

Board of Education  
SCHOOL DISTRICT NO.39 (VANCOUVER)

*Schedules as required by*

# **The Financial Information Act**

*For the period 2009 July 01 to 2010 June 30*

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
39	Vancouver	2009/2010
<small>OFFICE LOCATIONS</small>		<small>TELEPHONE NUMBER</small>
1580 West Broadway		713-5000
<small>MAILING ADDRESS</small>		
1580 West Broadway		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
Vancouver	BC	V6J 5K8
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Steve Cardwell		713-5000
<small>NAME OF ACTING SECRETARY-TREASURER</small>		<small>TELEPHONE NUMBER</small>
Rick Krowchuk		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 2010 June 30 for School District No.39 (Vancouver) as required under Section 2 of the Financial Information Act.*

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF ACTING SECRETARY-TREASURER</small>	<small>DATE SIGNED</small>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2010 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 2010 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  
December, 2010

Rick Krowchuk,  
Acting Secretary Treasurer  
December, 2010

*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9.*

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2010 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 2010 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 2010 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	\$ 26,052.78	\$ 1,055.81
BLAKEY, ALLEN	School Trustee	24,048.70	1,264.63
BOUEY, JANE	School Trustee	24,048.70	681.21
CLEMENT, KEN	School Trustee	24,048.70	602.20
DENIKE, KEN	School Trustee	24,048.70	3,004.34
GIBSON, CAROL	School Trustee	24,048.70	885.25
GREGSON, SHARON	School Trustee	24,048.70	922.47
LOMBARDI, MIKE	School Trustee	24,048.70	1,810.55
WONG, ALLAN	School Trustee	24,048.70	1,500.00
		<u>\$ 218,442.38</u>	<u>\$ 11,726.46</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	76,902.39	-
ABLETT	TJ	84,091.07	-
ADAMO	FD	81,235.76	-
ADAMOVICH	MJ	80,947.99	100.00
ADAMS	BC	81,939.74	-
ADAMS	JB	104,468.59	20.00
ADAMS	DJ	88,199.49	135.00
ADAMSON	GR	85,451.12	-
ADOLF	WG	112,261.81	1,094.75
ADRIAN-HAMAZAKI	ES	81,239.36	-
ADRIEN	M	107,846.86	-
AFAN	R	83,271.56	385.00
AGABOB	S	107,242.89	40.00
AHKING	HC	106,710.60	6,820.35
AHLUWALIA	JS	75,259.89	60.00
AKERROYD	WB	79,066.11	-
AKRAP	NA	95,441.64	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ALAIN	CG	78,487.51	-
ALARY	DL	81,313.12	-
ALBRECHT	DL	75,275.93	-
ALBRECHT	MR	82,161.78	31.50
ALBUTAT	JA	79,999.74	20.00
ALDERMAN	CH	77,880.49	7.50
ALEXANDER	J	78,854.81	-
ALEXIS	PL	82,021.09	-
ALGAS-LATORRE	F	84,164.82	8.00
ALI	S	85,105.19	180.00
ALLEN	HM	82,169.38	50.00
ALLEN	JJ	79,635.85	100.00
ALLEN	CA	81,246.24	321.40
ALLINA	M	85,719.77	-
ALYWARD	GE	81,219.35	-
AMBROSE	DA	82,411.22	-
AMENTA	A	75,026.33	25.00
AMOS	KNA	81,403.25	293.60
AMUNDSEN	AR	91,025.44	-
AN	PT	75,337.76	-
ANCELL	EE	80,913.00	-
ANDERSEN	J	94,199.78	30.05
ANDERSON	BK	81,125.92	-
ANDERSON	EM	82,193.49	-
ANDERSON	BD	107,193.81	-
ANDERSON	LH	169,816.41	18,841.77
ANDISON	CA	117,935.68	2,517.40
ANDRADE	PC	109,605.51	514.79
ANDRES	ML	77,025.95	30.00
ANDREWS	AH	92,804.26	50.00
ANG	GM	77,290.15	-
ANGEL-LARA	AB	75,232.61	-
ANTONOPOULOU	MM	85,671.89	-
ARCHBOULD	NE	78,471.56	-
ARCHER	LG	83,447.08	50.00
ARDRON	DR	84,939.25	-
ARKILETIAN	RJ	81,162.08	-
ARMITAGE	MH	80,961.00	10.00
ARNETT	JL	82,876.47	50.00
ARNOLD	PM	79,340.93	-
ARNOLD	YD	84,107.77	327.50

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ARNTZEN	GJ	80,406.65	40.00
ASAI	CG	80,703.17	285.21
ASCHER	CG	81,877.51	-
ASMOUCHA	SJ	81,162.08	20.00
ASTANEH	A	85,858.74	-
ASTBURY	EA	80,576.57	40.00
ATKINSON	CJ	125,229.84	200.00
AUCOIN	SL	81,898.98	40.00
AWEIDA	DB	81,827.30	-
BACH	DP	91,035.11	195.00
BACKERMAN	LR	81,310.98	103.63
BAERG	JB	82,959.91	-
BAILEY	J	121,943.69	-
BAILEY	MH	80,674.42	50.00
BAIN	DN	80,827.28	185.21
BAINS	SK	82,846.76	40.00
BAIRD	CM	83,170.46	25.00
BAKER	GS	94,301.41	-
BAKER	LR	76,563.04	132.75
BALLANTYNE	JM	78,984.62	-
BALLANTYNE	FG	120,484.25	522.40
BARNES	G	107,355.37	432.10
BARRE	MA	83,418.28	-
BARRIE	W	117,929.13	-
BARTLETT	S	77,639.55	125.00
BASSANI	L	81,309.00	-
BASSO	MR	81,162.08	25.00
BATCHELOR	BE	76,590.12	123.63
BATISTA	CA	93,129.70	-
BAULCOMB	CV	80,868.46	-
BAUSBACK	KH	75,098.33	-
BAXTER	IR	88,299.93	-
BAYNE	NL	84,837.44	303.21
BEADLE	EF	76,139.11	-
BEALE	U	81,384.81	-
BEAN	R	82,865.89	-
BEATON	GS	79,719.53	-
BEATTIE	KM	75,098.33	-
BEAUCOCK	KT	85,475.74	-
BEGG	LM	76,661.75	-
BELANGER	JE	82,045.82	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BELANGER	D	79,677.92	3,448.20
BELL	RG	80,743.26	10.49
BELL	EA	81,211.76	39.50
BELL	BJ	91,938.30	550.00
BENNETT	JT	81,090.08	-
BENSON	AP	75,269.76	-
BERCIC	TD	90,878.18	-
BERGANT	LB	99,082.84	145.00
BERGERON	RB	119,816.42	1,848.63
BERNAUER	KL	82,048.79	-
BERNER	CB	82,083.08	1,290.49
BEST	RG	75,026.33	125.00
BEVERIDGE	JM	76,791.59	-
BHAGARIA	KS	77,415.77	908.44
BHIMANI	K	75,259.89	-
BIELA	PM	84,103.60	32.50
BIERBRIER	LM	75,026.33	-
BIGGS	S	82,311.58	500.00
BIGIOLLI	AM	78,582.64	-
BILESKY	ME	99,809.65	250.00
BILN	D	75,363.44	-
BILODEAU	SL	81,496.88	45.00
BIRKENHEAD	S	82,731.18	200.00
BISARO	RA	80,290.92	-
BISHOP	KM	82,087.22	128.82
BISSET	HA	75,131.72	50.00
BLACK	PC	81,154.88	10.00
BLACK	LE	81,292.76	78.21
BLACKMAN	HK	102,630.72	2,854.77
BLAKE	KE	75,662.33	-
BLAKE	J	80,827.28	-
BLAND	CL	79,276.21	-
BLOCK	EM	75,232.61	55.00
BODDEN	RH	107,002.14	1,775.84
BODNARUK	E	81,307.76	-
BOHL	BR	81,605.75	-
BOISSY	LP	85,736.44	-
BOITARD	DF	75,135.48	50.00
BOLIANAZ	MD	91,640.41	1,270.80
BOLTON	WM	82,422.02	-
BOLTON	SA	86,871.13	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BOMBINO	G	76,968.59	150.00
BOND	JG	86,079.12	365.00
BONDI	GM	118,962.72	200.00
BONVILLAIN	L	78,002.81	-
BORDON	RP	81,619.11	-
BORG	TC	80,867.47	20.00
BORGEN	KL	82,199.08	971.53
BORGES	DR	78,335.52	25.00
BORTHWICK	EE	75,047.93	100.00
BOSELLO	A	83,321.68	-
BOSELLO	K	85,164.28	510.00
BOUCHER	GA	91,533.28	943.72
BOWDEN	VA	76,011.78	50.00
BOYLAN	BA	80,827.28	-
BRACK	D	90,422.44	-
BRAEDER	DE	82,348.95	-
BRAMHOFF	AM	75,189.61	120.00
BRAUN	JA	75,998.99	-
BRAVERMAN	MA	82,233.78	-
BREAR	JL	83,335.39	75.00
BRENDZY	RH	81,883.78	90.00
BRETON	L	85,817.39	112.50
BRETT	JA	82,339.22	200.00
BRING	D	96,832.96	104.00
BRIX	PA	80,980.18	193.50
BROADBENT	MJ	115,969.97	371.25
BRODERICK	AC	81,656.66	-
BROOK	DJ	117,852.32	2,971.70
BROOKS	ML	76,605.55	-
BROWN	DE	75,133.17	-
BROWN	DL	80,021.15	-
BROWN	JL	80,831.99	-
BROWN	S	81,189.67	-
BROWN	S	106,783.66	25.00
BROWN	RA	85,697.45	100.00
BROWN	RW	93,910.00	2,518.90
BROWN	A	88,146.62	2,745.82
BROWNING	BM	92,987.90	80.00
BROWNRIGG	RC	80,532.67	-
BRUECHERT	WS	80,091.80	-
BRUMWELL	CC	87,214.60	115.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BRYCE	KL	81,401.50	-
BUCHAN	PD	80,486.83	-
BUCHAN	KA	80,613.41	25.00
BUCHANAN	PK	83,917.34	-
BUIS	KJ	101,622.55	-
BUNTING	KC	117,721.82	196.00
BURCHILL	DG	86,400.22	14.00
BURLEY	JD	75,210.52	240.00
BURNELL	BC	84,337.91	-
BURNHAM	WJ	106,874.73	-
BURNHAM	MJ	76,990.16	90.00
BURNS	MT	80,795.41	-
BURROUGHS	B	127,260.64	1,107.40
BURT	TW	83,323.28	-
BURTON	SL	79,290.18	-
BUSS	MW	79,913.53	290.40
BUTEAU	CL	81,187.87	30.00
BYRON	S	81,751.50	-
CABRONE	EJ	86,204.15	300.00
CACCHIONI	DG	86,378.02	150.00
CALLIOU	LM	85,219.98	1,415.37
CALVERT	K	81,347.95	-
CAMERON	RE	79,863.68	32.50
CAMERON	JT	86,269.02	50.00
CAMERON	SJ	104,785.03	1,498.00
CAMPBELL	M	78,616.33	-
CAMPBELL	DM	80,888.52	-
CAMPOS	NS	75,297.04	-
CANDIDO	ML	84,511.95	-
CANNING	GW	81,377.51	40.00
CANNON	IM	107,394.59	-
CANTOR	DR	81,898.98	-
CAPARAS	MC	92,118.87	-
CAPITANO	KP	75,171.53	90.33
CAR	SC	93,862.84	14.63
CARDWELL	SM	98,364.51	1,698.47
CARELSE-BORZEL	EJ	86,868.55	103.65
CARLE	LS	80,827.28	98.77
CARLICK	FM	81,141.87	-
CARLTON	J	81,972.22	84.82
CARMICHAEL	MB	91,389.07	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CARNEY	LA	75,266.00	25.00
CAROS	JS	83,081.89	70.00
CARPENTER	PH	75,033.93	-
CARRIER	J	75,249.97	-
CARRILLO	ML	85,017.36	-
CARRY	SG	75,432.19	-
CARSON	JS	85,889.80	1,861.37
CARVER	CC	92,726.92	32.50
CASH	JS	81,190.68	50.96
CASSIE	RG	118,013.85	-
CASSON	RA	75,050.69	129.00
CASTELLARIN		85,237.47	-
CAULFIELD-MALKIN	BK	84,280.50	-
CAVANAGH	DB	115,908.11	1,862.93
CAVERZAN	R	82,161.78	30.00
CAVEZZA	TL	75,098.33	-
CAVIN	EM	80,827.28	175.00
CERAVOLO	M	75,059.72	-
CHALMERS	HE	86,118.56	-
CHALMERS	KL	116,486.47	200.00
CHAMBERS	CC	82,390.30	-
CHAMBERS	GB	83,334.12	-
CHAN	VW	76,584.07	-
CHAN	JM	89,121.40	-
CHAN	GA	80,666.64	75.00
CHAN	PG	85,297.08	160.00
CHANG	DW	76,621.91	-
CHARBONNEAU	EC	92,612.15	-
CHEE	CL	80,867.47	-
CHEN	FJ	75,232.61	-
CHEN	BI	75,779.06	250.00
CHENOWETH	MS	78,228.71	-
CHEUNG	W	82,161.78	275.00
CHEVREAU	DG	91,170.02	125.00
CHEW	SS	75,184.45	45.00
CHIANG	PE	88,208.66	-
CHIN PETERSEN	J	106,160.97	2,019.00
CHO	D	85,579.92	31.50
CHOMYN	MA	81,277.39	-
CHONG	LW	81,729.46	-
CHORNEY	SB	94,222.98	245.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CHOW	S	78,834.44	-
CHOW	K	81,364.39	-
CHOW	MC	77,042.47	55.00
CHOW	GF	89,003.27	115.00
CHOW	LC	83,157.54	160.00
CHOY	L	85,357.72	65.00
CHOY	V	89,792.96	500.00
CHRISTIE	DM	82,279.22	-
CHRISTIE	M	104,495.27	-
CHRZASTOWSKI-WACHTE	PD	86,381.78	-
CHU	KJ	93,475.56	-
CLARK	H	81,090.08	-
CLARK	RJ	120,772.64	-
CLARK	JJ	86,191.71	40.00
CLARKE	ED	75,250.05	-
CLAY-SMITH	GA	75,235.24	64.00
CLEAVER	JP	78,482.36	-
CLEMENT	PL	84,442.95	60.00
CLOUTIER	RL	95,204.27	280.00
COATES	HA	82,046.46	475.00
COBURN	G	81,162.08	-
COFLIN	KA	81,392.48	-
COLEMAN	JL	81,090.08	100.00
COLLINS	G	82,016.42	75.00
COLVIN	N	82,020.24	50.00
COMEAU	PM	89,752.01	-
COMFORT	CL	81,898.98	-
COMPTON	KM	78,870.08	-
CONDRUK	RW	81,654.69	441.00
CONIBEAR	JL	75,627.07	-
CONNAUGHTON	WA	79,159.25	-
CONRADI-ROBERTSON	JD	81,898.98	50.00
CONZON	GA	80,263.10	100.00
COOK	JA	81,269.92	147.44
COOKSLEY	KK	87,989.96	-
COOMBS	EN	80,827.28	40.00
COOPERSMITH	V	117,695.38	2,655.55
CORCORAN	TJ	75,820.01	800.00
CORDONI	CA	83,635.20	250.00
CORMIER	DY	75,200.95	-
CORTENS	JC	94,795.78	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
COSGROVE	LC	84,523.49	55.00
COSTA	ME	81,898.98	-
COTTRELL	J	76,382.36	-
COUGHLAN	FM	118,797.25	2,019.84
COULTER	LD	77,192.71	-
COULTER-BOISVERT	KM	75,098.33	-
COUTTS	RB	92,642.25	-
COVERNTON	EM	80,943.28	130.00
COWIN	ME	80,690.66	1,363.04
CRAMB	EM	92,024.76	1,779.19
CRAWFORD	J	76,638.97	-
CREIGHTON	D	75,211.77	-
CRESCENZO	AJ	78,685.16	-
CROSSLEY	DA	86,381.45	115.00
CROWE	KW	75,142.52	-
CROWE	JT	135,735.77	427.50
CROWTHER	BC	82,711.49	-
CUERRIER	A	75,098.33	-
CUNHA	ML	79,618.26	100.00
DAKIN	BR	79,713.36	-
DALE	JS	96,271.35	-
DALE	M	156,138.25	7,024.11
DALLA-ZANNA	GT	75,106.53	-
DALLYN	SM	82,350.02	100.00
DANG	TT	81,434.49	-
DANYLCHUK	DL	83,966.06	-
DAVID	CS	82,372.90	-
DAVIDSON	M	81,373.14	-
DAVIDSON	MA	111,113.17	2,198.55
DAVIES	DJ	75,026.33	-
DAVIS	D	75,177.37	-
DAVIS	GA	81,527.45	-
DAVIS	AS	106,053.70	-
DAWSON	JW	105,969.61	-
DE BECK	SE	87,740.36	-
DE JARDIN	LR	86,897.80	-
DE SOUZA	ML	75,171.15	-
DE VERTEUIL	GS	80,827.45	175.00
DEAN	TL	82,233.78	113.36
DEMIRIS	S	80,867.47	-
DEMPSTER	KG	77,368.95	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DENCHFIELD	BJ	81,144.79	-
DENTON-HOWES	DG	80,747.99	-
DEO	S	84,668.14	-
DEO	R	96,103.25	-
DERPAK	D	125,579.73	2,499.00
DERRETH	EA	84,944.41	-
DES MAZES	AR	80,408.45	-
DESAI	SS	75,105.37	30.00
DESAI	J	75,131.45	251.52
DESBIENS	S	76,924.33	156.25
DESJARLAIS	MG	86,378.13	266.70
DEVITA	FA	93,059.92	2,689.08
DI TOMASO	ML	102,976.28	-
DIAS	JM	79,408.90	100.00
DICESARE	DE	75,274.88	-
DICKSON	SL	83,865.68	150.00
DILL-JONES	MP	75,135.48	-
DINGMAN	D	75,063.48	75.00
DIONNE	KA	82,161.78	260.00
DISPIRITO	AM	95,109.46	100.00
DIXON	DK	103,147.14	-
DIXON	AL	81,162.08	14.63
DOCHARTY	ML	88,344.06	502.50
DOGE	KM	81,680.03	-
DOLAN	MB	85,884.24	-
DONALD	PM	78,838.37	-
DONNELLY	AV	82,338.18	15.00
D'ONOFRIO	M	80,827.28	150.00
DONOVAN	ML	82,210.74	-
DOUGLAS	JP	80,827.28	-
DOUGLAS	TL	82,161.78	-
DOUGLAS	CD	91,568.41	192.50
DOUGLAS	PL	81,175.80	195.00
DOW	MA	110,502.48	-
DOWLING	SC	87,977.60	-
DOWNING	SA	77,182.01	-
DOYLE	TP	97,115.94	-
DOYLE	RA	107,980.80	-
DRESCHER	JM	77,712.94	3,611.34
DUCK	CS	86,536.81	650.00
DUCKLES	SP	82,161.78	50.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DUDRA	CM	77,303.39	-
DUECK	JH	94,271.86	121.00
DUNCAN	JS	92,590.26	650.00
DUONG	JT	76,185.20	112.00
DUPREY	JD	132,118.16	6,351.32
DURRIEU	MJ	81,211.76	-
DYKSTRA	SO	83,248.73	-
DYSON	ML	75,026.33	-
EBERLE	C	75,160.61	-
EDDY	A	81,564.18	89.43
EDDY	GJ	77,183.73	3,683.97
EDL	MA	75,142.55	100.00
EDWARDS	V	75,026.33	-
EDWARDS	EE	81,747.84	195.00
EE	BS	86,828.64	-
EGILSSON	KS	81,352.80	10.00
EHRMANTRAUT	GL	84,406.76	-
EKDAHL	MC	94,033.04	5,281.78
EKELUND	DJ	75,028.73	-
ELIA	T	79,570.78	-
ELLIOTT	MA	80,572.32	-
ELLIS	ER	85,842.56	-
EMANOUILIDIS	T	98,506.12	-
EMBREE	J	75,236.77	10.00
EMENO	DJ	116,530.16	2,046.15
ENG	E	103,021.34	-
ENG	JW	95,327.18	12.25
EPP	D	83,229.75	-
EPP	EG	85,478.41	-
EPP	E	81,898.98	25.00
ERWIN	KA	80,871.07	-
EST.OF JACQUELINE F	JL	86,018.49	672.50
ETTER	AS	81,992.70	-
EVANS	MS	81,111.63	-
EVANS	R	81,564.18	-
EVANS	PD	105,020.48	-
EVANS	RT	75,160.61	61.36
EVANS	LS	80,795.72	185.00
EVERAARS	LC	82,727.41	-
EVES	TJ	77,325.62	75.00
FABRIS	GN	77,165.31	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
FAHRNI	BJ	84,618.65	-
FAIRWEATHER	A	82,397.70	60.00
FAIZABADI	G	75,098.33	-
FALLE	CE	102,780.28	2,026.36
FAN	CC	81,983.50	-
FARIAS	JM	91,707.83	472.50
FARRELL	CM	81,898.98	-
FARRELL	SL	82,260.61	35.33
FARRELL	NC	118,987.52	397.75
FAUBERT	CA	80,913.00	-
FAZIO	R	105,056.81	824.04
FELL	GV	75,232.61	-
FENIAK	CA	107,282.32	2,092.64
FERGUSON	TJ	76,592.72	-
FERGUSON	RD	108,179.87	-
FERGUSON	EE	99,780.60	1,955.44
FERGUSON	NE	75,100.69	-
FERGUSON	ML	75,063.48	150.00
FERNANDES	TG	76,630.22	100.00
FERRARIO	KE	75,026.33	-
FERRIS	HA	75,238.42	-
FILLEUL	ML	97,006.90	270.00
FINCH-COWIE	MD	76,722.44	75.00
FINDLAY	JA	80,890.31	-
FINDLAY	PA	84,204.84	60.00
FISTER	JW	75,232.61	-
FITZPATRICK	SR	82,833.97	377.52
FOISY	WM	75,170.32	94.00
FOREMAN-NG	KS	81,852.54	-
FORGERON	TR	77,400.13	100.00
FORSEY	SM	87,076.24	394.41
FOSTER	JA	82,339.74	-
FOUKS	WA	78,248.98	-
FOURACRES	W	79,527.53	40.00
FOURNIER	JH	81,919.18	40.00
FOURT	LI	76,570.34	-
FOWLER	KJ	85,163.64	-
FOXX	V	86,595.56	10.00
FRAATZ	R	80,827.28	-
FRANCO	JM	79,058.09	-
FRASER	MJ	80,972.96	50.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
FREED	CK	81,777.55	150.00
FRENZELL	B	99,951.98	-
FREWING	DE	81,230.42	-
FRIESAN	AD	75,098.33	-
FRIESEN	CJ	80,436.37	30.00
FRIESEN	B	80,827.28	35.00
FRIESEN	DM	81,466.18	290.40
FROEBE	KL	82,161.78	-
FROESE	CV	95,141.84	3,012.25
FULLERTON	R	76,758.30	-
FULLJAMES	RA	88,930.32	-
FUNG	DK	81,347.95	-
FUNG	JP	81,898.98	-
FUNG	TC	81,741.62	45.00
FUNG	CS	75,557.37	84.80
FUOCO	CV	80,225.03	7.00
FUREY	PJ	100,550.12	-
GABBOTT	GR	86,958.48	-
GABELMAN	BM	82,273.16	-
GAGNON	EJ	80,332.95	-
GALE	TP	75,232.61	-
GALLANT	EJ	79,156.60	-
GALLPEN	SP	106,812.39	200.00
GARBER	SL	81,090.08	-
GARFINKEL	SL	84,572.02	351.75
GARZITTO	E	103,844.11	300.00
GASCOIGNE	H	117,461.58	1,230.97
GATTI	AM	81,898.98	-
GAULT	FD	75,026.33	-
GAUTHIER	A	76,067.34	220.89
GAUTHIER	CV	120,298.06	276.85
GAVIN	EA	116,088.43	2,313.51
GEE	TK	75,220.41	210.00
GEISLER	GD	80,971.64	31.50
GENEST	S	80,827.28	125.00
GEORGE	RA	117,518.60	40.00
GEPPERT	PH	79,238.41	-
GESSAROLI	K	75,232.61	30.00
GHOBRIAL	HM	86,645.42	6.00
GIBBENS	TP	81,898.98	300.00
GIBBS	EE	82,080.17	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
GIBBS	RE	80,827.28	40.00
GIBNEY	DE	81,986.03	195.00
GIESBRECHT	VE	75,232.61	-
GIFFIN	KL	80,617.86	-
GILL	RA	79,501.94	-
GILL	JS	91,683.78	-
GILL	K	106,902.54	-
GILL	RJ	76,538.09	192.50
GILL	BM	99,296.97	1,111.47
GILLESPIE	BF	77,093.31	-
GILMOUR-LAMMERSE	CE	115,526.86	-
GIORDANO	A	81,564.18	100.00
GIRARD-FORTIER	SP	82,284.94	-
GLOVER	JA	81,339.96	138.63
GODDARD	AJ	79,144.39	274.50
GODOROJA	T	75,098.33	41.00
GOFSKY	M	79,185.77	25.00
GOLDIE	GA	93,164.90	-
GOLDSTEIN	CR	84,476.83	287.50
GOMES	DA	79,540.61	100.00
GONCALVES	O	85,428.75	-
GOOD	DE	124,687.10	2,125.74
GOODACRE	SD	79,181.44	89.25
GOODISON	DJ	81,809.36	145.00
GORDY	PL	80,827.28	31.72
GOULET	MF	75,098.33	-
GOWDY	RE	82,501.87	-
GRAHAM	KJ	87,243.96	40.00
GRANT	IF	116,429.63	-
GRANT	AA	87,150.99	31.00
GRANT	AJ	127,563.14	4,626.02
GRAY	KG	82,982.64	-
GREEN	SA	81,090.10	100.00
GREEN	MM	76,854.15	125.00
GREEN	CL	150,210.44	2,039.71
GREENHALGH	AJ	82,735.33	48.63
GREENSHIELDS	RB	80,827.28	25.00
GREER	EM	81,299.64	-
GRENIER	PJ	75,018.05	-
GRENIER	FF	77,288.75	80.00
GREWAL	H	75,100.69	15.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
GRIER	SH	75,277.72	-
GRIEVE	JK	81,090.08	-
GRIFFIN	RJ	81,278.08	30.00
GRIMM	KA	83,271.46	175.50
GRIMMETT	PA	75,098.33	-
GROSCH	SL	81,214.24	30.00
GRUFT	GL	82,201.16	-
GUDLAUGSON	PM	82,161.78	-
GURALIUK	RH	80,480.68	-
HAAS	CC	85,679.12	-
HACHEY	D	79,989.62	50.00
HAGELEIT	S	82,210.20	309.00
HAINES	TL	81,396.34	-
HAIT	HE	94,529.15	-
HAIT	WJ	85,270.46	97.50
HAJI	DN	85,682.72	-
HALE	DJ	85,833.88	-
HALES	SL	85,858.74	25.00
HALEY	AG	90,423.58	20.00
HALL	JD	103,705.57	200.00
HALL-STEVENSON	LD	86,115.98	-
HALSEYBRANDT	SJ	75,026.33	210.00
HAMAGUCHI	M	116,370.36	1,047.32
HAMILTON	RG	80,549.58	100.00
HAMILTON	LD	95,824.85	3,410.99
HANDSCOMB	K	87,098.23	160.00
HANSEN	PD	90,005.71	936.52
HANSMAN	GP	85,376.72	-
HANSON	CE	80,858.63	-
HAPTON	RL	75,124.41	-
HARAGA	AH	75,722.48	40.00
HARAPNUICK	T	106,874.73	-
HARCOTT	JL	82,161.78	-
HARDINGE	ML	82,622.05	75.00
HARDWICK	TE	78,776.43	-
HARKER	SL	78,082.41	-
HARPER	DL	80,827.28	-
HARPER	SC	81,173.93	25.00
HARRIS	CM	89,380.68	-
HARRISON	EP	85,911.57	50.00
HARRISON	SC	82,132.07	3,031.43

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HART	RE	85,443.15	20.00
HARTMAN	EM	82,233.78	50.00
HARTMAN	MK	75,038.66	262.50
HARWOOD	GL	83,898.50	-
HASLEY	CM	121,976.71	2,577.43
HATTS	DJ	81,898.98	32.50
HAVEMAN	AK	83,795.04	-
HAWBOLT	KA	75,297.04	-
HAWES	DB	82,647.67	25.00
HAWKES	AC	82,786.35	100.00
HAWKINS	NE	75,026.33	-
HAWKINS	GJ	81,090.08	-
HAWKSHAW	PB	81,090.08	-
HAY	DK	79,352.45	70.00
HAYES	BA	82,279.22	118.50
HAYNES	PB	75,100.69	-
HEDLEY	S	82,309.26	50.00
HEINE	DL	83,622.67	95.00
HELEM	RJ	80,838.11	-
HELMCKEN	MG	81,253.47	120.00
HELMER	S	98,231.60	-
HENDERSON	JD	84,395.74	-
HENDERSON	VB	75,060.55	290.40
HEPPNER	PL	79,389.57	-
HERBERT	JJ	75,208.68	-
HERLE	MF	76,959.54	-
HIGGINS	MJ	84,096.03	100.00
HILL	PL	81,335.00	-
HILL	PJ	84,428.12	-
HINSON	BJ	81,107.43	40.00
HO	N	85,308.51	-
HO	SS	80,672.98	2.00
HOBSON	BR	86,905.94	45.00
HODD	LB	82,381.26	200.00
HOFER	ML	82,972.99	-
HOGABOAM	HW	85,518.55	-
HOGAN	MA	81,898.98	-
HOLBURN	RM	75,233.71	53.77
HOLLAND	L	81,872.12	50.00
HOLMAN	AW	80,695.33	-
HONG	DL	75,256.21	30.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HONG	V	75,136.55	150.00
HOOD	W	75,166.56	155.00
HOOPER	HR	104,347.76	-
HOOPER	L	75,100.69	32.50
HOR	K	80,710.91	100.00
HORNBY	SC	84,461.76	100.00
HORNE	MS	117,302.49	-
HORSLEY-HOLWILL	JW	120,268.52	404.56
HOUNSELL	MC	81,916.58	-
HOUSEZ	KS	110,691.16	-
HOWARD	WG	82,367.56	100.00
HOWELL	EF	93,976.40	-
HOWES	FH	82,444.22	-
HOYLE	KR	75,098.33	195.00
HSU	LR	76,053.47	-
HUBBARD	KR	82,356.94	369.22
HUEY	SB	81,898.98	12.00
HUFTY	ST	75,171.53	19.75
HUGHES	MO	75,290.76	-
HUGHES	AE	78,600.84	-
HUGHES	VW	79,880.45	-
HUGHES	SR	82,233.78	-
HUGHES	DJ	107,654.08	-
HUGHES	A	93,189.90	40.00
HUGLI	WG	82,161.78	79.00
HULME	EG	82,254.26	-
HUMPHRIES	AC	87,008.98	-
HUNTER	BJ	85,065.78	195.00
HUNTER	JR	107,663.98	1,063.64
HURST	SL	83,095.70	100.00
HURST	GE	85,738.03	210.00
HUTCHINSON	LF	100,631.01	-
HUTCHINSON	IL	105,199.20	-
HUTCHISON	BC	81,769.38	130.00
HUTSON	SL	166,236.31	2,559.04
HYDE	SG	75,160.61	-
HYDER	MW	102,279.22	-
IAMEO	LM	82,526.06	-
INGHAM	GD	81,309.31	-
INGLIS	SD	78,555.04	-
INGLIS	BA	95,118.21	240.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ION	JP	117,959.85	570.00
IORIO	O	78,343.04	-
IRANI	F	78,385.30	-
IRELAND	TW	84,414.26	100.00
IRVIN	R	86,208.34	-
IRWIN	JK	90,986.19	-
ISBISTER	AM	81,257.82	185.00
ISMAIL	T	85,855.97	45.00
ISOMURA	DM	82,383.86	157.50
IUELE	FB	75,540.72	50.00
IZEN	ML	75,243.15	-
JACK	BM	81,939.74	-
JACKSON	MM	75,026.53	-
JACKSON	VW	75,133.17	-
JACOB	A	82,326.26	31.50
JAGORE	JA	75,837.67	150.00
JAJIC	WJ	83,190.88	-
JAKOY	LA	78,457.96	-
JAMBOR	AM	75,113.69	25.00
JAMEN	MK	75,473.64	106.25
JAMES	M	75,232.61	-
JAMIESON	CJ	102,630.72	1,930.89
JANZE	CS	84,168.83	-
JANZE	TL	80,827.28	97.00
JARDINE	SR	80,827.28	40.00
JASSAL	RK	76,556.71	115.00
JAY	BP	86,830.92	40.00
JAY	N	76,903.74	125.00
JAYE	MP	85,744.32	-
JEEVA	J	82,161.78	-
JEFFERSON	LW	84,865.75	-
JENSEN	MP	111,598.19	-
JENSEN	HG	78,471.56	60.00
JOE	CA	75,232.61	25.00
JOE	T	81,313.32	125.00
JOHAL	K	81,162.08	-
JOHNSON	DH	80,990.31	-
JOHNSON	JK	81,752.42	75.00
JOHNSON	NK	75,028.41	151.42
JOHNSON	DL	118,795.20	4,142.45
JOHNSTON	ME	76,362.97	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
JOHNSTON	JM	81,305.51	-
JOHNSTON	AD	85,607.12	-
JOHNSTON	W	87,842.38	-
JOHNSTON	KE	95,014.05	-
JOHNSTON	TA	85,043.22	30.00
JOHNSTON	DL	82,876.18	60.00
JOHNSTON	JI	81,991.46	353.00
JOHNSTONE	LJ	87,162.96	-
JONES	SM	78,733.13	50.00
JONES	PR	81,313.32	145.00
JORDAN	JW	99,061.57	-
JORGENSEN	MB	112,428.24	-
JUDGE	HA	82,282.58	145.00
JUNG	JS	75,275.93	-
JUNG	RS	81,285.30	-
JUNG	MA	81,772.54	10.00
JUNG	S	80,827.28	50.00
KACHMAR	DB	80,827.28	-
KALASKI	MJ	86,854.32	-
KAMIN	DJ	86,420.98	-
KANAVOS	G	102,941.61	-
KARMALI	H	77,369.55	-
KARTSONAS	NE	86,409.26	20.00
KASSAM	F	75,259.89	120.00
KASSIS	MC	92,393.92	642.00
KATSIONIS	P	96,441.94	-
KAY	D	80,704.87	-
KEFALAS	A	83,069.96	-
KEIZER	PK	82,223.10	125.00
KELLER	D	83,229.36	-
KELLETT	RP	82,295.02	100.00
KELLY	BR	84,349.34	-
KELTY	JE	84,222.72	530.00
KEMP	J	84,556.52	50.00
KENG	GC	149,804.17	78.00
KENNEDY	LM	82,020.73	-
KENNEDY	D	78,575.57	40.00
KENON	PJ	86,484.09	-
KENT	LL	80,802.73	-
KENT	GS	81,284.08	50.00
KENT	BM	92,987.92	70.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
KEOUGH	A	102,426.63	2,897.92
KERR	AJ	84,548.10	50.00
KERR	BC	94,438.64	507.52
KERRY	L	97,261.01	2,003.77
KEZAR	MG	83,028.17	3.00
KIDD	DB	86,277.01	-
KIDD	LM	81,529.70	100.00
KILBACK	KG	81,017.63	195.00
KILLICK	LA	79,687.25	-
KINAR	EL	75,160.61	-
KING	JW	86,755.56	-
KING	MD	82,070.54	50.00
KIRKEGAARD	SS	75,250.05	55.00
KIRKWOOD	KR	107,474.88	-
KISHI	NM	75,098.33	40.00
KLAASSEN	AM	81,741.62	-
KLASSEN	MC	82,378.79	250.00
KLEMM	RG	75,808.28	-
KLINGENSMITH	MD	85,481.34	-
KLOEPPER	E	107,326.62	40.00
KNAPP	BW	106,135.12	-
KNIBBS	DJ	94,517.90	1,889.82
KNIGHT	TR	75,100.69	-
KNIGHT	CL	81,304.76	88.82
KNIGHT	R	80,852.96	235.00
KOCH	E	88,582.10	-
KOCH	DW	93,486.44	45.00
KOE	DL	75,050.69	40.00
KOLARIC	AM	91,481.69	-
KOLBER	PA	75,887.11	-
KOLOFF	TJ	81,884.84	200.00
KOLSON	B	84,272.71	-
KOMAR	ES	75,007.29	-
KOOL	CM	75,170.08	-
KOROPATNICK	SJ	87,044.38	227.50
KOS	TE	77,537.88	-
KOSEL	BA	90,897.08	1,712.53
KOSMAN	G	82,254.26	-
KOTAK	DD	94,795.78	95.33
KOVEN	TC	82,284.94	-
KOWALSKI	RS	79,191.45	225.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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	75,026.33	30.00
KRAUSZ	KH	75,436.32	527.50
KRAWCZYK	AJ	125,345.52	3,803.98
KROEKER	ED	81,307.77	50.00
KROHMAN	LR	80,827.28	25.00
KROWCHUK	RD	159,659.97	5,594.61
KRUG	TJ	93,227.52	2,438.32
KUCHERHAN	AJ	77,251.79	61.28
KUCHMISTRZ	JP	89,531.43	-
KUCILLE	KC	76,221.91	132.75
KUGI	HH	78,208.76	-
KUMAR	SN	80,827.28	95.00
KUZMISKI	SM	80,637.88	-
KVIST	BL	92,542.10	129.52
KWAN	PW	84,614.62	228.22
KWON	K	81,162.08	75.00
KWONG	D	82,583.12	50.00
KWONG	AH	75,827.05	200.00
KYLE	ME	75,098.33	128.22
LABLANS	SL	82,880.18	-
LACKMANCE	F	75,100.69	-
LAFOND	DH	81,333.64	-
LAFONTAINE	E	80,863.39	95.00
LAI	L	75,098.33	-
LAL	RJ	86,210.62	20.00
LALJI	WS	75,224.27	106.25
LAM	EP	75,295.99	-
LAM	ET	78,262.23	18.50
LAM	Y	80,827.28	75.00
LAM	V	84,228.86	195.00
LAM	AN	91,307.70	300.00
LAMB	SL	138,696.96	226.34
LAND	ME	87,936.20	5.00
LAND	JK	117,281.19	10.50
LANGFORD	MT	75,215.57	-
LANGMUIR	BB	79,349.53	-
LANYON	CG	86,579.11	-
LANZINGER	IE	81,688.48	-
LAROCHELLE	S	99,035.00	-
LAROCK	AD	93,942.47	-
LAROCQUE	CA	78,430.28	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LAROUCHE	CJ	85,378.69	-
LARRIVEE	CD	82,628.32	-
LARSON	TA	87,317.15	-
LATIMER	BA	85,177.31	300.00
LATTIMER	MT	100,149.83	-
LATTIMER	JV	106,912.31	-
LAU	E	81,283.76	-
LAU	SY	82,576.45	-
LAU	SM	94,261.07	-
LAUMEN	TM	79,620.00	-
LAUZON	JL	108,397.45	-
LAUZON	LM	80,638.16	15.00
LAVOIE	JA	105,973.39	-
LAVOIE	L	80,972.96	125.00
LAWRENCE	RC	77,400.00	-
LAWRENCE	DR	76,308.12	100.00
LAY	CM	88,295.65	198.82
LEAHY	M	82,098.09	-
LEBARGE	JP	81,774.48	970.00
LECHNER	AP	80,671.25	78.22
LEE	MS	75,098.33	-
LEE	L	80,854.28	-
LEE	C	80,958.83	-
LEE	RB	82,988.48	-
LEE	PT	83,931.56	-
LEE	PK	85,940.61	-
LEE	GJ	85,995.58	-
LEE	JJ	97,110.79	-
LEE	LA	77,025.95	10.00
LEE	J	84,925.03	20.00
LEE	JM	81,390.66	31.50
LEE	A	81,829.59	1,398.62
LEHMANN	B	82,051.90	-
LEJAY	DJ	81,533.94	52.50
LEMAIRE	R	86,398.88	135.22
LEMIEUX	M	75,489.18	13.00
LEONG	DE	82,457.78	-
LEONG	F	84,737.13	-
LEONG	SG	89,922.28	-
LEONG	M	93,873.29	180.00
LESKIW	MG	80,827.28	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LESLIE	SM	75,098.33	-
LETOURNEAU	JK	92,441.37	215.00
LEUNG	C	78,613.16	-
LEUNG	HK	83,319.91	-
LEUNG	LM	81,309.20	40.00
LEUNG	DG	80,724.42	115.00
LEUNG	EY	82,768.21	157.50
LEUNG	IK	84,714.31	5,268.77
LEVEILLE	CJ	81,313.32	-
LEW	J	81,337.32	-
LI	DC	100,304.16	35.00
LICHIMO	CM	75,269.76	-
LIGUORI	AM	80,715.42	80.00
LIN	X	82,411.22	39.50
LITTLE	GR	164,664.03	1,342.39
LLOYD	BM	77,302.63	-
LOADER	BD	81,995.66	-
LOCKE	ME	81,207.91	40.00
LOEVENMARK	MM	75,627.60	-
LOGIE	JA	81,570.09	30.00
LOHR	S	78,795.76	287.50
LOPEZ	RA	77,537.88	-
LORNE	GL	93,395.08	-
LOTT	SD	81,388.77	12.00
LOUTIT	DJ	75,232.61	-
LOVE	RR	108,071.53	2,256.28
LOW	AC	80,827.28	-
LOW	DM	85,675.32	-
LOW	TL	93,236.90	-
LOW	T	77,246.71	16.50
LOWE	KJ	81,213.81	-
LOY	RD	100,035.98	125.00
LUBINIZKI	BS	75,098.33	-
LUDDITT	KE	81,379.57	55.00
LUKSUN	JS	80,608.48	-
LUM	W	81,278.08	-
LUM	AW	82,651.38	-
LUM	L	81,244.63	19.75
LUNDELL	SA	80,934.68	55.00
LYNCH	AJ	80,781.27	2,373.91
LYTH	H	106,750.67	2,919.47

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MA	JC	76,638.96	-
MA	S	77,873.96	-
MACCULLOCH	D	79,006.13	-
MACDERMOT	JW	80,252.43	60.00
MACDONALD	LJ	90,425.16	-
MACE	JL	183,834.07	-
MACER	CA/	75,296.07	887.50
MACFARLANE	CN	88,893.44	2,156.83
MACINNES	JA	106,705.58	240.00
MACINTYRE	BE	91,280.72	-
MACKAY	JK	81,154.47	-
MACKENZIE	LH	82,013.85	-
MACKINNON	M	76,088.76	-
MACKINNON	S	76,013.42	300.00
MACKINNON	VM	87,429.69	964.75
MACLENNAN	JM	82,079.01	-
MACLENNAN	S	84,793.35	-
MACLEOD	IM	78,696.66	40.00
MACMILLAN	C	81,969.46	-
MACMILLAN	WS	79,058.09	20.00
MACPHEE	D	75,098.33	-
MADDALOZZO	RR	79,134.02	-
MAGEE	WR	97,515.25	-
MAGUIRE	JM	81,562.08	150.00
MAH	CS	75,205.17	-
MAH	WV	84,564.04	-
MAH	S	90,315.89	17.50
MAH	G	81,162.08	40.00
MAH	LD	76,051.59	50.00
MAHER	KA	84,619.28	40.00
MAIN	HM	83,642.77	-
MAIN	GN	82,379.74	141.10
MAK	L	82,306.98	-
MALKOWSKI	SH	75,168.77	115.00
MALLACH	RH	81,196.84	120.00
MALLETTE	MA	78,543.56	-
MALLI	SS	78,211.12	-
MALTAIS	L	75,110.46	125.00
MANHAS	R	78,425.96	125.00
MANN	AS	90,896.42	-
MANN	CL	80,688.60	50.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MANNICHE	B	86,747.83	-
MANNINEN	MH	75,260.09	-
MANNING	KM	81,206.24	-
MANZO	R	81,235.76	-
MAR	GJ	106,902.54	-
MARINO	S	76,628.15	-
MARINO	NA	81,337.32	75.00
MARK	JK	75,740.63	-
MARLOW	GD	93,202.53	200.00
MARPOLE COTTER	AJ	76,687.20	-
MARQUETTE	D	75,154.32	-
MARSHALL	TD	82,142.64	-
MARSHALL	GS	84,612.23	-
MARTEL	DM	119,601.99	643.74
MARTELLI	DR	85,832.68	-
MARTENS	JW	82,543.54	421.31
MARTIN	DL	75,232.61	-
MARTIN	JS	76,803.01	-
MARTINSON	DL	92,622.32	-
MASSIE	CM	88,870.06	-
MATEAR	DL	92,781.92	-
MATTHEWS	CL	93,091.46	2,043.29
MATTU	MM	75,237.81	-
MATTU	JJ	84,441.31	14.00
MAU	CH	108,052.64	9.00
MAY	AL	75,026.33	-
MAY	JR	75,135.48	140.00
MCBRIDE	EM	75,339.50	-
MCBRIDE	BD	83,043.40	16,102.01
MCCALLION	FW	82,410.46	-
MCCARRON	JC	82,260.92	47.25
MCCARTHY	SE	82,315.18	-
MCCARTHY	SM	111,019.74	-
MCCARTHY	VL	99,507.88	200.00
MCCLARY	DM	124,145.73	1,462.96
MCCLUSKIE	J	82,987.43	20.00
MCCONVILLE	MR	82,183.38	115.00
MCCORD	SE	84,337.50	-
MCCULLAGH	CM	82,309.26	-
MCCULLOUGH	JF	75,110.45	1,271.74
MCDANIEL	CS	81,938.36	238.82

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MCDIARMID	TD	75,232.61	-
MCDONNELL	MM	82,233.78	2,456.79
MCELHONE	CM	86,141.58	-
MCEVOY	AE	87,710.48	34.00
MCEWAN	MJ	101,804.58	-
MCGAULEY	EL	75,026.33	-
MCGEER	TG	101,731.22	2,142.33
MCGILLIVRAY	WJ	85,730.60	-
MCGOWAN	RH	102,167.76	-
MCGRATH-AGG	CM	82,352.97	-
MCINTOSH	SK	86,023.22	-
MCISAAC	SD	82,390.30	650.00
MCKEEN	SH	86,476.38	115.00
MCKINLAY	JL	99,615.87	-
MCKINLAY	SR	80,697.40	67.00
MCLAREN	MA	82,064.99	280.00
MCLAUGHLIN	SV	89,679.82	-
MCLELLAN	TM	89,695.53	155.23
MCLENNAN	PD	84,802.59	195.00
MCMILLAN	CA	79,010.09	-
MCMILLAN	MJ	100,810.62	-
MCMILLAN	DR	80,006.98	10.00
MCNAB	CG	76,326.19	100.00
MCNEIL	CA	81,307.76	-
MCNICHOLL	CH	97,575.71	400.65
MCPHEE	BE	77,579.76	100.00
MCPHERSON	SA	84,384.47	365.00
MCPHERSON	K	83,195.33	425.00
MCTAGGART	MM	81,199.71	-
MCTAVISH	JE	84,792.38	35.00
MEHL	RR	83,238.66	79.06
MENARD	N	80,492.48	-
MERCHANT	DE	82,383.58	-
MERCIER	DA	82,279.22	1,982.67
MERRILL	ML	75,098.33	-
MERSIADIS	TC	88,208.65	145.00
MESICH	R	108,498.90	-
MEY	MJ	83,329.35	-
MEYER	DD	80,917.12	39.50
MEZZAROBBA	DL	81,271.40	35.33
MICOZZI	A	81,090.08	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MIGNAULT	HL	83,223.76	-
MIHALDZIC	J	75,455.77	2,136.66
MIKO	JK	104,619.58	1,867.75
MILADINOVIC	P	81,656.66	-
MILADINOVIC	NN	76,416.43	330.00
MILDEN	TA	85,879.30	-
MILES	M	75,269.76	-
MILLER	GE	80,827.29	-
MILLER	AJ	80,897.94	-
MILLER	CL	75,098.33	45.00
MILLER	BJ	92,504.65	80.00
MILLER	FL	80,827.28	82.50
MILNE	RE	86,450.12	15.00
MILSOM	P	79,851.19	-
MINGO	B	82,804.56	-
MINYARD	CG	75,232.61	40.00
MIRANI	AR	84,827.99	45.00
MIRHADY	NA	83,346.11	45.00
MITCHELL	WC	75,809.84	-
MITZEL	DJ	92,627.17	-
MIZERA	WJ	84,851.65	1,911.06
MOGENSEN	D	82,599.96	-
MOHAN	CM	81,080.96	-
MOKONEN	RL	81,090.08	-
MONGA	SS	83,595.65	-
MONK	WE	81,162.08	-
MONSEN	RG	79,348.53	-
MONTGOMERY	WB	75,297.04	115.10
MOORE	BG	75,114.37	-
MOORE	BA	75,232.61	-
MOORE	CJ	81,898.98	300.00
MOORE	RR	117,806.91	2,598.51
MORAN	MJ	82,509.94	-
MOREAU	LM	88,451.57	433.16
MOREL	RA	88,389.10	2.00
MORGAN	SA	78,739.10	-
MORGAN	PM	97,308.56	-
MORGAN	BA	100,966.08	30.00
MORI	N	75,428.76	-
MORISSETTE	NA	94,277.46	-
MORITA	D	104,730.90	200.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MORO	R	122,670.84	2,001.29
MORRIS	PR	75,026.33	-
MORRIS	I	78,297.86	-
MORRIS	N	92,859.07	-
MORRISON	DH	77,196.74	-
MORRISON	DL	85,728.29	-
MOSES	PD	114,241.85	2,842.23
MOSHCHENKO	A	81,738.25	25.00
MOTA	AP	80,863.39	72.50
MOULTON	PS	98,271.08	40.00
MOY	RK	87,654.97	-
MUELLER	JE	85,069.88	-
MUELLER	PG	85,491.10	-
MUELLER	AM	76,772.20	250.00
MUGFORD	DP	75,098.33	-
MUIR	BE	80,827.28	-
MUIR	JC	83,106.80	100.00
MULHERN	PT	80,274.64	-
MULLARD	SR	84,414.35	-
MULLIGAN	JH	75,210.37	47.50
MUMFORD	J	75,098.33	75.00
MUNG	B	85,158.70	-
MUNSON	DE	80,952.67	-
MUNTON	PD	117,613.23	-
MURESS	M	80,740.32	60.00
MURNANE	J	100,146.75	797.25
MURPHY	DR	75,269.76	-
MURPHY	MN	89,274.81	-
MURPHY	CP	75,274.96	16.00
MURPHY	DC	77,025.95	75.00
MURRAY	D	90,762.64	-
MURRAY	CK	80,492.48	75.00
MURRAY	DE	82,981.09	196.50
MURTON	BN	103,645.92	252.25
MUSSELLE	PL	82,233.78	-
MUSTAPIC	MJ	84,213.66	-
MUSTAPICH	WA	106,848.01	-
MUSTARD	J	75,133.17	10.00
MYERS	LB	84,923.14	-
NADIGER	JY	78,852.08	-
NAGATA	CG	81,337.32	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
NAKAMOTO	JK	78,656.40	-
NAKAMURA	LA	80,563.62	16.50
NAKANISHI	BG	82,381.26	35.33
NALOS	BA	81,319.43	-
NANDA	GS	81,162.08	-
NARODOWSKI	EJ	75,182.45	-
NASO	KR	86,294.44	125.00
NATOLA	C	82,375.70	-
NAYLOR	PR	82,309.26	-
NEIBEL	PL	117,169.43	3,773.72
NEILL	AD	81,023.16	798.06
NELSON	DR	111,920.57	35.33
NEMETH	KA	104,687.48	-
NESMITH	KA	81,939.74	70.00
NEU	JJ	76,178.54	-
NEUFELD	HW	81,307.76	-
NEVILLE	BN	85,670.18	-
NEYLAN	MS	81,515.32	40.00
NG	MW	80,827.28	30.00
NG	RH	84,119.38	40.00
NG	WG	75,110.45	88.83
NG	BL	183,156.50	5,094.64
NGUYEN	FN	82,233.78	26.50
NICCOLI-MULLETT	AM	104,490.22	-
NICHOLL	LV	80,408.45	150.00
NICHOLLS	IB	75,746.25	-
NICHOLS	SG	95,388.45	-
NICHOLSON	KM	83,775.60	-
NICKS	JD	82,179.38	-
NIEK	RB	81,795.64	20.00
NIKON	CM	81,898.98	60.00
NIPP	L	83,789.34	376.90
NISHI	JC	106,932.84	-
NIXON	RC	75,098.33	-
NIZIOLEK	K	104,809.72	200.00
NOAH	PE	80,892.22	195.00
NOBLE	TM	75,135.66	-
NORMAN	DA	75,771.03	-
NORMAN	RA	85,481.30	3,757.45
NORTH	DL	88,208.66	150.00
NOTHSTEIN	DL	93,120.07	1,895.46

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
NUGENT	SM	78,168.86	-
NYSTROM	G	82,309.26	-
O'CONNOR	VM	82,202.54	-
O'DONNELL	MJ	78,958.76	-
O'DONOGHUE	A	85,073.07	50.00
O'GORMAN	DW	87,154.95	-
OLSON	E	78,208.76	-
O'MALLEY	CJ	81,513.94	50.00
ONG	ES	80,844.18	155.00
ONSTAD	BA	97,668.74	2,775.29
OR	K	86,823.59	167.50
ORCHARD	KH	76,518.60	-
O'REILLY	CN	96,913.59	1,144.87
ORR	KM	81,129.95	580.00
OSTROM	KJ	90,305.79	740.31
OSTROM	W	97,391.83	1,580.54
O'SULLIVAN	KP	117,448.74	782.25
OUDT	RL	81,336.24	31.50
OUTRAM	PA	75,020.12	-
OVERALL	JE	76,959.63	75.00
OVERGAARD	JJ	80,311.51	-
OVERGAARD	RJ	90,867.10	130.00
OVERGAARD	V	155,155.30	2,107.47
PACHECO	LB	82,315.08	-
PACHLER	RK	82,046.46	10.00
PACK	G	85,204.47	-
PAGET	N	93,155.52	-
PAGET	GE	84,177.75	63.64
PALEY	T	83,567.58	-
PALYLYK	DA	81,162.08	-
PANESAR	BK	85,455.51	197.50
PAO	EW	82,424.37	-
PAO	A	87,243.53	-
PAPIC	M	78,717.69	-
PAPPAS	L	75,081.77	65.70
PAPROSKI	DL	85,058.18	-
PARIS-MCCALLUM	JM	75,098.33	-
PARK	PA	76,945.82	56.50
PARKER	JE	82,782.78	-
PARKER	CA	97,858.28	190.00
PARKER	C	105,604.20	1,265.09

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PARKIN	BJ	75,871.80	120.00
PARMAR	JS	90,415.68	-
PARMAR	LJ	79,820.86	1,941.80
PARSONS	DG	82,461.26	-
PARTRIDGE	EE	81,090.91	150.00
PARUNGAO	PE	85,649.57	-
PASQUILL	VI	75,026.33	-
PATRICK	KM	75,232.61	-
PATRICK	MN	75,098.33	30.00
PAVAO	MC	75,063.48	-
PAWLUK	DL	78,887.13	-
PAYNE	EA	87,020.65	13.00
PAYNE	MC	75,135.48	50.00
PEARCE	SE	80,740.32	-
PEARCE	MG	90,138.41	-
PEARMAN	MW	118,980.95	2,468.55
PEARSON	SJ	82,601.00	220.00
PEDRINI	LM	99,031.51	693.00
PELLETIER	JN	81,898.98	-
PERROTTA	A	87,299.58	-
PETERS	MC	85,523.18	-
PETERS	P	84,289.67	959.11
PETERS	HJ	104,552.50	2,937.08
PETERSEN	SJ	82,325.34	-
PETERSEN	UH	75,098.33	129.00
PETERSON	EE	75,857.65	-
PETHERIOTIS	N	84,607.51	-
PETRAKIS	CE	81,898.98	275.00
PHILIPCHUK	JM	125,281.94	-
PHILLIPS	DR	84,314.63	300.00
PHILLIPS-SIM	JM	82,129.00	-
PHOENIX	JN	82,365.70	-
PHYALL	DJ	81,939.74	10.00
PICARD	RM	75,098.33	-
PICKFORD	KE	117,680.22	-
PIDHERNY	BL	80,827.28	-
PILOTTE	C	75,110.46	50.00
PINCOTT	LL	87,532.25	263.00
PIRES	F	84,117.34	-
PIRIE	AJ	86,476.38	-
PITCHFORD-YEUNG	CK	81,214.88	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PITMAN	CL	87,008.72	-
PLOTTEL	PJ	118,001.13	323.00
POLONIJO	JL	77,803.57	-
POLUKOSHKO	JJ	91,081.17	-
PONTALTI	DP	78,567.98	-
POON	MA	80,827.28	100.00
POPE	DJ	82,202.54	-
PORRITT	BK	107,265.84	30.00
POTVIN	PL	82,121.98	100.00
POWELL	PA	86,718.87	1,205.54
POWELLWILLIAMS	JA	114,087.80	667.14
PRASAD	A	76,585.11	55.00
PRATT	JT	79,982.40	-
PREVEDELLO	WP	96,015.28	866.44
PREVOST	G	81,939.74	-
PRICE	P	80,918.64	-
PRICE	LJ	81,500.36	50.00
PRINS	MM	79,034.56	-
PROCTER	DT	116,284.48	-
PROCYK	JR	96,587.24	-
PRODAN	LA	82,259.06	50.00
PROUDFOOT	SF	82,381.26	-
PRZYBOROWSKA	JM	84,607.51	220.00
PU	X	90,837.66	31.50
PUIL	TW	75,098.33	40.00
PURDY	MA	81,939.74	-
PUUSEPP	JM	80,447.15	39.50
QUAN	S	76,167.27	-
QUON	JW	80,492.48	-
RAAGNER	E	75,063.48	75.00
RACHAR	GL	82,680.62	-
RADFORD	BM	81,911.32	-
RADU	S	75,026.53	-
RAI DHARI	IR	85,604.76	-
RAIKES	WH	80,827.28	120.00
RAINER	EM	92,726.92	2,573.85
RAMAZZINI	GG	75,232.61	35.33
RANDLE	KL	85,914.62	1,878.38
RAPHAEL	GR	106,490.94	912.50
RAPOSO	SO	82,310.09	19.75
RASIUK	PT	82,386.90	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
RATHWELL	DW	83,888.08	1,136.85
RATZLAFF	RG	87,938.62	100.00
RAVENING	CE	82,381.26	-
REARDON	SA	104,687.48	2,163.42
REBANE	K	85,815.17	80.00
REDPATH	JA	89,683.78	95.00
REID	JS	78,130.10	128.58
REMEDIOS	CR	140,607.17	1,461.70
RENK	GF	81,181.44	-
RENNIE	M	79,326.74	233.00
RENNIE	RJ	82,161.78	709.75
RENTZ	AC	85,864.56	75.00
RENEWICK	CG	87,323.37	50.00
REPPENHAGEN	CA	75,161.85	-
REYNOLDS	LM	76,206.30	-
RICHARDS	AA	86,855.42	-
RICHARDSON	CL	81,175.80	10.00
RICHARDSON	P	77,249.64	125.00
RICHARDSON	SE	81,311.00	270.00
RICHTER	G	80,918.64	-
RICKBEIL	D	80,464.09	-
RICKSON	MA	81,090.08	30.00
RIDDELL	RJ	82,291.02	-
RINGDAHL	RA	85,087.16	25.00
RINGDAHL	SC	85,227.78	75.00
RINGERS	CA	81,090.08	55.00
RISBEY-HAINES	SJ	82,848.88	-
RITCHIE	H	83,801.22	-
ROBBINS	A	80,827.28	-
ROBERGE	CM	75,247.14	-
ROBERTS	JS	84,401.74	-
ROBERTS	MC	82,161.78	60.00
ROBERTS	EE	112,889.13	980.45
ROBERTS	K	77,033.21	1,954.90
ROBERTSON	JL	84,034.23	-
ROBERTSON	BD	102,983.10	13.00
ROBERTSON	S	80,827.28	40.00
ROBICHAUD	LJ	75,229.06	500.00
ROBINSON	SJ	86,670.34	-
ROBINSON	KA	80,867.47	39.50
ROBINSON	B	83,840.26	90.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ROBSON	DG	75,160.61	50.00
ROCCHETTA	M	79,313.29	200.00
ROCK	CA	92,726.92	-
RODGERS	AE	89,020.67	-
RODRIGUEZ	GN	82,446.80	225.00
RODRIGUEZ-SCHNACKEN	N	82,379.18	-
ROGERS	HE	75,915.73	-
ROGERS	EA	75,028.79	52.50
ROGERS	J	81,090.08	135.00
ROGGEVEEN	PG	82,825.08	-
ROMANIN	BJ	80,422.22	-
ROMEO	ME	75,160.20	-
ROOS MCCLACHERTY	JM	81,090.08	-
ROQUE	GE	81,090.08	140.00
ROSBERG	KR	93,059.92	-
ROSELLI	G	75,098.33	-
ROSS	CT	95,940.81	-
ROSS	RC	104,608.80	200.00
ROSS	TA	84,978.57	272.42
ROSSI	E	81,176.85	-
ROTHER	JR	86,633.00	-
ROVERE	GM	80,867.47	-
ROWLAND	BA	95,364.23	195.00
ROY	RC	82,418.98	-
ROZITIS	CP	90,867.98	-
RUDD	MS	85,718.39	-
RUDD	MS	80,827.28	171.77
RUDLAND	LL	82,096.10	12.00
RUGGERI	J	81,991.46	-
RUNSTROM	EL	81,939.74	145.00
RUSHTON	C	107,306.07	-
RUSSELL	BD	80,816.29	-
RUSSELL	D	82,381.26	94.50
RUSSELL	LM	80,827.28	100.00
RUSSELL	SE	82,451.98	170.00
RUSSELL	LD	79,587.37	393.75
RUTLEY	JB	101,731.22	-
RYMER	RJ	87,482.37	288.75
SAAR	PJ	82,719.34	40.00
SABBAGHA	RC	75,258.85	-
SABOURIN	DJ	85,579.92	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SADHRA SRAN	SK	76,292.00	35.33
SADLER	DR	94,832.98	2,084.33
SADRI	S	80,703.17	-
SAHOTA	K	81,328.28	-
SAHOTA	VS	104,887.72	-
SAINAS	AN	96,193.69	-
SALEWSKI	WC	92,183.52	-
SALTER	AB	81,935.65	-
SALTER	ST	86,397.92	-
SAMRA-GYNANE	RK	98,154.28	-
SANDER	AM	82,894.56	190.00
SANDHU	MS	81,758.06	-
SANDHU	SS	81,215.99	55.00
SANDHU	HK	98,694.86	1,682.89
SANDHU	NK	81,898.98	3,862.96
SANDRI	D	103,973.57	200.00
SANFORD	LE	82,179.38	-
SANFT	MS	104,482.84	-
SANS	RY	82,161.78	90.00
SAPIC	D	81,916.58	115.00
SARNA	A	78,208.96	150.00
SASGES	M	81,722.38	-
SAUDER	CS	81,013.15	-
SAYSON	C	80,421.54	1,415.07
SCAGLIONE	G	80,941.77	-
SCALLY	LJ	81,206.08	33.00
SCHELTGEN	B	91,562.03	-
SCHIEMAN	BA	107,846.86	-
SCHINDEL	RG	115,913.36	260.00
SCHOEBER	TP	81,337.32	-
SCHOFIELD	AS	101,041.42	-
SCHRATTER	M	85,009.90	-
SCHWAB	MT	82,046.46	370.00
SCORDA	S	86,176.52	-
SCORETZ	ED	80,827.28	40.00
SCOTEN	JA	85,829.88	170.00
SCOTT	SJ	80,408.46	-
SCOTT	KA	81,179.43	-
SCOTT	JI	75,259.89	39.50
SCOTT	JL	79,320.27	82.50
SCOTT	MA	80,670.36	89.50

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SCRIMSHAW	S	83,668.02	-
SEED	BM	120,847.55	-
SEELIGER	TB	80,210.91	-
SEHRA	B	75,044.33	57.50
SELLARS	S	115,969.97	2,395.78
SELTENRICH	LD	75,100.69	16.50
SERBIC	SL	78,806.34	-
SHADDICK	WF	82,045.68	-
SHAMAN	TB	81,939.74	10.00
SHANKEL	PJ	75,026.33	-
SHAW	R	75,309.85	90.00
SHEANE	MA	82,304.30	904.15
SHEARDOWN	DC	80,827.28	94.50
SHEFRIN		85,499.43	6.00
SHEIKH	IS	106,803.92	12.25
SHELDAN	A	80,867.47	40.00
SHELFONTIUK	S	78,613.56	-
SHEPHERD-DYNES	E	81,309.20	100.00
SHERSTAN	ML	79,752.58	-
SHIEH	VS	78,723.29	-
SHIELDS	JM	76,434.42	100.00
SHIELL	MA	75,335.16	40.00
SHOMURA	MJ	81,898.98	113.36
SHOUB	JC	85,624.06	45.00
SIDHU	JS	80,925.14	40.00
SIDJAK	CT	97,471.60	3,263.37
SIEMENS	KA	80,827.28	-
SILLER	JL	85,344.32	-
SILVER	BD	81,898.98	-
SILVERS	AT	75,297.04	-
SILVESTRE	JA	84,120.51	-
SIMMONDS	SS	95,056.78	12.00
SINCLAIR	P0	75,098.33	31.50
SINCLAIRE	M	92,387.21	126.00
SINGH	DD	90,384.18	-
SIPPEL	JE	80,603.92	509.05
SKARSGARD	PC	101,368.54	115.00
SKELDON	TJ	85,760.68	-
SKIBINSKI	SJ	77,695.52	40.00
SKINNER	C	79,141.61	39.50
SKUTELNIK	SL	75,610.96	40.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SLEEP	CH	82,636.29	1,811.65
SMEDLEY	JC	100,810.62	-
SMITH	DT	77,203.71	-
SMITH	LG	78,453.47	-
SMITH	MC	82,129.00	-
SMITH	MG	83,827.50	-
SMITH	DH	85,961.88	-
SMITH	PM	86,052.74	-
SMITH	GH	88,513.27	-
SMITH	SW	91,740.05	-
SMITH	RG	82,423.05	50.00
SMITH	MA	82,197.78	78.22
SMITH	LA	82,233.78	80.00
SMITH	JR	82,161.78	103.23
SMITH	JA	85,119.03	255.00
SMITH	M	81,202.04	270.00
SMYTH	SM	88,918.61	-
SMYTHE	CE	80,624.03	150.00
SO	D	80,867.47	-
SOBRAL	M	82,060.98	135.00
SOLMES	RJ	75,989.57	-
SOMMER	JG	80,363.03	31.50
SOROCHAN	SS	106,809.37	-
SOUTHER	JF	104,723.95	1,805.37
SOVILJ	A	75,026.33	-
SPENCE	JD	82,233.78	-
SPOONER	OB	75,322.81	100.00
SPRING	CM	80,827.28	-
SPRINGER	GD	82,559.76	360.00
STAFFORD	DA	75,145.85	-
STAIR	NC	84,913.83	1,829.22
STALLER	DK	91,312.45	-
STANWAY	TA	84,272.71	-
STAPLES	MC	75,171.53	25.00
STASSINOPOULOS	J	105,942.77	-
STEACY	LM	75,090.77	-
STEPHEN	DG	87,370.90	-
STEPHENSON	BW	77,873.96	25.00
STERLING	HC	96,169.91	20.00
STEVENS	NE	79,114.92	115.10
STEVENSON	JL	75,026.33	-

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
STEVENSON	SA	93,153.12	-
STEWART	AL	81,898.98	25.00
STEWART	JM	77,456.05	120.56
STEWART	EJ	80,943.28	173.25
STEWART HUNTER	A	76,029.08	-
STIRK	SJ	82,323.42	40.00
STOKES	BH	80,953.19	-
STOKES	TL	82,741.17	-
STOKES	GK	84,442.95	-
STOKOVAC	L	81,307.76	-
STORLUND	J	94,475.84	200.00
STORY	DR	78,518.85	-
STRONG	CL	78,844.56	-
STUART	WN	81,985.78	-
SU	ZZ	81,360.78	230.07
SULLIVAN	SL	87,498.15	-
SUMRA	P	85,971.85	95.50
SUNNUS	DV	80,638.16	35.00
SUPER	MK	82,396.38	-
SUTHERLAND	M	82,800.29	40.00
SUTHERLAND	BA	85,635.13	234.75
SVEISTRUP	SM	79,989.63	3,562.96
SWAIN	DA	86,283.24	-
SYKES	P	81,346.91	-
TADDEI	MT	122,580.89	200.00
TAIT	KM	75,067.94	16.50
TAKAHARA-MARK	EM	81,307.76	-
TAKAHASHI	NC	80,781.62	40.00
TAKIZAWA	A	81,964.18	-
TALLARICO	L	94,010.66	-
TAM	VK	80,827.28	30.00
TAM	DC	75,376.21	160.00
TAN	J	79,788.10	-
TAN	H	81,898.98	-
TAN	CF	82,409.86	-
TANABE	RC	86,639.58	-
TANABE	SM	81,870.02	230.00
TANFARA	CT	100,984.69	-
TANNER	K	83,377.05	50.00
TAYLOR	ML	82,284.94	-
TAYLOR	BG	84,470.16	-

**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>
TAYLOR	PG	106,040.34	-
TAYLOR	JK	75,026.33	40.00
TAYLOR	L	79,192.37	650.00
TEEUWSEN	DG	82,308.82	50.00
TELLO	EC	81,402.54	160.00
TENTA	JD	75,081.21	115.00
TERRETTA	L	91,804.97	-
THEODOROPOULOS	S	75,237.85	126.00
THIBAULT	M	82,130.57	2,640.28
THOMAS	CD	79,318.59	-
THOMAS	IS	80,214.64	80.00
THOMAS	RG	82,808.10	96.50
THOMAS	S	76,521.07	100.00
THOMPSON	SC	75,026.33	-
THOMPSON	JL	86,079.12	-
THOMSON	JC	83,966.09	837.29
THORNTON	CA	81,524.67	-
THORPE-MACTAVISH	KL	75,259.89	50.00
TIEN	AF	80,747.93	-
TIGANIS	KP	75,187.89	207.50
TIN	P	82,824.06	-
TING	PH	80,827.28	-
TKACHENKO	AE	82,254.26	35.33
TOLKSDORFF	D	85,555.92	-
TOM	LF	78,715.81	228.50
TOMASSETTI	V	88,475.94	-
TOME	AC	75,100.69	35.33
TOMSICS	TL	75,071.77	60.00
TOOMER	YL	79,776.87	-
TOPOLNICKI	DE	81,564.94	-
TORNROOS	LJ	79,070.21	-
TOWNSEND	RG	75,538.66	113.36
TRAPASSO	V	79,507.45	100.00
TRCA	DJ	80,409.28	596.85
TREACHER	PM	86,603.17	182.50
TRELOAR	LC	78,388.49	50.00
TREMBLAY	AF	117,603.36	-
TRIGG	CM	81,090.08	-
TROVAO	MP	75,375.15	-
TRYSSENAAR	JT	80,667.72	-
TSO	J	82,233.78	-

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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>
TSUI	GT	89,772.76	1,500.09
TSUYUKI	JM	81,307.76	75.00
TURNER	SJ	81,311.00	-
TURNER	SR	81,939.63	-
TYLOR	GS	81,199.44	119.00
ULIAN	W	82,026.54	40.00
UNGLESS	GC	81,944.23	414.75
UNGUREAN	B	82,534.12	-
UNRAU	DF	81,130.27	-
UNSWORTH	GR	75,028.69	70.00
URSTAD	CE	81,175.56	-
VALLIS	JM	80,638.16	-
VALLIS	AD	84,350.58	157.50
VAN DER HOOP	S	84,658.21	-
VAN DEVENTER	LS	82,233.78	150.00
VAN SOLDT	FR	82,101.54	-
VAN-WELZEN	A	78,381.83	100.00
VELLESCIG	DA	77,912.84	-
VENESS KEHLER	TL	80,669.40	100.00
VERA	AJ	90,841.54	-
VERNIER	BJ	87,286.14	-
VESTERBACK	JE	82,161.78	35.00
VEY-CHILTON	CA	106,902.54	425.00
VICKARS	SM	75,117.53	31.50
VIKNER	EL	76,775.50	-
VINCENT	GD	80,175.50	-
VINCENT	SA	81,699.50	-
VINE	GD	85,049.84	-
VIOLI	PJ	76,272.07	2,358.92
VOCKEROTH	RG	87,239.95	-
VON HOLTUM	B	81,323.95	50.00
VON KEYSERLINGK	GE	85,344.32	-
VULGARIS	M	84,533.51	150.00
WADSWORTH	AJ	89,919.79	3,877.24
WAGNER	S	82,016.42	-
WAGNER	E	81,245.04	60.00
WAI	N	86,093.08	-
WAISBERG	DB	82,731.18	-
WAKELING	M	84,272.71	50.00
WALACH-JOSEPH	ME	75,160.52	-
WALE	DC	82,045.82	-

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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>
WALLACE	PG	81,309.60	-
WALLBRIDGE	CM	116,903.34	-
WALLER	WG	81,749.62	165.00
WALLIN	KL	117,461.58	-
WALSH	PW	82,315.61	62.92
WALTER	AB	75,179.61	-
WAN	S	81,335.35	-
WANG	X	75,228.17	-
WANG	XS	82,284.94	185.00
WARD	LJ	102,988.30	-
WARDROP	GM	81,737.36	88.83
WARMAN	MA	90,406.59	-
WARRINGTON	MG	76,173.58	-
WATKINS	DM	75,861.16	-
WATKINS	RJ	84,714.68	-
WATSON	DC	81,090.20	-
WATSON	SM	75,256.21	55.00
WATT	PD	75,849.90	-
WEARE	MJ	81,229.48	40.00
WEATHERALL	JA	91,812.13	-
WEATHERALL	JA	76,285.10	24.00
WEBBER	DL	80,827.28	-
WEBBER	TL	83,437.90	-
WEICHEL	CI	81,723.96	-
WEIR	DA	94,167.65	-
WELCH	CG	82,032.22	-
WELLS	BA	81,171.76	-
WERB	EA	81,090.08	-
WERBOWESKI	SL	75,112.53	50.00
WEREMCHUK	KG	81,617.25	-
WERESCH	JF	81,863.03	-
WERNER	SD	75,106.43	220.00
WEST	EL	80,532.67	95.00
WESTDAL	CS	87,526.09	14.63
WESTON	LY	86,420.01	59.00
WESTROM	NE	78,575.57	-
WHEELHOUSE	SA	75,232.61	170.00
WHISHAW	IT	120,235.41	-
WHITE	BJ	75,232.61	200.00
WHITTLE	BD	83,469.08	898.33
WIEBE	RJ	105,712.66	60.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WILKIN	CM	81,985.78	-
WILLAN	RF	82,306.78	-
WILLIAMS	HJ	98,804.01	-
WILLIAMS	RD	79,244.39	100.00
WILLIAMS	SL	84,400.59	115.00
WILLIAMS	SJ	94,815.43	125.00
WILMANN	DG	92,520.96	-
WILSON	DT	75,170.32	-
WILSON	MD	77,223.01	-
WILSON	RL	81,830.00	-
WILSON	AR	106,903.80	-
WILTING	KT	82,957.11	25.00
WIND	IJ	100,217.50	1,645.14
WING	AL	82,161.78	30.00
WINN	MS	85,926.90	35.00
WINTERBURN	MJ	82,654.26	-
WLODARCZAK	P	166,453.42	5,339.39
WOLKENBROD	M	81,939.75	-
WONG	GL	75,040.38	-
WONG	BJ	75,291.52	-
WONG	LS	78,208.76	-
WONG	EB	78,613.16	-
WONG	WK	79,058.09	-
WONG	JH	79,740.93	-
WONG	J	80,492.48	-
WONG	EG	81,150.01	-
WONG	SC	82,381.26	-
WONG	JY	83,172.89	-
WONG	AW	86,117.86	-
WONG	RH	93,230.25	-
WONG	A	90,034.63	35.00
WONG	GN	81,904.52	70.00
WONG	NS	80,827.28	75.00
WONG	CL	75,297.04	115.00
WONG	KT	80,615.28	160.40
WONG	S	80,827.28	172.50
WONG	MN	81,336.24	185.00
WONG	AJ	81,162.08	190.00
WONG	WI	115,921.00	200.00
WONG	DB	95,410.60	1,054.63
WOO	PE	93,059.92	15.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WOO	DM	79,364.76	407.00
WOOD	JM	81,002.24	40.00
WOODS	MA	81,039.68	-
WOODS	JD	81,162.08	-
WORT	DE	75,145.09	40.00
WOU	A	75,232.61	30.00
WOZNY	EJ	80,827.28	223.22
WRIGHT	TD	80,827.28	-
WRIGHT	SM	82,539.16	-
WRINCH	RH	117,591.32	-
WU	X	82,400.58	-
WU	MW	77,499.50	128.00
WU	J	90,188.90	143.50
WYATT	SA	93,346.27	652.15
YADA	MM	84,395.08	60.00
YANG	M	75,259.89	-
YANNAKOULIAS	G	81,305.80	-
YAREMA	R	78,463.08	-
YEE	BK	76,044.89	-
YEE	MT	84,683.58	128.00
YEE	HC	81,125.92	781.96
YEH	H	81,337.32	55.00
YELIZAROV	M	81,086.68	555.30
YETMAN	JW	76,414.52	100.00
YEUNG	CW	81,002.52	100.00
YIM	AC	80,666.64	50.00
YIP	SL	85,709.88	-
YIP	E	78,184.03	555.29
YIU	A	80,891.13	187.75
YOUNG	AG	75,232.61	-
YOUNG	JA	75,633.04	-
YOUNG	LJ	75,160.61	40.00
YOUNG	KM	75,569.49	40.00
YU	BY	75,175.45	-
YU	MW	82,327.34	-
YU	AM	83,215.17	-
YU	MA	85,726.42	60.00
YUEN	H	77,588.46	-
YUEN	GM	80,827.28	-
YUEN	EL	80,827.28	-
YUEN	Y	81,898.98	185.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
YUILL	CA	78,543.56	-
YUSYP	M	83,621.75	1,065.42
ZAGOUDAKIS	JP	86,491.18	-
ZAK	CA	87,676.96	-
ZALLEN	LM	87,132.94	95.25
ZALLEN	JH	81,002.40	180.00
ZEITZ	AN	95,136.35	2,027.38
ZERBE	RR	116,602.16	2,712.04
ZIBIN	PP	81,231.84	-
ZIMMARO	EL	83,966.06	-
ZIMMERMAN	SF	80,762.62	-
ZISMAN	AH	100,800.77	115.00
ZITKA	L	80,667.72	-
ZUBKE	SN	81,265.32	-
ZYLSTRA	PA	81,128.96	-
<b>TOTAL - EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$ 149,914,482.54</b>	<b>\$ 429,416.83</b>
<b>TOTAL - EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>242,226,597.40</b>	<b>540,742.56</b>
<b>TOTAL - EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$ 392,141,079.94</b>	<b>\$ 970,159.39</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$ 392,359,522.32</b>	<b>\$ 981,885.85</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$ 19,213,516.93</b>

*This statement is prepared pursuant to the Financial Information Regulation, Schedule 1, Section 6.*

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2009-2010.

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

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
333 Terminal Holdings Ltd	594,808.41
4th Utility Inc.	117,146.33
A W Fireguard Supplies (1991) Ltd	66,753.11
A.C.M. Environmental Corporation	119,956.96
Able Tech Assistive Technologies	49,739.55
Ace Beverage Ltd	55,019.77
Acklands-Grainger Inc	40,517.13
Acrodex	234,630.87
Action Holdings Ltd T/A Custom Blacktop	50,135.12
Advance Corporate Training Ltd.	25,972.49
Advanced Parking Systems Ltd.	40,928.50
Advanced Placement Exams	38,830.89
Advantage Sports	48,998.25
Advicas Group Consultants Inc.	25,665.00
Affinity Group Tours	217,504.00
Affordable Housing Societies	47,310.87
Agropur Division Natrel	79,503.45
Air Canada Group	47,332.90
Air System Supplies	28,995.97
American Thermoform Corporation	32,140.78
Andornot Consulting Inc.	63,041.56
Angus Corporate Centre Ltd	607,557.57
Anita Roberts / SafeTeen	26,800.00
Anixter Canada Inc	59,310.00
Aon Reed Stenhouse Inc.	31,355.00
Apex Tents	54,876.84
Apple Canada, Inc. C3120	417,236.28
Aroga Group Inc.	1,186,094.24
Art Steinmann & Associates	52,696.91
Associated Lock & Supply	63,365.90
AV Solutions	179,062.37
B C Air Filter Ltd	34,002.97
B.A. ROBINSON CO. LTD.	82,142.94
Bamfield Marine Science Centre	66,640.62
Bard on the Beach	31,119.63
Bartle & Gibson Co Ltd	82,657.24
BC Centre for Ability	242,175.50
BC College Of Teachers	286,200.00
BC Hydro	2,603,613.38
BC Regional Council of Carpenters	165,191.61
BC Safety Authority	81,531.95
BC School Sports	27,064.25
BC School Trustees Association	105,634.58
BC Teachers' Federation	8,382,928.13
BCP Plumbing	96,121.72
Bel Par Industries	35,084.69

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Belair Recreational Products Inc.	26,460.59
Bell Mobility	393,160.32
BFI Canada Inc.	497,110.85
Big Kahuna Sport Company	251,904.02
Board of Parks and Recreation	87,208.43
Boreal Laboratories Ltd.	84,069.78
Brackett Contracting	291,774.00
Branch MacMaster	41,598.66
Brandt Tractor Ltd.	50,951.68
Bridges Canada	884,931.88
Britannia Community Services Centre	71,376.43
British Columbia Library Association	397,548.73
Broadway Roofing Co Ltd	58,695.00
Brook & Associates Inc	120,971.35
Bubas George Motors Ltd.	38,820.86
Buckwold-Western Floor Covering Distrib	30,910.73
Bunt & Associates Engineering (B.C.) Ltd	37,628.56
Burnaby Insulation Supplies Ltd	27,864.92
Busch Systems International Inc	36,506.40
Bush, Bohlman&Partners	307,959.73
By Design Products Corp.	33,915.00
Camp Artaban	29,329.85
Camp Jubilee Retreat & Conf.	36,480.55
Canada Post Corporation	201,739.67
Canada Revenue Agency	135,231.32
Canada Safeway Ltd	76,821.75
CANADA-CUBA SPORTS	50,489.00
Canadian Educational Subscriptions	36,043.40
Canadian Institute of Reading Recovery	78,050.00
Canadian Red Cross Society	93,314.37
Canadian Refrigeration and Air	40,070.06
Canadian Union of the Public Employees	105,551.19
Canadian Western Trust	2,597,706.55
Canon Business Solutions Canada Inc.	722,980.13
Canucks Family Education Centre	29,500.00
Cardinal Coach Lines ULC	2,620,736.99
Carleton Rescue Equipment	37,226.08
Carousel Theatre Company	31,321.00
Cat Rental Store	69,014.76
CDW Canada	41,132.72
Cedar Cottage Neighborhood House	88,672.25
Cedar Crest Lands (B C) Ltd	743,677.06
Centennial Foodservice	94,450.68
Centennial Geotechnical Engineers Ltd.	102,083.81
Centrinity Inc.	325,922.79
Chan Centre - UBC	49,508.03

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Chapman, D. Consulting Ltd.	27,090.00
Charter Bus Lines	72,804.22
Charter Telecom Inc.	52,932.32
Chen Yanrong	50,700.00
Cheneliere Education Inc.	49,099.27
Chiang, Chia-Ning	26,400.00
CHINA TRAVEL SERVICE (CANADA)	34,481.00
Christie Lites (Vancouver) Inc.	33,233.35
CIBC - Mellon	156,224.26
City of Vancouver	2,436,068.00
CitySpaces Consulting Ltd.	349,465.63
CJ Anderson Civil Engineering Inc.	51,432.52
Clan	38,574.00
Clearsky, Curtis	37,889.68
Cloverdale Paint Inc	155,106.76
Coast Mountain Thermal Inc.	105,841.50
Coast Paper	74,483.91
Coast Wholesale Appliances Ltd	50,620.31
Colborne Architect Group	360,151.86
Colliers ITF Angus Corporate Centre LTD	100,242.25
Colliers Macaulay Nicolls Inc.	50,711.06
Collingwood Neighbourhood House	121,783.43
Contact Environmental Inc.	28,417.45
Conti Electronics Ltd.	104,293.24
Coriolis Consulting Corp.	143,047.49
CPS Forklift Delivery Ltd	38,941.90
Craig A & Son Ltd	705,774.95
Creative Insigna Ltd.	61,550.14
Creative Transportation Solutions	38,823.00
CUBA EDUCATION TOURS	33,467.00
CUPE, Local 15/V.M.E.C.W.	1,171,162.02
Custom Lighting Ltd	28,420.66
Cypress Bowl Recreations Ltd.	72,869.80
DA VINCI INT. TRAVEL	26,473.00
David Mah Architect	35,971.23
Dell Computer Corp	4,774,748.51
Delta Continuing Education	130,275.00
Des Consortium	54,448.03
Design Roofing & Sheet Metal Ltd	307,927.20
Desire 2 Learn	116,124.50
DG MacLachlan Limited	64,018.61
DHL Express (Canada) Ltd.	76,872.35
District Council 38 Membership Services	111,514.03
Dominion Fairmile Construction Ltd.	131,196.86
Doyen Violin Shop Ltd.	48,983.71
Dunlevy Food Equip Ltd	127,367.77

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Dynamex Express Inc	152,419.46
DynaVox Canada	419,250.57
Easy Care Restoration Ltd.	181,914.20
Ebsco Canada Ltd.	109,195.80
ECNG Energy L.P.	1,267,254.93
Econo-Wise Source Office	53,746.58
Ecowaste Industries	45,067.32
Eddy, Catherine	28,307.16
Edenvale, Div of Firstonsite Restoration	44,564.89
Edu Reference	33,422.75
Educan Institutional Furniture Ltd	183,500.68
E-Forensic Services Inc.	30,310.43
Ellison Travel & Tours Ltd.	219,033.72
EMCO Corporation	42,129.90
Em'Press Promotions	26,064.49
Encore Sports Tours	43,497.00
Entertainment Publications, Inc	44,813.06
ER CONSULTING	68,967.77
Erv Parent Co Ltd	66,190.70
ESC Automation Inc.	25,165.19
eSchool Solutions, Inc (formerly TSSi	40,741.60
Evans Lake Forest Education	34,573.00
FAIRMONT HOTEL VANCOUVER	69,092.07
Family Maintenance Enforcement Program	48,826.12
Family Services Of Greater Vancouver	49,300.00
Farm-Tek Turf Services Inc.	65,280.62
Faronics Technologies, Inc.	97,440.00
Fazio Frank	36,300.99
Fielding Nair International, LLC	267,846.51
Finley, Barbara	60,390.61
First Student Canada	251,288.87
FirstOnSite Restoration L.P. B.C. Region	37,129.22
Floorspace Rebuilders Ltd	369,029.30
Four Seasons Hotels	38,070.30
Fraser Health Authority	48,166.62
Free the Children Foundation	36,195.53
Fresh Slice Pizza	42,101.00
FRIESEN YEARBOOKS	200,317.66
Frog Hollow Neighbourhood House	115,589.10
FSS Korea	32,070.00
Fujitec Canada, Inc.	37,841.92
FutureBook Yearbooks Inc.	255,527.38
Gale Group, The	31,575.69
Gaspard & Sons Ltd.	36,681.70
Genivar	349,191.45
GFS British Columbia	1,287,133.06

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Global Gourmet Foods	1,355,821.22
Glover Custom Tractor Service Inc.	46,785.50
GM Solutions Inc.	90,470.63
Graham Hoffart Mathiasen Architects	924,443.54
Grand & Toy	1,134,657.20
Greater Vancouver Basketball Officials Association	48,087.50
Greater Victoria School Board	67,017.97
Green Mountain Technologies Inc.	32,156.61
Green Provence	34,910.96
Greenbarn Potters Supply Ltd	33,499.31
Gregory, Janet K.	36,933.75
Groove Masters Percussions	28,405.45
Group ABA Children's Society	72,000.00
Grouse Mountain Resorts Ltd.	25,904.00
Guillevin Int Inc	130,638.93
Gym Sense-Gymnastic Education	32,330.55
Habitat for Humanity Canada	34,733.71
Habitat Systems Inc	373,902.56
Harbour Publishing Co. Ltd.	28,875.00
Harris & Co	180,138.20
Hazmasters Environment Controls Inc	70,559.54
Hearthstone Lodge	31,091.40
Heat & Frost Insulator Local 118 -	57,265.91
Heatherbrae Builders Company Ltd.	7,298,571.45
Henderson Recreation Equipment Ltd	177,899.33
Herff Jones Canada	66,606.07
Heritage Office Furnishings Ltd	29,343.45
HIPPY	25,500.00
HIS Canada Inc.	34,320.00
Horsman E B & Son Ltd	449,341.11
Howard/Bingham/Hill Architects	1,696,119.95
HSBC Bank Canada	70,406.87
Humanware Western Canada	44,067.79
Hunt, Dr Christopher G.E.	43,071.04
IBI Group	1,327,219.75
IBM Canada Limited	53,845.73
Image X Media Inc.	55,837.91
Immigrant Services Society	92,790.23
Indigo Books & Music Inc.	67,600.12
Industrial Pacific Life Insurance Co.	96,376.44
Interior Health	115,936.95
International Baccalaureate	171,626.24
International Stage Lines Inc.	40,024.95
Int'l Brotherhood Of Electrical	176,857.85
Intrawest ULC at Whistler B.	29,860.70
Iredale Group Architecture	334,252.29

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Island Farms	293,464.20
Italian Cultural Centre Society	30,777.68
James Bush & Assoc	26,775.00
Janitors' Warehouse	29,126.55
Joseph S. Chow Ltd.	77,190.73
Jostens Canada Ltd.	78,943.70
KBAM! Kevin Bruce Arts Mgmt.	37,130.00
Ken Deitcher Sales Co. Ltd	41,790.59
Kerr, Lorne	37,100.00
Kerr's Recognition Services In	25,616.69
Keywest Asphalt Ltd	94,258.89
Kidsafe Project Society	63,098.00
Kidsbooks	164,544.38
Kiwassa Neighbourhood House	51,605.00
Koffman Kalef	26,627.75
Konica Minolta Business Solutions (Can.)	316,355.71
KPMG LLP	94,405.50
Kwong Fung Food Processing Factory Ltd	26,659.91
Landmark Recognition	33,410.03
Langara College	384,097.97
Langley Roofing Co. Ltd	153,930.00
Laser Valley Technologies Corp	26,747.32
Le Kiu Poultry	25,364.11
Learning Resources Centre	296,709.31
Ledcor Construction Limited.	1,161,844.94
Lehigh Materials	46,516.01
Lens & Shutter/CustomColor	36,808.94
Levelton Consultants Ltd.	111,586.76
LGS Group Inc.	28,703.67
Li Guihua	63,300.00
Lin Haw International Co. Ltd.	39,281.43
Little Mountain Neighbourhood House	86,807.25
Long & McQuade Musical Instruments Ltd	102,068.05
Lordco Parts Ltd.	29,106.94
Lynch Bus Lines	161,075.75
M.P.H. Supply Limited	34,433.28
Mac Station Tech Corp	165,791.08
Machinist Lodge 692 - Health & Safety	28,470.59
Mack Kirk Roofing & Sheet Metal Ltd.	545,805.75
MacQuarie Equipment Finance Ltd.	27,050.19
Magnem Engine Serv Ltd	37,594.84
Mah, David S. Architect	26,171.31
Malcolm Knapp Research Forest	30,112.20
Mancorp Industrial Sales Ltd	29,603.92
Manning Park Resort	43,560.17
Marine Drive Golf Club	35,123.64

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
MARKETPLACE IGA	27,002.28
Marsh Canada Limited	167,615.00
Maxwell Floors Ltd	73,128.08
McGrath Engineering Ltd.	41,167.88
McGraw-Hill Ryerson Ltd.	157,911.64
McGregor Hardware Dist	68,797.06
Medical Services Plan - VISA Students	102,114.00
Medical Services Plan of B.C.	5,506,255.20
Metro Motors Ltd.	138,385.75
Michele Hayes Contracting	36,000.00
Microcomputer Science Centre Inc.	28,877.10
Microserve Business Computer Services	580,228.18
Minister of Finance	1,210,210.95
Mobius Consulting	103,735.53
Modu-Loc Fence Rentals	39,688.11
Mooney, Maggie	30,344.21
Morneau Sobeco Inc	513,247.43
Mosaic	31,865.90
Mount Pleasant Family Centre	706,481.00
Mount Pleasant Neighbourhood House	67,380.50
Mount Seymour Resorts Ltd.	26,380.60
Moving Sound Technology Inc.	34,279.20
NAS Software Inc.	61,462.80
National Film Board of Canada	53,702.84
Nedco	106,624.23
Nelson Education Ltd.	338,762.00
Neopost-Digital Postage on Call	210,338.24
Neptune Food Service	75,257.36
North - South Travel Agency	37,430.00
North Vancouver Outdoor School	55,833.00
Northern Bldg Supply	223,916.12
Northwest Musical Services Ltd	61,227.20
Nucich, Joy	30,089.13
NXSource Technology Inc.	63,222.52
Odd Squad Productions	45,466.40
On Side Restoration	81,039.24
Onside Travel	86,919.00
OPUS Framing & Art Supplies	48,591.60
Oracle Corporation Canada Inc.	281,966.10
Oxford University Press	29,443.00
PACE Child and Family Society	26,800.00
Pacific Blue Cross	11,274,000.46
Pacific Coach Lines	26,092.09
Pacific Community Resources Society	30,985.20
Pacific National Exhibition	63,954.20
Pacific Newspaper Group Inc.	31,477.50

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Pan Pacific Hotel	68,334.85
Panago Pizza Inc.	177,166.13
Partners in Communication	82,747.50
Patricia Sheaves & Associates Inc.	55,781.25
Pearson Education Canada	305,749.75
Pension Corporation (Municipal)	14,138,210.90
Pension Corporation (Teachers)	60,291,126.05
Personal Travel Management	304,300.00
Pfaff Sewing Centre Of Vancouver Ltd	28,984.88
Pink Elephant Inc.	44,526.53
Pinnacle Building Maintenance	84,567.27
Pinton Forrest & Madden Group Inc.	45,138.81
PLEA Community Serv. Society	40,000.00
Premier Pacific Coach Lines Lt	54,740.25
Premier School Agendas	227,199.62
Prominent Product Marketing	41,010.31
Proquest Information & Learning	46,200.00
Prostock Athletic Supply Ltd	53,198.08
Provincial Health Services Authority	33,219.11
Prussin Music Inc	59,929.71
Public Education Benefits Trust	5,807,563.28
Quantum Lighting, Inc.	48,678.00
Quest Metal Works Ltd.	45,359.45
Read Jones Christoffersen Ltd	94,490.71
Receiver General of Canada	41,444,042.75
Rectec Industries Inc	114,396.24
Red Ribbon Meats	54,326.20
Regal Controls Ltd	60,605.75
Richelieu Hardware Canada Ltd/	41,862.65
Richmond Elevator	64,054.99
Riso Canada Inc	89,499.25
Rockridge Canyon	78,717.10
Rollins Machinery Ltd	142,522.09
Rona Revy Inc.	36,233.50
Roof Tech 2000 Consultants Ltd.	32,738.96
Rowe P - Hammoudi B	66,389.17
Russell Food Equip Ltd	100,885.02
Sandwell Engineering Inc.	167,407.85
Saputo Dairy Products CanadaGP	30,987.70
Sasamat Outdoor Centre	87,986.34
Saunders Book Company	41,283.13
Scantron Canada LTD	40,409.26
Scholastic Book Fairs Canada	267,440.85
School District #23 (Central Okanagan)	76,056.61
School District #36 (Surrey)	118,631.59
School District #52 (Prince Rupert)	109,445.77

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
School District #61 (Greater Victoria)	38,384.12
School District #63 (Saanich)	114,961.28
School District #68 (Nanaimo-Ladysmith)	61,509.79
School District#79 (Cowichan Valley)	109,437.66
School Specialty Canada	68,414.14
SchoolDude.com	79,486.67
Schoolhouse Products	148,556.97
Schools Protection Program	46,471.23
Scouts Canada	27,065.00
Sea to Sky Outdoor School	132,438.39
Secrest Resources Ltd.	156,696.77
Segoly Solutions	48,004.44
Set BC - Vancouver	204,372.03
Seymour Painting Ltd.	46,777.50
Sharp's Audio Visual	247,558.51
Sheet Metal Workers - Local 280-In Trust	101,543.70
Shelter Industries Inc	4,640,378.70
Shepell.FGI Limited Partnership	300,206.00
Sheret Andrew Ltd	98,045.52
Sibiya, Mandla	28,731.49
Silver Peak Systems, Inc.	124,196.74
Singleton Urquhart	127,882.95
SirsiDynix	31,560.05
SK Sanitary Specialties	104,891.74
Skeans Compressed Air Products	145,579.91
Sladojevic, Sanja	37,737.00
Smith Bros. & Wilson (B.C.) Ltd.	2,357,964.91
SOCAN	158,228.70
Softchoice	62,469.12
Soliloquy Solutions	28,432.87
Solutions IT Canada Limited	31,500.00
Sophia Books Ltd	26,178.33
South Coast BC Transportation	26,234.00
South Vancouver Family Place	180,075.00
South Vancouver Neighbourhood House	78,750.00
Spare Time Fun Centre	87,001.51
Special Travel International	151,440.00
Sports Unlimited	38,930.91
Stantec Architecture Ltd.	87,426.26
Staples Business Depot	32,275.30
Stargarden Corporation	53,720.80
Steinmann, Art	44,609.55
Sterling Fence Co. Ltd.	25,749.88
STILLWOOD CAMP AND CONFERENCE	42,609.00
Stong's Markets Ltd.	41,244.06
Strategic Financial Services	79,757.00

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Strathcona Community Centre Association	38,428.57
Strathcona Park Lodge	175,200.58
STS Group Tours	79,700.46
SUCCESS	55,639.17
Sun Life Assurance Company of Canada	445,014.72
Sun Peaks Resort Corporation	26,146.95
Sunlife of Canada	129,862.42
Swing Time Distributors Ltd.	65,142.00
TBG Seismic Consultants Ltd.	147,131.25
Team Skyline Sports	94,504.65
Tech Data c/o IBM Canada K-12 Educ.	29,623.02
TELUS Communications (B.C.) Inc.	951,776.79
Tennis BC	25,464.00
Tennis XL Agency Ltd.	33,806.47
Terasen Gas	1,930,451.00
Terry Fox Foundation	78,904.60
The Dom Group Ltd.	65,398.73
The Learning Partnership	43,960.00
Thirdwave Bus Services	135,268.57
Thunderbird Neighbourhood Association	44,041.30
Timberline Ranch & Retreat Ctr	56,252.98
TLD Computers Inc	127,341.54
Transcontinental Printing Inc	276,697.41
Translink	336,310.23
Transwest Roofing Ltd	90,621.30
Travel Concepts	27,723.00
Traxx Coachlines	27,042.75
Tritan Construction Ltd	608,981.29
UBC	370,131.28
UNICEF Canada	29,607.50
Unifirst Canada Ltd	57,819.70
Unisource Canada Inc	35,225.42
United Library Services	196,161.17
United Protection Services Inc.	53,728.81
United Way	30,051.23

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
Univar Canada Ltd	29,188.77
Universal Coach Line Ltd.	25,479.50
University of Toronto	26,016.76
University Of Toronto Press	32,311.96
Uretek Canada Inc	71,481.90
Vanbots	557,734.16
VanCity	2,360,480.89
Vancouver 2010	33,870.00
Vancouver Aquarium	55,610.21
Vancouver Board of Parks & Recreation	75,694.27
Vancouver Bullion & Currency	32,033.44
Vancouver Coastal Health	165,046.70
Vancouver Community College	55,859.42
Vancouver Firefighters Community CPR	82,656.44
Vancouver Glass (1990) Ltd.	41,963.37
Vancouver International Childrens Festival	25,834.50
Vancouver Island Health Authority	39,858.95
Vancouver Learning Network	84,088.95
Vancouver Public Library	77,057.35
Vancouver Sec Schools Athletic Assoc	44,897.97
Vancouver Society of Children's Centres	39,583.65
VFA Canada Corp.	315,616.35
Viking Fire Protection Inc.	40,896.88
Watts D.L. Floorings Ltd.	26,012.00
Wesclean Equipment &	988,932.51
Wesco	38,798.55
West Penetone Inc	37,840.32
Western Athletic Ltd.	63,188.87
Western Campus Resources	522,681.84
Western Safety Products	34,989.97
Western Weed Control (1980) Ltd.	49,917.00
Westin Bayshore Resort/Marina	32,761.71
Whistler Blackcomb Mountain	100,273.75
Whistler Music Festival	46,499.00
WIDHH	69,697.47
Windworks Musical Instrument Repair	25,904.02
Winroc Corporation	37,192.09
Work Safe BC	2,341,699.21
World's Finest Chocolate Comp	45,681.20
Xerox Canada Ltd.	289,965.63
Yaletown Restoration Ltd	45,552.53
YMCA	125,195.22
Zeemac Vehicle Lease	41,026.15
Zentra Computer Technologies Inc.	78,216.18

SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 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>
TOTAL - SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000	\$ 247,458,785.26
TOTAL - SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	<u>12,776,869.08</u>
CONSOLIDATED TOTAL - PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	<u>\$ 260,235,654.34</u>

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

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2010 JUNE 30**

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

**Scheduled Payments:**

Schedule of Remuneration and Expenses:		
Remuneration	\$ 392,359,522.32	
Employee Expenses	981,885.85	
Employer Portion of Employment Insurance and Canada Pension Plan Contributions	<u>19,213,516.93</u>	
Total - Schedule of Remuneration and Expenses		\$412,554,925.10
Schedule of Payments for the Provision of Goods and Services		<u>260,235,654.34</u>
<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>		<b>\$672,790,579.44</b>

**Reconciliation to Financial Statement Expenditures:**

Noncash Items:		
Increase in accounts payable and accrued liabilities	\$ 612,487.00	
Decrease in inventories and prepaids	<u>874,568.00</u>	
		1,487,055.00
Payments Included in both Remuneration and Expenses and Goods and Services Schedules:		
Taxable Benefits		(7,698,004.28)
Payroll Deductions - Employees' Contributions		(72,749,004.88)
Other:		
Third Party Cost Recoveries/Miscellaneous	(536,501.86)	
GST Rebates	(2,529,464.42)	
June 2009 school payments accrual	(2,616,968.00)	
Provincial Government Recoveries	<u>1,064,370.00</u>	
		<u>(4,618,564.28)</u>
Total - Reconciling Items		<u>(83,578,518.44)</u>
<b>RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES</b>		<b><u>\$589,212,061.00</u></b>

**Financial Statement Expenditures:**

Operating Fund Expenditures	\$ 488,615,626.00	
Special Purpose Fund Expenditures	61,078,561.00	
Capital Fund Expenditures	1,008,931.00	
Capital Assets Purchased	<u>38,508,943.00</u>	
<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>		<b><u>\$589,212,061.00</u></b>

# SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2009/2010

SCHOOL DISTRICT NUMBER 39	NAME OF SCHOOL DISTRICT Vancouver	YEAR 2009/2010
OFFICE LOCATION 1580 West Broadway		TELEPHONE NUMBER 604-713-5000
CITY/PROVINCE Vancouver, BC		POSTAL CODE V6J 5K8
WEBSITE ADDRESS www.vsb.bc.ca		
NAME OF SUPERINTENDENT Steve Cardwell		NAME OF SECRETARY-TREASURER Brenda Ng

## 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, 2010.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION <b>Original Signed By</b>	DATE SIGNED Sept 22 / 10
SIGNATURE OF SUPERINTENDENT <b>Original Signed By</b>	DATE SIGNED Sept. 22 2010
SIGNATURE OF SECRETARY-TREASURER <b>Original Signed By</b>	DATE SIGNED Sept 22, 2010

**SCHOOL DISTRICT No. 39 (VANCOUVER)  
2009/2010 AUDITED FINANCIAL STATEMENTS**

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KPMG LLP  
Chartered Accountants  
Box 10426, 777 Dunsmuir Street  
Vancouver BC V7Y 1K3

Telephone (604) 691-3000  
Telefax (604) 691-3031  
Internet www.kpmg.ca

## AUDITORS' REPORT TO THE BOARD OF EDUCATION

We have audited the statement of financial position of School District No. 39 (Vancouver) (the "School District") as at June 30, 2010 and the statements of revenue and expenses, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Vancouver, Canada

August 6, 2010, except for note 2(0), which is  
as of September 7, 2010

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2010**

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2010	TOTAL 2009
<b>ASSETS</b>					
Current Assets					
Cash and Cash Equivalents	\$ 41,076,390	\$ 3,567,223		\$ 44,643,613	\$ 48,578,283
Short Term Investments	45,311,403	2,360,222		47,671,625	42,073,784
Accounts Receivable					
Due from Province - Ministry of Education	475,950		10,000,000	10,475,950	538,754
Due from Province - Other	221,013	585,657		806,670	784,242
Other Receivables (Note 3)	3,099,462	340,098	70,113	3,509,673	3,669,325
Interfund Loans		14,497,460	27,663,960		
Inventories	1,352,860			1,352,860	1,693,496
Prepaid Expenses	845,052	64,875		909,927	1,443,859
	<u>92,382,130</u>	<u>21,415,535</u>	<u>37,734,073</u>	<u>109,370,318</u>	<u>98,781,743</u>
Investments (Note 4)	20,185,573	1,740,706		21,926,279	17,670,028
Capital Assets - Net (Note 5)			407,816,580	407,816,580	385,230,474
	<u>112,567,703</u>	<u>23,156,241</u>	<u>445,550,653</u>	<u>539,113,177</u>	<u>501,682,245</u>
<b>TOTAL ASSETS</b>					
<b>LIABILITIES AND FUND BALANCES</b>					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Due to Province - Other	4,885			4,885	289
Other	31,999,123	1,482,386	3,023,575	36,505,084	35,811,674
Capital Lease Obligations - Current Portion (Note 7)			7,981	7,981	9,740
Interfund Loans	42,161,420				
Other Current Liabilities (Note 13)			59,040	59,040	142,800
	<u>74,165,428</u>	<u>1,482,386</u>	<u>3,090,596</u>	<u>36,576,990</u>	<u>35,964,503</u>
Deferred Revenue	13,303,286		14,500	13,317,786	12,265,572
Deferred Contributions (Note 9)					
Ministry of Education (Note 9a)	54,006	9,163,574	32,678,288	41,895,868	18,635,167
Province - Other (Note 9b)	108,387	3,057,832		3,166,219	2,398,825
Other (Note 9c)	1,508,465	9,450,397		10,958,862	11,172,833
Accrued Employee Future Benefits (Note 10)	16,004,120			16,004,120	15,734,917
Deferred Capital Contributions (Note 12)			293,429,552	293,429,552	275,961,767
Bank Loans (Note 6)			900,000	900,000	1,000,000
Capital Lease Obligations (Note 7)				-	7,981
Other Long Term Liabilities (Note 13)			600,000	600,000	1,200,000
	<u>105,143,692</u>	<u>23,154,189</u>	<u>330,712,936</u>	<u>416,849,397</u>	<u>374,341,565</u>
<b>Fund Balances</b>					
Invested in Capital Assets (Note 14)			113,479,047	113,479,047	108,250,986
Internally Restricted (Note 15)	10,079,289		1,358,670	11,437,959	21,625,501
Unrestricted		2,052		2,052	119,471
Unfunded Accrued Employee Future Benefits (Note 16)	(2,655,278)			(2,655,278)	(2,655,278)
	<u>7,424,011</u>	<u>2,052</u>	<u>114,837,717</u>	<u>122,263,780</u>	<u>127,340,680</u>
	<u>112,567,703</u>	<u>23,156,241</u>	<u>445,550,653</u>	<u>539,113,177</u>	<u>501,682,245</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>					

> Commitments and contingencies (Notes 17 & 18)

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF REVENUE AND EXPENSE**  
**YEAR ENDED JUNE 30, 2010**

**Statement 2**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2010	TOTAL 2009
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	\$ 456,801,767	\$ 22,125,034	\$ 28,548	\$ 478,955,349	\$ 479,214,440
Provincial Grants - Other	1,116,662	9,656,563		10,773,225	4,368,856
Federal Grants	26,636			26,636	
Other Revenue (Note 19 )	22,160,805	34,098,604	224,403	56,483,812	58,869,454
Rentals and Leases	3,035,051		927,567	3,962,618	3,569,311
Investment Income	822,557	211,603	30,926	1,065,086	2,479,302
Amortization of Deferred Capital Contributions			9,206,887	9,206,887	8,240,204
	<u>483,963,478</u>	<u>66,091,804</u>	<u>10,418,331</u>	<u>560,473,613</u>	<u>556,741,567</u>
<b>EXPENSE</b>					
Salaries					
Teachers	231,624,712	4,257,238		235,881,950	228,487,373
Principals and Vice Principals	21,491,217	125,227		21,616,444	20,681,386
Educational Assistants	32,327,758	3,945,213		36,272,971	34,273,816
Support Staff	53,166,306	5,010,484		58,176,790	60,132,495
Other Professionals	10,950,087	2,178,420		13,128,507	11,717,174
Substitutes	9,789,533	49,193		9,838,726	9,498,524
	<u>359,349,613</u>	<u>15,565,775</u>	<u>-</u>	<u>374,915,388</u>	<u>364,790,768</u>
Employee Benefits	88,278,019	3,386,928		91,664,947	88,865,257
Services and Supplies	40,987,994	42,125,858	1,008,931	84,122,783	84,513,918
Amortization of Capital Assets			14,712,559	14,712,559	13,798,742
	<u>488,615,626</u>	<u>61,078,561</u>	<u>15,721,490</u>	<u>565,415,677</u>	<u>551,968,685</u>
<b>NET REVENUE (EXPENSE)</b>	<u>\$ (4,652,148)</u>	<u>\$ 5,013,243</u>	<u>\$ (5,303,159)</u>	<u>\$ (4,942,064)</u>	<u>\$ 4,772,882</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2010**

**Statement 3**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2010	TOTAL 2009
<b>FUND BALANCES, BEGINNING OF YEAR</b>	\$ 13,938,986	\$ 2,052	\$ 113,399,642	\$ 127,340,680	\$ 122,567,798
<b>Changes for the Year</b>					
Net Revenue (Expense) for the Year	(4,652,148)	5,013,243	(5,303,159)	(4,942,064)	4,772,882
Interfund Transfers					
Capital Assets Purchased (Note 20a )	(3,281,645)	(5,034,542)	8,316,187	-	-
Local Capital (Note 20b )	1,549,857		(1,549,857)	-	-
Other (Note 20c )	(131,039)	21,299	109,740	-	-
Sale of Site to Related Party			(134,836)	(134,836)	
<b>Net Changes for the Year</b>	<u>(6,514,975)</u>	<u>-</u>	<u>1,438,075</u>	<u>(5,076,900)</u>	<u>4,772,882</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 7,424,011</u>	<u>\$ 2,052</u>	<u>\$ 114,837,717</u>	<u>\$ 122,263,780</u>	<u>\$ 127,340,680</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2010**

**Statement 4.1**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2010	TOTAL 2009
<b>CASH PROVIDED BY (USED FOR)</b>					
<b>OPERATIONS</b>					
Net Revenue (Expense) for the Year	\$ (4,652,148)	\$ 5,013,243	\$ (5,303,159)	\$ (4,942,064)	\$ 4,772,882
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	(5,311,404)	(286,438)		(5,597,842)	(41,663,915)
Accounts Receivable	(127,854)	331,268	(10,003,385)	(9,799,971)	(933,827)
Interfund Loans	11,825,006	1,629,010	(13,454,016)	-	-
Inventories	340,636			340,636	289,108
Prepaid Expenses	263,255	270,676		533,931	581,510
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	(383,768)	(152,357)	1,234,131	698,006	4,210,810
Deferred Revenue	1,053,339	(400)	(725)	1,052,214	(449,816)
Deferred Contributions	(27,819)	(2,855,797)		(2,883,616)	2,270,738
Accrued Employee Future Benefits	269,203			269,203	122,328
Items Not Involving Cash					
Amortization of Capital Assets			14,712,559	14,712,559	13,798,742
Amortization of Deferred Capital Contributions			(9,206,887)	(9,206,887)	(8,240,204)
Reduction of Asset Retirement Obligation			(683,760)	(683,760)	1,042,800
Interfund Transfers	(1,862,827)	(5,013,243)	6,876,070	-	-
	<u>1,385,619</u>	<u>(1,064,038)</u>	<u>(15,829,172)</u>	<u>(15,507,591)</u>	<u>(24,198,844)</u>
<b>FINANCING</b>					
Bank Loan Paid			(100,000)	(100,000)	
Deferred Contributions Received - Capital			54,476,403	54,476,403	19,874,170
Capital Lease Payments			(9,740)	(9,740)	(44,725)
	<u>-</u>	<u>-</u>	<u>54,366,663</u>	<u>54,366,663</u>	<u>19,829,445</u>
<b>INVESTING</b>					
Capital Assets Purchased - Operating			(3,281,645)	(3,281,645)	(2,509,770)
Capital Assets Purchased - Special Purpose			(5,034,542)	(5,034,542)	(8,359,695)
Capital Assets Purchased - Local Capital			(2,246,800)	(2,246,800)	(10,879)
Capital Assets Purchased - Deferred Contributions - Capital			(27,778,662)	(27,778,662)	(22,074,690)
Capital Assets WIP - Special Purpose				-	(395,868)
Capital Assets - Computer Sustainability Program from LCR			(195,842)	(195,842)	(1,044,181)
Capital Assets WIP - Energy Savings Program				-	(33,635)
Decrease (Increase) in Investments	(4,185,573)	(70,678)		(4,256,251)	(16,253,047)
	<u>(4,185,573)</u>	<u>(70,678)</u>	<u>(38,537,491)</u>	<u>(42,793,742)</u>	<u>(50,681,765)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>\$ (2,799,954)</u>	<u>\$ (1,134,716)</u>	<u>\$ -</u>	<u>\$ (3,934,670)</u>	<u>\$ (55,051,164)</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2010**

**Statement 4.2**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2010	TOTAL 2009
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (2,799,954)	\$ (1,134,716)	\$ -	\$ (3,934,670)	\$ (55,051,164)
Net Cash and Cash Equivalents, Beginning of Year	43,876,344	4,701,939		48,578,283	103,629,447
NET CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 41,076,390</u>	<u>\$ 3,567,223</u>	<u>\$ -</u>	<u>\$ 44,643,613</u>	<u>\$ 48,578,283</u>
Cash	\$ 41,076,390	\$ 3,567,223		\$ 44,643,613	\$ 32,951,426
Cash Equivalents				-	15,626,857
NET CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 41,076,390</u>	<u>\$ 3,567,223</u>	<u>\$ -</u>	<u>\$ 44,643,613</u>	<u>\$ 48,578,283</u>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

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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 and less than one year when purchased. 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, 2010

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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.

**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
Vehicle	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.

## 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, and accrued liabilities. 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 held on July 1, 2007 or acquired subsequently 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, 2010**

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

The Board has elected to defer applying Canadian Institute of Chartered Accountants (“CICA”) Handbook Sections 3862, *Financial Instruments – Disclosure* and 3863, *Financial Instruments – Presentation*. Sections 3862 and 3863 place increased emphasis on disclosures about the nature and extent of risks arising from financial instruments and how an entity manages those risks. 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 vacation pay, 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 (EARSL) of active employees covered under the plan. The EARSL for employees of the School District is 11.6 years.

The most recent valuation of the obligation was performed at March 31, 2010 and projected to June 30, 2010 and for the following years up 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 subsequent to July 1, 2004.

**n) Changes in Accounting Standards**

**(i) Revisions to Not-for-Profit accounting standards:**

Effective July 1, 2009, the Board adopted the amendments to CICA Handbook Sections 4400, *Financial Statement Presentation by Not-for-Profit Organizations*, and 4470, *Disclosure of Allocated Expenses by Not-for-Profit Organizations*. The amendments removed the requirement to disclose net assets invested in capital assets, clarify capital asset recognition criteria and amortization, and added a requirement to disclose the allocated general support expenses by not-for-profit organizations, and a requirement to follow Handbook Section 1540, *Cash Flow Statements*. As a result of these amendments the Board provided additional disclosure with respect to the allocation of expenses in the notes to the financial statements.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

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

(ii) Amendments to Section 1000, Financial Statement Concepts:

Effective July 1, 2009, the Board adopted the amendments in Section 1000 Financial Statement Concepts. The amendments clarify the relationship between incurring expenditures and creating assets and clarifies that items which do not meet the definition of assets or liabilities are not eligible for recognition. The application of the amendments did not have an impact on the financial statements.

**o) Future Accounting Framework**

On September 7, 2010, the Board was directed by the Treasury Board to adopt Public Sector Accounting Standards (PSAB) without not-for-profit provisions from the first fiscal year commencing after January 1, 2012. At this time, the Board is not in the position to determine the impact of PSAB to the financial statements.

**3. ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2010	2009
Due from Federal Government	\$ 4,837	\$ 6,868
Due from Other School Districts	364,942	410,612
Other Receivables	3,411,798	3,477,498
Allowance for Doubtful Accounts	(271,904)	(225,653)
<b>Total</b>	<b>\$ 3,509,673</b>	<b>\$ 3,669,325</b>

**4. INVESTMENTS**

	Bonds	GIC's	Term Deposits	Total
1 year to maturity	\$ 124,579	\$ 90,000		\$ 214,579
2 - 5 years to maturity	656,171	20,618,230	\$ 325,945	21,600,346
5 - 10 years to maturity	82,071			82,071
10+ years to maturity	29,283			29,283
Total	\$ 892,104	\$20,708,230	\$ 325,945	\$21,926,279
average interest rate	4.61%	2.71%	2.33%	2.79%
range of interest rates	2.30% to 9.00%	1.50% to 4.95%	1.10% to 5.04%	1.10% to 9.00%

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

**5. CAPITAL ASSETS**

	<u>2010</u>		<u>2009</u>	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Sites	\$ 20,848,131	\$ -	\$ 20,848,131	\$ 20,956,131
Buildings	571,330,219	204,792,629	366,537,590	347,615,835
Furniture & Equipment	19,360,376	10,134,324	9,226,052	10,093,609
Vehicles	1,072,673	197,781	874,892	488,343
Computer Software	2,946,938	297,429	2,649,509	2,528,002
Computer Hardware	9,349,273	1,668,867	7,680,406	3,548,553
	<b>\$624,907,610</b>	<b>\$217,091,030</b>	<b>\$407,816,580</b>	<b>\$385,230,474</b>

As at June 30 2010, there was work in progress of \$22,216,661 (2009 - \$18,841,889) not yet being amortized and is included in buildings.

**6. BANK LOANS**

The following loans approved under section 114(1) of the School Act are outstanding at June 30, 2010:

Approval Date	Year Borrowed	Interest Rate	Term	Amount Borrowed	Amount Paid	Balance Outstanding
March 2008	2008	Variable - bank prime less 0.25% currently at 2%	10 years Demand Loan	1,000,000	100,000	900,000
<b>Total</b>				<b>1,000,000</b>	<b>100,000</b>	<b>900,000</b>

According to the loan agreement no principal repayments are required.

**7. CAPITAL LEASES**

The following is a schedule of future obligations under capital leases expiring in 2011.

Year ending June 30	<u>2010</u>	<u>2009</u>
<i>2010</i>		\$ 11,106
<i>2011</i>	\$ 8,615	8,615
	8,615	19,721
<i>Less: amount representing interest</i>	(634)	(2,000)
	7,981	17,721
<i>Less: current portion of obligation</i>	(7,981)	(9,740)
	<b>\$ 0</b>	<b>\$ 7,981</b>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

**8. RECLASSIFICATION OF PRIOR YEAR**

The School District determined that within Special Purpose Funds, \$56,836 of the deferred contributions reported under the Ministry of Education and \$37,731 of the deferred contributions reported under Province-Other should have been reported under deferred contributions Other. As a result, the 2009/2010 opening balances for deferred contributions within Special Purpose Funds have been restated to reflect these adjustments.

**9. DEFERRED CONTRIBUTIONS (DC)**

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

	2010				2009
	Operating Fund	Special Purpose Funds	Capital Fund	Total	Total
Balance, Beginning of Year (restated)	\$ 272,452	\$ 12,325,332	\$ 5,980,547	\$ 18,578,331	\$ 19,601,249
Increases:					
Provincial Grants - MOE	385,950	19,161,467	54,309,050	73,856,467	51,883,982
Investment Income		68,003	167,353	235,356	426,671
Other – Misc. Grants					
	385,950	19,229,470	54,476,403	74,091,823	52,310,653
Decreases:					
Transfers to Revenue	604,396	22,182,044	28,548	22,814,988	31,127,864
Recovered by MOE		209,184		209,184	74,181
Transfers to Deferred Capital Contributions					
Capital Additions					1,200,000
Work in Progress			27,750,114	27,750,114	20,874,690
	604,396	22,391,228	27,778,662	50,774,286	53,276,735
Net Changes for the Year	(218,446)	(3,161,758)	26,697,741	23,317,537	(966,082)
<b>Balance, End of the Year</b>	<b>\$ 54,006</b>	<b>\$ 9,163,574</b>	<b>\$ 32,678,288</b>	<b>\$ 41,895,868</b>	<b>\$ 18,635,167</b>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

**9. DEFERRED CONTRIBUTIONS (Continued)**

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

	2010			2009
	Operating Fund	Special Purpose Funds	Total	Total
Balance, Beginning of Year (restated)	\$ 166,573	\$ 2,194,521	\$ 2,361,094	\$ 1,840,200
Increases:				
Provincial Grants - Other	962,771	10,519,874	11,482,645	4,584,952
Investment Income		25,643	25,643	37,731
Other – Misc. Grants				
	962,771	10,545,517	11,508,288	4,622,683
Decreases:				
Transfers to Revenue	1,020,957	9,682,206	10,703,163	4,064,060
Other				
	1,020,957	9,682,206	10,703,163	4,064,060
Net Changes for the Year	(58,186)	863,311	805,125	558,624
<b>Balance, End of the Year</b>	<b>\$ 108,387</b>	<b>\$ 3,057,832</b>	<b>\$ 3,166,219</b>	<b>\$ 2,398,825</b>

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

	2010			2009
	Operating Fund	Special Purpose Funds	Total	Total
Balance, Beginning of Year (restated)	\$ 1,259,652	\$ 10,007,747	\$ 11,267,399	\$ 10,695,158
Increases:				
Other Miscellaneous Grants	909,249	33,537,988	34,443,971	36,734,234
Investment Income		128,950	128,950	182,197
Transfer from Operating Fund	(3,266)	3,266	3,266	
	905,983	33,670,204	34,576,187	36,916,431
Decreases:				
Transfers to Revenue	657,170	34,227,554	34,884,724	36,365,778
Other (Transfer)				72,978
	657,170	34,227,554	34,884,724	36,438,756
Net Changes for the Year	248,813	(557,350)	(308,537)	477,675
<b>Balance, End of the Year</b>	<b>\$ 1,508,465</b>	<b>\$ 9,450,397</b>	<b>\$ 10,958,862</b>	<b>\$ 11,172,833</b>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

**10. EMPLOYEE FUTURE BENEFITS**

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

<b>Fiscal Year</b>	<u><b>2010</b></u>	<u><b>2009</b></u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 12,881,482	\$ 14,647,708
Service Cost	832,457	909,793
Interest Cost	888,398	791,012
Benefit Payments	(1,329,196)	(1,817,461)
Actuarial (Gain)/Loss	1,127,784	(1,649,570)
Accrued Benefit Obligation – March 31	<u>\$ 14,400,925</u>	<u>\$ 12,881,482</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Unfunded Accrued Benefit Obligations – March 31	\$ (14,400,925)	\$ (12,881,482)
Employer Contributions After Measurement Date	950,261	1,057,909
Unamortized Net Actuarial (Gain)/Loss	(2,553,456)	(3,911,345)
Accrued Benefit Asset/(Liability) - June 30	<u>\$ (16,004,120)</u>	<u>\$ (15,734,917)</u>
<b>Components of Net Benefit Expense</b>		
	<u><b>2010</b></u>	<u><b>2009</b></u>
Service Cost	\$ 832,457	\$ 909,793
Interest Cost	888,398	791,012
Amortization of Net Actuarial (Gain)/Loss	(230,105)	(76,635)
Net Benefit Expense (Income)	<u>\$ 1,490,750</u>	<u>\$ 1,624,170</u>

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

	<u><b>2010</b></u>	<u><b>2009</b></u>
Discount Rate – April 1	7.00%	5.50%
Discount Rate – March 31	5.00%	7.00%
Long Term Salary Growth – April 1	3.25% + seniority	3.25% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	3.25% + seniority
EARSL – March 31	11.6 years	11.4 years

**11. EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans 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 48,000 active members from school districts, and approximately 27,000 retired members from school districts. The Municipal Plan has about 158,000 active members, of which approximately 23,000 are from school districts.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

**11. EMPLOYEE PENSION PLANS (Continued)**

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 valuation of the Teachers' Plan as at December 31, 2008 indicated a \$291 million unfunded liability for basic pension benefits. The next valuation will be as at December 31, 2011 with results available in late 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the unfunded liability to individual employers. The School District paid \$42,432,299 employer contributions to these plans in the year ended June 30, 2010.

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

	<b>2010 Capital Fund</b>	<b>2009 Capital Fund</b>
Balance, Beginning of Year	\$ 260,260,066	\$ 226,293,729
Increases:		
Transfers from DC – capital additions		1,200,000
Transfers from DCC – WIP	21,235,154	41,006,541
	<u>21,235,154</u>	<u>42,206,541</u>
Decreases		
Amortization of DCC	9,017,514	8,050,831
DCC Balance for Capital Disposals	1,075,442	
Amortization of Bentall Lease	171,679	171,679
Amortization of Other Prov. Capital	17,694	17,694
	<u>10,282,329</u>	<u>8,240,204</u>
Net Changes for the Year	<u>10,952,825</u>	<u>33,966,337</u>
Balance, End of the Year	<u>\$ 271,212,891</u>	<u>\$ 260,260,066</u>
<b>Work in Progress (WIP):</b>		
Balance, Beginning of Year	\$ 15,701,701	\$ 35,833,552
Increases:		
Transfers from DC – spent funds	27,750,114	20,874,690
Decreases		
Transfers to DCC – completed projects	21,235,154	41,006,541
Net Changes for the Year	<u>6,514,960</u>	<u>(20,131,851)</u>
Balance, End of the Year	<u>\$ 22,216,661</u>	<u>\$ 15,701,701</u>
<b>TOTAL DCC &amp; WIP-END OF YEAR</b>	<u><b>\$ 293,429,552</b></u>	<u><b>\$ 275,961,767</b></u>

SCHOOL DISTRICT NO. 39 (VANCOUVER)  
Notes To Financial Statements  
Year Ended June 30, 2010

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### 13. 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:

Project	Amount Accrued	Estimated Completion Date
Ecole Jules Quesnel Elementary Seismic Upgrade	\$ 59,040	June 2011
Lord Kitchener Elementary Replacement	300,000	July 2012
Acadia Road Primary & Intermediate	300,000	August 2012
<b>Total Asset Retirement Obligation at June 30, 2010</b>	<b>\$ 659,040</b>	
<i>Less Current Portion</i>	<u>59,040</u>	
<b>Asset Retirement Obligation Long Term Portion</b>	<b><u>\$ 600,000</u></b>	

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

### 14. INVESTED IN CAPITAL ASSETS

#### a) Invested in Capital Assets

The invested in capital assets is calculated as follows:

	2010	2009
Capital Assets Net Book Value	\$ 407,816,580	\$ 385,230,474
Amounts financed by:		
Deferred Capital Contributions	(293,429,552)	(275,961,768)
Capital Lease Obligation – Current Portion	(7,981)	(9,740)
Capital Lease Obligation – Long-term Portion		(7,981)
Retrofit Project Funded from Bank Loan	<u>(900,000)</u>	<u>(1,000,000)</u>
<b>Invested in Capital Assets June 30</b>	<b><u>\$ 113,479,047</u></b>	<b><u>\$ 108,250,986</u></b>

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

Notes To Financial Statements

Year Ended June 30, 2010

**14. INVESTED IN CAPITAL ASSETS (Continued)**

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

	<b>2010</b>	<b>2009</b>
Balance, Beginning of Year	\$ 108,250,986	\$ 101,444,406
Capital Assets Purchased from funds other than DCC	10,758,828	12,320,393
Capital Lease Principal Payments	9,740	44,724
Bank Loan Payments	100,000	
	<u>10,868,568</u>	<u>12,365,117</u>
Excess of Revenue over Expenses:		
Amortization of Deferred Capital Contributions		
Bylaw	9,017,514	8,050,831
Other Provincial	17,694	17,694
Other Capital - Bentall Lease	171,679	171,679
Sale of Site and Buildings to Related Party	(134,836)	
Amortization of Capital Assets	(14,712,559)	(13,798,742)
	<u>(5,640,508)</u>	<u>(5,558,538)</u>
Net Changes for the Year	<u>5,228,060</u>	<u>6,806,579</u>
<b>Balance, End of the Year</b>	<b>\$ 113,479,047</b>	<b>\$ 108,250,986</b>

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

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

	<b>2010</b>	<b>2009</b>
Internally Restricted (appropriated) for:		
School Budget Balances	\$ 634,961	\$ 1,578,817
Collective Agreement Requirements	741,674	525,741
Purchase Order Commitments	1,629,297	2,329,608
Funds Required to Complete Projects in Progress	855,052	2,572,495
Distributed Learning Funding for Courses in Progress	312,000	389,315
Miscellaneous Grants Funding	1,008,985	1,319,967
Financial Provisions	400,000	400,000
Transfer from Local Capital Reserve to Fund Next Year's Budget	2,416,923	2,700,000
Current Year Operating surplus Transferred to Fund Next Year's Budget	2,080,397	4,256,491
Funding from 2008/2009 Provincial Holdback	0	404,411
<b>Total Internally Restricted</b>	<b>\$ 10,079,289</b>	<b>\$ 16,476,845</b>

SCHOOL DISTRICT NO. 39 (VANCOUVER)  
Notes To Financial Statements  
Year Ended June 30, 2010

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**15. INTERNALLY RESTRICTED FUND BALANCES, END OF YEAR (Continued)**

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

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.

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

It is planned that the unfunded liability for accrued employee future benefits will be eliminated in the next ten years with annual amounts to be determined at a later date.

Unfunded Accrued Employee Future Benefits and Vacation Pay, as at July 1, 2009	\$ 2,655,278
Reductions during the year	0
<b>Unfunded liability, as at June 30, 2010</b>	<u><u>\$ 2,655,278</u></u>

**17. CONTRACTUAL OBLIGATIONS**

**a) Capital Expenditures**

At June 30, 2010 the total unexpended amount remaining on approved capital projects was \$25,697,112.

**b) Operating Leases**

The School District entered into an operating 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. All the rights and benefits of ownership of the residential and commercial property reside with Bentall. 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, 2010, the Vancouver School Board has outstanding purchase order commitments for Operating Funds of \$1,629,297, and outstanding purchase order commitments for Special Purpose Funds of \$3,335,330.

**18. 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, 2010, 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.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

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**19. OTHER REVENUE – OPERATING FUND**

Other Revenue reported under the operating fund includes the following:

	<u>2010</u>	<u>2009</u>
Summer School Fees	\$ 291,696	\$ 86,447
Continuing Education	2,022,399	2,432,936
Offshore Tuition Fees	12,866,704	12,765,693
Miscellaneous Income	4,074,865	3,871,295
Instructional Cafeteria Revenue	2,249,471	2,373,935
Transfers from Deferred Contribution-Other	655,670	177,122
LEA/Direct Funding from First Nations	0	16,160
Other School District/Education Authorities	0	990,410
<b>Total</b>	<b><u>\$ 22,160,805</u></b>	<b><u>\$ 22,713,998</u></b>

**20. 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, 2010, transfers, as approved by the Board, were as follows:

**a) Capital Assets Purchased**

- Transfer of \$3,281,645 from the operating fund to the capital fund to reflect the capital assets purchased from the operating fund during the year.
- Transfer of \$5,034,542 from the special purpose funds to the capital fund to reflect the capital assets purchased from these funds during the year.

**b) Local Capital**

- Transfer of \$500,000 from local capital to the operating fund to address class-size/class composition issues.
- Transfer of \$924,520 from local capital to the operating fund internally restricted to fund the Board-approved 2010/2011 Operating Budget.
- Transfer of \$1,492,403 from local capital to the operating fund internally restricted to fund the Board-approved 2010/2011 Operating Budget.
- Transfer of \$442,546 from the operating fund to local capital.
- Transfer of \$924,520 from the operating fund to local capital.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

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**20. INTERFUND TRANSFERS (Continued)**

**c) Other**

- Transfer of \$333,028 from the operating fund to the special purpose funds for Pay Equity Allowance and negotiated compensation adjustments.
- Transfer of \$100,000 from the operating fund to the capital fund to reflect a principal payment of the ten-year demand bank loan.
- Transfer of \$5,005 from the operating fund and \$4,735 from the special purpose funds to the capital fund to reflect capital lease payments during the year.
- Transfer of \$301,494 from the special purpose funds to the operating fund to reflect admin overhead for special purpose funds.
- Transfer of \$5,500 from the special purpose funds to the operating fund to reflect the repayment of an internal loan.

**21. RELATED PARTY TRANSACTIONS**

The School District is related through common control 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.

On July 20, 2009, the Board of School Trustees of School District No. 39 sold for \$20 million (issued by the Ministry of Education through Project Agreement Certificates of Approval #115066 and #115887) the property owned by the Board and described as Ecole Anne Hebert at 7051 Killarney Street, Vancouver in favour of Conseil Scolaire Francophone de la Colombie-Britannique (School District No. 93) for the purpose of educational services provided by School District No. 93.

The sale resulted in a decrease to capital assets of \$1.2 million, an increase to deferred capital contributions of \$18.9 million as the proceeds have been restricted for future capital projects, and a reduction in net assets of \$0.1 million representing the original cost of the land.

**22. 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”.

**23. COMPARATIVE FIGURES**

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

**24. 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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2010**

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**24. CAPITAL DISCLOSURES (Continued)**

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.



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## AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION TO THE BOARD OF EDUCATION

We have audited and reported separately herein on the consolidated financial statements of School District No. 39 (Vancouver) (the "School District") as at and for the year ended June 30, 2010.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of the School District taken as a whole. The current year's supplementary information included in Schedules A1 through C5 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Chartered Accountants

Vancouver, Canada

August 6, 2010, except for note 2(0), which is  
as of September 7, 2010

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**SURPLUS (DEFICIT)**  
**YEAR ENDED JUNE 30, 2010**

Schedule A1

	2010	2010	2009
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
<b>REVENUE</b>			
Provincial Grants - Ministry of Education	\$ 456,801,767	\$ 457,994,003	\$ 448,451,492
Provincial Grants - Other	1,116,662	970,672	701,419
Federal Grants	26,636	26,636	
Other Revenue	22,160,805	20,859,663	22,713,998
Rentals and Leases	3,035,051	2,541,642	2,644,838
Investment Income	822,557	950,693	1,886,652
	<u>483,963,478</u>	<u>483,343,309</u>	<u>476,398,399</u>
<b>EXPENSE</b>			
Salaries			
Teachers	231,624,712	230,760,778	224,577,135
Principals and Vice Principals	21,491,217	21,700,040	20,523,534
Educational Assistants	32,327,758	33,077,110	30,495,876
Support Staff	53,166,306	52,337,989	54,542,765
Other Professionals	10,950,087	10,550,597	10,054,362
Substitutes	9,789,533	11,810,654	9,428,659
	<u>359,349,613</u>	<u>360,237,168</u>	<u>349,622,331</u>
Employee Benefits	88,278,019	88,271,885	85,470,808
Services and Supplies	40,987,994	44,867,171	40,849,562
	<u>488,615,626</u>	<u>493,376,224</u>	<u>475,942,701</u>
<b>NET REVENUE (EXPENSE), FOR THE YEAR</b>	(4,652,148)	(10,032,915)	455,698
<b>INTERFUND TRANSFERS</b>			
Capital Assets Purchased	(3,281,645)	(3,239,879)	(2,509,770)
Local Capital	1,549,857	(542,546)	3,812,424
Other	(131,039)	(376,715)	(86,348)
<b>OTHER ADJUSTMENTS TO OPERATING FUND BALANCE</b>			
Reduced Unfunded Employee Future Benefits	-	-	(885,092)
<b>BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)</b>		17,094,264	
<b>SURPLUS (DEFICIT), FOR THE YEAR</b>	(6,514,975)	<u>\$ 2,902,209</u>	786,912
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	16,594,264		15,807,352
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
(Section 156 (12) of School Act)	<u>\$ 10,079,289</u>		<u>\$ 16,594,264</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
Internally Restricted	10,079,289		
	<u>\$ 10,079,289</u>		

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF REVENUE BY SOURCE**  
**YEAR ENDED JUNE 30, 2010**

Schedule A2

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
<b>PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>			
Operating Grant, Ministry of Education	\$ 445,731,077	\$ 447,144,976	\$ 438,950,528
INAC/LEA Recovery			(16,160)
Other Ministry of Education Grants			
Pay Equity	7,294,124	7,294,124	7,294,124
Other Ministry of Education Grants	2,502,267	2,270,808	975,350
OLEP French Grant	669,903	669,903	642,492
Transfers from Deferred Contributions MOE	604,396	614,192	221,994
Admin Fees on Special Purpose Funds			383,164
	<u>456,801,767</u>	<u>457,994,003</u>	<u>448,451,492</u>
<b>PROVINCIAL GRANTS - OTHER</b>	<u>1,116,662</u>	<u>970,672</u>	<u>701,419</u>
<b>FEDERAL GRANTS</b>	<u>26,636</u>	<u>26,636</u>	
<b>OTHER REVENUE</b>			
Other School District/Education Authorities			990,410
Summer School Fees	291,696	134,276	86,447
Continuing Education	2,022,399	2,263,910	2,432,936
Offshore Tuition Fees	12,866,704	12,531,249	12,765,693
LEA/Direct Funding from First Nations			16,160
Miscellaneous			
Miscellaneous Income	4,074,865	3,157,027	3,871,295
Instructional Cafeteria Revenue	2,249,471	2,510,494	2,373,935
Transfers from Deferred Contribution-Other	655,670	262,707	177,122
	<u>22,160,805</u>	<u>20,859,663</u>	<u>22,713,998</u>
<b>RENTALS AND LEASES</b>	<u>3,035,051</u>	<u>2,541,642</u>	<u>2,644,838</u>
<b>INVESTMENT INCOME</b>	<u>822,557</u>	<u>950,693</u>	<u>1,886,652</u>
<b>TOTAL OPERATING REVENUE</b>	<u>\$ 483,963,478</u>	<u>\$ 483,343,309</u>	<u>\$ 476,398,399</u>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 OPERATING FUND  
 COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT  
 YEAR ENDED JUNE 30, 2010

Schedule A3

	2010		
	2010 ACTUAL	AMENDED ANNUAL BUDGET	2009 ACTUAL
<b>SALARIES</b>			
Teachers	\$ 231,624,712	\$ 230,760,778	\$ 224,577,135
Principals and Vice Principals	21,491,217	21,700,040	20,523,534
Educational Assistants	32,327,758	33,077,110	30,495,876
Support Staff	53,166,306	52,337,989	54,542,765
Other Professionals	10,950,087	10,550,597	10,054,362
Substitutes	9,789,533	11,810,654	9,428,659
	<u>359,349,613</u>	<u>360,237,168</u>	<u>349,622,331</u>
<b>EMPLOYEE BENEFITS</b>	88,278,019	88,271,885	85,470,808
<b>TOTAL SALARIES AND BENEFITS</b>	<u>447,627,632</u>	<u>448,509,053</u>	<u>435,093,139</u>
<b>SERVICES AND SUPPLIES</b>			
Services	10,128,824	9,953,426	7,989,015
Student Transportation	3,427,336	3,029,879	3,303,901
Professional Development and Travel	1,225,266	1,523,443	1,057,414
Rentals and Leases	946,620	877,274	955,644
Dues and Fees	544,521	280,958	894,281
Insurance	867,616	818,330	788,534
Interest	21,823	21,771	25,862
Supplies	16,564,585	20,211,585	17,849,965
Utilities	7,261,403	8,150,505	7,984,946
<b>TOTAL SERVICES AND SUPPLIES</b>	<u>40,987,994</u>	<u>44,867,171</u>	<u>40,849,562</u>
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 488,615,626</u>	<u>\$ 493,376,224</u>	<u>\$ 475,942,701</u>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 OPERATING FUND  
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT  
 YEAR ENDED JUNE 30, 2010

Schedule A4.1

	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	\$ 174,263,576	\$ 4,146,815	\$ 2,626,141	\$ 7,811,214	\$ 911,983	\$ 8,158,915	\$ 197,918,644
1.03 Career Programs	760,453		371,978	133,435	87,750	14,122	1,367,738
1.07 Library Services	6,137,455		74,128	427,762	13,521	321,773	6,974,639
1.08 Counselling	8,762,302					37,656	8,799,958
1.10 Special Education	25,566,110	231,571	27,125,580	249,601	90,099	681,521	53,944,482
1.30 English as a Second Language	9,774,423	112,486	971,715	178,279	91,034	149,295	11,277,232
1.31 Aboriginal Education	678,386	116,981	1,018,721	38,544		19,481	1,872,113
1.41 School Administration	138	16,254,209	104	9,030,348	72,340	17,050	25,374,189
1.60 Summer School	1,947,301	249,255	74,422	492,935	67,677	2,950	2,834,540
1.61 Continuing Education		123,971		760,993	821,152		1,706,116
1.62 Off Shore Students	3,734,568		64,183	303,584	326,406	161,891	4,590,632
<b>Total Function 1</b>	231,624,712	21,235,288	32,326,972	19,426,695	2,481,962	9,564,654	316,660,283
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration		253,047		444,775	1,539,954	7,459	2,245,235
4.40 School District Governance				53,467	438,400		491,867
4.41 Business Administration				3,280,920	3,644,673	10,752	6,936,345
<b>Total Function 4</b>	-	253,047	-	3,779,162	5,623,027	18,211	9,673,447
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration			786	463,645	1,725,141	134,791	2,324,363
5.50 Maintenance Operations		2,882		26,556,337	826,247	71,877	27,457,343
5.52 Maintenance of Grounds				2,895,842	216,160		3,112,002
5.56 Utilities				5,064	77,550		82,614
<b>Total Function 5</b>	-	2,882	786	29,920,888	2,845,098	206,668	32,976,322
<b>7 TRANSPORTATION AND HOUSING</b>							
7.70 Student Transportation				39,561			39,561
<b>Total Function 7</b>	-	-	-	39,561	-	-	39,561
<b>9 DEBT SERVICES (OPERATING)</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONS 1 - 9</b>	\$ 231,624,712	\$ 21,491,217	\$ 32,327,758	\$ 53,166,306	\$ 10,950,087	\$ 9,789,533	\$ 359,349,613

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION, PROGRAM AND OBJECT**  
**YEAR ENDED JUNE 30, 2010**

Schedule A4.2

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	\$ 197,918,644	\$ 48,620,803	\$ 246,539,447	\$ 13,078,346	\$ 259,617,793	\$ 263,611,629	\$ 249,979,637
1.03 Career Programs	1,367,738	335,999	1,703,737	174,160	1,877,897	2,096,111	1,720,693
1.07 Library Services	6,974,639	1,713,393	8,688,032	834,967	9,522,999	9,686,511	9,359,614
1.08 Counselling	8,799,958	2,161,802	10,961,760	58,447	11,020,207	11,138,160	10,406,657
1.10 Special Education	53,944,482	13,252,030	67,196,512	1,497,139	68,693,651	68,588,028	63,626,024
1.30 English as a Second Language	11,277,232	2,770,371	14,047,603	94,877	14,142,480	13,932,402	15,377,842
1.31 Aboriginal Education	1,872,113	459,904	2,332,017	138,556	2,470,573	2,858,515	2,444,777
1.41 School Administration	25,374,189	6,233,437	31,607,626	550,222	32,157,848	31,941,936	31,437,323
1.60 Summer School	2,834,540	696,334	3,530,874	283,968	3,814,842	3,855,406	4,040,164
1.61 Continuing Education	1,706,116	419,125	2,125,241	609,872	2,735,113	2,680,630	3,462,943
1.62 Off Shore Students	4,590,632	1,127,737	5,718,369	826,516	6,544,885	6,486,753	6,375,875
1.64 Other	-	-	-	-	-	-	51,960
1.65 Conseil Scolaire Francophone	-	-	-	-	-	-	168,168
<b>Total Function 1</b>	<b>316,660,283</b>	<b>77,790,935</b>	<b>394,451,218</b>	<b>18,147,070</b>	<b>412,598,288</b>	<b>416,876,081</b>	<b>398,451,677</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	2,245,235	551,566	2,796,801	1,336,690	4,133,491	4,412,527	3,554,570
4.40 School District Governance	491,867	120,832	612,699	277,150	889,849	847,922	845,082
4.41 Business Administration	6,936,345	1,703,986	8,640,331	1,737,626	10,377,957	10,120,177	10,098,443
4.65 Conseil Scolaire Francophone	-	-	-	-	-	-	71,204
<b>Total Function 4</b>	<b>9,673,447</b>	<b>2,376,384</b>	<b>12,049,831</b>	<b>3,351,466</b>	<b>15,401,297</b>	<b>15,380,626</b>	<b>14,569,299</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration	2,324,363	571,004	2,895,367	1,759,531	4,654,898	4,495,713	3,911,628
5.50 Maintenance Operations	27,457,343	6,745,186	34,202,529	5,728,961	39,931,490	40,051,277	41,511,089
5.52 Maintenance of Grounds	3,112,002	764,496	3,876,498	1,324,693	5,201,191	5,017,473	6,156,281
5.56 Utilities	82,614	20,295	102,909	7,323,733	7,426,642	8,497,198	7,826,007
5.65 Conseil Scolaire Francophone	-	-	-	-	-	-	235,562
<b>Total Function 5</b>	<b>32,976,322</b>	<b>8,100,981</b>	<b>41,077,303</b>	<b>16,136,918</b>	<b>57,214,221</b>	<b>58,061,661</b>	<b>59,640,567</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.65 Conseil Scolaire Francophone	-	-	-	-	-	-	9,660
7.70 Student Transportation	39,561	9,719	49,280	3,352,540	3,401,820	3,057,856	3,271,498
<b>Total Function 7</b>	<b>39,561</b>	<b>9,719</b>	<b>49,280</b>	<b>3,352,540</b>	<b>3,401,820</b>	<b>3,057,856</b>	<b>3,281,158</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>\$ 359,349,613</b>	<b>\$ 88,278,019</b>	<b>\$ 447,627,632</b>	<b>\$ 40,987,994</b>	<b>\$ 488,615,626</b>	<b>\$ 493,376,224</b>	<b>\$ 475,942,701</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)  
OPERATING FUND  
CHANGES IN DEFERRED CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2010**

Schedule A5

<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$</b>	<b>1,698,677</b>
 <b>Changes for the Year</b>		
Increase:		
Provincial Grants - Ministry of Education		385,950
Provincial Grants - Other		962,771
Other Revenue		907,749
		<u>2,256,470</u>
Decrease:		
Allocated to Revenue		
Provincial Grants - Ministry of Education		604,396
Provincial Grants - Other		1,020,957
Other Revenue		655,670
Transfer to School Generated Funds		3,266
		<u>2,284,289</u>
 <b>Net Changes for the Year</b>		 <u>(27,819)</u>
 <b>BALANCE, END OF YEAR</b>	 <b>\$</b>	 <b>1,670,858</b>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
SUMMARY OF CHANGES  
YEAR ENDED JUNE 30, 2010

Schedule B1

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>					
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 10,436,928	\$ 6,738,212	\$ 6,684,768	\$ 667,692	\$ 24,527,600
<b>Add:</b> Contributions Received					
Provincial Grants - Ministry of Education	15,565,447	3,596,020			19,161,467
Provincial Grants - Other		10,519,874			10,519,874
Other	679,446	7,034,255	25,824,287		33,537,988
Investment Income	61,157	64,441	96,998		222,596
Transfer from Operating Fund / Related Entity		667,692	3,266	(667,692)	3,266
	16,306,050	21,882,282	25,924,551	(667,692)	63,445,191
<b>Less:</b> Allocated to Revenue	18,149,533	21,713,377	26,228,894		66,091,804
Recovered	209,184				209,184
Transfer to/from SPF		121,453	(121,453)		-
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	\$ 8,384,261	\$ 6,785,664	\$ 6,501,878	\$ -	\$ 21,671,803
<b>REVENUE AND EXPENSE</b>					
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	\$ 17,521,115	\$ 4,603,919			\$ 22,125,034
Provincial Grants - Other		9,656,563			9,656,563
Other Revenue	578,254	7,388,454	26,131,896		34,098,604
Investment Income	50,164	64,441	96,998		211,603
	18,149,533	21,713,377	26,228,894	-	66,091,804
<b>EXPENSE</b>					
Salaries					
Teachers	2,926,791	1,330,447			4,257,238
Principals and Vice Principals		125,227			125,227
Educational Assistants	220,813	3,724,400			3,945,213
Support Staff	1,714,468	3,193,372	102,644		5,010,484
Other Professionals	523,097	1,655,323			2,178,420
Substitutes	33,497	15,696			49,193
	5,418,666	10,044,465	102,644	-	15,565,775
Employee Benefits	1,280,215	2,087,514	19,199		3,386,928
Services and Supplies	7,189,217	9,335,182	25,601,459		42,125,858
	13,888,098	21,467,161	25,723,302	-	61,078,561
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	4,261,435	246,216	505,592	-	5,013,243
<b>INTERFUND TRANSFERS</b>					
Capital Assets Purchased	(4,256,714)	(277,750)	(500,078)		(5,034,542)
Other	(4,721)	31,534	(5,514)		21,299
	(4,261,435)	(246,216)	(505,592)	-	(5,013,243)
<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, 2010

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>	\$ 8,801,569	\$ 26,677	\$ 25,340	\$ 1,195,094	\$ 194,898	\$ 4,187	\$ 17,466
<b>Add:</b> Contributions Received							
Provincial Grants - Ministry of Education	5,649,466		129,429	5,647,281	1,648,370	197,908	262,146
Other	178,026			437,075	29,345		
Investment Income	49,644	243	158	5,877	4,071	26	88
	5,877,136	243	129,587	6,090,233	1,681,786	197,934	262,234
<b>Less:</b> Allocated to Revenue	6,744,415	12,720	115,195	7,002,729	1,868,956	192,773	256,566
Recovered				34,308		4,187	17,466
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	\$ 7,934,290	\$ 14,200	\$ 39,732	\$ 248,290	\$ 7,728	\$ 5,161	\$ 5,668
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education	\$ 6,586,295	\$ 12,477	\$ 115,037	\$ 6,602,412	\$ 1,835,540	\$ 192,747	\$ 256,478
Other Revenue	119,469			394,440	29,345		
Investment Income	38,651	243	158	5,877	4,071	26	88
	6,744,415	12,720	115,195	7,002,729	1,868,956	192,773	256,566
<b>EXPENSE</b>							
Salaries							
Teachers				1,230,805	157,453	145,654	113,302
Educational Assistants							82,187
Support Staff	311,381		1,265	787,368	537,409	4,590	9,144
Other Professionals	242,801			182,473	88,668	734	977
Substitutes	14,429			425		441	
	568,611	-	1,265	2,201,071	783,530	151,419	205,610
Employee Benefits	190,866		167	523,877	179,333	30,504	44,824
Services and Supplies	2,373,815	12,720	111,492	3,632,190	906,093	10,850	6,132
	3,133,292	12,720	112,924	6,357,138	1,868,956	192,773	256,566
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	3,611,123	-	2,271	645,591	-	-	-
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased	(3,611,123)			(645,591)			
Other			(2,271)				
	(3,611,123)	-	(2,271)	(645,591)	-	-	-
<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, 2010

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>	\$ 115,140	\$ 859	\$ 1,708	\$ 9,650	\$ 27,900	\$ 814	\$ 15,136
<b>Add:</b> Contributions Received							
Provincial Grants - Ministry of Education	157,021	208,234	149,746	319,871	222,300	54,952	508,080
Other	20,000				15,000		
Investment Income	397	52	13	53	258	8	101
	177,418	208,286	149,759	319,924	237,558	54,960	508,181
<b>Less:</b> Allocated to Revenue	177,831	195,196	149,443	310,144	195,340	53,596	498,323
Recovered	113,965		1,708	9,650	27,900		
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	\$ 762	\$ 13,949	\$ 316	\$ 9,780	\$ 42,218	\$ 2,178	\$ 24,994
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education	\$ 157,434	\$ 195,144	\$ 149,430	\$ 310,091	\$ 180,082	\$ 53,588	\$ 498,222
Other Revenue	20,000				15,000		
Investment Income	397	52	13	53	258	8	101
	177,831	195,196	149,443	310,144	195,340	53,596	498,323
<b>EXPENSE</b>							
Salaries							
Teachers	129,446	103,134	74,353	237,330	138,047	40,540	345,330
Educational Assistants		39,505	40,132				
Support Staff	10,203	7,634	3,558	7,384	12,472	1,276	11,840
Other Professionals	676	744	569	1,182	744	204	1,894
Substitutes					1,840		9,475
	140,325	151,017	118,612	245,896	153,103	42,020	368,539
Employee Benefits	28,442	32,759	25,498	49,534	31,559	8,465	74,273
Services and Supplies	9,064	11,420	5,333	14,714	10,678	3,111	53,061
	177,831	195,196	149,443	310,144	195,340	53,596	495,873
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	-	-	-	-	-	-	2,450
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased							
Other							(2,450)
	-	-	-	-	-	-	(2,450)
<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, 2010

Schedule B2

	PRP PEIR - LEARNING DISABILITIES	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>		
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 490	\$ 10,436,928
<b>Add:</b> Contributions Received		
Provincial Grants - Ministry of Education	410,643	15,565,447
Other		679,446
Investment Income	168	61,157
	410,811	16,306,050
<b>Less:</b> Allocated to Revenue	376,306	18,149,533
Recovered		209,184
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 34,995</b>	<b>\$ 8,384,261</b>
<b>REVENUE AND EXPENSE</b>		
<b>REVENUE</b>		
Provincial Grants - Ministry of Education	\$ 376,138	\$ 17,521,115
Other Revenue		578,254
Investment Income	168	50,164
	376,306	18,149,533
<b>EXPENSE</b>		
Salaries		
Teachers	211,397	2,926,791
Educational Assistants	58,989	220,813
Support Staff	8,944	1,714,468
Other Professionals	1,431	523,097
Substitutes	6,887	33,497
	287,648	5,418,666
Employee Benefits	60,114	1,280,215
Services and Supplies	28,544	7,189,217
	376,306	13,888,098
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	-	4,261,435
<b>INTERFUND TRANSFERS</b>		
Capital Assets Purchased		(4,256,714)
Other		(4,721)
	-	(4,261,435)
<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, 2010

Schedule B3

	405	605	606	608	609	610	611
	SCHOLARSHIPS	COMMUNITYLINK SCHOOLMEALS	COMMUNITYLINK BREAKFASTPGM	COMMUNITYLINK HEALTHYSCHOOLS	EDUCRES ACQCONSORTIUM (ERAC)	SET-BC CAYA	COMMUNITYLINK COMMUNITY SCHOOLS
<b>DEFERRED CONTRIBUTIONS</b>							
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 1,148,615	\$ 15,665	\$ 23,482	\$ 2,776	\$ 1,391,653	\$ 1,084,052	\$ 640,493
<b>Add:</b> Contributions Received							
Provincial Grants - Ministry of Education		976,589			500,000		1,392,353
Provincial Grants - Other		1,824,769					2,525,590
Other	111,081	2,081,785	57,718		1,185,350	1,096,458	
Investment Income	12,304	2,914			3,873	10,200	59
Transfer from Related Entity							
	123,385	4,886,057	57,718	-	1,689,223	1,106,658	3,918,002
<b>Less:</b> Allocated to Revenue	52,502	4,897,234	74,867	2,776	2,365,061	1,679,536	4,108,081
Transfer to/from SPF	121,453						325,255
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 1,098,045</b>	<b>\$ 4,488</b>	<b>\$ 6,333</b>	<b>\$ -</b>	<b>\$ 715,815</b>	<b>\$ 511,174</b>	<b>\$ 125,159</b>
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education		\$ 987,766		\$ 2,776	\$ 1,175,837		\$ 1,582,432
Provincial Grants - Other		1,824,769					2,525,590
Other Revenue	40,198	2,081,785	74,867		1,185,351	1,669,336	
Investment Income	12,304	2,914			3,873	10,200	59
	52,502	4,897,234	74,867	2,776	2,365,061	1,679,536	4,108,081
<b>EXPENSE</b>							
Salaries							
Teachers					83,211		928,680
Principals and Vice Principals							125,227
Educational Assistants							862,318
Support Staff		1,129,595	34,665		129,997	232,105	410,960
Other Professionals		61,040			67,768	51,096	998,255
Substitutes							10,463
Employee Benefits		1,190,635	34,665	-	280,976	283,201	3,335,903
Services and Supplies	52,502	3,252,978	32,857	2,776	2,024,757	1,121,159	269,149
	52,502	4,711,954	77,070	2,776	2,365,061	1,445,020	4,268,043
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	<b>-</b>	<b>185,280</b>	<b>(2,203)</b>	<b>-</b>	<b>-</b>	<b>234,516</b>	<b>(159,962)</b>
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased						(234,516)	
Other		(185,280)	2,203				159,962
	<b>-</b>	<b>(185,280)</b>	<b>2,203</b>	<b>-</b>	<b>-</b>	<b>(234,516)</b>	<b>159,962</b>
<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 OTHER SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2010

Schedule B3

	616 ADULTSERVICES PROGRAM	621 COMMUNITYLINK YFWREHAB	SWIS	CIRCLESOF CARE	COMMUNITYSCHOOL TEAMS PROGRAMS	Former VanPublic SchoolFoundation	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>							
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 2,130,439	\$ 189,482	\$ 64,082	\$ 47,473			\$ 6,738,212
<b>Add:</b> Contributions Received							
Provincial Grants - Ministry of Education		727,078					3,596,020
Provincial Grants - Other	2,113,905	1,305,917	2,749,693				10,519,874
Other	1,040,971		1,000	125,000	884,822	450,070	7,034,255
Investment Income	24,367		1,276	518	3,121	5,809	64,441
Transfer from Related Entity						667,692	667,692
	3,179,243	2,032,995	2,751,969	125,518	887,943	1,123,571	21,882,282
<b>Less:</b> Allocated to Revenue	2,723,739	2,161,025	2,169,539	172,991	950,965	355,061	21,713,377
Transfer to/from SPF					(325,255)		121,453
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>\$ 2,585,943</b>	<b>\$ 61,452</b>	<b>\$ 646,512</b>	<b>\$ -</b>	<b>\$ 262,233</b>	<b>\$ 768,510</b>	<b>\$ 6,785,664</b>
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education		\$ 855,108					\$ 4,603,919
Provincial Grants - Other	1,833,024	1,305,917	2,167,263				9,656,563
Other Revenue	866,348		1,000	172,473	947,844	349,252	7,388,454
Investment Income	24,367		1,276	518	3,121	5,809	64,441
	2,723,739	2,161,025	2,169,539	172,991	950,965	355,061	21,713,377
<b>EXPENSE</b>							
Salaries							
Teachers	201,806	116,750					1,330,447
Principals and Vice Principals							125,227
Educational Assistants		1,663,999	1,198,083				3,724,400
Support Staff	442,161		128,027		654,642	31,220	3,193,372
Other Professionals	378,269		98,895				1,655,323
Substitutes			1,037			4,196	15,696
	1,022,236	1,780,749	1,426,042	-	654,642	35,416	10,044,465
Employee Benefits	201,808	423,900	362,845		52,308	5,785	2,087,514
Services and Supplies	1,456,461	11,025	380,652	172,991	244,015	313,860	9,335,182
	2,680,505	2,215,674	2,169,539	172,991	950,965	355,061	21,467,161
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	43,234	(54,649)	-	-	-	-	246,216
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased	(43,234)						(277,750)
Other		54,649					31,534
	(43,234)	54,649	-	-	-	-	(246,216)
<b>NET REVENUE (EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
**CAPITAL FUND**  
**CAPITAL ASSETS**  
**YEAR ENDED JUNE 30, 2010**

Schedule C1

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
<b>COST, BEGINNING OF YEAR</b>	\$ 20,956,131	\$ 524,949,012	\$ 21,134,586	\$ 623,749	\$ 1,129,033	\$ 4,868,554	\$ 573,661,065
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund			542,991	448,924	134,662	2,155,068	3,281,645
Special Purpose Funds		3,611,124	702,911		16,810	703,697	5,034,542
Local Capital						2,246,800	2,246,800
Transferred from Work in Progress		22,904,751			1,666,433		24,571,184
	-	26,515,875	1,245,902	448,924	1,817,905	5,105,565	35,134,171
Decrease:							
Deemed Disposals			3,020,112			624,846	3,644,958
Sale of Building and Site	108,000	2,351,329					2,459,329
	108,000	2,351,329	3,020,112	-	-	624,846	6,104,287
<b>COST, END OF YEAR</b>	20,848,131	549,113,558	19,360,376	1,072,673	2,946,938	9,349,273	602,690,949
<b>WORK IN PROGRESS, END OF YEAR</b>		22,216,661					22,216,661
<b>COST AND WORK IN PROGRESS, END OF YEAR</b>	\$ 20,848,131	\$ 571,330,219	\$ 19,360,376	\$ 1,072,673	\$ 2,946,938	\$ 9,349,273	\$ 624,907,610
<b>ACCUMULATED AMORTIZATION, BEGINNING OF YEAR</b>		\$ 194,704,474	\$ 11,040,977	\$ 135,406	\$ 71,622	\$ 1,320,001	\$ 207,272,480
<b>Changes for the Year</b>							
Increase: Amortization for the Year		11,337,206	2,113,459	62,375	225,807	973,712	14,712,559
Decrease:							
Deemed Disposals			3,020,112			624,846	3,644,958
Sale of Buildings		1,249,051					1,249,051
	-	1,249,051	3,020,112	-	-	624,846	4,894,009
<b>ACCUMULATED AMORTIZATION, END OF YEAR</b>	\$ -	\$ 204,792,629	\$ 10,134,324	\$ 197,781	\$ 297,429	\$ 1,668,867	\$ 217,091,030
<b>CAPITAL ASSETS - NET</b>	\$ 20,848,131	\$ 366,537,590	\$ 9,226,052	\$ 874,892	\$ 2,649,509	\$ 7,680,406	\$ 407,816,580

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 CAPITAL FUND  
 CAPITAL ASSETS - WORK IN PROGRESS  
 YEAR ENDED JUNE 30, 2010

Schedule C2

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
<b>WORK IN PROGRESS, BEGINNING OF YEAR</b>	\$ 17,371,298		\$ 1,470,591		\$ 18,841,889
<b>Changes for the Year</b>					
Increase					
Deferred Contributions - Bylaw	22,615,550				22,615,550
Local Capital			195,842		195,842
Capital Reserve	5,134,564				5,134,564
	<u>27,750,114</u>	-	<u>195,842</u>	-	<u>27,945,956</u>
Decrease					
Transferred to Capital Assets	22,904,751		1,666,433		24,571,184
	<u>22,904,751</u>	-	<u>1,666,433</u>	-	<u>24,571,184</u>
<b>Net Changes for the Year</b>	<u>4,845,363</u>	-	<u>(1,470,591)</u>	-	<u>3,374,772</u>
<b>WORK IN PROGRESS, END OF YEAR</b>	<u>\$ 22,216,661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,216,661</u>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**CAPITAL FUND**  
**DEFERRED CAPITAL CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2010**

Schedule C3

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
<b>DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 244,515,364	\$ 636,991	\$ 15,107,711	\$ 260,260,066
<b>Changes for the Year</b>				
Increase				
Transferred from Work in Progress	19,576,429			19,576,429
Transferred from Work in Progress - Capital Reserve		1,658,725		1,658,725
	<u>19,576,429</u>	<u>1,658,725</u>	<u>-</u>	<u>21,235,154</u>
Decrease				
Amortization of Deferred Capital Contributions	9,017,514	17,694	171,679	9,206,887
Sale of Buildings	1,075,442			1,075,442
	<u>10,092,956</u>	<u>17,694</u>	<u>171,679</u>	<u>10,282,329</u>
<b>Net Changes for the Year</b>	<u>9,483,473</u>	<u>1,641,031</u>	<u>(171,679)</u>	<u>10,952,825</u>
<b>DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 253,998,837</u>	<u>\$ 2,278,022</u>	<u>\$ 14,936,032</u>	<u>\$ 271,212,891</u>
<b>WORK IN PROGRESS, BEGINNING OF YEAR</b>	\$ 15,701,701			\$ 15,701,701
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Contributions - Work in Progress	22,615,550			22,615,550
Ministry of Education Approved Use of Capital Reserve		5,134,564		5,134,564
	<u>22,615,550</u>	<u>5,134,564</u>	<u>-</u>	<u>27,750,114</u>
Decrease				
Transferred to Deferred Capital Contributions	19,576,429			19,576,429
Transferred to Deferred Capital Contributions - Capital Reserve		1,658,725		1,658,725
	<u>19,576,429</u>	<u>1,658,725</u>	<u>-</u>	<u>21,235,154</u>
<b>Net Changes for the Year</b>	<u>3,039,121</u>	<u>3,475,839</u>	<u>-</u>	<u>6,514,960</u>
<b>WORK IN PROGRESS, END OF YEAR</b>	<u>\$ 18,740,822</u>	<u>\$ 3,475,839</u>	<u>\$ -</u>	<u>\$ 22,216,661</u>
<b>TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 272,739,659</u>	<u>\$ 5,753,861</u>	<u>\$ 14,936,032</u>	<u>\$ 293,429,552</u>

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 CAPITAL FUND  
 CHANGES IN DEFERRED CONTRIBUTIONS  
 YEAR ENDED JUNE 30, 2010

Schedule C4

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 884,243	\$ 5,096,304				\$ 5,980,547
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	54,309,050					54,309,050
Investment Income		167,353				167,353
Transfer from By-Law Capital - Old Project Deficits	58,343	(58,343)				-
Transfer from By-Law Capital - Seismic Upgrade	(2,400,000)	2,400,000				-
	51,967,393	2,509,010	-	-	-	54,476,403
Decrease:						
Transferred to DCC - Work in Progress	22,615,550					22,615,550
Capital Reserve Approved and Utilized for AFG		5,134,564				5,134,564
Revenue Recognition		28,548				28,548
	22,615,550	5,163,112	-	-	-	27,778,662
<b>Net Changes for the Year</b>	29,351,843	(2,654,102)	-	-	-	26,697,741
<b>BALANCE, END OF YEAR</b>	<b>\$ 30,236,086</b>	<b>\$ 2,442,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,678,288</b>

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**CAPITAL FUND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2010**

Schedule C5

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 108,250,986	\$ 5,148,656	\$ 113,399,642
<b>Changes for the Year</b>			
Investment Income		30,926	30,926
Amortization of Deferred Capital Contributions	9,206,887		9,206,887
Interfund Transfers - Capital Assets Purchased	8,316,187		8,316,187
Interfund Transfers - Local Capital		(1,549,857)	(1,549,857)
Amortization of Capital Assets	(14,712,559)		(14,712,559)
Capital Lease Payments	9,740		9,740
Energy Saving Program Loan Paydown	100,000		100,000
Computer Sustainability Program from LCR	2,246,800	(2,246,800)	-
BCeSIS Computer software	195,842	(195,842)	-
LCR Other Expense		(980,383)	(980,383)
LCR Other Revenue		1,151,970	1,151,970
Sale of Site and Buildings to Related Party	(134,836)		(134,836)
<b>Net Changes for the Year</b>	<u>5,228,061</u>	<u>(3,789,986)</u>	<u>1,438,075</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 113,479,047</u>	<u>\$ 1,358,670</u>	<u>\$ 114,837,717</u>

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Schedules to the Financial Statements**  
**Year Ended June 30, 2010**

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Allocation of costs in supplementary schedules

- In the supplementary schedules to the financial statements operating expenses are reported by function, program, and object. Whenever possible expenses are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
- Actual salaries are allocated based on the time spent in each program. School based clerical salaries are allocated to school administration. Principals and Vice Principals salaries are allocated to school administration and may partially be allocated to regular instruction to recognize their instructional time and instructional support activities.
- Employee benefits are allocated on a pro rata basis of overall salary expenses within each function and program.
- Supplies and services are allocated based on actual identification of function and program.