

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

| | | |
|------------------------------------|-------------------------|------------------|
| SCHOOL DISTRICT NUMBER | NAME OF SCHOOL DISTRICT | YEAR |
| 39 | Vancouver | 2009/2010 |
| OFFICE LOCATIONS | | TELEPHONE NUMBER |
| 1580 West Broadway | | 713-5000 |
| MAILING ADDRESS | | |
| 1580 West Broadway | | |
| CITY | PROVINCE | POSTAL CODE |
| Vancouver | BC | V6J 5K8 |
| NAME OF SUPERINTENDENT | | TELEPHONE NUMBER |
| Steve Cardwell | | 713-5000 |
| NAME OF ACTING SECRETARY TREASURER | | TELEPHONE NUMBER |
| 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.

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

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> |
|---------------------------------|---------------------------------------|----------------------|---------------------|
| <u>ELECTED OFFICIALS</u> | | | |
| 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 | - |
| CHYZASTOWSKI-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 |
| OUTDT | 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 | - |
| PEARMAIN | 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)
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> |
|------------------|----|---------------------|-----------------|
| 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 |
| THIBAUT | 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 | - |

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> |
|-----------------|----|---------------------|-----------------|
| 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 | - |

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> |
|-------------|----|---------------------|-----------------|
| 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 | - |
| TOTAL - EMPLOYEES WITH REMUNERATION | | | |
| | THAT EXCEEDS \$75,000 | \$ 149,914,482.54 | \$ 429,416.83 |
| TOTAL - EMPLOYEES WITH REMUNERATION | | | |
| | OF \$75,000 OR LESS | 242,226,597.40 | 540,742.56 |
| TOTAL - EMPLOYEES OTHER THAN ELECTED OFFICIALS | | \$ 392,141,079.94 | \$ 970,159.39 |
| CONSOLIDATED TOTAL - REMUNERATION PAID | | \$ 392,359,522.32 | \$ 981,885.85 |
| EMPLOYER PORTION OF EMPLOYMENT INSURANCE | | | |
| CONTRIBUTIONS AND CANADA PENSION PLAN | | | \$ 19,213,516.93 |

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 I, 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> |
| CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS | | \$672,790,579.44 |

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> |
| RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES | | <u>\$589,212,061.00</u> |

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> | |
| CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES | | <u>\$589,212,061.00</u> |

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 Original Signed By | DATE SIGNED Sept 22 / 10 |
| SIGNATURE OF SUPERINTENDENT Original Signed By | DATE SIGNED Sept. 22 2010 |
| SIGNATURE OF SECRETARY-TREASURER Original Signed By | DATE SIGNED Sept 22, 2010 |

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

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Chartered Accountants
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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 |
|--|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| ASSETS | | | | | |
| 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 |
| | 92,382,130 | 21,415,535 | 37,734,073 | 109,370,318 | 98,781,743 |
| 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 |
| TOTAL ASSETS | \$ 112,567,703 | \$ 23,156,241 | \$ 445,550,653 | \$ 539,113,177 | \$ 501,682,245 |
| LIABILITIES AND FUND BALANCES | | | | | |
| 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 |
| | 74,165,428 | 1,482,386 | 3,090,596 | 36,576,990 | 35,964,503 |
| 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 |
| TOTAL LIABILITIES | 105,143,692 | 23,154,189 | 330,712,936 | 416,849,397 | 374,341,565 |
| Fund Balances | | | | | |
| 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) |
| TOTAL FUND BALANCES | 7,424,011 | 2,052 | 114,837,717 | 122,263,780 | 127,340,680 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 112,567,703 | \$ 23,156,241 | \$ 445,550,653 | \$ 539,113,177 | \$ 501,682,245 |

> Commitments and contingencies (Notes 17 & 18)

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

Statement 2

| | OPERATING | SPECIAL | | | |
|--|-----------------------|---------------------|-----------------------|-----------------------|---------------------|
| | FUND | PURPOSE | CAPITAL | TOTAL | TOTAL |
| | | FUNDS | FUND | 2010 | 2009 |
| REVENUE | | | | | |
| 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> |
| EXPENSE | | | | | |
| 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> |
| NET REVENUE (EXPENSE) | <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 |
|---|---------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| FUND BALANCES, BEGINNING OF YEAR | \$ 13,938,986 | \$ 2,052 | \$ 113,399,642 | \$ 127,340,680 | \$ 122,567,798 |
| Changes for the Year | | | | | |
| 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) | |
| Net Changes for the Year | <u>(6,514,975)</u> | <u>-</u> | <u>1,438,075</u> | <u>(5,076,900)</u> | <u>4,772,882</u> |
| FUND BALANCES, END OF YEAR | <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 |
|---|-----------------------|-----------------------------|---------------------|-----------------------|------------------------|
| CASH PROVIDED BY (USED FOR) | | | | | |
| OPERATIONS | | | | | |
| 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> |
| FINANCING | | | | | |
| 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> |
| INVESTING | | | | | |
| 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> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | <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

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

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.

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 (EARS�) of active employees covered under the plan. The EARS� 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

| | <u>2010</u> | <u>2009</u> |
|---------------------------------|----------------------------|----------------------------|
| 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 | <u>(271,904)</u> | <u>(225,653)</u> |
| Total | <u>\$ 3,509,673</u> | <u>\$ 3,669,325</u> |

4. INVESTMENTS

| | <u>Bonds</u> | <u>GIC's</u> | <u>Term Deposits</u> | <u>Total</u> |
|--------------------------|-------------------|---------------------|----------------------|---------------------|
| 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 | <u>\$ 892,104</u> | <u>\$20,708,230</u> | <u>\$ 325,945</u> | <u>\$21,926,279</u> |
| 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

| | 2010 | | 2009 | |
|-----------------------|----------------------|-----------------------------|----------------------|----------------------|
| | 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 |
| | \$624,907,610 | \$217,091,030 | \$407,816,580 | \$385,230,474 |

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 |
| Total | | | | 1,000,000 | 100,000 | 900,000 |

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 | 2010 | 2009 |
|--|-------------|-----------------|
| <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) |
| | \$ 0 | \$ 7,981 |

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) |
| Balance, End of the Year | \$ 54,006 | \$ 9,163,574 | \$ 32,678,288 | \$ 41,895,868 | \$ 18,635,167 |

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 |
| Balance, End of the Year | \$ 108,387 | \$ 3,057,832 | \$ 3,166,219 | \$ 2,398,825 |

(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 |
| Balance, End of the Year | \$ 1,508,465 | \$ 9,450,397 | \$ 10,958,862 | \$ 11,172,833 |

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.

| Fiscal Year | 2010 | 2009 |
|--|------------------------|------------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| 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> |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| 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> |
| Components of Net Benefit Expense | | |
| | 2010 | 2009 |
| 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:

| | 2010 | 2009 |
|------------------------------------|-------------------|-------------------|
| 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)

| | 2010 Capital Fund | 2009 Capital Fund |
|--|----------------------------------|----------------------------------|
| 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> |
| Work in Progress (WIP): | | |
| 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> |
| TOTAL DCC & WIP-END OF YEAR | <u>\$ 293,429,552</u> | <u>\$ 275,961,767</u> |

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

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 |
| Total Asset Retirement Obligation at June 30, 2010 | \$ 659,040 | |
| <i>Less Current Portion</i> | <u>59,040</u> | |
| Asset Retirement Obligation Long Term Portion | <u>\$ 600,000</u> | |

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> |
| Invested in Capital Assets June 30 | <u>\$ 113,479,047</u> | <u>\$ 108,250,986</u> |

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

| | 2010 | 2009 |
|--|------------------------------|------------------------------|
| 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 | <u>(14,712,559)</u> | <u>(13,798,742)</u> |
| | <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> |
| Balance, End of the Year | <u>\$ 113,479,047</u> | <u>\$ 108,250,986</u> |

15. INTERNALLY RESTRICTED FUND BALANCES, END OF YEAR

a) Operating Fund Balance, End of Year

| | 2010 | 2009 |
|---|-----------------------------|-----------------------------|
| 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 | <u>0</u> | <u>404,411</u> |
| Total Internally Restricted | <u>\$ 10,079,289</u> | <u>\$ 16,476,845</u> |

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

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 |
| Unfunded liability, as at June 30, 2010 | <u>\$ 2,655,278</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

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 |
| Total | <u>\$ 22,160,805</u> | <u>\$ 22,713,998</u> |

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

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

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 | AMENDED | 2009 |
| | ACTUAL | ANNUAL BUDGET | ACTUAL |
| REVENUE | | | |
| 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> |
| EXPENSE | | | |
| 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> |
| NET REVENUE (EXPENSE), FOR THE YEAR | (4,652,148) | (10,032,915) | 455,698 |
| INTERFUND TRANSFERS | | | |
| 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) |
| OTHER ADJUSTMENTS TO OPERATING FUND BALANCE | | | |
| Reduced Unfunded Employee Future Benefits | - | - | (885,092) |
| BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT) | | 17,094,264 | |
| SURPLUS (DEFICIT), FOR THE YEAR | <u>(6,514,975)</u> | <u>\$ 2,902,209</u> | <u>786,912</u> |
| SURPLUS (DEFICIT), BEGINNING OF YEAR | 16,594,264 | | 15,807,352 |
| SURPLUS (DEFICIT), END OF YEAR | | | |
| (Section 156 (12) of School Act) | <u>\$ 10,079,289</u> | | <u>\$ 16,594,264</u> |
| SURPLUS (DEFICIT), END OF YEAR | | | |
| 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 | 2010 | 2009 |
|--|-----------------------|--------------------------|-----------------------|
| | ACTUAL | AMENDED ANNUAL BUDGET | ACTUAL |
| PROVINCIAL GRANTS - MINISTRY OF EDUCATION | | | |
| 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> |
| PROVINCIAL GRANTS - OTHER | <u>1,116,662</u> | <u>970,672</u> | <u>701,419</u> |
| FEDERAL GRANTS | <u>26,636</u> | <u>26,636</u> | |
| OTHER REVENUE | | | |
| 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> |
| RENTALS AND LEASES | <u>3,035,051</u> | <u>2,541,642</u> | <u>2,644,838</u> |
| INVESTMENT INCOME | <u>822,557</u> | <u>950,693</u> | <u>1,886,652</u> |
| TOTAL OPERATING REVENUE | <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 | AMENDED | 2009 |
| | ACTUAL | ANNUAL BUDGET | ACTUAL |
| 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 | <u>88,278,019</u> | <u>88,271,885</u> | <u>85,470,808</u> |
| TOTAL SALARIES AND BENEFITS | <u>447,627,632</u> | <u>448,509,053</u> | <u>435,093,139</u> |
| SERVICES AND SUPPLIES | | | |
| 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 |
| TOTAL SERVICES AND SUPPLIES | <u>40,987,994</u> | <u>44,867,171</u> | <u>40,849,562</u> |
| TOTAL OPERATING EXPENSE | <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 |
|--|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
| 1 INSTRUCTION | | | | | | | |
| 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 |
| Total Function 1 | 231,624,712 | 21,235,288 | 32,326,972 | 19,426,695 | 2,481,962 | 9,564,654 | 316,660,283 |
| 4 DISTRICT ADMINISTRATION | | | | | | | |
| 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 |
| Total Function 4 | - | 253,047 | - | 3,779,162 | 5,623,027 | 18,211 | 9,673,447 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | | |
| 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 |
| Total Function 5 | - | 2,882 | 786 | 29,920,888 | 2,845,098 | 206,668 | 32,976,322 |
| 7 TRANSPORTATION AND HOUSING | | | | | | | |
| 7.70 Student Transportation | | | | 39,561 | | | 39,561 |
| Total Function 7 | - | - | - | 39,561 | - | - | 39,561 |
| 9 DEBT SERVICES (OPERATING) | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| TOTAL FUNCTIONS 1 - 9 | \$ 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 |
|--|-----------------------|----------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------|
| 1 INSTRUCTION | | | | | | | |
| 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 |
| Total Function 1 | 316,660,283 | 77,790,935 | 394,451,218 | 18,147,070 | 412,598,288 | 416,876,081 | 398,451,677 |
| 4 DISTRICT ADMINISTRATION | | | | | | | |
| 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 |
| Total Function 4 | 9,673,447 | 2,376,384 | 12,049,831 | 3,351,466 | 15,401,297 | 15,380,626 | 14,569,299 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | | |
| 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 |
| Total Function 5 | 32,976,322 | 8,100,981 | 41,077,303 | 16,136,918 | 57,214,221 | 58,061,661 | 59,640,567 |
| 7 TRANSPORTATION AND HOUSING | | | | | | | |
| 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 |
| Total Function 7 | 39,561 | 9,719 | 49,280 | 3,352,540 | 3,401,820 | 3,057,856 | 3,281,158 |
| 9 DEBT SERVICES (OPERATING) | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| TOTAL FUNCTIONS 1 - 9 | \$ 359,349,613 | \$ 88,278,019 | \$ 447,627,632 | \$ 40,987,994 | \$ 488,615,626 | \$ 493,376,224 | \$ 475,942,701 |

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

Schedule A5

| | |
|---|----------------------------|
| BALANCE, BEGINNING OF YEAR | \$ 1,698,677 |
| Changes for the Year | |
| 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> |
| Net Changes for the Year | <u>(27,819)</u> |
| BALANCE, END OF YEAR | <u>\$ 1,670,858</u> |

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 |
|---|--|--------------|------------------------------|---------------------|---------------|
| DEFERRED CONTRIBUTIONS | | | | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 10,436,928 | \$ 6,738,212 | \$ 6,684,768 | \$ 667,692 | \$ 24,527,600 |
| Add: 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 |
| Less: 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) | | - |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 8,384,261 | \$ 6,785,664 | \$ 6,501,878 | \$ - | \$ 21,671,803 |
| REVENUE AND EXPENSE | | | | | |
| REVENUE | | | | | |
| 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 |
| EXPENSE | | | | | |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | 4,261,435 | 246,216 | 505,592 | - | 5,013,243 |
| INTERFUND TRANSFERS | | | | | |
| 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) |
| NET REVENUE (EXPENSE) | \$ - | \$ - | \$ - | \$ - | \$ - |

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 |
|---|------------------------------------|--|--|---|--------------|-----------------------------------|-------------------------|
| DEFERRED CONTRIBUTIONS | | | | | | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 8,801,569 | \$ 26,677 | \$ 25,340 | \$ 1,195,094 | \$ 194,898 | \$ 4,187 | \$ 17,466 |
| Add: 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 |
| Less: 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 |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 7,934,290 | \$ 14,200 | \$ 39,732 | \$ 248,290 | \$ 7,728 | \$ 5,161 | \$ 5,668 |
| REVENUE AND EXPENSE | | | | | | | |
| REVENUE | | | | | | | |
| 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 |
| EXPENSE | | | | | | | |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | 3,611,123 | - | 2,271 | 645,591 | - | - | - |
| INTERFUND TRANSFERS | | | | | | | |
| Capital Assets Purchased | (3,611,123) | | | (645,591) | | | |
| Other | | | (2,271) | | | | |
| | (3,611,123) | - | (2,271) | (645,591) | - | - | - |
| NET REVENUE (EXPENSE) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 |
|---|----------------------------------|-------------------------|-------------------------------|-------------------------------------|--|--------------------------|------------------------------------|
| DEFERRED CONTRIBUTIONS | | | | | | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 115,140 | \$ 859 | \$ 1,708 | \$ 9,650 | \$ 27,900 | \$ 814 | \$ 15,136 |
| Add: 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 |
| Less: 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 | | |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 762 | \$ 13,949 | \$ 316 | \$ 9,780 | \$ 42,218 | \$ 2,178 | \$ 24,994 |
| REVENUE AND EXPENSE | | | | | | | |
| REVENUE | | | | | | | |
| 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 |
| EXPENSE | | | | | | | |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | - | - | - | - | - | - | 2,450 |
| INTERFUND TRANSFERS | | | | | | | |
| Capital Assets Purchased | | | | | | | |
| Other | | | | | | | (2,450) |
| | - | - | - | - | - | - | (2,450) |
| NET REVENUE (EXPENSE) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 |
|---|--|---------------------|
| DEFERRED CONTRIBUTIONS | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 490 | \$ 10,436,928 |
| Add: 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 |
| Less: Allocated to Revenue | 376,306 | 18,149,533 |
| Recovered | | 209,184 |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 34,995 | \$ 8,384,261 |
| REVENUE AND EXPENSE | | |
| REVENUE | | |
| Provincial Grants - Ministry of Education | \$ 376,138 | \$ 17,521,115 |
| Other Revenue | | 578,254 |
| Investment Income | 168 | 50,164 |
| | 376,306 | 18,149,533 |
| EXPENSE | | |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | - | 4,261,435 |
| INTERFUND TRANSFERS | | |
| Capital Assets Purchased | | (4,256,714) |
| Other | | (4,721) |
| | - | (4,261,435) |
| NET REVENUE (EXPENSE) | \$ - | \$ - |

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 |
| DEFERRED CONTRIBUTIONS | | | | | | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 1,148,615 | \$ 15,665 | \$ 23,482 | \$ 2,776 | \$ 1,391,653 | \$ 1,084,052 | \$ 640,493 |
| Add: 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 |
| Less: 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 |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 1,098,045 | \$ 4,488 | \$ 6,333 | \$ - | \$ 715,815 | \$ 511,174 | \$ 125,159 |
| REVENUE AND EXPENSE | | | | | | | |
| REVENUE | | | | | | | |
| 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 |
| EXPENSE | | | | | | | |
| 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 |
| | - | 1,190,635 | 34,665 | - | 280,976 | 283,201 | 3,335,903 |
| Employee Benefits | | 268,341 | 9,548 | | 59,328 | 40,660 | 662,991 |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | - | 185,280 | (2,203) | - | - | 234,516 | (159,962) |
| INTERFUND TRANSFERS | | | | | | | |
| Capital Assets Purchased | | | | | | (234,516) | |
| Other | | (185,280) | 2,203 | | | | 159,962 |
| | - | (185,280) | 2,203 | - | - | (234,516) | 159,962 |
| NET REVENUE (EXPENSE) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 |
|---|---------------------------------|----------------------------------|-------------------|-------------------|--------------------------------------|---|---------------------|
| DEFERRED CONTRIBUTIONS | | | | | | | |
| DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR | \$ 2,130,439 | \$ 189,482 | \$ 64,082 | \$ 47,473 | | | \$ 6,738,212 |
| Add: 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 |
| Less: 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 |
| DEFERRED CONTRIBUTIONS, END OF YEAR | \$ 2,585,943 | \$ 61,452 | \$ 646,512 | \$ - | \$ 262,233 | \$ 768,510 | \$ 6,785,664 |
| REVENUE AND EXPENSE | | | | | | | |
| REVENUE | | | | | | | |
| 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 |
| EXPENSE | | | | | | | |
| 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 |
| NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS | 43,234 | (54,649) | - | - | - | - | 246,216 |
| INTERFUND TRANSFERS | | | | | | | |
| Capital Assets Purchased | (43,234) | | | | | | (277,750) |
| Other | | 54,649 | | | | | 31,534 |
| | (43,234) | 54,649 | - | - | - | - | (246,216) |
| NET REVENUE (EXPENSE) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 |
|--|---------------|----------------|-------------------------------|--------------|----------------------|----------------------|----------------|
| COST, BEGINNING OF YEAR | \$ 20,956,131 | \$ 524,949,012 | \$ 21,134,586 | \$ 623,749 | \$ 1,129,033 | \$ 4,868,554 | \$ 573,661,065 |
| Changes for the Year | | | | | | | |
| 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 |
| COST, END OF YEAR | 20,848,131 | 549,113,558 | 19,360,376 | 1,072,673 | 2,946,938 | 9,349,273 | 602,690,949 |
| WORK IN PROGRESS, END OF YEAR | | 22,216,661 | | | | | 22,216,661 |
| COST AND WORK IN PROGRESS, END OF YEAR | \$ 20,848,131 | \$ 571,330,219 | \$ 19,360,376 | \$ 1,072,673 | \$ 2,946,938 | \$ 9,349,273 | \$ 624,907,610 |
| ACCUMULATED AMORTIZATION, BEGINNING OF YEAR | | \$ 194,704,474 | \$ 11,040,977 | \$ 135,406 | \$ 71,622 | \$ 1,320,001 | \$ 207,272,480 |
| Changes for the Year | | | | | | | |
| 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 |
| ACCUMULATED AMORTIZATION, END OF YEAR | \$ - | \$ 204,792,629 | \$ 10,134,324 | \$ 197,781 | \$ 297,429 | \$ 1,668,867 | \$ 217,091,030 |
| CAPITAL ASSETS - NET | \$ 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 |
|--|----------------------|-------------------------------|----------------------|----------------------|----------------------|
| WORK IN PROGRESS, BEGINNING OF YEAR | \$ 17,371,298 | | \$ 1,470,591 | | \$ 18,841,889 |
| Changes for the Year | | | | | |
| 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> |
| Net Changes for the Year | <u>4,845,363</u> | - | <u>(1,470,591)</u> | - | <u>3,374,772</u> |
| WORK IN PROGRESS, END OF YEAR | <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 |
|---|-----------------------|---------------------|----------------------|-----------------------|
| DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR | \$ 244,515,364 | \$ 636,991 | \$ 15,107,711 | \$ 260,260,066 |
| Changes for the Year | | | | |
| 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> |
| Net Changes for the Year | <u>9,483,473</u> | <u>1,641,031</u> | <u>(171,679)</u> | <u>10,952,825</u> |
| DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR | <u>\$ 253,998,837</u> | <u>\$ 2,278,022</u> | <u>\$ 14,936,032</u> | <u>\$ 271,212,891</u> |
| WORK IN PROGRESS, BEGINNING OF YEAR | \$ 15,701,701 | | | \$ 15,701,701 |
| Changes for the Year | | | | |
| 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> |
| Net Changes for the Year | <u>3,039,121</u> | <u>3,475,839</u> | <u>-</u> | <u>6,514,960</u> |
| WORK IN PROGRESS, END OF YEAR | <u>\$ 18,740,822</u> | <u>\$ 3,475,839</u> | <u>\$ -</u> | <u>\$ 22,216,661</u> |
| TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR | <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 |
|---|----------------------|---|--------------------------------|-----------------|------------------|----------------------|
| BALANCE, BEGINNING OF YEAR | \$ 884,243 | \$ 5,096,304 | | | | \$ 5,980,547 |
| Changes for the Year | | | | | | |
| 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 |
| Net Changes for the Year | 29,351,843 | (2,654,102) | - | - | - | 26,697,741 |
| BALANCE, END OF YEAR | \$ 30,236,086 | \$ 2,442,202 | \$ - | \$ - | \$ - | \$ 32,678,288 |

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 |
|--|----------------------------------|---------------------|-----------------------|
| BALANCE, BEGINNING OF YEAR | \$ 108,250,986 | \$ 5,148,656 | \$ 113,399,642 |
| Changes for the Year | | | |
| 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) |
| Net Changes for the Year | 5,228,061 | (3,789,986) | 1,438,075 |
| BALANCE, END OF YEAR | \$ 113,479,047 | \$ 1,358,670 | \$ 114,837,717 |

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

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.