



# Statement of Financial Information

2011 July 01 to 2012 June 30



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

## SCHOOL DISTRICT 39 STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049		
SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
39	Vancouver	2011/2012
OFFICE LOCATIONS		TELEPHONE NUMBER
1580 West Broadway		604-713-5000
MAILING ADDRESS		
1580 West Broadway		
CITY	PROVINCE	POSTAL CODE
Vancouver	BC	V6J 5K8
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Steve Cardwell		604-713-5000
NAME OF SECRETARY- TREASURER		TELEPHONE NUMBER
Rick Krowchuk		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 2012 June 30 for School District No.39 (Vancouver) as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULES AS REQUIRED BY  
THE FINANCIAL INFORMATION ACT**

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**STATEMENT OF FINANCIAL INFORMATION  
SCHOOL DISTRICT NO.39 (VANCOUVER)  
FISCAL YEAR ENDED 2012 JUNE 30**

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

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

The external auditors, KPMG LLP Chartered Accountants, 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)

Steve Cardwell,  
Superintendent  
November, 2012

Rick Krowchuk,  
Secretary Treasurer  
November, 2012

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE OF DEBTS**

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

*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 4.*

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

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

*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 5.*

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
<b><u>ELECTED OFFICIALS</u></b>			
BACCHUS, PATTI	Chairperson, Board of School Trustees	\$ 27,300.70	\$ 948.58
BALLANTYNE, FRASER	School Trustee	13,789.58	1,141.71
BLAKEY, ALLEN	School Trustee	11,410.02	-
BOUEY, JANE	School Trustee	11,410.02	-
CLEMENT, KEN	School Trustee	25,199.60	793.91
DENIKE, KEN	School Trustee	25,199.60	446.29
GIBSON, CAROL	School Trustee	11,410.02	-
GREGSON, SHARON	School Trustee	11,410.02	-
LOMBARDI, MIKE	School Trustee	25,199.60	3,318.69
PAYNE, CHERIE	School Trustee	13,789.58	671.44
WONG, ALLAN	School Trustee	25,199.60	2,475.59
WOO, SOPHIA	School Trustee	13,789.58	1,332.08
WYNEN, ROB	School Trustee	13,789.58	1,435.06
		<u>\$ 228,897.50</u>	<u>\$ 12,563.35</u>

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**  
**(DETAILS OF EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000)**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
AARONSON	PP	77,187.75	-
ABLETT	TJ	84,747.96	-
ADAMOVICH	MJ	80,351.72	-
ADAMS	GN	77,322.24	40.00
ADAMS	SL	78,727.56	125.00
ADAMS	BC	82,293.19	-
ADAMS	DJ	95,643.95	657.63
ADAMS	JB	106,637.62	67.80
ADRIAN-HAMAZAKI	ES	81,216.36	-
ADRIAN-HAMAZAKI	VA	81,676.99	115.00
ADRIEN	M	83,204.13	955.91
AELBERS	T	79,755.43	123.58
AFAN	R	84,580.09	594.14
AGYEMAN	K	75,168.66	190.00
AHKING	HC	97,551.67	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
AKERROYD	WB	79,265.26	31.41
AKRAP	NA	96,009.42	1,221.00
ALAIN	CG	92,212.07	175.00
ALARY	DL	86,389.49	-
ALBRECHT	DL	75,500.48	23.58
ALBRECHT	MR	82,583.36	-
ALBUTAT	JA	93,837.11	-
ALDERMAN	CH	90,256.80	1,148.55
ALEXANDER	J	78,452.99	-
ALEXIS	PL	79,381.57	-
ALGAS-LATORRE	F	84,496.03	10.00
ALI	S	90,065.44	445.30
ALIPHITIRAS	G	75,514.07	-
ALKALAY	A	82,278.36	35.00
ALLEN	JJ	80,770.07	456.74
ALLEN	CA	81,401.66	1,937.46
ALLEN	HM	82,583.36	-
ALLEY	F	82,924.93	-
ALLINA	M	82,293.19	-
ALLISON	HA	82,583.36	-
ALVARES	AV	82,843.37	-
ALYWARD	GE	81,395.72	-
AMBROSE	DA	82,672.67	-
AMOS	KNA	81,527.84	1,490.90
AN	PT	83,122.97	-
ANCELL	EE	82,476.74	30.00
ANDERSEN	DH	75,319.53	-
ANDERSEN	J	96,263.50	380.60
ANDERSON	BK	81,828.85	24.94
ANDERSON	EM	82,278.36	80.00
ANDERSON	BD	113,875.46	1,025.00
ANDISON	CA	117,816.42	67.80
ANDRADE	PC	109,274.10	316.13
ANDRES	ML	82,516.76	165.00
ANGEL-LARA	AB	75,486.95	-
ANNAS	RW	75,500.48	-
ANTONOPOULOU	MM	86,805.82	-
APPEL	FA	78,526.96	-
ARCHBOULD	NE	78,877.21	-
ARCHER	LG	81,506.73	-
ARDRON	DR	81,528.17	140.58



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ARKILETIAN	RJ	81,578.73	50.00
ARMITAGE	MH	87,637.16	-
ARNETT	JL	83,582.35	-
ARNOLD	YD	83,932.73	138.06
ARNOLD	PM	95,045.22	-
ARNTZEN	GJ	81,935.65	25.00
ASAI	CG	79,187.15	-
ASCHER	CG	81,993.36	-
ASHDOWN	JN	75,109.95	2.50
ASMOUCHA	SJ	81,375.17	30.00
ASTANEH	A	82,293.19	-
ASTBURY	EA	80,987.38	100.00
ATKINSON	CJ	125,893.96	336.00
ATTERTON	CR	75,109.95	300.00
AUBICHON	FJ	75,206.26	-
AUCOIN	SL	82,278.36	-
AUMAN	JR	82,655.36	-
AWEIDA	DB	82,670.19	-
BACH	DP	98,947.79	700.00
BACKERMAN	LR	81,593.36	-
BAERG	JL	83,023.07	-
BAILEY	MH	80,839.36	50.00
BAILEY	J	125,493.96	-
BAILLIE	A	75,123.48	-
BAIN	DN	81,201.73	-
BAINS	RK	77,655.64	-
BAINS	SK	81,697.16	50.00
BAIRD	CM	83,379.37	-
BAKER	LR	92,212.07	1,163.80
BALLARIN	RA	78,732.15	-
BARCLAY	JP	82,655.86	-
BARIBEAU	CR	75,109.95	-
BARNES	G	107,233.38	700.00
BARRE	MA	75,123.48	-
BARRIE	W	117,799.02	67.80
BARTHA	PM	75,005.47	-
BARTLETT	S	82,278.36	-
BASSANI	L	81,575.42	351.89
BASSO	MR	81,542.73	46.89
BATCHELOR	BE	81,521.36	30.00
BATISTA	CA	98,601.66	1,115.52

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BAUER	DM	75,425.75	35.00
BAULCOMB	CV	86,206.46	1,251.81
BAUSBACK	KH	79,827.75	-
BAVERSTOCK	DA	75,123.48	-
BAXTER	IR	87,819.52	-
BAYNE	NL	81,201.73	-
BEALE	U	76,684.80	-
BEAN	R	82,655.36	-
BEATON	GS	75,583.30	-
BEATTIE	KM	75,486.95	-
BEAUCOCK	KT	84,115.24	-
BEAUDRY	CM	79,071.36	-
BEHARRY	PA	75,112.38	-
BELANGER	D	87,656.30	2,222.88
BELL	EA	81,521.36	45.00
BELL	RG	81,632.01	-
BELL	BJ	98,134.72	563.45
BENDER	EE	82,293.19	-
BENEDET	L	75,109.95	-
BENNETT	JT	81,506.73	225.00
BENSON	AP	75,500.48	-
BENSON	HB	77,263.65	135.32
BERCIC	TD	83,729.74	-
BERGANT	LB	105,624.93	37.00
BERGERON	RB	121,733.31	903.75
BERNER	CB	82,512.36	143.52
BHIMANI	K	75,093.36	-
BIELA	PM	85,154.03	59.00
BIERBRIER	LM	75,414.95	-
BIGGS	S	82,583.36	-
BILESKY	ME	90,559.52	100.00
BILN	D	81,099.04	-
BILODEAU	SL	81,363.37	-
BINDER	AL	76,967.40	-
BIRD	NA	75,066.07	-
BIRKENHEAD	S	83,122.80	9.00
BIRKS	C	76,385.61	-
BISARO	RA	81,901.36	-
BISHOP	KM	82,293.19	72.00
BISSET	HA	75,500.49	-
BLACK	PC	81,578.73	10.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BLACKMAN	HK	106,477.94	2,565.99
BLAKE	KE	77,145.98	-
BLAKE	J	80,776.72	-
BLAND	CL	81,201.73	114.00
BLEIKER	CW	80,931.53	127.58
BLOCK	EM	75,486.95	-
BODDEN	RH	111,040.47	103.55
BODNARUK	E	82,440.03	230.00
BOHL	BR	83,415.19	95.20
BOISSY	LP	86,043.17	-
BOITARD	DF	75,500.48	-
BOLIANAZ	MD	93,817.24	175.00
BOLTON	WM	86,747.39	-
BOLTON	SA	91,984.64	252.00
BOMBINO	G	77,187.75	-
BOND	JG	86,507.97	-
BONDI	GM	120,688.78	1,226.62
BONNIS	ET	77,564.25	-
BORDON	RP	81,969.95	-
BORG	TC	81,216.36	-
BORGES	DR	89,099.96	125.00
BORTHWICK	EE	75,494.15	-
BOSELLO	K	83,168.01	-
BOSELLO	A	85,020.36	-
BOTERO	ID	79,444.05	-
BOUCHARD	H.	75,109.95	-
BOUCHER	GA	112,622.24	-
BOULET	AB	75,583.26	73.50
BOUTOT	ML	75,425.04	-
BOWDEN	VA	75,486.95	-
BOYLAN	BA	81,504.72	30.00
BRACK	D	87,548.04	-
BRADLEY	AM	82,655.36	-
BRAMHOFF	AM	82,368.02	245.00
BRANDOLINI	RC	75,109.95	-
BRAUN	BE	82,278.36	35.00
BRAVERMAN	MA	82,848.74	-
BREAULT	MM	75,109.95	121.00
BRENDZY	RH	82,155.24	-
BRESLAUER	KH	75,311.11	-
BRESLIN	BL	75,109.95	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BRETON	L	86,221.08	-
BRETT	AV	81,593.36	195.00
BRING	D	92,411.33	1,070.03
BRION	PM	75,123.48	-
BRIX	PA	86,726.45	110.92
BROADBENT	MJ	117,476.09	467.80
BRODERICK	AC	92,371.36	-
BRODIE	AC	75,486.95	-
BROMAN	PS	75,109.95	54.88
BROMIGE	CK	76,199.61	-
BROOK	DJ	117,799.02	1,923.66
BROOKS	ML	76,810.75	-
BROTHERS	SC	75,501.45	-
BROWN	DE	75,428.48	-
BROWN	DL	81,096.35	-
BROWN	JL	81,521.36	-
BROWN	RA	86,130.64	-
BROWN	S	95,332.74	-
BROWNING	BM	102,915.71	67.80
BROWNRIGG	RC	80,979.68	-
BRUECHERT	WS	80,728.71	-
BRUMWELL	CC	93,708.02	35.00
BRUYERE	JS	75,486.95	-
BRYCE	KL	81,490.03	-
BUCHAN	PD	82,684.16	-
BUIS	KJ	83,757.39	-
BURCHILL	DG	87,122.35	93.00
BURDON	SD	81,958.12	-
BURKETT	DL	81,584.84	-
BURLEY	JD	75,414.95	50.00
BURNELL	BC	84,684.36	-
BURNHAM	MJ	75,109.95	-
BURNHAM	WJ	120,596.20	1,250.00
BURROUGHS	B	125,421.96	1,060.22
BURT	TW	81,578.73	-
BURTON	SL	92,513.63	67.80
BUSS	MW	78,457.27	123.58
BUTEAU	CL	102,179.74	-
BUTLER	JC	75,513.67	-
BUTLER	VK	81,593.36	50.00
BYLSMA	AD	78,480.79	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BYRON	S	81,916.19	-
CACCHIONI	DG	88,273.04	-
CALAHAIN	EM	82,489.87	43.50
CALVERT	K	81,593.36	-
CAMERON	GD	75,109.95	-
CAMERON	WA	82,226.68	-
CAMERON	RE	82,278.36	-
CAMERON	JT	82,583.36	25.00
CAMERON	SJ	106,710.02	1,050.00
CAMPBELL	SH	75,502.91	-
CAMPBELL	M	79,187.15	-
CAMPOS	NS	75,500.48	-
CANDIDO	ML	82,858.66	122.89
CANNING	GW	81,593.36	20.00
CANNON	IM	107,233.38	-
CANTOR	DR	82,278.36	-
CAPARAS	MC	85,580.98	1,865.05
CAPITANO	KP	75,109.95	35.00
CAR	SC	94,190.80	1,467.80
CARDWELL	SM	205,395.86	13,243.32
CARELSE-BORZEL	EJ	84,787.79	73.50
CARGO	SJ	75,414.95	25.00
CARLE	LS	81,201.73	30.00
CARLICK	FM	81,201.73	-
CARLTON	J	81,778.24	-
CARMICHAEL	MB	86,982.63	-
CAROS	JS	83,316.40	-
CARPENTER	PH	75,414.95	-
CARRELL	CD	75,160.05	383.58
CARRIER	J	75,486.95	-
CARRIERE	V	92,222.51	166.88
CARRY	SG	81,201.73	-
CARSON	JS	81,216.36	-
CARTWRIGHT	ET	81,916.19	-
CARVER	CC	99,723.76	67.80
CASEY	C	82,583.36	-
CASSIDY	JP	75,109.95	-
CASSIDY	YD	75,123.48	280.00
CASSIE	RG	117,871.02	700.00
CASSON	RA	75,398.62	-
CASTELLARIN		81,901.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CAULFIELD-MALKIN	BK	85,799.18	60.00
CAVANAGH	DB	117,124.02	1,025.00
CAVERZAN	R	82,583.36	-
CAVEZZA	TL	75,486.98	-
CAVIN	EM	81,216.36	-
CERAVOLO	M	90,659.48	-
CHALMERS	HE	87,336.26	-
CHAMBERS	LE	75,109.95	15.00
CHAMBERS	CC	82,655.53	-
CHAN	CL	75,319.34	-
CHAN	GA	80,824.73	15.00
CHAN	SM	81,578.73	6.00
CHAN	VW	81,593.36	-
CHAN	H	84,316.96	-
CHAN	PG	85,655.93	-
CHAN	MB	86,394.23	-
CHAN	JM	91,224.84	-
CHANG	AY	81,506.73	190.00
CHANG	DW	81,911.37	-
CHAN-HENRY	GE	82,278.34	-
CHEE	CL	83,816.68	-
CHEN	BI	79,862.99	-
CHENG	C	82,655.36	-
CHEUNG	W	82,633.76	-
CHEVREAU	DG	96,669.69	-
CHIANG	PE	83,168.08	-
CHIASSON	JM	77,455.13	-
CHIN PETERSEN	J	113,014.22	917.80
CHO	D	85,906.00	-
CHOI	JW	78,314.28	-
CHOMYN	MA	81,521.36	-
CHONG	LW	82,006.92	-
CHOO	D	75,109.95	110.00
CHORNEY	SB	84,717.21	300.00
CHOW	S	81,506.73	-
CHOW	K	81,578.73	80.00
CHOW	MC	82,293.19	-
CHOW	LC	84,461.69	-
CHOW	GF	85,720.70	-
CHOY	L	82,901.05	100.00
CHOY	V	90,233.26	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CHRISTIE	M	75,941.04	67.80
CHRISTIE	DM	96,962.35	-
CHRISTISON	LD	78,008.73	50.00
CHYZASTOWSKI-WACHTEL	PD	86,747.39	110.00
CHUAQUI	ML	75,109.95	-
CIARNIELLO	ME	158,480.38	3,497.86
CIWKO	TV	82,583.36	-
CLARK	JJ	76,259.51	61.36
CLARKE	ED	77,519.78	-
CLAY-SMITH	GA	75,500.48	36.00
CLEAVER	JP	86,503.01	-
COATES	HA	82,278.36	119.12
COBURN	G	81,578.73	110.00
COFLIN	KA	102,854.74	850.00
COHEN	S	75,486.95	-
COLEMAN	JL	81,506.73	110.00
COLLINS	G	85,738.17	-
COLPITTS	J	75,489.74	-
COLVIN	N	82,293.36	55.00
COMEAU	PM	90,370.44	-
COMFORT	CL	82,293.19	-
COMPTON	KM	87,672.00	-
CONDYUK	RW	77,643.83	307.53
CONIBEAR	JL	79,446.04	394.65
CONZON	GA	79,995.52	123.58
COOK	JA	90,936.64	552.01
COOKSLEY	KK	79,827.85	-
COOMBS	EN	81,201.73	-
COOPERSMITH	DJ	77,021.84	-
COOPERSMITH	V	118,271.02	2,325.65
CORCORAN	TJ	76,834.77	445.10
CORDONI	CA	84,344.24	-
CORMIER	DY	75,414.95	41.50
CORRIE	ND	81,599.79	-
CORSI	V	75,486.95	35.00
CORTENS	JC	93,742.46	956.80
COSGROVE	LC	84,584.73	50.00
COSTA	ME	82,278.36	-
COSTEA	KG	75,112.38	-
COTTRELL	MC	75,414.95	90.00
COTTRELL	J	78,831.79	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
COUGHLAN	FM	139,077.22	5,534.50
COULTER	CL	75,109.95	-
COULTER-BOISVERT	KM	75,414.95	-
COURAGE	BL	81,523.79	-
COUTTS	RB	88,071.93	6.00
COVERNTON	EM	81,201.73	-
COWIN	ME	80,623.83	1,952.97
CRAIK	TJ	76,766.22	50.00
CRAMB	EM	89,707.57	757.20
CRAWFORD	J	81,201.73	-
CREANGA-KURTH	O	75,500.48	-
CREIGHTON	D	75,874.20	-
CRESCENZO	AJ	78,949.21	-
CUERRIER	A	82,422.57	185.00
CULTUM	IM	75,789.20	-
CUMMING	WA	75,486.95	-
CUNHA	ML	86,148.49	123.58
CUSTODIO	EC	75,109.95	-
DABIDEEN-SONACHANSINGH	JV	75,486.95	-
DALE	JS	94,205.04	2,317.80
DALLA-ZANNA	GT	75,486.95	-
DALLYN	SM	82,598.19	-
DALY	P	75,414.95	-
DANG	TT	83,440.70	-
DANYLCHUK	DL	84,354.17	-
DAVID	CS	82,598.19	-
DAVIDSON	M	83,648.54	-
DAVIDSON	MA	116,187.52	175.00
DAVIES	DJ	75,414.95	-
DAVIS	D	75,414.95	-
DAVIS	NC	75,500.48	-
DAVIS	AS	108,732.99	1,246.49
DAWSON	JW	106,584.32	588.47
DE BECK	SE	77,106.33	-
DE JARDIN	LR	87,699.72	-
DE SOUZA	ML	75,428.48	-
DE VERTEUIL	GS	81,201.73	189.00
DE VITA	KA	80,426.61	-
DEAN	TL	82,958.74	30.00
DELAFENETRE	F	77,787.97	-
DEMERS	G	78,374.43	-



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DEMIRIS	S	84,510.67	-
DEMPSTER	KG	76,920.97	-
DENCHFIELD	BJ	85,543.63	-
DENHERTOG	BR	82,585.70	-
DENTON-HOWES	DG	81,506.73	-
DEO	R	94,605.04	67.80
DERAGOPIAN	AA	75,109.95	-
DERPAK	D	125,421.96	-
DERRETH	EA	85,785.12	-
DES MAZES	AR	80,776.72	75.00
DESAI	SS	79,492.15	-
DESAI	J	84,818.95	-
DESBIENS	S	75,500.48	-
DESJARLAIS	MG	86,620.46	585.00
DEWAR	T	82,278.36	-
DI CARLO	T	75,109.95	-
DI GIACINTO	PJ	75,109.95	-
DI GIOVANNI	VA	75,730.58	35.00
DI GIROLAMO	LM	76,435.86	233.10
DIAS	JM	81,269.95	123.58
DICESARE	DE	87,789.25	2,008.90
DICKIE	CA	82,720.94	871.25
DICKSON	SL	82,583.36	-
DIESVELT	AI	76,681.25	-
DILGIR	Z	75,124.56	-
DIMITROPOULOS	E	75,486.95	-
DINGMAN	D	75,428.48	-
DIONNE	KA	82,583.36	255.00
DIXON	S	75,109.95	-
DIXON	AL	81,578.73	-
DIXON	DK	94,597.12	-
DOAD	J	83,810.81	31.41
DOBIE	PS	75,486.95	125.00
DOCHARTY	ML	87,202.38	647.75
DOGE	KM	83,317.04	26.00
DOLAN	MB	79,907.47	-
DONNELLY	AV	82,583.36	-
D'ONOFRIO	M	81,216.36	-
DONOVAN	ML	87,140.75	268.56
DOUGLAS	CD	75,414.95	165.00
DOUGLAS	JP	81,201.73	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DOUGLAS	PL	81,506.73	-
DOWLE	BJ	75,611.34	-
DOWLING	SC	85,753.53	-
DOWNING	SA	79,244.33	-
DOYLE	RA	85,935.86	-
DOYLE	TP	97,629.24	86.93
DRESCHER	JM	77,588.60	3,541.55
DRUMMOND	SJ	75,109.95	-
DUBE	P	75,502.91	-
DUDRA	CM	77,223.26	-
DUECK	JH	100,029.43	757.07
DULAI	S	75,069.51	-
DUNCAN	DG	75,486.95	1,270.06
DUNCAN	LJ	106,408.46	957.23
DUONG	JT	82,512.92	220.55
DURRIEU	MJ	81,506.73	-
DYER	BF	75,486.95	-
DYKSTRA	SO	83,764.35	-
EBELING	SB	75,109.95	-
EBERLE	C	75,414.95	-
EDDY	GJ	77,857.01	561.10
EDDY	A	81,901.36	250.00
EDL	MA	75,414.95	-
EDWARDS	V	75,414.95	-
EDWARDS	EE	81,916.19	-
EE	BS	82,477.86	-
EGILSSON	KS	82,670.19	-
EHLER	RE	75,123.48	-
EHRMANTRAUT	GL	83,922.02	50.00
EISNER	ET	75,109.95	36.00
EKDAHL	MC	92,149.16	3,638.24
EKELUND	DJ	75,132.95	-
ELIA	T	81,201.73	-
ELLIS	PC	75,414.95	-
ELLIS	ER	86,189.06	-
EMANOUILIDIS	T	92,133.66	249.32
EMBREE	J	81,514.35	72.00
EMENO	DJ	117,799.02	917.80
ENG	E	93,342.43	-
ENG	JW	94,516.02	1,328.30
ENGLISH	TR	76,065.96	30.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ENNS	MD	75,502.91	-
ENNS	WT	75,889.38	-
EPP	E	82,278.36	-
EPP	D	85,631.96	-
EPP	EG	85,738.17	-
EPLETTE	JP	86,790.69	1,676.98
ERICKSON	BP	75,123.48	-
ERWIN	KA	82,293.19	55.00
ETTER	AS	90,137.34	250.00
EVANS	RT	75,464.23	-
EVANS	MS	77,963.81	426.27
EVANS	LS	80,920.89	54.88
EVANS	R	81,955.36	-
EVANS	PD	107,233.38	67.80
EVERAARS	LC	82,939.45	-
EVERMON	RK	75,123.48	-
EVES	TJ	81,641.19	-
EXNER	AK	76,052.52	195.55
FABRIS	GN	79,116.90	-
FABRY	NA	75,110.72	-
FAIRWEATHER	A	82,608.99	130.00
FAIZABADI	G	75,486.95	-
FALLE	CE	106,005.94	1,050.00
FARIAS	JM	93,630.76	4,039.96
FARNELL	V	83,560.05	-
FARQUHARSON	ML	82,698.59	-
FARRELL	IC	75,502.91	25.00
FARRELL	SL	81,578.69	35.00
FARRELL	CM	82,278.36	-
FASCIANA	MM	75,109.95	-
FAUBERT	CA	79,076.57	-
FAZIO	R	107,233.38	1,332.80
FEDDEMA	A	76,681.08	-
FEELEY	P	76,595.72	-
FELL	GV	75,093.36	-
FENIAK	CA	111,342.00	767.80
FERGUSON	TJ	84,141.48	-
FERGUSON	RD	106,534.90	1,250.00
FERGUSON	NE	75,486.95	25.00
FERNANDES	TG	85,619.24	100.00
FERRIS	HA	75,097.61	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
FILLEUL	ML	94,000.92	539.84
FINCH-COWIE	MD	81,586.57	72.00
FINDLAY	PA	83,029.05	-
FINDLAY	JA	85,655.93	-
FISTER	JW	75,486.95	-
FITZPATRICK	SR	82,766.25	15,276.68
FOISY	WM	84,947.48	-
FORAN	LM	80,860.20	-
FOREMAN	SJ	75,500.48	-
FOREMAN-NG	KS	80,516.87	-
FORGERON	TR	82,238.72	123.58
FORSEY	SM	80,125.04	-
FORSYTH	DE	76,077.74	-
FORTUNE	CJ	84,961.93	-
FOSTER	JA	88,312.45	-
FOUKS	WA	82,278.36	-
FOURACRES	W	75,109.95	50.00
FOURNIER	JH	82,293.19	-
FOURT	LI	75,992.09	-
FOWLER	KJ	85,046.73	102.00
FOXX	V	82,330.71	20.75
FRANCIS	MN	80,839.36	-
FRANCISCO	G	76,760.16	2,665.39
FRANCO	JM	75,486.95	-
FRASER	LE	80,601.72	123.58
FRASER	MJ	81,201.73	-
FREED	CK	86,873.41	-
FRENZELL	B	104,371.00	-
FRIEND	CC	83,780.79	28.00
FRIESAN	AD	78,116.04	-
FRIESEN	CJ	75,123.48	-
FRIGAULT	KS	75,533.63	55.00
FROEBE	KL	82,583.36	80.00
FROESE	CV	94,204.78	1,098.20
FRYER-MANGAN	S	75,109.95	-
FULLERTON	R	79,893.34	-
FULLJAMES	RA	88,781.04	31.41
FUNG	CS	81,273.91	460.00
FUNG	DK	81,593.36	-
FUNG	TC	81,901.36	-
FUNG	JP	82,278.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
FUOCO	CV	79,738.62	-
FUREY	PJ	97,637.20	-
GABBOTT	GR	87,267.92	-
GABELMAN	BM	82,670.19	-
GALE	TP	79,755.68	-
GALLANT	EJ	80,728.72	-
GARBER	SL	81,506.73	-
GARFINKEL	SL	82,655.36	1,281.06
GARZITTO	E	106,670.48	-
GASCOIGNE	H	117,497.46	67.80
GATES	TL	75,123.48	-
GATTI	AM	82,278.36	-
GAULT	FD	75,428.48	6.00
GAUTHIER	A	77,353.23	433.64
GAUTHIER	CV	120,423.09	1,239.07
GAVIN	EA	117,777.65	67.80
GEE	TK	75,414.98	-
GELLEY	SJ	77,186.21	56.00
GENEST	S	81,201.73	80.00
GEORGE	RA	83,627.27	-
GEPPERT	PH	81,578.73	-
GESSAROLI	K	75,486.95	-
GHOBRIAL	HM	85,824.55	195.00
GIBBENS	CL	76,976.66	35.00
GIBBENS	TP	82,278.36	300.00
GIBBS	RE	81,201.73	-
GIBBS	EE	81,415.98	-
GIBNEY	DE	82,278.36	-
GIBSON	PI	75,123.48	-
GIBSON	RG	77,172.92	-
GIESBRECHT	VE	75,486.95	55.00
GIFFIN	KL	78,650.87	-
GILL	RJ	84,746.12	-
GILL	JS	91,263.61	-
GILL	K	110,237.05	1,400.00
GILLESPIE	TM	75,109.95	-
GILLESPIE	BF	77,564.75	-
GILMOUR-LAMMERSE	CE	118,199.02	3,446.37
GIORDANO	A	82,637.86	-
GIRARD-FORTIER	SP	82,583.36	-
GLOVER	JA	81,578.73	-

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**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
GOCK	DJ	79,645.10	190.00
GODDARD	AJ	79,815.37	97.72
GOFISKY	M	75,486.95	-
GOLDIE	GA	91,624.80	-
GOMES	DA	79,683.63	913.16
GOMEZ AVILA	A	76,785.54	423.58
GONCALVES	O	85,038.36	50.00
GOOD	DE	125,421.96	107.20
GOODACRE	SD	79,611.63	-
GOODISON	DJ	82,167.10	-
GOOLIEFF	T	77,007.89	385.00
GOPAUL	HH	81,228.57	400.00
GORDY	PL	81,201.73	-
GOULET	MF	82,655.36	-
GOWDY	RE	83,004.75	173.00
GRAHAM	KJ	81,801.57	1,467.80
GRANT	BA	75,034.89	-
GRANT	IF	84,311.64	767.80
GRANT	AA	85,154.68	21.00
GRANT	AJ	125,782.54	50.00
GRAY	KG	82,841.44	-
GRAY	SE	92,510.84	850.00
GREEN	MM	77,024.24	-
GREEN	YB	78,520.48	59.00
GREEN	SA	81,506.73	44.00
GREENHALGH	AJ	82,655.36	114.00
GREENSHIELDS	RB	81,201.73	-
GREER	EM	81,578.73	-
GRENIER	PJ	77,492.75	-
GRENIER	FF	82,307.46	97.00
GRENZBERG	AL	81,916.19	80.00
GREWAL	H	75,486.95	50.00
GREWAL	JK	81,578.73	-
GRIER	SH	75,500.48	187.00
GRIEVE	JK	81,506.73	-
GRIFFIN	RJ	81,153.72	-
GRIFFITHS	MR	75,486.95	-
GRIGGS	AC	75,109.95	35.00
GRIMM	KA	83,662.73	10.00
GROOMBRIDGE	IJ	75,125.91	-
GROSCH	SL	82,853.74	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
GRUFT	GL	82,598.19	-
GUENTER	ML	75,511.99	20.00
GUILD	DM	75,109.95	-
GUNN	S	76,170.67	-
GURALIUK	RH	79,333.23	-
GUSTAFSON	GM	75,428.48	-
HAAS	CC	86,115.17	191.00
HACHEY	D	79,501.71	-
HAINES	TL	77,267.65	-
HAIT	WJ	81,506.73	-
HAIJ	DN	86,115.17	-
HALE	DJ	86,115.17	-
HALES	SL	86,355.56	-
HALEY	AG	89,753.93	-
HALL	SJ	79,013.69	-
HALL	JD	107,161.38	1,207.97
HALL-STEVENSON	LD	86,128.51	-
HALSEYBRANDT	SJ	75,414.95	-
HAMAGUCHI	M	117,840.65	1,507.80
HAMILTON	RG	78,345.41	123.58
HAMILTON	LD	94,133.04	89.80
HAMPTON	AR	79,944.42	-
HANDSCOMB	K	107,486.60	1,485.00
HANN	SN	79,651.49	35.00
HANSEN	PD	93,096.09	1,056.06
HANSMAN	GP	84,578.18	-
HANSON	CE	79,602.40	154.12
HARAGA	AH	75,775.62	-
HARAPNUICK	T	106,782.02	-
HARCOTT	JL	82,583.36	72.00
HARDINGE	ML	82,278.50	-
HARPER	DL	81,201.73	-
HARPER	SC	81,578.73	-
HARRIS	RA	75,046.98	-
HARRIS	MJ	75,109.95	35.00
HARRIS	CM	89,781.25	-
HARRISON	EP	81,767.01	196.56
HART	RE	82,486.55	-
HARTLEY-FOLZ	JE	78,638.14	-
HARTMAN	MK	75,414.95	-
HARTMAN	EM	82,452.00	-

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HARWOOD	GL	85,257.56	-
HASLEY	CM	121,840.45	782.60
HASSALL	LH	79,931.36	-
HATTS	DJ	81,847.70	-
HAVEMAN	AK	90,819.80	85.00
HAWBOLT	KA	85,108.79	-
HAWKES	AC	82,583.36	-
HAWKINS	NE	83,791.95	-
HAYES	BA	79,568.71	41.50
HAYES-BROWN	EA	81,736.77	1,539.80
HAYNES	PB	75,486.95	-
HAYRE	OS	75,266.44	8.32
HEDLEY	S	81,306.20	-
HEINE	DL	85,590.70	-
HELEM	RJ	77,628.71	300.00
HELMER	S	90,754.64	1,200.00
HENGVELD	M	83,005.35	-
HEPBURN	LJ	75,486.95	-
HEPPNER	PL	103,232.19	-
HERBERT	JJ	75,123.48	92.01
HERLE	MF	79,351.56	-
HEYWORTH	JK	75,109.95	300.00
HICKMAN	RK	79,095.43	195.56
HIGGINS	P	76,255.99	104.00
HIGGINSON	DG	85,826.75	10.00
HILL	PL	81,578.73	40.00
HILL	PJ	84,453.58	-
HINSON	BJ	81,521.36	-
HO	SS	81,045.38	26.00
HO	N	86,355.39	200.00
HODD	LB	83,732.02	-
HOGABOAM	HW	89,308.89	-
HOGAN	MA	82,278.36	-
HOLBURN	RM	81,039.39	-
HOLLAND	K	75,123.48	-
HOLLAND	L	82,598.19	-
HOLLANDS	AJ	83,246.91	80.00
HOLMES	PL	79,644.08	-
HOMICK	B	75,398.62	-
HONG	DL	75,500.48	-
HONG	V	75,500.48	-



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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HONG	J	81,593.36	50.00
HOOD	W	84,554.53	75.00
HOOPER	L	75,486.95	80.00
HOOPER	HR	106,486.38	767.80
HOPPEN	BJ	86,058.64	120.00
HOR	K	82,507.97	128.08
HORNBY	SC	87,407.16	-
HORSLEY-HOLWILL	JW	120,524.86	81.32
HOUGHTON	RV	75,415.96	-
HOUNSELL	MC	82,293.19	-
HOWARD	WG	82,670.19	30.00
HOWELL	EF	86,230.96	-
HOWES	FH	82,670.19	-
HSU	LR	81,201.73	45.00
HUBBARD	KR	82,440.03	135.00
HUDSON	GC	75,500.48	-
HUEY	SB	82,278.36	-
HUFTY	ST	75,123.48	-
HUGHES	MO	75,500.48	-
HUGHES	AE	83,145.84	-
HUGHES	SR	83,246.79	-
HUGHES	VW	87,354.55	-
HUGHES	A	94,518.80	1,117.80
HUGHES	DJ	106,413.47	-
HUGLI	WG	82,583.36	65.00
HULME	EG	82,583.36	-
HUM	N	75,123.48	-
HUMPHRIES	AC	87,283.59	170.00
HUNTER	JR	106,710.02	-
HURST	SL	82,278.36	-
HURST	GE	86,115.17	230.00
HUSAK	KA	75,109.95	35.00
HUTCHINSON	LF	107,055.62	400.00
HUTCHINSON	IL	109,237.81	-
HUTCHISON	BC	95,365.53	-
HYDE	SG	75,428.48	-
IAQUINTA	BA	82,286.84	-
INGLIS	SD	78,877.21	-
INGLIS	JC	82,278.36	-
INGLIS	BA	91,624.21	-
ION	JP	106,658.11	-

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
IORIO	O	79,671.70	215.00
IRANI	F	85,753.25	-
IRELAND	TW	82,655.36	-
IRVIN	R	86,660.56	-
IRVINE	KA	75,500.48	-
IRWIN	JK	90,783.72	-
ISBISTER	AM	81,506.73	125.00
ISFORD-SAXON	KM	88,228.25	376.50
ISMAIL	T	82,107.09	-
ISOMURA	DM	82,655.36	155.00
IUELE	FB	75,500.48	-
IZEN	ML	75,236.87	-
JACK	BM	82,293.19	-
JACKSON	VW	84,933.95	-
JACOB	A	82,655.36	10.00
JAFARZADEH	B	82,681.40	-
JAGORE	JA	75,334.02	150.00
JAJIC	WJ	81,506.73	-
JAKOY	LA	81,593.36	120.00
JAMBOR	AM	81,490.03	-
JAMEN	MK	75,687.09	-
JAMES	M	75,486.95	-
JAMIESON	CJ	106,077.94	1,317.80
JANSSEN	RE	77,946.99	200.00
JANZE	TL	81,201.73	-
JANZE	CS	85,730.92	-
JARDINE	SR	81,626.73	-
JASSAL	RK	81,578.73	-
JAY	N	82,843.37	-
JEEVA	J	82,583.36	-
JENSEN	HG	78,877.21	-
JENSEN	MP	121,157.06	-
JOE	CA	75,486.95	-
JOE	T	81,578.73	-
JOHAL	K	81,578.73	-
JOHNSON	NK	75,511.26	-
JOHNSON	DH	81,216.36	20.00
JOHNSON	JK	81,916.19	-
JOHNSON	DL	135,044.95	4,881.93
JOHNSTON	JM	81,521.36	-
JOHNSTON	JI	82,278.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
JOHNSTON	ME	83,864.85	-
JOHNSTON	TA	84,799.54	-
JOHNSTON	AD	86,043.17	-
JOHNSTON	W	87,309.83	-
JOHNSTON	DL	88,502.24	-
JOHNSTONE	LJ	87,113.40	-
JONES	SE	75,123.48	100.00
JONES	SM	81,201.73	-
JONES	PR	85,038.36	-
JORGENSEN	MB	116,374.27	767.80
JUDGE	CA	75,109.95	-
JUNG	JS	75,500.48	-
JUNG	S	75,729.98	187.00
JUNG	S	81,201.73	54.00
JUNG	RS	81,567.93	-
JUNG	MA	82,169.98	-
JURGELEIT	EE	75,421.52	123.58
KACHMAR	DB	81,201.73	-
KALASKI	MJ	83,277.35	-
KALLERGIS	SL	96,661.02	1,845.25
KAM	V	80,376.14	6.00
KAMIN	DJ	87,192.88	-
KANAVOS	G	93,606.16	-
KARMALI	H	77,578.66	-
KARTSONAS	NE	87,366.99	100.00
KASSAM	F	75,500.48	50.00
KASSIS	OB	79,454.97	14.00
KASSIS	MC	94,666.13	3,578.82
KATSIONIS	P	103,450.47	-
KAY	DE	75,109.95	-
KEFALAS	A	82,756.75	-
KEIZER	PK	82,293.19	-
KELLER	D	85,056.61	-
KELLETT	RP	82,598.19	-
KELLY	C	76,563.94	80.00
KEMP	J	87,332.16	-
KENG	GC	154,718.44	3.95
KENNEDY	LM	82,883.77	-
KENON	PJ	81,216.36	25.00
KENT	LL	75,109.95	-
KENT	GS	85,679.99	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
KENT	BM	97,447.80	67.80
KEOUGH	A	106,983.62	67.80
KERR	BC	83,928.62	38.00
KERR	AJ	89,204.52	2,185.00
KERRY	L	103,693.89	700.00
KEZAR	MG	85,177.14	-
KIDD	LM	81,521.36	410.00
KILBACK	KG	81,003.86	-
KINAR	EL	75,414.95	-
KING	CM	76,788.55	-
KING	CF	78,567.26	150.00
KING	MD	82,583.36	44.00
KING	JW	87,195.92	-
KIRKEGAARD	SS	77,519.78	-
KIRKWOOD	KR	92,212.16	-
KIRMIS	KE	75,568.15	300.00
KISHI	NM	75,093.36	-
KLAASSEN	AM	81,901.36	190.00
KLASSEN	MC	84,674.26	-
KLEMM	RG	75,500.48	-
KLINGENSMITH	MD	85,893.28	176.00
KLOEPPER	E	111,414.03	1,368.79
KNIBBS	DJ	93,817.24	1,684.65
KNIGHT	CL	81,506.73	-
KNIGHT	R	81,653.86	35.00
KNIGHT	TR	83,580.95	-
KNOTT	MK	82,476.74	110.00
KO	WK	80,739.35	2,355.76
KOCKEN	NA	87,697.20	31.41
KOE	DL	75,398.62	-
KOH	GL	75,502.75	-
KOLBER	PA	80,824.73	-
KOLOFF	TJ	82,583.36	-
KOLSON	B	84,585.13	71.50
KOMAR	ES	75,500.48	-
KOOL	CM	75,414.95	300.00
KOROPATNICK	SJ	89,497.74	1,785.27
KOS	TE	83,221.03	-
KOSMAN	G	82,583.36	-
KOTAK	DD	93,742.77	963.42
KOWALSKI	RS	75,486.95	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
KRAMER	KT	75,414.95	-
KRAUSZ	KH	75,428.48	-
KROEKER	ED	82,655.36	-
KROHMAN	LR	81,201.73	-
KROWCHUK	RD	187,007.82	3,308.49
KRUG	TJ	97,119.80	2,317.80
KUCHER	M	75,109.95	-
KUCHERHAN	AJ	75,109.95	135.00
KUCHERHAN	AJ	75,414.95	-
KUCHMISTRZ	JP	99,104.61	-
KUCILLE	KC	81,327.51	-
KUGI	HH	75,109.95	-
KUK	HH	77,071.22	-
KUMAR	SN	81,201.73	131.50
KUNISS	G	75,109.95	-
KUZMISKI	SM	81,043.45	-
KVIST	BL	90,483.15	-
KWAN	PW	81,578.73	192.85
KWOK	N	75,109.95	-
KWON	K	81,578.73	-
KWONG	D	82,753.19	233.00
KWONG	AH	84,765.45	100.00
KYLE	ME	77,975.71	-
LABLANS	SL	82,278.36	87.50
LACKMANCE	F	81,604.96	555.00
LAFOND	DH	81,916.19	-
LAI	L	75,486.95	-
LALJI	WS	75,429.35	-
LAM	EP	75,500.48	-
LAM	DC	76,250.84	-
LAM	JG	80,154.76	289.60
LAM	Y	81,201.73	-
LAM	ET	83,631.53	32.25
LAM	V	86,043.17	254.60
LAM	AN	86,647.15	-
LAND	ME	86,146.26	144.00
LAND	JK	122,666.56	2,869.80
LANG	CM	81,225.75	54.88
LANGFORD	MT	75,486.95	-
LANGILLE	JE	75,489.38	-
LANGMUIR	BB	81,901.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LANYON	CG	83,908.18	-
LAROCHELLE	KE	86,031.13	-
LAROCHELLE	S	94,133.82	767.80
LAROCK	AD	83,005.58	-
LAROCQUE	CA	81,201.73	-
LAROUCHE	CJ	85,753.64	420.00
LARRIVEE	CD	84,999.34	163.39
LARSON	TA	87,709.16	54.88
LASCELLES	A	83,306.82	-
LATIMER	BA	81,993.36	120.00
LATTIMER	MT	96,306.75	-
LATTIMER	JV	107,233.38	96.17
LAU	E	78,602.18	-
LAU	SM	91,786.18	31.41
LAUMEN	TM	80,183.65	-
LAUZON	LM	80,824.73	-
LAUZON	JL	106,534.90	850.00
LAVOIE	L	81,201.73	-
LAVOIE	JA	109,546.08	917.80
LAWRENCE	D	75,109.95	-
LAWRENCE	DR	75,283.57	125.83
LAWRENCE	RC	79,342.71	-
LAY	CM	81,578.73	-
LEAHY	M	84,602.66	134.52
LECHNER	AP	81,506.73	-
LEE	C	75,428.48	-
LEE	KK	75,486.95	12.01
LEE	MS	75,486.95	55.00
LEE	VS	75,518.29	-
LEE	D	76,881.61	-
LEE	MY	77,384.89	-
LEE	L	80,839.36	154.63
LEE	C	81,216.36	30.00
LEE	LA	82,278.36	70.00
LEE	PK	82,383.69	-
LEE	JM	82,868.37	-
LEE	JJ	83,538.77	-
LEE	GJ	84,661.36	-
LEE	PT	84,938.08	300.00
LEE	RB	85,078.03	110.00
LEE	J	86,347.09	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LEE	A	87,971.07	2,111.35
LEGG	PM	84,897.26	-
LEHMANN	R	75,118.98	-
LEHMANN	B	82,278.36	-
LEJAY	DJ	82,655.36	-
LEKICH	J	75,123.48	-
LEMAIRE	R	87,694.53	-
LEMIEUX	M	81,227.21	14.00
LEMMON	SM	76,021.38	-
LEONG	SG	90,233.26	-
LEONG	M	92,422.15	125.58
LEONG	F	100,042.62	328.80
LESKIW	MG	88,732.73	-
LESLIE	SM	75,425.75	130.00
LETOURNEAU	JK	95,730.92	-
LEUNG	RY	75,329.86	177.97
LEUNG	C	75,808.55	-
LEUNG	K	77,554.57	-
LEUNG	LM	81,578.73	-
LEUNG	DG	81,978.73	100.00
LEUNG	LS	82,695.65	-
LEUNG	EY	85,944.79	-
LEUNG	HK	86,528.94	800.00
LEUNG	IK	88,752.02	36,589.20
LEVAN HUNTER	M	75,500.48	35.00
LEVEILLE	CJ	81,578.73	-
LEW	J	81,578.73	-
LIAO	D	77,208.59	-
LICHIMO	CM	75,500.48	-
LIGUORI	AM	82,655.36	44.00
LIN	MY	75,384.36	-
LIN	X	84,580.68	-
LINDSAY	CI	82,604.96	-
LIU	M	77,007.89	-
LIU	LY	84,489.04	762.08
LLOYD	RE	75,144.47	-
LLOYD	BM	89,054.29	256.28
LO	YY	75,415.08	-
LO	AW	81,525.35	165.00
LOADER	BD	83,570.35	-
LOEVENMARK	MM	77,186.43	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LOGIE	JA	81,578.73	-
LOHR	S	79,448.04	-
LOPEZ	RA	86,115.22	-
LOTT	SD	81,578.73	-
LOUGHEED	MK	75,880.59	-
LOUTIT	DJ	75,486.95	166.88
LOUTTIT	GM	75,109.95	-
LOVE	RR	114,311.89	67.80
LOW	BB	75,215.12	-
LOW	AC	81,596.88	-
LOW	T	82,583.36	-
LOW	DM	84,731.17	1,125.00
LOW	TL	101,977.97	767.80
LOWE	KJ	82,426.70	-
LOY	RD	107,437.42	-
LUBINIZKI	BS	75,500.48	-
LUBLOW	FA	76,953.61	-
LUDDITT	KE	82,627.78	10.00
LUKACS	MF	75,428.48	-
LUKSUN	JS	78,912.20	200.00
LUM	W	81,578.73	-
LUM	AW	92,590.03	-
LUNDELL	SA	81,593.36	-
LYNCH	AJ	85,312.06	1,591.44
LYTH	H	106,710.02	-
MA	S	76,824.66	-
MACCULLOCH	D	79,437.22	-
MACDERMOT	JW	81,506.73	-
MACDONALD	EA	75,115.44	-
MACDONALD	SL	75,517.65	72.00
MACDONALD	LJ	86,745.01	80.00
MACE	JL	191,001.74	-
MACFARLANE	CN	93,367.20	3,060.87
MACINNES	JA	106,782.02	775.00
MACINTYRE	BE	91,471.36	35.00
MACKAY	JK	86,355.56	-
MACKENZIE	LH	83,256.31	50.00
MACKINNON	KI	78,983.78	-
MACKINNON	S	82,293.19	-
MACKINNON	VM	88,851.11	3,186.51
MACLENNAN	S	82,655.36	-



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MACLENNAN	JM	86,587.72	842.62
MACLEOD	IM	88,143.42	36.00
MACMASTER	MM	75,109.95	-
MACMILLAN	WS	75,486.95	-
MACMILLAN	C	83,977.48	-
MACPHEE	D	75,566.70	-
MACPHEE	I	75,913.72	-
MACPHERSON	P	75,109.95	61.50
MADDALOZZO	RR	79,727.96	-
MADSEN	K	78,669.04	-
MAGEE	OM	75,109.95	30.00
MAGUIRE	JM	80,995.94	-
MAGUIRE	SJ	85,026.34	-
MAH	R	75,109.95	-
MAH	WW	75,502.91	-
MAH	CS	76,667.72	-
MAH	LD	80,824.73	10.00
MAH	WV	81,506.73	-
MAH	G	81,578.73	-
MAH	S	101,997.33	133.00
MAHER	KA	79,522.55	22.00
MAIN	GN	82,598.19	67.28
MAIN	HM	84,375.80	634.00
MAJOR	SD	75,123.48	23.58
MAK	L	88,738.56	6.00
MALLACH	RH	82,365.18	-
MALLETTE	MA	76,667.73	-
MALLI	SS	78,572.21	308.00
MALTAIS	L	75,487.40	-
MANERY	GR	77,382.28	68.23
MANETTA	A	75,109.95	-
MANHAS	R	78,938.41	-
MANLEY	CA	75,428.48	40.00
MANN	CL	81,521.39	-
MANN	AS	94,740.01	-
MANNICHE	B	88,140.50	79.00
MANNINEN	MH	75,500.48	-
MANNING	KM	81,506.73	-
MANZO	R	81,521.36	76.50
MAR	GJ	106,782.02	-
MARACLE	SL	82,779.33	279.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MARINO	S	81,201.73	-
MARINO	NA	81,578.73	-
MARK	JK	81,673.26	-
MARLOW	GD	99,576.17	4,737.83
MARLYN	SC	81,801.57	1,467.80
MARPOLE COTTER	AJ	81,524.96	-
MARSHALL	TD	79,516.33	-
MARSHALL	CA	89,784.43	15,779.71
MARSHALL	GS	90,884.78	-
MARTELLI	DR	92,307.16	-
MARTENS	JW	85,038.16	728.48
MARTIN	SM	75,585.81	-
MARTIN	DR	77,564.75	-
MARTIN	HM	80,630.64	-
MARTIN	JS	81,582.15	-
MARTIN	JW	82,278.36	-
MARTINSON	DL	93,368.55	623.00
MASSIE	CM	89,083.17	-
MATEAR	DL	105,716.42	-
MATHIAS	PP	79,437.15	-
MATTHEWS	CL	94,518.80	875.00
MATTU	MM	82,655.36	125.00
MATTU	JJ	85,946.28	125.00
MAU	CH	108,520.71	1,025.00
MAXWELL-SMITH	EW	80,728.72	250.00
MAY	JR	75,500.51	-
MAYNARD	GL	75,507.81	1,455.88
MAZZONE	KA	75,414.95	80.00
MCBRIDE	EM	78,375.84	-
MCBRIDE	BD	86,637.30	3,425.82
MCCABE	JC	75,109.95	-
MCCALLION	FW	82,670.19	-
MCCARRON	JC	81,712.62	29.00
MCCLARY	DM	127,168.01	6,067.56
MCCLENAHAN	L	81,216.36	114.00
MCCLUSKIE	J	84,099.89	-
MCCONVILLE	MR	81,736.43	200.76
MCCULLAGH	CM	82,598.19	-
MCDANIEL	CS	82,293.19	-
MCDIARMID	TD	81,578.72	-
MCDONALD	GD	77,353.61	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MCDONNELL	MM	77,474.67	1,472.00
MCELHONE	CM	82,278.36	200.00
MCEVOY	AE	86,424.46	87.50
MCEWAN	MJ	106,983.62	917.80
MCGEER	TG	106,742.48	1,246.49
MCGILLIVRAY	WJ	86,043.17	128.80
MCGOWAN	RH	87,735.72	67.80
MCGRATH-AGG	CM	82,655.34	-
MCGUIRE	DB	76,262.37	-
MCHARDY	MS	82,670.19	50.00
MCINTOSH	SK	86,465.39	-
MCISAAC	SD	89,010.66	983.06
MCKAY	TD	76,704.83	173.65
MCKEEN	SH	87,174.95	-
MCKEND	AD	82,278.36	215.00
MCLAREN	MA	81,506.73	-
MCLAUGHLIN	SV	90,247.89	-
MCLENNAN	PD	85,053.62	-
MCLEOD	JA	82,159.24	1,159.28
MCMILLAN	DR	106,398.17	30.00
MCNEIL	CA	81,578.73	-
MCNICHOLL	CH	94,205.04	122.68
MCPHEE	BE	75,517.59	123.58
MCPHERSON	SA	81,201.76	-
MCPHERSON	K	83,621.40	-
MCTAGGART	MM	81,216.36	-
MCTAVISH	JE	85,016.51	-
MEHL	RR	82,670.19	-
MENARD	N	79,124.71	77.60
MERCHANT	DE	83,005.40	-
MERCIER	DA	82,583.36	3,293.51
MERRILL	ML	75,486.95	-
MERSIADIS	TC	82,293.19	-
MESCHINO	GJ	134,867.63	4,625.45
MESICH	R	106,782.02	2,619.16
MEY	MJ	75,486.95	-
MEYER	DD	81,201.73	54.88
MEZZAROBBA	DL	81,216.36	-
MICHALOWSKA	MJ	85,522.30	37.00
MICHEL	MC	75,118.98	120.00
MICOZZI	A	80,869.22	95.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
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**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MIFLORES	OA	87,329.54	2,753.07
MIGNAULT	HL	81,229.23	-
MIHALDZIC	J	76,958.64	-
MILADINOVIC	NN	82,055.81	-
MILADINOVIC	P	83,168.02	-
MILDEN	TA	81,828.23	251.25
MILES	M	75,500.48	-
MILLER	AN	78,844.09	-
MILLER	GE	81,216.36	-
MILLER	AJ	81,244.98	-
MILLER	FL	85,240.33	-
MILLER	BJ	92,145.41	391.58
MILLIGAN	DI	84,628.95	-
MILNE	RE	76,892.41	411.28
MINATO	MR	75,305.00	-
MINGO	B	86,288.36	-
MINYARD	CG	75,486.95	-
MIRANI	AR	85,053.62	-
MITCHELL	WC	76,064.09	85.00
MITZEL	DJ	96,372.80	1,818.38
MODDER	LD	79,655.81	-
MOGENSEN	D	87,058.42	1,633.83
MOHAMMED	S	76,150.09	385.00
MOHAN	CM	81,506.73	-
MOKONEN	RL	81,506.73	-
MONGA	SS	79,998.49	-
MONK	WE	81,578.73	100.00
MONSEN	RG	79,814.22	-
MONTGOMERY	WB	75,500.48	15.00
MOON	JE	83,942.67	110.00
MOONEY	JA	75,500.48	30.00
MOORE	KY	75,414.95	35.00
MOORE	BA	75,486.95	-
MOORE	BG	75,500.48	-
MOORE	CJ	83,570.35	436.80
MOORE	RR	117,497.46	122.68
MORAN	MJ	84,806.46	-
MORDEN	LL	94,123.14	101.55
MOREAU	LM	82,959.29	25.00
MORGAN	JD	77,624.30	125.00
MORGAN	SA	82,655.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**

**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MORGAN	PM	101,798.09	175.00
MORISSETTE	NA	93,768.55	467.80
MORITA	D	111,307.32	67.80
MORO	R	120,688.78	1,250.00
MORRIS	PR	76,963.95	338.75
MORRIS	I	81,201.73	-
MORRIS	JM	83,759.85	2,971.62
MORRIS	N	100,635.16	1,575.00
MORRISON	DH	76,270.98	-
MORRISON	DL	83,239.20	-
MOSES	PD	117,844.31	67.80
MOTA	AP	81,216.36	-
MOTOLA	K	79,081.77	-
MOY	RK	82,089.37	-
MUELLER	JE	81,201.73	-
MUELLER	PG	83,703.39	-
MUELLER	AM	85,608.40	-
MUGFORD	DP	75,486.95	-
MUIR	BE	81,201.73	20.00
MUIR	JC	83,949.64	50.00
MULHERN	PT	75,123.48	-
MULLAN	JA	75,860.53	-
MULLARD	SR	84,751.61	505.00
MULLIGAN	JH	75,486.95	70.00
MUMFORD	J	75,486.95	90.00
MUNG	B	85,254.96	-
MUNK	JW	82,670.19	-
MUNRO	CA	75,501.96	-
MUNSON	DE	81,578.73	-
MUNTON	PD	76,393.33	67.80
MURESS	M	88,301.38	102.32
MURNANE	J	79,184.32	2,911.97
MURPHY	CP	75,464.48	-
MURPHY	DC	81,001.20	151.00
MURPHY	MN	81,558.92	-
MURPHY	DR	81,593.35	-
MURRAY	DE	82,655.36	30.00
MURRAY	CK	82,843.63	55.00
MURTON	BN	108,706.84	67.80
MUSSELLE	PL	82,728.61	-
MUSTARD	J	76,595.72	55.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MYERS	JA	81,801.57	1,131.80
MYERS	D	82,278.36	-
NADEAU	M	81,380.86	-
NAGATA	CG	81,593.36	-
NAIPAUL	J	90,535.96	-
NAKAMURA	EJ	79,639.21	-
NAKAMURA	LA	88,612.06	-
NAKANISHI	BG	82,655.36	110.00
NAKASHIMA	MF	81,595.36	-
NALOS	BA	81,593.36	-
NANDA	GS	81,578.73	-
NARODOWSKI	EJ	75,425.75	-
NASO	KR	86,542.24	250.00
NATOLA	C	82,655.36	-
NAYLOR	PR	81,291.37	-
NEILL	AD	82,143.31	687.62
NELSON	DR	116,774.27	1,375.89
NEMETH	KA	106,859.82	67.80
NESMITH	KA	82,298.67	-
NEU	JJ	76,833.04	120.00
NEUFELD	HW	79,878.71	-
NEVILLE	VJ	75,109.95	156.20
NEVILLE	BN	86,079.49	-
NG	WG	79,222.95	-
NG	MW	81,216.36	-
NG	EN	86,155.95	-
NG	RH	86,732.56	-
NG-DAVIS	JM	81,269.31	-
NGUYEN	L	81,201.72	-
NGUYEN	FN	82,655.36	-
NICCOLI-MULLETT	AM	106,983.62	67.80
NICHOLL	LV	81,201.73	-
NICHOLLS	IB	76,005.74	-
NICHOLS	SG	103,018.89	2,858.95
NICHOLSON	KM	85,083.28	-
NICKEL	P	75,033.51	-
NICKS	JD	82,598.19	-
NIEK	RB	84,661.36	-
NIKON	CM	83,585.18	125.00
NIPP	L	82,407.90	39.00
NISHI	JC	113,751.66	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
NIXON	RC	75,486.95	-
NIZIOLEK	K	107,001.40	467.80
NOAH	PE	81,800.17	135.00
NOBLE	TM	82,669.83	26.00
NORDMAN	LC	75,185.99	-
NORMAN	DA	90,905.28	-
NORMAN	RA	93,099.23	1,456.38
NORTH	DL	91,123.13	-
NOTHSTEIN	DL	100,157.13	1,737.29
NOVOTNY	G	81,216.20	253.81
NUCICH	LN	76,971.71	1,550.00
NUGENT	SM	84,516.92	-
NYSTROM	G	82,583.36	-
O'CONNOR	SD	78,835.65	-
O'DONNELL	MJ	80,203.57	-
O'DONOGHUE	A	82,990.73	102.80
OGDEN	AM	82,567.77	-
OGER BLACK	GC	78,963.37	-
O'GORMAN	DW	87,619.60	-
OLMR	M	75,123.48	-
OLSON	E	78,639.53	-
O'MALLEY	DJ	81,578.73	165.00
O'NEILL	K	75,414.95	-
ONG	ES	81,506.73	-
ONSTAD	BA	98,550.77	13,615.13
OR	K	84,607.72	-
ORCHARD	KH	81,201.73	-
ORR	KM	82,598.16	-
OSTROM	E	78,223.58	-
OSTROM	KJ	81,883.25	44.46
OSTROM	W	109,352.11	1,143.96
O'SULLIVAN	KP	118,479.96	1,117.80
OUDT	RL	81,593.36	-
OUTRAM	PA	75,114.87	-
OVENDEN	DJ	79,578.78	172.00
OVERALL	JE	83,235.26	35.00
OVERGAARD	JJ	86,130.64	-
OVERGAARD	V	163,794.04	4,215.39
PACE	C	75,109.95	23.58
PACHECO	LB	82,700.58	50.00
PACHLER	RK	82,278.36	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PACK	G	84,882.95	-
PAGET	N	94,118.80	917.80
PALEY	T	83,559.85	-
PALYLYK	DA	81,542.73	-
PANAGOPOULOS	G	75,109.95	-
PANESAR	BK	85,581.62	-
PAO	A	82,023.39	-
PAO	EW	91,309.76	-
PAPIC	M	79,348.49	30.00
PAPROSKI	DL	84,838.90	-
PARIS-MCCALLUM	JM	75,486.95	-
PARK	PA	75,123.48	-
PARKER	JE	82,624.70	100.00
PARKER	C	106,782.02	-
PARKIN	BJ	81,927.56	100.00
PARMAR	LJ	80,883.54	30.00
PARMAR	JS	92,794.06	31.41
PARRY	PJ	75,109.95	-
PARUNGAO	PE	86,058.64	125.00
PASQUILL	VI	75,414.95	-
PATRICK	SG	75,123.48	-
PATRICK	KM	81,578.73	-
PATTON	BJ	75,109.95	-
PAVAO	MC	75,428.48	-
PAVAO	J	85,780.50	-
PAWLUK	DL	82,883.66	-
PAYNE	MC	75,500.48	-
PAYNE	JE	82,300.27	-
PEACOCK	BA	77,631.62	120.00
PEARCE	SE	75,123.48	54.88
PEARMAIN	MW	120,688.78	3,478.92
PEARS	GA	75,325.42	-
PEARSON	SJ	82,915.33	44.00
PEDRINI	LM	98,633.18	7,433.63
PELLA	SA	76,614.38	-
PELLETIER	JN	82,278.36	-
PELTZER	HM	81,506.73	18.00
PERSOON	MA	81,521.35	-
PETACCIA	T	83,822.46	123.58
PETERS	P	85,056.72	1,461.69
PETERS	MC	86,043.17	-



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PETERS	HJ	107,055.62	67.80
PETERSEN	UH	75,429.35	35.00
PETERSEN	MP	75,956.82	796.61
PETERSEN	SJ	83,890.18	-
PETERSON	EE	80,152.58	-
PETHERIOTIS	N	85,038.36	-
PETRAKIS	CE	82,278.36	-
PEVERELLE	RB	75,654.09	195.56
PEWSEY	JG	75,109.95	35.00
PHILLIPS	DR	85,076.62	120.00
PHILLIPS-SIM	JM	83,245.41	-
PHYALL	DJ	82,293.19	-
PICARD	RM	75,486.95	-
PICKFORD	KE	117,897.46	917.80
PIDHERNY	BL	81,201.73	-
PILOTTE	C	75,486.95	-
PINCOTT	LL	91,269.36	-
PINEO	KJ	82,688.43	190.00
PIRES	F	82,278.36	-
PIRIE	AJ	82,383.03	-
PITCHFORD-YEUNG	CK	75,562.94	-
PLASCENCIA	FM	82,195.25	-
PLOTTEL	PJ	117,871.02	67.80
POETSCHKE	RB	91,994.19	25.00
POLUKOSHKO	JJ	82,285.69	-
POLUKOSHKO	JL	82,451.74	-
POON	MA	81,201.73	-
POPE	DJ	82,670.19	-
POSTIAN	MA	78,888.79	-
POTVIN	PL	106,156.33	-
POWELL	PA	125,216.10	1,722.38
POWELLWILLIAMS	JA	79,977.33	1,867.80
PRASAD	V	76,746.08	-
PRASAD	A	81,842.76	35.00
PRATT	JT	82,828.74	-
PRESLEY	ML	75,414.95	-
PREVEDELLO	WP	97,407.66	1,607.73
PREVOST	G	82,293.19	-
PRICE	P	81,201.73	-
PRICE	LJ	81,906.73	50.00
PRINS	MM	82,002.27	268.75

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
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**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PROCTER	DT	117,497.46	917.80
PROCYK	JR	98,619.71	-
PRODAN	LA	83,962.18	20.00
PROUDFOOT	SF	82,655.36	-
PRZYBOROWSKA	JM	85,053.62	-
PU	X	91,237.89	-
PUIL	TW	75,500.48	-
PURDY	MA	82,293.19	-
PUREWAL	K	76,883.83	411.28
QUACH	KT	75,272.40	-
QUAN	S	78,484.66	-
QUAN	GM	82,278.36	230.00
QUON	JW	81,901.36	-
RACHAR	GL	86,597.76	445.30
RAI DHARI	IR	85,885.85	134.75
RAIKES	WH	81,201.73	-
RAINER	EM	93,817.24	2,712.32
RAMAZZINI	GG	75,486.95	110.00
RAMSEY	C	81,201.73	-
RANDLE	KL	103,717.34	4,779.55
RAPOSO	SO	82,583.36	35.00
RASIUK	PT	85,703.72	-
RATHWELL	DW	77,658.19	4,198.39
RATTRAY	AR	89,312.07	-
RATZLAFF	RG	88,451.58	30.00
RAVENING	CE	82,670.19	-
REARDON	SA	106,859.82	67.80
REBANE	K	82,583.36	-
REDDEN	S	82,655.36	-
REDDY	Y	76,803.49	-
REGAN	G	75,583.26	-
REIBIN	MS	77,689.89	-
REID	JS	82,855.88	43.18
REITENBACH	JL	96,046.40	-
REMEDIOS	CR	142,269.16	6,614.69
REMPEL	PC	81,593.36	-
RENK	GF	81,506.73	-
RENNIE	RJ	82,598.19	-
RENTZ	AC	82,655.36	-
RENWICK	CG	96,815.56	-
REPPENHAGEN	CA	77,508.93	626.63

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
REYNOLDS	LM	81,999.19	85.00
RICARD	M	82,734.99	-
RICHARDS	AA	84,776.39	-
RICHARDSON	P	79,577.68	-
RICHARDSON	CL	81,506.73	30.00
RICHARDSON	SE	81,521.36	-
RICHTER	G	81,201.73	66.00
RICKBEIL	D	82,637.36	-
RICKSON	MA	80,656.72	-
RIDDELL	RJ	82,583.36	-
RIEDER	MM	75,123.48	30.00
RINGDAHL	RA	81,201.73	100.00
RINGDAHL	SC	84,811.68	-
RINGERS	CA	81,506.73	55.00
RINO	GT	75,109.95	-
RISBEY-HAINES	SJ	82,670.19	-
RITCHIE	H	83,050.15	-
ROBBIE	HM	75,109.95	-
ROBBINS	A	81,201.73	-
ROBERGE	CM	75,486.95	-
ROBERTS	JS	86,115.17	-
ROBERTS	K	96,804.66	5,677.60
ROBERTS	EE	118,565.94	-
ROBERTSON	S	81,201.73	-
ROBERTSON	DA	81,838.66	1,539.80
ROBERTSON	BD	106,983.62	99.25
ROBICHAUD	LJ	75,414.95	-
ROBIN	LM	75,112.70	43.99
ROBINS	RE	82,854.86	-
ROBINSON	NT	77,384.89	-
ROBINSON	B	81,040.20	35.00
ROBINSON	KA	81,216.36	-
ROBSON	DG	82,583.36	-
ROBSON	JM	83,464.27	2,971.88
ROCCHETTA	M	79,309.78	-
ROCK	CA	93,817.24	1,012.44
RODGERS	MJ	83,521.71	-
RODGERS	AE	86,611.04	134.00
RODRIGUEZ	GN	82,670.19	-
RODRIGUEZ-SCHNACKENBERG	N	82,655.36	-
ROGERS	EA	75,611.76	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ROGERS	HE	77,506.66	-
ROGGEVEEN	PG	83,276.48	-
ROMEO	ME	75,428.48	-
RONDEAU	D	75,123.48	-
ROOS	DM	76,749.91	72.00
ROSBERG	KR	97,119.80	2,167.80
ROSELLI	G	78,949.21	-
ROSS	CT	83,937.08	-
ROSS	M	84,411.11	534.00
ROSS	RC	106,859.82	580.00
ROULEAU	S	75,109.95	210.00
ROVERE	GM	82,491.37	99.00
ROWLAND	BA	90,829.66	30.00
ROZITIS	CP	91,372.40	-
RUDD	MS	81,622.19	30.00
RUDLAND	LL	81,040.03	-
RUGGERI	J	82,278.36	420.00
RUNSTROM	EL	82,293.19	-
RUSHTON	C	114,125.22	1,271.80
RUSSELL	BD	82,293.19	-
RUSSELL	D	82,655.36	-
RUSSELL	SE	82,670.19	-
RUSSELL	LD	85,362.07	2,167.75
RUSO	WM	79,920.68	-
RUTLEY	JB	106,742.48	785.00
RYMER	RJ	86,720.29	-
SAAR	PJ	82,550.03	4.00
SAATCHI	P	75,486.95	-
SABBAGHA	RC	75,486.95	-
SABOURIN	DJ	85,905.93	-
SADLER	DR	93,831.48	1,167.79
SADRI	S	82,278.36	-
SAINAS	AN	96,535.28	-
SAKIANI-ABOLHASSAN	A	79,044.51	-
SALEWSKI	WC	94,011.07	917.79
SALTER	AB	82,814.57	75.00
SALTER	ST	86,621.96	-
SAMRA-GYNANE	RK	106,710.02	-
SANDER	AM	83,277.35	-
SANDHU	SS	81,521.36	-
SANDHU	MS	82,225.63	-

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SANDHU	NK	93,156.43	-
SANDHU	HK	104,362.10	67.79
SANDRI	D	106,742.48	957.20
SANFORD	LE	82,598.19	-
SANFT	MS	111,129.42	174.99
SANGRA	H	82,655.36	-
SANS	RY	82,655.36	155.00
SAPIC	D	82,293.19	-
SASGES	M	82,794.39	35.00
SATSEVICH	O	75,946.97	-
SAUDER	CS	81,216.36	-
SAYSON	C	93,715.45	-
SCAGLIONE	G	85,466.70	-
SCALLY	LJ	81,506.73	-
SCHERF	SA	75,109.95	-
SCHIEMAN	BA	106,534.90	-
SCHINDEL	RG	133,110.18	5,724.18
SCHLEPPE	CK	75,023.84	-
SCHOEBER	TP	81,578.73	-
SCHOFIELD	AS	106,782.02	137.50
SCHOLEFIELD	LB	81,417.03	-
SCHOULS	RA	78,027.90	218.00
SCHWAB	MT	82,723.65	-
SCORDA	S	84,354.17	-
SCORETZ	ED	81,201.73	-
SCOTEN	JA	82,655.33	-
SCOTT	JL	78,391.12	1,200.00
SCOTT	RJ	80,649.56	83.25
SCOTT	MA	80,824.73	110.20
SCOTT	SJ	81,201.73	35.00
SCOTT	KA	81,593.36	-
SEED	BM	120,777.84	107.20
SEHRA	B	75,548.15	60.00
SELLARS	S	117,476.09	467.79
SELTENRICH	LD	76,064.09	-
SERBIC	SL	79,453.57	10.00
SETO	LA	75,486.95	-
SETO	RA	81,603.96	-
SHADDICK	WF	82,137.00	-
SHAMAN	TB	82,293.19	160.00
SHANKEL	PJ	75,414.95	35.00

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SHANNON JUNG	SJ	84,111.14	-
SHAW	DA	76,581.63	-
SHAW	S	85,278.93	-
SHEANE	MA	84,226.34	9,834.60
SHEARDOWN	DC	81,201.73	-
SHEFRIN		85,879.09	155.00
SHEIKH	IZ	114,430.90	400.00
SHELDAN	A	81,216.36	-
SHELDAN	D	81,594.03	-
SHELFONTIUK	S	81,601.73	-
SHEPHERD-DYNES	E	82,429.71	-
SHEPPARD	M	82,662.35	-
SHIEH	VS	77,148.55	-
SHIELDS	JM	75,414.95	-
SHOMURA	MJ	80,125.03	-
SHOUB	JC	86,160.44	-
SIDHU	JS	81,157.99	35.00
SIEMENS	KA	81,201.73	73.92
SILLER	JL	86,049.82	-
SILVER	BD	82,278.36	72.00
SILVERS	AT	82,670.19	-
SILVESTRE	JA	84,284.36	-
SIMMONDS	SS	94,044.02	107.79
SIMON	ET	75,486.95	-
SINCLAIR	P0	75,486.95	-
SINGH	DD	82,313.40	-
SIPPEL	JE	81,660.31	962.79
SIRACUSA	GS	85,744.46	45.00
SKARSGARD	PC	95,683.36	125.00
SKELDON	TJ	86,043.17	-
SKIBINSKI	SJ	82,293.19	-
SKINNER	C	81,294.22	-
SKUTELNIK	SL	75,428.48	112.01
SLAPSYS	AP	79,437.22	-
SLEEP	CH	81,801.57	1,539.79
SMITH	DT	75,486.95	-
SMITH	D	76,146.79	-
SMITH	LG	78,521.95	30.00
SMITH	M	80,743.34	228.75
SMITH	MA	81,794.03	-
SMITH	MC	81,995.40	-

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SMITH	PM	82,293.19	-
SMITH	LA	82,655.36	-
SMITH	RG	82,943.86	-
SMITH	MG	84,872.64	-
SMITH	JA	85,138.95	4,497.50
SMITH	JR	85,245.17	-
SMITH	DH	86,643.17	-
SMITH	SW	87,420.41	-
SMITH	S	89,694.89	4,155.00
SNIDER	DM	75,109.95	300.00
SO	D	81,216.36	80.00
SOBRAL	M	83,710.81	156.00
SOLMES	RJ	81,529.64	-
SOROCHAN	SS	106,710.02	107.20
SOUTHER	JF	107,125.83	67.79
SOVILJ	A	75,414.95	-
SOWDEN	NK	78,917.95	-
SPENCE	JD	82,708.14	-
SPOONER	OB	75,754.11	195.55
SPRING	CM	81,216.36	-
SPRINGER	GD	81,517.19	-
STAFFORD	DA	75,451.00	-
STAIR	NC	114,618.53	839.28
STALLER	DK	88,574.14	-
STANWAY	TA	84,661.36	-
STAPLES	MC	75,109.95	-
STASSINOPOULOS	J	110,638.40	2,095.71
STEACY	LM	75,500.48	-
STEINMANN	SA	87,427.03	1,026.75
STEPHENSON	BW	78,195.21	190.00
STERLING	HC	96,202.22	67.79
STEUDEL	JM	82,377.38	-
STEVENSON	JL	76,963.15	-
STEVENSON	SA	93,942.11	1,024.99
STEWART	BC	77,021.84	-
STEWART	JM	77,381.82	1,063.21
STEWART	EJ	81,201.73	125.00
STEWART	AL	82,293.19	-
STEWART HUNTER	A	76,670.98	40.00
STIRK	SJ	82,598.19	240.00
STOKES	TL	77,564.75	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
STOKES	BH	81,216.36	-
STOKOVAC	L	81,578.73	-
ST-ONGE	CM	77,326.78	-
STORLUND	J	93,458.04	539.79
STORY	DR	79,497.17	30.00
STRINGER	L	75,414.95	130.00
STRINGER	EC	81,781.72	125.00
STRONG	CL	79,777.64	-
SU	ZZ	75,150.79	200.00
SULLIVAN	SL	85,911.37	-
SUMRA	P	82,598.19	-
SUNNUS	DV	80,824.73	35.00
SUPER	MK	81,901.36	-
SUTHERLAND	M	77,187.69	35.00
SUTHERLAND	BA	86,210.54	-
SUTTON	PM	75,109.95	-
SVEISTRUP	SM	83,531.23	125.00
SWAIN	DA	89,699.70	-
SWAN	BJ	101,813.10	805.39
SWARTILE	S	81,506.73	-
SYKES	P	87,556.47	1,203.15
TABAK	M	79,437.22	-
TADDEI	MT	125,120.40	2,153.92
TAKAHARA-MARK	EM	81,578.73	-
TAKAHASHI	NC	82,330.19	-
TAKIZAWA	A	81,670.70	-
TAM	VK	81,201.73	-
TAM	DC	82,289.58	-
TAN	J	81,108.42	-
TAN	H	82,278.36	-
TAN	CF	83,303.52	-
TANABE	SM	82,074.74	-
TANABE	RC	86,173.70	-
TANG	VT	75,109.95	-
TANNER	K	79,151.59	-
TAO	L	75,417.38	-
TAYLOR	ML	81,291.37	-
TAYLOR	BG	84,746.38	-
TAYLOR	KL	86,532.95	-
TAYLOR	PG	106,746.12	200.00
TEEUWSEN	DG	82,583.36	65.00



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
TELLO	EC	82,670.19	-
TENTA	JD	81,510.33	-
TEREPOSKY	DJ	80,860.71	-
TERRETTA	L	94,590.80	1,254.99
THEODOROPOULOS	S	75,486.95	-
THIBAUT	M	82,370.28	50.00
THOMAS	CD	75,486.95	-
THOMAS	RG	82,201.57	1,646.99
THOMAS	IS	82,359.23	80.00
THOMAS	S	87,860.36	526.98
THOMPSON	SC	75,414.95	35.00
THOMPSON	LA	82,224.70	-
THOMPSON	JL	86,530.64	-
THOMSON	JC	91,309.76	-
THORNTON	CA	83,124.49	1,143.47
THORPE-MACTAVISH	KL	75,486.95	35.00
TIEN	AF	80,339.31	-
TIGANIS	KP	75,414.95	-
TING	C	76,967.40	-
TING	PH	81,201.73	-
TINNEY	JE	183,990.72	15,151.80
TKACHENKO	AE	80,430.04	-
TODD	MH	77,070.08	110.00
TOEWS	BC	75,019.41	72.00
TOLKSDORFF	D	85,906.00	-
TOM	LF	108,843.82	-
TOMASSETTI	V	98,275.71	5,626.32
TOME	AC	75,486.95	35.00
TOMSICS	TL	79,505.68	124.60
TONELLO	RC	75,298.55	-
TOOMER	YL	82,278.36	-
TOOSHKENIG	AE	77,182.94	-
TOPOLNICKI	DE	81,809.72	55.00
TORNROOS	LJ	82,252.75	-
TORRANCE	M	76,230.78	-
TRAPASSO	V	80,371.90	123.58
TREACHER	PM	81,593.36	-
TREANOR	MU	75,488.68	-
TREMBLAY	AF	117,497.46	1,531.52
TRIGG	CM	81,506.73	-
TRIVISANO	A	75,123.48	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
TROVAO	MP	75,700.74	-
TRYSSENAAR	JT	80,824.73	-
TSANG	RM	75,109.95	40.00
TSO	J	82,655.36	-
TSOLINAS	I	75,077.33	-
TSONIS	G	75,109.95	18.00
TSUI	GT	89,210.57	72.00
TSUYUKI	JM	81,506.73	-
TURNER	SJ	81,578.73	-
TYLOR	GS	76,260.86	-
ULMAN	GM	76,824.66	-
UNDERWOOD	MG	75,196.55	-
UNDERWOOD	SL	78,080.01	84.25
UNGLESS	GC	90,765.53	2,831.84
UNGUREAN	B	83,231.38	-
UNRAU	DF	81,521.36	201.68
UNSWORTH	GR	75,414.95	-
UPTON	KA	75,125.91	-
VALLIS	BW	75,270.88	206.56
VALLIS	AD	99,108.17	140.00
VALLIS	JM	101,608.73	-
VAN ALSTYNE	AM	121,825.18	1,688.62
VAN DER HOOP	S	84,862.36	-
VAN DER WOERD	WL	75,046.98	268.00
VAN DEVENTER	LS	82,655.36	-
VAN KREUNINGEN	JM	75,525.68	-
VAN SOLDT	FR	81,901.36	-
VAN-WELZEN	A	79,373.77	195.55
VASTARDIS	M	77,770.40	-
VEDA	K	75,109.95	-
VELLESCIG	DA	78,209.37	-
VENESS KEHLER	TL	80,824.73	-
VERA	AJ	86,934.57	-
VERNIER	BJ	75,321.08	-
VESTERBACK	JE	82,583.36	-
VEVERKA	B	75,489.38	-
VEY-CHILTON	CA	116,528.19	2,421.20
VICKARS	SM	75,094.00	20.00
VIKNER	EL	77,563.12	-
VINCENT	GD	80,374.17	-
VINCENT	SA	81,901.36	150.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
VINE	GD	85,775.94	-
VIS	MG	82,655.36	-
VISSER	LC	75,486.95	-
VOCKEROTH	RG	87,709.16	35.00
VON HOLTUM	B	81,593.36	-
VON KEYSERLINGK	GE	85,738.17	-
VOSE	SL	81,506.73	852.49
VULGARIS	M	78,777.40	-
WADGE	P	77,963.75	110.00
WAGNER	E	81,081.72	165.00
WAGNER	S	82,278.36	-
WAI	N	87,987.71	-
WAISBERG	DB	82,278.36	-
WAKELING	M	84,661.36	55.00
WALACH-JOSEPH	ME	75,428.48	30.00
WALE	DC	82,278.36	-
WALKS	KA	79,510.17	-
WALLACE	JL	77,812.69	-
WALLACE	PG	81,769.59	-
WALLBRIDGE	CM	117,497.46	-
WALLER	WG	81,593.36	-
WALLIN	KL	117,497.46	2,149.29
WALSH	PW	81,411.54	-
WALTER	AB	75,687.09	-
WAN	JB	75,109.95	-
WAN	S	81,593.36	54.88
WANG	X	75,486.95	-
WANG	XS	85,981.71	165.00
WARD	KG	75,123.48	-
WARRINGTON	MG	75,842.97	-
WATKINS	LA	75,071.01	114.00
WATKINS	DM	93,399.35	67.79
WATKINS	RJ	98,375.77	10.00
WATSON	SM	75,486.95	-
WATSON	LE	78,735.22	70.00
WATT	PD	76,077.74	80.00
WEARE	MJ	81,506.73	35.00
WEATHERALL	JL	75,109.95	-
WEATHERALL	JA	76,732.22	118.26
WEATHERALL	JA	92,513.63	917.79
WEBBER	R	80,824.73	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WEBBER	DL	81,201.73	-
WEBBER	TL	86,370.39	-
WEICHEL	CI	81,916.19	-
WERBOWESKI	SL	75,414.95	-
WEREMCHUK	KG	81,506.73	150.00
WERESCH	JF	93,073.81	67.79
WERNER	SD	75,486.95	-
WEST	EL	80,839.36	-
WESTDAL	CS	87,539.48	508.75
WESTERENG	JP	80,935.21	200.00
WESTON	LY	87,240.23	80.25
WHEELHOUSE	SA	75,486.95	-
WHISHAW	IT	120,777.84	3,435.69
WHITE	BJ	75,486.95	-
WHITE	EJ	78,566.61	-
WHITTLE	BD	83,733.46	1,373.79
WIEBE	RJ	106,762.33	-
WIGHTMAN	A	81,581.16	-
WILKIE	J	78,572.21	-
WILKIN	CM	82,278.36	-
WILLAN	RF	83,690.90	-
WILLIAMS	RD	77,985.30	195.55
WILLIAMS	LL	78,917.95	-
WILLIAMS	SJ	92,442.04	-
WILLIAMS	HJ	94,408.46	30.00
WILLIAMS	SL	102,232.36	-
WILMANN	DG	103,964.77	-
WILSON	DT	75,428.48	-
WILSON	MD	77,422.42	-
WILSON	RL	82,583.36	-
WILSON	AR	106,782.02	-
WILSON-HAFFENDEN	GP	75,109.95	-
WILTING	KT	82,627.03	72.00
WIND	IJ	108,489.60	5,369.08
WINDSOR	JM	77,328.06	498.30
WING	AL	82,583.36	96.05
WINN	MS	81,725.46	-
WINTERBURN	MJ	83,018.83	116.42
WISHEU	EH	79,851.81	110.00
WITTRIN	CA	80,858.15	-
WLODARCZAK	P	113,362.12	1,569.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WOLKENBROD	M	82,293.19	30.00
WONG	CL	75,105.51	35.00
WONG	LC	75,109.95	-
WONG	EB	75,218.80	100.00
WONG	CL	75,500.48	-
WONG	GL	75,500.48	-
WONG	BJ	75,500.48	-
WONG	S	76,121.34	-
WONG	WD	77,995.96	30.00
WONG	LS	78,572.21	-
WONG	WK	79,323.81	8.00
WONG	EG	79,564.15	-
WONG	JF	79,908.96	-
WONG	JH	80,143.75	40.00
WONG	AJ	80,303.72	-
WONG	NS	81,201.73	-
WONG	GN	81,417.04	480.00
WONG	MN	81,578.73	8.00
WONG	AW	82,583.36	-
WONG	SC	82,670.19	-
WONG	A	93,899.02	134.25
WONG	RH	94,133.04	3,625.07
WONG	JY	95,724.41	-
WONG	DB	97,453.04	1,169.88
WONG	WI	140,100.66	2,198.00
WONG-MOON	ML	79,916.13	110.00
WOO	DM	77,193.72	352.68
WOO	CL	82,278.36	20.00
WOO	PE	94,633.75	67.79
WOOD	AM	85,053.62	-
WORT	DE	86,716.40	-
WOU	A	75,290.15	100.00
WOZNY	EJ	81,201.73	-
WRIGHT	TD	81,201.73	-
WRIGHT	SM	82,744.66	-
WU	X	83,288.69	70.00
WU	MW	85,384.07	183.50
WU	J	90,009.52	422.92
YADA	MM	84,743.43	-
YANG	M	75,486.95	-
YANNAKOULIAS	G	91,309.76	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
YEE	BK	81,601.81	-
YEE	MT	84,961.73	-
YEE	HC	96,110.55	1,908.31
YEH	H	81,578.73	110.00
YELIZAROV	M	78,571.88	123.58
YETMAN	JW	82,466.36	-
YEUNG	KC	75,200.59	-
YEUNG	CW	81,201.73	-
YIM	AC	80,839.36	-
YIP	E	80,438.45	267.82
YIP	SL	84,661.36	6.00
YIU	A	83,139.77	-
YOSHIDA	EM	75,123.48	-
YOUNG	LJ	75,123.48	-
YOUNG	JA	75,428.48	-
YOUNG	AG	75,486.95	-
YOUNG	KM	75,500.48	-
YOUNG	S	82,655.36	-
YU	KL	75,112.38	-
YU	MW	82,655.36	110.00
YU	MA	84,238.51	-
YU	BY	84,637.80	-
YU	AM	85,293.56	-
YUEN	EL	79,926.71	-
YUEN	GM	81,201.73	-
YUEN	H	86,355.56	165.00
YUILL	CA	78,949.21	-
YUSYP	M	85,327.53	1,821.66
ZAGOUDAKIS	JP	82,583.36	-
ZALLEN	LM	87,083.86	142.00
ZAMBRANO	T	75,514.34	-
ZEITZ	AN	94,205.04	767.79
ZERBE	RR	117,871.02	81.79
ZERBINOS	PZ	78,347.57	-
ZHANG	H	76,995.38	-
ZIBIN	PP	81,506.73	-
ZILINSKI	G	75,123.48	-
ZIMMARO	EL	84,354.17	-
ZIMMERMANN	DB	75,035.82	171.98
ZITKA	L	80,824.73	-
ZRYMIAK	CT	80,176.53	80.25

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ZUBKE	SN	81,506.73	-
ZUKOWSKI	SA	75,123.48	-
ZYLSTRA	PA	81,521.36	-
		<hr/>	<hr/>
<b>TOTAL - EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		\$ 164,098,820.34	\$ 550,341.62
<b>TOTAL - EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<hr/> 224,899,322.33	<hr/> 445,749.22
<b>TOTAL - EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<hr/> \$ 388,998,142.67	<hr/> \$ 996,090.84
<b>TOTAL - REMUNERATION PAID (INCL ELECTED OFFICIALS)</b>		<hr/> \$ 389,227,040.17	<hr/> \$ 1,008,654.19
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<hr/> \$ 19,740,096.64

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements under which payment commenced between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2011-2012.

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*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Subsection 6(7).*



**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
0922475 BC Ltd.	73,952.58
333 Terminal Holdings Ltd	633,477.60
4th Utility Inc.	138,270.74
Able Tech Assistive Technologies	32,994.80
Ace Beverage Ltd	39,217.35
Acklands-Grainger Inc	57,956.82
ACM Environmental Corporation	120,807.44
Acrodex	263,068.11
Action Holdings Ltd T/A Custom Blacktop	152,259.63
Acumen Engineering Ltd.	26,460.00
Advanced Placement Exams	69,225.02
Advanced Toolware	30,900.27
Affinity Group Tours	71,630.00
Affordable Housing Societies	50,522.17
Agropur Division Natrel	314,099.75
Air System Supplies	26,846.96
Allan Diamond Architect	27,237.98
Altagas Ltd	648,656.58
Altivon	43,945.21
Amazon.ca - On, Can	27,963.62
American Thermoform Corporation	26,495.01
Andornot Consulting Inc.	36,673.65
Angus Corporate Centre Ltd	705,902.79
Anisoft Group Inc.	58,254.34
Anita Roberts/Safe Teen	30,590.00
Anixter Canada Inc	38,934.24
Aon Reed Stenhouse Inc.	62,890.00
Apple Canada, Inc. C3120	1,491,825.96
Arnot, Andrea	27,354.17
Aroga Technologies Ltd	359,813.64
Artona Group Inc.	68,899.44
ASTA	28,385.00
Audio Cine Films Inc	32,827.79
AV Solutions	325,824.68
Avantage Partners	131,006.22
Avenue Machinery Corp.	52,738.24
AW Fireguard Supplies (1991) Ltd	81,035.36
BA Robinson Co. Ltd.	142,822.92
Bamfield Marine Science Centre	49,038.52
Baragar Enterprises Ltd.	146,126.40
Bartle & Gibson Co Ltd	88,260.90
BC Carpenters Fund	186,406.16
BC Centre for Ability	241,842.00
BC College Of Teachers	319,480.00
BC Comfort Air Conditioning Ltd.	77,481.32

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
BC Hardwood Floors Co	112,301.28
BC Hydro	3,166,178.20
BC Principals & Vice Principals Assoc	26,709.88
BC Safety Authority	83,791.68
BC School Sports	40,806.75
BC School Trustees Association	113,946.59
BC Teachers' Federation	7,712,469.38
BC Tree Services Ltd.	63,095.20
Bean J M & Co Ltd	61,060.51
Belfor Restoration Services	41,675.41
Bell Mobility	483,877.00
BFI Canada Inc.	634,053.62
Big Brothers of Greater Vancouver	25,000.00
Big Kahuna Sport Company	242,997.62
BKL Consultants Ltd.	57,296.68
Board of Parks and Recreation	116,479.75
Boreal Laboratories Ltd	73,856.64
BrainBoost Tutoring Ltd.	38,670.82
Branch MacMaster	30,032.95
Bricklayers & Mason Local # 2	27,096.35
Bridges Canada	1,178,465.12
Britannia Community Services Centre	50,146.57
Burnaby Insulation Supplies Ltd	34,050.43
Camp Jubilee Retreat	57,931.18
Camp Squeah	31,459.00
Camp Summit	33,459.80
Canada Post Corporation	117,117.73
Canada-Cuba Sports & Cultural	43,638.00
Canadialog	67,717.27
Canadian Refrigeration and Air	27,875.71
Canadian School Book Exchange	53,242.60
Canadian Western Trust	2,479,179.02
Canon Business Solutions Canada Inc.	1,157,214.95
Canucks Family Education Centre	32,000.00
Canuel Caterers	65,861.22
Cardinal Coach Lines ULC	2,963,239.34
Cascadia Eco Homes	39,580.80
Castle Rock Research	26,645.31
Cat Rental Store	91,083.45
CBC Learning	50,504.05
CDW Canada	44,990.45
Cedar Cottage Neighborhood House	91,255.12
Cedar Crest Lands (B C) Ltd	230,763.96
Centennial Foodservice	129,422.71
Centennial Geotechnical Engineers Ltd	100,086.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Challenge Education Associates	29,923.85
Chan Centre for the Performing Arts	55,593.37
Chapman Cultural Tours Ltd.	40,875.00
Charter Bus Lines	59,602.84
Charter Telecom Inc.	884,371.04
Chen Yanrong	54,650.00
Cheneliere Education Inc	46,221.02
China Airline	41,967.06
Churchill Armoured Car Service Inc.	26,379.82
City of Vancouver Utility Billing	2,119,580.55
CitySpaces Consulting Ltd.	49,072.48
Clan	26,379.92
Clearsky, Curtis	40,358.11
Clearview Grinding Ltd.	222,097.83
Cloverdale Paint Inc	231,885.17
Coast Mountain Thermal Inc.	152,258.40
Coast Paper	419,929.66
Coast Wholesale Appliances Inc.	43,303.68
Colborne Architect Group	667,707.71
Colliers ITF Angus Corporate Centre Ltd.	101,477.54
Collingwood Neighbourhood House	114,242.49
Contact Environmental Inc.	47,971.17
Coriolis Consulting Corp.	100,719.23
Corporate Express Canada Inc	26,183.92
CPS Forklift Delivery Ltd	40,908.00
Craig A & Son Ltd	268,787.13
Creative Insignia	49,389.84
Crescent Beach Publishing	93,248.29
Cronkhite Supply Ltd	36,232.61
CRS Commercial Carpet Maintenance	145,133.34
CS Mounting Systems 2005 Co.	33,255.75
CUPE, Local 15/V.M.E.C.W.	1,175,009.20
Custom Lighting Ltd	84,515.20
Cypress Mountain	61,410.46
DA Architects + Planners	254,121.40
Dafco Filtration Group	34,432.99
Daryl-Evans Mechanical Ltd.	344,861.43
Dell Computer Corp	1,131,878.42
Delta Continuing Education	47,790.00
Design Roofing & Sheet Metal Ltd	641,876.15
Desire 2 Learn	212,511.53
DG MacLachlan Ltd.	61,667.86
DGS Construction Co. Ltd.	4,280,687.74
DHL Express (Canada)	27,505.55
District Council 38 Membership Services	126,973.91

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Document Systems Direct Ltd.	49,831.61
Dubas Engineering	70,180.86
Dynamex Canada Limited	130,833.90
DynaVox Canada	301,582.88
Ebsco Canada Ltd.	328,408.64
ECNG Energy L.P.	193,706.11
Ecowaste Industries	53,893.89
Educan Institutional Furniture Ltd	301,866.23
Educational World Tours	57,584.23
Ellison Travel & Tours	381,031.77
Encore Sports Tours	30,707.00
Engineered Pump Systems	54,225.70
ER Consulting	92,400.00
Erv Parent Co Ltd	156,848.63
ESC Automation Inc.	49,015.77
eScribe Solutions	35,000.00
Evans Lake Forest Education	33,435.00
Executive Mat Service	49,127.30
Fairmont Hotel Vancouver	113,164.61
Family Maintenance Enforcement Program	39,047.87
Family Services Of Greater Vancouver	40,440.00
Fantastic Consulting Ltd.	50,086.59
Farm-Tek Turf Services Inc.	76,854.58
Finley, Barbara	72,984.33
Fitness Town	30,352.07
FortisBC-Natural Gas	1,992,133.35
Fraser Health Authority	70,104.29
Free The Children	44,275.13
French, Robert	36,197.46
Fresh Slice Pizza	33,057.42
Friesens Yearbook Corporation	170,634.54
Frog Hollow Neighbourhood House	98,605.00
Fujitec Canada, Inc.	48,061.44
Futurebook Yearbooks Inc	223,779.95
Gage-Babcock & Assoc	62,449.63
Gale Group, The	194,942.88
Gartner Canada, Co.	40,992.00
Gaspard & Sons Ltd.	35,505.43
Gescan - Div. of Sonepar Canada, Inc.	31,058.53
GFS British Columbia	1,101,980.43
Global Gourmet Foods	977,923.75
GM Solutions Inc.	49,997.02
Graham Hoffart Mathiasen Architects	1,143,496.04
Grand & Toy	1,206,213.82
GRC Columbia Roofing Inc.	354,222.41

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Greater Vancouver Basketball Officials Assoc.	60,980.00
Greater Victoria School Board	94,040.20
Grouse Mountain Resorts Ltd	34,523.74
Guillevin Int Inc	249,792.76
Gym Sense - Gymnastics Inc.	29,582.08
Habitat Systems Inc	384,734.58
Harbour Publishing Co. Ltd.	30,800.00
Harris & Co	161,898.92
Hazmasters Inc.	60,431.79
Heat & Frost Insulator Local 118 -	64,516.84
Heatherbrae Builders Company Ltd.	13,395,304.00
Hellenic Community Centre	30,219.00
Henderson Recreation Equipment Ltd	26,352.57
Heritage Office Furnishings Ltd	74,723.70
Hippy	35,000.00
HIS Canada Inc.	57,582.00
Horsman E B & Son Ltd	378,574.71
Howard/Bingham/Hill Architects	125,979.46
Humanware Western Canada	80,563.06
Hyatt Regency Hotel	62,404.77
IBI Group	988,158.54
IBM Canada Limited	300,605.30
Immigrant Services Society	77,338.13
Indigo Books and Music - Brampton, On, Can	29,245.25
Industrial Pacific Life Insurance Co.	93,445.07
Interior Health	97,294.80
International Baccalaureate	241,679.04
International Brotherhood Of Electrical	235,292.81
International Stage Lines Inc.	27,456.80
Interware Systems Inc.	38,080.00
Iredale Group Architecture	116,115.15
J&L Solutions Ltd.	27,604.72
James Bush & Assoc	53,760.00
Jeff Schramm Brand Design	31,394.16
Jewel Ballroom & Catering	36,597.59
Johns, Lulla Sierra	63,489.47
Jonathan Losee Ltd.	64,359.70
Joseph S. Chow Ltd.	75,586.45
Jostens Canada Ltd.	68,025.29
Jump Math	25,460.97
Kane, Maureen	73,367.01
KBAM! Kevin Bruce Arts Management	35,296.32
Ken Deitcher Sales Co.	41,085.12
Kidsafe Project Society	86,000.00
Kidsbooks	68,936.14

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Killarney Market	28,043.83
Kiwassa Neighbourhood House	40,340.00
Koffman Kalef	38,057.65
Konica Minolta Business Solutions (Can.)	136,705.42
KPMG LLP	117,561.92
La Porta Enterprises	27,004.50
Landmark Recognition	32,588.27
Langara College	372,442.00
Laser Valley Technologies Corp	27,397.02
L'Auberge du Mont	54,387.00
Lester B. Pearson College	27,288.80
Lin Haw International Co. Ltd.	55,073.80
Lionheart Sports Ltd.	44,765.63
Little Mountain Neighbourhood House	105,918.25
Liu, PengPeng	127,381.00
LMDG Building Code Consultants Ltd.	72,877.18
Long & McQuade Limited	123,192.26
Loomis Express	56,080.79
Loon Lake Camp	26,826.81
Lordco Auto Parts Ltd.	27,993.55
Lore, W.G. Consulting Inc.	104,507.38
Lynch Bus Lines Ltd.	73,203.44
Mac Station Tech Corp	311,698.85
Machinist Lodge 692 - Health & Safety	28,431.33
Mack Kirk Roofing & Sheet Metal Ltd.	790,042.40
MacLachlan D G Ltd	28,985.57
MacQuarie Equipment Finance Ltd.	41,460.27
Magnem Engine Serv Ltd	27,620.27
Make a Future	46,935.96
Mancorp Industrial Sales Ltd	27,064.36
Manning Park Resort	33,738.20
Mariden Educational Group Tour	73,695.00
Marsh Canada Limited	136,254.07
McGraw Hill Ryerson Ltd	186,038.03
McGregor & Thompson Hardware Ltd	56,533.14
McGregor Hardware Dist	99,436.43
Media Awareness Network	52,298.40
Medical Services Plan of B.C.	6,108,351.70
Metro Motors Ltd.	104,832.13
Metro Testing Lab Ltd	55,478.36
Michele Hayes Contracting	40,000.00
Microserve Business Computer Services	501,113.09
Minister of Finance Min of Education	27,384.72
Minister Of Finance Queens Printer	101,538.54
Minister Of Finance Schools Finance	43,417.33

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Minister of Finance-Revenue Service BC	715,647.33
Ministry of Children and Family	269,930.65
Ministry of Finance	572,099.61
Mobius Consulting	93,993.28
Morneau Shepell Ltd.	699,781.04
Mosaic	33,032.40
Motion Specialties B C Ltd.	31,493.51
Mount Pleasant Family Centre	249,599.63
Mount Pleasant Neighbourhood House	60,805.00
Mount Seymour Resorts Ltd.	26,814.70
MYK Enterprise Ltd.	28,800.00
National Glass Ltd	29,178.10
Natural Pod	56,889.18
Nedco	104,783.26
Nelson Education Ltd.	155,464.19
Neopost-Digital Postage on Call	168,000.00
New York Foods Ltd.	50,853.58
Nienaber, Carl F.	30,079.64
North - South Travel Agency	43,810.00
North Vancouver Outdoor School	43,758.00
Northern Bldg Supply	201,950.51
Northwest Musical Services Ltd	49,201.12
NXSource Technology Inc.	61,918.32
Odd Squad Productions	45,000.00
OPUS Framing & Art Supplies	55,580.94
Oracle Canada ULC	299,517.39
Oxford University Press	53,555.39
Pacific Blue Cross	11,034,510.91
Pacific Carbon Trust	513,912.00
Pacific Cinematheque	35,520.00
Pacific Community Resources Society	62,594.77
Pacific Controls Ltd	27,636.48
Pacific Educational Press	53,289.61
Pacific National Exhibition	52,540.60
Pacific Newspaper Group Inc.	28,933.90
Pan Pacific Hotel	100,918.90
Panago Pizza Inc.	72,548.89
Partners in Communication	71,315.00
Partnerships BC	93,149.50
PartStock Computer	47,348.38
Patricia Sheaves & Associates Inc.	95,014.00
PCL Constructors Westcoast Inc.	14,847,450.75
Peace Arch Toyota	66,683.42
Pearson Canada Assessment Inc	35,719.64
Pearson Canada Inc. T46254	27,080.77

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Pearson Education Canada	128,847.40
Pension Corporation (Municipal)	15,717,708.79
Pension Corporation (Teachers)	67,702,907.05
Personal Travel Management	172,873.75
Pfaff Sewing Centre Of Vancouver Ltd	36,705.99
Pinnacle Building Maintenance	87,056.50
Pitney Bowes	31,223.24
Premier Pacific Coach Lines	43,900.80
Premier School Agenda Ltd.	148,623.44
PricewaterCoopers LLP	112,000.00
Printer Works Imaging Solutions Limited	54,670.64
Pro Can Construction Group Corp.	5,145,370.34
Progressive Fundraising	38,755.70
Prominent Product Marketing	29,179.43
Proquest Information & Learning	76,115.20
Prostock Athletic Supplies Ltd	33,152.49
Prussin Music Inc.	40,130.56
Public Education Benefits Trust	5,847,091.30
Quantum Lighting, Inc.	33,258.40
Quest Projects Ltd.	654,279.74
Real Cdn Superstore #1 - Vancouver, BC Can	41,049.94
Receiver General of Canada	37,753,679.84
Red Ribbon Meats	33,117.37
Regal Controls Ltd	76,598.03
Richelieu Building Specialties	26,552.09
Richmond Elevator	285,299.84
Rockridge Canyon	41,235.92
Rocky Mountain Prod. Services	28,154.84
Rollins Machinery Ltd	140,599.84
Rona Revy Inc.	32,383.38
Rowe P - Hammoudi B	72,800.04
RTE Developments Ltd.	1,443,456.00
Russell Food Equip Ltd	64,377.52
Safeway	43,648.96
Sasamat Outdoor Centre	64,833.50
Saunders Book Company	39,631.59
Scantron Canada Ltd.	38,589.00
Schneider Canada Inc.	29,730.40
Scholastic Canada Ltd.	151,528.61
School District #23 (Central Okanagan)	75,335.00
School District #36 (Surrey)	46,402.51
School District #68 (Nanaimo-Ladysmith)	65,456.60
School Specialty Canada	172,480.18
SchoolDude.com	27,441.78
Schoolhouse Products	447,310.82



**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Schoolhouse Publications	52,438.76
Schools Protection Program	39,976.59
Scott Construction Ltd.	2,639,561.44
Scouts Canada	41,071.62
Sea To Sky Outdoor School	130,879.29
Secrest Resources Ltd.	116,241.13
Segoly, Omer	30,278.61
Set BC - Vancouver	153,210.55
Shanahan's Ltd	30,930.80
Sharp's Audio Visual	96,700.61
Sheet Metal Workers - Local 280-In Trust	114,546.66
Shelter Industries Inc	1,452,514.99
Sheret Andrew Ltd	168,405.49
Sibiya, Mandla	30,840.75
Silver Peak Systems, Inc.	103,818.11
Simply.Ca - Vancouver, BC Can	35,120.67
Singleton Urquhart	50,011.03
SirsiDynix	44,505.45
SK Sanitary Specialties	112,437.64
Skyline Athletics Inc	112,483.72
Sladojevic, Sanja	35,844.48
Small Talk	31,765.40
Smartstage Corporation	26,559.52
Socan	153,992.16
Softchoice	242,391.63
Soliloquy Solutions	41,435.87
Source Office Furnishings	81,385.51
South Coast BC Trans. Auth.	66,174.50
South Hill Education Centre	113,021.04
South Vancouver Family Place	163,625.00
South Vancouver Neighbourhood House	58,066.10
Spare Time Fun Centre	32,000.00
Spears Sales Ltd	37,402.99
Special Travel International	41,200.00
Spectrum Educational Supplies Ltd	93,587.72
Spectrum Painting Ltd	106,994.72
Spiegel Skillen & Assoc Ltd	31,976.00
Sports Unlimited	38,253.38
Stantec Architecture Ltd.	73,078.46
Staples	30,621.60
Stargarden Corporation	54,656.00
Sterling Fence Co. Ltd.	37,584.79
Stillwood Camp & Conference Ce	56,768.00
Strathcona Community Centre Association	55,317.23
Strathcona Park Lodge	79,390.51

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
STS Tours Inc.	197,716.29
Sun Peaks Resort Corporation	26,720.96
Sunlife of Canada	102,959.08
Suttle Recreation Inc.	31,509.80
Talius - Coquitlam	95,828.70
Team Projects Inc.	38,444.00
Telus Communications (B.C.) Inc.	933,219.61
Tennis XL Agency Inc.	46,990.90
Tenzing Managed IT Services	26,798.58
Terratek Energy Solutions, Inc.	59,780.45
Terry Fox Foundation	48,493.17
The Hills Health Ranch	27,720.00
The Learning Partnership	44,497.90
The Playground Guys	25,948.63
Thirdwave Bus Services	105,417.12
Timberline Ranch	43,054.38
TKL Construction Management Ltd.	112,523.94
TLD Computers Inc	107,514.87
TMT-Total Media	59,628.80
Tom Lee Music Co. Ltd.	33,533.17
Transcontinental Printing Inc	148,361.92
Translink	268,789.87
UBC	44,310.08
UBC - Faculty Of Education	92,412.43
United Library Services	159,601.46
United Protection Services Inc.	68,906.05
Univar Canada Ltd	27,469.12
Universal Coach Line	51,851.16
University Endowment Lands	123,330.66
University Of Toronto Press	39,990.76
Valery Black Draperies	49,314.72
Van City Savings Credit Union	2,467,236.14
Vancouver Aquarium	35,926.68
Vancouver Board of Parks & Recreation	68,357.02
Vancouver Coastal Health	173,524.07
Vancouver Community College	54,021.69
Vancouver Firefighters Community CPR	53,907.00
Vancouver Glass (1990) Ltd.	46,860.76
Vancouver Island Health Authority	25,304.30
Vancouver Kidsbooks	96,175.74
Vancouver Learning Network	52,957.00
Vancouver Public Library	72,257.26
Vancouver Society of Children's Centres	47,888.85
Viking Fire Protection Inc.	32,699.80
Viking-Alexander Metal Products Ltd	40,161.47

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2012 JUNE 30**

**SCHEDULE SHOWING PAYMENTS MADE FOR  
THE PROVISION OF GOODS AND SERVICES**

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
VSSAA	48,790.47
Wesclean Equipment &	727,422.98
Wesco	72,266.07
West Coast Camping Consultants	25,172.00
West Penetone Inc	49,453.67
Western Athletic Ltd.	67,108.76
Western Campus Resources	423,386.68
Western Safety Products	55,894.92
Western Weed Control (1980) Ltd.	61,600.00
Westin Bayshore	33,019.36
Whistler Blackcomb	96,907.52
WIDHH	55,946.88
Wilco Landscape Westcoast Inc..	470,398.79
Windworks Musical Instrument Repair	25,375.73
Wlodarczak , Paul	83,305.60
Work Safe BC	2,321,346.22
World Book Educational Prod of Canada	287,626.03
Yaletown Restoration Ltd	38,705.73
Yeomans, Cathy	34,776.28
YMCA Camp Elphinstone	108,383.59
Zen Portfolio Networks Inc.	66,176.18
<b>TOTAL - SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000</b>	<b>\$ 272,422,873.88</b>
<b>TOTAL - SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>11,891,586.98</b>
<b>CONSOLIDATED TOTAL - PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$ 284,314,460.86</b>

*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 7.*

**SCHOOL DISTRICT NO.39 (VANCOUVER)**  
**YEAR ENDED 2012 JUNE 30**

**RECONCILIATION OF SCHEDULED PAYMENTS  
TO THE FINANCIAL STATEMENTS**

**Scheduled Payments:**

Schedule of Remuneration and Expenses:

Remuneration	\$ 389,227,040.17
Employee Expenses	1,008,654.19
Employer Portion of Employment Insurance and Canada Pension Plan Contributions	<u>19,740,096.64</u>

Total - Schedule of Remuneration and Expenses \$409,975,791.00

Schedule of Payments for the Provision of Goods and Services 284,314,460.86

**CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS** **\$694,290,251.86**

**Reconciliation to Financial Statement Expenditures:**

Noncash Items:

Increase in accounts payable and accrued liabilities	\$ 3,171,969.00	
Decrease in inventories and prepaids	230,653.00	
		3,402,622.00

Payments Included in both Remuneration and Expenses and  
Goods and Services Schedules:

Taxable Benefits	(8,135,923.78)
Payroll Deductions - Employees' Contributions	(85,455,961.73)

Other:

Third Party Cost Recoveries/Miscellaneous	(932,095.93)	
HST Rebates	(8,446,391.42)	
June 2012 school payments accrual	2,700,000.00	
Provincial Government Recoveries	<u>1,533,758.00</u>	
		<u>(5,144,729.35)</u>

Total - Reconciling Items (95,333,992.86)

**RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES** **\$598,956,259.00**

**Financial Statement Expenditures:**

Operating Fund Expenditures	\$ 481,087,418.00
Special Purpose Fund Expenditures	57,671,423.00
Capital Fund Expenditures	643,946.00
Capital Assets Purchased	<u>59,553,472.00</u>

**CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES** **\$ 598,956,259.00**

# SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2011/2012

SCHOOL DISTRICT NUMBER 39	NAME OF SCHOOL DISTRICT Vancouver	YEAR 2011/2012
OFFICE LOCATION 1580 West Broadway		TELEPHONE NUMBER 604 713-5000
CITY/PROVINCE Vancouver		POSTAL CODE V6J 5K8
WEBSITE ADDRESS www.vsb.bc.ca		
NAME OF SUPERINTENDENT Steve Cardwell		NAME OF SECRETARY-TREASURER Rick Krowchuck

## DECLARATION AND SIGNATURES

### SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules of The Board of Education of School District No. 39 (Vancouver) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school district's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that the accounting records may be relied upon to properly reflect the school district's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

#### *The Board's Responsibility*

The ultimate responsibility for the financial statements lies with the Board. The Board has reviewed and approved the financial statements.

#### *External Auditors*

The Board appoints external auditors to audit the financial statements. The external auditors have full and free access to school district records, and present their report to the Board.

#### *Declaration of Management and Board Chairperson*

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position, revenue and expense, changes in fund balances, and cash flows for the year in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements of School District No. 39 (Vancouver) for the year ended June 30, 2012.

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

**SCHOOL DISTRICT No. 39 (VANCOUVER)  
2011/2012 AUDITED FINANCIAL STATEMENTS**

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**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2012**

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
<b>ASSETS</b>					
Current Assets					
Cash and Cash Equivalents	\$ 59,426,121	\$ 4,988,475		\$ 64,414,596	\$ 73,139,647
Short Term Investments	59,850,222	2,275,465		62,125,687	30,925,284
Accounts Receivable					
Due from Province - Ministry of Education	545,607	300	5,386,881	5,932,788	9,120,803
Due from Province - Other	44,020			44,020	230,674
Due from LEA/Direct Funding	9,576			9,576	-
Other Receivables (Note 3)	3,475,182	153,946	4,390	3,633,518	4,649,485
Interfund Loans		11,543,608	25,923,881		
Inventories	1,106,338			1,106,338	1,258,745
Prepaid Expenses	793,628			793,628	871,874
	125,250,694	18,961,794	31,315,152	138,060,151	120,196,512
Investments (Note 4)	9,199,068	1,231,097		10,430,165	18,021,488
Capital Assets - Net (Note 5)			480,492,698	480,492,698	438,903,968
<b>TOTAL ASSETS</b>	<b>\$ 134,449,762</b>	<b>\$ 20,192,891</b>	<b>\$ 511,807,850</b>	<b>\$ 628,983,014</b>	<b>\$ 577,121,968</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Due to Province - Other				-	506,657
Other	45,518,206	1,274,336	5,632,102	52,424,644	48,954,148
Bank Loans - Current Portion (Note 6)			700,000	700,000	800,000
Capital Lease Obligations - Current Portion (Note 7)			8,130	8,130	-
Interfund Loans	37,467,489				
Other Current Liabilities (Note 12)			300,000	300,000	-
	82,985,695	1,274,336	6,640,232	53,432,774	50,260,805
Deferred Revenue	16,522,696	17,105	14,934	16,554,735	15,343,446
Deferred Contributions					
Ministry of Education (Note 8a)	2,054	3,126,770	17,305,930	20,434,754	25,642,118
Province - Other (Note 8b)	49,966	6,245,956		6,295,922	3,877,868
Other (Note 8c)	2,649,779	9,528,724		12,178,503	12,497,012
Accrued Employee Future Benefits (Note 9)	16,324,124			16,324,124	16,116,719
Deferred Capital Contributions (Note 11)			366,037,905	366,037,905	320,714,499
Capital Lease Obligations (Note 7)			21,526	21,526	-
Other Long Term Liabilities (Note 12)			300,000	300,000	600,000
<b>TOTAL LIABILITIES</b>	<b>118,534,314</b>	<b>20,192,891</b>	<b>390,320,527</b>	<b>491,580,243</b>	<b>445,052,467</b>
Fund Balances					
Invested in Capital Assets (Note 13)			113,725,137	113,725,137	117,389,469
Internally Restricted (Note 14)	18,305,198		7,762,186	26,067,384	17,202,546
Unfunded Accrued Employee Future Benefits (Note 15)	(2,389,750)			(2,389,750)	(2,522,514)
<b>TOTAL FUND BALANCES</b>	<b>15,915,448</b>	<b>-</b>	<b>121,487,323</b>	<b>137,402,771</b>	<b>132,069,501</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 134,449,762</b>	<b>\$ 20,192,891</b>	<b>\$ 511,807,850</b>	<b>\$ 628,983,014</b>	<b>\$ 577,121,968</b>

> **Contingent Liabilities (note 17)**

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF REVENUE AND EXPENSE**  
**YEAR ENDED JUNE 30, 2012**

Statement 2

	OPERATING	SPECIAL			
	FUND	PURPOSE	CAPITAL	TOTAL	TOTAL
		FUNDS	FUND	2012	2011
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	\$ 463,210,950	\$ 22,696,909	\$ 459,410	\$ 486,367,269	\$ 494,453,646
Provincial Grants - Other	809,341	4,642,599		5,451,940	4,699,984
Other Revenue (Note 18 )	23,324,341	31,023,833	178,981	54,527,155	53,837,242
Rentals and Leases	3,411,186		1,027,969	4,439,155	4,070,220
Investment Income	1,104,010	207,930	83,808	1,395,748	1,247,613
Amortization of Deferred Capital Contributions			10,521,583	10,521,583	14,653,158
Other Revenue Transferred to Operating		(2,052)		(2,052)	
	<u>491,859,828</u>	<u>58,569,219</u>	<u>12,271,751</u>	<u>562,700,798</u>	<u>572,961,863</u>
<b>EXPENSE</b>					
Salaries					
Teachers	228,452,839	4,243,554		232,696,393	236,150,214
Principals and Vice Principals	21,235,071	358,419		21,593,490	21,008,858
Educational Assistants	32,999,167	3,606,600		36,605,767	35,869,174
Support Staff	51,495,606	7,253,666		58,749,272	57,231,125
Other Professionals	8,492,171	1,886,524		10,378,695	11,807,702
Substitutes	11,552,244	84,702		11,636,946	9,650,502
	<u>354,227,098</u>	<u>17,433,465</u>	<u>-</u>	<u>371,660,563</u>	<u>371,717,575</u>
Employee Benefits	90,308,013	4,495,236		94,803,249	93,606,606
Services and Supplies	36,552,307	35,742,722	643,946	72,938,975	72,576,762
Amortization of Capital Assets			17,964,741	17,964,741	25,255,199
	<u>481,087,418</u>	<u>57,671,423</u>	<u>18,608,687</u>	<u>557,367,528</u>	<u>563,156,142</u>
<b>NET REVENUE (EXPENSE)</b>	<u><b>\$ 10,772,410</b></u>	<u><b>\$ 897,796</b></u>	<u><b>\$ (6,336,936)</b></u>	<u><b>\$ 5,333,270</b></u>	<u><b>\$ 9,805,721</b></u>



**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2012**

Statement 3

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
<b>FUND BALANCES, BEGINNING OF YEAR</b>	\$ 10,371,193	\$ 2,052	\$ 121,696,256	\$ 132,069,501	\$ 122,263,780
<b>Changes for the Year</b>					
Net Revenue (Expense) for the Year	10,772,410	897,796	(6,336,936)	5,333,270	9,805,721
Interfund Transfers					
Capital Assets Purchased	(2,770,861)	(903,388)	3,674,249	-	-
Local Capital	(2,349,177)		2,349,177	-	-
Other	(108,117)	3,540	104,577	-	-
<b>Net Changes for the Year</b>	<u>5,544,255</u>	<u>(2,052)</u>	<u>(208,933)</u>	<u>5,333,270</u>	<u>9,805,721</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 15,915,448</u>	<u>\$ -</u>	<u>\$ 121,487,323</u>	<u>\$ 137,402,771</u>	<u>\$ 132,069,501</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2012**

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
<b>CASH PROVIDED BY (USED FOR)</b>					
<b>OPERATIONS</b>					
Net Revenue (Expense) for the Year	\$ 10,772,410	\$ 897,796	\$ (6,336,936)	\$ 5,333,270	\$ 9,805,721
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	(31,433,440)	233,037		(31,200,403)	16,746,341
Accounts Receivable	1,016,372	219,939	3,144,749	4,381,060	791,334
Interfund Loans	3,708,229	(986,460)	(2,721,769)	-	-
Inventories	152,407			152,407	94,115
Prepaid Expenses	78,246			78,246	38,053
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	1,578,485	205,441	1,179,913	2,963,839	12,950,831
Deferred Revenue	1,209,444	1,408	434	1,211,286	2,025,660
Deferred Contributions	(114,396)	1,146,686		1,032,290	(3,690,319)
Accrued Employee Future Benefits	207,405			207,405	112,601
Items Not Involving Cash					
Amortization of Capital Assets			17,964,741	17,964,741	25,255,199
Amortization of Deferred Capital Contributions			(10,521,583)	(10,521,583)	(14,653,158)
Reduction of Asset Retirement Obligation				-	(59,040)
Transfer of deferred contributions from Special Purpose	918,620			918,620	
Interfund Transfers	(5,228,155)	(899,848)	6,128,003	-	-
	(17,134,373)	817,999	8,837,552	(7,478,822)	49,417,338
<b>FINANCING</b>					
Bank Loan Paid			(100,000)	(100,000)	(100,000)
Deferred Contributions Received - Capital			51,245,673	51,245,673	31,624,905
Capital Lease Payments			(4,577)	(4,577)	(7,981)
	-	-	51,141,096	51,141,096	31,516,924
<b>INVESTING</b>					
Capital Assets Purchased - Operating			(2,770,861)	(2,770,861)	(2,644,644)
Capital Assets Purchased - Special Purpose			(903,388)	(903,388)	(11,759,838)
Capital Assets Purchased - Deferred Contributions - Capital			(56,304,399)	(56,304,399)	(41,938,537)
Decrease (Increase) in Investments	7,328,836	262,487		7,591,323	3,904,791
	7,328,836	262,487	(59,978,648)	(52,387,325)	(52,438,228)
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (9,805,537)</b>	<b>\$ 1,080,486</b>	<b>\$ -</b>	<b>\$ (8,725,051)</b>	<b>\$ 28,496,034</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2012**

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>\$ (9,805,537)</u>	<u>\$ 1,080,486</u>	<u>\$ -</u>	<u>\$ (8,725,051)</u>	<u>\$ 28,496,034</u>
<b>Net Cash, Beginning of Year</b>	69,231,658	3,907,989		73,139,647	44,643,613
<b>NET CASH, END OF YEAR</b>	<u><b>\$ 59,426,121</b></u>	<u><b>\$ 4,988,475</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 64,414,596</b></u>	<u><b>\$ 73,139,647</b></u>
 Cash	 \$ 59,426,121	 \$ 4,988,475		 \$ 64,414,596	 \$ 73,139,647
<b>NET CASH, END OF YEAR</b>	<u><b>\$ 59,426,121</b></u>	<u><b>\$ 4,988,475</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 64,414,596</b></u>	<u><b>\$ 73,139,647</b></u>

## **SCHOOL DISTRICT NO. 39 (VANCOUVER)**

### **Notes To Financial Statements Year Ended June 30, 2012**

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#### **1. AUTHORITY**

The School District 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 three-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.

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES**

These financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles for not-for-profit organizations (GAAP). These principles are consistent with those used in prior years.

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose funds and capital fund. Revenues and expenses are recorded on a gross and accrual basis.

Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present annual results of each fund, the change in fund balances and cash flows for the year. Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balances. Interfund transfers and interfund loans are recognized in each fund and eliminated in the consolidated totals.

##### **a) Fund Accounting**

The resources and operations of the School District are segregated into various funds for accounting and financial reporting purposes based on the types of restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting purposes, funds with similar characteristics are grouped together as outlined below:

- Operating fund reports assets, liabilities, revenues and expenses for general operations.
- Special purpose funds report assets, liabilities, revenues and expenses for:
  - Contributions restricted in use by the School Act or Ministry of Education.
  - Contributions restricted in use by other external bodies.
  - Funds collected for a specific purpose and used for that purpose at the school level (i.e. school-generated funds).
- Capital fund reports assets, liabilities, revenues and expenses for capital. Resources of other funds used for capital purposes are transferred to the capital fund.

##### **b) Cash and Cash Equivalents**

Cash and cash equivalents include cash and highly liquid securities with original terms to maturity of three months or less when purchased.

##### **c) Short Term Investments**

Short Term Investments include securities, largely GICs and term deposits, with original terms of greater than three months which mature within one year. The investments are classified as held for trading and recorded at fair value.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES**  
**(Continued)**

**d) Accounts Receivable**

Accounts receivable are shown net of allowance for doubtful accounts (see Note 3). The accounts receivable are classified as loans and receivables and recorded at amortized cost.

**e) Inventories**

Inventories consist of supplies held for consumption in central storage. Inventories are available for issue to any fund as required. When an item is issued, the cost is transferred to the appropriate fund. Inventories are measured at the lower of cost and the current replacement cost. If there is a subsequent increase in the value of inventories, a reversal of previous write-downs will be recorded.

**f) Prepaid Expenses**

Prepaid expenses consist mainly of annual maintenance contracts, prepaid rent, and membership dues paid for near the end of the current fiscal year but for use during the following fiscal year. Expenses are recognized when the benefits are realized.

**g) Capital Assets**

Expenditures, which replace or provide new tangible assets, enhance the service potential or extend the life of existing tangible assets or lower operating costs associated with tangible assets are capitalized.

The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Capital assets that no longer contribute to the district's ability to provide services are written down to residual value.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset. Estimated useful life is as follows:

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

**h) Capital Leases**

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of property to the Board are considered capital leases and are accounted for as an asset and an obligation.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES**  
**(Continued)**

**i) Revenue Recognition**

Unrestricted operating government grants are recognized as revenue when received. Grants, contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services and products are reported as revenue at the time the services are provided or the products are delivered.

Externally restricted contributions - grants and donations - are recognized as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year in which the related expenses are incurred.
- Contributions restricted for capital asset acquisitions are recorded as deferred contributions until the amount is invested in capital assets.
  - If the capital asset is a site, the amount invested is recorded as a direct increase to net assets invested in capital assets.
  - If the capital asset is not a site, the amount invested is recorded as a deferred capital contribution and amortized over the useful life of the asset.
  - Donated capital assets are recorded at fair market value.

**j) Expenses**

Categories of salaries

- Principals, Vice Principals, and Directors of Instruction employed under an administrative officer's contract are categorized as Principals and Vice Principals.
- Superintendent, Associate Superintendents, Secretary Treasurer, Trustees and any other employees excluded from union contract are categorized as Other Professionals.

**k) Financial Instruments**

Financial instruments consist of cash, cash equivalents, short-term investments, investments, accounts receivable, bank loans, accounts payable, capital leases and asset retirement obligations. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

All of the School District's short-term investments and investments are designated as held for trading investments. Held for trading investments are recorded at fair value and any changes in fair value are recognized as investment income in the statement of revenue and expense.

Loans and receivables are measured at amortized cost using the effective interest rate method. Other liabilities, which include the long term debt, obligations under capital leases, and asset retirement obligations are recorded at amortized cost.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES**  
**(Continued)**

The Board has elected to continue to apply the financial instrument disclosure and presentation standards in accordance with Section 3861.

**l) Use of Estimates**

Preparation of financial statements requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenue and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization, estimated employee future benefits, provisions for contingent liabilities and asset retirement obligations. Actual results could differ from those estimates.

**m) Employee Future Benefits**

The School District provides certain post-employment benefits including vested sick leave, vacation pay, early retirement allowance and death benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on market rates at the measurement date.

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The EARS� for employees of the School District is 11.6 years (2011 – 11.6 years).

The most recent valuation of the obligation was performed at March 31, 2010 and projected to June 30, 2014. The next valuation will be performed at March 31, 2013 for use at June 30, 2013. 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.

**n) Future Accounting Framework**

Under the revised Public Sector Accounting Board (PSAB) framework, beginning with the 2012/13 fiscal year, school districts will be required to follow Public Sector Accounting (PSA) standards with or without the not-for-profit organization standards (i.e., PS 4200 series). In September 2010, the Province of British Columbia Treasury Board directed through Government Organization Accounting Standards Regulation 257/2010 requiring all school districts to adopt PSA standards without the PS 4200 series from their first fiscal year commencing after January 1, 2012.

The first fiscal year of full implementation without the PS 4200 series will be the year ended June 30, 2013. The adoption of PSA standards is to be accounted for by retroactive application with restatement of prior periods unless an exemption is permitted. Comparative figures at June 30, 2012 and July 1, 2011 will be restated. The financial statements will also include the presentation of budget figures prepared in accordance with PSA standards for the year ended June 30, 2013.

While the School District, in consultation with the Office of the Comptroller General and the Ministry of Education, has begun assessing the impact of the change in accounting framework on its financial statements, the financial impact cannot be reasonably estimated at this time. Implementing PSA standards will also have an impact on accounting financial reporting and supporting information technology systems and processes.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

**3. ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<b>2012</b>	<b>2011</b>
Due from Federal Government	\$ 969,146	\$ 1,989,876
Due from Municipalities	22,791	-
Due from Other School Districts	90,672	164,119
Rentals and Leases	162,048	653,114
Other Receivables	2,676,387	2,114,431
Allowance for Doubtful Accounts	(287,526)	(272,055)
<b>Total</b>	<b>\$ 3,633,518</b>	<b>\$ 4,649,485</b>

**4. INVESTMENTS**

	Bonds	GIC's	Term Deposits	2012 Total	2011 Total
1 - 5 years to maturity	528,386	9,608,260	178,081	10,314,727	17,845,456
5 - 10 years to maturity	94,359	-	-	94,359	146,381
10+ years to maturity	21,079	-	-	21,079	29,651
<b>Total</b>	<b>643,824</b>	<b>9,608,260</b>	<b>178,081</b>	<b>10,430,165</b>	<b>18,021,488</b>
average interest rate	3.24%	2.35%	2.91%		
range of interest rates	1.00% to 9.00%	1.30% to 3.26%	1.40% to 3.50 %		

**5. CAPITAL ASSETS**

	<b>2012</b>	
	Cost	Accumulated Amortization
Sites	\$ 20,848,131	-
Buildings	680,612,678	236,464,094
Furniture & Equipment	18,515,899	10,454,230
Vehicles	1,310,053	484,163
Computer Software	3,324,507	1,808,766
Computer Hardware	10,464,802	5,372,119
	<b>\$735,076,070</b>	<b>\$254,583,372</b>
		<b>\$480,492,698</b>

  

	<b>2011</b>	
	Cost	Accumulated Amortization
Sites	\$ 20,848,131	\$ -
Buildings	624,063,363	223,206,720
Furniture & Equipment	18,536,411	10,625,099
Vehicles	1,136,121	361,853
Computer Software	3,095,175	1,196,334
Computer Hardware	10,454,133	3,839,360
	<b>\$678,133,334</b>	<b>\$239,229,366</b>
		<b>\$438,903,968</b>



**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

As at June 30, 2012 there was work in progress of \$63,053,468 (2011-\$23,108,009) not yet being amortized and is included in Buildings and Furniture & Equipment.

**6. BANK LOANS**

The following loans approved under section 114(1) of the School Act are outstanding:

Approval Date	Year Borrowed	Interest Rate	Term	Amount Borrowed	Amount Paid	2012 Balance Outstanding	2011 Balance Outstanding
March 2008	2008	Variable - bank prime less 0.25% currently at 2.75%	10-year Demand Loan	1,000,000	300,000	700,000	800,000
<b>Total</b>				<b>1,000,000</b>	<b>300,000</b>	<b>700,000</b>	<b>800,000</b>

According to the loan agreement no principal repayments are required until March 2018.

**7. CAPITAL LEASES**

The following is a schedule of future obligations under capital leases

Year ending June 30	2012	2011
2013	\$10,649	\$ -
2014	10,649	-
2015	9,446	-
2016	4,121	-
	34,865	-
<i>Less: amount representing interest</i>	(5,209)	-
	29,656	-
<i>Less: current portion of obligation</i>	(8,130)	-
<b>Capital Lease Obligations</b>	<b>\$21,526</b>	<b>\$ -</b>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

**8. DEFERRED CONTRIBUTIONS (DC)**

**(a) Deferred Contributions – Ministry of Education:**

	2012				2011
	Operating Fund	Special Purpose Funds	Capital Fund	Total	Total
Balance, Beginning of Year	\$ 41,389	\$ 3,236,073	\$ 22,364,656	\$ 25,642,118	\$ 41,895,868
Increases:					
Provincial Grants - MOE	232,050	22,792,914	51,009,158	74,034,122	57,477,923
Investment Income	-	59,101	236,515	295,616	465,006
	232,050	22,852,015	51,245,673	74,329,738	57,942,929
Decreases:					
Transfers to Revenue	271,385	22,753,208	459,410	23,484,003	32,143,974
Recovered by MOE	-	208,110	-	208,110	114,600
Transfers to Deferred Capital Contributions	-	-	-	-	79,352
Work in Progress	-	-	55,844,989	55,844,989	41,858,753
	271,385	22,961,318	56,304,399	79,537,102	74,196,679
Net Changes for the Year	(39,335)	(109,303.00)	(5,058,726)	(5,207,364.00)	(16,253,750)
Balance, End of the Year	\$ 2,054	\$ 3,126,770	\$ 17,305,930	\$ 20,434,754	\$ 25,642,118

**b) Deferred Contributions - Province – Other**

	2012			2011
	Operating Fund	Special Purpose Funds	Total	Total
Balance, Beginning of Year	\$ 24,814	\$ 3,853,053	\$ 3,877,867	\$ 3,166,219
Increases:				
Provincial Grants - Other	563,335	7,035,502	7,598,837	5,347,483
Investment Income	-	71,841	71,841	57,730
	563,335	7,107,343	7,670,678	5,405,213
Decreases:				
Transfers to Revenue	538,183	4,714,440	5,252,623	4,693,565
Net Changes for the Year	25,152	2,392,903	2,418,055	711,648
Balance, End of the Year	\$ 49,966	\$ 6,245,956	\$ 6,295,922	\$ 3,877,867

**8. DEFERRED CONTRIBUTIONS**

**(c) Deferred Contributions – Other:**

	2012			2011
	Operating Fund	Special Purpose Funds	Total	Total
Balance, Beginning of Year	\$ 1,831,372	\$ 10,665,640	\$ 12,497,012	\$ 10,958,862
Increases:				
Other Miscellaneous Grants	1,692,011	30,793,394	32,485,405	34,986,273
Investment Income	-	91,933	91,933	169,060
Transfer from/to Operating	918,620	(918,620)	-	-
	2,610,631	29,966,707	32,577,338	35,155,333
Decreases:				
Transfer to Revenue	1,792,224	31,103,623	32,895,847	33,617,183
Net Changes for the Year	818,407	(1,136,916)	(318,509)	1,538,150
Balance, End of the Year	\$ 2,649,779	\$ 9,528,724	\$ 12,178,503	\$ 12,497,012

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

**9. EMPLOYEE FUTURE BENEFITS**

The accrued benefit obligation for employee future benefits is not funded. Funding is provided when the benefits are paid, therefore there are no plan assets.

Fiscal Year	<u>2012</u>	<u>2011</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 13,924,138	\$ 14,400,925
Service Cost	898,687	856,048
Interest Cost	661,080	706,207
Benefit Payments	(1,430,699)	(1,691,216)
Actuarial Gain/(Loss)	94,137	(347,826)
Accrued Benefit Obligation – March 31	<u>\$ 14,147,343</u>	<u>\$ 13,924,138</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Unfunded Accrued Benefit Obligations – March 31	\$ (14,147,343)	\$ (13,924,138)
Employer Contributions After Measurement Date	671,432	895,989
Unamortized Net Actuarial (Gain)/Loss	(2,848,213)	(3,088,570)
Accrued Benefit Asset/(Liability) - June 30	<u>\$ (16,324,124)</u>	<u>\$ (16,116,719)</u>
<b>Components of Net Benefit Expense</b>		
	<u>2012</u>	<u>2011</u>
Service Cost	\$ 898,687	\$ 856,048
Interest Cost	661,080	706,207
Amortization of Net Actuarial Gain	(146,220)	(122,703)
Net Benefit Expense (Income)	<u>\$ 1,413,547</u>	<u>\$ 1,439,552</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	<u>2012</u>	<u>2011</u>
Discount Rate – April 1	4.75 %	5.00%
Discount Rate – March 31	4.25%	4.75%
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	11.6 years	11.6 years

**10. EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusted pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 30,000 retired members from school districts. The Municipal Pension Plan has about 173,000 active members, of which approximately 23,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31,

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

2008 indicated a \$291 million deficit for basic pension benefits. The next valuation will be as at December 31, 2011 with results available in 2012.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan. The actuary does not attribute portions of the unfunded liability to individual employers. The School District paid \$ 45,242,765 (2011 - \$44,953,866) in employer contributions to these plans in the year ended June 30, 2012.

**11. DEFERRED CAPITAL CONTRIBUTIONS (DCC)**

	<b>2012 Capital Fund</b>	<b>2011 Capital Fund</b>
Balance, Beginning of Year	\$297,606,490	\$ 271,212,891
Increases:		
Transfers from DC – capital additions	-	79,352
Transfers from DCC – WIP completed	15,899,529	40,967,405
	<u>15,899,529</u>	<u>41,046,757</u>
Decreases		
Amortization of DCC	10,189,556	14,258,076
DCC Balance for Capital Disposals	-	-
Amortization of Bentall Lease	171,680	257,518
Amortization of Other Prov. Capital	160,347	137,564
	<u>10,521,583</u>	<u>14,653,158</u>
Net Changes for the Year	5,377,946	26,393,599
Balance, End of the Year	<u>\$302,984,436</u>	<u>\$ 297,606,490</u>
<b>Work in Progress (WIP):</b>		
Balance, Beginning of Year	23,108,009	\$ 22,216,661
Increases:		
Transfers from DC – spent funds	55,844,989	41,858,753
Decreases		
Transfers to DCC – completed projects	15,899,529	40,967,405
Net Changes for the Year	39,945,460	891,348
Balance, End of the Year	<u>63,053,469</u>	<u>\$ 23,108,009</u>
<b>TOTAL DCC &amp; WIP-END OF YEAR</b>	<u><b>\$366,037,905</b></u>	<u><b>\$320,714,499</b></u>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**12. ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal and/or disposal of asbestos in schools that will undergo major renovations or demolition. The School District has recorded the following asbestos removal liabilities:

<b>Project</b>	<b>Amount Accrued</b>	<b>Estimated Completion Date</b>
Lord Kitchener Elementary Replacement	\$ 300,000	September 2012
Acadia Road Primary & Intermediate	300,000	September 2013
<b>Total Asset Retirement Obligation at June 30, 2012</b>	<b>\$ 600,000</b>	
<i>Less Current Portion</i>	<u>300,000</u>	
<b>Asset Retirement Obligation Long Term Portion</b>	<b><u>\$ 300,000</u></b>	

The fair value of the liability for other asbestos removal projects will be recognized in the period in which a reasonable estimate can be made.

**13. INVESTED IN CAPITAL ASSETS**

**a) Invested in Capital Assets**

The invested in capital assets is calculated as follows:

	<u><b>2012</b></u>	<u><b>2011</b></u>
Capital Assets Net Book Value	\$ 480,492,698	\$ 438,903,968
Amounts financed by:		
Deferred Capital Contributions	(366,037,905)	(320,714,499)
Capital Lease Obligation – Current Portion	(8,130)	-
Capital Lease Obligation – Long term Portion	(21,526)	-
Retrofit Project Funded from Bank Loan	(700,000)	(800,000)
<b>Invested in Capital Assets June 30</b>	<b><u>\$ 113,725,137</u></b>	<b><u>\$ 117,389,469</u></b>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**b) Net Change in Invested in Capital Assets**

	<b>2012</b>	<b>2011</b>
Balance, Beginning of Year	\$ 117,389,469	\$ 113,479,047
Capital Assets Purchased from funds other than DCC	3,674,249	14,404,482
Capital Lease Principal Payments	4,577	7,981
Bank Loan Payments	100,000	100,000
	<u>3,778,826</u>	<u>14,512,463</u>
Excess of Revenue over Expenses		
Amortization of Deferred Capital Contributions		
Bylaw	10,189,557	14,373,496
Other Provincial	160,347	107,983
Other Capital - Bentall Lease	171,679	171,679
Sale of Site and Buildings to Related Party	-	-
Amortization of Capital Assets	<u>(17,964,741)</u>	<u>(25,255,199)</u>
	<u>(7,443,158)</u>	<u>(10,602,041)</u>
Net Changes for the Year	<u>(3,664,332)</u>	<u>3,910,422</u>
<b>Balance, End of the Year</b>	<u><b>\$ 113,725,137</b></u>	<u><b>\$ 117,389,469</b></u>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

**14. INTERNALLY RESTRICTED FUND BALANCES, END OF YEAR**

**a) Operating Fund Balance, End of Year**

	<u>2012</u>	<u>2011</u>
Internally Restricted (appropriated) for:		
School Budget Balances	\$ 757,498	\$ 1,015,646
Collective Agreement Requirements	2,008,883	969,969
Purchase Order Commitments	2,515,930	2,304,819
Funds Required to Complete Projects in Progress	3,000,296	1,290,504
Distributed Learning Funding for Courses in Progress	310,930	578,911
Miscellaneous Grants Funding	1,340,148	1,057,496
Financial Provisions	150,000	100,000
Transfer from Local Capital Reserve to Fund Next Year's Budget	345,000	675,000
Current Year Operating surplus Transferred to Fund Next Year's Budget	7,876,516	4,901,362
<b>Total Internally Restricted</b>	<u><b>\$ 18,305,201</b></u>	<u><b>\$ 12,893,707</b></u>

**b) Capital Fund Balance, End of Year**

<u>2012</u>	<u>2011</u>
<b>\$ 7,762,186</b>	<b>\$ 4,306,787</b>

The Internally Restricted Capital Fund represents the balance from the Local Capital Reserve. The use of this fund is entirely at the discretion of the School District. Appropriations from this fund are made to finance projects as determined by the Board.

**15. UNFUNDED ACCRUED EMPLOYEE FUTURE BENEFITS AND VACATION PAY**

It is planned that the unfunded liability for accrued employee future benefits will be eliminated over the next twenty years.

Unfunded Accrued Employee Future Benefits and Vacation Pay, as at July 1, 2011	\$2,522,514
Reductions during the year – transfer from Operating Fund Surplus	(132,764)
<b>Unfunded liability, as at June 30, 2012</b>	<u><b>\$ 2,389,750</b></u>

Unfunded Accrued Employee Future Benefits and Vacation Pay, as at July 1, 2010	\$ 2,655,278
Reductions during the year	(132,764)
<b>Unfunded liability, as at June 30, 2011</b>	<u><b>\$ 2,522,514</b></u>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**16. CONTRACTUAL OBLIGATIONS**

**a) Capital Expenditures**

At June 30, 2012 the total unexpended amount remaining on approved capital projects was \$52,049,859 (2011 - \$42,184,404).

**b) Leases**

The School District entered into a lease with Bentall Corporation (Bentall) in June 1998 for the lease of land from the School District. The agreement provides for the lease of land for 99 years and permitted the construction of residential and commercial buildings. Lease revenue of the land was prepaid in full (\$16,996,000) in 1998. The School District has deferred the prepaid lease revenue and recognizes the revenue over the term of the operating lease.

**c) Purchase Orders**

As at June 30, 2012, the Vancouver School Board has outstanding purchase order commitments for Operating Funds of \$2,521,107 (2011 - \$2,304,819), and outstanding purchase order commitments for Special Purpose Funds of \$558,497 (2011 - \$3,040,029).

**17. CONTINGENT LIABILITIES**

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2012, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

A class action lawsuit was certified against the School District seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The outcome of this action and any potential financial consequences are unknown at this present time, therefore no accruals have been recorded in the financial statements.

**18. OTHER REVENUE – OPERATING FUND**

Other Revenue reported under the operating fund includes the following:

	<b>2012</b>	<b>2011</b>
Summer School Fees	\$ 681,299	\$ 408,110
Continuing Education	1,301,624	1,393,525
Offshore Tuition Fees	14,139,911	13,497,843
Miscellaneous Income	3,306,059	3,506,662
Instructional Cafeteria Revenue	1,393,448	1,361,335
Transfers from Deferred Contribution-Other	1,792,225	454,296
LEA/Direct Funding from First Nations	9,576	10,255
Extended Health and Dental Surplus Withdrawal	700,164	-
<b>Total</b>	<b>\$ 23,324,306</b>	<b>\$ 20,632,026</b>



**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**19. INTERFUND TRANSFERS**

Interfund transfers among the operating fund, special purpose fund and capital fund are reported in Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2012, transfers, as approved by the Board, were as follows:

**a) Capital Assets Purchased**

- Transfer of \$2,770,861 from the operating fund to the capital fund to reflect the capital assets purchased with operating funds during the year.
- Transfer of \$903,388 from the special purpose funds to the capital fund to reflect the capital assets purchased with special purpose funds during the year.

**b) Local Capital**

- Transfer of \$2,694,177 from the operating fund to the capital fund (local) to fund capital purchases.
- Transfer of \$345,000 from the capital fund (local) to the operating fund to fund 2012/2013 Budget.

**c) Other**

- Transfer of \$305,199 from the operating fund to the special purpose funds to fund Pay Equity Allowance costs.
- Transfer of \$100,000 from the operating fund to the capital fund to fund a principal payment of the ten-year demand bank loan.
- Transfer of \$3,529 from the operating fund to the capital fund, and \$1,048 from the special purpose funds to the capital fund to fund capital lease payments during the year.
- Transfer of \$300,611 from the special purpose funds to the operating fund to pay for administrative overhead on special purpose programs.

**20. 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. Transactions with these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

**21. ECONOMIC DEPENDENCE**

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian GAAP for not-for-profit organizations. This contemplates continuation of the School District as a "going concern".

**22. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year's presentation.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2012**

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**23. CAPITAL DISCLOSURES**

The Board considers its capital to be its fund balances, operating, special purpose and capital. The internally restricted fund balances consist of amounts for current and potential commitments (see Note 15) and amounts invested in capital assets. The Board's objective when managing its capital is to safeguard its ability to continue as a going concern so it can continue to provide services to its students. Under the School Act the Board is not permitted to incur deficits without the approval of the Minister of Education. Annual budgets are developed and monitored to ensure the Board's capital is maintained at an appropriate level.

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**SURPLUS (DEFICIT)**  
**YEAR ENDED JUNE 30, 2012**

Schedule A1

	2012		
	2012	AMENDED	2011
	ACTUAL	ANNUAL BUDGET	ACTUAL
<b>REVENUE</b>			
Provincial Grants - Ministry of Education	\$ 463,210,950	\$ 464,022,131	\$ 462,642,424
Provincial Grants - Other	809,341	68,884	696,993
Other Revenue	23,324,341	19,783,399	20,632,026
Rentals and Leases	3,411,186	3,213,234	3,177,003
Investment Income	1,104,010	1,034,364	934,307
	<u>491,859,828</u>	<u>488,122,012</u>	<u>488,082,753</u>
<b>EXPENSE</b>			
Salaries			
Teachers	228,452,839	231,898,244	231,926,595
Principals and Vice Principals	21,235,071	21,179,724	20,893,465
Educational Assistants	32,999,167	32,390,205	32,122,843
Support Staff	51,495,606	52,691,167	51,216,057
Other Professionals	8,492,171	8,864,474	9,757,284
Substitutes	11,552,244	13,341,588	9,518,394
	<u>354,227,098</u>	<u>360,365,402</u>	<u>355,434,638</u>
Employee Benefits	90,308,013	91,271,386	90,109,403
Services and Supplies	36,552,307	40,122,904	34,695,021
	<u>481,087,418</u>	<u>491,759,692</u>	<u>480,239,062</u>
<b>NET REVENUE (EXPENSE), FOR THE YEAR</b>	10,772,410	(3,637,680)	7,843,691
<b>INTERFUND TRANSFERS</b>			
Capital Assets Purchased	(2,770,861)	(2,970,198)	(2,644,644)
Local Capital	(2,349,177)	(100,000)	(2,044,990)
Other	(108,117)	(376,715)	(206,875)
<b>OTHER ADJUSTMENTS TO OPERATING FUND BALANCE</b>			
Reduced Unfunded Employee Future Benefits	(132,764)	(132,764)	(132,764)
<b>BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)</b>		12,893,707	
<b>SURPLUS (DEFICIT), FOR THE YEAR</b>	5,411,491	<u>\$ 5,676,350</u>	2,814,418
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	12,893,707		10,079,289
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
(Section 156 (12) of School Act)	<u>\$ 18,305,198</u>		<u>\$ 12,893,707</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
Internally Restricted	18,305,198		
	<u>\$ 18,305,198</u>		

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF REVENUE BY SOURCE**  
**YEAR ENDED JUNE 30, 2012**

Schedule A2

	2012	2012	2011
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
<b>PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>			
Operating Grant, Ministry of Education	\$ 451,166,556	\$ 453,058,107	\$ 451,399,184
AANDC/LEA Recovery	(8,522)	(43,219)	-
Other Ministry of Education Grants			
Pay Equity	7,294,124	7,294,124	7,294,124
OLEP French Program	669,903	669,903	671,903
Strong Start	618,400	540,000	540,000
Graduated Adult Funding	2,747,708	2,503,216	2,059,952
Other Ministry of Education Grants	451,396		415,344
Transfers from Deferred Contributions MOE	271,385		261,917
	<u>463,210,950</u>	<u>464,022,131</u>	<u>462,642,424</u>
<b>PROVINCIAL GRANTS - OTHER</b>	<u>809,341</u>	<u>68,884</u>	<u>696,993</u>
<b>FEDERAL GRANTS</b>			
<b>OTHER REVENUE</b>			
Summer School Fees	681,299	614,088	408,110
Continuing Education	1,301,624	1,503,880	1,393,525
Offshore Tuition Fees	14,139,911	13,474,250	13,497,843
LEA/Direct Funding from First Nations	9,576	43,219	10,255
Miscellaneous			
Miscellaneous Income	3,306,094	2,470,103	3,506,662
Instructional Cafeteria Revenue	1,393,448	1,453,241	1,361,335
Grants for Energy Conservation Projects		214,465	
Labour Market Adjustments		10,153	
Transfers from Deferred Contribution-Other	1,792,225		454,296
Extended Health and Dental Surplus Withdrawal	700,164		
	<u>23,324,341</u>	<u>19,783,399</u>	<u>20,632,026</u>
<b>RENTALS AND LEASES</b>	<u>3,411,186</u>	<u>3,213,234</u>	<u>3,177,003</u>
<b>INVESTMENT INCOME</b>	<u>1,104,010</u>	<u>1,034,364</u>	<u>934,307</u>
<b>TOTAL OPERATING REVENUE</b>	<u>\$ 491,859,828</u>	<u>\$ 488,122,012</u>	<u>\$ 488,082,753</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT**  
**YEAR ENDED JUNE 30, 2012**

Schedule A3

	2012			2011
	2012	AMENDED		2011
	ACTUAL	ANNUAL BUDGET		ACTUAL
<b>SALARIES</b>				
Teachers	\$ 228,452,839	\$ 231,898,244	\$	231,926,595
Principals and Vice Principals	21,235,071	21,179,724		20,893,465
Educational Assistants	32,999,167	32,390,205		32,122,843
Support Staff	51,495,606	52,691,167		51,216,057
Other Professionals	8,492,171	8,864,474		9,757,284
Substitutes	11,552,244	13,341,588		9,518,394
	354,227,098	360,365,402		355,434,638
<b>EMPLOYEE BENEFITS</b>	90,308,013	91,271,386		90,109,403
<b>TOTAL SALARIES AND BENEFITS</b>	444,535,111	451,636,788		445,544,041
<b>SERVICES AND SUPPLIES</b>				
Services	9,267,179	8,659,351		8,164,090
Student Transportation	3,010,673	3,102,309		3,144,701
Professional Development and Travel	533,449	1,255,386		982,068
Rentals and Leases	861,751	893,631		834,587
Dues and Fees	659,194	344,905		537,127
Insurance	1,169,957	1,247,894		846,056
Interest	20,139	22,658		22,028
Supplies	13,360,099	16,224,439		12,351,817
Utilities	7,669,866	8,372,331		7,812,547
<b>TOTAL SERVICES AND SUPPLIES</b>	36,552,307	40,122,904		34,695,021
<b>TOTAL OPERATING EXPENSE</b>	\$ 481,087,418	\$ 491,759,692	\$	480,239,062

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION, PROGRAM AND OBJECT**  
**YEAR ENDED JUNE 30, 2012**

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	\$ 175,260,022	\$ 133,715	\$ 2,265,691	\$ 1,270,139	\$ 87,709	\$ 8,945,232	\$ 187,962,508
1.03 Career Programs	698,444	148,611	356,543	118,805	89,499	30,758	1,442,660
1.07 Library Services	5,195,263	1,105,744	75,748	293,770	183	294,181	6,984,889
1.08 Counselling	8,172,748	196,740	39,016	127,911	737,263	285,823	9,559,501
1.10 Special Education	23,392,987	2,453,086	28,036,497	237,181	126,630	1,252,777	55,499,158
1.30 English as a Second Language	8,699,563	1,095,974	989,656	314,911	1,663	396,495	11,498,262
1.31 Aboriginal Education	631,277	148,211	1,074,525	48,342	1,088	28,364	1,931,807
1.41 School Administration	102	15,025,493	110	13,642,790	4,210	9,925	28,682,630
1.60 Summer School	2,046,160	247,794	84,535	631,806	95,235	2,356	3,107,886
1.61 Continuing Education	-	69,407	-	431,474	358,222	-	859,103
1.62 Off Shore Students	4,355,816	-	76,349	286,016	275,436	189,195	5,182,812
<b>Total Function 1</b>	<b>228,452,382</b>	<b>20,624,775</b>	<b>32,998,670</b>	<b>17,403,145</b>	<b>1,777,138</b>	<b>11,435,106</b>	<b>312,691,216</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	-	604,673	-	450,971	1,209,534	19,397	2,284,575
4.40 School District Governance	-	-	-	-	292,326	-	292,326
4.41 Business Administration	-	1,132	-	2,449,235	2,594,769	26,342	5,071,478
<b>Total Function 4</b>	<b>-</b>	<b>605,805</b>	<b>-</b>	<b>2,900,206</b>	<b>4,096,629</b>	<b>45,739</b>	<b>7,648,379</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration	-	-	-	1,096,362	1,546,384	26,520	2,669,266
5.50 Maintenance Operations	457	4,491	497	26,312,952	853,728	44,879	27,217,004
5.52 Maintenance of Grounds	-	-	-	3,743,945	218,292	-	3,962,237
<b>Total Function 5</b>	<b>457</b>	<b>4,491</b>	<b>497</b>	<b>31,153,259</b>	<b>2,618,404</b>	<b>71,399</b>	<b>33,848,507</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.70 Student Transportation	-	-	-	38,996	-	-	38,996
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,996</b>	<b>-</b>	<b>-</b>	<b>38,996</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNCTIONS 1 - 9</b>	<b>\$ 228,452,839</b>	<b>\$ 21,235,071</b>	<b>\$ 32,999,167</b>	<b>\$ 51,495,606</b>	<b>\$ 8,492,171</b>	<b>\$ 11,552,244</b>	<b>\$ 354,227,098</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION, PROGRAM AND OBJECT**  
**YEAR ENDED JUNE 30, 2012**

Schedule A4.2

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	\$ 187,962,508	\$ 47,919,883	\$ 235,882,391	\$ 10,578,948	\$ 246,461,339	\$ 253,290,608	\$ 260,511,506
1.03 Career Programs	1,442,660	367,797	1,810,457	120,301	1,930,758	2,150,544	1,795,347
1.07 Library Services	6,964,889	1,775,655	8,740,544	828,322	9,568,866	9,755,679	9,124,169
1.08 Counselling	9,559,501	2,437,136	11,996,637	306,111	12,302,748	12,236,805	10,974,879
1.10 Special Education	55,499,158	14,149,168	69,648,326	1,541,119	71,189,445	70,436,123	68,268,020
1.30 English as a Second Language	11,498,262	2,931,411	14,429,673	76,910	14,506,583	14,485,604	11,904,504
1.31 Aboriginal Education	1,931,807	492,502	2,424,309	151,002	2,575,311	2,880,618	2,478,048
1.41 School Administration	28,682,630	7,312,459	35,995,089	76,369	36,071,458	36,322,341	30,381,577
1.60 Summer School	3,107,886	792,336	3,900,222	287,316	4,187,538	3,986,121	4,049,714
1.61 Continuing Education	859,103	219,023	1,078,126	454,650	1,532,776	1,592,576	1,999,016
1.62 Off Shore Students	5,182,812	1,321,326	6,504,138	782,020	7,286,158	7,445,008	7,513,671
<b>Total Function 1</b>	<b>312,691,216</b>	<b>79,718,696</b>	<b>392,409,912</b>	<b>15,203,068</b>	<b>407,612,980</b>	<b>414,592,027</b>	<b>409,000,451</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	2,284,575	582,438	2,867,013	1,198,886	4,065,899	4,325,798	3,578,981
4.40 School District Governance	292,326	74,527	366,853	65,527	432,380	608,881	802,410
4.41 Business Administration	5,071,478	1,292,942	6,364,420	1,901,297	8,265,717	8,784,830	9,537,299
<b>Total Function 4</b>	<b>7,648,379</b>	<b>1,949,907</b>	<b>9,598,286</b>	<b>3,165,710</b>	<b>12,763,996</b>	<b>13,719,509</b>	<b>13,918,690</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration	2,669,266	660,513	3,349,779	1,872,771	5,222,550	5,970,268	4,478,460
5.50 Maintenance Operations	27,217,004	6,938,807	34,155,811	4,700,338	38,856,149	39,830,636	36,967,502
5.52 Maintenance of Grounds	3,962,237	1,010,148	4,972,385	1,005,199	5,977,574	6,143,537	4,921,779
5.56 Utilities	-	-	-	7,671,729	7,671,729	8,372,331	7,843,073
<b>Total Function 5</b>	<b>33,848,507</b>	<b>8,629,468</b>	<b>42,477,975</b>	<b>15,250,027</b>	<b>57,728,002</b>	<b>60,316,772</b>	<b>54,210,814</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.70 Student Transportation	38,996	9,942	48,938	2,915,705	2,964,643	3,118,734	3,109,107
<b>Total Function 7</b>	<b>38,996</b>	<b>9,942</b>	<b>48,938</b>	<b>2,915,705</b>	<b>2,964,643</b>	<b>3,118,734</b>	<b>3,109,107</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest on Bank Loans	-	-	-	17,797	17,797	22,650	-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,797</b>	<b>17,797</b>	<b>22,650</b>	<b>-</b>
<b>TOTAL FUNCTIONS 1 - 9</b>	<b>\$ 354,227,098</b>	<b>\$ 90,308,013</b>	<b>\$ 444,535,111</b>	<b>\$ 36,552,307</b>	<b>\$ 481,087,418</b>	<b>\$ 491,759,692</b>	<b>\$ 480,239,062</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**CHANGES IN DEFERRED CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2012**

**Schedule A5**

<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 1,897,575</b>
<b>Changes in Accounting Policies/Prior Period Adjustments</b>	
Reclass from Special Purpose deferred contributions	918,620
<b>BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	<u><b>2,816,195</b></u>
<b>Changes for the Year</b>	
Increase:	
Provincial Grants - Ministry of Education	232,050
Provincial Grants - Other	563,335
Other Revenue	<u>1,692,011</u>
	<u><b>2,487,396</b></u>
Decrease:	
Allocated to Revenue	
Provincial Grants - Ministry of Education	271,385
Provincial Grants - Other	538,183
Other Revenue	<u>1,792,224</u>
	<u><b>2,601,792</b></u>
<b>Net Changes for the Year</b>	<u><b>(114,396)</b></u>
<b>BALANCE, END OF YEAR</b>	<u><u><b>\$ 2,701,799</b></u></u>



SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
SUMMARY OF CHANGES  
YEAR ENDED JUNE 30, 2012

Schedule B1

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>					
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$	9,835,746	\$		\$ 17,754,764
Add: Contributions Received					
Provincial Grants - Ministry of Education	13,633,625	9,159,286			22,792,911
Provincial Grants - Other	500,336	7,035,502			7,035,502
Other	6,407,439	23,885,621			30,793,396
Investment Income	21,255	136,715	64,908		222,878
	14,155,216	22,738,942	23,950,529	-	60,844,687
Less: Allocated to Revenue					
Recovered	13,995,464	20,945,543	23,630,264		58,571,271
Transfer to Operating Fund	208,110				208,110
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	\$ 1,002,307	\$ 10,710,525	\$ 7,188,618	\$ -	\$ 18,901,450
<b>REVENUE AND EXPENSE</b>					
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	\$ 13,640,125	\$ 9,056,784			\$ 22,696,909
Provincial Grants - Other		4,642,599			4,642,599
Other Revenue	336,866	7,121,588	23,565,359		31,023,833
Investment Income	18,453	124,572	64,905		207,930
	13,995,464	20,945,543	23,630,264	-	58,571,271
<b>EXPENSE</b>					
Salaries					
Teachers	2,871,490	1,372,064			4,243,554
Principals and Vice Principals	99,146	259,273			358,419
Educational Assistants	184,662	3,421,938			3,606,600
Support Staff	3,581,377	3,551,204	121,085		7,253,666
Other Professionals	218,922	1,667,602			1,886,524
Substitutes	74,504	10,196			84,702
Employee Benefits	7,030,101	10,282,279	121,085	-	17,433,465
Services and Supplies	1,862,699	2,605,917	26,620		4,495,236
	4,552,970	7,682,767	23,506,985		35,742,722
	13,445,770	20,570,963	23,654,690	-	57,671,423
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	549,694	374,580	(24,426)	-	899,848
<b>INTERFUND TRANSFERS</b>					
Capital Assets Purchased	(549,694)	(378,120)	24,426		(903,388)
Other		3,540			3,540
<b>NET REVENUE (EXPENSE)</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**SPECIAL PURPOSE FUNDS**  
**CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS**  
**YEAR ENDED JUNE 30, 2012**

Schedule B2

	207 Annual Facility Grant	231 Aboriginal Education Technology	250 Special Education Equipment	302 Special Education Technology	305 PRCVI	311 PRP EATING DISORDERS	312 PRP SUNNYHILL
<b>DEFERRED CONTRIBUTIONS</b>							
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 352,559	\$ 14,305	\$ 142,035	\$ 383,640	\$ 9,106	\$ 248	\$ 1,600
Add: Contributions Received							
Provincial Grants - Ministry of Education	3,175,015		129,502	5,978,408	1,795,518	214,466	274,295
Other				437,714	35,033		
Investment Income	2,555	237	2,565	11,552	2,134	77	399
	3,177,570	237	132,067	6,427,674	1,832,665	214,543	274,594
Less: Allocated to Revenue							
Recovered	3,301,436	-	223,612	6,196,929	1,840,365	214,120	218,739
				60,308			1,600
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 228,693</b>	<b>\$ 14,542</b>	<b>\$ 50,490</b>	<b>\$ 554,077</b>	<b>\$ 1,426</b>	<b>\$ 671</b>	<b>\$ 55,955</b>
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education	\$ 3,298,881		\$ 223,612	\$ 5,911,113	\$ 1,803,198	\$ 214,043	\$ 218,340
Other Revenue				274,264	35,033		
Investment Income	2,555			11,552	2,134	77	399
	3,301,436	-	223,612	6,196,929	1,840,365	214,120	218,739
<b>EXPENSE</b>							
Salaries							
Teachers							
Principals and Vice Principals				1,230,888	137,236	144,979	90,832
Educational Assistants				99,146			
Support Staff	2,104,395		8,658	791,293	619,374	5,098	5,208
Other Professionals				90,356	118,214	918	937
Substitutes				1,800		4,388	7,570
	2,104,395	-	8,658	2,213,483	874,824	155,383	168,204
Employee Benefits	575,127		1,891	594,108	236,156	46,787	43,289
Services and Supplies	331,554		213,063	3,130,004	729,385	11,950	7,236
	3,011,076	-	223,612	5,937,595	1,840,365	214,120	218,739
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	<b>290,360</b>	<b>-</b>	<b>-</b>	<b>259,334</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased	(290,360)			(259,334)			
	(290,360)	-	-	(259,334)	-	-	-
<b>NET REVENUE (EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2012

Schedule B2

	313 PRP SHAUGHNESSY APU	314 PRP GF STRONG	316 PRP CANUCK PLACE	317 PRP CHILDRENS HOSPITAL	318 PRP CHILD HOSP PSYCH UNIT	319 PRP PEAK HOUSE	320 PRP TRANSITION GIFTED
<b>DEFERRED CONTRIBUTIONS</b>							
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>							
Add: Contributions Received	\$ 3,328	\$ 14,469	\$ 970	\$ 17,186	\$ 44,673	\$ 1,318	\$ 23,034
Provincial Grants - Ministry of Education	176,735	243,388	156,744	326,007	199,408	57,688	513,799
Other	14,410				13,179		
Investment Income	111	516	17	232	354	9	133
	191,286	243,904	156,761	326,239	212,941	57,697	513,932
Less: Allocated to Revenue	183,771	194,069	157,400	306,832	209,561	56,902	501,931
Recovered	3,328	14,469		17,186	44,673	1,318	23,034
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 7,485</b>	<b>\$ 49,835</b>	<b>\$ 331</b>	<b>\$ 19,407</b>	<b>\$ 3,380</b>	<b>\$ 795</b>	<b>\$ 12,001</b>
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education	\$ 189,250	\$ 193,553	\$ 157,383	\$ 306,800	\$ 196,028	\$ 56,893	\$ 501,788
Other Revenue	14,410				13,179		
Investment Income	111	516	17	232	354	9	133
	183,771	194,069	157,400	306,832	209,561	56,902	501,931
<b>EXPENSE</b>							
Salaries							
Teachers	132,615	102,349	74,661	195,203	149,795	40,587	341,934
Principals and Vice Principals							
Educational Assistants		38,717	40,165				
Support Staff	4,208	4,821	3,732	7,306	4,748	1,355	11,951
Other Professionals	757	832	672	1,315	855	244	2,151
Substitutes	1,319		1,963	31,133	1,649	1,145	11,881
	138,899	146,519	121,193	234,957	157,047	43,331	367,917
Employee Benefits	33,347	37,211	31,069	55,111	37,897	10,371	87,966
Services and Supplies	11,525	10,339	5,138	16,764	14,817	3,200	46,048
	183,771	194,069	157,400	306,832	209,561	56,902	501,931
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased							
	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS

Schedule B2

CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2012

DEFERRED CONTRIBUTIONS	PRP PEIR-LEARNING DISABILITIES	TOTAL
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 42,194	\$ 1,050,665
<b>Add:</b> Contributions Received		
Provincial Grants - Ministry of Education	392,652	13,633,625
Other		500,336
Investment Income	364	21,255
	393,016	14,155,216
<b>Less:</b> Allocated to Revenue		
Recovered	389,797	13,995,464
	42,194	208,110
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 3,219</b>	<b>\$ 1,002,307</b>
<b>REVENUE AND EXPENSE</b>		
<b>REVENUE</b>		
Provincial Grants - Ministry of Education	\$ 389,433	\$ 13,640,125
Other Revenue		336,886
Investment Income	364	18,453
	389,797	13,995,464
<b>EXPENSE</b>		
Salaries		
Teachers	230,411	2,871,490
Principals and Vice Principals		99,146
Educational Assistants	42,123	184,662
Support Staff	9,430	3,581,377
Other Professionals	1,671	216,922
Substitutes	11,656	74,504
	295,291	7,030,101
Employee Benefits	72,559	1,862,699
Services and Supplies	21,947	4,552,970
	389,797	13,445,770
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>		<b>548,694</b>
<b>INTERFUND TRANSFERS</b>		
Capital Assets Purchased		(548,694)
		(548,694)
<b>NET REVENUE (EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**SPECIAL PURPOSE FUNDS**  
**CHANGES IN OTHER SPECIAL PURPOSE FUNDS**  
**YEAR ENDED JUNE 30, 2012**

Schedule B3

	405	605	606	609	610	611
	SCHOLARSHIPS	COMMUNITYLINK SCHOOLMEALS	COMMUNITYLINK BREAKFASTPGM	EDUCRES ACOGONSORTIUM (IERAC)	SET-BC CAYA	COMMUNITYLINK COMMUNITY SCHOOLS
<b>DEFERRED CONTRIBUTIONS</b>						
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>						
Add: Contributions Received	\$ 1,106,349	\$ 795,734	\$ 20,323	\$ 1,019,272	\$ 510,099	\$ 223,180
Provincial Grants - Ministry of Education		2,630,344	20,000	398,000		4,077,940
Provincial Grants - Other	39,910	1,800,115	117,729	1,450,233	1,900,000	810,086
Other	12,143	27,178		9,140	9,099	1,528
Investment Income	52,053	4,457,637	137,729	1,857,373	2,719,185	4,079,468
Less: Allocated to Revenue	62,802	4,190,941	155,618	2,341,087	1,815,094	4,072,016
Transfer to Operating Fund deferred contributions						
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 1,095,600</b>	<b>\$ 1,062,430</b>	<b>\$ 2,434</b>	<b>\$ 535,558</b>	<b>\$ 1,414,190</b>	<b>\$ 230,632</b>
<b>REVENUE AND EXPENSE</b>						
<b>REVENUE</b>						
Provincial Grants - Ministry of Education		\$ 2,363,648	\$ 17,566	\$ 468,986	\$ 552,398	\$ 4,070,488
Provincial Grants - Other						
Other Revenue	62,802	1,800,115	138,052	1,862,961	1,253,587	
Investment Income		27,178		9,140	9,099	1,528
	62,802	4,190,941	155,618	2,341,087	1,815,094	4,072,016
<b>EXPENSE</b>						
Salaries						
Teachers		107		90,470		995,342
Principals and Vice Principals						62,021
Educational Assistants						799,605
Support Staff		1,312,078	77,811	200,715	223,036	340,143
Other Professionals		87,524		5,032	66,155	979,140
Substitutes		428				9,209
		1,400,137	77,811	286,217	289,191	3,185,460
Employee Benefits		371,199	20,045	77,320	83,964	787,871
Services and Supplies	62,802	2,262,401	59,965	1,966,502	1,095,218	192,661
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	<b>62,802</b>	<b>4,033,737</b>	<b>157,821</b>	<b>2,340,039</b>	<b>1,468,373</b>	<b>4,165,992</b>
	-	157,204	(2,203)	1,048	346,721	(93,976)
<b>INTERFUND TRANSFERS</b>						
Capital Assets Purchased					(346,721)	
Other		(157,204)	2,203	(1,048)		93,976
	-	(157,204)	2,203	(1,048)	(346,721)	93,976
<b>NET REVENUE (EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**SPECIAL PURPOSE FUNDS**  
**CHANGES IN OTHER SPECIAL PURPOSE FUNDS**  
**YEAR ENDED JUNE 30, 2012**

Schedule B3

	616	621	COMMUNITYLINK YFWREHAB	SWIS	COMMUNITY/SCHOOL TEAMS PROGRAMS	Former VanPublic School/Foundation	MOE FEASIBILITY STUDIES	Miscellaneous Grants						
DEFERRED CONTRIBUTIONS														
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$	3,219,609	\$	376,462	\$	847,863	\$	273,823	\$	783,660	\$	500,178	\$	134,960
Add: Contributions Received														
Provincial Grants - Ministry of Education			2,033,002											
Provincial Grants - Other	2,763,350			2,241,179										
Other	1,043,344					1,080,822								
Investment Income	59,409			12,270		5,786								
	3,886,103		2,033,002	2,253,449		1,086,608		-				-		
Less: Allocated to Revenue														
Transfer to Operating Fund deferred contributions	2,630,680		1,928,787	2,291,653		1,050,325		-				207,309		-
DEFERRED CONTRIBUTIONS, END OF YEAR	\$	4,475,032	\$	480,677	\$	809,659	\$	310,106	\$	-	\$	292,869	\$	134,960
REVENUE AND EXPENSE														
REVENUE														
Provincial Grants - Ministry of Education			1,928,787											
Provincial Grants - Other	1,676,949			2,279,383								207,309		
Other Revenue	894,322					1,044,539								
Investment Income	59,409			12,270		5,786								
	2,630,680		1,928,787	2,291,653		1,050,325		-				207,309		-
EXPENSE														
Salaries														
Teachers	181,193		104,852											
Principals and Vice Principals				2,232								195,020		
Educational Assistants			1,443,857	1,178,476										
Support Staff	458,744			212,920		725,757								
Other Professionals	383,687			103,018								43,046		
Substitutes						561								
	1,023,624		1,548,809	1,496,646		726,318		-				238,066		-
Employee Benefits	257,368		445,348	443,478		70,458						48,866		
Services and Supplies	1,343,173		243	351,529		228,865						(79,623)		
	2,624,165		1,994,400	2,291,653		1,025,441		-				207,309		-
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	6,515		(65,613)	-		24,884		-				-		-
INTERFUND TRANSFERS														
Capital Assets Purchased	(6,515)					(24,884)								
Other			65,613											
	(6,515)		65,613	-		(24,884)		-				-		-
NET REVENUE (EXPENSE)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2012

Schedule B3

	DEFERRED CONTRIBUTIONS	TOTAL
	DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 9,835,746
Add:	Contributions Received	
	Provincial Grants - Ministry of Education	9,159,286
	Provincial Grants - Other	7,035,502
	Other	6,407,439
	Investment Income	136,715
		22,738,942
Less:	Allocated to Revenue	20,945,543
	Transfer to Operating Fund deferred contributions	918,620
	DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 10,710,525
	REVENUE AND EXPENSE	
	REVENUE	
	Provincial Grants - Ministry of Education	\$ 9,056,784
	Provincial Grants - Other	4,642,599
	Other Revenue	7,121,588
	Investment Income	124,572
		20,945,543
	EXPENSE	
	Salaries	
	Teachers	1,372,064
	Principals and Vice Principals	259,273
	Educational Assistants	3,421,938
	Support Staff	3,551,204
	Other Professionals	1,667,602
	Substitutes	10,198
		10,282,279
	Employee Benefits	2,605,917
	Services and Supplies	7,682,767
		20,570,963
	NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	374,580
	INTERFUND TRANSFERS	
	Capital Assets Purchased	(378,120)
	Other	3,540
		(374,580)
	NET REVENUE (EXPENSE)	\$ -

SCHOOL DISTRICT No. 39 (VANCOUVER)  
CAPITAL FUND  
CAPITAL ASSETS  
YEAR ENDED JUNE 30, 2012

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	\$ 20,848,131	\$ 600,955,354	\$ 18,536,411	\$ 1,136,121	\$ 3,095,175	\$ 10,454,133	\$ 655,025,325
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		823,887	1,246,741	173,932	258,868	267,433	2,770,861
Special Purpose Funds		290,360	310,656			302,372	903,388
Capital Leases			34,234				34,234
Transferred from Work in Progress		15,518,029	381,500				15,899,529
Decrease:							
Deemed Disposals		16,632,276	1,973,131	173,932	258,868	559,805	19,608,012
			2,022,064		29,536	559,136	2,610,736
			2,022,064	-	29,536	559,136	2,610,736
COST, END OF YEAR	20,848,131	617,587,630	18,487,478	1,310,053	3,324,507	10,464,802	672,022,601
WORK IN PROGRESS, END OF YEAR		63,025,048	28,421				63,053,469
COST AND WORK IN PROGRESS, END OF YEAR	\$ 20,848,131	\$ 680,612,678	\$ 18,515,899	\$ 1,310,053	\$ 3,324,507	\$ 10,464,802	\$ 735,076,070
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR							
Changes for the Year							
Increase: Amortization for the Year	\$ 223,206,720	\$ 10,625,099	\$ 361,854	\$ 1,196,334	\$ 3,839,360	\$ 239,229,367	
Decrease:							
Deemed Disposals	13,257,374	1,851,195	122,309	641,988	2,091,895	17,964,741	
		2,022,064			29,536	559,136	2,610,736
		2,022,064		-	29,536	559,136	2,610,736
ACCUMULATED AMORTIZATION, END OF YEAR	\$ -	\$ 236,464,094	\$ 10,454,230	\$ 484,163	\$ 1,808,766	\$ 5,372,119	\$ 254,583,372
CAPITAL ASSETS - NET	\$ 20,848,131	\$ 444,148,584	\$ 8,061,669	\$ 825,890	\$ 1,515,741	\$ 5,092,683	\$ 480,492,698

COST, BEGINNING OF YEAR  
Changes for the Year

Increase:

Purchases from:

Operating Fund

Special Purpose Funds

Capital Leases

Transferred from Work in Progress

Decrease:

Deemed Disposals

COST, END OF YEAR

WORK IN PROGRESS, END OF YEAR

COST AND WORK IN PROGRESS, END OF YEAR

ACCUMULATED AMORTIZATION, BEGINNING OF YEAR

Changes for the Year

Increase: Amortization for the Year

Decrease:

Deemed Disposals

ACCUMULATED AMORTIZATION, END OF YEAR

CAPITAL ASSETS - NET



SCHOOL DISTRICT No. 39 (VANCOUVER)  
CAPITAL FUND  
CAPITAL ASSETS - WORK IN PROGRESS  
YEAR ENDED JUNE 30, 2012

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
<b>WORK IN PROGRESS, BEGINNING OF YEAR</b>	\$ 23,108,009	\$ -			\$ 23,108,009
<b>Changes for the Year</b>					
Increase					
Deferred Contributions - Bylaw	55,361,209	409,921			55,771,130
Ministry of Education Approved Use of Capital Reserve	73,859				73,859
	55,435,068	409,921	-	-	55,844,989
Decrease					
Transferred to Capital Assets	15,518,029	381,500			15,899,529
	15,518,029	381,500	-	-	15,899,529
<b>Net Changes for the Year</b>	39,917,039	28,421	-	-	39,945,460
<b>WORK IN PROGRESS, END OF YEAR</b>	\$ 63,025,048	\$ 28,421	\$ -	\$ -	\$ 63,053,469

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**CAPITAL FUND**  
**DEFERRED CAPITAL CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2012**

**Schedule C3**

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
<b>DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 276,881,831	\$ 6,046,145	\$ 14,678,514	\$ 297,606,490
<b>Changes for the Year</b>				
Increase				
Transferred from Work in Progress	15,616,074			15,616,074
Ministry of Education Approved Use of Capital Reserve	-	283,455	-	283,455
	<u>15,616,074</u>	<u>283,455</u>	<u>-</u>	<u>15,899,529</u>
Decrease				
Amortization of Deferred Capital Contributions	10,189,556	160,347	171,680	10,521,583
	<u>10,189,556</u>	<u>160,347</u>	<u>171,680</u>	<u>10,521,583</u>
<b>Net Changes for the Year</b>	<u>5,426,518</u>	<u>123,108</u>	<u>(171,680)</u>	<u>5,377,946</u>
<b>DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 282,308,349</u>	<u>\$ 6,169,253</u>	<u>\$ 14,506,834</u>	<u>\$ 302,984,436</u>
<b>WORK IN PROGRESS, BEGINNING OF YEAR</b>	\$ 22,433,989	\$ 674,020	\$ -	\$ 23,108,009
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Contributions - Work in Progress	55,771,130	-	-	55,771,130
Ministry of Education Approved Use of Capital Reserve	-	73,859	-	73,859
	<u>55,771,130</u>	<u>73,859</u>	<u>-</u>	<u>55,844,989</u>
Decrease				
Transferred to Deferred Capital Contributions	15,616,074	-	-	15,616,074
Ministry of Education Approved Use of Capital Reserve	-	283,455	-	283,455
	<u>15,616,074</u>	<u>283,455</u>	<u>-</u>	<u>15,899,529</u>
<b>Net Changes for the Year</b>	<u>40,155,056</u>	<u>(209,596)</u>	<u>-</u>	<u>39,945,460</u>
<b>WORK IN PROGRESS, END OF YEAR</b>	<u>\$ 62,589,045</u>	<u>\$ 464,424</u>	<u>\$ -</u>	<u>\$ 63,053,469</u>
<b>TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 344,897,394</u>	<u>\$ 6,633,677</u>	<u>\$ 14,506,834</u>	<u>\$ 366,037,905</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**CAPITAL FUND**  
**CHANGES IN DEFERRED CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2012**

	BY-LAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 20,632,252	\$ 1,732,404				\$ 22,364,656
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	51,009,158					51,009,158
Investment Income	(2,072,342)	236,515				236,515
Transfer from By-Law Capital to Capital Reserve		2,072,342				-
	48,936,816	2,308,857				51,245,673
Decrease:						
Transferred to DCC - Work in Progress	55,771,130					55,771,130
Revenue Recognition	459,410	73,859				459,410
Ministry of Education Approved Use of Capital Reserve		73,859				73,859
	56,230,540	73,859				56,304,399
	(7,293,724)	2,234,998				(5,058,726)
<b>Net Changes for the Year</b>						
<b>BALANCE, END OF YEAR</b>	\$ 13,338,528	\$ 3,967,402	\$ -	\$ -	\$ -	\$ 17,305,930

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**CAPITAL FUND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2012**

**Schedule C5**

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 117,389,469	\$ 4,306,787	\$ 121,696,256
<b>Changes for the Year</b>			
Investment Income		83,808	83,808
Amortization of Deferred Capital Contributions	10,521,583		10,521,583
Interfund Transfers - Capital Assets Purchased	3,674,249		3,674,249
Interfund Transfers - Local Capital		2,349,177	2,349,177
Amortization of Capital Assets	(17,964,741)		(17,964,741)
LCR - Other Revenue		1,206,949	1,206,949
LCR - Other Expense		(184,535)	(184,535)
Energy Savings Program Loan Paydown	100,000		100,000
Capital Lease Principal Payments	4,577		4,577
<b>Net Changes for the Year</b>	<b>(3,664,332)</b>	<b>3,455,399</b>	<b>(208,933)</b>
<b>BALANCE, END OF YEAR</b>	<b>\$ 113,725,137</b>	<b>\$ 7,762,186</b>	<b>\$ 121,487,323</b>