lianne	Teacher Elementary	94,107	-
Novak	Kelly	Teacher Elementary	96,052	-
Nowland	Sarah	Speech Language Pathologist	99,204	988
Nucich	Lisa	Elementary Principal	147,276	10
Nugent	Sean	Teacher Secondary	98,164	-
Nuij	Peter	Associate Superintendent	190,676	3,300
Nute	Thomas	Teacher Secondary	77,554	-
Nyden	Gale	Teacher Elementary	88,668	99
Oades	Christine	Teacher Elementary	96,427	-
Oblette	Jean-Michel	Teacher Elementary	97,686	85
O'Connor	Hayden	Planner-Facilities	102,642	390
O'Connor	Sean	Teacher Secondary	88,498	-
Odegaard	Mark	Carpenter	88,288	-
O'Donnell	Melissa	Teacher Secondary	95,114	-
Ofreneo	Roderick	Special Education - Sec	91,609	100
Oftebro	Tim	Teacher Elementary	87,013	77
Ogden	Alison	Director of Instruction-SS	165,093	3,160
Ogilvie	Mark	Teacher Elementary	96,421	-
Ogura	Tami	Teacher Elementary	99,245	46
O'Hara	Patrick	Teacher Elementary	89,303	-
Olaes	Grace	Teacher Elementary	80,408	100
Olding	Stacey	Teacher Elementary	76,812	100
Oliver	Aaron	Special Education - Sec	96,546	-
Olson	Emily	Set BC Provincial - Sec	80,354	-
O'Malley	Deborah	Teacher Elementary	96,401	59
O'Malley	Jason	Special Education - Sec	96,669	-
O'Neill	Kevin	Teacher Elementary	93,852	-
O'Neill	Susan	Teacher Elementary	78,433	100
Ong	Elaine	Perm Sub - Elem	96,559	-
Onion	Thomas	Perm Sub - Sec	78,587	-
Onstad	Barbara	District Principal - Int'l Ed	158,981	147
Or	Kim	Teacher Secondary	97,417	-
Orange	Jonathan	Teacher Elementary	98,381	-
O'Reilly	Collette	Director Enterprise Safety Mgt	167,668	2,211
O'Rourke	Trevor	Teacher Secondary	91,131	-
Orr	Kim	Teacher Secondary	97,707	75
O'Sullivan	Kathleen	Elementary Admin On Call	105,677	-
Oudt	Rosa	Teacher Elementary	96,580	-

Overgaard	Jeffrey	Teacher Secondary	102,163	-
Owen	Sean	Special Education - Sec	89,137	-
Ozkan	Merve	Teacher Elementary	86,428	-
Pace	Carla	Teacher Elementary	89,137	77
Pacheco	Lisa	Secondary Vice-Principal	103,145	100
Pack	Glenn	Teacher Elementary	89,224	-
Paget	Nancy	Elementary Principal	146,677	-
Pagliacci	Claudio	Electrician	93,562	13
Pai	Elaine	Teacher Elementary	90,204	-
Palaiologos	Amber	Teacher Elementary	89,137	87
Palejko	Nancy	Teacher Secondary	97,793	-
Paley	Lori	Teacher Secondary	82,095	-
Paley	Tommy	Teacher Secondary	102,784	-
Pall	Sutpaul	Grounds Foreperson	86,132	19
Panagsagan	Romina	Info Tech Support D	86,089	-
Panesar	Balbinder	Teacher Secondary	100,767	100
Pankratz	Thomas	Advisor-Recruitment	88,431	-
Pantelle	Adrian	Machinist	87,787	10
Panuncialman	Joy	Heat & Frost Insulator	76,599	-
Pao	Alice	Teacher Secondary	107,585	-
Pao	Ernest	Teacher Secondary	107,707	-
Paone-Vunic	Elisabetta	Teacher Elementary	89,188	-
Papagiannis	Constantina	Teacher Elementary	96,147	71
Parent	Kyle	Teacher Elementary	90,769	-
Paris	Holly	Teacher Elementary	96,325	-
Paris	Melanie	Teacher Elementary	87,895	-
Paris	Nicole	Teacher Secondary	82,092	-
Parker	Christopher	Secondary Principal	155,164	-
Parker	Ryan	Teacher Secondary	89,137	257
Parkes	Steven	Special Education - Sec	89,700	-
Parkin	Barbara	Teacher Elementary	97,541	160
Parmar	Jatinder	AE Instructor Structured Cours	120,529	-
Parungao	Paul	Teacher Elementary	97,880	-
Pathyil	Lisa	Elementary Vice-Principal	128,799	-
Patrick	Miles	Teacher Elementary	89,137	-
Patton	Barbara	Teacher Secondary	89,247	-
Paul	Heather	Teacher Secondary	95,652	75
Paulsen	Sarah	Teacher Secondary	99,180	80
Pavao	Maria	Teacher Elementary	89,157	-
Pavlovic	Ivana	Teacher Elementary	89,137	-
Pawliuk	Nidia	Teacher Elementary	97,686	260
Paxton	Margaret	Elementary Principal	148,027	-
Payne	Elizabeth	Speech Language Pathologist	75,407	1,153
Paynter	Karen	Teacher Elementary	81,697	-
Peacock	Michelle	Assistant-Recruit & Retention	76,145	-
Pearce	Alanna	Teacher Secondary	77,455	110
Pearmain	Geoffrey	Supervisor-Grounds Maintenance	107,348	390
Pears	Gregory	Teacher Secondary	100,883	-
Pearson	Steven	Carpenter	83,785	20
Pearson	Susan	Teacher Secondary	98,980	74
Pedra	Jason	Teacher Elementary	96,419	-
Peeters	Vital	Elementary Principal	146,805	-
Pegg	Karen	Teacher Elementary	76,951	-

Pella	Stefano	Teacher Secondary	96,717	75
Pelletier	Jacques	Teacher Secondary	112,782	-
Pelletier	Leonard	Teacher Secondary	98,117	-
Pender	Kathleen	Teacher Elementary	89,157	176
Peng	Ming-I	Teacher Elementary	94,391	-
Penner	Dustin	Plumber	86,494	-
Penner	Mona	Teacher Secondary	96,401	-
Penner	Natasha	Speech Language Pathologist	79,611	1,168
Penney	Karen	Teacher Secondary	97,814	-
Pequeno	Paulo	Teacher Secondary	97,686	-
Perdriau	Raphael	Teacher Elementary	78,033	-
Perez	Eva	Elementary Vice-Principal	122,079	-
Perun	Audrey	Teacher Elementary	97,814	70
Petaccia	Tony	Journeyperson with Premium	106,413	-
Peters	Brandon	Indigenous Educ Curr Consult	85,545	212
Peters	Ginaya	Distance Education - Elem	95,269	138
Peters	Henry	Elementary Principal	147,179	-
Peterson	Dana	Teacher Elementary	96,526	30
Petheriotis	Nick	Teacher Secondary	100,490	-
Petrakis	Cynthia	Special Education - Sec	83,734	-
Peverelle	Randall	Electrician	85,793	-
Pewsey	Jennifer	Teacher Elementary	89,303	-
Pham-Fraser	Hieu	Elementary Vice-Principal	106,705	10
Phan	Sue	Teacher Elementary	95,914	353
Phelps	Julie	Teacher Elementary	88,313	-
Phillips	Andrew	Teacher Secondary	77,435	-
Phillips	Diane	Secondary Vice-Principal	135,674	-
Phillips	Marlene	Executive Assist-Sec Treasurer	95,628	-
Phillips-Sim	Janice	Teacher Secondary	103,068	36
Phongmany-Trieu	Tuctic	Teacher Elementary	96,421	100
Phung	Thuy Quyen	Teacher Elementary	79,340	100
Picard	Sarah	Teacher Elementary	97,707	187
Pickell	Kelly	Journeyperson with Premium	92,273	10
Pieters	Andrea	Teacher Elementary	87,279	-
Pietzsch	Sonia	Teacher Elementary	101,122	193
Pijanowski	Claire	Area Counsellor - Elem	100,434	250
Pilotte	Catherine	Teacher Elementary	89,254	-
Pincott	Linda	Teacher Secondary	98,951	-
Pirie	Andrew	Teacher Secondary	97,924	110
Pitchford-Yeung	Cindy	Teacher Secondary	97,332	-
Pitman	Carolyn	Teacher Secondary	98,693	-
Plant	Kimberly	Teacher Elementary	96,423	75
Plante	Louise	Teacher Elementary	82,721	269
Platt	David	District Principal	168,206	13
Plattner	Alexander	Teacher Secondary	97,686	-
Plavan	Christina	Teacher Elementary	78,526	-
Pletsch	Shaun	Teacher Elementary	78,327	-
Poetschke	Rosemarie	Director of Instruction-LS	173,009	1,724
Polonijo	Kristopher	Teacher Secondary	101,999	-
Polukoshko	Jill	Teacher Secondary	98,152	-
Polukoshko	Jody	Teacher Elementary	102,587	-
Polzin	Suzanne	Elementary Principal	141,105	-
Pomponio	Concetta	Teacher Elementary	97,103	10

Ponce	Emma	Teacher Elementary	89,162	101
Poole	Ian	Teacher Elementary	96,337	122
Poon	Melina	Teacher Secondary	96,401	-
Pope	Douglas	Teacher Secondary	97,868	-
Pope	Misty	Teacher Secondary	96,624	-
Port	Anne	Teacher Secondary	98,407	-
Pospisil	Petr	Secondary Vice-Principal	112,739	-
Power	Amelia	Teacher Secondary	88,627	-
Poy	Blair	Supervisor-Maintenance	110,676	1,633
Prasad	Ashwin	Teacher Elementary	96,818	-
Pratt	Deborah	Senior Advisor-Wellness	101,668	-
Pratt	Jeffrey	Teacher Secondary	97,574	-
Pratt	Lori	Teacher Secondary	89,303	-
Preda	Lorena	Teacher Secondary	97,211	-
Presley	Monica	Teacher Elementary	89,303	-
Preston	Sherry	Teacher Secondary	77,586	-
Preston Brown	Dawn	Teacher Elementary	89,059	-
Price	Jacqueline	Program Advisor-AEC	99,890	-
Price	Lynn	Special Education - Sec	97,814	-
Printz	Lisa	Teacher Secondary	83,261	130
Prodan	Lori	Elementary Principal	146,774	-
Pronger	Alan	Teacher Secondary	95,877	22
Proulx	Eric	Teacher Elementary	77,789	85
Przyborowska	J. Margaret	Teacher Secondary	100,729	-
Pugh	Kevin	Teacher Elementary	79,990	-
Puil	Taryn	Teacher Elementary	89,157	100
Purewal	Kam	Teacher Elementary	95,914	-
Puri	Amrit	Teacher Elementary	96,625	-
Puzio	Karen	Teacher Secondary	101,904	-
Qi	Lijuan	Distance Education - Sec	112,942	80
Quan	Gregory	Teacher Secondary	97,817	-
Quan	Tina	Teacher Secondary	93,309	-
Quinlan	Kelly	Teacher Elementary	92,339	-
Quiroga	Jorge	Info Tech Support C	90,780	-
Quon	Fai	Teacher Elementary	78,433	-
Quon	Jean	Teacher Secondary	97,796	-
Quon	Johnson	Painter	80,748	-
Quon	Lillian	Set BC Provincial - Sec	98,851	69
Raab	Frances	Teacher Secondary	85,051	48
Radic	Jelena	Teacher Secondary	104,287	100
Radies	Doug	Teacher Elementary	89,254	-
Rahim	Ahmed	Teacher Gifted Program	84,828	-
Rai Dhari	Indira	Area Counsellor - Elem	100,539	268
Ramamonjisoa	Cynthia	Elementary Vice-Principal	84,023	-
Ramazzeni	Gracia	Teacher Elementary	89,239	50
Ramirez	Maria	Teacher Secondary	88,014	130
Ramsay	Scott	Teacher Secondary	96,629	-
Ramsell	Anthony	Teacher Elementary	89,206	155
Ramsey	Carollyne	Teacher Secondary	98,963	75
Randhawa	Natasha	Perm Sub - Sec	77,131	-
Rankin	Robyn	Teacher Secondary	100,305	80
Rantamaa	Andrea	Teacher Elementary	89,137	-
Raoul	Alain	Teacher Secondary	83,866	-

Raoul	Stephanie	Teacher Elementary	79,075	-
Raposo	Susan	Teacher Elementary	97,814	-
Rasotto	Nicole	Teacher Elementary	77,147	76
Rassias	Viki	Teacher Elementary	98,607	-
Ratcliffe	Hollie	Teacher Elementary	89,254	-
Rattanaraj	Ella	Teacher Elementary	87,717	40
Rattray	Adam	Set BC Provincial - Sec	118,528	75
Ratzlaff	Roderick	Teacher Elementary	97,686	40
Raunet	Stephanie	District Resource Teacher	87,925	1,030
Ravenel	Heidi	Teacher Elementary	121,906	-
Read	Zoe	Teacher Secondary	95,617	-
Recsky	Bryce	Elementary Principal	140,232	-
Redden	Scott	Teacher Secondary	98,027	-
Reddy	Yashoda	Teacher Secondary	98,864	60
Redkwich	Matthew	Manager-Business Development	107,109	-
Reed	Karen	Teacher Secondary	102,867	-
Reed	Roslyn	Teacher Elementary	97,707	355
Reedman	Nigel	Teacher Secondary	93,244	-
Reeve	Brenda	Teacher Secondary	110,457	506
Regan	Patricia	Teacher Secondary	96,023	40
Reibin	Marilyn	Teacher Elementary	97,868	-
Reid	Alyssa	Teacher Secondary	111,961	10
Reid	Candace	Supervisor-Payroll	118,238	2,215
Reid	David	Teacher Secondary	78,642	-
Reid	Jessica	Special Education - Sec	97,981	111
Reid	Joanne	Teacher Elementary	89,303	45
Reid	Mark	District Resource Teacher	98,941	47
Reimer	Dawn	Teacher Secondary	89,264	-
Reimer	Karen	Teacher Elementary	89,137	-
Renshaw	Janet	Teacher Elementary	76,847	134
Rentz	Alana	Teacher Secondary	97,847	83
Renwick	Christopher	Teacher Secondary	101,930	-
Repo	Andrew	Painter	77,701	-
Repo	Stefania	Painter	80,724	19
Rezler	Michaela	Teacher Secondary	100,832	-
Ricard	Michel	Teacher Elementary	97,707	93
Richard-Krafchek	Francois	Teacher Elementary	82,867	-
Richards	Devon	Teacher Secondary	97,711	-
Richardson	Susan	Teacher Secondary	96,261	-
Richter	Sara	Special Education - Sec	84,853	-
Rieder	Maureen	Teacher Secondary	93,010	-
Rino	Gisella	Teacher Elementary	89,137	-
Risbey-Haines	Samantha	Teacher Elementary	97,707	10
Ritchie	Helen	Area Counsellor - Elem	99,920	100
Ritchie	Joey	Teacher Secondary	88,725	-
Robbie	Heather	Teacher Secondary	89,137	75
Roberge	Jolynn	Teacher Elementary	96,851	-
Robert	Guillaume	Teacher Elementary	78,456	-
Robert	Patrick	Teacher Elementary	97,901	-
Roberts	Stephanie	Teacher Elementary	96,617	-
Roberts	Susan	Teacher Elementary	96,547	-
Robertson	John Gordon	Teacher Secondary	84,226	110
Robertson	Kerry	Maintenance Engineer	83,948	597

Robertson	Laura	Special Education - Elem	96,421	817
Robinson	Andrew	Teacher Secondary	98,015	79
Robinson	Katherine	Teacher Elementary	82,086	-
Robson	Donna	Teacher Elementary	98,156	138
Rocchetta	Massimo	Teacher Secondary	102,322	300
Roch	Douglas	Elementary Principal	146,805	-
Rocke	Lindy	Teacher Elementary	88,218	-
Rodgers	Anne	Speech Language Pathologist	101,607	1,084
Rodrigues	Aimmilia	Teacher Elementary	97,681	100
Rodriguez	G. Nadine	Teacher Elementary	97,868	80
Roff	Eleanor	Speech Language Pathologist	102,461	1,076
Rogers	Elizabeth	Teacher Secondary	89,137	-
Rogers	Heidi	Teacher Secondary	89,157	-
Roggeveen	P.Gregory	Teacher Secondary	91,698	-
Rohrbach	Katrin	AE Instructor	83,641	-
Roijackers	Suzanne	Teacher Elementary	99,178	50
Roland	Valerie	Teacher Secondary	97,878	74
Roller	Ed	Bld Eng 160001-250000 sqft	78,246	109
Romanelli	Maria	Set BC Provincial - Sec	102,975	503
Romano	Antonio	Elementary Vice-Principal	129,179	-
Romano	Tracy	Teacher Secondary	102,967	505
Rondeau	Daniel	Teacher Elementary	89,243	-
Rondestvedt	Sonja	Elementary Principal	138,990	-
Ronne	Jana	Teacher Secondary	77,348	340
Roosa	Leslie	Teacher Elementary	100,155	-
Ropchan	Kate	Teacher Secondary	97,817	-
Roselli	Gianfranco	Teacher Secondary	91,699	-
Rosellini	Sarah	Provl Resource Program - Elem	100,376	-
Rosenblatt	Jessica	Teacher Elementary	78,336	180
Ross	James	Journeyperson with Premium	88,626	-
Ross	Kyle	Teacher Secondary	88,478	11
Rossi	Michael	District Principal-Ed Planning	150,872	-
Roussel	Monika	Teacher Elementary	89,157	-
Routledge	Debra	Elementary Vice-Principal	125,280	-
Royle	Emilie	Teacher Elementary	80,622	101
Rozak	Joshua	Plumber	78,213	-
Rozitis	Christopher	Distance Education - Sec	105,383	-
Rubin	Joyita	Teacher Elementary	89,157	-
Rudolph	Jay	Teacher Secondary	76,766	157
Ruggeri-Soliman	Isabel	Teacher Elementary	96,401	78
Rupert	Sean	Elementary Vice-Principal	116,579	-
Russell	Bruce	Teacher Secondary	97,927	-
Russell	Lorelei	Director of Human Resources	176,548	2,210
Russell	Susan	Teacher Elementary	97,851	118
Russo	Wendy	Teacher Elementary	97,465	213
Rutledge	Aaron	Special Education - Sec	97,928	-
Rutley	James	Secondary Principal	155,092	908
Ruus	Sally	Teacher Elementary	90,204	80
Ryan	Keeley	AE Instructor Structured Cours	80,032	-
Ryan	Megan	Teacher Elementary	83,112	-
Rykiss	Arielle	Teacher Elementary	78,983	-
Sabbagha	Raja	Teacher Elementary	95,724	75
Sabbagha	Sarah	Teacher Elementary	94,042	104

Sabourin	David	Teacher Secondary	96,760	-
Sadhra Sran	Sharanjeet	Teacher Elementary	97,707	-
Sadowski	Natalie	Digital Communications Coord	80,867	918
Sadri	Sophie	Teacher Elementary	97,450	-
Safarik	Amy	Provl Resource Program - Sec	87,825	100
Sahdra	Rupinder	Teacher Secondary	96,581	-
Sahota	Kamaljit	Teacher Elementary	96,559	-
Saksman	Natalia	Manager-Project Office	130,809	701
Sale	Corey	Teacher Secondary	93,399	25
Sallee	Bruce	Elementary Principal	147,553	763
Salov	Salvatore	Cement Mason	82,446	10
Salter	April	Teacher Secondary	97,835	120
Salter	Suzanne	Teacher Elementary	97,847	120
Salvas	Olivier	Teacher Elementary	96,678	-
Salway	Brianna	Teacher Elementary	88,218	-
Sam	Juliana	Teacher Secondary	96,429	130
Sam	Michelle	Teacher Elementary	80,007	-
Samenirad	Naghmeh	Teacher Elementary	81,571	305
Samiei	Armin	Elementary Principal	146,725	-
Sampson	Brian	Teacher Elementary	80,006	-
Samra-Thind	Karen	Teacher Elementary	101,260	-
Sandher	Kevin	Teacher Secondary	100,676	-
Sandhu	Harjinder	Elementary Principal	147,037	-
Sandhu	Money	Teacher Elementary	97,835	-
Sandhu	Nirmaljeet	Teacher Secondary	98,817	868
Sandor	Oliver	Teacher Secondary	89,360	-
Sandri	Doris	Elementary Admin On Call	92,321	-
Sangra	Harjinder	Teacher Elementary	97,686	-
Sangster	Brendan	Teacher Secondary	88,043	-
Sans	Renald	Teacher Secondary	97,686	45
Sapic	Dragan	Teacher Elementary	96,679	155
Saplamaeff	Matthew	Special Education - Sec	90,342	53
Sardinha	Daniel	Teacher Secondary	111,634	110
Sardinha	Stephanie	Teacher Elementary	97,847	80
Savage	Carla	District Resource Teacher	97,857	69
Sawatsky	Rachel	Teacher Secondary	83,718	-
Sawyer	Hillary	Teacher Elementary	76,106	-
Saxelby	Brick	Journeyperson with Premium	98,550	-
Scaglione	Giuseppe	Teacher Secondary	100,490	-
Schaedeli	Carmen	Teacher Secondary	96,421	-
Schenkel	Sonia	Teacher Elementary	78,450	77
Schick	Paula	Psychologist - Elem	79,146	-
Schieman	Brent	Secondary Principal	154,410	-
Schindel	Robert	Associate Superintendent	231,798	2,131
Schleppe	Christine	Teacher Elementary	99,245	-
Schmidt	Sabrina	Teacher Elementary	97,707	-
Schmidt	Stefanie	Teacher Secondary	104,815	40
Schmitt	Stefan	Teacher Secondary	89,137	-
Schnieder	Katrina	Teacher Secondary	75,994	115
Schoeber	Tyson	Special Education - Elem	96,580	-
Schofield	Andrew	Secondary Principal	154,912	-
Schofield	Pamela	Teacher Elementary	89,254	100
Schouls	Rita	Visually Impaired - Elem	99,441	50

Schratter	Michael	Teacher Elementary	97,044	-
Schwartzentruber	Kirstie	Special Education - Sec	97,707	919
Scorda	Sammy	Teacher Secondary	100,238	-
Scoretz	Erin	Teacher Elementary	96,421	-
Scott	James	Special Education - Sec	89,967	-
Scott	Jennifer	Coordinator-Community School	101,113	-
Scott	Ronald	Coordinator-Community School	101,443	49
Scott	Sarah	Teacher Elementary	96,401	100
Scott	Sheena	Teacher Elementary	82,356	80
Seah	Nicole	Teacher Elementary	78,864	1,000
Segal	Brittany	Teacher Elementary	81,303	-
Segers	Susan	Teacher Elementary	97,901	263
Sehmbi	Inderpal	Teacher Secondary	95,770	-
Sehmbi	Jill	Secondary Vice-Principal	135,719	-
Sekhon	Baldeep	Teacher Elementary	89,537	100
Seltenrich	Louise	Teacher Elementary	89,819	80
Semail	Sonya	Teacher Secondary	83,727	300
Serbic	Sonya	Teacher Elementary	77,752	87
Seto	Kimberley	Teacher Elementary	84,081	-
Seto	Louise	Teacher Elementary	95,786	35
Seto	Robin	Teacher Secondary	95,635	40
Shaman	Tiffany	Teacher Elementary	97,707	80
Shan	Cynthia	Teacher Elementary	100,566	-
Shannon Jung	Sheila	Teacher Elementary	93,069	50
Shapcott	Anstie	Teacher Secondary	89,137	-
Shapiro Grant	Lindsay	Teacher Secondary	89,435	-
Sharples	Joanne	District Counsellor - Sec	98,714	3,719
Shaw	Dorothy	Teacher Elementary	97,707	-
Shaw	Sabine	Teacher Secondary	96,608	242
Shea	Christy	Teacher Elementary	96,538	-
Sheardown	Dean	Provl Resource Program - Sec	96,401	-
Sheldan	Alex	Teacher Elementary	96,421	-
Sheldan	Dory	Teacher Secondary	106,113	-
Shen	Uyen	Teacher Secondary	106,283	-
Shepelev	Ludmila	Provl Resource Program - Sec	100,271	-
Shepherd-Dynes	Diane	Teacher Elementary	96,515	140
Sheppard	Melanie	Teacher Elementary	97,847	100
Sherbaniuk	Donald	Teacher Elementary	96,526	-
Sherrett	Doug	Teacher Elementary	96,421	-
Shetty	Kirthana	Teacher Elementary	96,580	155
Shieh	Victor	Teacher Secondary	97,903	-
Shiple	Katherine	Mentor Secondary	95,391	236
Shirai	Hanami	Teacher Elementary	92,551	-
Shmyr	Tyson	Coordinator-Education SCS	106,819	82
Shoemaker	Brittany	Teacher Elementary	86,914	-
Shomura	Michelle	Elementary Vice-Principal	105,642	1,636
Shudra	Viktoriya	Teacher Elementary	96,421	-
Sicklesteel	Stephen	Carpenter	81,685	-
Siddeeq	Sharween	Teacher Secondary	76,413	-
Sidhu	Jagdeep	Teacher Elementary	96,678	-
Sidhu	Mandeep	Teacher Secondary	90,113	40
Sidhu	Ravinder	Teacher Elementary	98,997	-
Sihota	Nelum	Area Counsellor - Elem	100,609	196

Silver	True	Teacher Secondary	96,545	50
Silvers	A. Tish	Teacher Secondary	98,085	50
Silverwood	Leslie	Area Counsellor - Elem	96,311	104
Silvestre	Jose	Teacher Secondary	110,347	-
Simard	Annie	Teacher Elementary	97,686	30
Simister	Christine	Teacher Elementary	97,690	346
Simon	Eve	Provl Resource Program - Sec	89,147	-
Simon	Mary	Teacher Elementary	89,157	-
Simpson	Elizabeth	Teacher Elementary	89,137	-
Sinclair	Helen	Teacher Secondary	101,884	75
Sinclair	Jamie	Teacher Elementary	86,608	-
Sinclair	Matthew	Teacher Secondary	100,448	90
Sinclair	Sharon	Special Education - Sec	91,725	-
Singer	Anna-Lisa	Teacher Elementary	76,008	-
Singh	Aaron	Elementary Vice-Principal	124,616	-
Singh	Kamaljit	Teacher Elementary	89,137	30
Singh	Michael	Elementary Principal	138,493	1,078
Singh	Shamsher	Perm Sub - Sec	78,175	-
Skarsgard	Paul	Teacher Secondary	102,654	-
Skutelnik	Sandra	Teacher Elementary	88,334	-
Slaney	Erin	Special Education - Sec	97,707	-
Slapsys	Algirdas	Teacher Secondary	89,380	-
Sleep	Carrie	Elementary Principal	146,136	10
Smathers	James	Teacher Elementary	96,580	-
Smedley	Karla	Teacher Secondary	101,797	74
Smith	Darcy	Teacher Secondary	89,240	-
Smith	Davin	Teacher Secondary	86,811	-
Smith	Douglas	Teacher Secondary	101,901	130
Smith	Julianne	Teacher Secondary	107,113	-
Smith	Mariette	Elementary Principal	139,342	-
Smith	Mary	Teacher Elementary	95,118	-
Smith	Mary	Teacher Secondary	97,549	-
Smith	Merton	Teacher Secondary	102,079	-
Smith	Paul	Teacher Elementary	97,928	-
Smith	Ramona	Teacher Elementary	96,633	-
Smith	Sean	Teacher Elementary	97,868	131
Smith	Teena	Elementary Principal	142,854	158
Smitna	Trevor	Teacher Elementary	87,988	187
Snyder	Steven	Manager-Project Office	131,910	-
Sobral	Manuel	Special Education - Sec	100,477	85
Soderlund	Carina	Teacher Secondary	96,540	1,223
Soga	Dana	Teacher Elementary	83,545	-
Sohal	Gurpaul	Secondary Vice-Principal	115,807	-
Sohi	Harpaul	Technical & Resource Support D	88,254	50
Sokukawa	Janice	Teacher Elementary	89,038	-
Solmes	Robert	Teacher Secondary	89,137	-
Soloway	Leon	Painter	91,597	4
Somji	Shehzad	Assistant Secretary Treasurer	207,152	4,051
Sommerfeld	Carl	Teacher Secondary	77,454	-
Sones	Elisabeth	Teacher Elementary	97,686	45
Soo	Carly	Teacher Secondary	93,244	-
Soong	Bernard	Secondary Vice-Principal	136,115	-
Soong	Derek	Teacher Elementary	97,242	10

Soper	Shannon	Teacher Elementary	89,660	648
Soroohan	Shannon	Secondary Admin On Call	88,248	-
Sorrenti	Robert	Teacher Elementary	79,592	-
Spence	Jeffrey	Dist Princ-Learning & InfoTech	147,037	102
Spencer	Jane	Teacher Elementary	96,421	14
Spicer	Sandra	Teacher Elementary	97,707	-
Spino	Pascal	Teacher Elementary	89,157	-
Spooner	Owen	Supervisor-Hazardous Materials	103,945	1,381
Spotzl	Lauren	Teacher Elementary	96,401	85
Spring	Colleen	Teacher Secondary	96,421	-
Springer	Germanita	Teacher Secondary	96,401	-
Sprintzios	Michelle	Teacher Elementary	96,401	-
Spurr	Kathryn	Teacher Elementary	96,421	300
Srivastava	Smita	Teacher Secondary	83,014	-
Stangeland	Rhonda	Coordinator-Career Programs	121,837	-
Stanger	James	Director of Instruction-SS	164,481	3,108
Stanway	Terrence	Teacher Secondary	110,526	-
Stapledon	Adam	Teacher Secondary	87,323	-
Stark	Suzanne	Supervisor Food Services	88,073	633
Stassinopoulos	Jim	Distance Education - Sec	114,276	-
Steel	Wendy	Teacher Elementary	97,707	40
Steele	Sharlene	Elementary Principal	139,672	-
Steer	Shelley	Teacher Elementary	78,479	75
Steeves	Cory	Teacher Secondary	97,994	-
Stefanucci	Kristy	Speech Language Pathologist	89,544	1,483
Steinruck	Anthony	Teacher Secondary	103,595	100
Stephenson	Bruce	Teacher Secondary	107,707	-
Sterling	Hope	Elementary Principal	148,383	-
Stevens	Alexander	Teacher Secondary	85,099	-
Stevenson	Jennifer	Teacher Secondary	103,229	10
Stewardson	Adrienne	Elementary Principal	142,869	-
Stewart	Angela	Elementary Vice-Principal	128,547	-
Stewart	Lisa	AE Instructor Structured Cours	89,365	100
Stewart	Shaun	Teacher Secondary	85,664	110
Stewart Hunter	Ann	District Resource Teacher	100,362	113
Stoelting	Damon	Teacher Secondary	98,026	-
Stokes	Trevor	Special Education - Sec	91,740	-
Stokovac	Lucio	Teacher Secondary	96,494	-
Stotesbury	Ian	Teacher Elementary	83,441	-
Stouten	Sheila	Teacher Elementary	78,526	-
Stutz	Daniel	Teacher Secondary	97,800	100
Sullivan	Erica	Teacher Elementary	84,703	263
Sullivan	Shelley	Teacher Secondary	98,817	-
Sum	Andrea	Teacher Secondary	84,870	100
Sum	Raymond	Teacher Elementary	86,877	-
Sun	Yuanfang	Teacher Secondary	83,828	-
Sung	Nathan	Teacher Secondary	99,658	-
Sunner	Kuljit	Elementary Vice-Principal	125,012	-
Sutherland	Joanne	Teacher Elementary	107,467	-
Sutherland	Maryann	Teacher Elementary	97,230	130
Sveistrup	Stacey	Elementary Vice-Principal	125,894	-
Swartile	Shirley	Teacher Elementary	96,862	20
Switzer	Danielle	Teacher Elementary	97,880	65

Sy	Melanie	Teacher Elementary	82,158	-
Symons	Heather	Teacher Secondary	93,346	40
Sze	Blanche	Advisor-Recruitment	96,228	-
Szeto	Jennifer	Teacher Elementary	98,190	-
Szeto	May	Special Education - Elem	89,284	-
Tabak	Marinko	Teacher Secondary	89,333	-
Tabrizi	Mehrdad	Teacher Secondary	82,471	-
Tai	Sui Ki	Teacher Secondary	97,793	-
Tak	Christine	Teacher On Call Limited - Elem	78,330	-
Takahara-Mark	Elizabeth	Teacher Elementary	96,515	-
Takizawa	Akemi	Teacher Secondary	83,845	665
Tally	Frankie	Steamfitter	91,927	-
Talmatchi	Ala	Perm Sub - Elem	96,401	48
Tam	Alina	Teacher Elementary	81,833	160
Tam	Carol	Teacher Elementary	97,707	117
Tam	David	Teacher Secondary	97,880	-
Tam	Hoy Yen	Teacher Elementary	97,749	-
Tam	Vincent	Teacher Elementary	96,401	-
Tamkee	Maylin	Teacher Elementary	89,333	-
Tan	Michelle	Teacher Elementary	91,401	265
Tanabe	Ryan	Teacher Secondary	93,933	77
Tanaka	Melanie	District Resource Teacher	97,196	-
Tandoc	Rowena	Manager-Payroll and Benefits	151,026	943
Tang	Debbie	Teacher Elementary	95,057	1,248
Tang	Karen	Teacher Elementary	76,744	-
Tang	Rebecca	Teacher Secondary	104,880	-
Tang	Vincent	Teacher Secondary	89,354	-
Tanino	Reiko	Teacher Secondary	101,542	-
Tanliao	James	Psychologist - Elem	91,558	457
Tarbuck	Erin	Teacher Secondary	89,259	-
Tarnowsky	Sarah	Teacher Secondary	80,147	40
Tassioulas	Fotiny	Teacher Secondary	89,313	-
Tatomir	Ksena	Teacher Secondary	112,782	35
Tayler	Michelle	Teacher Gifted Program	89,157	-
Taylor	Jasmin	Teacher Secondary	89,371	-
Taylor	Jesse	Teacher Secondary	88,208	30
Taylor	Louise	Teacher Elementary	97,707	-
Taylor	Teresa	Teacher Elementary	89,137	-
Teed	Jeff	Teacher Elementary	89,137	-
Tenta	Jonathan	Special Education - Sec	96,401	-
Tereposky	Darren	Teacher Elementary	102,566	-
Teschner	Andrea	Teacher Elementary	86,650	-
Tessier	Nathan	Carpenter	78,144	10
Tetu	Barbara	Plumber	88,199	-
Thale	Anuradha	Teacher Secondary	83,137	-
Theodoropoulos	Sophia	Teacher Secondary	89,269	-
Thiessen	Matthew	Teacher Secondary	89,750	284
Thind	Amardeep Singh	Teacher Secondary	95,871	-
Thomas	Albert	Plumber	85,382	-
Thomas	Alison	Provl Resource Program - Elem	93,911	-
Thomas	Catherine	Elementary Principal	147,037	30
Thomas	Craig	Teacher Elementary	89,303	-
Thomas	Haley	Teacher Secondary	79,056	-

Thomas	Regina	Teacher Secondary	86,520	90
Thomas	Rosemary	Elementary Principal	147,525	-
Thomas	Stephen	Supervisor-Maintenance	120,624	120
Thompson	Lindsay	Elementary Principal	144,331	-
Thomsen	Lori	Secondary District Principal	154,186	-
Thomson	John	Set BC Provincial - Sec	99,002	375
Thorkelsson	Dustin	Special Education - Sec	77,318	54
Thornton	Carol	Provl Resource Program - Sec	92,508	-
Thorpe-Mactavish	Kendal	Teacher Elementary	89,254	-
Thrift	Gordon	Teacher Secondary	87,139	87
Tien	Chi-Yuen	Info Tech Support C	76,298	-
Tiganis	Kaliopi	Teacher Elementary	89,284	-
Ting	Camilla	Teacher Elementary	96,421	80
Ting	Pierre	Teacher Secondary	96,401	-
Tirona	Maria	Coordinator-Rentals	82,167	1,500
To	Jessy	Set BC Provincial - Sec	103,011	40
Tobin	Elaine	Teacher Elementary	97,707	50
Todd	Maxwell	Teacher Secondary	89,137	130
Toews	Bradley	Elementary Principal	138,493	1,167
Tolksdorff	David	Teacher Secondary	96,657	-
Tom	Karen	Teacher Secondary	96,401	110
Tomassetti	Vincenzo	Senior Manager-ATBC	163,097	97
Tome	Ana	Teacher Elementary	89,137	100
Tomlin-Hood	Laura	Teacher Elementary	78,533	-
Tomsics	Teresa	Teacher Elementary	93,380	-
Tong	Aileen	Teacher Elementary	89,137	125
Tong	Jaime	Teacher Secondary	97,388	-
Tong	Jeffrey	Technical & Resource Support E	79,472	200
Tooriram-Doucet	Jean-Marc	Teacher Elementary	78,450	75
Tooshkenig	Audrey	Teacher Elementary	89,157	-
Torrance	Manjit	Teacher Elementary	85,519	-
Tosczak	Ian	Teacher Elementary	98,584	-
Townley	Nicholas	Teacher Secondary	76,725	162
Townsend	Ruth	Teacher Elementary	98,517	48
Toye	Lynda	Technical & Resource Support E	82,874	-
Train	Clayton	Teacher Elementary	78,418	-
Treacher	Patricia	Teacher Elementary	96,421	179
Tregidgo	Paul	Teacher Secondary	78,619	-
Trovao	Margaret	Elementary Principal	146,535	-
Truong	Emily	Teacher Elementary	86,916	120
Truong	Lara	IE-Student Support Coordinator	116,987	103
Tryssenaar	Jason	Teacher Secondary	100,766	-
Tsagaris	Maria	Teacher Elementary	94,373	180
Tsai	Stephanie	Teacher Secondary	83,175	-
Tsang	Christopher	Teacher Secondary	97,570	220
Tsang	Clara	Teacher Elementary	89,157	-
Tsang	Dora	Teacher Elementary	88,201	-
Tsang	Vivian	Teacher Secondary	84,709	-
Tse	Christopher	Teacher Secondary	98,945	426
Tseng	Yung-Chen	Teacher Secondary	91,070	-
Tso	John	Teacher Secondary	100,140	-
Tso	Katherine	District Resource Teacher	97,745	23
Tsolinas	Irene	Teacher Elementary	97,707	-

Tsolinas	Stefanos	Steamfitter	89,009	-
Tsonis	Georgia	Teacher Secondary	89,137	-
Tsoulos	Garufalia J	Teacher Elementary	97,686	137
Tsui	Germaine	Secondary Vice-Principal	136,115	-
Tsui	Stephanie	Teacher Secondary	101,392	-
Tuan	Carla	Teacher Elementary	82,963	-
Tuerlings	Adam	Secondary Vice-Principal	135,454	-
Tuerlings	Natalie	Teacher Elementary	97,707	80
Tufts	Eleanor	Teacher Elementary	75,802	-
Turkington	Heather	Teacher Elementary	83,755	-
Turner	Janet	Senior Manager-CAYA	137,426	322
Turner	Sean	Teacher Elementary	98,031	-
Turner	Steven	Teacher Elementary	96,547	-
Tutte	Jacqueline	Teacher Elementary	78,851	-
Tycho	Leanne	Teacher Secondary	96,392	-
Uchida	Christine	Teacher Elementary	93,883	817
Ulman	Grazyna	Special Education - Sec	96,515	90
Underwood	Shauna	Secondary Vice-Principal	112,738	172
Unger	Lisa	Teacher Secondary	77,029	-
Ungurean	Bianca	Teacher Secondary	97,975	130
Unrau	Doreen	Teacher Elementary	96,580	-
Unsworth	Gregory	Teacher Elementary	97,686	-
Urquhart	Nicholas	Teacher Secondary	97,707	-
Vadacchino	Emilia	Teacher Secondary	76,413	358
Vallis	Blair	Electrician	89,377	10
Van Damme	James	Teacher Secondary	112,022	-
Van Der Woerd	Wendie	Teacher Elementary	97,707	-
Van Iersel	Nicholas	Teacher Secondary	113,371	-
Van Kreuningen	Jeffrey	Teacher Secondary	89,264	-
Van Vliet	Andre	Teacher Elementary	89,137	-
Van Wyck	Tamara	Elementary Principal	138,159	10
Vance	Kirsten	Teacher Secondary	96,401	-
Vanden Dungen	Debra	Perm Sub - Sec	78,802	30
Vandenberg	Maurice	Carpenter	87,570	-
Varlamova	Olga	Teacher Secondary	89,157	-
Vassilakis	Maria	Teacher Elementary	101,281	46
Vastardis	Michael	Distance Education - Sec	102,481	100
Vatta	Matthew	Teacher Secondary	89,137	-
Vaz	Andre	Teacher Secondary	89,428	-
Velleseig	Daniel	Teacher Secondary	93,244	-
Veness Kehler	Tina	Teacher Secondary	96,559	-
Veverka	Bradley	Teacher Secondary	89,284	-
Vey-Chilton	C. Annette	Secondary Principal	155,113	-
Vickars	Sherry	Teacher Elementary	89,137	101
Vickers	Starr	Deaf and Hard of Hearing	89,739	21
Vieira	Sharon	Elementary Principal	138,071	912
Villavicencio	Emily	Teacher Elementary	97,880	-
Vincent	Lois	Teacher Elementary	83,530	-
Vincent	Rebecca	Special Education - Sec	77,131	-
Violi	Paula	Teacher Secondary	98,876	-
Visser	Linda	Teacher Elementary	89,303	50
Vogel	Matthew	Learning Services Manager-ATBC	129,538	-
Von Holtum	Brenda	Teacher Elementary	96,515	-

Von Keyserlingk	Gesa	Teacher Secondary	101,775	-
Voorberg	Evelien	Teacher Elementary	82,871	168
Vosahlo	Regina	Elementary Vice-Principal	129,347	-
Vose	Susanna	Teacher Elementary	96,421	51
Vranakis	Catherine	Teacher Secondary	89,157	-
Vulgaris	Mike	Elementary Principal	140,813	-
Vuong	Chanh	Teacher Secondary	95,626	323
Vuu	Sandra	Teacher Secondary	97,831	85
Wagner	E. Susan	Teacher Elementary	96,559	172
Wagner	Jennifer	Teacher Secondary	76,429	48
Wai	Natalie	Teacher Secondary	98,917	-
Waight	Noriko	Teacher Secondary	107,377	-
Waisberg	David	Teacher Secondary	98,693	-
Wale	Daphne	Indigenous Education - Elem	85,446	-
Walker	Christina	Teacher Secondary	89,951	-
Walker	Ellen	Teacher Secondary	91,847	-
Walks	Kathryn	Teacher Secondary	99,534	208
Wall	Charlene	Special Education - Elem	96,068	64
Wall	Lisa	Teacher Elementary	89,004	-
Wallace	Chelan	Coordinator-Community School	92,540	300
Wallace	Jody	Teacher Elementary	97,707	-
Wallace	Rochelle	Teacher Elementary	97,686	20
Waller	Wendy	Teacher Secondary	94,025	155
Walls	Catherine	Teacher Elementary	95,407	-
Walsh	Christine	Teacher Elementary	96,401	80
Walter	Alexander	Teacher Elementary	89,936	-
Waltham	Susanna	Teacher Elementary	96,427	298
Wan	J-P Bernard	Teacher Elementary	89,137	80
Wan	Lena	Teacher Elementary	96,401	1,200
Wan	Shiu San	Teacher Elementary	96,531	-
Wang	Peter	Bld Eng 160001-250000 sqft	77,384	-
Wang	Sarah	Teacher Secondary	91,199	189
Wang	Terence	Teacher Secondary	107,377	-
Wang	Yanbin	Teacher Secondary	97,847	-
Wansink	Anita	Teacher Elementary	89,157	-
Waraich	Harnek	Teacher Secondary	96,617	-
Ward	Angela	Teacher Elementary	79,494	59
Ward	Karen	Teacher Elementary	89,157	-
Wardrop	Alison	Teacher Elementary	80,553	40
Wardrop	Amanda	Teacher Elementary	97,707	140
Warkentin	Mark	Teacher Elementary	96,421	-
Warner	Sarah	Teacher Elementary	97,198	80
Warrington	Michael	Teacher Secondary	89,563	10
Watanabe	Elizabeth	Teacher Secondary	99,354	50
Watanabe	Robert	IT Supervisor-Cloud & O365	106,008	-
Watchorn	Thomas	Teacher Secondary	79,990	-
Waterman	Michael	Teacher Secondary	91,250	-
Watkins	Denise	Teacher Elementary	97,225	109
Watkins	Lori	Teacher Elementary	76,736	100
Watson	Dawn	Teacher Elementary	88,756	110
Watson	Jenni	Teacher Elementary	89,087	20
Watson	Sonja	Teacher Elementary	89,254	30
Watson	Virginia	Teacher Secondary	86,938	-

Watt	Hilary	Secondary Vice-Principal	132,215	-
Watt	Peter	Teacher Elementary	88,107	-
Waugh	Michael	Teacher Secondary	96,421	75
Weatherall	Jacquelyn	Area Counsellor - Elem	101,146	571
Weatherall	Jill	Teacher Elementary	89,137	-
Weatherall	Julie	Elementary Principal	146,677	-
Webb	Nolan	Teacher Elementary	89,303	-
Webber	Jason	Elementary Principal	140,232	-
Wee	Christopher	Elementary Vice-Principal	106,479	300
Weger	Cindy	Teacher Elementary	92,256	-
Weiss	Michael	Teacher Elementary	79,967	-
Weissig	Isaac	Heat & Frost Insulator	75,597	-
Welwyn	Heather	Special Education - Elem	89,201	-
Weniger	F. Ian	Teacher Secondary	76,413	15
Werboweski	Shelley	Teacher Elementary	96,559	50
Weresch	Jonathan	Elementary Principal	147,276	-
Werfl	Melissa	Coordinator-Community School	100,045	908
Werner	Sonia	Teacher Secondary	88,308	-
West	Erika	Teacher Elementary	96,421	13
Westereng	Jeremy	Teacher Secondary	97,108	-
Weston	Linda	Visually Impaired - Elem	97,657	3
Wheeler	Daniel	Teacher Secondary	86,877	-
Wheeler	Kathryne	Teacher Secondary	80,065	-
Whitcroft	Natalie	Teacher Elementary	97,901	-
White	Bradley	Teacher Secondary	100,588	-
White	Jillian	Special Education - Sec	76,085	24
Whitehead	Leah	Teacher Elementary	88,687	-
Whitham	Jo Ann	Teacher Elementary	97,707	100
Wichmann	Jessica	Senior Advisor-LR	100,402	-
Wicki	Naomi	Set BC Provincial - Sec	98,022	-
Wiens	Christy	Teacher Elementary	96,591	322
Wiens	Michelle	Teacher Elementary	76,375	100
Wiesinger	Marielle	Teacher Elementary	95,813	-
Wightman	Adam	Teacher Secondary	96,524	-
Wigod	Stephanie	Teacher Elementary	80,617	105
Wilband	Patrick	Teacher Secondary	89,568	-
Wilkes	Jessica	Teacher Elementary	89,137	30
Wilkie	Jonathan	Teacher Secondary	92,629	-
Willetts	Kailey	Teacher Secondary	90,534	85
Williams	Aimee	Teacher Elementary	96,612	95
Williams	Hollie	AE Principal	139,162	-
Williams	Jennifer	Teacher Elementary	75,904	-
Williams	Jeremy	Sheet Metal Worker	89,573	10
Williams	Robert	Painter	77,750	-
Williams	Warren	School & Student Support B	93,258	-
Williston	Christina	Teacher Elementary	89,137	87
Willms	Beverly	Teacher Elementary	97,686	-
Wilmann	Damian	Secondary Principal	154,610	-
Wilson	Brenda	Teacher Secondary	96,421	-
Wilson	Erika	Teacher Elementary	87,825	75
Wilson	Joan	Teacher Secondary	76,487	-
Wilson	Lisa	Teacher Elementary	85,094	100
Wilson	Sandra	Teacher Elementary	77,074	60

Wilson-Haffenden	Gillian	Teacher Elementary	89,137	-
Wilton	Adam	Senior Manager-PRCVI	145,173	1,574
Wilton	Michael	Teacher Elementary	89,157	508
Winn	Miranda	Area Case Manager	107,648	85
Winston	Elizabeth	Teacher Elementary	77,465	80
Wiskar	Michael	Teacher Secondary	96,323	-
With	Cathleen	AE Instructor Structured Cours	119,132	1,533
Wittrin	Caroline	Teacher Secondary	96,622	-
Wolfe	Michael	Teacher Secondary	83,084	100
Wolkenbrod	Michelle	Teacher Elementary	97,707	-
Wolska	Edyta	Teacher Secondary	91,274	-
Wong	Ailin	Teacher Secondary	89,496	30
Wong	Angela	Teacher Elementary	96,461	87
Wong	Anthony	Teacher Elementary	97,686	-
Wong	Benson	Teacher Elementary	77,465	-
Wong	Beth	Teacher Elementary	89,273	-
Wong	Brian	Teacher Elementary	96,559	-
Wong	Cecilia	Technical & Resource Support E	82,599	1,327
Wong	Christina	Teacher Elementary	96,547	136
Wong	Christopher	Director of Instruction	159,873	3,500
Wong	Cora	Teacher Elementary	81,286	77
Wong	Darryl	Teacher Secondary	108,790	10
Wong	Deborah	Technical & Resource Support E	81,676	1,027
Wong	Donna	Executive Assistant to Supt	105,417	86
Wong	Elisa	Teacher Secondary	89,356	-
Wong	Gail	Teacher Secondary	89,137	-
Wong	Garth	Teacher Secondary	90,120	110
Wong	Gina	Teacher Elementary	104,835	19
Wong	Hubert	Teacher Secondary	100,519	-
Wong	Jennifer	Teacher Secondary	97,796	-
Wong	Jenny	Teacher Secondary	97,911	50
Wong	Johnson	Teacher Elementary	77,470	-
Wong	Josephine	Teacher Elementary	80,007	53
Wong	Katrina	Teacher Elementary	80,007	-
Wong	Leonard	Teacher Secondary	91,910	50
Wong	Linda	Teacher Elementary	96,401	40
Wong	Manna	Teacher Secondary	96,559	155
Wong	Marco	Electrician	108,265	30
Wong	Marlene	Executive Assistant - LIT	91,909	286
Wong	Michelle	Teacher Secondary	98,131	-
Wong	Monique	Teacher Elementary	97,686	-
Wong	Naleen	Teacher Elementary	97,711	100
Wong	Nellie	Teacher Elementary	98,368	-
Wong	Nyuk	Teacher Elementary	96,401	-
Wong	Sabrina	Teacher Elementary	89,143	-
Wong	Sally	Teacher Secondary	96,503	85
Wong	Samantha	Teacher Elementary	89,157	-
Wong	Sharon	Teacher Elementary	97,901	340
Wong	Victoria	Teacher Elementary	79,990	155
Wong	Vive	Coordinator - Community School	89,277	23
Wong	Wayne	Teacher Secondary	89,137	-
Wong	Wendy	Teacher Elementary	96,591	-
Wong	Wing Chee	Teacher Secondary	101,775	110

Woo	Calvin	Teacher Secondary	96,722	-
Woo	Diane	HR Business Specialist	134,361	-
Woo	Peter	Elementary Principal	147,837	-
Wood	Andrea	Special Education - Sec	94,945	100
Wood	Rosalie	Perm Sub - Sec	81,328	75
Woodham	Brigitte	Teacher Elementary	89,137	-
Woods	James	Special Education - Sec	96,401	-
Woodworth	Scott	Teacher Elementary	93,832	-
Woo-Lei	Frances	Teacher Elementary	96,401	10
Worth	Reece	Teacher Secondary	89,280	300
Worthington	Susan	Elementary Vice-Principal	100,268	175
Wou	Amy	Teacher Elementary	89,244	-
Woudzia	John	Psychologist - Elem	99,916	444
Wright	Trevor	Teacher Elementary	96,401	-
Wrinch	Trevor	Elementary Principal	144,601	-
Wu	Chien-Ren	Manager-SWIS Workers	125,727	684
Wu	Chong Hao	Teacher Elementary	93,335	77
Wu	Hui Ying	Teacher Secondary	82,637	40
Wu	Kuan-I	Consultant-ATBC	92,631	-
Wu	Lina	Teacher Elementary	79,451	-
Wu	Michael	Area Counsellor - Elem	116,236	-
Wu	Paul	Teacher Secondary	92,437	35
Wyatt	Sharon	Teacher Elementary	100,675	77
Wyss	Jennifer	Teacher Elementary	96,580	265
Yaghmour	Sana	Teacher Secondary	98,930	-
Yamakami	Brenda	Teacher Elementary	97,847	320
Yang	Erika	Teacher Elementary	80,670	-
Yang	Mathilde	Teacher Secondary	89,284	-
Yannakoulis	George	Teacher Secondary	102,499	-
Yao	Chaoran	Teacher Elementary	82,577	-
Yao	Jiasi	Teacher Elementary	98,441	-
Yee	Bryan	Teacher Secondary	99,265	-
Yee	Gock	Supervisor-Training	97,262	9
Yee	Helen	Mgr-Acctg &Fin Rpt &Compliance	145,756	2,461
Yee	Jason	Teacher Secondary	101,900	290
Yee	Marilyn	Area Counsellor - Elem	100,510	71
Yee	Wanda	Teacher Secondary	98,569	-
Yeh	Billy	Teacher Elementary	89,303	87
Yeh	Helen	Teacher Elementary	99,472	-
Yeoman	Lisa	Teacher Secondary	86,103	-
Yetman	John	Teacher Secondary	96,681	-
Yeung	Celia	Area Counsellor - Elem	100,659	200
Yim	Andrea	Teacher Elementary	96,580	218
Yip	Stacey	Teacher Secondary	100,490	196
Yip	Tiffany	Teacher Secondary	88,804	150
Yiu	Lai Lai	Provl Resource Program - Elem	101,556	-
Yong	Gloria	Teacher Elementary	89,157	154
York	Lori	Teacher Secondary	93,886	-
Yoshida	Esther	Teacher Elementary	89,157	37
Young	Jennifer	Teacher Elementary	89,303	77
Young	Karen	Teacher Elementary	95,047	-
Young	Monika	Teacher Elementary	97,884	100
Young	Serina	Special Education - Sec	83,738	-

Young	Sonya	Teacher Elementary	82,924	120
Yu	Angelina	Teacher Elementary	96,421	-
Yu	Brian	Teacher Secondary	101,942	-
Yu	Jeanne	Teacher Secondary	97,796	358
Yu	Wendy	Teacher Elementary	96,580	-
Yuen	Ernest	Teacher Secondary	80,240	-
Yuen	Pamela	Teacher Elementary	80,007	50
Yuill	Craig	Teacher Secondary	102,913	-
Yung	Mary	Advisor-Staffing	102,531	37
Yurashak	Laurissa	Medical Adjudicator	91,002	-
Zaharko	Sharon	Info Tech Support D	111,373	-
Zambito Orazio	Giuseppina	Teacher Elementary	96,580	211
Zambrano	Tanya	Teacher Secondary	92,968	-
Zaremba	Paul	Teacher Secondary	110,086	-
Zerbe	Richard	Director of Instruction-SS	174,430	3,072
Zerbinos	Panagiotis	Teacher Secondary	96,642	-
Zhang	Hu	Teacher Secondary	97,847	-
Zhang	Minhua	Teacher Secondary	107,750	20
Zhang	Shuo	Technical & Resource Support E	78,956	-
Zhang	Tian Qi	Teacher Elementary	84,096	-
Zhang	Wanjuan	Technical & Resource Support D	79,865	454
Zhong	Titi Minhua	Coordinator- Leaves	83,761	366
Zimmermann	Douglas	Electrician	105,125	-
Zirtlides	Nicholas	Special Education - Sec	80,165	-
Zisman	Kate	Teacher Elementary	81,459	167
Zolotarova	Valentyna	Teacher Elementary	112,738	-
Zrymiak	Carol	Area Counsellor - Elem	101,136	91
Zukowski	Shirley	Teacher Elementary	89,157	30
Zwaagstra	Wendy	Teacher Elementary	96,421	80
Zylstra	Patricia	Teacher Elementary	96,421	-
			<u>258,957,872</u>	<u>364,621</u>
Total for Employees with Remuneration less than \$75,000			<u>198,617,450</u>	<u>211,257</u>
Total Remuneration and Expenses paid (including Elected Officials)			<u>457,883,095</u>	<u>585,266</u>
Employer Payments for CPP and EI				<u>25,615,190</u>

**Note: This fiscal reporting period contains 27 pay periods for all employees paid biweekly.*

Schedule of Vendor Payments

Supplier Name	Total Payment
4th Utility Inc.	33,220
Able Tech Assistive Technologies	41,155
Absolute Value Publications Inc.	42,100
Acton Ostry Architects Inc.	238,381
Airplus Industrial Corp.	48,302
Alliance EHS Consulting Inc.	33,831
Alliance Medical Monitoring	30,640
Amazon	584,214
American Thermoform Corporation	25,423
Andornot Consulting Inc.	100,315
Angus Corporate Centre Ltd	950,869
Anixter Canada Inc	44,803
Aon Reed Stenhouse Inc.	74,775
Apple Canada Inc	1,706,819
Arbortech Consulting Ltd. (ACL Group)	50,894
ARI Financial Services	91,147
Artona Group Inc.	119,615
Arts Umbrella	121,152
AW Fireguard Supplies (1991) Ltd	81,021
B.A. Robinson Co. Ltd.	115,744
Baragar Enterprises Ltd.	91,896
Bay Industrial Instruments Ltd.	44,647
Baziere, Frank Darier	30,000
BC Hardwood Floors Co	147,457
BC Hydro	4,093,077
BC Principals & Vice Principals Association	245,686
BC School Sports	57,849
BC School Trustees Association	116,196
BC Teachers' Federation	9,969,548
BC Technology for Learning Society	30,584
BCRCC Benefit Plan Industry Fund	173,544
Beastvan Graphics and Apparel	38,905
Belfor Restoration Services	137,713
Bell, Barbara Lynn	40,806
Belmar Consulting Group	684,435
Best Buy Canada Ltd.	139,925
Bird Construction Company	23,645,226
Blackstone Consulting Group Inc.	57,488
Boyden Vancouver	42,402
Bricklayers and Masons Local 2	28,631
Bridges Canada	355,277
Bright Can-Achieve Limited	238,556
Brightly Software, Inc	34,468

British Columbia Institute of Technology	42,146
Bubas George Motors Ltd.	44,672
Bunzl Canada Inc dba Bunzl Safety	1,061,331
Buric Consulting	26,888
Calhoun's Catering	28,230
Cambie Roofing & Drainage Contractors	277,588
Camp Jubilee Retreat & Conference Centre	73,014
Camp Summit	66,852
Canada Post Corporation	61,398
Canadian Assistive Technology Ltd.	682,393
Canadian National Institute for the Blind	140,784
Canadian Union of Public Employees, Local 15	1,450,594
Canadian Union of Public Employees, Local 407	107,863
Canon Business Solutions Canada Inc.	167,344
Canuel Caterers	89,077
Carbon60 Operating Co. Ltd.	29,066
Carr Kline & Associates Inc.	25,640
Cascade Roofing & Exteriors Inc.	304,247
CBC Radio Canada	39,342
CC-METGroup	35,804
CDW Canada	45,330
Cedars at Cobble Hill	26,029
Chandos Construction Ltd.	15,664,034
Cherwell Software	51,152
Chubb Security Systems	101,663
CIBC Mellon	229,299
CIEEC - Cdn Int 'l Educ Exchange Centre	75,740
City of Vancouver	3,798,537
Clark Builders	7,392,418
Clean Harbors Canada, Inc.	70,051
Cloverdale Paint Inc	103,446
Coastal Reign Printing Ltd.	28,044
Colborne Architect Group	260,496
College Board	132,864
Colliers Macaulay Nicolls Inc.	107,992
Combined Painting (1985) Ltd.	141,965
Commander Warehouse Equipment Ltd	36,586
Corporate Express Canada Inc.	80,894
Costco Wholesale	47,202
Creative Energy Vancouver Platform Inc.	26,094
Creative Insignia Ltd.	85,411
Creative Journey Studio	28,000
Crescent Beach Publishing	140,906
CRS Commercial Carpet Maintenance	154,644
CS Mounting Systems 2005 Co.	137,863
CUMIS Life Insurance Company	133,887
Custom Blacktop Co.	203,205

D.G.S. Construction Co. Ltd.	4,346,812
Dafco Filtration Group	369,124
Davey Tree Expert Co. of Canada, Limited	210,935
De Lage Landen Financial Services Canada	417,377
Dell Canada Inc.	31,401
Dell Financial Services Canada Ltd.	992,531
Delta Continuing Education	27,885
Desjardins Securite Financiere, CIE	645,491
Directions Evidence and Policy Research Group	66,780
Doublethink Inc.	89,349
Dunlevy Food Equipment Ltd.	115,677
E.B. Horsman & Son Ltd.	322,403
EarthBites Society	51,994
Eco Sanitizer	77,377
Ecowaste Industries	50,406
Educan Institutional Furniture Ltd	157,669
Edvantage Interactive	35,304
Ellison Travel & Tours Ltd.	35,313
ESC Automation Inc	138,586
Evans Lake Forest Education Society	31,768
Executive Mat Service	80,675
Factory Outlet Trailers	26,393
Family Maintenance Enforcement Program	47,489
Farm-Tek Turf Services Inc.	69,720
FAST + EPP	128,275
Fazil, Afkar	25,018
First Class Planners	95,530
FirstCanada ULC	3,227,707
Fitness Town	29,034
Flaghouse, Inc	25,263
Flynn Canada Ltd.	580,688
Focused Education Resources Society	119,329
Follett School Solutions, Inc	101,515
Foreign Student Services	57,650
FortisBC-Natural Gas	4,253,638
Francl Architecture	265,735
Fraser Health Authority	204,770
Fraser Valley Equipment	68,319
Friesens Yearbooks	271,444
Frog Hollow Neighbourhood House	28,717
Fujitec Canada, Inc.	50,940
FutureBook Printing, Inc.	145,450
G S Battery Canada	26,550
Garaventa Lift Canada	59,549
Gcw Tools Ltd.	34,606
Geopacific Consultants Ltd.	44,124
Gescan - Div. of Sonepar Canada, Inc.	32,361

Golder Associates Ltd.	77,094
Grand & Toy	1,771,095
Grant Kovacs Norell	107,123
GRC Columbia Roofing Inc.	354,792
Greater Vancouver Basketball Officials Association	62,214
Greater Vancouver Food Bank	35,552
Green Roots Play Equipment Ltd.	37,209
Greenbarn Potters Supply Ltd.	57,820
Greenfield Learning Inc.	25,500
Grendovich, David	42,007
Guard.me International Insurance	118,294
Guava Systems Ltd.	138,798
Guillevin Int. Inc. (Fleck)	205,847
GWL Realty Advisors Inc. ITF	94,511
Habitat Systems Inc	580,179
Harris & Company	134,630
Hayes, Michele	31,154
Hazmasters Inc.	112,644
HCMA Architecture + Design	1,212,142
Heat & Frost Insulators Union Local 118	75,160
Heatherbrae Builders Company Ltd.	15,717,283
Herff Jones Inc.	43,535
Heritage Office Furnishings Ltd	145,254
HME Mobility & Accessibility	42,133
Horizon Engineering Inc.	39,103
HP Financial Services Canada Company	1,619,094
I.B.E.W Local 213	52,777
iA Financial Group	3,566,013
Indigo Books & Music Inc.	55,281
Infospec Systems Inc.	37,214
Inter-Co Division 10 Inc.	47,498
Interior Health	273,739
International Association of Machinists, Local 692	32,947
International Baccalaureate Organization	106,087
International Union of Operating Engineers, Local 963	1,347,607
International Union of Painters & Allied Trades DC38	93,702
Intrado Canada, Inc.	45,481
Intuto Flexible Learning Solutions	25,506
Iron Age Manufacturing Ltd.	29,642
Island Health	311,352
JAMF Software	209,030
Jess Dance	28,795
Johnson Controls	92,695
Joseph S. Chow Ltd.	139,412
K & E Equipment Repair Ltd.	107,340
Kal Tire	25,408
Ken Deitcher Sales Co. Ltd.	36,919

Kerrisdale Lumber Co. Ltd.	127,540
KEV Software Inc.	566,261
Kidsafe Project Society	239,276
Kinetic Construction Ltd.	5,476,505
KMS Tools & Equipment Ltd.	51,524
Knowledge Space International Education	34,213
Koffman Kalef	142,619
Kognity	29,785
Kone Inc.	485,187
Konica Minolta Business Solutions (Can.)	65,593
KPMG LLP	56,175
Learning A-Z	40,900
Lehigh Materials	58,023
Lenovo Canada	39,859
LesPlan Educational Services Ltd.	32,271
Liberator Communications Canada	608,535
Librairie Gallimard	37,350
LifeWorks (Canada) Ltd.	760,082
LIV North Inc	57,772
Loblaw Companies Limited	26,758
Local 213 Electrical Workers' Welfare & Pension Plan	156,411
Long & McQuade Musical Instruments	130,876
Loomis Express	42,310
Lynch Bus Lines Ltd.	962,866
MacQuarie Equipment Finance Ltd.	245,378
Magnem Engine Service Ltd.	56,569
Make a Future	36,543
Marathon Surfaces Inc.	290,080
Marsden, Sharifah	35,000
Marsh Canada Limited	108,815
Massive Media	25,489
MB Scambi Culturali srl	25,575
McEwan Cooper Dennis LLP	569,510
McFarland Marceau Architects Ltd.	399,088
McGregor Hardware Dist	64,658
Memory Express	41,307
Metal Supermarkets	47,294
Metro Mobile Radio Sales Inc	195,460
Micro Assistive Tech Inc.	39,712
Microserve Business Computer Services	953,862
Microsoft Corporation	30,292
Minister of Finance	3,406,928
Morrison Hershfield Ltd.	38,620
Motion Industries (Canada) Ltd.	55,993
Mt. Seymour Resorts Ltd.	34,783
Municipal Pension Plan	23,418,496
Musqueam Indian Band	131,248

Nedco (Div. of Rexel Canada Electrical)	41,417
Nelson Education Ltd.	171,673
Northern Building Supply Ltd.	158,440
Northern Health	124,392
Northwest Landscape Supply Ltd.	121,044
Nova Food Services Ltd.	855,390
Nutrien Ag Solutions	52,251
Oddball Workshop Inc.	44,300
Odin Books	108,067
ONETeam Sports Group	63,742
Open Parachute Ltd.	52,500
Opus Art Supplies	49,091
Oracle Canada ULC	2,120,628
Pace Solutions Corp.	47,875
Pacific Blue Cross	15,080,785
Pacific Coast Catering Group Ltd.	26,406
Pacific Leather & Fur Dressers Inc.	89,107
Pacificom Integration Ltd.	122,778
Pan Pacific Vancouver	29,750
Paungsiri, Soontaree	32,000
Pearson Canada Inc.	232,065
PerfectMind	35,280
Pfaff Sewing Centre of Vancouver Ltd.	32,962
Pinnacle Food Equipment Services LLP	106,277
PlanetClean (Vancouver) Ltd.	159,665
PML Professional Mechanical Ltd.	291,900
Pro Can Construction Group Corp.	853,099
Province of British Columbia	8,758,572
Public Education Benefits Trust	7,017,179
Quadient Canada Ltd.	79,463
Quantum Lifecycle Partners LP	33,684
Quantum Lighting, Inc.	55,692
Real Canadian Superstore	59,123
Receiver General of Canada	118,193,997
Rectec Industries Inc	27,024
Regal Controls Ltd	65,993
Richard M. Delaney & Associates Inc.	45,582
Richelieu Hardware Ltd.	56,388
Ricoh Canada Inc.	817,471
RJ & Associates Environment Consulting	39,574
Robinson, David J.	96,000
Rollins Machinery Ltd	31,791
Rona Inc.	55,497
Sabre Industrial Supplies	78,817
Safetee: Powerful Alternative to Violence Corp.	30,988
Sanderson Concrete Inc	55,008
Saputo Dairy Products Canada GP	125,194

Save-On-Foods	73,754
Scholastic Canada Ltd.	91,847
School District #23 (Central Okanagan)	86,581
School District #48 (Sea to Sky)	68,570
School District #71 (Comox Valley)	40,692
School Specialty Canada Ltd.	27,899
Schoolhouse Products	34,446
Schoolhouse Publications	25,369
Secrest Resources Ltd.	91,442
SES Consulting Inc.	29,122
Sheet Metal Workers, Local 280	68,732
Sheret Andrew Ltd	296,164
Siney, Dan	29,377
Skeans Pneumatic & Automation Inc	31,136
Skyline Athletics Inc.	123,936
SMcN Consulting Inc.	43,575
Snow Cap Enterprises Ltd.	38,779
Softchoice LP	1,610,608
Softlanding Solutions Inc.	36,446
Software4Schools.ca	87,599
Soper's Supply Ltd.	52,719
Source Office Furnishings	101,323
Southern Butler Price	231,779
Spaces Inc. (CDI Spaces)	65,251
Sparrow, Chris	45,000
Sparrow, Chrystal	56,000
Spectrum Painting Ltd	393,099
SPI Canada Distribution, Inc.	27,271
SPI Health and Safety Inc.	296,244
Spicers Canada ULC	52,566
Spirit Works Limited	27,654
Sports Unlimited	71,747
SSA Quantity Surveyors Ltd	51,035
Stanley Access Technologies	142,900
Stanley Black & Decker	28,798
Stantec Consulting Ltd.	77,479
Staples	359,667
Sterling Fence Co. Ltd.	100,307
Strathcona Park Lodge & Outdoor Education Centre	115,444
STRIVE Staffing Inc.	78,302
StudyForge	30,000
Sunbelt Rentals of Canada, Inc.	39,255
Swish Maintenance Limited	25,558
Sydney R. Stone & Co Limited	31,812
Sysco Canada Inc.	1,557,915
Tapestry Music Ltd.	49,325
TC Media Livres Inc.	69,879

Teacher Pension Plan	69,509,613
Technical Safety BC	114,798
Telus Communications Inc.	1,628,441
The Home Depot	34,351
The Learning Partnership	72,080
The Master Group Inc.	38,100
The MEHRIT Centre Ltd.	100,000
The Terry Fox Foundation	50,131
The Westin Bayshore Vancouver	31,240
Thinkspace Architecture, Planning, Interior Design	212,418
Thirdwave Bus Services	39,393
Thurber Engineering Ltd.	31,706
Timberline Ranch Camp & Retreat Centre	37,498
TMT- Total Media Technology	106,336
Tobii Dynavox Canada	546,171
Trane Canada	37,226
Translink	195,776
Turner & Townsend	37,800
Uline Canada Corporation	97,998
United Library Services Inc.	188,061
United Pacific Patrol Ltd	103,488
Universal Coach Line Ltd.	25,778
University Neighbourhoods Association	47,898
University of British Columbia	126,560
University of Toronto Press	124,749
Unwin, Jan	85,093
Upper Canada Forest Products	50,357
Urban Matters CCC Ltd.	96,916
Urban Systems	197,453
Valery Black Draperies Ltd.	149,163
Vancouver Association of Secondary School Administrators	66,900
Vancouver Coastal Health	469,978
Vancouver Community College	158,236
Vancouver Elementary Principal and Vice-Principal Association	131,821
Vancouver Elementary School Teachers' Association	1,438,200
Vancouver Firefighters Community CPR Society	38,065
Vancouver Foundation	119,610
Vancouver Glass	90,224
Vancouver Kidsbooks	180,790
Vancouver Public Education Alliance	29,517
Vancouver Secondary Teachers' Association	969,347
Viking Fire Protection Inc.	117,548
Viking-Alexander Metal Products Ltd.	28,020
Visual Impact Corporate Apparel	46,913
Vortex Restaurant Equipment Inc.	102,054
VWR International Co	38,583
W.D.I. Services Ltd	43,435

Waste Management	942,119
Wavefront Centre for Communication Accessibility	53,790
Wesco Distribution Canada LP	66,765
Western Campus Resources	247,548
Western Canada Community Projects	125,601
Western Mechanical Services Ltd	28,665
Westlab	38,990
WESTPAC Solutions Ltd.	85,375
Westplay Corp.	72,692
Whistler Blackcomb Mountain Resorts Ltd.	37,811
Whitehead, Jerry	37,850
Williams Machinery	52,300
Windworks Musical Instrument Repair	25,448
Wolseley Mechanical Group - BC Region	25,348
WorkSafeBC	4,072,855
Yellowridge Construction Ltd.	5,167,738
YMCA Camp Elphinstone	30,903
Zeemac Vehicle Lease	552,270

Total payments to suppliers exceeding \$25,000 each	<u>421,165,654</u>
Total payments to suppliers less than \$25,000 each	<u>8,178,558</u>
Total payments for goods and services	<u>429,344,212</u>

**STATEMENT OF FINANCIAL INFORMATION
EXPLANATION OF DIFFERENCES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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

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

- Amounts reflected in the schedules are prepared on a cash basis, whereas expenditures included on the financial statements are prepared on an accrual basis.
- The list of payments to suppliers may include 100% of the GST/PST paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- The taxable benefits are included in the Remuneration column of the Schedule of Remuneration and Expenses. The same amount is included in the Schedule of Payments Made for the Provision of Goods and Services for payments made to benefit carriers.
- Payments to suppliers may be reported in the Financial Statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The schedule includes payments for capital purchases, related to the employer portion of benefits (other than CPP and EI) as well as goods and services.

November 23, 2022

ITEM 3.1

TO: Finance Committee

FROM: J. David Green, Secretary Treasurer / CFO
Shehzad Somji, Assistant Secretary Treasurer

RE: **Quarter 1 2023 Financial Update**

*Reference to
Education Plan*

**GOAL 1:
OBJECTIVE:** *The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by:
Ensuring the alignment among school district, and provincial education plans.*

**GOAL 2:
OBJECTIVE:** *The Vancouver School Board will increase equity by:
Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.*

INTRODUCTION

This report provides the financial results of the operating fund for the three months ended September 30, 2022, compared to the budget for the same period.

This report is provided for information.

BACKGROUND

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

ANALYSIS

The operating fund financial results for the quarter ending September 30, 2022, are compared to a year-to-date budget. This format is new for the District this year and provides a better comparator to the actual results than using the annual budget. Previous reports to the Finance Committee compared the year-to-date results to the annual budget and the prior year year-to-date amounts. That analysis resulted in a

detailed report that explained the variance amounts, from a numerical perspective but not the more specific reasons behind the variances. In the current report, staff will provide operational updates that better explain the variances for the Committee. The year-to-date budget is a new concept for the District and was determined using known information about the budget categories and historical trend analysis and will continue to be refined throughout the year. The following table provides the assumptions used in creating the year-to-date budget. Subsequent reports will list this table as an appendix:

Budget Line (s)	Assumption
Operating Grant	Ministry of Education and Child Care disbursement schedule: <ul style="list-style-type: none"> • July and August – 3% per month • September – 5.5% • October – March – 9.775% per month • April – June – 10% per month
Other Provincial Grants Federal Grants Other Revenue Rentals and Leases (Revenue) Investment Income	Historical trend analysis
Tuition	Combination of equal monthly recognition over 10 months and historical trend analysis
Salaries – Principals and VP’s Salaries – Teachers Salaries – Support Staff Salaries – Education Assistants Salaries – Other Professionals	Combination of actual number of workdays in the quarter and historical trend analysis for summer work
Salaries – Substitutes	Historical trend analysis
Benefits	Budgeted salary cost multiplied by budgeted benefit cost factor by employee group
Professional Development and Travel Rentals and Leases (Expense) Insurance	Equal monthly recognition over 10 or 12 months
Services Transportation Dues and Fees Supplies Utilities Capital Lease and Assets Purchased	Historical trend analysis

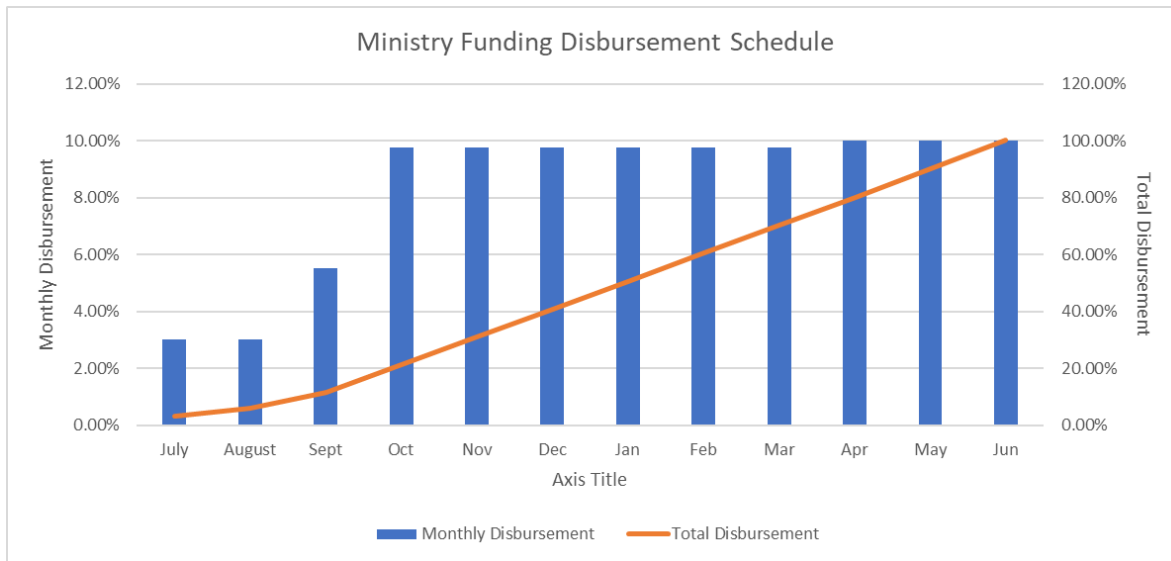
The financial results for the three months ending September 30, 2022, are presented in the table below and are compared to the 2022-2023 budget for the same period. The District is in a deficit position from

regular operations this quarter of \$8.70 million, a \$0.99 million unfavourable variance from the year-to-date budget of \$7.72 million.

	YTD Actuals	YTD Budget	Favourable / (Unfavourable)
Revenue			
Operating Grants	\$ 54,115,516	\$ 54,128,601	\$ (13,085)
Other Provincial Grants	15,562	18,152	(2,590)
Federal Grants	738,076	807,027	(68,951)
Tuitions	3,487,646	3,222,323	265,323
Other Revenue	1,040,674	1,089,443	(48,769)
Rental and Leases	1,071,548	1,217,469	(145,921)
Investment Income	867,289	809,130	58,159
Total Revenue	61,336,311	61,292,145	44,166
Salaries			
Teachers	25,172,596	25,119,617	(52,979)
Principals and VP's	5,559,307	5,494,266	(65,040)
Educational Assistants	4,932,379	4,932,336	(42)
Support Staff	9,824,710	10,474,302	649,592
Other Professionals	2,567,129	2,555,618	(11,512)
Substitutes	1,449,235	858,198	(591,037)
Total Salaries	49,505,356	49,434,337	(71,019)
Employe Benefits	13,401,268	13,535,800	134,532
Total Salaries and Benefits	62,906,624	62,970,137	63,513
Services and Supplies			
Services	2,196,130	2,142,102	(54,028)
Transportation	273,897	275,287	1,390
Professional Development and Travel	131,920	111,233	(20,687)
Rentals and Leases	182,680	226,689	44,009
Dues and Fees	283,747	310,832	27,085
Insurance	226,300	255,388	29,088
Supplies	2,088,996	1,411,798	(677,198)
Utilities	559,824	273,813	(286,011)
Total Services and Supplies	5,943,494	5,007,142	(936,352)
Total Expenses	68,850,118	67,977,279	(872,839)
Net Revenue (Expense)	(7,513,807)	(6,685,134)	(828,673)
Funded from Operating			
Capital Lease & Asset Purchased	1,187,011	1,030,165	(156,846)
Surplus / (Deficit)	\$ (8,700,818)	\$ (7,715,299)	\$ (985,519)

A deficit at the end of September is expected based on the Ministry of Education and Child Care's (MECC) funding disbursement schedule, presented in the following chart, where only 11.5% of the Ministry grant

is received in the first quarter and the remaining 88.6% is received in the second, third and fourth quarters of the fiscal year.

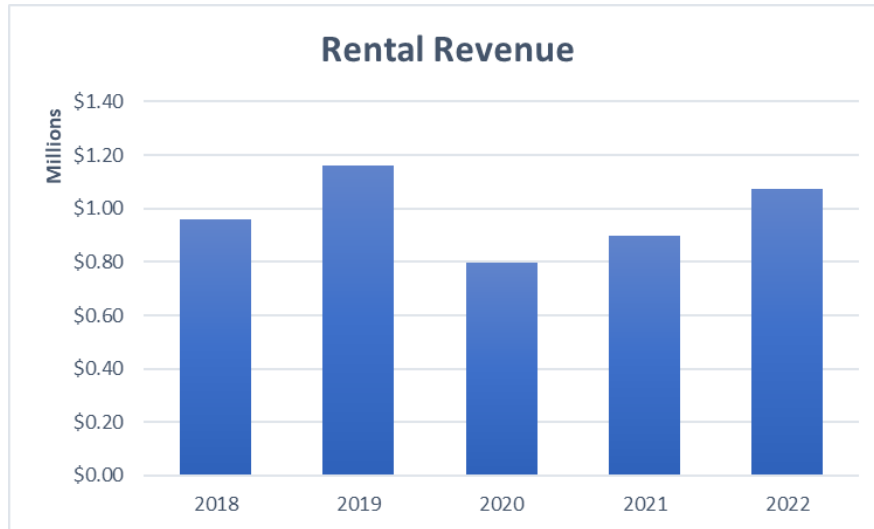


REVENUE

The first quarter revenue is on budget, with a small favorable variance of \$0.04 million due to increases in tuition fees and investment income, offset by lower revenue from rentals and leases. The additional tuition fee is from 103 more International Students enrolled compared to the budget.

In the 2022-2023 budget, the assumption for investment income was for the Bank of Canada to increase the central bank rate 1.50% between March 2022 and June 2023. To combat inflation numbers, the Bank has taken an aggressive approach to curb spending by raising the central bank rate 2.75% between March 2022 and September 2022. The higher interest rates have produced a favourable variance of \$0.06 million in the quarter as the interest on funds deposited with the Ministry of Finance Central Deposit Program and the Bank of Montreal are based off the Prime Lending Rate.

The offset to the increased revenue is the lower-than-expected revenue from Rentals and Leases as the budget assumption is that rentals would return to the pre-pandemic levels. Although revenue has increased, as shown in the chart below, the demand is not at the same level as pre-pandemic activity this quarter.



EXPENSES

Salaries and Benefits

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

The year-to-date salaries expense for the first quarter in total is \$0.07 million under budget. Unfavourable variances for Principals and Vice-Principals, Teachers, Education Assistants and Other Professionals totalling \$0.13 million, and for Substitutes of \$0.59 million are offset by a favourable variance of \$0.65 million on Support Staff salaries.

The favourable variance in Support Staff salaries of \$0.65 million in the quarter is primarily due to the reversal of a year-end accrual of \$0.56 million for the salaries related to facilities work for Annual Facilities Grant (AFG) projects. These work in progress salary costs at year end are accrued and charged to the operating fund because the District cannot record a receivable from the Ministry for funding related to the AFG work, and the District cannot have a deficit in the AFG grant, which is a special purpose fund. When the funding for these projects is received after year end, the accrued salary costs are charged to the respective AFG projects.

The unfavourable variance of \$0.59 million in substitute salaries is due to increased absences related to a higher use of sick leave. When the staff member that is absent for the day continues to receive a wage, the cost of the replacement is charged to substitutes. The cost of a replacement is charged to the salary account if the absent person is not being paid.

The favourable variance of \$0.13 million for the quarter in the District's benefits expense is due to lower costs for certain wage sensitive benefits in the latter half of the calendar year. As many employees will have reached their maximum deduction for Employment Insurance and Canada Pension Plan contributions, the Districts' expense will be lower in the first and second quarters of the school year (July to December), showing a positive variance (surplus) as the actual benefit rate of 27.07% is lower than the budgeted rate of 27.38%.

Services and Supplies

Apart from supplies and utilities the expenses in Services and Supplies show a total favourable variance of \$0.03 million in the quarter. The unfavourable variance in the Supplies category of \$0.68 million is a result of spending that occurred earlier in the year (\$0.49 million) than what was determined in the historical trend analysis when determining the YTD budget.

The unfavourable variance of \$0.29 million in utilities expense in the quarter is due to the rising costs of natural gas, electricity, and water and sewer services. The following chart was presented by the Director of Facilities at the Facilities Planning Committee meeting on October 5, 2022:

Utilities	2020/21	2021/22	2022/23	2023/24	2024/25
Item	(actuals \$)	(actuals \$)	(estimate \$)	(estimate \$)	(estimate \$)
Natural Gas	2,895,943	4,141,863	4,230,000	4,335,000	4,315,000
Electricity	3,058,369	3,272,675	3,338,000	3,428,000	3,521,000
Water	622,132	686,187	705,000	742,000	781,000
Sewer	355,253	437,460	490,000	549,000	615,000
Gasoline	124,788	148,036	174,000	174,000	174,000
Biodiesel	85,041	115,419	165,000	165,000	165,000
Carbon Offsets	381,979	391,786	400,000	400,000	400,000
Total	7,523,505	9,193,426	9,502,000	9,793,000	9,970,000

Note: Costs shown here do not include waste management, recycling, and organics diversion costs which are included as a utility item in the VSB financial statements.

The Annual Budget for utilities in 2022-2023 is \$8.3 million and the projection in the chart (developed after the budget was approved) is \$9.5 million. The Amended Budget will reflect the increase in utilities costs.

The District uses operating funds to purchase capital assets and enter into capital leases. The unfavourable variance for this quarter is due to the timing of entering into leases or purchasing assets compared to previous years as the YTD budget is based on the historical trend of purchases throughout the year.

RECOMMENDATIONS

This report is provided for information.