



# Statement of Financial Information

2010 July 01 to 2011 June 30

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

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

6049

|                              |  |                         |                  |
|------------------------------|--|-------------------------|------------------|
| SCHOOL DISTRICT NUMBER       |  | NAME OF SCHOOL DISTRICT | YEAR             |
| 39                           |  | Vancouver               | 2010/2011        |
| OFFICE LOCATIONS             |  |                         | TELEPHONE NUMBER |
| 1580 West Broadway           |  |                         | 604-713-5000     |
| MAILING ADDRESS              |  |                         |                  |
| 1580 West Broadway           |  |                         |                  |
| CITY                         |  | PROVINCE                | POSTAL CODE      |
| Vancouver                    |  | BC                      | V6J 5K8          |
| NAME OF SUPERINTENDENT       |  |                         | TELEPHONE NUMBER |
| Steve Cardwell               |  |                         | 604-713-5000     |
| NAME OF SECRETARY- TREASURER |  |                         | TELEPHONE NUMBER |
| Rick Krowchuk                |  |                         | 604-713-5000     |

**DECLARATION AND SIGNATURES**

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended 2011 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  |
| Original Signed By                                       | Dec 1 / 11   |
| SIGNATURE OF SUPERINTENDENT                              | DATE SIGNED  |
| Original Signed By                                       | Nov. 30 / 11 |
| SIGNATURE OF SECRETARY-TREASURER                         | DATE SIGNED  |
| Original Signed By                                       | Nov. 30 / 11 |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2011 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 2011 JUNE 30**

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District No.39 (Vancouver)

Steve Cardwell,  
Superintendent  
November, 2011

Rick Krowchuk,  
Secretary Treasurer  
November, 2011

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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2011 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 2011 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 2011 JUNE 30**

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

| <u>NAME</u>                     |                                       | <u>REMUNERATION</u>  | <u>EXPENSES</u>    |
|---------------------------------|---------------------------------------|----------------------|--------------------|
| <b><u>ELECTED OFFICIALS</u></b> |                                       |                      |                    |
| BACCHUS, PATTI                  | Chairperson, Board of School Trustees | \$ 26,052.78         | \$ 1,467.06        |
| BLAKEY, ALLEN                   | School Trustee                        | 24,048.70            | 548.98             |
| BOUEY, JANE                     | School Trustee                        | 24,048.70            | -                  |
| CLEMENT, KEN                    | School Trustee                        | 24,048.70            | -                  |
| DENIKE, KEN                     | School Trustee                        | 24,048.70            | 435.67             |
| GIBSON, CAROL                   | School Trustee                        | 24,048.70            | -                  |
| GREGSON, SHARON                 | School Trustee                        | 24,048.70            | -                  |
| LOMBARDI, MIKE                  | School Trustee                        | 24,048.70            | 1,750.86           |
| WONG, ALLAN                     | School Trustee                        | 24,048.70            | -                  |
|                                 |                                       | <u>\$ 218,442.38</u> | <u>\$ 4,202.57</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 | 78,374.79           | -               |
| ABLETT          | TJ | 85,611.22           | -               |
| ADAMOVICH       | MJ | 82,024.36           | -               |
| ADAMS           | SL | 75,673.71           | 150.00          |
| ADAMS           | GN | 77,016.98           | -               |
| ADAMS           | BC | 83,559.97           | 20.00           |
| ADAMS           | DJ | 88,841.76           | 1,350.00        |
| ADAMS           | JB | 104,305.47          | -               |
| ADRIAN-HAMAZAKI | ES | 82,534.57           | -               |
| ADRIAN-HAMAZAKI | VA | 82,813.38           | 20.00           |
| ADRIEN          | M  | 103,570.21          | 125.00          |
| AFAN            | R  | 82,918.15           | 897.00          |
| AGYEMAN         | K  | 76,162.61           | 43.00           |
| AHKING          | HC | 110,138.97          | 3,541.05        |
| AHLUWALIA       | JS | 76,620.80           | -               |
| AKERROYD        | WB | 80,565.84           | -               |
| AKRAP           | NA | 96,814.70           | 50.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 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  | 90,777.16           | 647.24          |
| ALARY         | DL  | 82,952.45           | -               |
| ALBRECHT      | DL  | 75,646.81           | 113.09          |
| ALBRECHT      | MR  | 83,827.78           | 110.00          |
| ALBUTAT       | JA  | 81,840.89           | -               |
| ALEXANDER     | J   | 80,330.07           | 140.00          |
| ALEXIS        | PL  | 82,734.18           | 70.00           |
| ALGAS-LATORRE | F   | 85,862.86           | 10.00           |
| ALI           | S   | 91,386.79           | 130.00          |
| ALKALAY       | A   | 76,675.74           | 35.00           |
| ALLEN         | JJ  | 79,973.21           | 422.39          |
| ALLEN         | CA  | 81,287.53           | 1,521.13        |
| ALLEN         | HM  | 83,827.78           | -               |
| ALLEY         | F   | 78,783.35           | -               |
| ALLINA        | M   | 83,559.97           | -               |
| ALLISON       | HA  | 78,857.43           | 10.00           |
| ALTAN         | PP  | 75,911.60           | -               |
| ALVARES       | AV  | 82,872.54           | 15.00           |
| ALYWARD       | GE  | 82,748.77           | -               |
| AMBROSE       | DA  | 83,899.78           | -               |
| AMENTA        | A   | 76,548.80           | 75.29           |
| AMOS          | KNA | 81,224.62           | 1,701.82        |
| AN            | PT  | 83,037.21           | -               |
| ANCELL        | EE  | 82,519.08           | -               |
| ANDERSEN      | DH  | 75,772.95           | 25.00           |
| ANDERSEN      | J   | 88,681.80           | -               |
| ANDERSON      | BK  | 82,498.06           | 35.00           |
| ANDERSON      | EM  | 83,545.18           | 95.00           |
| ANDERSON      | BD  | 111,477.93          | 2,096.95        |
| ANDERSON      | LH  | 162,135.39          | 8,399.20        |
| ANDISON       | CA  | 117,829.02          | 275.00          |
| ANDRADE       | PC  | 112,372.21          | 225.36          |
| ANDRES        | ML  | 83,545.18           | 145.00          |
| ANGEL         | S   | 75,913.63           | 67.20           |
| ANGEL-LARA    | AB  | 76,620.80           | -               |
| ANNAS         | RW  | 76,634.29           | -               |
| ANTONOPOULOU  | MM  | 88,358.41           | -               |
| APPEL         | FA  | 75,344.70           | -               |
| ARCHBOULD     | NE  | 80,063.25           | -               |
| ARCHER        | LG  | 84,897.78           | 15.00           |
| ARDRON        | DR  | 80,717.50           | 19.99           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| ARKILETIAN  | RJ | 82,806.18           | 200.00          |
| ARMITAGE    | MH | 82,734.18           | -               |
| ARNETT      | JL | 84,415.36           | 70.00           |
| ARNOLD      | PM | 76,620.80           | -               |
| ARNOLD      | YD | 85,185.67           | 27.00           |
| ARNTZEN     | GJ | 82,393.55           | 20.00           |
| ASAI        | CG | 80,305.00           | 45.00           |
| ASCHER      | CG | 83,220.77           | -               |
| ASHDOWN     | JN | 75,476.21           | -               |
| ASMOUCHA    | SJ | 82,586.91           | 45.00           |
| ASTANEH     | A  | 87,598.77           | -               |
| ASTBURY     | EA | 86,490.38           | 25.00           |
| ATKINSON    | CJ | 125,451.96          | -               |
| ATTERTON    | CR | 76,266.20           | 35.00           |
| ATTIN       | LA | 76,266.20           | 25.00           |
| AUBICHON    | FJ | 76,266.20           | -               |
| AUCOIN      | SL | 83,545.18           | -               |
| AUMAN       | JR | 83,901.94           | -               |
| AWEIDA      | DB | 83,914.57           | 60.00           |
| AWREY       | SJ | 76,634.29           | 112.00          |
| BACH        | DP | 99,630.84           | 177.70          |
| BACKERMAN   | LR | 82,820.77           | 60.00           |
| BAILEY      | MH | 82,111.57           | -               |
| BAILEY      | J  | 124,062.54          | -               |
| BAILLIE     | A  | 76,279.69           | -               |
| BAIN        | DN | 82,451.58           | 120.00          |
| BAINS       | RK | 80,981.94           | -               |
| BAINS       | SK | 83,374.90           | 25.00           |
| BAIRD       | CM | 84,205.72           | -               |
| BAKER       | LR | 90,777.16           | 1,400.00        |
| BAKER       | GS | 93,706.52           | -               |
| BALLANTYNE  | JM | 82,814.84           | -               |
| BALLANTYNE  | FG | 120,623.33          | 2,122.01        |
| BALLARIN    | RA | 76,233.49           | -               |
| BARIBEAU    | CR | 76,266.20           | 70.00           |
| BARLOW      | E  | 80,073.80           | -               |
| BARNES      | G  | 107,191.38          | 55.29           |
| BARRE       | MA | 76,279.69           | 18.20           |
| BARRIE      | W  | 117,757.02          | 160.00          |
| BARTHA      | PM | 76,236.02           | -               |
| BARTLETT    | S  | 85,564.58           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| BARTON      | S  | 76,319.60           | -               |
| BASSANI     | AS | 75,911.60           | 70.00           |
| BASSANI     | L  | 82,806.18           | 325.95          |
| BASSO       | MR | 82,806.18           | -               |
| BATCHELOR   | BE | 81,937.54           | 105.00          |
| BATISTA     | CA | 93,172.68           | 127.24          |
| BAUER       | DM | 78,980.90           | -               |
| BAUSBACK    | KH | 76,620.80           | -               |
| BAVERSTOCK  | DA | 75,489.70           | 15.00           |
| BAXTER      | IR | 89,127.25           | -               |
| BAYNE       | NL | 81,480.46           | 80.00           |
| BEALE       | U  | 82,903.25           | 300.00          |
| BEAN        | R  | 83,899.78           | -               |
| BEATON      | GS | 80,889.54           | -               |
| BEATTIE     | KM | 76,620.80           | -               |
| BEAUCOCK    | KT | 78,168.35           | -               |
| BEDARD      | MH | 75,962.08           | 60.00           |
| BEGG        | LM | 75,911.60           | -               |
| BELANGER    | D  | 84,116.29           | 1,971.61        |
| BELANGER    | JE | 96,631.68           | -               |
| BELL        | EA | 82,734.18           | 20.00           |
| BELL        | BJ | 93,100.35           | 525.00          |
| BENDER      | EE | 82,694.15           | 150.00          |
| BENEDET     | L  | 76,266.20           | -               |
| BENNETT     | JT | 82,734.18           | -               |
| BENSON      | MJ | 75,911.60           | 150.00          |
| BENSON      | AP | 76,634.29           | 112.00          |
| BERCIC      | TD | 94,717.78           | -               |
| BERGANT     | LB | 103,574.59          | 337.50          |
| BERGERON    | RB | 122,115.33          | 1,013.43        |
| BERNAUER    | KL | 83,545.18           | 1,716.08        |
| BERNER      | CB | 83,545.18           | 867.22          |
| BERNS       | CE | 93,045.80           | 60.00           |
| BEST        | RG | 87,971.60           | 160.00          |
| BHAGARIA    | KS | 77,721.26           | 2,566.16        |
| BHIMANI     | K  | 80,864.31           | 20.75           |
| BIELA       | PM | 86,170.59           | -               |
| BIERBRIER   | LM | 76,548.80           | 50.00           |
| BIGGS       | S  | 83,827.78           | 110.00          |
| BIGIOLLI    | AM | 79,065.35           | -               |
| BILESKY     | ME | 91,803.94           | 70.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| BILN        | D  | 87,272.53           | 300.00          |
| BILODEAU    | SL | 82,601.05           | 15.00           |
| BINDER      | AL | 75,426.75           | -               |
| BION        | EE | 76,266.20           | -               |
| BIRD        | LE | 75,449.95           | 150.00          |
| BIRKENHEAD  | S  | 83,969.60           | 60.00           |
| BISARO      | RA | 82,757.67           | -               |
| BISHOP      | KM | 83,559.97           | 35.00           |
| BISSET      | HA | 76,634.29           | -               |
| BLACK       | PC | 82,806.18           | 41.88           |
| BLACK       | JA | 83,722.21           | -               |
| BLACK       | LE | 105,397.98          | 20.00           |
| BLACKMAN    | HK | 103,679.40          | 1,170.62        |
| BLAKE       | KE | 76,847.08           | 35.00           |
| BLAKE       | J  | 82,451.58           | -               |
| BLANCHARD   | JC | 76,266.20           | -               |
| BLAND       | CL | 82,451.58           | -               |
| BLEIKER     | EK | 76,182.42           | 133.24          |
| BLEIKER     | CW | 80,464.87           | 119.99          |
| BLOCK       | EM | 76,620.80           | 72.18           |
| BODDEN      | RH | 106,838.82          | 2,077.17        |
| BODNARUK    | E  | 82,806.18           | 40.00           |
| BOHL        | BR | 84,688.17           | 14.00           |
| BOHMER      | AC | 75,093.67           | 119.99          |
| BOISSY      | LP | 87,342.14           | 1,155.91        |
| BOITARD     | DF | 76,634.29           | -               |
| BOLIANAZ    | MD | 92,884.62           | 127.24          |
| BOLTON      | WM | 84,639.57           | -               |
| BOLTON      | SA | 86,720.37           | -               |
| BOMBINO     | G  | 78,374.79           | 15.00           |
| BOND        | JG | 87,814.14           | 443.80          |
| BONDI       | GM | 118,523.94          | 3,852.20        |
| BONVILLAIN  | L  | 77,904.21           | -               |
| BORDON      | RP | 83,096.19           | -               |
| BORG        | TC | 82,466.17           | -               |
| BORGES      | DR | 84,566.00           | -               |
| BORTHWICK   | EE | 76,556.00           | 195.00          |
| BOSCHUNG    | SM | 86,670.88           | 1,732.00        |
| BOSELLO     | K  | 84,039.42           | 35.00           |
| BOSELLO     | A  | 86,320.42           | 98.00           |
| BOUCHER     | GA | 97,282.67           | 225.00          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| BOULET      | AB | 75,571.69           | 100.00          |
| BOWDEN      | VA | 76,620.80           | 135.00          |
| BOYLAN      | BA | 82,758.99           | 25.00           |
| BRACK       | D  | 100,236.09          | 18.45           |
| BRADLEY     | AM | 83,920.41           | 155.00          |
| BRAMHOFF    | AM | 83,827.78           | 35.00           |
| BRANDOLINI  | RC | 76,267.07           | -               |
| BRAUN       | DK | 76,117.21           | -               |
| BRAUN       | BE | 76,268.42           | 212.88          |
| BRAVERMAN   | MA | 83,899.78           | -               |
| BREAR       | JL | 87,841.17           | 50.00           |
| BREAULT     | MM | 76,266.20           | -               |
| BREEN       | RH | 76,621.67           | -               |
| BRENDZY     | RH | 82,531.27           | -               |
| BRESLIN     | BL | 76,266.20           | 128.80          |
| BRETON      | L  | 87,144.79           | 15.00           |
| BRETT       | AV | 82,866.62           | 50.00           |
| BRING       | D  | 92,221.27           | 987.29          |
| BRION       | PM | 76,279.69           | -               |
| BRIX        | PA | 79,313.92           | 142.50          |
| BROADBENT   | MJ | 116,087.28          | 1,778.26        |
| BRODERICK   | AC | 83,190.58           | -               |
| BRODIE      | AC | 76,620.80           | 155.00          |
| BROMAN      | PS | 76,266.20           | 20.00           |
| BROOK       | DJ | 117,757.02          | 252.24          |
| BROOKS      | ML | 78,020.19           | -               |
| BROWN       | DE | 76,548.80           | 80.00           |
| BROWN       | DL | 81,467.12           | -               |
| BROWN       | S  | 82,734.18           | -               |
| BROWN       | JL | 85,221.48           | 20.00           |
| BROWN       | L  | 85,430.38           | -               |
| BROWN       | RA | 87,429.57           | -               |
| BROWNING    | BM | 100,657.18          | 1,527.24        |
| BROWNRIGG   | RC | 82,111.57           | -               |
| BRUECHERT   | WS | 82,806.18           | 1,161.00        |
| BRUMWELL    | CC | 94,990.04           | -               |
| BRUYERE     | JS | 76,268.42           | 15.00           |
| BRYCE       | KL | 83,037.20           | -               |
| BUCHAN      | KA | 82,321.55           | 60.00           |
| BUCHAN      | PD | 82,961.97           | -               |
| BUCHANAN    | PK | 95,570.24           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| BUIS           | KJ | 113,715.44          | -               |
| BURCHILL       | DG | 88,302.33           | 3.50            |
| BURLEY         | JD | 76,602.80           | 100.00          |
| BURNELL        | BC | 85,611.22           | 135.00          |
| BURNHAM        | MJ | 76,266.20           | 35.00           |
| BURNHAM        | WJ | 116,486.19          | -               |
| BURNS          | MT | 81,951.74           | -               |
| BURROUGHS      | B  | 125,650.43          | 35.50           |
| BURT           | TW | 82,806.18           | -               |
| BURTON         | SL | 91,057.72           | 127.24          |
| BUSS           | MW | 81,307.33           | 119.99          |
| BUTEAU         | CL | 99,558.46           | 570.00          |
| BUTLER         | VK | 77,706.46           | -               |
| BYRNE          | JA | 77,203.71           | 60.00           |
| BYRON          | S  | 83,205.37           | -               |
| CACCHIONI      | DG | 91,893.77           | 75.00           |
| CALAHAIN       | EM | 83,359.03           | 46.50           |
| CALVERT        | K  | 82,820.77           | 72.18           |
| CAMERON        | GD | 76,266.20           | -               |
| CAMERON        | RE | 83,545.18           | 20.00           |
| CAMERON        | JT | 83,827.78           | 80.00           |
| CAMERON        | SJ | 105,113.64          | -               |
| CAMPBELL       | JB | 75,871.21           | -               |
| CAMPBELL       | M  | 80,305.00           | -               |
| CAMPOS         | NS | 76,634.29           | -               |
| CANDIDO        | ML | 86,352.31           | 15.00           |
| CANNING        | GW | 82,820.77           | 33.50           |
| CANNON         | IM | 107,191.38          | 127.24          |
| CANOSA         | M  | 75,345.72           | 119.99          |
| CANTOR         | DR | 83,545.18           | -               |
| CAPARAS        | MC | 85,695.16           | -               |
| CAPITANO       | KP | 76,266.20           | 65.00           |
| CAR            | SC | 93,237.18           | 2,480.20        |
| CARDWELL       | SM | 202,399.35          | 14,359.31       |
| CARELSE-BORZEL | EJ | 87,971.20           | 617.58          |
| CARGO          | SJ | 76,551.02           | -               |
| CARLE          | LS | 82,451.58           | 100.00          |
| CARLICK        | FM | 82,859.58           | -               |
| CARLTON        | J  | 83,006.37           | -               |
| CARMICHAEL     | MB | 88,227.03           | 44.80           |
| CAROS          | JS | 88,586.95           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>      |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| CARPENTER        | PH | 76,548.80           | -               |
| CARRAS           | TE | 77,474.92           | -               |
| CARRELL          | CD | 75,716.96           | 119.99          |
| CARRIER          | J  | 76,620.80           | 95.00           |
| CARRILLO         | ML | 96,865.50           | -               |
| CARRY            | SG | 82,451.58           | 65.00           |
| CARSON           | JS | 82,608.01           | 17.50           |
| CARTWRIGHT       | ET | 78,234.14           | 35.00           |
| CARVER           | CC | 92,884.62           | 177.24          |
| CASH             | JS | 95,285.18           | 725.24          |
| CASSIDY          | JP | 76,266.20           | -               |
| CASSIDY          | YD | 76,279.69           | 40.00           |
| CASSIE           | RG | 117,829.02          | -               |
| CASSON           | RA | 76,559.16           | 125.00          |
| CASTELLARIN      |    | 84,467.94           | 60.00           |
| CASTILHO         | V  | 76,266.20           | 200.00          |
| CAULFIELD-MALKIN | BK | 86,949.89           | -               |
| CAVANAGH         | DB | 117,124.02          | 127.24          |
| CAVERZAN         | R  | 83,827.78           | 71.60           |
| CAVEZZA          | TL | 76,620.80           | -               |
| CAVIN            | EM | 82,466.17           | 35.00           |
| CERA VOLO        | M  | 76,562.29           | -               |
| CHALMERS         | HE | 84,314.57           | -               |
| CHALMERS         | KL | 117,757.02          | 127.24          |
| CHAMBERS         | LE | 76,266.20           | -               |
| CHAMBERS         | CC | 83,899.98           | 40.00           |
| CHAMBERS         | GB | 102,887.78          | 200.00          |
| CHAN             | SM | 78,137.86           | -               |
| CHAN             | H  | 78,166.75           | -               |
| CHAN             | GA | 82,096.98           | -               |
| CHAN             | VW | 82,820.77           | -               |
| CHAN             | MB | 84,044.90           | -               |
| CHAN             | PG | 86,844.98           | -               |
| CHAN             | JM | 91,253.86           | -               |
| CHANG            | AY | 82,763.85           | -               |
| CHANG            | DW | 82,851.58           | -               |
| CHAN-HENRY       | GE | 76,266.20           | -               |
| CHEE             | CL | 84,485.53           | -               |
| CHEN             | BI | 78,481.96           | 110.00          |
| CHENG            | C  | 83,899.78           | -               |
| CHENOWETH        | MS | 80,161.95           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>          |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------------|----|---------------------|-----------------|
| CHEUNG               | W  | 83,827.78           | -               |
| CHEVREAU             | DG | 97,341.90           | -               |
| CHEW                 | SS | 76,423.30           | -               |
| CHIANG               | PE | 92,264.78           | -               |
| CHIASSON             | JM | 76,266.20           | -               |
| CHIN PETERSEN        | J  | 109,415.13          | -               |
| CHIU                 | FS | 75,911.60           | -               |
| CHO                  | D  | 87,133.43           | -               |
| CHOI                 | JW | 75,684.38           | 300.00          |
| CHOMYN               | MA | 82,748.77           | -               |
| CHONG                | LW | 83,190.58           | -               |
| CHOO                 | D  | 76,266.20           | 110.00          |
| CHOW                 | S  | 82,734.18           | -               |
| CHOW                 | K  | 82,806.18           | 160.00          |
| CHOW                 | MC | 83,559.97           | -               |
| CHOW                 | LC | 83,870.98           | 15.00           |
| CHOW                 | GF | 87,133.43           | 115.00          |
| CHOY                 | L  | 84,260.58           | 155.00          |
| CHOY                 | V  | 91,460.68           | -               |
| CHRISTIE             | DM | 83,827.78           | -               |
| CHRISTIE             | M  | 106,838.82          | -               |
| CHRISTISON           | LD | 76,266.20           | -               |
| CHRZASTOWSKI-WACHTEL | PD | 83,914.57           | -               |
| CHUAQUI              | ML | 76,266.20           | -               |
| CIARNIELLO           | ME | 142,509.80          | 3,609.79        |
| CIWKO                | TV | 83,883.14           | 40.00           |
| CLARK                | H  | 82,734.18           | 70.00           |
| CLARK                | JJ | 93,359.94           | 35.00           |
| CLARK                | RJ | 94,819.46           | -               |
| CLARKE               | ED | 76,634.29           | 55.00           |
| CLAY-SMITH           | MA | 75,925.09           | 41.50           |
| CLAY-SMITH           | GA | 76,634.29           | 41.50           |
| CLEAVER              | JP | 80,135.25           | -               |
| CLUTCHEY             | CA | 75,536.38           | -               |
| COATES               | HA | 83,545.18           | -               |
| COBURN               | G  | 82,806.18           | 110.00          |
| COFLIN               | KA | 100,191.46          | 250.00          |
| COHEN                | S  | 76,623.02           | 100.00          |
| COLEMAN              | JL | 87,021.19           | 200.00          |
| COLLINS              | G  | 83,545.18           | 70.00           |
| COLVIN               | N  | 83,545.38           | 20.75           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>      |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| COMEAU           | PM | 91,669.39           | -               |
| COMFORT          | CL | 83,559.97           | 130.00          |
| COMPTON          | KM | 88,071.98           | 59.63           |
| CONDRUK          | RW | 85,477.09           | 415.00          |
| CONNAUGHTON      | WA | 76,634.29           | -               |
| CONZON           | GA | 79,972.35           | 100.00          |
| COOK             | JA | 89,332.83           | 1,781.86        |
| COOKSLEY         | KK | 89,803.36           | -               |
| COOMBS           | EN | 82,451.58           | -               |
| COOPERSMITH      | DJ | 75,537.05           | -               |
| COOPERSMITH      | V  | 117,829.02          | 127.24          |
| CORCORAN         | TJ | 75,308.05           | 1,189.23        |
| CORDONI          | CA | 85,480.01           | 10.00           |
| CORMIER          | DY | 76,548.80           | 41.50           |
| CORTENS          | JC | 92,751.25           | 592.24          |
| COSGROVE         | LC | 86,060.07           | 35.00           |
| COSTA            | ME | 83,545.18           | -               |
| COTTRELL         | MC | 76,548.80           | 110.00          |
| COTTRELL         | J  | 79,649.01           | 60.00           |
| COUGHLAN         | FM | 121,496.01          | 2,249.31        |
| COULTER          | CL | 76,266.20           | -               |
| COULTER-BOISVERT | KM | 76,588.40           | 75.00           |
| COUTTS           | RB | 89,203.16           | 100.80          |
| COVERNTON        | EM | 82,451.58           | -               |
| COWIN            | ME | 80,582.53           | 1,413.79        |
| CRAMB            | EM | 91,940.62           | 660.25          |
| CRAWFORD         | J  | 82,451.58           | 30.00           |
| CREANGA-KURTH    | O  | 76,635.00           | -               |
| CREIGHTON        | D  | 76,620.80           | 1,332.50        |
| CRESCENZO        | AJ | 80,135.25           | -               |
| CROWE            | KW | 80,356.40           | -               |
| CROWE            | JT | 165,309.60          | 130.00          |
| CUERRIER         | A  | 82,806.18           | -               |
| CULLEN           | JW | 75,969.70           | 35.00           |
| CULTUM           | IM | 76,929.52           | 60.00           |
| CUMMING          | WA | 76,621.67           | 30.00           |
| CUNHA            | ML | 84,118.62           | 119.99          |
| CUSTODIO         | EC | 76,266.20           | -               |
| DALE             | JS | 93,571.77           | 127.24          |
| DALLA-ZANNA      | GT | 76,620.80           | -               |
| DALLYN           | SM | 83,842.57           | 358.95          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| DALY         | P  | 76,266.20           | 95.00           |
| DANG         | TT | 94,151.96           | -               |
| DANYLCHUK    | DL | 85,653.77           | -               |
| DAVID        | CS | 83,842.57           | 35.00           |
| DAVIDSON     | M  | 82,820.77           | -               |
| DAVIDSON     | MA | 113,922.34          | 200.00          |
| DAVIES       | DJ | 76,548.80           | -               |
| DAVIS        | D  | 76,556.00           | -               |
| DAVIS        | NC | 76,667.82           | -               |
| DAVIS        | GA | 82,802.80           | -               |
| DAVIS        | AS | 103,922.78          | -               |
| DAWSON       | JW | 103,972.20          | -               |
| DE BECK      | SE | 83,545.18           | -               |
| DE JARDIN    | LR | 93,143.21           | -               |
| DE SOUZA     | ML | 76,562.29           | -               |
| DE VERTEUIL  | GS | 82,451.58           | 25.00           |
| DEAN         | TL | 84,192.85           | 35.00           |
| DELAPIERRE   | N  | 75,911.60           | 9.25            |
| DEMIRIS      | S  | 84,485.53           | -               |
| DEMPSTER     | KG | 78,034.06           | -               |
| DENCHFIELD   | BJ | 82,466.17           | 35.00           |
| DENHERTOG    | BR | 75,367.57           | -               |
| DENSFORD     | M  | 75,217.05           | 195.00          |
| DENTON-HOWES | DG | 82,297.80           | -               |
| DEO          | R  | 93,682.31           | 127.24          |
| DERAGOPIAN   | AA | 76,266.20           | -               |
| DERPAK       | D  | 125,379.96          | 125.00          |
| DERRETH      | EA | 87,074.97           | -               |
| DES MAZES    | AR | 82,237.97           | -               |
| DESAI        | J  | 76,620.80           | 15.00           |
| DESBIENS     | S  | 76,634.29           | 30.00           |
| DESJARLAIS   | JC | 76,325.09           | -               |
| DESJARLAIS   | MG | 83,559.97           | 45.00           |
| DEVITA       | FA | 93,237.18           | 127.24          |
| DEWAR        | T  | 77,462.07           | 105.00          |
| DI CARLO     | T  | 76,266.20           | -               |
| DI GIACINTO  | PJ | 76,266.20           | -               |
| DIAS         | JM | 83,635.95           | 100.00          |
| DICESARE     | DE | 76,620.80           | 50.00           |
| DICKSON      | SL | 85,936.38           | -               |
| DIESVELT     | AI | 76,642.15           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>   |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| DILL-JONES    | MP | 77,688.59           | -               |
| DIMITROPOULOS | E  | 76,620.80           | 60.00           |
| DINGMAN       | D  | 76,562.29           | 70.00           |
| DIONNE        | KA | 83,827.78           | 260.00          |
| DIXON         | S  | 76,266.20           | 32.25           |
| DIXON         | AL | 82,806.18           | -               |
| DIXON         | DK | 108,896.47          | 35.00           |
| DOAD          | J  | 76,077.77           | -               |
| DOBIE         | PS | 76,639.67           | 75.00           |
| DOCHARTY      | ML | 86,774.70           | 425.00          |
| DOGE          | KM | 84,831.08           | 17.00           |
| DOLAN         | MB | 83,545.18           | -               |
| DONISON       | CD | 75,808.01           | -               |
| DONNELLY      | AV | 83,827.78           | -               |
| D'ONOFRIO     | M  | 82,466.17           | 20.00           |
| DONOVAN       | ML | 83,899.78           | 15.00           |
| DOUGLAS       | CD | 76,548.80           | -               |
| DOUGLAS       | JP | 82,451.58           | -               |
| DOUGLAS       | PL | 82,734.18           | -               |
| DOUGLAS       | TL | 90,737.45           | 136.51          |
| DOWLING       | SC | 93,940.56           | -               |
| DOWNING       | SA | 81,541.41           | 45.49           |
| DOYLE         | RA | 88,388.09           | 70.00           |
| DOYLE         | TP | 97,468.29           | -               |
| DRESCHER      | JM | 79,140.81           | 4,265.46        |
| DRUMMOND      | SJ | 76,266.20           | 20.16           |
| DUCKLES       | SP | 83,827.78           | 50.00           |
| DUDRA         | CM | 76,620.80           | 35.00           |
| DUECK         | JH | 103,421.47          | 1,459.99        |
| DULAI         | S  | 75,911.60           | -               |
| DUNCAN        | BL | 75,925.09           | 15.00           |
| DUNCAN        | DG | 76,620.80           | 171.00          |
| DUNNE         | GA | 76,279.69           | -               |
| DUONG         | JT | 83,851.36           | 119.99          |
| DUPREY        | JD | 134,662.06          | 4,151.06        |
| DURNO         | GR | 76,548.80           | 33.60           |
| DURRIEU       | MJ | 82,734.18           | -               |
| DYER          | JE | 75,911.60           | 15.00           |
| DYER          | BF | 76,056.80           | -               |
| DYKSTRA       | SO | 84,920.60           | -               |
| DYSON         | ML | 76,548.80           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| EBELING      | SB | 76,266.21           | -               |
| EBERLE       | C  | 76,548.80           | -               |
| EDDY         | GJ | 77,201.38           | 63.96           |
| EDDY         | A  | 83,190.58           | 80.00           |
| EDL          | MA | 76,548.80           | 80.00           |
| EDWARDS      | V  | 76,548.80           | -               |
| EDWARDS      | EE | 83,205.37           | -               |
| EE           | BS | 93,172.21           | -               |
| EGILSSON     | KS | 83,842.57           | -               |
| EHLER        | RE | 76,279.69           | -               |
| EHRMANTRAUT  | GL | 85,173.04           | -               |
| EISNER       | ET | 76,266.20           | 71.00           |
| EKDAHL       | MC | 90,956.52           | 727.41          |
| EKELUND      | DJ | 76,311.60           | -               |
| ELIA         | T  | 82,451.58           | -               |
| ELLIS        | PL | 75,927.31           | 15.00           |
| ELLIS        | PC | 76,548.80           | 35.00           |
| ELLIS        | ER | 86,740.98           | -               |
| EMANOUILIDIS | T  | 98,864.26           | -               |
| EMBREE       | J  | 77,028.80           | -               |
| EMENO        | DJ | 117,757.02          | 192.24          |
| EMSLEY       | SI | 75,911.60           | -               |
| ENG          | JW | 93,103.81           | 127.24          |
| ENG          | E  | 94,608.34           | -               |
| EPP          | E  | 83,545.18           | 55.29           |
| EPP          | D  | 86,859.37           | -               |
| EPP          | EG | 87,059.54           | -               |
| ERICKSON     | JL | 75,925.09           | -               |
| ERICKSON     | BP | 76,281.91           | -               |
| ERWIN        | KA | 83,559.97           | 78.09           |
| ETTER        | AS | 83,545.18           | 125.00          |
| EVANS        | MS | 76,606.90           | -               |
| EVANS        | LS | 82,096.98           | 25.00           |
| EVANS        | PD | 107,191.38          | 127.24          |
| EVERAARS     | LC | 85,862.37           | -               |
| EVERMON      | RK | 76,279.69           | -               |
| FABRIS       | GN | 80,135.25           | -               |
| FAIRWEATHER  | A  | 83,481.67           | 72.18           |
| FAIZABADI    | G  | 76,620.80           | -               |
| FALLE        | CE | 103,607.40          | 280.00          |
| FAN          | CC | 88,779.78           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| FARIAS      | JM | 93,646.39           | 2,490.08        |
| FARNELL     | V  | 81,096.99           | 200.00          |
| FARRELL     | SL | 81,735.25           | -               |
| FARRELL     | CM | 83,545.18           | -               |
| FASCIANA    | MM | 76,266.20           | 20.75           |
| FAUBERT     | CA | 82,451.58           | -               |
| FAZIO       | R  | 107,191.38          | 2,617.00        |
| FEDDEMA     | A  | 75,371.37           | -               |
| FEELEY      | P  | 76,476.88           | 35.00           |
| FELL        | GV | 76,620.80           | -               |
| FENIAK      | CA | 107,119.38          | 127.24          |
| FERGUSON    | TJ | 80,605.66           | -               |
| FERGUSON    | RD | 103,922.77          | -               |
| FERGUSON    | NE | 76,620.80           | -               |
| FERRARIO    | KE | 76,548.80           | -               |
| FILLEUL     | ML | 84,232.73           | 154.00          |
| FINDLAY     | PA | 85,862.07           | -               |
| FINDLAY     | JA | 86,844.98           | -               |
| FISHER      | TM | 75,871.20           | 164.99          |
| FISTER      | JW | 76,620.80           | 115.00          |
| FITZPATRICK | SR | 85,634.46           | 1,100.32        |
| FOISY       | WM | 76,562.29           | 30.00           |
| FORBES      | LG | 76,630.62           | 128.80          |
| FOREMAN     | SJ | 76,634.29           | 30.00           |
| FORGERON    | TR | 81,783.91           | 129.48          |
| FORSEY      | SM | 83,654.55           | 110.00          |
| FORSSELIUS  | GJ | 75,911.60           | 25.00           |
| FORSYTH     | DE | 77,220.24           | -               |
| FORTUNE     | CJ | 86,747.45           | 8.00            |
| FOSTER      | JA | 87,887.22           | 35.00           |
| FOUKS       | WA | 83,545.18           | -               |
| FOURACRES   | W  | 80,593.40           | -               |
| FOURNIÈR    | JH | 83,127.07           | 35.00           |
| FOURT       | LI | 76,548.80           | 20.00           |
| FOWLER      | KJ | 86,493.75           | 320.82          |
| FOXX        | V  | 83,781.12           | -               |
| FRAATZ      | R  | 95,002.58           | -               |
| FRANCIS     | MN | 78,913.98           | 40.00           |
| FRANCO      | JM | 76,620.80           | -               |
| FRASER      | MJ | 82,451.58           | 35.00           |
| FRASER      | LE | 89,842.83           | 119.99          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 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 | 81,818.09           | -               |
| FRENCH       | HM | 75,462.34           | 20.00           |
| FRENZELL     | B  | 102,036.88          | 127.24          |
| FRIESAN      | AD | 76,620.80           | -               |
| FRIESEN      | CJ | 76,279.69           | -               |
| FRIESEN      | ML | 86,165.93           | 30.00           |
| FRIESEN      | DM | 87,372.65           | 119.99          |
| FROEBE       | KL | 83,827.78           | 50.00           |
| FROESE       | CV | 93,948.96           | 275.00          |
| FRYER-MANGAN | S  | 76,266.20           | 81.88           |
| FULLERTON    | R  | 82,820.77           | -               |
| FULLJAMES    | RA | 98,044.27           | -               |
| FUNG         | CS | 78,535.24           | 2,000.00        |
| FUNG         | DK | 82,820.77           | -               |
| FUNG         | TC | 83,190.58           | -               |
| FUNG         | JP | 83,545.18           | -               |
| FUOCO        | CV | 78,272.19           | -               |
| FUREY        | PJ | 110,160.37          | -               |
| GABBOTT      | GR | 88,585.18           | -               |
| GABELMAN     | BM | 83,914.57           | 35.00           |
| GAGNON       | EJ | 83,085.10           | -               |
| GALE         | TP | 80,948.00           | -               |
| GALLANT      | EJ | 79,979.03           | -               |
| GARBER       | SL | 82,734.18           | -               |
| GARFINKEL    | SL | 84,153.39           | 666.00          |
| GARNER       | J  | 80,356.40           | -               |
| GARZITTO     | E  | 104,097.92          | 1,448.50        |
| GASCOIGNE    | H  | 117,476.46          | 127.24          |
| GATES        | TL | 76,285.55           | 90.75           |
| GATTI        | AM | 83,545.18           | -               |
| GAULT        | FD | 76,562.29           | -               |
| GAUTHIER     | CV | 123,443.82          | 373.57          |
| GAVIN        | EA | 116,367.84          | 2,876.79        |
| GEE          | TK | 76,548.80           | 125.00          |
| GENEST       | S  | 82,451.58           | -               |
| GEORGE       | RA | 119,648.68          | 3,200.00        |
| GEPPERT      | PH | 82,806.18           | -               |
| GESSAROLI    | K  | 76,620.80           | -               |
| GHOBRIAL     | HM | 88,366.98           | -               |
| GIBBENS      | TP | 83,545.18           | -               |
| GIBBS        | RE | 82,451.58           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>      |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| GIBBS            | EE | 82,697.30           | -               |
| GIBNEY           | DE | 83,545.18           | 160.00          |
| GIBORSKI         | GJ | 76,562.29           | -               |
| GIBSON           | RG | 75,530.66           | -               |
| GIBSON           | PI | 76,279.69           | 25.00           |
| GIESBRECHT       | VE | 76,620.80           | 40.00           |
| GIFFIN           | KL | 80,315.49           | -               |
| GILGOFF          | BL | 83,955.14           | -               |
| GILL             | RJ | 78,588.74           | -               |
| GILL             | RA | 80,757.13           | -               |
| GILL             | JS | 91,855.98           | -               |
| GILL             | K  | 106,740.02          | -               |
| GILLESPIE        | TM | 76,266.20           | 80.00           |
| GILLESPIE        | BF | 78,729.39           | -               |
| GILMOUR-LAMMERSE | CE | 118,833.00          | 2,118.24        |
| GIORDANO         | A  | 83,190.58           | -               |
| GIRARD-FORTIER   | SP | 83,827.78           | 20.00           |
| GLOVER           | JA | 82,806.18           | 25.00           |
| GOCK             | DJ | 76,958.13           | 50.00           |
| GODDARD          | AJ | 79,930.31           | 124.75          |
| GODOROJA         | T  | 95,658.80           | 35.00           |
| GOFSKY           | M  | 82,679.00           | -               |
| GOLDIE           | GA | 93,165.18           | 127.24          |
| GOLDSTEIN        | CR | 113,147.71          | 228.75          |
| GOMES            | DA | 80,859.27           | 134.32          |
| GOMEZ AVILA      | A  | 79,663.55           | 119.99          |
| GONCALVES        | O  | 86,320.42           | -               |
| GOOD             | DE | 125,379.96          | -               |
| GOODACRE         | SD | 80,587.18           | -               |
| GOODISON         | DJ | 84,307.79           | -               |
| GORDY            | PL | 82,451.58           | -               |
| GOULET           | MF | 83,899.77           | 60.00           |
| GOWDY            | RE | 84,024.14           | -               |
| GRAHAM           | SE | 76,388.59           | 100.00          |
| GRAHAM           | KJ | 84,307.79           | 200.00          |
| GRANT            | BA | 76,167.30           | 60.00           |
| GRANT            | AA | 84,060.65           | 55.29           |
| GRANT            | IF | 114,142.16          | 127.24          |
| GRANT            | AJ | 127,461.63          | 232.50          |
| GRAY             | KG | 84,559.96           | -               |
| GRAY             | SE | 90,093.43           | 35.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| GREEN          | MM | 77,375.89           | 162.00          |
| GREEN          | SA | 82,734.18           | 35.00           |
| GREEN          | SA | 82,808.40           | 30.00           |
| GREENHALGH     | AJ | 81,795.09           | 120.00          |
| GREENSHIELDS   | RB | 82,451.58           | 140.00          |
| GREENWOOD      | KA | 83,750.83           | 116.65          |
| GREER          | EM | 82,979.27           | -               |
| GRENIER        | PJ | 78,020.19           | -               |
| GRENIER        | FF | 83,827.78           | -               |
| GRENZBERG      | AL | 83,240.80           | 15.00           |
| GREWAL         | H  | 76,620.80           | -               |
| GREWAL         | JK | 82,806.18           | 35.00           |
| GRIER          | SH | 76,634.29           | 145.00          |
| GRIEVE         | JK | 82,734.18           | 25.00           |
| GRIFFIN        | RJ | 82,806.18           | -               |
| GRIFFITHS      | MR | 76,623.02           | 130.00          |
| GRIGGS         | AC | 76,268.42           | 60.00           |
| GRIMM          | KA | 85,050.04           | 150.00          |
| GRIMMETT       | PA | 76,620.80           | -               |
| GROSCH         | SL | 82,806.18           | -               |
| GRUFT          | GL | 83,842.57           | 50.00           |
| GUILD          | DM | 76,266.20           | -               |
| GURALIUK       | RH | 82,028.80           | -               |
| GUSTAFSON      | GM | 76,426.84           | -               |
| HAAS           | CC | 87,414.14           | 200.00          |
| HABIBIAN       | M  | 79,324.98           | 110.00          |
| HACHEY         | D  | 81,597.14           | 55.00           |
| HAINES         | TL | 76,634.29           | -               |
| HAIT           | WJ | 86,772.78           | 60.00           |
| HAIT           | HE | 92,435.13           | 127.24          |
| HAJI           | DN | 87,414.14           | -               |
| HALE           | DJ | 87,414.14           | -               |
| HALES          | SL | 83,886.54           | 30.00           |
| HALEY          | AG | 98,340.81           | -               |
| HALL           | SJ | 75,936.49           | -               |
| HALL           | JD | 105,919.50          | -               |
| HALL-STEVENSON | LD | 87,050.77           | -               |
| HAMAGUCHI      | M  | 116,436.84          | 2,831.15        |
| HAMILTON       | RG | 82,165.14           | 119.99          |
| HAMILTON       | MC | 82,806.18           | 26.75           |
| HAMILTON       | LD | 94,091.04           | 127.24          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| HANDSCOMB    | K  | 91,439.10           | 110.00          |
| HANSEN       | PD | 89,199.62           | 923.50          |
| HANSMAN      | GP | 84,277.12           | -               |
| HANSON       | CE | 75,547.88           | -               |
| HAPTON       | RL | 76,634.29           | 50.00           |
| HAQQ         | RC | 75,702.86           | 119.99          |
| HARAGA       | AH | 76,913.76           | 60.00           |
| HARAPNUICK   | T  | 106,740.02          | -               |
| HARCOTT      | JL | 83,827.78           | -               |
| HARDINGE     | ML | 86,300.50           | -               |
| HARDWICK     | TE | 80,399.15           | -               |
| HARPER       | DL | 82,451.58           | 220.00          |
| HARPER       | SC | 82,806.18           | 55.29           |
| HARRIS       | MJ | 76,266.20           | -               |
| HARRIS       | CM | 91,008.70           | -               |
| HARRISON     | EP | 83,033.00           | -               |
| HARRISON     | SC | 83,641.38           | -               |
| HART         | RE | 82,563.69           | -               |
| HARTLEY-FOLZ | JE | 76,244.36           | 35.00           |
| HARTMAN      | MK | 76,548.80           | -               |
| HARTMAN      | EM | 83,695.30           | 30.00           |
| HARWOOD      | GL | 89,454.62           | -               |
| HASLEY       | CM | 120,875.04          | 1,664.53        |
| HATTS        | DJ | 83,545.18           | 40.00           |
| HAVEMAN      | AK | 86,812.21           | -               |
| HAWBOLT      | KA | 78,090.08           | -               |
| HAWES        | DB | 89,830.99           | 44.80           |
| HAWKES       | AC | 84,413.41           | -               |
| HAWKINS      | NE | 76,548.80           | -               |
| HAWKINS      | GJ | 82,734.18           | -               |
| HAWKSHAW     | PB | 82,734.18           | 25.00           |
| HAY MARION   | DK | 78,072.36           | -               |
| HAYES        | BA | 83,827.78           | 110.50          |
| HAYES-BROWN  | EA | 87,030.63           | 35.00           |
| HAYLEY       | T  | 83,343.58           | -               |
| HAYNES       | PB | 76,620.80           | -               |
| HEDLEY       | S  | 83,842.57           | 262.50          |
| HEINE        | DL | 83,914.57           | -               |
| HELEM        | RJ | 77,115.99           | -               |
| HELMCKEN     | MG | 99,892.95           | 15.00           |
| HELMER       | S  | 101,873.46          | 1,200.00        |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>     |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| HENGEVELD       | M  | 77,335.09           | 105.04          |
| HEPBURN         | LJ | 75,858.23           | 86.88           |
| HEPPNER         | PL | 83,559.97           | -               |
| HERBERT         | JJ | 76,687.69           | 54.50           |
| HERLE           | MF | 79,134.97           | 35.00           |
| HEYWORTH        | JK | 76,266.20           | 96.88           |
| HICKMAN         | RK | 77,307.03           | 100.00          |
| HIGGINS         | P  | 75,941.44           | 119.99          |
| HILL            | PL | 82,806.18           | 25.00           |
| HILL            | PJ | 85,951.55           | -               |
| HINSON          | BJ | 82,748.77           | 50.00           |
| HO              | SS | 82,372.92           | 18.00           |
| HO              | N  | 88,437.57           | -               |
| HOBSON          | BR | 93,158.17           | 75.00           |
| HODD            | LB | 82,168.16           | 200.00          |
| HOFMANN         | DR | 78,120.88           | 119.99          |
| HOGABOAM        | HW | 90,590.89           | -               |
| HOGAN           | MA | 83,545.18           | -               |
| HOLLAND         | K  | 76,280.76           | 230.00          |
| HOLLAND         | L  | 83,842.57           | -               |
| HOLLANDS        | AJ | 92,978.86           | 171.75          |
| HOMENIUK        | K  | 77,840.17           | 60.00           |
| HOMICK          | B  | 76,559.16           | 20.00           |
| HONG            | J  | 75,828.74           | 35.00           |
| HONG            | V  | 76,634.29           | 75.00           |
| HONG            | DL | 76,634.29           | -               |
| HOOD            | W  | 76,562.29           | 115.00          |
| HOOPER          | L  | 76,423.30           | 25.00           |
| HOOPER          | HR | 106,486.38          | 127.24          |
| HOPPEN          | BJ | 87,303.57           | 180.00          |
| HOR             | K  | 83,888.40           | 119.99          |
| HORNBY          | SC | 88,899.61           | 85.00           |
| HORSLEY-HOLWILL | JW | 120,313.61          | 55.70           |
| HOUNSELL        | MC | 83,559.97           | -               |
| HOUSE           | AT | 75,458.91           | -               |
| HOWARD          | WG | 83,914.57           | 128.80          |
| HOWELL          | EF | 89,695.81           | -               |
| HOWES           | FH | 83,914.57           | 35.00           |
| HSU             | LR | 82,451.58           | -               |
| HUBBARD         | KR | 83,888.98           | 227.50          |
| HUDSON          | GC | 78,640.20           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| HUEY         | SB | 81,813.55           | -               |
| HUFTY        | ST | 76,674.20           | -               |
| HUGHES       | MO | 76,634.29           | 35.00           |
| HUGHES       | AE | 80,063.25           | 35.00           |
| HUGHES       | VW | 83,901.98           | -               |
| HUGHES       | SR | 84,500.30           | 20.00           |
| HUGHES       | A  | 93,165.18           | 127.24          |
| HUGHES       | DJ | 103,534.40          | -               |
| HUGLI        | WG | 83,827.78           | 67.20           |
| HULME        | EG | 83,827.78           | -               |
| HUM          | N  | 76,266.20           | -               |
| HUMENIUK     | M  | 75,911.60           | 35.00           |
| HUMPHRIES    | AC | 88,600.81           | 35.00           |
| HUNTER       | JR | 106,854.30          | 7.50            |
| HURST        | SL | 83,545.18           | 35.00           |
| HURST        | GE | 87,349.34           | 230.00          |
| HUSAK        | KA | 76,266.20           | 115.00          |
| HUTCHINSON   | EF | 81,311.11           | -               |
| HUTCHINSON   | LF | 104,702.56          | -               |
| HUTCHINSON   | IL | 124,565.76          | -               |
| HUTCHISON    | BC | 83,545.38           | 40.00           |
| HUTSON       | SL | 125,016.68          | 84.00           |
| HYDE         | SG | 76,618.00           | -               |
| IAMEO        | LM | 84,566.00           | -               |
| INGHAM       | GD | 82,820.77           | -               |
| INGLIS       | JC | 78,575.42           | 195.00          |
| INGLIS       | SD | 80,063.25           | 150.00          |
| INGLIS       | BA | 93,679.31           | 1,357.52        |
| ION          | JP | 99,178.46           | 195.25          |
| IORIO        | O  | 80,043.47           | 250.87          |
| IRANI        | F  | 79,794.77           | 35.00           |
| IRELAND      | TW | 83,899.78           | 120.00          |
| IRVIN        | R  | 87,866.58           | -               |
| IRVINE       | KA | 76,636.51           | -               |
| IRWIN        | JK | 95,510.32           | -               |
| ISBISTER     | AM | 79,934.41           | -               |
| ISFORD-SAXON | KM | 82,807.85           | 365.25          |
| ISMAIL       | T  | 82,903.29           | 129.99          |
| ISOMURA      | DM | 81,735.24           | -               |
| IUELE        | FB | 76,634.29           | 35.00           |
| IZEN         | ML | 80,385.66           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| JACK        | BM | 83,559.97           | -               |
| JACKSON     | VW | 76,548.80           | -               |
| JACOB       | A  | 83,899.78           | 65.00           |
| JAJIC       | WJ | 82,734.18           | -               |
| JAKOY       | LA | 82,820.77           | -               |
| JAMBOR      | AM | 82,744.35           | 70.00           |
| JAMEN       | MK | 78,871.43           | -               |
| JAMES       | M  | 76,620.80           | -               |
| JAMIESON    | CJ | 103,679.40          | 2,915.42        |
| JANSSEN     | RE | 79,466.36           | -               |
| JANZE       | CS | 78,683.21           | -               |
| JANZE       | TL | 82,451.58           | 80.00           |
| JARDINE     | SR | 82,451.58           | -               |
| JASSAL      | RK | 82,806.18           | 70.00           |
| JAY         | N  | 80,932.05           | 60.00           |
| JEEVA       | J  | 83,827.78           | -               |
| JENSEN      | VF | 75,911.60           | -               |
| JENSEN      | HG | 80,063.25           | 140.00          |
| JENSEN      | MP | 118,749.19          | -               |
| JOE         | CA | 76,810.63           | 55.29           |
| JOE         | T  | 82,806.18           | 70.00           |
| JOHAL       | K  | 82,806.18           | 35.00           |
| JOHNS       | SA | 93,400.40           | -               |
| JOHNSON     | NK | 76,548.80           | -               |
| JOHNSON     | DH | 82,466.17           | -               |
| JOHNSON     | JK | 83,205.37           | 15.00           |
| JOHNSON     | DL | 121,228.43          | 739.03          |
| JOHNSTON    | ME | 77,724.04           | -               |
| JOHNSTON    | JM | 83,156.77           | -               |
| JOHNSTON    | JI | 83,545.18           | -               |
| JOHNSTON    | DL | 84,818.44           | -               |
| JOHNSTON    | TA | 86,063.38           | -               |
| JOHNSTON    | AD | 87,342.14           | -               |
| JOHNSTON    | W  | 88,615.40           | 15.00           |
| JOHNSTONE   | LJ | 88,711.69           | 44.80           |
| JONES       | SE | 76,279.69           | 35.00           |
| JONES       | SM | 82,451.58           | 80.00           |
| JONES       | PR | 86,320.42           | -               |
| JORGENSEN   | MB | 114,055.66          | 1,738.25        |
| JUDGE       | CA | 76,266.20           | 35.00           |
| JUDGE       | HA | 89,077.17           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| JUNG        | S  | 76,572.62           | 145.00          |
| JUNG        | JS | 76,634.29           | -               |
| JUNG        | S  | 82,451.58           | -               |
| JUNG        | RS | 82,734.18           | -               |
| JUNG        | MA | 83,406.50           | 20.00           |
| KACHMAR     | DB | 82,451.58           | -               |
| KALASKI     | MJ | 84,559.96           | 35.00           |
| KALLERGIS   | SL | 81,753.57           | 2,440.46        |
| KAM         | V  | 78,400.16           | -               |
| KAMIN       | DJ | 86,049.14           | -               |
| KANAVOS     | G  | 94,486.54           | 23.15           |
| KARMALI     | H  | 78,743.26           | -               |
| KARTSONAS   | NE | 87,818.13           | 10.00           |
| KASSAM      | F  | 76,634.29           | 40.00           |
| KASSIS      | MC | 97,017.81           | 127.24          |
| KATSIONIS   | P  | 104,177.03          | -               |
| KAY         | DE | 76,266.20           | -               |
| KEFALAS     | A  | 83,781.28           | 125.00          |
| KEIZER      | PK | 83,841.97           | 60.00           |
| KELLER      | D  | 86,320.42           | 210.00          |
| KELLETT     | RP | 83,842.57           | -               |
| KELLY       | BR | 102,220.88          | -               |
| KELTY       | JE | 84,390.35           | 35.00           |
| KEMP        | J  | 88,509.78           | -               |
| KENG        | GC | 141,711.35          | 15.00           |
| KENNEDY     | LM | 83,082.34           | -               |
| KENON       | PJ | 86,288.44           | 145.00          |
| KENT        | LL | 76,266.20           | 20.75           |
| KENT        | GS | 82,806.18           | -               |
| KENT        | BM | 93,165.18           | 127.24          |
| KEOUGH      | A  | 104,630.56          | -               |
| KERR        | AJ | 86,053.78           | 35.00           |
| KERR        | BC | 92,681.28           | 60.29           |
| KERRY       | L  | 101,294.86          | 1,400.00        |
| KEZAR       | MG | 83,545.18           | -               |
| KIDD        | LM | 83,148.77           | 150.00          |
| KILBACK     | KG | 82,466.17           | 60.00           |
| KILLICK     | LA | 102,220.88          | -               |
| KINAR       | EL | 76,548.80           | -               |
| KING        | CF | 77,049.75           | 35.00           |
| KING        | MD | 84,117.55           | 35.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| KING         | JW | 88,513.18           | -               |
| KIRKEGAARD   | SS | 76,634.29           | -               |
| KIRKWOOD     | KR | 103,448.49          | -               |
| KISHI        | NM | 76,620.80           | 15.00           |
| KLAASSEN     | AM | 83,190.58           | -               |
| KLASSEN      | MC | 83,899.78           | 195.00          |
| KLEM         | J  | 83,407.32           | 75.00           |
| KLEMM        | RG | 77,220.24           | -               |
| KLINGENSMITH | MD | 86,808.43           | -               |
| KLOEPPER     | E  | 107,191.38          | 2,103.13        |
| KNIBBS       | DJ | 92,884.62           | 162.24          |
| KNIGHT       | JE | 76,681.97           | -               |
| KNIGHT       | TR | 80,948.05           | -               |
| KNIGHT       | R  | 82,111.57           | 97.20           |
| KNIGHT       | CL | 82,734.18           | -               |
| KNOTT        | MK | 78,740.35           | -               |
| KO           | WK | 75,300.41           | 510.20          |
| KOCKEN       | NA | 86,605.19           | -               |
| KOE          | DL | 76,559.16           | 25.00           |
| KOLBER       | PA | 82,096.98           | -               |
| KOLOFF       | TJ | 83,827.78           | 325.00          |
| KOLSON       | B  | 84,559.96           | 41.50           |
| KOMAR        | ES | 76,634.29           | -               |
| KOO          | MI | 76,548.80           | 110.00          |
| KOOL         | CM | 76,548.80           | -               |
| KOROPATNICK  | SJ | 88,592.77           | 258.00          |
| KOS          | TE | 77,754.60           | -               |
| KOSEL        | BA | 101,163.04          | 1,590.54        |
| KOSMAN       | G  | 83,827.78           | -               |
| KOTAK        | DD | 92,751.25           | 127.24          |
| KOVEN        | TC | 104,766.18          | 191.00          |
| KOWALSKI     | RS | 76,620.80           | 200.00          |
| KOYANAGI     | PK | 75,093.90           | 25.17           |
| KRAMER       | KT | 76,956.80           | -               |
| KRAUSZ       | KH | 76,562.29           | 170.00          |
| KROEKER      | ED | 83,683.33           | -               |
| KROHMAN      | LR | 82,451.58           | -               |
| KROWCHUK     | RD | 169,640.08          | 3,660.44        |
| KRUG         | TJ | 93,237.18           | -               |
| KUCHER       | M  | 76,266.20           | 30.00           |
| KUCHERHAN    | AJ | 76,266.20           | 75.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| KUCHERHAN   | AJ | 76,577.60           | -               |
| KUCHMISTRZ  | JP | 101,634.63          | 74.02           |
| KUCILLE     | KC | 82,859.58           | 33.60           |
| KUGI        | HH | 79,780.65           | 115.00          |
| KUK         | HH | 75,485.05           | 41.50           |
| KUMAR       | SN | 82,451.58           | 30.00           |
| KUNISS      | G  | 76,266.20           | -               |
| KUZMISKI    | SM | 82,096.98           | -               |
| KVIST       | BL | 92,214.37           | -               |
| KWAN        | PW | 84,861.60           | 45.00           |
| KWOK        | N  | 76,266.20           | -               |
| KWON        | K  | 82,806.18           | 127.00          |
| KWONG       | D  | 81,634.51           | 174.18          |
| KWONG       | AH | 85,074.79           | -               |
| KYLE        | ME | 79,092.40           | 20.00           |
| LABLANS     | SL | 83,545.18           | 120.00          |
| LACHELT     | HF | 75,913.82           | -               |
| LAFOND      | DH | 83,205.37           | 35.00           |
| LAI         | L  | 76,620.80           | -               |
| LAL         | RJ | 84,833.23           | -               |
| LALJI       | WS | 76,620.80           | -               |
| LAM         | JG | 75,911.60           | 786.88          |
| LAM         | DC | 76,369.00           | 65.00           |
| LAM         | EP | 76,634.29           | -               |
| LAM         | Y  | 82,451.58           | 70.00           |
| LAM         | ET | 84,785.00           | -               |
| LAM         | V  | 87,342.13           | 150.00          |
| LAM         | AN | 91,149.04           | 74.02           |
| LAMB        | SL | 131,217.15          | 7,901.13        |
| LAND        | ME | 87,339.72           | -               |
| LAND        | JK | 120,553.90          | -               |
| LANG        | CM | 77,654.76           | 50.00           |
| LANGFORD    | MT | 76,225.81           | -               |
| LANGMUIR    | BB | 83,190.58           | -               |
| LANYON      | CG | 84,328.61           | -               |
| LAROCHELLE  | S  | 93,130.48           | 627.24          |
| LAROCK      | AD | 84,676.62           | -               |
| LAROCQUE    | CA | 82,451.58           | -               |
| LAROCHE     | CJ | 87,074.97           | 391.00          |
| LARRIVEE    | CD | 83,904.38           | 70.00           |
| LARSON      | TA | 88,778.00           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| LASCELLES   | A  | 82,198.09           | 155.00          |
| LATIMER     | BA | 83,220.77           | 115.00          |
| LATTIMER    | MT | 103,868.70          | -               |
| LATTIMER    | JV | 107,191.38          | 327.24          |
| LAU         | E  | 78,961.22           | -               |
| LAU         | SM | 94,040.85           | -               |
| LAUENSTEIN  | MJ | 75,011.12           | 4,662.00        |
| LAUMEN      | TM | 81,234.39           | -               |
| LAURIE      | MV | 75,925.09           | 60.00           |
| LAUZON      | LM | 82,096.98           | -               |
| LAUZON      | JL | 103,922.78          | -               |
| LAVOIE      | L  | 82,451.58           | 140.00          |
| LAVOIE      | JA | 105,991.50          | 2,806.22        |
| LAWRENCE    | D  | 76,266.20           | -               |
| LAWRENCE    | DR | 77,390.87           | 119.99          |
| LAWRENCE    | RC | 80,555.15           | -               |
| LAY         | CM | 82,592.57           | 35.00           |
| LAZCANO     | WL | 88,904.16           | 174.02          |
| LEAHY       | M  | 83,827.78           | -               |
| LECHNER     | AP | 82,734.18           | 40.00           |
| LEE         | D  | 75,180.83           | 20.00           |
| LEE         | C  | 76,564.51           | 20.00           |
| LEE         | MS | 76,620.80           | 40.00           |
| LEE         | KK | 76,648.14           | 54.50           |
| LEE         | FM | 82,110.66           | 59.63           |
| LEE         | L  | 82,111.57           | -               |
| LEE         | A  | 82,112.55           | 1,285.80        |
| LEE         | GJ | 82,451.58           | -               |
| LEE         | C  | 82,466.17           | 21.88           |
| LEE         | JM | 82,820.77           | 200.00          |
| LEE         | LA | 83,545.18           | 70.00           |
| LEE         | JJ | 85,359.65           | -               |
| LEE         | PT | 85,434.90           | -               |
| LEE         | RB | 86,384.66           | -               |
| LEE         | PK | 87,534.45           | 214.78          |
| LEE         | J  | 87,880.43           | 35.32           |
| LEES        | LK | 79,418.65           | -               |
| LEGG        | PM | 90,841.93           | -               |
| LEHMANN     | B  | 83,545.18           | 130.00          |
| LEJAY       | DJ | 83,899.78           | 125.00          |
| LEKICH      | J  | 76,279.69           | 125.00          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| LEMAIRE      | R  | 88,864.38           | 105.00          |
| LEMIEUX      | M  | 77,201.38           | 1,240.50        |
| LEONG        | F  | 86,303.24           | -               |
| LEONG        | SG | 91,460.68           | -               |
| LEONG        | M  | 92,919.60           | 507.49          |
| LESKIW       | MG | 82,451.58           | 21.88           |
| LESLIE       | SM | 76,620.80           | -               |
| LETOURNEAU   | JK | 96,396.82           | -               |
| LEUNG        | K  | 75,058.87           | -               |
| LEUNG        | C  | 76,548.80           | -               |
| LEUNG        | DG | 81,097.31           | 70.00           |
| LEUNG        | LM | 82,806.18           | 25.00           |
| LEUNG        | HK | 82,851.58           | -               |
| LEUNG        | IK | 84,175.09           | 16,365.50       |
| LEUNG        | EY | 84,492.67           | 10.00           |
| LEVAN HUNTER | M  | 76,636.51           | 30.00           |
| LEVEILLE     | CJ | 82,806.18           | -               |
| LEW          | J  | 82,806.18           | -               |
| LICHIMO      | CM | 77,042.29           | -               |
| LIGUORI      | AM | 83,899.78           | 120.00          |
| LIN          | X  | 84,536.41           | -               |
| LINDSAY      | CI | 83,829.94           | -               |
| LITTLE       | GR | 100,181.53          | 47.50           |
| LLOYD        | BM | 78,743.26           | 35.00           |
| LOADER       | BD | 83,545.18           | -               |
| LOCKE        | ME | 82,748.77           | 35.00           |
| LOEVENMARK   | MM | 76,988.29           | 20.00           |
| LOGIE        | JA | 83,214.18           | 84.20           |
| LOHR         | S  | 80,734.94           | 125.00          |
| LONCAR       | IM | 89,592.80           | 21.88           |
| LOPEZ        | RA | 82,613.63           | -               |
| LOTT         | SD | 81,072.18           | -               |
| LOUGHEED     | MK | 76,642.22           | 20.00           |
| LOUTIT       | DJ | 76,620.80           | 81.88           |
| LOUTTIT      | GM | 76,266.20           | -               |
| LOVE         | RR | 111,979.71          | 2,622.12        |
| LOW          | T  | 83,827.78           | -               |
| LOW          | AC | 83,841.84           | 40.00           |
| LOW          | DM | 87,414.14           | -               |
| LOW          | TL | 99,610.77           | 127.24          |
| LOWE         | KJ | 82,820.77           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |     | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|-----|---------------------|-----------------|
| LOY         | RD  | 100,274.09          | 125.00          |
| LUBINIZKI   | BS  | 76,634.29           | -               |
| LUBLOW      | FA  | 75,067.27           | 35.00           |
| LUDDITT     | KE  | 82,867.66           | -               |
| LUKACS      | MF  | 75,969.80           | 200.00          |
| LUKSUN      | JS  | 82,096.98           | -               |
| LUM         | HP  | 75,911.60           | -               |
| LUM         | W   | 82,806.18           | 70.00           |
| LUM         | L   | 86,447.24           | 41.50           |
| LUM         | AW  | 95,857.62           | -               |
| LUNDELL     | SA  | 82,820.77           | 20.00           |
| LUTES       | S   | 75,904.86           | 242.20          |
| LYNCH       | AJ  | 87,559.87           | 280.50          |
| LYTH        | H   | 106,668.02          | -               |
| MA          | S   | 78,034.06           | -               |
| MA          | JC  | 79,005.74           | -               |
| MACCULLOCH  | D   | 80,593.45           | 110.00          |
| MACDERMOT   | JW  | 82,734.18           | -               |
| MACDONALD   | T   | 75,931.93           | -               |
| MACDONALD   | SL  | 78,839.54           | -               |
| MACDONALD   | LJ  | 88,196.73           | -               |
| MACE        | JL  | 188,881.96          | -               |
| MACER       | CA/ | 75,353.16           | 1,171.80        |
| MACFARLANE  | CN  | 90,093.76           | 2,048.49        |
| MACINNES    | JA  | 106,740.02          | 2,324.60        |
| MACINTYRE   | CA  | 75,530.11           | 35.00           |
| MACINTYRE   | BE  | 93,173.83           | 250.00          |
| MACKAY      | JK  | 87,684.95           | -               |
| MACKENZIE   | LH  | 85,887.99           | -               |
| MACKINNON   | BW  | 76,005.67           | 15.00           |
| MACKINNON   | KI  | 76,204.56           | -               |
| MACKINNON   | S   | 83,559.97           | -               |
| MACKINNON   | VM  | 89,096.56           | 1,830.83        |
| MACLENNAN   | JM  | 83,559.97           | -               |
| MACLEOD     | IM  | 80,549.37           | -               |
| MACMASTER   | MM  | 76,266.20           | 35.00           |
| MACMILLAN   | WS  | 76,620.80           | -               |
| MACMILLAN   | C   | 84,833.23           | -               |
| MACPHEE     | I   | 75,911.60           | -               |
| MACPHEE     | D   | 76,620.80           | -               |
| MACPHERSON  | P   | 76,266.20           | 192.00          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| MADDALOZZO     | RR | 80,748.78           | 130.00          |
| MADSEN         | K  | 83,787.16           | 259.00          |
| MAGEE          | OM | 76,266.20           | -               |
| MAGUIRE        | SJ | 76,266.20           | -               |
| MAH            | R  | 76,266.20           | -               |
| MAH            | CS | 76,620.80           | -               |
| MAH            | LD | 82,096.98           | -               |
| MAH            | WV | 82,734.18           | -               |
| MAH            | G  | 82,806.18           | -               |
| MAH            | S  | 103,407.59          | 12.75           |
| MAIN           | GN | 83,842.57           | 451.04          |
| MAIN           | HM | 85,100.48           | -               |
| MAJOR          | SD | 76,279.69           | 113.09          |
| MAJOR          | TL | 76,625.60           | 114.00          |
| MAK            | L  | 90,004.62           | -               |
| MALKOWSKI      | SH | 80,792.69           | 115.00          |
| MALLACH        | RH | 83,608.51           | -               |
| MALLETTE       | MA | 80,135.25           | -               |
| MALLI          | SS | 83,819.45           | 50.00           |
| MALTAIS        | L  | 75,040.38           | 80.00           |
| MANETTA        | A  | 76,266.20           | 60.00           |
| MANHAS         | R  | 80,135.25           | 195.00          |
| MANLEY         | CA | 76,562.29           | 72.18           |
| MANN           | CL | 82,748.77           | 35.00           |
| MANN           | AS | 92,554.18           | 59.63           |
| MANNICHE       | B  | 89,213.71           | -               |
| MANNINEN       | MH | 76,634.29           | -               |
| MANNING        | KM | 82,734.18           | -               |
| MANZO          | R  | 82,748.77           | 105.00          |
| MAO            | H  | 75,911.60           | 110.00          |
| MAR            | GJ | 106,740.02          | -               |
| MARINO         | NA | 82,806.18           | 130.75          |
| MARINO         | S  | 82,859.58           | -               |
| MARK           | JK | 80,593.09           | 10.00           |
| MARLOW         | GD | 93,237.19           | 204.50          |
| MARLYN         | SC | 76,423.30           | 80.00           |
| MARPOLE COTTER | AJ | 82,748.77           | 285.95          |
| MARQUETTE      | D  | 88,057.09           | -               |
| MARSHALL       | TD | 81,184.52           | -               |
| MARSHALL       | CA | 85,592.50           | 4,811.41        |
| MARSHALL       | GS | 96,014.02           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>   |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| MARTEL        | DM | 122,325.21          | 818.18          |
| MARTELLI      | DR | 88,418.99           | 70.00           |
| MARTENS       | JW | 83,011.46           | 1,295.00        |
| MARTIN        | DL | 76,620.80           | -               |
| MARTIN        | DR | 78,731.60           | -               |
| MARTIN        | JS | 80,111.50           | -               |
| MARTIN        | HM | 81,660.81           | -               |
| MARTIN        | JW | 83,123.30           | -               |
| MARTINSON     | DL | 92,164.40           | 127.24          |
| MASSIE        | CM | 90,378.77           | -               |
| MATEAR        | DL | 101,049.06          | -               |
| MATHIAS       | PP | 76,266.20           | -               |
| MATTHEWS      | CL | 93,165.18           | -               |
| MATTU         | MM | 83,899.76           | -               |
| MATTU         | JJ | 86,238.85           | 3.75            |
| MAU           | CH | 108,067.52          | 2,664.55        |
| MAXWELL-SMITH | EW | 82,006.39           | -               |
| MAY           | AL | 76,548.80           | -               |
| MAY           | JR | 76,634.29           | -               |
| MAZZONE       | KA | 76,401.45           | 419.00          |
| MCBRIDE       | BD | 85,218.33           | 1,132.46        |
| MCCABE        | JC | 76,266.20           | -               |
| MCCALLION     | FW | 83,914.57           | -               |
| MCCARRON      | JC | 82,953.92           | 329.35          |
| MCCARTHY      | SE | 83,746.78           | -               |
| MCCARTHY      | SM | 112,600.80          | -               |
| MCCLARY       | DM | 127,915.90          | 5,357.49        |
| MCCLENAHAN    | L  | 77,768.35           | 15.00           |
| MCCLUSKIE     | J  | 84,914.97           | -               |
| MCCONVILLE    | MR | 81,735.24           | 80.00           |
| MCCORD        | SE | 85,936.38           | -               |
| MCCORMICK     | JC | 91,142.00           | -               |
| MCCULLAGH     | CM | 83,842.57           | -               |
| MCDANIEL      | CS | 83,559.97           | -               |
| MCDIARMID     | TD | 76,620.80           | -               |
| MCDONALD      | GD | 77,431.39           | 150.00          |
| MCDONNELL     | MM | 83,899.78           | -               |
| MCELHONE      | CM | 83,545.18           | -               |
| MCEVOY        | AE | 89,382.21           | 15.50           |
| MCEWAN        | MJ | 104,324.56          | 227.24          |
| MCGAULEY      | EL | 87,971.60           | 170.00          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| MCGEER      | TG | 104,169.92          | -               |
| MCGILLIVRAY | WJ | 87,342.14           | 128.80          |
| MCGOWAN     | RH | 104,686.73          | -               |
| MCGRATH-AGG | CM | 83,899.98           | -               |
| MCGUIRE     | KM | 79,054.58           | -               |
| MCHARDY     | MS | 76,634.29           | 40.00           |
| MCINTOSH    | SK | 87,342.14           | -               |
| MCISAAC     | SD | 83,899.78           | -               |
| MCKEEN      | SH | 88,227.03           | -               |
| MCKEND      | AD | 78,574.83           | 55.00           |
| MCKINLAY    | SR | 77,274.14           | -               |
| MCLAREN     | MF | 79,719.20           | -               |
| MCLAREN     | MA | 82,734.18           | -               |
| MCLAUGHLIN  | SV | 91,775.27           | -               |
| MCLENNAN    | PD | 86,335.64           | -               |
| MCMILLAN    | DR | 82,466.17           | 75.00           |
| MCNEIL      | CA | 82,806.18           | 72.17           |
| MCNICHOLL   | TC | 75,911.60           | 105.00          |
| MCNICHOLL   | CH | 93,682.31           | -               |
| MCPHEE      | BE | 77,420.28           | 200.00          |
| MCPHERSON   | SA | 82,451.58           | -               |
| MCPHERSON   | K  | 84,882.13           | -               |
| MCTAGGART   | MM | 82,748.77           | -               |
| MCTAVISH    | JE | 87,243.03           | 35.00           |
| MEEHAN      | DR | 76,225.81           | 60.00           |
| MEHL        | RR | 83,914.57           | -               |
| MENARD      | N  | 81,669.76           | 205.00          |
| MERCHANT    | DE | 83,093.54           | 125.00          |
| MERCIER     | DA | 83,827.78           | 5,620.20        |
| MERRILL     | ML | 76,620.80           | -               |
| MERSIADIS   | TC | 83,559.97           | 1,716.00        |
| MESICH      | R  | 106,740.02          | -               |
| MEY         | MJ | 86,151.80           | -               |
| MEYER       | DD | 82,451.58           | 25.00           |
| MEZZAROBBA  | DL | 82,874.17           | -               |
| MICHALOWSKA | MJ | 86,016.23           | 130.00          |
| MICOZZI     | A  | 82,734.18           | 110.00          |
| MIHALDZIC   | J  | 76,634.29           | 20.00           |
| MILADINOVIC | NN | 80,463.68           | -               |
| MILADINOVIC | P  | 83,190.58           | -               |
| MILDEN      | TA | 87,276.38           | 299.25          |

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

| <u>NAME</u>   |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| MILES         | M  | 75,054.32           | -               |
| MILISAVLIEVIC | L  | 80,523.14           | 68.45           |
| MILLER        | FL | 82,451.58           | -               |
| MILLER        | GE | 82,466.17           | -               |
| MILLER        | AJ | 84,661.65           | -               |
| MILLER        | BJ | 91,774.74           | 1,220.75        |
| MILLER        | CL | 91,851.20           | 15.00           |
| MILLIGAN      | DI | 76,266.20           | 75.00           |
| MILNE         | RE | 75,471.08           | -               |
| MINGO         | B  | 86,369.53           | -               |
| MINYARD       | CG | 76,620.80           | -               |
| MIRANI        | AR | 86,335.64           | -               |
| MIRHADY       | NA | 94,432.04           | 70.00           |
| MITCHELL      | WC | 76,416.63           | -               |
| MITZEL        | DJ | 92,532.18           | 250.00          |
| MIZERA        | WJ | 93,527.13           | 2,186.77        |
| MODDER        | LD | 79,380.16           | -               |
| MOGENSEN      | D  | 82,614.47           | 193.00          |
| MOHAN         | CM | 82,734.18           | -               |
| MOKONEN       | RL | 82,734.18           | -               |
| MONGA         | SS | 80,876.05           | -               |
| MONK          | WE | 82,806.18           | 100.00          |
| MONSEN        | RG | 81,048.05           | -               |
| MONTGOMERY    | WB | 76,634.29           | -               |
| MOON          | JE | 87,117.30           | -               |
| MOORE         | KY | 76,551.02           | 55.00           |
| MOORE         | BA | 76,620.80           | 35.00           |
| MOORE         | BG | 76,634.29           | -               |
| MOORE         | CJ | 83,327.00           | -               |
| MOORE         | RR | 117,476.46          | 127.24          |
| MORAN         | MJ | 84,145.70           | 51.60           |
| MORDEN        | LL | 91,357.83           | 127.24          |
| MOREAU        | LM | 87,811.55           | 83.46           |
| MORGAN        | SA | 84,311.20           | 50.00           |
| MORGAN        | SL | 87,555.41           | 89.00           |
| MORGAN        | PM | 99,799.74           | 1,527.24        |
| MORISSETTE    | NA | 92,164.40           | 362.24          |
| MORITA        | D  | 106,812.18          | 127.24          |
| MORO          | R  | 118,523.94          | 230.00          |
| MORRIS        | PR | 76,936.05           | 94.37           |
| MORRIS        | JM | 79,474.05           | 2,809.05        |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| MORRIS      | I  | 82,451.58           | -               |
| MORRIS      | N  | 95,802.20           | -               |
| MORRISON    | DH | 77,686.90           | -               |
| MORRISON    | DL | 87,623.16           | 20.00           |
| MOSES       | PD | 116,439.84          | 127.24          |
| MOTA        | AP | 82,466.17           | -               |
| MOY         | RK | 92,159.39           | -               |
| MUELLER     | JE | 82,451.58           | -               |
| MUELLER     | AM | 84,245.24           | -               |
| MUELLER     | PG | 87,399.23           | -               |
| MUGFORD     | PL | 75,911.60           | 300.00          |
| MUGFORD     | DP | 76,620.80           | 200.00          |
| MUIR        | BE | 82,451.58           | 65.00           |
| MUIR        | JC | 84,929.50           | 208.00          |
| MULHERN     | PT | 82,337.89           | 70.00           |
| MULLARD     | SR | 85,809.88           | 35.00           |
| MULLIGAN    | JH | 76,620.80           | -               |
| MUMFORD     | J  | 76,620.80           | 110.00          |
| MUNG        | B  | 86,912.77           | 30.00           |
| MUNK        | JW | 75,306.89           | 129.00          |
| MUNSON      | DE | 82,806.18           | 100.00          |
| MUNTEANU    | R  | 75,962.08           | -               |
| MUNTON      | PD | 117,476.46          | 127.24          |
| MURESS      | M  | 82,337.89           | 25.00           |
| MURNANE     | J  | 99,078.77           | 732.75          |
| MURPHY      | CP | 76,634.29           | 17.00           |
| MURPHY      | DR | 76,634.29           | -               |
| MURPHY      | DC | 79,225.06           | -               |
| MURPHY      | MN | 85,538.61           | -               |
| MURRAY      | CK | 82,096.98           | -               |
| MURRAY      | DE | 84,639.97           | 5.00            |
| MURTON      | BN | 105,904.59          | 2,198.35        |
| MUSSELLE    | PL | 84,192.85           | 41.50           |
| MUSTAPICH   | WA | 106,740.02          | -               |
| MUSTARD     | J  | 76,548.80           | 75.00           |
| MYERS       | D  | 78,574.83           | 110.00          |
| MYERS       | JA | 78,929.43           | 20.00           |
| NADEAU      | M  | 82,393.55           | 145.00          |
| NADIGER     | JY | 107,836.18          | -               |
| NAGATA      | CG | 82,820.77           | -               |
| NAKAMOTO    | JK | 91,558.05           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>     |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| NAKAMURA        | LA | 78,857.43           | -               |
| NAKANISHI       | BG | 83,899.78           | 70.00           |
| NALOS           | BA | 82,820.77           | -               |
| NANDA           | GS | 82,806.18           | -               |
| NARODOWSKI      | EJ | 76,620.80           | -               |
| NASO            | KR | 88,278.85           | -               |
| NATOLA          | C  | 83,899.78           | -               |
| NAYLOR          | PR | 83,827.78           | -               |
| NEILL           | AD | 81,932.18           | 772.65          |
| NELSON          | DR | 115,364.38          | 2,825.58        |
| NEMETH          | KA | 106,838.82          | -               |
| NEU             | JJ | 77,809.96           | -               |
| NEUFELD         | HW | 82,806.18           | -               |
| NEVILLE         | VJ | 82,324.40           | -               |
| NEVILLE         | BN | 87,237.70           | 78.09           |
| NG              | EN | 75,911.60           | -               |
| NG              | SD | 76,266.20           | -               |
| NG              | WG | 76,548.80           | -               |
| NG              | MW | 82,466.17           | 25.00           |
| NG              | RH | 87,505.68           | -               |
| NG              | BL | 351,925.21          | 267.95          |
| NG-DAVIS        | JM | 79,533.87           | -               |
| NGUYEN          | FN | 83,899.78           | -               |
| NICCOLI-MULLETT | AM | 104,630.56          | 683.52          |
| NICHOLL         | LV | 82,451.58           | 10.00           |
| NICHOLLS        | IB | 77,148.24           | -               |
| NICHOLS         | SG | 100,661.86          | 127.24          |
| NICHOLSON       | KM | 85,314.35           | -               |
| NICKS           | JD | 83,842.57           | -               |
| NIEK            | RB | 83,289.26           | -               |
| NIELSON         | JA | 75,911.61           | 110.00          |
| NIKON           | CM | 87,887.17           | -               |
| NIPP            | L  | 83,659.82           | 30.25           |
| NISHI           | JC | 111,464.22          | 127.24          |
| NIXON           | RC | 76,620.80           | -               |
| NIZIOLEK        | K  | 105,174.80          | 35.00           |
| NOAH            | PE | 82,273.67           | -               |
| NOBLE           | TM | 76,634.29           | 100.00          |
| NORDLI          | CM | 75,476.21           | 195.00          |
| NORDMAN         | LC | 76,266.20           | 60.00           |
| NORMAN          | DA | 83,575.46           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| NORMAN      | RA | 88,108.39           | 1,276.95        |
| NORTH       | DL | 91,213.70           | -               |
| NOTHSTEIN   | DL | 98,641.90           | 327.24          |
| NOVOTNY     | G  | 78,198.12           | -               |
| NUCICH      | LN | 83,694.87           | 20.00           |
| NUGENT      | SM | 80,239.63           | -               |
| NYSTROM     | G  | 83,827.78           | -               |
| O'CONNOR    | SD | 79,714.47           | -               |
| O'CONNOR    | VM | 83,842.57           | -               |
| O'DONNELL   | MJ | 80,380.65           | 35.00           |
| O'DONOGHUE  | A  | 86,587.47           | 35.00           |
| OGER BLACK  | GC | 80,149.37           | 57.00           |
| O'GORMAN    | DW | 88,902.15           | -               |
| OLMR        | M  | 76,279.69           | 30.00           |
| OLSEN       | H  | 75,046.02           | -               |
| OLSON       | E  | 79,780.65           | -               |
| O'MALLEY    | DJ | 82,835.53           | 63.84           |
| O'MALLEY    | CJ | 83,559.97           | -               |
| O'NEILL     | K  | 80,688.58           | -               |
| ONG         | ES | 82,734.18           | -               |
| ONSTAD      | BA | 99,134.38           | 19,253.92       |
| OR          | K  | 85,610.46           | 8.50            |
| ORCHARD     | KH | 82,451.58           | -               |
| O'REILLY    | CN | 96,763.29           | 2,219.20        |
| ORR         | KM | 82,748.77           | -               |
| OSTEN       | JB | 75,631.84           | -               |
| OSTROM      | E  | 76,695.15           | -               |
| OSTROM      | KJ | 90,914.76           | 639.00          |
| OSTROM      | W  | 108,049.71          | 883.62          |
| O'SULLIVAN  | KP | 119,180.45          | -               |
| OUDT        | RL | 82,820.77           | -               |
| OVENDEN     | DJ | 84,067.39           | 508.13          |
| OVERALL     | JE | 82,520.17           | 67.20           |
| OVERGAARD   | JJ | 87,429.57           | 100.00          |
| OVERGAARD   | RJ | 92,568.97           | -               |
| OVERGAARD   | V  | 154,929.56          | 7,299.50        |
| PACE        | C  | 76,266.20           | 78.09           |
| PACHECO     | LB | 83,545.18           | -               |
| PACHLER     | RK | 83,545.18           | 35.00           |
| PACK        | G  | 86,016.80           | -               |
| PAGET       | N  | 93,165.18           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>     |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| PALEY           | T  | 84,833.23           | -               |
| PALYLYK         | DA | 82,806.18           | -               |
| PANAGOPOULOS    | G  | 76,266.20           | -               |
| PANESAR         | BK | 86,863.64           | 35.00           |
| PAO             | EW | 92,554.18           | -               |
| PAPIC           | M  | 83,454.99           | -               |
| PAPROSKI        | DL | 86,322.00           | -               |
| PARIS-MCCALLUM  | JM | 76,620.80           | -               |
| PARK            | PA | 76,279.69           | -               |
| PARKER          | JE | 84,299.78           | 38.85           |
| PARKER          | C  | 106,740.02          | -               |
| PARKIN          | BJ | 77,269.82           | 25.00           |
| PARMAR          | LJ | 80,153.41           | 271.00          |
| PARMAR          | JS | 94,925.54           | -               |
| PARRY           | PJ | 76,266.20           | -               |
| PARSONS         | DG | 83,770.16           | -               |
| PARUNGAO        | PE | 87,357.57           | 150.00          |
| PASQUILL        | VI | 76,548.80           | -               |
| PATRICK         | SG | 76,279.69           | -               |
| PATRICK         | KM | 76,620.80           | 35.00           |
| PATRICK         | MN | 76,620.80           | -               |
| PATRIQUIN-MCKEE | GM | 83,166.91           | -               |
| PATTON          | BJ | 76,266.20           | -               |
| PAVAO           | MC | 76,562.29           | -               |
| PAVAO           | J  | 83,785.76           | -               |
| PAWLUK          | DL | 82,236.94           | -               |
| PAYNE           | MC | 75,844.30           | 20.00           |
| PAYNE           | JE | 82,702.04           | -               |
| PAYNE           | EA | 86,927.99           | 39.75           |
| PAYNTER         | KN | 75,911.60           | 50.00           |
| PEACOCK         | BA | 76,449.83           | 115.00          |
| PEARMAN         | MW | 118,523.94          | -               |
| PEARS           | GA | 75,267.31           | 128.80          |
| PEARSON         | SJ | 84,220.30           | 267.80          |
| PEDRINI         | LM | 99,342.99           | 2,365.78        |
| PELLETIER       | JN | 83,545.18           | -               |
| PELTZER         | HM | 82,769.85           | -               |
| PERROTTA        | A  | 98,592.84           | 221.54          |
| PERSOON         | MA | 76,564.51           | -               |
| PESKETT         | C  | 76,157.90           | -               |
| PETACCIA        | T  | 81,983.58           | 119.99          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>     |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| PETERS          | P  | 82,922.59           | 38.88           |
| PETERS          | MC | 87,342.14           | -               |
| PETERS          | HJ | 104,702.56          | 127.24          |
| PETERSEN        | UH | 76,620.80           | 170.00          |
| PETERSEN        | MP | 77,047.36           | 57.75           |
| PETERSEN        | SJ | 83,842.57           | 145.00          |
| PETERSON        | EE | 77,796.04           | -               |
| PETHERIOTIS     | N  | 86,320.42           | -               |
| PETRAKIS        | CE | 83,545.18           | 100.00          |
| PEVERELLE       | RB | 75,415.91           | 119.99          |
| PEWSEY          | JG | 76,266.20           | 114.00          |
| PHILLIPS        | SV | 75,911.60           | 15.00           |
| PHILLIPS        | DR | 85,981.04           | -               |
| PHILLIPS-SIM    | JM | 83,225.02           | 35.00           |
| PHOENIX         | JN | 78,596.75           | 25.00           |
| PHYALL          | DJ | 79,663.81           | 15.00           |
| PICARD          | RM | 76,620.80           | -               |
| PICKFORD        | KE | 117,476.46          | 127.24          |
| PIDHERNY        | BL | 82,024.36           | -               |
| PILOTTE         | C  | 76,620.80           | -               |
| PINCOTT         | LL | 92,573.83           | -               |
| PIRES           | F  | 83,545.18           | 300.00          |
| PIRIE           | AJ | 88,053.94           | -               |
| PITCHFORD-YEUNG | CK | 83,690.68           | -               |
| PLOTTEL         | PJ | 117,829.02          | 2,048.56        |
| PLUT            | P  | 84,730.71           | 1,200.00        |
| POETSCHKE       | RB | 88,267.34           | 135.00          |
| POLUKOSHKO      | JL | 77,355.36           | -               |
| POLUKOSHKO      | JJ | 87,701.12           | -               |
| PONTALTI        | DP | 84,771.75           | -               |
| POON            | MA | 82,451.58           | -               |
| POPE            | DJ | 83,842.57           | -               |
| POSTIAN         | MA | 78,982.44           | 110.00          |
| POTVIN          | PL | 83,598.59           | -               |
| POWELL          | PA | 87,006.65           | 4,753.36        |
| POWELLWILLIAMS  | JA | 115,167.29          | 2,580.91        |
| PRASAD          | V  | 75,058.87           | -               |
| PRASAD          | A  | 80,232.08           | 30.00           |
| PRATT           | JT | 84,481.54           | -               |
| PRESLEY         | ML | 76,551.02           | 191.00          |
| PREVEDELLO      | WP | 97,324.29           | 1,477.78        |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| PREVOST      | G  | 83,559.97           | -               |
| PRICE        | P  | 82,451.58           | -               |
| PRICE        | LJ | 83,207.75           | 2.50            |
| PRINS        | MM | 82,606.88           | 28.75           |
| PROCTER      | DT | 117,476.46          | -               |
| PROCYK       | JR | 100,294.00          | -               |
| PRODAN       | LA | 83,914.57           | 76.75           |
| PROUDFOOT    | SF | 83,899.78           | -               |
| PRZYBOROWSKA | JM | 86,320.42           | -               |
| PU           | X  | 92,482.28           | -               |
| PUIL         | TW | 76,634.29           | 80.00           |
| PURDY        | MA | 83,559.97           | 35.00           |
| QUAN         | GM | 78,574.83           | -               |
| QUAN         | S  | 82,711.12           | 300.00          |
| QUON         | JW | 82,096.98           | 41.87           |
| RAAGNER      | E  | 76,562.29           | 67.20           |
| RACHAR       | GL | 83,899.78           | 35.00           |
| RADFORD      | BM | 83,990.70           | 50.00           |
| RAI DHARI    | IR | 87,008.17           | -               |
| RAIKES       | WH | 82,451.58           | -               |
| RAINER       | EM | 92,884.62           | 127.24          |
| RAMAZZINI    | GG | 76,620.80           | 250.00          |
| RAMSEY       | C  | 77,754.60           | 50.00           |
| RANDLE       | KL | 89,719.09           | 2,453.30        |
| RAPHAEL      | GR | 106,486.38          | 2,314.42        |
| RAPOSO       | SO | 83,827.78           | 65.00           |
| RASIUK       | PT | 84,361.23           | -               |
| RATHWELL     | DW | 84,072.25           | 930.60          |
| RATZLAFF     | RG | 89,653.30           | 80.00           |
| RAVENING     | CE | 83,914.57           | -               |
| REARDON      | SA | 106,838.82          | 127.24          |
| REBANE       | K  | 83,827.78           | -               |
| REDDEN       | S  | 82,652.32           | -               |
| REDDY        | Y  | 76,810.01           | 40.00           |
| REGAN        | G  | 76,814.43           | -               |
| REIBIN       | MS | 76,161.49           | -               |
| REID         | JS | 84,548.47           | 44.25           |
| REMEDIOS     | CR | 140,915.94          | 4,114.21        |
| REMPEL       | PC | 77,913.55           | -               |
| RENK         | GF | 82,734.18           | -               |
| RENNIE       | RJ | 83,842.57           | 30.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>   |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| RENTZ         | AC | 86,008.38           | 15.00           |
| RENWICK       | CG | 94,033.44           | -               |
| REPPENHAGEN   | CA | 78,657.39           | 110.00          |
| REYNOLDS      | LM | 81,097.32           | -               |
| RICARD        | M  | 81,873.66           | -               |
| RICHARDS      | AA | 88,030.93           | -               |
| RICHARDSON    | P  | 78,653.69           | 30.00           |
| RICHARDSON    | CL | 82,734.18           | -               |
| RICHARDSON    | SE | 82,748.77           | 40.00           |
| RICHTER       | G  | 81,597.14           | 25.00           |
| RICKSON       | MA | 82,520.57           | 50.00           |
| RIDDELL       | RJ | 83,827.78           | 20.00           |
| RIEDER        | MM | 76,279.69           | -               |
| RINGDAHL      | RA | 82,859.58           | -               |
| RINGDAHL      | SC | 86,617.09           | 80.00           |
| RINGERS       | CA | 82,734.18           | 65.00           |
| RINO          | GT | 76,268.42           | -               |
| RISBEY-HAINES | SJ | 83,914.57           | 50.00           |
| RITCHIE       | H  | 85,903.21           | -               |
| ROBBIE        | HM | 76,266.20           | -               |
| ROBBINS       | A  | 82,451.58           | -               |
| ROBERGE       | CM | 76,620.80           | 354.00          |
| ROBERTS       | JS | 87,414.14           | 70.00           |
| ROBERTS       | K  | 96,819.91           | 14,475.90       |
| ROBERTS       | MC | 107,383.48          | -               |
| ROBERTS       | EE | 116,064.34          | 606.20          |
| ROBERTSON     | S  | 82,451.58           | 25.00           |
| ROBERTSON     | JL | 85,101.04           | 10.00           |
| ROBERTSON     | BD | 104,782.00          | 127.24          |
| ROBICHAUD     | LJ | 76,570.40           | 70.00           |
| ROBINS        | RE | 77,520.17           | 95.00           |
| ROBINSON      | NT | 75,485.86           | -               |
| ROBINSON      | KA | 82,466.17           | 20.00           |
| ROBINSON      | B  | 86,161.72           | 100.00          |
| ROBSON        | JM | 82,155.62           | 200.00          |
| ROBSON        | DG | 83,827.77           | -               |
| ROBSON        | CE | 84,282.42           | 50.00           |
| ROCCHETTA     | M  | 77,821.33           | 200.00          |
| ROCK          | CA | 92,884.62           | 100.00          |
| RODGERS       | MJ | 80,170.89           | 75.00           |
| RODGERS       | AE | 89,647.35           | -               |

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YEAR ENDED 2011 JUNE 30**

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IN RESPECT OF EACH EMPLOYEE**

| <u>NAME</u>             |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------------------|----|---------------------|-----------------|
| RODRIGUEZ               | GN | 83,914.57           | 80.00           |
| RODRIGUEZ-SCHNACKENBERG | N  | 83,899.78           | -               |
| ROGERS                  | EA | 76,548.80           | 124.80          |
| ROGERS                  | HE | 78,671.26           | -               |
| ROGGEVEEN               | PG | 84,462.50           | -               |
| ROMANIN                 | BJ | 82,748.77           | -               |
| ROMEO                   | ME | 76,562.29           | -               |
| RONDEAU                 | D  | 76,279.69           | 160.00          |
| ROQUE                   | GE | 82,734.18           | 25.00           |
| ROSBERG                 | KR | 93,237.18           | 327.24          |
| ROSELLI                 | G  | 76,620.80           | -               |
| ROSS                    | CT | 89,364.21           | -               |
| ROSS                    | RC | 106,838.82          | 2,357.16        |
| ROTHER                  | JR | 103,042.46          | -               |
| ROULEAU                 | S  | 76,266.20           | 15.00           |
| ROVERE                  | GM | 82,466.17           | 150.00          |
| ROWLAND                 | BA | 108,038.65          | 230.00          |
| ROWLEY                  | TB | 82,382.58           | -               |
| ROY                     | RC | 83,914.57           | -               |
| ROZITIS                 | CP | 92,554.18           | 199.89          |
| RUDD                    | MS | 82,451.58           | 1,125.00        |
| RUDLAND                 | LL | 82,974.14           | -               |
| RUGGERI                 | J  | 83,545.18           | 155.00          |
| RUNSTROM                | EL | 83,559.97           | 100.00          |
| RUSHTON                 | C  | 111,816.78          | -               |
| RUSSELL                 | LM | 82,744.34           | 35.00           |
| RUSSELL                 | BD | 83,806.66           | 280.00          |
| RUSSELL                 | D  | 83,899.78           | 50.00           |
| RUSSELL                 | SE | 83,914.57           | -               |
| RUSSELL                 | LD | 84,039.67           | 1,675.95        |
| RUTLEY                  | JB | 104,169.92          | -               |
| RYMER                   | RJ | 87,173.32           | -               |
| SAAR                    | PJ | 84,086.31           | -               |
| SAATCHI                 | P  | 76,650.27           | -               |
| SABBAGHA                | RC | 76,225.81           | -               |
| SABOURIN                | DJ | 87,133.38           | -               |
| SADLER                  | DR | 93,329.75           | -               |
| SADRI                   | S  | 83,545.18           | 35.00           |
| SAHOTA                  | K  | 82,806.18           | 35.00           |
| SAINAS                  | AN | 99,296.97           | -               |
| SAKIANI-ABOLHASSAN      | A  | 90,506.92           | 410.00          |

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| SALEWSKI     | WC | 93,059.23           | 2,437.90        |
| SALTER       | AB | 84,005.29           | -               |
| SALTER       | ST | 87,866.38           | 21.87           |
| SAMRA-GYNANE | RK | 106,440.67          | 1,642.50        |
| SANDER       | AM | 84,559.96           | -               |
| SANDHU       | SS | 78,476.60           | 25.00           |
| SANDHU       | MS | 83,205.37           | -               |
| SANDHU       | NK | 93,260.63           | 199.89          |
| SANDHU       | HK | 102,027.99          | -               |
| SANDRI       | D  | 104,169.92          | 1,406.64        |
| SANFORD      | LE | 83,842.57           | -               |
| SANFT        | MS | 106,661.06          | 127.24          |
| SANGRA       | H  | 83,936.31           | -               |
| SANS         | RY | 83,827.78           | -               |
| SAPIC        | D  | 83,127.07           | 117.89          |
| SARNA        | A  | 91,203.45           | -               |
| SASGES       | M  | 81,539.13           | 25.00           |
| SAUDER       | CS | 82,466.17           | -               |
| SAYSON       | C  | 83,548.60           | 1,219.30        |
| SCAGLIONE    | G  | 83,220.77           | -               |
| SCALLY       | LJ | 82,748.77           | -               |
| SCHERF       | SA | 76,266.20           | -               |
| SCHIEMAN     | BA | 103,721.51          | 14.00           |
| SCHINDEL     | RG | 118,451.94          | 974.58          |
| SCHOEBER     | TP | 82,806.18           | 358.75          |
| SCHOFIELD    | AS | 106,740.02          | -               |
| SCHOLEFIELD  | LB | 83,600.54           | -               |
| SCHOULS      | RA | 75,180.26           | 17.00           |
| SCORDA       | S  | 87,059.54           | -               |
| SCORETZ      | ED | 82,451.58           | 35.00           |
| SCOTEN       | JA | 83,899.78           | -               |
| SCOTT        | JL | 76,729.11           | -               |
| SCOTT        | RJ | 79,918.28           | -               |
| SCOTT        | MA | 82,096.98           | 50.00           |
| SCOTT        | SJ | 82,451.58           | -               |
| SCOTT        | KA | 82,820.77           | 35.00           |
| SEED         | BM | 120,735.84          | -               |
| SEELIGER     | TB | 86,335.64           | 94.00           |
| SEHRA        | B  | 76,548.80           | 15.00           |
| SELLARS      | S  | 116,087.28          | 200.00          |
| SELTENRICH   | LD | 76,620.80           | 15.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| SEMENIUK       | LM | 114,191.19          | -               |
| SERBIC         | SL | 83,214.18           | 130.00          |
| SHADDICK       | WF | 82,748.77           | -               |
| SHAMAN         | TB | 81,395.43           | -               |
| SHANKEL        | PJ | 75,363.82           | 25.00           |
| SHANNON JUNG   | SJ | 76,676.06           | 20.00           |
| SHAW           | DA | 76,279.69           | -               |
| SHAW           | S  | 88,434.01           | 55.00           |
| SHEANE         | MA | 86,580.91           | -               |
| SHEARDOWN      | DC | 82,451.58           | 130.00          |
| SHEFRIN        |    | 87,533.67           | -               |
| SHEIKH         | IS | 108,326.42          | -               |
| SHELDAN        | D  | 77,754.60           | -               |
| SHELDAN        | A  | 82,466.17           | 70.00           |
| SHELFONTIUK    | S  | 80,742.70           | -               |
| SHEPHERD-DYNES | E  | 81,085.52           | -               |
| SHIEH          | VS | 80,304.92           | -               |
| SHIELDS        | JM | 76,548.80           | -               |
| SHOMURA        | MJ | 83,545.18           | 44.25           |
| SHOUB          | JC | 87,358.60           | 15.00           |
| SICKLESTEEL    | SR | 76,177.21           | 219.99          |
| SIDHU          | JS | 81,531.09           | 35.00           |
| SIDJAK         | CT | 121,760.92          | 496.36          |
| SIEMENS        | KA | 82,451.58           | 10.50           |
| SILVER         | BD | 83,545.18           | -               |
| SILVERS        | AT | 78,090.08           | 35.00           |
| SILVESTRE      | JA | 94,265.72           | -               |
| SIMMONDS       | SS | 93,031.81           | 1,873.44        |
| SIMON          | ET | 79,656.04           | -               |
| SINCLAIR       | P0 | 76,620.80           | -               |
| SINGH          | DD | 83,545.18           | -               |
| SIPPEL         | JE | 81,547.54           | 3,874.16        |
| SIUDUT         | BA | 75,911.60           | -               |
| SKARSGARD      | PC | 101,178.37          | -               |
| SKELDON        | TJ | 87,342.14           | 35.00           |
| SKIBINSKI      | SJ | 83,559.97           | 35.00           |
| SKINNER        | C  | 81,238.93           | -               |
| SKUTELNIK      | SL | 76,970.29           | 54.50           |
| SLAPSYS        | AP | 76,274.47           | -               |
| SLEEP          | CH | 84,007.28           | 20.00           |
| SMITH          | DT | 75,449.30           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| SMITH          | LG | 76,093.63           | -               |
| SMITH          | D  | 80,058.19           | -               |
| SMITH          | M  | 82,607.16           | -               |
| SMITH          | JA | 82,754.07           | 364.00          |
| SMITH          | MA | 83,033.96           | 105.00          |
| SMITH          | MG | 83,176.58           | 95.00           |
| SMITH          | MC | 83,225.02           | -               |
| SMITH          | JR | 83,827.78           | -               |
| SMITH          | LA | 83,899.78           | -               |
| SMITH          | RG | 84,192.85           | 40.00           |
| SMITH          | SW | 87,764.21           | 70.00           |
| SMITH          | S  | 87,913.36           | 883.00          |
| SMITH          | DH | 87,942.14           | -               |
| SMITH          | PM | 89,618.17           | -               |
| SMYTHE         | CE | 82,111.57           | -               |
| SNIDER         | DM | 76,416.43           | 74.38           |
| SNYDER         | RM | 75,925.09           | -               |
| SO             | D  | 82,466.17           | -               |
| SOBRAL         | M  | 83,827.78           | 323.97          |
| SOLMES         | RJ | 84,566.10           | -               |
| SOLOWAY        | L  | 75,528.66           | 119.99          |
| SOROCHAN       | SS | 106,668.02          | -               |
| SOUTHER        | JF | 104,808.50          | 147.24          |
| SOVILJ         | A  | 76,548.80           | -               |
| SOWDEN         | NK | 76,266.20           | -               |
| SPENCE         | JD | 83,899.78           | -               |
| SPOONER        | OB | 78,256.14           | 119.99          |
| SPRING         | CM | 82,466.17           | -               |
| SPRINGER       | GD | 82,096.98           | 112.00          |
| SPRINGER       | MP | 82,260.20           | -               |
| STAIR          | NC | 99,682.71           | 2,150.17        |
| STALLER        | DK | 89,760.28           | -               |
| STANWAY        | TA | 84,684.17           | -               |
| STAPLES        | MC | 77,356.92           | -               |
| STASSINOPOULOS | J  | 107,962.63          | 2,594.74        |
| STEACY         | LM | 76,634.29           | 30.00           |
| STEELE         | SA | 78,878.91           | 78.09           |
| STEPHENSON     | BW | 79,426.05           | 65.00           |
| STERLING       | HC | 93,729.75           | 2,179.93        |
| STEUDEL        | JM | 83,541.17           | -               |
| STEVENSON      | JL | 76,548.80           | 115.00          |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 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 | 92,516.96           | 8.75            |
| STEWART        | BC | 76,308.26           | -               |
| STEWART        | JM | 77,113.03           | 298.40          |
| STEWART        | EJ | 82,451.58           | -               |
| STEWART        | AL | 83,545.18           | -               |
| STEWART HUNTER | A  | 78,090.44           | 40.00           |
| STIRK          | SJ | 83,842.57           | -               |
| STOKES         | TL | 80,135.25           | -               |
| STOKES         | BH | 82,466.17           | -               |
| STOKOVAC       | L  | 82,806.18           | -               |
| STORLUND       | J  | 92,977.31           | 2,633.05        |
| STORY          | DR | 81,364.20           | -               |
| STRINGER       | L  | 76,548.80           | 65.00           |
| STRONG         | CL | 80,318.49           | -               |
| STUART         | WN | 83,545.18           | -               |
| SUDLOW         | GM | 78,289.82           | -               |
| SULLIVAN       | SL | 86,161.12           | -               |
| SUMRA          | P  | 85,606.44           | 80.00           |
| SUNNUS         | DV | 82,096.98           | 45.00           |
| SUPER          | MK | 83,190.58           | 130.00          |
| SUTHERLAND     | M  | 81,278.83           | -               |
| SUTHERLAND     | BA | 86,735.04           | -               |
| SUTTON         | PM | 76,266.20           | 50.00           |
| SVEISTRUP      | SM | 82,024.36           | -               |
| SWAIN          | DA | 83,545.18           | -               |
| SWAN           | BJ | 91,092.03           | 24.40           |
| SWARTILE       | S  | 78,037.20           | 60.00           |
| SYKES          | P  | 82,820.77           | -               |
| TABAK          | M  | 75,923.80           | -               |
| TADDEI         | MT | 125,099.40          | -               |
| TAILLEFER      | DJ | 75,925.09           | -               |
| TAKAHARA-MARK  | EM | 82,806.18           | -               |
| TAKAHASHI      | NC | 82,289.59           | -               |
| TAKIZAWA       | A  | 82,957.67           | -               |
| TAM            | DC | 79,978.85           | 110.00          |
| TAM            | VK | 82,451.58           | -               |
| TAM            | SH | 82,813.04           | -               |
| TAN            | H  | 83,112.27           | -               |
| TAN            | CF | 83,914.57           | -               |
| TAN            | J  | 84,387.89           | -               |
| TANABE         | SM | 84,209.84           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>      |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| TANABE           | RC | 88,246.83           | -               |
| TANFARA          | CT | 79,467.60           | -               |
| TANG             | VT | 76,266.20           | -               |
| TANNER           | K  | 83,207.21           | 75.00           |
| TAYLOR           | KL | 76,266.20           | 30.00           |
| TAYLOR           | JK | 76,548.80           | 186.20          |
| TAYLOR           | ML | 83,827.78           | -               |
| TAYLOR           | BG | 86,023.55           | 150.00          |
| TAYLOR           | PG | 105,333.55          | 2,342.28        |
| TEEUWSEN         | DG | 83,827.78           | 45.00           |
| TELLO            | EC | 83,914.57           | -               |
| TENTA            | JD | 78,037.20           | -               |
| TEREPOSKY        | DJ | 82,097.03           | 80.00           |
| TERRETTA         | L  | 93,237.18           | 1,145.68        |
| THEODOROPOULOS   | S  | 76,620.80           | -               |
| THIBAULT         | M  | 83,847.84           | 4.00            |
| THOMAS           | CD | 80,659.40           | 55.30           |
| THOMAS           | IS | 82,914.04           | 1,304.52        |
| THOMAS           | RG | 84,498.21           | 25.00           |
| THOMAS           | S  | 88,784.87           | 119.99          |
| THOMPSON         | SC | 76,548.80           | -               |
| THOMPSON         | JL | 87,829.57           | 15.00           |
| THOMSON          | JC | 88,894.60           | -               |
| THORPE-MACTAVISH | KL | 76,620.80           | 20.00           |
| TIEN             | AF | 81,751.56           | 30.00           |
| TIGANIS          | KP | 76,548.80           | 30.00           |
| TIN              | P  | 77,456.69           | -               |
| TING             | C  | 75,436.94           | -               |
| TING             | PH | 82,451.58           | -               |
| TINNEY           | JE | 143,037.13          | 7,765.88        |
| TKACHENKO        | AE | 82,529.06           | 70.00           |
| TODD             | AC | 75,328.86           | -               |
| TODD             | MH | 78,354.23           | 195.00          |
| TOLKSDORFF       | D  | 87,133.43           | 159.00          |
| TOM              | LF | 78,561.65           | 1,008.85        |
| TOMASSETTI       | V  | 95,955.68           | 1,195.55        |
| TOME             | AC | 76,620.80           | 65.00           |
| TOMLJENOVIC      | JA | 78,172.54           | -               |
| TOMSICS          | TL | 76,562.29           | 80.00           |
| TONELLO          | RC | 76,129.40           | 35.00           |
| TOOMER           | YL | 83,545.18           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>    |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| TOOSHKENIG     | AE | 78,415.60           | 20.00           |
| TOPOLNICKI     | DE | 83,041.59           | 240.00          |
| TORNROOS       | LJ | 80,876.00           | -               |
| TOWNSEND       | RG | 76,634.29           | 35.00           |
| TRAPASSO       | V  | 83,823.19           | 119.99          |
| TRCA           | DJ | 81,377.98           | 581.30          |
| TREACHER       | PM | 80,684.68           | 60.00           |
| TREMBLAY       | AF | 117,476.46          | 187.24          |
| TRIGG          | CM | 82,734.18           | -               |
| TRIVISANO      | A  | 76,279.69           | -               |
| TROTTI         | V  | 75,842.05           | 119.99          |
| TROVAO         | MP | 76,865.64           | -               |
| TRYSSENAAR     | JT | 82,096.98           | -               |
| TSANG          | RM | 76,266.20           | 25.00           |
| TSO            | J  | 83,899.78           | 70.00           |
| TSONIS         | G  | 76,266.20           | -               |
| TSOULOS        | G  | 79,358.31           | -               |
| TSUI           | GT | 90,402.24           | 258.38          |
| TSUYUKI        | JM | 82,755.78           | 160.00          |
| TURNER         | SJ | 82,806.18           | 30.00           |
| TYLOR          | GS | 81,097.32           | -               |
| ULIAN          | W  | 88,794.57           | 15.00           |
| ULMAN          | GM | 76,080.04           | 75.00           |
| UNDERWOOD      | MG | 75,911.60           | -               |
| UNDERWOOD      | ME | 75,925.09           | -               |
| UNGLESS        | GC | 86,147.46           | 1,637.63        |
| UNGUREAN       | B  | 84,091.67           | 130.00          |
| UNRAU          | DF | 82,748.77           | -               |
| UNSWORTH       | GR | 76,548.80           | 30.00           |
| VALLIS         | JM | 82,096.98           | -               |
| VALLIS         | AD | 85,936.38           | 98.96           |
| VAN DER HOOP   | S  | 84,599.41           | -               |
| VAN DEVENTER   | LS | 82,601.06           | 100.00          |
| VAN KREUNINGEN | JM | 76,537.51           | -               |
| VAN SOLDT      | FR | 83,190.58           | -               |
| VAN WYCK       | T  | 90,004.76           | 27.00           |
| VAN-WELZEN     | A  | 79,785.71           | 119.99          |
| VASTARDIS      | M  | 75,004.61           | -               |
| VEDA           | K  | 76,266.20           | -               |
| VELLESCIG      | DA | 79,440.17           | -               |
| VENESS KEHLER  | TL | 82,096.98           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>     |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| VERA            | AJ | 92,350.04           | -               |
| VERNIER         | BJ | 89,328.95           | -               |
| VESTERBACK      | JE | 83,827.78           | -               |
| VEY-CHILTON     | CA | 107,450.17          | 2,553.00        |
| VICKARS         | SM | 76,225.81           | 89.00           |
| VIKNER          | EL | 78,447.16           | -               |
| VINCENT         | SA | 83,190.58           | -               |
| VINCENT         | GD | 85,632.07           | 75.00           |
| VINE            | GD | 86,772.98           | -               |
| VIOLI           | PJ | 82,466.17           | -               |
| VIS             | MG | 84,135.07           | -               |
| VISSER          | LC | 76,620.80           | 106.87          |
| VOCKEROTH       | RG | 86,758.60           | -               |
| VON HOLTUM      | B  | 82,820.77           | -               |
| VON KEYSERLINGK | GE | 87,059.54           | -               |
| VOSE            | SL | 78,037.20           | 27.50           |
| VULGARIS        | M  | 83,899.78           | 408.80          |
| WADGE           | P  | 75,620.46           | -               |
| WADSWORTH       | AJ | 96,365.76           | 3,015.22        |
| WAGNER          | E  | 82,734.18           | -               |
| WAGNER          | S  | 83,545.18           | 35.00           |
| WAI             | N  | 87,618.18           | 35.00           |
| WAISBERG        | DB | 83,545.18           | -               |
| WAKELING        | M  | 85,965.82           | 35.00           |
| WALACH-JOSEPH   | ME | 76,562.29           | 25.00           |
| WALE            | DC | 83,545.18           | 195.00          |
| WALKER          | EE | 75,911.60           | -               |
| WALKS           | KA | 76,206.41           | -               |
| WALLACE         | PG | 82,806.18           | -               |
| WALLBRIDGE      | CM | 117,305.48          | 2,198.08        |
| WALLER          | WG | 84,077.29           | 128.80          |
| WALLIN          | KL | 117,476.46          | 277.15          |
| WALSH           | PW | 81,356.27           | 2.50            |
| WALTER          | AB | 76,852.02           | -               |
| WAN             | JB | 76,266.20           | 30.00           |
| WAN             | S  | 82,820.77           | 40.00           |
| WANG            | X  | 76,620.80           | -               |
| WANG            | XS | 88,155.03           | 800.00          |
| WARD            | BL | 76,157.93           | 175.00          |
| WARD            | KG | 76,279.69           | 20.00           |
| WARD            | LJ | 104,756.16          | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u> |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| WARDROP     | GM | 83,827.78           | -               |
| WARRINGTON  | MG | 76,666.20           | -               |
| WATKINS     | RJ | 86,285.38           | 59.61           |
| WATKINS     | DM | 90,424.72           | 1,527.14        |
| WATSON      | LE | 76,174.92           | -               |
| WATSON      | SM | 76,620.80           | -               |
| WATSON      | DC | 82,734.18           | 170.00          |
| WATT        | PD | 77,220.24           | 80.00           |
| WEARE       | MJ | 82,734.18           | -               |
| WEATHERALL  | JL | 76,266.20           | -               |
| WEATHERALL  | JA | 78,058.96           | 84.00           |
| WEATHERALL  | JA | 91,117.72           | 1,400.00        |
| WEBBER      | R  | 77,985.82           | 100.00          |
| WEBBER      | DL | 82,451.58           | 35.00           |
| WEBBER      | TL | 83,959.97           | -               |
| WEICHEL     | CI | 83,205.37           | -               |
| WEIR        | DA | 109,187.26          | 2.00            |
| WELCH       | CG | 83,559.97           | -               |
| WELLS       | BA | 95,285.18           | -               |
| WERB        | EA | 80,598.09           | 40.00           |
| WERBOWESKI  | SL | 76,548.80           | -               |
| WEREMCHUK   | KG | 82,734.18           | 135.00          |
| WERESCH     | JF | 91,644.68           | 200.00          |
| WERNER      | SD | 80,948.05           | -               |
| WEST        | EL | 82,111.57           | -               |
| WESTDAL     | CS | 87,915.82           | -               |
| WESTON      | LY | 88,597.60           | 18.75           |
| WHEELHOUSE  | SA | 76,620.80           | -               |
| WHISHAW     | IT | 120,429.84          | -               |
| WHITE       | BJ | 76,620.80           | 128.80          |
| WHITE       | EJ | 83,453.03           | -               |
| WHITEHEAD   | MA | 75,648.64           | 100.00          |
| WHITTLE     | BD | 81,435.21           | 1,138.29        |
| WHYTE       | G  | 76,900.98           | 119.99          |
| WIEBE       | RJ | 103,900.20          | 1,765.15        |
| WILKIE      | J  | 75,117.88           | -               |
| WILKIN      | CM | 83,545.18           | -               |
| WILLAN      | RF | 83,827.78           | -               |
| WILLIAMS    | LL | 76,266.20           | -               |
| WILLIAMS    | RD | 79,611.62           | 119.99          |
| WILLIAMS    | SL | 85,965.82           | -               |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>      |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| WILLIAMS         | SJ | 93,334.08           | 50.00           |
| WILLIAMS         | HJ | 100,552.24          | -               |
| WILMANN          | DG | 101,352.14          | -               |
| WILSON           | JW | 75,911.60           | -               |
| WILSON           | DT | 76,562.29           | -               |
| WILSON           | MD | 79,859.33           | -               |
| WILSON           | RL | 83,827.78           | -               |
| WILSON           | AR | 106,740.02          | -               |
| WILSON-HAFFENDEN | GP | 76,266.20           | -               |
| WILTING          | KT | 84,157.05           | 70.30           |
| WIND             | IJ | 101,336.26          | 2,936.04        |
| WINDSOR          | JM | 78,265.17           | 553.05          |
| WING             | AL | 83,827.78           | 40.00           |
| WINN             | MS | 85,247.22           | -               |
| WINTERBURN       | MJ | 84,227.78           | -               |
| WISHEU           | EH | 80,199.57           | 150.00          |
| WLODARCZAK       | P  | 165,679.99          | 3,646.13        |
| WOLKENBROD       | M  | 83,559.97           | 80.00           |
| WONG             | LL | 76,097.96           | 119.99          |
| WONG             | LC | 76,266.43           | 86.87           |
| WONG             | WD | 76,398.68           | 30.00           |
| WONG             | EB | 76,548.80           | -               |
| WONG             | EG | 76,620.80           | -               |
| WONG             | CL | 76,634.29           | 60.00           |
| WONG             | GL | 76,634.29           | 146.87          |
| WONG             | BJ | 76,634.29           | 25.00           |
| WONG             | JF | 78,179.41           | -               |
| WONG             | WK | 78,245.17           | -               |
| WONG             | LS | 79,780.65           | -               |
| WONG             | JH | 81,348.05           | -               |
| WONG             | S  | 82,451.58           | 15.00           |
| WONG             | NS | 82,451.58           | -               |
| WONG             | MN | 82,806.18           | 100.00          |
| WONG             | AJ | 82,806.18           | 55.00           |
| WONG             | GN | 83,545.18           | -               |
| WONG             | AW | 83,827.78           | -               |
| WONG             | SC | 83,914.57           | -               |
| WONG             | JY | 84,618.96           | -               |
| WONG             | RH | 94,091.04           | -               |
| WONG             | A  | 94,330.31           | 800.00          |
| WONG             | DB | 96,709.85           | 1,097.20        |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>  |    | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| WONG         | WI | 129,781.48          | 400.00          |
| WONG-MOON    | ML | 76,548.80           | 20.75           |
| WOO          | DM | 75,729.79           | 156.80          |
| WOO          | CL | 78,574.83           | 65.00           |
| WOO          | PE | 93,237.18           | 2,833.30        |
| WOOD         | JM | 82,451.58           | -               |
| WOOD         | AM | 84,468.94           | 235.00          |
| WORT         | DE | 76,548.80           | 20.00           |
| WOU          | A  | 76,620.80           | 35.00           |
| WOZNY        | EJ | 82,451.58           | 55.00           |
| WRIGHT       | BK | 76,565.28           | 40.00           |
| WRIGHT       | TD | 82,451.58           | 15.00           |
| WRIGHT       | SM | 84,107.90           | 130.00          |
| WU           | MW | 79,510.18           | -               |
| WU           | X  | 83,899.78           | -               |
| WU           | J  | 89,504.96           | 2,486.98        |
| WYATT        | SA | 97,419.06           | 77.50           |
| YADA         | MM | 85,383.46           | -               |
| YAM          | BS | 82,333.50           | -               |
| YANG         | M  | 76,620.80           | -               |
| YANNAKOULIAS | G  | 91,460.58           | -               |
| YAREMA       | R  | 77,261.04           | -               |
| YEE          | HC | 82,046.55           | 1,213.81        |
| YEE          | MT | 86,242.59           | -               |
| YEE          | BK | 93,857.52           | 110.00          |
| YEH          | H  | 82,806.18           | 36.87           |
| YELIZAROV    | M  | 79,936.44           | 119.99          |
| YETMAN       | JW | 87,193.42           | 80.00           |
| YEUNG        | CW | 82,451.58           | 50.00           |
| YIM          | AC | 82,096.98           | 40.00           |
| YIP          | E  | 80,233.96           | 119.99          |
| YIP          | SL | 86,594.08           | -               |
| YIU          | A  | 83,571.98           | -               |
| YOSHIDA      | EM | 76,279.69           | 88.00           |
| YOUNG        | LJ | 76,279.69           | 25.00           |
| YOUNG        | AG | 76,620.80           | -               |
| YOUNG        | KM | 76,634.29           | -               |
| YOUNG        | JA | 76,970.29           | -               |
| YOUNG        | S  | 83,955.14           | 199.00          |
| YU           | L  | 75,911.60           | -               |
| YU           | BY | 80,483.28           | 60.00           |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME</u>   |                              | <u>REMUNERATION</u>      | <u>EXPENSES</u>         |
|---|------------------------------|--------------------------|-------------------------|
| YU  | AM                           | 82,859.58                | -                       |
| YU  | MW                           | 83,899.78                | -                       |
| YU  | MA                           | 87,769.88                | 199.00                  |
| YUEN  | H                            | 81,799.59                | -                       |
| YUEN  | GM                           | 82,451.58                | 45.00                   |
| YUEN  | EL                           | 82,451.58                | -                       |
| YUILL   | CA                           | 80,135.25                | 70.00                   |
| YUSYP   | M                            | 85,302.46                | 1,005.69                |
| ZAGOUDAKIS  | JP                           | 83,827.78                | -                       |
| ZALLEN  | JH                           | 82,451.58                | 200.00                  |
| ZALLEN  | LM                           | 88,756.12                | 91.75                   |
| ZEITZ   | AN                           | 93,682.31                | 1,790.20                |
| ZERBE   | RR                           | 117,829.02               | 8.75                    |
| ZIBIN   | PP                           | 82,306.96                | -                       |
| ZILINSKI  | G                            | 76,279.69                | 30.00                   |
| ZIMMARO   | EL                           | 85,653.77                | 35.00                   |
| ZIMMERMANN  | DB                           | 79,130.13                | 119.99                  |
| ZITKA   | L                            | 82,096.98                | -                       |
| ZUBKE   | SN                           | 82,734.18                | 35.00                   |
| ZUKOWSKI  | SA                           | 76,279.69                | 20.00                   |
| ZYLSTRA   | PA                           | 82,748.77                | 295.00                  |
| <b>TOTAL - EMPLOYEES WITH REMUNERATION</b>            |                              |                          |                         |
|   | <b>THAT EXCEEDS \$75,000</b> | <b>\$ 171,185,446.56</b> | <b>\$ 452,809.77</b>    |
| <b>TOTAL - EMPLOYEES WITH REMUNERATION</b>            |                              |                          |                         |
|   | <b>OF \$75,000 OR LESS</b>   | <b>218,900,997.58</b>    | <b>473,325.24</b>       |
| <b>TOTAL - EMPLOYEES OTHER THAN ELECTED OFFICIALS</b> |                              | <b>\$ 390,086,444.14</b> | <b>\$ 926,135.01</b>    |
| <b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>         |                              | <b>\$ 390,304,886.52</b> | <b>\$ 930,337.58</b>    |
| <b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE</b>       |                              |                          |                         |
| <b>CONTRIBUTIONS AND CANADA PENSION PLAN</b>          |                              |                          | <b>\$ 19,196,040.81</b> |

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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were eleven severance agreements under which payment commenced between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2010-2011. These agreements represent from two to eighteen months compensation.

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

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| 24 Hours Vancouver                             | 31,024.00   |
| 333 Terminal Holdings Ltd                      | 633,371.06  |
| 4th Utility Inc.                               | 31,433.73   |
| A Star Studio                                  | 26,255.00   |
| A W Fireguard Supplies (1991) Ltd              | 71,778.93   |
| A.C.M. Environmental Corporation               | 111,368.65  |
| Able Tech Assistive Technologies               | 40,493.60   |
| Ace Beverage Ltd                               | 42,988.85   |
| Acklands-Grainger Inc                          | 48,727.93   |
| Acrodex  | 282,139.20  |
| Action Holdings Ltd T/A Custom Blacktop        | 570,016.98  |
| ADT Advanced Integration                       | 31,122.79   |
| Advanced Parking Systems Ltd.                  | 30,038.59   |
| Advanced Placement Exams                       | 39,580.99   |
| Affinity Group Tours                           | 169,241.15  |
| Affordable Housing Societies                   | 48,921.17   |
| Agropur Division Natrel                        | 347,670.39  |
| Air Canada                                     | 25,007.15   |
| Air China Limited                              | 28,569.20   |
| Air System Supplies                            | 34,319.60   |
| American Thermoform Corporation                | 29,163.70   |
| Andornot Consulting Inc.                       | 57,773.80   |
| Angus Corporate Centre Ltd                     | 692,594.19  |
| Anita Roberts / SafeTeen                       | 34,097.00   |
| Anixter Canada Inc                             | 59,256.78   |
| Aon Reed Stenhouse Inc.                        | 31,348.00   |
| Apple Canada, Inc. C3120                       | 495,638.93  |
| Aroga Group Inc.                               | 929,169.91  |
| Artona Group Inc                               | 80,424.51   |
| Asper Foundation                               | 38,484.32   |
| Astute Management Consulting Inc.              | 59,695.16   |
| Audio Cine Films Inc                           | 30,225.44   |
| Ausenco Engineering Canada Inc.                | 29,239.05   |
| AV Solutions                                   | 333,357.28  |
| B.A. Robinson Co. Ltd.                         | 154,035.57  |
| B.C. Tree Services Ltd.                        | 55,982.50   |
| Baragar Enterprises Ltd.                       | 61,768.00   |
| Bartle & Gibson Co Ltd                         | 55,120.28   |
| BC Carpenters Fund                             | 192,168.69  |
| BC Centre for Ability                          | 128,700.00  |
| BC College Of Teachers                         | 368,605.00  |
| BC Hardwood Floors Co                          | 30,185.68   |
| BC Hydro                                       | 2,727,374.62  |
| BC Safety Authority                            | 81,466.52   |
| BC School Sports                               | 31,736.00   |
| BC School Trustees Association                 | 137,408.54  |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| BC Teachers' Federation                        | 7,190,745.38  |
| Bean J M & Co Ltd                              | 29,735.97   |
| Bell Mobility                                  | 455,304.56  |
| BESCO Trades Co.rp.                            | 33,518.77   |
| BFI Canada Inc.                                | 591,870.46  |
| Big Kahuna Sport Co.                           | 238,273.96  |
| BKL Consultants Ltd.                           | 64,812.72   |
| Blue Range Technology                          | 25,348.04   |
| Bollman Roofing & Sheet Metal Ltd.             | 502,717.94  |
| Boreal Laboratories Ltd.                       | 57,519.70   |
| Brackett Contracting                           | 85,680.00   |
| Bridges Canada                                 | 641,130.76  |
| Briere Production Group Inc.                   | 39,332.96   |
| Britannia Community Services Centre            | 127,611.99  |
| Bubas George Motors Ltd.                       | 43,059.52   |
| Burnaby Insulation Supplies Ltd                | 39,632.39   |
| Bush, Bohlman&Partners                         | 29,916.19   |
| Busque Engineering Ltd                         | 37,646.65   |
| Camp Jubilee                                   | 49,979.12   |
| Camp Latona Recreational                       | 28,500.00   |
| Camp Squeah                                    | 34,990.60   |
| Camp Summit                                    | 95,326.00   |
| Canada Post Corporation                        | 155,703.16  |
| Canada Safeway                                 | 56,975.04   |
| Canada Scaffold Supply Co. Ltd.                | 35,612.20   |
| Canadian Red Cross                             | 40,667.73   |
| Canadian Union of the Public Employees         | 103,422.28  |
| Canadian Western Trust                         | 2,448,354.54  |
| Canon Business Solutions Canada Inc.           | 728,445.04  |
| Canucks Family Education Centre                | 29,500.00   |
| Canuel Caterers                                | 29,843.58   |
| Cardinal Coach Lines ULC                       | 3,065,460.64  |
| Career Cruising                                | 36,523.20   |
| Carousel Theatre                               | 38,950.90   |
| Cascadia Eco Homes                             | 34,294.40   |
| Castle Rock Research BC                        | 28,088.25   |
| Cat Rental Store                               | 73,314.26   |
| CBC Learning                                   | 56,088.48   |
| CDW Canada                                     | 31,317.70   |
| Cedar Cottage Neighborhood House               | 65,750.00   |
| Cedars at Cobble Hill                          | 30,555.76   |
| Centennial Foodservice                         | 126,305.19  |
| Centennial Geotechnical Engineers Ltd          | 39,860.80   |
| Chan Centre for the Performing Arts            | 38,711.17   |
| Charter Bus Lines of British Columbia          | 87,974.48   |
| Charter Telecom Inc.                           | 478,968.41  |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Chen Yanrong                                   | 58,393.00   |
| Cheneliere Education Inc.                      | 48,458.66   |
| City of Vancouver                              | 2,153,385.04  |
| CitySpaces Consulting Ltd.                     | 41,027.72   |
| Clan   | 42,644.78   |
| Clearsky, Curtis                               | 45,704.24   |
| Cloverdale Paint Inc                           | 78,120.53   |
| CM2 Ventures                                   | 68,990.65   |
| Coast Mountain Thermal Inc.                    | 175,247.10  |
| Coast Paper                                    | 207,761.35  |
| Coast Wholesale Appliances Inc.                | 31,405.62   |
| Coastal Range Systems Inc.                     | 45,854.14   |
| Colborne Architect Group                       | 960,914.36  |
| Colliers ITF Angus Corporate Centre LTD        | 93,456.89   |
| Collingwood Neighbourhood House                | 106,849.37  |
| Comac Corporation Inc.                         | 39,406.50   |
| Contact Environmental Inc.                     | 43,680.10   |
| Coriolis Consulting Corp.                      | 114,595.29  |
| CPS Forklift Delivery Ltd                      | 37,296.00   |
| Cratex Container Sales                         | 78,797.60   |
| Creative Insignia Ltd.                         | 56,237.24   |
| Crescent Beach Publishing                      | 59,123.09   |
| CRS Commercial Carpet Maintenance              | 198,493.46  |
| CUPE, Local 15/V.M.E.C.W.                      | 1,096,853.60  |
| Custom Lighting Ltd                            | 167,524.21  |
| Cypress Mountain                               | 84,972.09   |
| D.G.S. Construction Co. Ltd.                   | 973,667.06  |
| DA Architects + Planners                       | 602,707.30  |
| Dafco Filtration Group                         | 30,730.44   |
| Dell Computer Corp                             | 1,024,020.85  |
| Delta Continuing Education                     | 72,360.00   |
| Des Consortium                                 | 37,704.81   |
| Design Roofing & Sheet Metal Ltd               | 492,230.00  |
| Desire 2 Learn                                 | 103,034.40  |
| Dewar Pacific Projects Ltd.                    | 168,236.88  |
| DG MacLachlan Ltd.                             | 67,260.24   |
| Dhasi, Raj                                     | 51,716.00   |
| DHL Express (Canada) now Loomis Express        | 83,314.48   |
| Dinoflex Manufacturing                         | 29,099.93   |
| District Council 38 Membership Services        | 57,472.71   |
| Dubas Engineering                              | 58,581.90   |
| Dunlevy Food Equip Ltd                         | 51,314.80   |
| Dynamex Canada Limited                         | 124,642.80  |
| DynaVox Canada                                 | 312,682.42  |
| Ebsco Canada Ltd.                              | 246,400.00  |
| ECNG Energy L.P.                               | 1,427,483.16  |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Ecowaste Industries                            | 47,670.48   |
| Educan Institutional Furniture Ltd             | 390,892.40  |
| Educational World Tours                        | 134,179.00  |
| Eecol Electric Ltd                             | 36,909.77   |
| Ellison Travel & Tours Ltd                     | 164,962.12  |
| Entertainment Publications                     | 36,145.72   |
| ER Consulting                                  | 128,067.31  |
| Erv Parent Co Ltd                              | 62,010.50   |
| eSchool Solutions, Inc (formerly TSSi)         | 59,663.09   |
| Evans Lake Forest Education                    | 31,376.00   |
| Fairmont Hotel Vancouver                       | 75,087.31   |
| Family Maintenance Enforcement Program         | 39,760.45   |
| Family Services Of Greater Vancouver           | 47,391.41   |
| Fantastic Consulting Ltd.                      | 44,003.49   |
| Farm-Tek Turf Services Inc.                    | 68,115.60   |
| Faronics Technologies, Inc.                    | 42,840.00   |
| Fazio Frank                                    | 55,613.43   |
| Fielding Nair International, LLC               | 168,586.45  |
| Finley, Barbara                                | 75,102.03   |
| First Student Canada                           | 57,968.50   |
| FirstOnSite Restoration L.P. B.C. Region       | 30,274.42   |
| FortisBC-Natural Gas                           | 792,494.16  |
| Fraser Health Authority                        | 67,470.73   |
| Fraser Valley Equipment                        | 56,965.17   |
| Free The Children                              | 26,382.47   |
| French, Robert                                 | 31,276.32   |
| Fresh Slice Pizza                              | 45,710.78   |
| Friesen Yearbooks                              | 178,777.04  |
| Frog Hollow Neighbourhood House                | 94,413.44   |
| Frontier Computing                             | 76,155.47   |
| FrontRange Solutions                           | 47,634.07   |
| FSS Korea                                      | 37,320.00   |
| Fujitec Canada, Inc.                           | 38,514.06   |
| Fujitsu Consulting                             | 29,356.32   |
| FutureBook Yearbooks                           | 126,392.53  |
| Gage-Babcock & Assoc                           | 27,449.04   |
| Gaspard & Sons Ltd.                            | 49,214.78   |
| Genivar  | 37,036.32   |
| Gescan - Div. of Sonepar Canada, Inc.          | 39,391.45   |
| GFS British Columbia                           | 1,163,365.28  |
| Global Gourmet Foods                           | 975,887.38  |
| GM Solutions Inc.                              | 158,848.20  |
| Golden Flooring Accessories Ltd.               | 25,588.15   |
| Graham Hoffart Mathiasen Architects            | 2,721,256.43  |
| Grand & Toy                                    | 1,343,204.03  |
| Greater Vancouver Basketball Officials         | 48,135.00   |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Greater Victoria School Board                  | 64,261.13   |
| Greenbarn Potters Supply Ltd.                  | 31,790.38   |
| Group ABA Children's Society                   | 40,500.00   |
| Grouse Mountain Resorts Ltd.                   | 47,400.94   |
| Guillevin Int Inc                              | 153,589.36  |
| Gym Sense Gymnastics                           | 30,604.32   |
| Habitat Systems Inc                            | 311,215.63  |
| Harris & Co                                    | 182,440.83  |
| Hazmasters Inc.                                | 68,132.69   |
| Heat & Frost Insulator Local 118 -             | 71,648.58   |
| Heatherbrae Builders Company Ltd.              | 21,184,813.17                                       |
| Heery International                            | 65,869.56   |
| Henderson Recreation Equipment Ltd             | 51,879.14   |
| Heritage Office Furnishings Ltd                | 26,680.36   |
| Hills Health Ranch                             | 26,775.84   |
| Horsman E B & Son Ltd                          | 571,290.38  |
| Howard/Bingham/Hill Architects                 | 642,544.02  |
| Humanware Western Canada                       | 46,747.55   |
| Hunt, Dr Christopher G.E.                      | 36,924.64   |
| Hyatt Regency Hotel                            | 99,343.30   |
| IBI Group                                      | 1,103,979.96  |
| IBM Canada Limited                             | 88,371.33   |
| IGA  | 27,406.16   |
| Immigrant Services Society                     | 26,728.80   |
| InCaseOf                                       | 43,098.13   |
| Indigo Books & Music Inc.                      | 31,032.63   |
| Industrial Pacific Life Insurance Co.          | 83,208.34   |
| Interior Health                                | 72,185.58   |
| International Baccalaureate                    | 115,071.13  |
| International Stage Lines                      | 61,565.51   |
| Interware Systems Inc.                         | 58,097.81   |
| Int'l Brotherhood Of Electrical                | 223,692.85  |
| IPSOS-Reid Corp                                | 32,480.00   |
| Iredale Group Architecture                     | 210,011.91  |
| James Bush & Assoc                             | 86,352.00   |
| Jonathan Losee Ltd.                            | 33,029.87   |
| Joseph S. Chow Ltd.                            | 80,748.19   |
| Jostens Canada Ltd.                            | 102,022.41  |
| Joyce, James & Family Trucking Ltd.            | 35,735.13   |
| Kane, Maureen                                  | 30,298.40   |
| KBAM Kevin Bruce Arts Mgmt                     | 25,553.16   |
| Kelowna General Hospital Interior Health       | 49,981.13   |
| Ken Deitcher Sales Co Ltd.                     | 43,537.41   |
| Kidsafe Project Society                        | 83,726.00   |
| Kidsbooks                                      | 71,323.28   |
| Killarney Community Centre                     | 31,627.14   |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Killarney Market                               | 27,396.78   |
| Kiwassa Neighbourhood House                    | 39,253.00   |
| Koffman Kalef                                  | 63,196.02   |
| Konica Minolta Business Solutions (Can.)       | 176,123.39  |
| KPMG LLP                                       | 103,441.52  |
| Kwong Fung Food Processing Factory Ltd         | 32,557.58   |
| La Porta Enterprises                           | 55,387.00   |
| Ladick & Associates                            | 25,160.80   |
| Landmark Recognition                           | 26,163.31   |
| Langara College                                | 163,572.19  |
| Langley Roofing Co. Ltd                        | 73,418.52   |
| Laser Valley Technologies Corp                 | 25,220.05   |
| Le Kiu Poultry                                 | 27,058.48   |
| Learning Partnership, The                      | 46,650.00   |
| Learning Resources Centre                      | 54,459.00   |
| LEC Fortress Engineering Corp.                 | 60,570.81   |
| Lens & Shuter                                  | 58,165.04   |
| Levelton Consultants Ltd.                      | 45,327.18   |
| LGS Group Consulting Corporation               | 34,029.62   |
| Lin Haw International Co. Ltd.                 | 42,501.88   |
| Lionheart Sports Ltd.                          | 26,356.25   |
| Little Mountain Neighbourhood House            | 72,991.25   |
| Liu, PengPeng                                  | 65,700.00   |
| LMDG Building Code Consultants Ltd.            | 168,745.92  |
| Long & McQuade Musical Instruments Ltd         | 95,397.46   |
| Loon Lake Camp                                 | 39,457.51   |
| Loon Lake Research                             | 33,228.45   |
| Lordco Auto Parts                              | 33,784.98   |
| Lore, W.G. Consulting Inc.                     | 29,872.16   |
| Lynch Bus Lines                                | 151,786.32  |
| Mac Station Tech Corp                          | 274,250.51  |
| Mack Kirk Roofing & Sheet Metal Ltd.           | 538,751.43  |
| MacLachlan D G Ltd                             | 43,068.33   |
| MacQuarie Equipment Finance Ltd.               | 36,273.77   |
| Magnem Engine Serv Ltd                         | 34,809.14   |
| Mancorp Industrial Sales Ltd                   | 25,412.23   |
| Manning Park Resort                            | 49,877.42   |
| Mariden International Ltd.                     | 67,100.00   |
| Marine Roofing And Sheetmetal Ltd              | 282,538.47  |
| Marsh Canada Limited                           | 125,751.00  |
| Maxwell Floors Ltd                             | 226,067.03  |
| McGraw-Hill Ryerson Ltd.                       | 106,089.71  |
| McGregor Hardware Dist                         | 237,006.80  |
| Media Awareness Network                        | 31,563.84   |
| Medical Services Plan of B.C.                  | 5,783,655.30  |
| Metro Testing Lab Ltd                          | 60,320.50   |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Michele Hayes Contracting                      | 45,439.00   |
| Microserve Business Computer Services          | 766,086.93  |
| Minister of Finance                            | 1,275,852.19  |
| MMM Group Limited                              | 242,145.35  |
| Mobius Consulting                              | 106,114.92  |
| Mooney, Maggie                                 | 37,233.25   |
| Morneau Shepell Ltd.                           | 431,395.44  |
| Mosaic   | 72,621.54   |
| Mount Pleasant Family Centre                   | 579,123.37  |
| Mount Pleasant Neighbourhood House             | 39,305.00   |
| Mount Seymour                                  | 36,197.20   |
| MYK Enterprises Ltd.                           | 116,461.90  |
| National Film Board                            | 94,282.51   |
| National Glass Ltd                             | 26,084.93   |
| NATIONAL Public Relations                      | 105,840.00  |
| Nedco  | 111,460.15  |
| Nelson Education Ltd.                          | 194,781.79  |
| Neopost Canada Ltd.                            | 169,927.16  |
| New Life Painting and Decorating Ltd.          | 166,162.01  |
| North Vancouver Outdoor School                 | 77,806.00   |
| Northern Bldg Supply                           | 192,249.04  |
| Northwest Musical Services Ltd                 | 59,508.14   |
| NXSource Technology Inc.                       | 59,631.96   |
| Odd Squad Productions                          | 51,135.00   |
| Open Storage Solutions                         | 29,830.08   |
| Open Text Corporation                          | 338,769.28  |
| OptiStor Technologies Inc.                     | 150,176.22  |
| OPUS Framing & Art Supplies                    | 52,637.07   |
| Oracle Corporation Canada Inc.                 | 304,435.03  |
| Oxford University Press                        | 62,113.07   |
| PACE Child and Family Society                  | 27,475.00   |
| Pacific Blue Cross                             | 9,504,199.64  |
| Pacific Carbon Trust                           | 454,824.72  |
| Pacific Cinematheque                           | 85,670.00   |
| Pacific Educational Press                      | 55,867.00   |
| Pacific National Exhibiiton                    | 68,708.55   |
| Pacific Social Planning Ltd                    | 26,582.50   |
| Pan Pacific Vancouver                          | 50,785.55   |
| Panago Pizza Inc.                              | 104,691.02  |
| Paris Equipment Manufacturing Ltd.             | 27,612.02   |
| Partners in Communication                      | 64,685.00   |
| PartStock Computer                             | 53,025.57   |
| Patricia Sheaves & Associates Inc.             | 90,291.25   |
| Pearson Canada Inc. T46254                     | 376,524.83  |
| Pension Corporation (Municipal)                | 14,011,067.74                                       |
| Pension Corporation (Teachers)                 | 67,856,336.58                                       |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Pfaff Sewing Centre Of Vancouver Ltd           | 43,177.74   |
| Phoenix Floor & Wall Products Inc.             | 50,131.06   |
| Pink Elephant Inc.                             | 30,510.84   |
| Pinnacle Building Maintenance                  | 78,561.88   |
| Pinnacle Pursuits                              | 25,186.99   |
| PlanetClean (Vancouver) Ltd.                   | 85,159.40   |
| Premier Pacific Coach Lines Lt                 | 75,314.29   |
| Premier School Agendas                         | 168,118.48  |
| Printer Works Imaging Solutions Limited        | 46,264.09   |
| Pro Can Construction Group Corp.               | 291,636.58  |
| Progressive Fundraising                        | 87,003.25   |
| Proquest Information & Learning                | 36,945.44   |
| Prostock Athletic Supply Ltd                   | 65,529.81   |
| Provincial Health Services Authority           | 41,834.20   |
| Prussin Music Inc                              | 43,842.86   |
| Public Education Benefits Trust                | 6,084,709.32  |
| Quantum Lighting, Inc.                         | 39,382.55   |
| Quest Metal Works Ltd.                         | 27,652.44   |
| Quest Projects Ltd.                            | 134,139.33  |
| Reboot Vancouver                               | 82,000.81   |
| Receiver General of Canada                     | 32,621,749.65                                       |
| Red Ribbon Meats                               | 40,279.76   |
| Regal Controls Ltd                             | 92,369.27   |
| Richelieu Building Specialties                 | 37,475.91   |
| Richmond Elevator                              | 77,400.27   |
| Riso Canada Inc                                | 89,660.17   |
| Rockridge Canyon                               | 66,816.96   |
| Rona Revy Inc.                                 | 49,130.53   |
| Roof Tech 2000 Consultants Ltd.                | 50,797.02   |
| Rowe P - Hammoudi B                            | 72,800.04   |
| RTE Developments Ltd.                          | 245,196.00  |
| Russell Food Equip Ltd                         | 50,194.59   |
| Sage Bistro                                    | 44,311.20   |
| Saputo Dairy Products Canada GP                | 32,646.55   |
| Sasamat Outdoor Centre                         | 83,238.70   |
| Saunders Book Company                          | 29,983.02   |
| Scantron Canada LTD                            | 54,308.25   |
| Scholastic Canada Ltd                          | 283,835.31  |
| School District #23 (Central Okanagan)         | 75,000.00   |
| School District #36 (Surrey)                   | 52,356.04   |
| School District #68 (Nanaimo-Ladysmith)        | 62,726.90   |
| School Specialty Canada                        | 123,700.69  |
| Schoolhouse Products                           | 363,427.04  |
| Schools Protection Program                     | 39,907.96   |
| Science World                                  | 26,196.86   |
| Sea to Sky Outdoor School                      | 154,901.36  |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Secrest Resources Ltd.                         | 145,678.03  |
| Segoly Solutions                               | 123,319.33  |
| Set BC - Vancouver                             | 162,845.32  |
| Seymour Painting Ltd.                          | 307,583.50  |
| Sharp's Audio Visual                           | 142,252.19  |
| Sheet Metal Workers - Local 280-In Trust       | 93,256.41   |
| Shepell.FGI Limited Partnership                | 241,794.57  |
| Sheret Andrew Ltd                              | 159,966.93  |
| Sibiya, Mandla                                 | 36,902.61   |
| Silver Peak Systems, Inc.                      | 111,549.10  |
| Singleton Urquhart                             | 59,314.49   |
| SirsiDynix                                     | 35,771.19   |
| SK Sanitary Specialties                        | 230,376.27  |
| Sladojevic, Sanja                              | 37,467.00   |
| SOCAN  | 154,640.38  |
| Softchoice                                     | 148,968.59  |
| Soliloquy Solutions                            | 34,364.80   |
| Source Office Furnishings                      | 83,949.31   |
| South Coast BC Transportation                  | 41,344.28   |
| South Vancouver Family Place                   | 152,525.00  |
| South Vancouver Neighbourhood House            | 64,415.86   |
| Spare Time Fun Centre                          | 29,704.00   |
| Spears Sales Ltd                               | 25,309.15   |
| Special Travel International                   | 137,480.00  |
| Spectrum Painting Ltd                          | 762,106.54  |
| Spiegel Skillen & Assoc Ltd                    | 106,450.86  |
| Sports Unlimited                               | 47,697.62   |
| Stantec Architecture Ltd.                      | 237,192.62  |
| Staples Business Depot                         | 26,021.27   |
| Stenson Debby                                  | 27,871.20   |
| Sterling Fence Co. Ltd.                        | 161,914.93  |
| Stillwood Camp and Conference                  | 41,985.00   |
| Strategic Financial Services                   | 82,708.50   |
| Strathcona Community Centre Association        | 52,536.44   |
| Strathcona Park Lodge                          | 144,474.60  |
| STS Group Tours                                | 201,501.08  |
| Sunlife of Canada                              | 77,472.47   |
| Talius - Coquitlam                             | 284,379.55  |
| Team Skyline Sports                            | 61,151.43   |
| Technologies HumanWare Inc.                    | 99,647.35   |
| TELUS Communications (B.C.) Inc.               | 870,549.51  |
| Tennis BC                                      | 25,233.95   |
| Tennis XL Agency Inc.                          | 35,040.00   |
| Terasen Gas                                    | 1,364,079.33  |
| Terratek Energy Solutions, Inc.                | 131,392.80  |
| Terry Fox Foundation                           | 69,278.67   |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| The Columbia Restoration Company Ltd.          | 119,414.90  |
| Thirdwave Bus Services                         | 126,444.70  |
| Thomson Gale                                   | 132,462.51  |
| Thunderbird Community Centre                   | 29,500.00   |
| Thurber Engineering Ltd.                       | 51,103.78   |
| Tianjiao International                         | 111,060.00  |
| Timberline Ranch & Retreat Ctr                 | 28,733.10   |
| TKL Construction Management Ltd.               | 112,324.46  |
| TLD Computers Inc                              | 129,022.76  |
| Transcontinental Printing Inc                  | 227,343.35  |
| Translink                                      | 311,965.06  |
| Tritan Construction Ltd                        | 39,048.65   |
| Trow Consulting Engineers Ltd.                 | 35,441.42   |
| Unifirst Canada Ltd                            | 58,424.87   |
| Unisource Canada Inc                           | 29,696.60   |
| United Library Services                        | 181,589.21  |
| United Protection Services Inc.                | 53,059.47   |
| Univar Canada Ltd                              | 26,352.76   |
| University of British Columbia                 | 345,589.00  |
| University of Toronto Press                    | 63,251.23   |
| Van City Savings Credit Union                  | 2,157,027.25  |
| Vancouver Aquarium Marine Sci.Ctr.             | 50,858.70   |
| Vancouver Board of Parks & Recreation          | 261,687.77  |
| Vancouver Bullion & Currency Exchange          | 33,278.65   |
| Vancouver Coastal Health                       | 157,543.95  |
| Vancouver Community College                    | 63,989.67   |
| Vancouver Cruises                              | 74,868.06   |
| Vancouver Firefighters Community CPR           | 89,006.10   |
| Vancouver Glass (1990) Ltd.                    | 52,951.27   |
| Vancouver Island Health Authority              | 25,466.87   |
| Vancouver Kidsbooks                            | 109,041.99  |
| Vancouver Learning Network                     | 68,747.39   |
| Vancouver Public Library                       | 57,159.71   |
| Vancouver Society of Children's Centres        | 56,289.14   |
| Viking Fire Protection Inc.                    | 51,620.52   |
| Wesclean Equipment &                           | 920,583.68  |
| Wesco Industries Ltd                           | 50,038.22   |
| Western Athletic Ltd.                          | 43,807.95   |
| Western Campus Resources                       | 444,623.98  |
| Western Safety Products                        | 31,911.33   |
| Whistler Blackcomb                             | 109,693.69  |
| Whistler Music Festival                        | 28,280.00   |
| WIDHH  | 98,380.49   |
| Williams Machinery                             | 37,840.81   |
| Windworks Musical Instrument                   | 28,589.65   |
| Winroc Corporation                             | 35,404.05   |

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>                                   | <u>AGGREGATE AMOUNT<br/>PAID DURING FISCAL YEAR</u> |
|--|---|
| Work Safe BC   | 2,292,566.75  |
| World Book Educational Products of   | 289,052.36  |
| World's Finest Chocolate   | 56,327.00   |
| Xerox Canada Ltd.  | 155,576.21  |
| YMCA   | 169,852.86  |
| Zen Portfolio Networks Inc.  | 30,567.00   |
|  | <hr/>   |
| <b>TOTAL - SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000</b>                        | <b>\$ 245,808,553.10</b>                            |
| <b>TOTAL - SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>                     | <b>11,892,169.83</b>                                |
|  | <hr/>   |
| <b>CONSOLIDATED TOTAL - PAYMENTS FOR THE<br/>PROVISION OF GOODS AND SERVICES</b> | <b><u>\$ 257,700,722.93</u></b>                     |

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

**SCHOOL DISTRICT NO.39 (VANCOUVER)  
YEAR ENDED 2011 JUNE 30**

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

**Scheduled Payments:**

Schedule of Remuneration and Expenses:

|   |                      |
|---|----------------------|
| Remuneration  | \$ 390,304,886.52    |
| Employee Expenses   | 930,337.58           |
| Employer Portion of Employment Insurance<br>and Canada Pension Plan Contributions | <u>19,196,040.81</u> |

Total - Schedule of Remuneration and Expenses \$410,431,264.91

Schedule of Payments for the Provision of Goods and Services 257,700,722.93

**CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS** \$668,131,987.84

**Reconciliation to Financial Statement Expenditures:**

Noncash Items:

|  |                   |
|--|-------------------|
| Increase in accounts payable and accrued liabilities | \$ 12,783,815.00  |
| Decrease in inventories and prepaids                 | <u>132,168.00</u> |
|  | 12,915,983.00     |

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

|   |                 |
|---|-----------------|
| Taxable Benefits                              | (7,638,325.69)  |
| Payroll Deductions - Employees' Contributions | (76,899,377.07) |

Other:

|   |                     |
|---|---------------------|
| Third Party Cost Recoveries/Miscellaneous | (336,926.68)        |
| HST Rebates                               | (6,461,959.40)      |
| June 2011 school payments accrual         | 2,721,966.00        |
| Provincial Government Recoveries          | <u>1,810,182.00</u> |
|   | (2,266,738.08)      |

Total - Reconciling Items (73,888,457.84)

**RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES** \$594,243,530.00

**Financial Statement Expenditures:**

|                                   |                      |
|-----------------------------------|----------------------|
| Operating Fund Expenditures       | \$ 480,239,062.00    |
| Special Purpose Fund Expenditures | 57,429,012.00        |
| Capital Fund Expenditures         | 232,869.00           |
| Capital Assets Purchased          | <u>56,342,587.00</u> |

**CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES** \$594,243,530.00

# SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2010/2011

|  |                                      |  |
|--|--------------------------------------|--|
| SCHOOL DISTRICT NUMBER<br>39             | NAME OF SCHOOL DISTRICT<br>Vancouver | YEAR<br>2010/2011                            |
| OFFICE LOCATION<br>1580 West Broadway    |                                      | TELEPHONE NUMBER<br>604-713-5000             |
| CITY/PROVINCE<br>Vancouver, BC           |                                      | POSTAL CODE<br>V6J 5K8                       |
| WEBSITE ADDRESS<br>www.vsb.bc.ca         |                                      |  |
| NAME OF SUPERINTENDENT<br>Steve Cardwell |                                      | NAME OF SECRETARY-TREASURER<br>Rick Krowchuk |

## 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, 2011.

|  |                               |
|--|-------------------------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION | DATE SIGNED<br>SEPT. 28, 2011 |
| SIGNATURE OF SUPERINTENDENT                        | DATE SIGNED<br>SEPT. 28, 2011 |
| SIGNATURE OF SECRETARY-TREASURER                   | DATE SIGNED<br>SEPT. 28, 2011 |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
2010/2011 AUDITED FINANCIAL STATEMENTS

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|-----------------------------------|-------------|
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**KPMG LLP**  
**Chartered Accountants**  
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Canada

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Fax (604) 527-3636  
Internet [www.kpmg.ca](http://www.kpmg.ca)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the School District No. 39 (Vancouver)

We have audited the accompany financial statements of School District No. 39 (Vancouver), which comprise the statement of financial position as at June 30, 2011, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of School District No. 39 (Vancouver) as at June 30, 2011, and its statement of operations, changes in net assets and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Other Matters*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules A1 through C5 is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*KPMG LLP*

Chartered Accountants

September 19, 2011

Burnaby, Canada

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2011**

**Statement 1**

|  | OPERATING<br>FUND     | SPECIAL<br>PURPOSE<br>FUNDS | CAPITAL<br>FUND       | TOTAL<br>2011         | TOTAL<br>2010         |
|--|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| <b>ASSETS</b>  |                       |                             |                       |                       |                       |
| Current Assets                                       |                       |                             |                       |                       |                       |
| Cash and Cash Equivalents                            | \$ 69,231,658         | \$ 3,907,989                | \$ -                  | \$ 73,139,647         | \$ 44,643,613         |
| Short Term Investments                               | 28,416,782            | 2,508,502                   | -                     | 30,925,284            | 47,671,625            |
| Accounts Receivable                                  |                       |                             |                       |                       |                       |
| Due from Province - Ministry of Education            | 586,978               | -                           | 8,533,825             | 9,120,803             | 10,475,950            |
| Due from Province - Other                            | 75,416                | 155,258                     | -                     | 230,674               | 806,670               |
| Other Receivables (Note 3)                           | 4,428,363             | 218,927                     | 2,195                 | 4,649,485             | 3,509,673             |
| Interfund Loans                                      | -                     | 10,557,148                  | 23,202,112            | -                     | -                     |
| Inventories  | 1,258,745             | -                           | -                     | 1,258,745             | 1,352,860             |
| Prepaid Expenses                                     | 871,874               | -                           | -                     | 871,874               | 909,927               |
|  | <u>104,869,816</u>    | <u>17,347,824</u>           | <u>31,738,132</u>     | <u>120,196,512</u>    | <u>109,370,318</u>    |
| Investments (Note 4)                                 | 16,527,904            | 1,493,584                   | -                     | 18,021,488            | 21,926,279            |
| Capital Assets - Net (Note 5)                        | -                     | -                           | 438,903,968           | 438,903,968           | 407,816,580           |
|  | <u>121,397,720</u>    | <u>18,841,408</u>           | <u>470,642,100</u>    | <u>577,121,968</u>    | <u>539,113,177</u>    |
| <b>TOTAL ASSETS</b>                                  | <b>\$ 121,397,720</b> | <b>\$ 18,841,408</b>        | <b>\$ 470,642,100</b> | <b>\$ 577,121,968</b> | <b>\$ 539,113,177</b> |
| <b>LIABILITIES AND FUND BALANCES</b>                 |                       |                             |                       |                       |                       |
| Current Liabilities                                  |                       |                             |                       |                       |                       |
| Accounts Payable and Accrued Liabilities             |                       |                             |                       |                       |                       |
| Due to Province - Other                              | 506,657               | -                           | -                     | 506,657               | 4,885                 |
| Other  | 43,433,064            | 1,068,895                   | 4,452,189             | 48,954,148            | 36,505,084            |
| Bank Loans - Current Portion (Note 6)                | -                     | -                           | 800,000               | 800,000               | 900,000               |
| Capital Lease Obligations - Current Portion (Note 7) | -                     | -                           | -                     | -                     | 7,981                 |
| Interfund Loans                                      | 33,759,260            | -                           | -                     | -                     | -                     |
| Other Current Liabilities                            | -                     | -                           | -                     | -                     | 59,040                |
|  | <u>77,698,981</u>     | <u>1,068,895</u>            | <u>5,252,189</u>      | <u>50,260,805</u>     | <u>37,476,990</u>     |
| Deferred Revenue                                     | 15,313,252            | 15,694                      | 14,500                | 15,343,446            | 13,317,786            |
| Deferred Contributions                               |                       |                             |                       |                       |                       |
| Ministry of Education (Note 8a)                      | 41,389                | 3,236,073                   | 22,364,656            | 25,642,118            | 41,895,868            |
| Province - Other (Note 8b)                           | 24,814                | 3,853,054                   | -                     | 3,877,868             | 3,166,219             |
| Other (Note 8c)                                      | 1,831,372             | 10,665,640                  | -                     | 12,497,012            | 10,958,862            |
| Accrued Employee Future Benefits (Note 9)            | 16,116,719            | -                           | -                     | 16,116,719            | 16,004,120            |
| Deferred Capital Contributions (Note 11)             | -                     | -                           | 320,714,499           | 320,714,499           | 293,429,552           |
| Other Long Term Liabilities (Note 12)                | -                     | -                           | 600,000               | 600,000               | 600,000               |
|  | <u>111,026,527</u>    | <u>18,839,356</u>           | <u>348,945,844</u>    | <u>445,052,467</u>    | <u>416,849,397</u>    |
| Fund Balances  |                       |                             |                       |                       |                       |
| Invested in Capital Assets (Note 13)                 | -                     | -                           | 117,389,469           | 117,389,469           | 113,479,047           |
| Internally Restricted (Note 14)                      | 12,893,707            | 2,052                       | 4,306,787             | 17,202,546            | 11,437,959            |
| Unrestricted   | -                     | -                           | -                     | -                     | 2,052                 |
| Unfunded Accrued Employee Future Benefits (Note 15)  | (2,522,514)           | -                           | -                     | (2,522,514)           | (2,655,278)           |
|  | <u>10,371,193</u>     | <u>2,052</u>                | <u>121,696,256</u>    | <u>132,069,501</u>    | <u>122,263,780</u>    |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>           | <b>\$ 121,397,720</b> | <b>\$ 18,841,408</b>        | <b>\$ 470,642,100</b> | <b>\$ 577,121,968</b> | <b>\$ 539,113,177</b> |

> Contractual obligations and contingent liabilities (Notes 16 and 17)

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF REVENUE AND EXPENSE**  
**YEAR ENDED JUNE 30, 2011**

Statement 2

|  | OPERATING<br>FUND   | SPECIAL<br>PURPOSE<br>FUNDS | CAPITAL<br>FUND       | TOTAL<br>2011       | TOTAL<br>2010         |
|--|---------------------|-----------------------------|-----------------------|---------------------|-----------------------|
| <b>REVENUE</b>                                 |                     |                             |                       |                     |                       |
| Provincial Grants - Ministry of Education      | \$ 462,642,424      | \$ 31,810,790               | \$ 432                | \$ 494,453,646      | \$ 478,955,349        |
| Provincial Grants - Other                      | 696,993             | 4,002,991                   | -                     | 4,699,984           | 10,773,225            |
| Federal Grants                                 |                     |                             |                       | -                   | 26,636                |
| Other Revenue (Note 18)                        | 20,632,026          | 32,995,576                  | 209,640               | 53,837,242          | 56,483,812            |
| Rentals and Leases                             | 3,177,003           |                             | 893,217               | 4,070,220           | 3,962,618             |
| Investment Income                              | 934,307             | 280,599                     | 32,707                | 1,247,613           | 1,065,086             |
| Amortization of Deferred Capital Contributions |                     | -                           | 14,653,158            | 14,653,158          | 9,206,887             |
|  | <u>488,082,753</u>  | <u>69,089,956</u>           | <u>15,789,154</u>     | <u>572,961,863</u>  | <u>560,473,613</u>    |
| <b>EXPENSE</b>                                 |                     |                             |                       |                     |                       |
| Salaries                                       |                     |                             |                       |                     |                       |
| Teachers                                       | 231,926,595         | 4,223,619                   |                       | 236,150,214         | 235,881,950           |
| Principals and Vice Principals                 | 20,893,465          | 115,393                     |                       | 21,008,858          | 21,616,444            |
| Educational Assistants                         | 32,122,843          | 3,746,331                   |                       | 35,869,174          | 36,272,971            |
| Support Staff                                  | 51,216,057          | 6,015,068                   |                       | 57,231,125          | 58,176,790            |
| Other Professionals                            | 9,757,284           | 2,050,418                   |                       | 11,807,702          | 13,128,507            |
| Substitutes                                    | 9,518,394           | 132,108                     |                       | 9,650,502           | 9,838,726             |
|  | <u>355,434,638</u>  | <u>16,282,937</u>           | <u>-</u>              | <u>371,717,575</u>  | <u>374,915,388</u>    |
| Employee Benefits                              | 90,109,403          | 3,497,203                   |                       | 93,606,606          | 91,664,947            |
| Services and Supplies                          | 34,695,021          | 37,648,872                  | 232,869               | 72,576,762          | 84,122,783            |
| Amortization of Capital Assets                 |                     | -                           | 25,255,199            | 25,255,199          | 14,712,559            |
|  | <u>480,239,062</u>  | <u>57,429,012</u>           | <u>25,488,068</u>     | <u>563,156,142</u>  | <u>565,415,677</u>    |
| <b>NET REVENUE (EXPENSE)</b>                   | <u>\$ 7,843,691</u> | <u>\$ 11,660,944</u>        | <u>\$ (9,698,914)</u> | <u>\$ 9,805,721</u> | <u>\$ (4,942,064)</u> |

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2011**

**Statement 3**

|   | OPERATING<br>FUND    | SPECIAL<br>PURPOSE<br>FUNDS | CAPITAL<br>FUND       | TOTAL<br>2011         | TOTAL<br>2010         |
|---|----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| <b>FUND BALANCES, BEGINNING OF YEAR</b> | \$ 7,424,011         | \$ 2,052                    | \$ 114,837,717        | \$ 122,263,780        | \$ 127,340,680        |
| <b>Changes for the Year</b>             |                      |                             |                       |                       |                       |
| Net Revenue (Expense) for the Year      | 7,843,691            | 11,660,944                  | (9,698,914)           | 9,805,721             | (4,942,064)           |
| Interfund Transfers                     |                      |                             |                       |                       |                       |
| Capital Assets Purchased (Note 19a )    | (2,644,644)          | (11,759,838)                | 14,404,482            | -                     | -                     |
| Local Capital (Note 19b )               | (2,044,990)          |                             | 2,044,990             | -                     | -                     |
| Other (Note 19c )                       | (206,875)            | 98,894                      | 107,981               | -                     | -                     |
| Sale of Site to Related Party           | -                    | -                           | -                     | -                     | (134,836)             |
| <b>Net Changes for the Year</b>         | <u>2,947,182</u>     | <u>-</u>                    | <u>6,858,539</u>      | <u>9,805,721</u>      | <u>(5,076,900)</u>    |
| <b>FUND BALANCES, END OF YEAR</b>       | <u>\$ 10,371,193</u> | <u>\$ 2,052</u>             | <u>\$ 121,696,256</u> | <u>\$ 132,069,501</u> | <u>\$ 122,263,780</u> |

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2011**

Statement 4.1

|   | OPERATING<br>FUND           | SPECIAL<br>PURPOSE<br>FUNDS | CAPITAL<br>FUND     | TOTAL<br>2011               | TOTAL<br>2010                |
|---|-----------------------------|-----------------------------|---------------------|-----------------------------|------------------------------|
| <b>CASH PROVIDED BY (USED FOR) OPERATIONS</b>               |                             |                             |                     |                             |                              |
| Net Revenue (Expense) for the Year                          | \$ 7,843,691                | \$ 11,660,944               | \$ (9,698,914)      | \$ 9,805,721                | \$ (4,942,064)               |
| Changes in Non-Cash Working Capital                         |                             |                             |                     |                             |                              |
| Decrease (Increase)   |                             |                             |                     |                             |                              |
| Short Term Investments                                      | 16,894,621                  | (148,280)                   | -                   | 16,746,341                  | (5,597,842)                  |
| Accounts Receivable   | (1,294,332)                 | 551,570                     | 1,534,096           | 791,334                     | (9,799,971)                  |
| Interfund Loans   | (8,402,160)                 | 3,940,312                   | 4,461,848           | -                           | -                            |
| Inventories   | 94,115                      | -                           | -                   | 94,115                      | 340,636                      |
| Prepaid Expenses  | (26,822)                    | 64,875                      | -                   | 38,053                      | 533,931                      |
| Increase (Decrease)   |                             |                             |                     |                             |                              |
| Accounts Payable/Accrued Liabilities                        | 11,935,711                  | (413,491)                   | 1,428,611           | 12,950,831                  | 698,006                      |
| Deferred Revenue  | 2,009,966                   | 15,694                      | -                   | 2,025,660                   | 1,052,214                    |
| Deferred Contributions                                      | 226,717                     | (3,917,036)                 | -                   | (3,690,319)                 | (2,883,616)                  |
| Accrued Employee Future Benefits                            | 112,601                     | -                           | -                   | 112,601                     | 269,203                      |
| Items Not Involving Cash                                    |                             |                             |                     |                             |                              |
| Amortization of Capital Assets                              | -                           | -                           | 25,255,199          | 25,255,199                  | 14,712,559                   |
| Amortization of Deferred Capital Contributions              | -                           | -                           | (14,653,158)        | (14,653,158)                | (9,206,887)                  |
| Reduction of Asset Retirement Obligation                    | -                           | -                           | (59,040)            | (59,040)                    | (683,760)                    |
| Interfund Transfers   | (4,896,509)                 | (11,660,944)                | 16,557,453          | -                           | -                            |
|   | <u>24,497,599</u>           | <u>93,644</u>               | <u>24,826,095</u>   | <u>49,417,338</u>           | <u>(15,507,591)</u>          |
| <b>FINANCING</b>  |                             |                             |                     |                             |                              |
| Bank Loan Paid  | -                           | -                           | (100,000)           | (100,000)                   | (100,000)                    |
| Deferred Contributions Received - Capital                   | -                           | -                           | 31,624,905          | 31,624,905                  | 54,476,403                   |
| Capital Lease Payments                                      | -                           | -                           | (7,981)             | (7,981)                     | (9,740)                      |
|   | <u>-</u>                    | <u>-</u>                    | <u>31,516,924</u>   | <u>31,516,924</u>           | <u>54,366,663</u>            |
| <b>INVESTING</b>  |                             |                             |                     |                             |                              |
| Capital Assets Purchased - Operating                        | -                           | -                           | (2,644,644)         | (2,644,644)                 | (3,281,645)                  |
| Capital Assets Purchased - Special Purpose                  | -                           | -                           | (11,759,838)        | (11,759,838)                | (5,034,542)                  |
| Capital Assets Purchased - Local Capital                    | -                           | -                           | -                   | -                           | (2,246,800)                  |
| Capital Assets Purchased - Deferred Contributions - Capital | -                           | -                           | (41,938,537)        | (41,938,537)                | (27,778,662)                 |
| Capital Assets - Computer Sustainability Program from LCR   | -                           | -                           | -                   | -                           | (195,842)                    |
| Decrease (Increase) in Investments                          | 3,657,669                   | 247,122                     | -                   | 3,904,791                   | (4,256,251)                  |
|   | <u>3,657,669</u>            | <u>247,122</u>              | <u>(56,343,019)</u> | <u>(52,438,228)</u>         | <u>(42,793,742)</u>          |
| <b>NET INCREASE (DECREASE) IN CASH</b>                      | <u><b>\$ 28,155,268</b></u> | <u><b>\$ 340,766</b></u>    | <u><b>\$ -</b></u>  | <u><b>\$ 28,496,034</b></u> | <u><b>\$ (3,934,670)</b></u> |

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2011**

Statement 4.2

|                                 | OPERATING<br>FUND    | SPECIAL<br>PURPOSE<br>FUNDS | CAPITAL<br>FUND | TOTAL<br>2011        | TOTAL<br>2010        |
|---------------------------------|----------------------|-----------------------------|-----------------|----------------------|----------------------|
| NET INCREASE (DECREASE) IN CASH | \$ 28,155,268        | \$ 340,766                  | \$ -            | \$ 28,496,034        | \$ (3,934,670)       |
| Net Cash, Beginning of Year     | 41,076,390           | 3,567,223                   | -               | 44,643,613           | 48,578,283           |
| <b>NET CASH, END OF YEAR</b>    | <b>\$ 69,231,658</b> | <b>\$ 3,907,989</b>         | <b>\$ -</b>     | <b>\$ 73,139,647</b> | <b>\$ 44,643,613</b> |
| Cash                            | \$ 69,231,658        | \$ 3,907,989                | \$ -            | \$ 73,139,647        | \$ 44,643,613        |
| <b>NET CASH, END OF YEAR</b>    | <b>\$ 69,231,658</b> | <b>\$ 3,907,989</b>         | <b>\$ -</b>     | <b>\$ 73,139,647</b> | <b>\$ 44,643,613</b> |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**1. AUTHORITY**

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 39 (Vancouver)", and operates as "School District No. 39 (Vancouver)." A board of education (Board) elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

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

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

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

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

**a) Fund Accounting**

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

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

**b) Cash and Cash Equivalents**

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

**c) Short Term Investments**

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

SCHOOL DISTRICT NO. 39 (VANCOUVER)  
Notes To Financial Statements  
Year Ended June 30, 2011

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

**d) Accounts Receivable**

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

**e) Inventories**

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

**f) Prepaid Expenses**

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

**g) Capital Assets**

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

The following criteria apply:

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

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

**h) Capital Leases**

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

## 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 are designated as held for trading investments. Held for trading investments are recorded at fair value and any changes in fair value are recognized as investment income in the statement of revenue and expense.

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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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

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

**l) Use of Estimates**

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

**m) Employee Future Benefits**

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

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

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

The most recent valuation of the obligation was performed at March 31, 2010 and projected to June 30, 2011 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.

**n) 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. The Board is still in the process of determining the impact of PSAB to the financial statements in consultation with the Office of the Comptroller General.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

**3. ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

|                                 | <u>2011</u>                | <u>2010</u>                |
|---------------------------------|----------------------------|----------------------------|
| Due from Federal Government     | \$ 1,989,876               | \$ 4,837                   |
| Due from Other School Districts | 164,119                    | 364,942                    |
| Rentals and Leases              | 653,114                    | -                          |
| Other Receivables               | 2,114,431                  | 3,411,798                  |
| Allowance for Doubtful Accounts | <u>(272,055)</u>           | <u>(271,904)</u>           |
| <b>Total</b>                    | <b><u>\$ 4,649,485</u></b> | <b><u>\$ 3,509,673</u></b> |

**4. INVESTMENTS**

|                          | <u>Bonds</u>   | <u>GIC's</u>      | <u>Term Deposits</u> | <u>Total</u>      |
|--------------------------|----------------|-------------------|----------------------|-------------------|
| 1 - 5 years to maturity  | 715,626        | 16,985,067        | 144,763              | 17,845,456        |
| 5 - 10 years to maturity | 146,381        | -                 | -                    | 146,381           |
| 10+ years to maturity    | 29,651         | -                 | -                    | 29,651            |
| Total                    | <u>891,658</u> | <u>16,985,067</u> | <u>144,763</u>       | <u>18,021,488</u> |
| average interest rate    | 3.93%          | 2.73%             | 4.37%                | 2.80%             |
| range of interest rates  | 2.50% to 9.00% | 1.40% to 4.25%    | 2.95% to 5.45%       | 1.40% to 9.00%    |

**5. CAPITAL ASSETS**

|                       | <u>2011</u>                 |                             | <u>2010</u>                 |                              |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
|                       | Cost                        | Accumulated<br>Amortization | Net Book<br>Value           | Net Book<br>Value            |
| Sites                 | \$ 20,848,131               | \$ -                        | \$ 20,848,131               | \$ 20,848,131                |
| Buildings             | 624,063,363                 | 223,206,720                 | 400,856,643                 | 366,537,590                  |
| Furniture & Equipment | 18,536,411                  | 10,625,099                  | 7,911,312                   | 9,226,052                    |
| Vehicles              | 1,136,121                   | 361,853                     | 774,268                     | 874,892                      |
| Computer Software     | 3,095,175                   | 1,196,334                   | 1,898,841                   | 2,649,509                    |
| Computer Hardware     | 10,454,133                  | 3,839,360                   | 6,614,773                   | 7,680,406                    |
|                       | <b><u>\$678,133,334</u></b> | <b><u>\$239,229,366</u></b> | <b><u>\$438,903,968</u></b> | <b><u>\$ 407,816,580</u></b> |

As at June 30 2011, there was work in progress of \$23,108,009 (2010 - \$22,216,661) not yet being amortized and is included in buildings.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**6. BANK LOANS**

The following loans approved under section 114(1) of the School Act are outstanding at June 30, 2011:

| Approval Date | Year Borrowed | Interest Rate                                       | Term                | Amount Borrowed  | Amount Paid    | Balance Outstanding |
|---------------|---------------|---|---------------------|------------------|----------------|---------------------|
| March 2008    | 2008          | Variable - bank prime less 0.25% currently at 2.75% | 10-year Demand Loan | 1,000,000        | 200,000        | 800,000             |
| <b>Total</b>  |               |   |                     | <b>1,000,000</b> | <b>200,000</b> | <b>800,000</b>      |

According to the loan agreement no principal repayments are required.

**7. CAPITAL LEASES**

The following is a schedule of future obligations under capital leases expiring in 2012.

| Year ending June 30                        | <u>2011</u> | <u>2010</u>    |
|--|-------------|----------------|
| <i>2011</i>                                | \$ -        | \$ 8,615       |
| <i>2012</i>                                | -           | <u>0</u>       |
|  | -           | 8,615          |
| <i>Less: amount representing interest</i>  | -           | <u>(634)</u>   |
|  | -           | 7,981          |
| <i>Less: current portion of obligation</i> | -           | <u>(7,981)</u> |
|  | <u>\$ -</u> | <u>\$ 0</u>    |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

**8. DEFERRED CONTRIBUTIONS (DC)**

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

|  | 2011              |                          |                      |                      | 2010                 |
|--|-------------------|--------------------------|----------------------|----------------------|----------------------|
|  | Operating<br>Fund | Special<br>Purpose Funds | Capital<br>Fund      | Total                | Total                |
| Balance, Beginning of Year                     | \$ 54,006         | \$ 9,163,574             | \$ 32,678,288        | \$ 41,895,868        | \$ 18,578,331        |
| Increases:                                     |                   |                          |                      |                      |                      |
| Provincial Grants - MOE                        | 249,300           | 25,997,788               | 31,230,835           | 57,477,923           | 73,856,467           |
| Investment Income                              | -                 | 70,936                   | 394,070              | 465,006              | 235,356              |
|  | 249,300           | 26,068,724               | 31,624,905           | 57,942,929           | 74,091,823           |
| Decreases:                                     |                   |                          |                      |                      |                      |
| Transfers to Revenue                           | 261,917           | 31,881,625               | 432                  | 32,143,974           | 22,814,988           |
| Recovered by MOE                               | -                 | 114,600                  | -                    | 114,600              | 209,184              |
| Transfers to Deferred<br>Capital Contributions | -                 | -                        | 79,352               | 79,352               |                      |
| Work in Progress                               | -                 | -                        | 41,858,753           | 41,858,753           | 27,750,114           |
|  | 261,917           | 31,996,225               | 41,938,537           | 74,196,679           | 50,774,286           |
| Net Changes for the Year                       | (12,617)          | (5,927,501)              | (10,313,632)         | (16,253,750)         | 23,317,537           |
| <b>Balance, End of the Year</b>                | <b>\$ 41,389</b>  | <b>\$ 3,236,073</b>      | <b>\$ 22,364,656</b> | <b>\$ 25,642,118</b> | <b>\$ 41,895,868</b> |

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

|                                 | 2011              |                          |                     | 2010                |
|---------------------------------|-------------------|--------------------------|---------------------|---------------------|
|                                 | Operating<br>Fund | Special<br>Purpose Funds | Total               | Total               |
| Balance, Beginning of Year      | \$ 108,387        | \$ 3,057,832             | \$ 3,166,219        | \$ 2,361,094        |
| Increases:                      |                   |                          |                     |                     |
| Provincial Grants - Other       | 549,409           | 4,798,074                | 5,347,483           | 11,482,645          |
| Investment Income               | -                 | 57,730                   | 57,730              | 25,643              |
|                                 | 549,409           | 4,855,804                | 5,405,213           | 11,508,288          |
| Decreases:                      |                   |                          |                     |                     |
| Transfers to Revenue            | 632,982           | 4,060,583                | 4,693,565           | 10,703,163          |
|                                 | 632,982           | 4,060,583                | 4,693,565           | 10,703,163          |
| Net Changes for the Year        | (83,573)          | 795,221                  | 711,648             | 805,125             |
| <b>Balance, End of the Year</b> | <b>\$ 24,814</b>  | <b>\$ 3,853,054</b>      | <b>\$ 3,877,868</b> | <b>\$ 3,166,219</b> |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

**8. DEFERRED CONTRIBUTIONS (Continued)**

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

|                              | 2011                |                          |                      | 2010                 |
|------------------------------|---------------------|--------------------------|----------------------|----------------------|
|                              | Operating<br>Fund   | Special<br>Purpose Funds | Total                | Total                |
| Balance, Beginning of Year   | \$ 1,508,465        | \$ 9,450,397             | \$ 10,958,862        | \$ 11,267,399        |
| Increases:                   |                     |                          |                      |                      |
| Other Miscellaneous Grants   | 777,204             | 34,209,069               | 34,986,273           | 34,443,971           |
| Investment Income            | -                   | 169,060                  | 169,060              | 128,950              |
| Transfer from Operating Fund | -                   | -                        | -                    | 3,266                |
|                              | <u>777,204</u>      | <u>34,378,129</u>        | <u>35,155,333</u>    | <u>34,576,187</u>    |
| Decreases:                   |                     |                          |                      |                      |
| Transfers to Revenue         | 454,297             | 33,162,886               | 33,617,183           | 34,884,724           |
| Net Changes for the Year     | <u>322,907</u>      | <u>1,215,243</u>         | <u>1,538,150</u>     | <u>(308,537)</u>     |
| Balance, End of the Year     | <u>\$ 1,831,372</u> | <u>\$ 10,665,640</u>     | <u>\$ 12,497,012</u> | <u>\$ 10,958,862</u> |

**9. 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  | 2011                   | 2010                   |
|--|------------------------|------------------------|
| <b>Reconciliation of Accrued Benefit Obligation</b>          |                        |                        |
| Accrued Benefit Obligation – April 1                         | \$ 14,400,925          | \$ 12,881,482          |
| Service Cost   | 856,048                | 832,457                |
| Interest Cost  | 706,207                | 888,398                |
| Benefit Payments   | (1,691,216)            | (1,329,196)            |
| Actuarial (Gain)/Loss  | <u>(347,826)</u>       | <u>1,127,784</u>       |
| Accrued Benefit Obligation – March 31                        | <u>\$ 13,924,138</u>   | <u>\$ 14,400,925</u>   |
| <b>Reconciliation of Funded Status at End of Fiscal Year</b> |                        |                        |
| Unfunded Accrued Benefit Obligations – March 31              | \$ (13,924,138)        | \$ (14,400,925)        |
| Employer Contributions After Measurement Date                | 895,989                | 950,261                |
| Unamortized Net Actuarial (Gain)/Loss                        | <u>(3,088,570)</u>     | <u>(2,553,456)</u>     |
| Accrued Benefit Asset/(Liability) - June 30                  | <u>\$ (16,116,719)</u> | <u>\$ (16,004,120)</u> |
| <b>Components of Net Benefit Expense</b>                     |                        |                        |
|  | 2011                   | 2010                   |
| Service Cost   | \$ 856,048             | \$ 832,457             |
| Interest Cost  | 706,207                | 888,398                |
| Amortization of Net Actuarial (Gain)/Loss                    | <u>(122,703)</u>       | <u>(230,105)</u>       |
| Net Benefit Expense (Income)                                 | <u>\$ 1,439,552</u>    | <u>\$ 1,490,750</u>    |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**9. EMPLOYEE FUTURE BENEFITS (Continued)**

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

|                                    | <u>2011</u>       | <u>2010</u>       |
|------------------------------------|-------------------|-------------------|
| Discount Rate – April 1            | 5.00%             | 7.00%             |
| Discount Rate – March 31           | 4.75%             | 5.00%             |
| Long Term Salary Growth – April 1  | 2.50% + seniority | 3.25% + seniority |
| Long Term Salary Growth – March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL – March 31                   | 11.6 years        | 11.6 years        |

**10. EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly 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 47,000 active members from school districts, and approximately 29,000 retired members from school districts. The Municipal Pension Plan has about 163,000 active members, of which approximately 23,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent valuation of the Teachers' Pension 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 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. The School District paid \$44,953,866 (2010 - \$42,432,299) employer contributions to these plans in the year ended June 30, 2011.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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

|  | <b>2011<br/>Capital<br/>Fund</b> | <b>2010<br/>Capital<br/>Fund</b> |
|--|----------------------------------|----------------------------------|
| Balance, Beginning of Year             | \$ 271,212,891                   | \$ 260,260,066                   |
| Increases:                             |                                  |                                  |
| Transfers from DC – capital additions  | 79,352                           | -                                |
| Transfers from DCC – WIP               | 40,967,405                       | 21,235,154                       |
|  | <u>41,046,757</u>                | <u>21,235,154</u>                |
| Decreases                              |                                  |                                  |
| Amortization of DCC                    | 14,258,076                       | 9,017,514                        |
| DCC Balance for Capital Disposals      | -                                | 1,075,442                        |
| Amortization of Bentall Lease          | 257,518                          | 171,679                          |
| Amortization of Other Prov. Capital    | 137,564                          | 17,694                           |
|  | <u>14,653,158</u>                | <u>10,282,329</u>                |
| Net Changes for the Year               | 26,393,599                       | 10,952,825                       |
| Balance, End of the Year               | <u>\$ 297,606,490</u>            | <u>\$ 271,212,891</u>            |
| <b>Work in Progress (WIP):</b>         |                                  |                                  |
| Balance, Beginning of Year             | \$ 22,216,661                    | \$ 15,701,701                    |
| Increases:                             |                                  |                                  |
| Transfers from DC – spent funds        | 41,858,753                       | 27,750,114                       |
| Decreases                              |                                  |                                  |
| Transfers to DCC – completed projects  | 40,967,405                       | 21,235,154                       |
| Net Changes for the Year               | 891,348                          | 6,514,960                        |
| Balance, End of the Year               | <u>\$ 23,108,009</u>             | <u>\$ 22,216,661</u>             |
| <b>TOTAL DCC &amp; WIP-END OF YEAR</b> | <u><b>\$320,714,499</b></u>      | <u><b>\$ 293,429,552</b></u>     |

**12. ASSET RETIREMENT OBLIGATION**

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

| <b>Project</b>  | <b>Amount<br/>Accrued</b> | <b>Estimated<br/>Completion Date</b> |
|---|---------------------------|--------------------------------------|
| Lord Kitchener Elementary Replacement                     | \$ 300,000                | July 2012                            |
| Acadia Road primary & Intermediate                        | 300,000                   | August 2012                          |
| <b>Total Asset Retirement Obligation at June 30, 2011</b> | <u><b>\$ 600,000</b></u>  |                                      |
| <i>Less Current Portion</i>                               | <u>-</u>                  |                                      |
| <b>Asset Retirement Obligation Long Term Portion</b>      | <u><b>\$ 600,000</b></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.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

**13. INVESTED IN CAPITAL ASSETS**

**a) Invested in Capital Assets**

The invested in capital assets is calculated as follows:

|  | <b>2011</b>           | <b>2010</b>           |
|--|-----------------------|-----------------------|
| Capital Assets Net Book Value              | \$ 438,903,968        | \$ 407,816,580        |
| Amounts financed by:                       |                       |                       |
| Deferred Capital Contributions             | (320,714,499)         | (293,429,552)         |
| Capital Lease Obligation – Current Portion | -                     | (7,981)               |
| Retrofit Project Funded from Bank Loan     | (800,000)             | (900,000)             |
| <b>Invested in Capital Assets June 30</b>  | <b>\$ 117,389,469</b> | <b>\$ 113,479,047</b> |

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

|  | <b>2011</b>           | <b>2010</b>           |
|--|-----------------------|-----------------------|
| Balance, Beginning of Year                         | \$ 113,479,047        | \$ 108,250,986        |
| Capital Assets Purchased from funds other than DCC | 14,404,482            | 10,758,828            |
| Capital Lease Principal Payments                   | 7,981                 | 9,740                 |
| Bank Loan Payments                                 | 100,000               | 100,000               |
|  | 14,512,463            | 10,868,568            |
| Excess of Revenue over Expenses                    |                       |                       |
| Amortization of Deferred Capital Contributions     |                       |                       |
| Bylaw  | 14,258,076            | 9,017,514             |
| Other Provincial                                   | 137,564               | 17,694                |
| Other Capital - Bentall Lease                      | 257,518               | 171,679               |
| Sale of Site and Buildings to Related Party        | -                     | (134,836)             |
| Amortization of Capital Assets                     | (25,255,199)          | (14,712,559)          |
|  | (10,602,041)          | (5,640,508)           |
| Net Changes for the Year                           | 3,910,422             | 5,228,060             |
| <b>Balance, End of the Year</b>                    | <b>\$ 117,389,469</b> | <b>\$ 113,479,047</b> |

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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

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

|   | <b>2011</b>          | <b>2010</b>          |
|---|----------------------|----------------------|
| Internally Restricted (appropriated) for:                             |                      |                      |
| School Budget Balances  | \$ 1,015,646         | \$ 634,961           |
| Collective Agreement Requirements                                     | 969,969              | 741,674              |
| Purchase Order Commitments  | 2,304,819            | 1,629,297            |
| Funds Required to Complete Projects in Progress                       | 1,290,504            | 855,052              |
| Distributed Learning Funding for Courses in Progress                  | 578,911              | 312,000              |
| Miscellaneous Grants Funding  | 1,057,496            | 1,008,985            |
| Financial Provisions  | 100,000              | 400,000              |
| Transfer from Local Capital Reserve to Fund Next Year's Budget        | 675,000              | 2,416,923            |
| Current Year Operating surplus Transferred to Fund Next Year's Budget | 4,901,362            | 2,080,397            |
| <br>  |                      |                      |
| <b>Total Internally Restricted</b>                                    | <b>\$ 12,893,707</b> | <b>\$ 10,079,289</b> |

**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.

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

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

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

**16. CONTRACTUAL OBLIGATIONS**

**a) Capital Expenditures**

At June 30, 2011 the total unexpended amount remaining on approved capital projects was \$42,184,404 (2010 - \$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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**16. CONTRACTUAL OBLIGATIONS (Continued)**

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, 2011, the Vancouver School Board has outstanding purchase order commitments for Operating Funds of \$2,304,819 (2010 - \$1,629,297), and outstanding purchase order commitments for Special Purpose Funds of \$3,040,029 (2010 - \$3,335,330).

**17. CONTINGENT LIABILITIES**

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2011, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

A class action lawsuit was certified against the School District seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The outcome of this action and any potential financial consequences are unknown at this present time.

**18. OTHER REVENUE – OPERATING FUND**

Other Revenue reported under the operating fund includes the following:

|  | <b>2011</b>          | <b>2010</b>          |
|--|----------------------|----------------------|
| Summer School Fees                         | \$ 408,110           | \$ 291,696           |
| Continuing Education                       | 1,393,525            | 2,022,399            |
| Offshore Tuition Fees                      | 13,497,843           | 12,866,704           |
| Miscellaneous Income                       | 3,506,662            | 4,074,865            |
| Instructional Cafeteria Revenue            | 1,361,335            | 2,249,471            |
| Transfers from Deferred Contribution-Other | 454,296              | 655,670              |
| LEA/Direct Funding from First Nations      | 10,255               | -                    |
| <b>Total</b>                               | <b>\$ 20,632,026</b> | <b>\$ 22,160,805</b> |

**19. INTERFUND TRANSFERS**

Interfund transfers among the operating fund, special purpose fund and capital fund are reported in Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2011, transfers, as approved by the Board, were as follows:

**a) Capital Assets Purchased**

- Transfer of \$2,644,644 from the operating fund to the capital fund to reflect the capital assets purchased from the operating fund during the year.
- Transfer of \$11,759,838 from the special purpose funds to the capital fund to reflect the capital assets purchased from these funds during the year.

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**19. INTERFUND TRANSFERS (Continued)**

**b) Local Capital**

- Transfer of \$2,719,990 from the operating fund to local capital .
- Transfer of \$675,000 from local capital to the operating fund to fund 2011/2012 Budget.

**c) Other**

- Transfer of \$376,715 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 \$7,995 from the operating fund to the capital fund, and \$14 from the capital fund to the special purpose funds to reflect capital lease payments during the year.
- Transfer of \$277,838 from the special purpose funds to the operating fund to reflect admin overhead for special purpose funds.

**20. 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 December 1, 2010, the School District entered into a purchase and lease agreement with the University of British Columbia (UBC) with respect to land and a building located at the corner of 16<sup>th</sup> Avenue and Ross Drive on the UBC campus. The land will be leased for \$1.00 over the 99 year-term, which starts May 1, 2011 and ends April 30, 2110. The building was purchased for \$8.0 million and is the former National Research Council (NRC) building. It will be expanded and converted into a Secondary School and will be occupied in September 2012.

The lease and building purchase resulted in an increase to capital assets -- work in progress -- buildings of \$8 million.

**21. ECONOMIC DEPENDENCE**

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

**22. COMPARATIVE FIGURES**

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

**SCHOOL DISTRICT NO. 39 (VANCOUVER)**  
**Notes To Financial Statements**  
**Year Ended June 30, 2011**

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**23. CAPITAL DISCLOSURES**

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

**SCHOOL DISTRICT No. 39 (VANCOUVER)**  
**OPERATING FUND**  
**SURPLUS (DEFICIT)**  
**YEAR ENDED JUNE 30, 2011**

Schedule A1

|  | 2011                 | 2011                     | 2010                 |
|--|----------------------|--------------------------|----------------------|
|  | ACTUAL               | AMENDED<br>ANNUAL BUDGET | ACTUAL               |
| <b>REVENUE</b>   |                      |                          |                      |
| Provincial Grants - Ministry of Education                    | \$ 462,642,424       | \$ 459,618,225           | \$ 456,801,767       |
| Provincial Grants - Other                                    | 696,993              | 471,047                  | 1,116,662            |
| Federal Grants   |                      |                          | 26,636               |
| Other Revenue  | 20,632,026           | 19,720,927               | 22,160,805           |
| Rentals and Leases   | 3,177,003            | 2,891,227                | 3,035,051            |
| Investment Income  | 934,307              | 823,034                  | 822,557              |
|  | <u>488,082,753</u>   | <u>483,524,460</u>       | <u>483,963,478</u>   |
| <b>EXPENSE</b>   |                      |                          |                      |
| Salaries   |                      |                          |                      |
| Teachers   | 231,926,595          | 233,143,681              | 231,624,712          |
| Principals and Vice Principals                               | 20,893,465           | 21,203,591               | 21,491,217           |
| Educational Assistants                                       | 32,122,843           | 32,496,453               | 32,327,758           |
| Support Staff  | 51,216,057           | 51,406,774               | 53,166,306           |
| Other Professionals  | 9,757,284            | 9,614,541                | 10,950,087           |
| Substitutes  | 9,518,394            | 9,617,182                | 9,789,533            |
|  | <u>355,434,638</u>   | <u>357,482,222</u>       | <u>359,349,613</u>   |
| Employee Benefits  | 90,109,403           | 89,978,876               | 88,278,019           |
| Services and Supplies  | 34,695,021           | 39,646,159               | 40,987,994           |
|  | <u>480,239,062</u>   | <u>487,107,257</u>       | <u>488,615,626</u>   |
| <b>NET REVENUE (EXPENSE), FOR THE YEAR</b>                   | 7,843,691            | (3,582,797)              | (4,652,148)          |
| <b>INTERFUND TRANSFERS</b>                                   |                      |                          |                      |
| Capital Assets Purchased                                     | (2,644,644)          | (1,808,462)              | (3,281,645)          |
| Local Capital  | (2,044,990)          | (100,000)                | 1,549,857            |
| Other  | (206,875)            | (376,715)                | (131,039)            |
| <b>OTHER ADJUSTMENTS TO OPERATING FUND BALANCE</b>           |                      |                          |                      |
| Reduced Unfunded Employee Future Benefits                    | (132,764)            | (132,764)                |                      |
| <b>BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)</b> |                      | 10,079,289               |                      |
| <b>SURPLUS (DEFICIT), FOR THE YEAR</b>                       | <u>2,814,418</u>     | <u>\$ 4,078,551</u>      | <u>(6,514,975)</u>   |
| <b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>                  | 10,079,289           |                          | 16,594,264           |
| <b>SURPLUS (DEFICIT), END OF YEAR</b>                        |                      |                          |                      |
| (Section 156 (12) of School Act)                             | <u>\$ 12,893,707</u> |                          | <u>\$ 10,079,289</u> |
| <b>SURPLUS (DEFICIT), END OF YEAR</b>                        |                      |                          |                      |
| Internally Restricted  | 12,893,707           |                          |                      |
|  | <u>\$ 12,893,707</u> |                          |                      |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF REVENUE BY SOURCE**  
**YEAR ENDED JUNE 30, 2011**

Schedule A2

|  | 2011<br>ACTUAL        | 2011<br>AMENDED<br>ANNUAL BUDGET | 2010<br>ACTUAL        |
|--|-----------------------|----------------------------------|-----------------------|
| <b>PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b> |                       |                                  |                       |
| Operating Grant, Ministry of Education           | \$ 451,399,184        | \$ 449,050,023                   | \$ 445,731,077        |
| Other Ministry of Education Grants               |                       |                                  |                       |
| Pay Equity                                       | 7,294,124             | 7,294,124                        | 7,294,124             |
| Other Ministry of Education Grants               | 3,015,296             | 2,420,110                        | 2,502,267             |
| OLEP French Grant                                | 671,903               | 669,903                          | 669,903               |
| Transfers from Deferred Contributions MOE        | 261,917               | 184,065                          | 604,396               |
|  | <u>462,642,424</u>    | <u>459,618,225</u>               | <u>456,801,767</u>    |
| <b>PROVINCIAL GRANTS - OTHER</b>                 | <u>696,993</u>        | <u>471,047</u>                   | <u>1,116,662</u>      |
| <b>FEDERAL GRANTS</b>                            | <u>-</u>              |                                  | <u>26,636</u>         |
| <b>OTHER REVENUE</b>                             |                       |                                  |                       |
| Summer School Fees                               | 408,110               | 408,170                          | 291,696               |
| Continuing Education                             | 1,393,525             | 1,521,060                        | 2,022,399             |
| Offshore Tuition Fees                            | 13,497,843            | 12,949,188                       | 12,866,704            |
| LEA/Direct Funding from First Nations            | 10,255                |                                  |                       |
| Miscellaneous                                    |                       |                                  |                       |
| Miscellaneous Income                             | 3,506,662             | 2,679,059                        | 4,074,865             |
| Instructional Cafeteria Revenue                  | 1,361,335             | 2,163,450                        | 2,249,471             |
| Transfers from Deferred Contribution-Other       | 454,296               |                                  | 655,670               |
|  | <u>20,632,026</u>     | <u>19,720,927</u>                | <u>22,160,805</u>     |
| <b>RENTALS AND LEASES</b>                        | <u>3,177,003</u>      | <u>2,891,227</u>                 | <u>3,035,051</u>      |
| <b>INVESTMENT INCOME</b>                         | <u>934,307</u>        | <u>823,034</u>                   | <u>822,557</u>        |
| <b>TOTAL OPERATING REVENUE</b>                   | <u>\$ 488,082,753</u> | <u>\$ 483,524,460</u>            | <u>\$ 483,963,478</u> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 OPERATING FUND  
 COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT  
 YEAR ENDED JUNE 30, 2011

Schedule A3

|                                     | 2011                  |                          |                       |
|-------------------------------------|-----------------------|--------------------------|-----------------------|
|                                     | 2011<br>ACTUAL        | AMENDED<br>ANNUAL BUDGET | 2010<br>ACTUAL        |
| <b>SALARIES</b>                     |                       |                          |                       |
| Teachers                            | \$ 231,926,595        | \$ 233,143,681           | \$ 231,624,712        |
| Principals and Vice Principals      | 20,893,465            | 21,203,591               | 21,491,217            |
| Educational Assistants              | 32,122,843            | 32,496,453               | 32,327,758            |
| Support Staff                       | 51,216,057            | 51,406,774               | 53,166,306            |
| Other Professionals                 | 9,757,284             | 9,614,541                | 10,950,087            |
| Substitutes                         | 9,518,394             | 9,617,182                | 9,789,533             |
|                                     | <u>355,434,638</u>    | <u>357,482,222</u>       | <u>359,349,613</u>    |
| <b>EMPLOYEE BENEFITS</b>            | 90,109,403            | 89,978,876               | 88,278,019            |
| <b>TOTAL SALARIES AND BENEFITS</b>  | <u>445,544,041</u>    | <u>447,461,098</u>       | <u>447,627,632</u>    |
| <b>SERVICES AND SUPPLIES</b>        |                       |                          |                       |
| Services                            | 8,164,090             | 8,504,741                | 10,128,824            |
| Student Transportation              | 3,144,701             | 2,639,384                | 3,427,336             |
| Professional Development and Travel | 982,068               | 1,177,029                | 1,225,266             |
| Rentals and Leases                  | 834,587               | 789,654                  | 946,620               |
| Dues and Fees                       | 537,127               | 289,822                  | 544,521               |
| Insurance                           | 846,056               | 834,697                  | 867,616               |
| Interest                            | 22,028                | 22,207                   | 21,823                |
| Supplies                            | 12,351,817            | 17,296,313               | 16,564,585            |
| Utilities                           | 7,812,547             | 8,092,312                | 7,261,403             |
| <b>TOTAL SERVICES AND SUPPLIES</b>  | <u>34,695,021</u>     | <u>39,646,159</u>        | <u>40,987,994</u>     |
| <b>TOTAL OPERATING EXPENSE</b>      | <u>\$ 480,239,062</u> | <u>\$ 487,107,257</u>    | <u>\$ 488,615,626</u> |

SCHOOL DISTRICT NO. 39 (VANCOUVER)  
OPERATING FUND  
EXPENSE BY FUNCTION, PROGRAM AND OBJECT  
YEAR ENDED JUNE 30, 2011

Schedule A4.1

|  | TEACHERS<br>SALARIES  | PRINCIPALS &<br>VICE PRINCIPALS<br>SALARIES | EDUCATIONAL<br>ASSISTANTS<br>SALARIES | SUPPORT<br>STAFF<br>SALARIES | OTHER<br>PROFESSIONALS<br>SALARIES | SUBSTITUTES<br>SALARIES | TOTAL<br>SALARIES     |
|--|-----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| <b>1 INSTRUCTION</b>                           |                       |   |                                       |                              |                                    |                         |                       |
| 1.02 Regular Instruction                       | \$ 176,036,237        | \$ 5,427,350                                | \$ 2,448,315                          | \$ 7,563,483                 | \$ 896,525                         | \$ 8,027,624            | \$ 200,399,534        |
| 1.03 Career Programs                           | 680,934               |   | 359,709                               | 146,618                      | 84,493                             | 20,332                  | 1,292,086             |
| 1.07 Library Services                          | 5,884,911             |   | 72,045                                | 406,421                      | 9,860                              | 291,594                 | 6,664,831             |
| 1.08 Counselling                               | 8,682,704             |   |                                       |                              |                                    | 33,549                  | 8,716,253             |
| 1.10 Special Education                         | 25,290,350            | 116,579                                     | 27,118,531                            | 236,005                      | 51,174                             | 662,508                 | 53,475,147            |
| 1.30 English as a Second Language              | 7,796,445             | 125,058                                     | 1,005,703                             | 337,843                      | 9,293                              | 154,169                 | 9,428,511             |
| 1.31 Aboriginal Education                      | 714,430               | 119,487                                     | 981,437                               | 45,397                       | (7,168)                            | 21,526                  | 1,875,109             |
| 1.41 School Administration                     | 6,782                 | 14,547,755                                  | 172                                   | 8,755,485                    | 79,316                             | 25,531                  | 23,415,041            |
| 1.60 Summer School                             | 2,046,877             | 282,764                                     | 72,413                                | 501,337                      | 97,488                             | 2,523                   | 3,003,402             |
| 1.61 Continuing Education                      | 758                   | 69,939                                      |                                       | 647,139                      | 473,831                            |                         | 1,191,667             |
| 1.62 Off Shore Students                        | 4,693,897             |   | 63,051                                | 282,559                      | 323,618                            | 146,881                 | 5,510,006             |
| <b>Total Function 1</b>                        | <b>231,834,325</b>    | <b>20,688,932</b>                           | <b>32,121,376</b>                     | <b>18,922,287</b>            | <b>2,018,430</b>                   | <b>9,386,237</b>        | <b>314,971,587</b>    |
| <b>4 DISTRICT ADMINISTRATION</b>               |                       |   |                                       |                              |                                    |                         |                       |
| 4.11 Educational Administration                | 92,108                | 200,051                                     | 757                                   | 473,023                      | 1,253,149                          | 11,982                  | 2,031,070             |
| 4.40 School District Governance                |                       |   |                                       | 47,614                       | 528,743                            |                         | 576,357               |
| 4.41 Business Administration                   |                       |   |                                       | 2,991,908                    | 3,350,416                          | 3,131                   | 6,345,455             |
| <b>Total Function 4</b>                        | <b>92,108</b>         | <b>200,051</b>                              | <b>757</b>                            | <b>3,512,545</b>             | <b>5,132,308</b>                   | <b>15,113</b>           | <b>8,952,882</b>      |
| <b>5 OPERATIONS AND MAINTENANCE</b>            |                       |   |                                       |                              |                                    |                         |                       |
| 5.41 Operations and Maintenance Administration |                       |   | 228                                   | 607,808                      | 1,637,758                          | 55,628                  | 2,301,422             |
| 5.50 Maintenance Operations                    | 162                   | 4,482                                       | 482                                   | 25,218,839                   | 780,113                            | 58,861                  | 26,062,939            |
| 5.52 Maintenance of Grounds                    |                       |   |                                       | 2,900,673                    | 188,675                            |                         | 3,089,348             |
| 5.56 Utilities                                 |                       |   |                                       | 15,724                       |                                    | 2,555                   | 18,279                |
| <b>Total Function 5</b>                        | <b>162</b>            | <b>4,482</b>                                | <b>710</b>                            | <b>28,743,044</b>            | <b>2,606,546</b>                   | <b>117,044</b>          | <b>31,471,988</b>     |
| <b>7 TRANSPORTATION AND HOUSING</b>            |                       |   |                                       |                              |                                    |                         |                       |
| 7.70 Student Transportation                    |                       |   |                                       | 38,181                       |                                    |                         | 38,181                |
| <b>Total Function 7</b>                        | <b>-</b>              | <b>-</b>                                    | <b>-</b>                              | <b>38,181</b>                | <b>-</b>                           | <b>-</b>                | <b>38,181</b>         |
| <b>9 DEBT SERVICES (OPERATING)</b>             |                       |   |                                       |                              |                                    |                         |                       |
| <b>Total Function 9</b>                        | <b>-</b>              | <b>-</b>                                    | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>              |
| <b>TOTAL FUNCTIONS 1 - 9</b>                   | <b>\$ 231,926,595</b> | <b>\$ 20,893,465</b>                        | <b>\$ 32,122,843</b>                  | <b>\$ 51,216,057</b>         | <b>\$ 9,757,284</b>                | <b>\$ 9,518,394</b>     | <b>\$ 355,434,638</b> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 OPERATING FUND  
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT  
 YEAR ENDED JUNE 30, 2011

Schedule A4.2

|  | TOTAL<br>SALARIES     | EMPLOYEE<br>BENEFITS | TOTAL<br>SALARIES<br>AND BENEFITS | SERVICES<br>AND<br>SUPPLIES | 2011<br>ACTUAL        | 2011<br>AMENDED<br>ANNUAL BUDGET | 2010<br>ACTUAL        |
|--|-----------------------|----------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------|
| <b>1 INSTRUCTION</b>                           |                       |                      |                                   |                             |                       |                                  |                       |
| 1.02 Regular Instruction                       | \$ 200,399,534        | \$ 50,805,072        | \$ 251,204,606                    | \$ 9,306,900                | \$ 260,511,506        | \$ 266,117,966                   | \$ 259,617,793        |
| 1.03 Career Programs                           | 1,292,086             | 327,568              | 1,619,654                         | 175,693                     | 1,795,347             | 2,069,720                        | 1,877,897             |
| 1.07 Library Services                          | 6,664,831             | 1,689,661            | 8,354,492                         | 769,677                     | 9,124,169             | 9,208,506                        | 9,522,999             |
| 1.08 Counselling                               | 8,716,253             | 2,209,735            | 10,925,988                        | 48,891                      | 10,974,879            | 11,031,714                       | 11,020,207            |
| 1.10 Special Education                         | 53,475,147            | 13,556,961           | 67,032,108                        | 1,235,912                   | 68,268,020            | 68,435,756                       | 68,693,651            |
| 1.30 English as a Second Language              | 9,428,511             | 2,390,306            | 11,818,817                        | 85,687                      | 11,904,504            | 11,864,984                       | 14,142,480            |
| 1.31 Aboriginal Education                      | 1,875,109             | 475,376              | 2,350,485                         | 127,563                     | 2,478,048             | 2,776,044                        | 2,470,573             |
| 1.41 School Administration                     | 23,415,041            | 5,936,156            | 29,351,197                        | 1,030,380                   | 30,381,577            | 30,596,766                       | 32,157,848            |
| 1.60 Summer School                             | 3,003,402             | 761,419              | 3,764,821                         | 284,893                     | 4,049,714             | 3,703,300                        | 3,814,842             |
| 1.61 Continuing Education                      | 1,191,667             | 302,110              | 1,493,777                         | 505,239                     | 1,999,016             | 2,068,214                        | 2,735,113             |
| 1.62 Off Shore Students                        | 5,510,006             | 1,396,891            | 6,906,897                         | 606,774                     | 7,513,671             | 7,652,954                        | 6,544,885             |
| <b>Total Function 1</b>                        | <b>314,971,587</b>    | <b>79,851,255</b>    | <b>394,822,842</b>                | <b>14,177,609</b>           | <b>409,000,451</b>    | <b>415,525,924</b>               | <b>412,598,288</b>    |
| <b>4 DISTRICT ADMINISTRATION</b>               |                       |                      |                                   |                             |                       |                                  |                       |
| 4.11 Educational Administration                | 2,031,070             | 514,914              | 2,545,984                         | 1,032,997                   | 3,578,981             | 3,552,468                        | 4,133,491             |
| 4.40 School District Governance                | 576,357               | 146,117              | 722,474                           | 79,936                      | 802,410               | 794,706                          | 889,849               |
| 4.41 Business Administration                   | 6,345,455             | 1,608,693            | 7,954,148                         | 1,583,151                   | 9,537,299             | 9,478,784                        | 10,377,957            |
| <b>Total Function 4</b>                        | <b>8,952,882</b>      | <b>2,269,724</b>     | <b>11,222,606</b>                 | <b>2,696,084</b>            | <b>13,918,690</b>     | <b>13,825,958</b>                | <b>15,401,297</b>     |
| <b>5 OPERATIONS AND MAINTENANCE</b>            |                       |                      |                                   |                             |                       |                                  |                       |
| 5.41 Operations and Maintenance Administration | 2,301,422             | 583,454              | 2,884,876                         | 1,593,584                   | 4,478,460             | 4,616,892                        | 4,654,898             |
| 5.50 Maintenance Operations                    | 26,062,939            | 6,607,448            | 32,670,387                        | 4,297,115                   | 36,967,502            | 36,701,164                       | 39,931,490            |
| 5.52 Maintenance of Grounds                    | 3,089,348             | 783,208              | 3,872,556                         | 1,049,223                   | 4,921,779             | 5,694,538                        | 5,201,191             |
| 5.56 Utilities                                 | 18,279                | 4,634                | 22,913                            | 7,820,160                   | 7,843,073             | 8,081,729                        | 7,426,642             |
| <b>Total Function 5</b>                        | <b>31,471,988</b>     | <b>7,978,744</b>     | <b>39,450,732</b>                 | <b>14,760,082</b>           | <b>54,210,814</b>     | <b>55,094,323</b>                | <b>57,214,221</b>     |
| <b>7 TRANSPORTATION AND HOUSING</b>            |                       |                      |                                   |                             |                       |                                  |                       |
| 7.70 Student Transportation                    | 38,181                | 9,680                | 47,861                            | 3,061,246                   | 3,109,107             | 2,661,052                        | 3,401,820             |
| <b>Total Function 7</b>                        | <b>38,181</b>         | <b>9,680</b>         | <b>47,861</b>                     | <b>3,061,246</b>            | <b>3,109,107</b>      | <b>2,661,052</b>                 | <b>3,401,820</b>      |
| <b>9 DEBT SERVICES (OPERATING)</b>             |                       |                      |                                   |                             |                       |                                  |                       |
| <b>Total Function 9</b>                        | <b>-</b>              | <b>-</b>             | <b>-</b>                          | <b>-</b>                    | <b>-</b>              | <b>-</b>                         | <b>-</b>              |
| <b>TOTAL FUNCTIONS 1 - 9</b>                   | <b>\$ 355,434,638</b> | <b>\$ 90,109,403</b> | <b>\$ 445,544,041</b>             | <b>\$ 34,695,021</b>        | <b>\$ 480,239,062</b> | <b>\$ 487,107,257</b>            | <b>\$ 488,615,626</b> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 OPERATING FUND  
 CHANGES IN DEFERRED CONTRIBUTIONS  
 YEAR ENDED JUNE 30, 2011

Schedule A5

|   |           |                  |
|---|-----------|------------------|
| BALANCE, BEGINNING OF YEAR                | \$        | 1,670,858        |
| <b>Changes for the Year</b>               |           |                  |
| Increase:                                 |           |                  |
| Provincial Grants - Ministry of Education |           | 249,300          |
| Provincial Grants - Other                 |           | 549,409          |
| Other Revenue                             |           | 777,204          |
|   |           | 1,575,913        |
| Decrease:                                 |           |                  |
| Allocated to Revenue                      |           |                  |
| Provincial Grants - Ministry of Education |           | 261,917          |
| Provincial Grants - Other                 |           | 632,982          |
| Other Revenue                             |           | 454,297          |
|   |           | 1,349,196        |
| <b>Net Changes for the Year</b>           |           | <b>226,717</b>   |
| <b>BALANCE, END OF YEAR</b>               | <b>\$</b> | <b>1,897,575</b> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
SUMMARY OF CHANGES  
YEAR ENDED JUNE 30, 2011

Schedule B1

|   | MINISTRY<br>OF EDUCATION<br>DESIGNATED | OTHER        | SCHOOL<br>GENERATED<br>FUNDS | RELATED<br>ENTITIES | TOTAL         |
|---|--|--------------|------------------------------|---------------------|---------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |  |              |                              |                     |               |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 8,384,261                           | \$ 6,785,664 | \$ 6,501,878                 |                     | \$ 21,671,803 |
| <b>Add:</b> Contributions Received                      |  |              |                              |                     |               |
| Provincial Grants - Ministry of Education               | 16,179,501                             | 9,818,287    |                              |                     | 25,997,788    |
| Provincial Grants - Other                               |  | 4,798,074    |                              |                     | 4,798,074     |
| Other   | 320,540                                | 8,089,510    | 25,783,882                   |                     | 34,193,932    |
| Investment Income                                       | 45,430                                 | 123,675      | 128,621                      |                     | 297,726       |
|   | 16,545,471                             | 22,829,546   | 25,912,503                   | -                   | 65,287,520    |
| <b>Less:</b> Allocated to Revenue                       | 22,565,377                             | 20,978,554   | 25,546,025                   |                     | 69,089,956    |
| Recovered   | 114,600                                |              |                              |                     | 114,600       |
| Transfer to/from SPF                                    | 1,199,090                              | (1,199,090)  |                              |                     | -             |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | \$ 1,050,665                           | \$ 9,835,746 | \$ 6,868,356                 | \$ -                | \$ 17,754,767 |
| <b>REVENUE AND EXPENSE</b>                              |  |              |                              |                     |               |
| <b>REVENUE</b>  |  |              |                              |                     |               |
| Provincial Grants - Ministry of Education               | \$ 22,473,569                          | \$ 9,337,221 |                              |                     | \$ 31,810,790 |
| Provincial Grants - Other                               |  | 4,002,991    |                              |                     | 4,002,991     |
| Other Revenue   | 46,483                                 | 7,531,689    | 25,417,404                   |                     | 32,995,576    |
| Investment Income                                       | 45,325                                 | 106,653      | 128,621                      |                     | 280,599       |
|   | 22,565,377                             | 20,978,554   | 25,546,025                   | -                   | 69,089,956    |
| <b>EXPENSE</b>  |  |              |                              |                     |               |
| <b>Salaries</b>   |  |              |                              |                     |               |
| Teachers  | 2,953,060                              | 1,270,559    |                              |                     | 4,223,619     |
| Principals and Vice Principals                          |  | 115,393      |                              |                     | 115,393       |
| Educational Assistants                                  | 204,577                                | 3,541,754    |                              |                     | 3,746,331     |
| Support Staff   | 2,668,876                              | 3,266,502    | 79,690                       |                     | 6,015,068     |
| Other Professionals                                     | 253,981                                | 1,796,437    |                              |                     | 2,050,418     |
| Substitutes   | 120,493                                | 11,615       |                              |                     | 132,108       |
|   | 6,200,987                              | 10,002,260   | 79,690                       | -                   | 16,282,937    |
| <b>Employee Benefits</b>                                |  |              |                              |                     |               |
| Employee Benefits                                       | 1,338,390                              | 2,141,553    | 17,260                       |                     | 3,497,203     |
| <b>Services and Supplies</b>                            |  |              |                              |                     |               |
| Services and Supplies                                   | 4,191,010                              | 8,290,086    | 25,167,776                   |                     | 37,648,872    |
|   | 11,730,387                             | 20,433,899   | 25,264,726                   | -                   | 57,429,012    |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | 10,834,990                             | 544,655      | 281,299                      | -                   | 11,660,944    |
| <b>INTERFUND TRANSFERS</b>                              |  |              |                              |                     |               |
| Capital Assets Purchased                                | (10,834,990)                           | (643,535)    | (281,313)                    |                     | (11,759,838)  |
| Other   |  | 98,880       | 14                           |                     | 98,894        |
|   | (10,834,990)                           | (544,655)    | (281,299)                    | -                   | (11,660,944)  |
| <b>NET REVENUE (EXPENSE)</b>                            | \$ -                                   | \$ -         | \$ -                         | \$ -                | \$ -          |

SCHOOL DISTRICT No. 39 (VANCOUVER)

SPECIAL PURPOSE FUNDS  
 CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
 YEAR ENDED JUNE 30, 2011

|   | 207<br>Annual<br>Facility<br>Grant | 231<br>Aboriginal<br>Education<br>Technology | 250<br>Special<br>Education<br>Equipment | 302<br>Special<br>Education<br>Technology | 305<br>PRCVI | 311<br>PRP<br>EATING<br>DISORDERS | 312<br>PRP<br>SUNNYHILL |
|---|------------------------------------|--|--|---|--------------|-----------------------------------|-------------------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |                                    |  |  |   |              |                                   |                         |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 7,934,290                       | \$ 14,200                                    | \$ 39,732                                | \$ 248,290                                | \$ 7,728     | \$ 5,161                          | \$ 5,668                |
| <b>Add:</b> Contributions Received                      |                                    |  |  |   |              |                                   |                         |
| Provincial Grants - Ministry of Education               | 6,042,589                          |  | 129,491                                  | 5,845,590                                 | 1,584,770    | 204,693                           | 264,761                 |
| Other   | -                                  |  |  | 274,081                                   | 20,311       |                                   |                         |
| Investment Income                                       | 34,386                             | 248  | 1,523                                    | 4,035                                     | 3,017        | 55                                | 84                      |
|   | 6,076,975                          | 248  | 131,014                                  | 6,123,706                                 | 1,608,098    | 204,748                           | 264,845                 |
| <b>Less:</b> Allocated to Revenue                       | 12,459,616                         | 143  | 28,711                                   | 5,986,940                                 | 1,598,992    | 209,661                           | 263,245                 |
| Recovered   |                                    |  |  | 1,416                                     | 7,728        |                                   | 5,668                   |
| Adjustments   | 1,199,090                          |  |  |   |              |                                   |                         |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | \$ 352,559                         | \$ 14,305                                    | \$ 142,035                               | \$ 383,640                                | \$ 9,106     | \$ 248                            | \$ 1,600                |
| <b>REVENUE AND EXPENSE</b>                              |                                    |  |  |   |              |                                   |                         |
| <b>REVENUE</b>  |                                    |  |  |   |              |                                   |                         |
| Provincial Grants - Ministry of Education               | \$ 12,425,230                      |  | \$ 27,188                                | \$ 5,982,881                              | \$ 1,575,664 | \$ 209,606                        | \$ 263,161              |
| Other Revenue   |                                    |  |  | 24  | 20,311       |                                   |                         |
| Investment Income                                       | 34,386                             | 143  | 1,523                                    | 4,035                                     | 3,017        | 55                                | 84                      |
|   | 12,459,616                         | 143  | 28,711                                   | 5,986,940                                 | 1,598,992    | 209,661                           | 263,245                 |
| <b>EXPENSE</b>  |                                    |  |  |   |              |                                   |                         |
| Salaries  |                                    |  |  |   |              |                                   |                         |
| Teachers  |                                    |  |  | 1,258,826                                 | 146,468      | 151,263                           | 110,185                 |
| Educational Assistants                                  |                                    |  |  |   |              |                                   | 83,943                  |
| Support Staff   | 1,242,256                          |  | 806                                      | 812,013                                   | 556,308      | 4,776                             | 6,142                   |
| Other Professionals                                     | -                                  |  |  | 144,066                                   | 98,216       | 975                               | 1,254                   |
| Substitutes   | -                                  |  |  | 14,515                                    |              | 7,879                             | 7,730                   |
|   | 1,242,256                          | -  | 806                                      | 2,229,420                                 | 800,992      | 164,893                           | 209,254                 |
| Employee Benefits                                       | 233,172                            |  | 98                                       | 502,045                                   | 186,514      | 33,193                            | 45,577                  |
| Services and Supplies                                   | 563,950                            | 143  | 27,807                                   | 2,840,723                                 | 611,486      | 11,575                            | 8,414                   |
|   | 2,039,378                          | 143  | 28,711                                   | 5,572,188                                 | 1,598,992    | 209,661                           | 263,245                 |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | 10,420,238                         | -  | -  | 414,752                                   | -            | -                                 | -                       |
| <b>INTERFUND TRANSFERS</b>                              |                                    |  |  |   |              |                                   |                         |
| Capital Assets Purchased                                | (10,420,238)                       |  |  | (414,752)                                 |              |                                   |                         |
|   | (10,420,238)                       | -  | -  | (414,752)                                 | -            | -                                 | -                       |
| <b>NET REVENUE (EXPENSE)</b>                            | \$ -                               | \$ -   | \$ -                                     | \$ -                                      | \$ -         | \$ -                              | \$ -                    |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2011

Schedule B2

|   | 313<br>PRP<br>SHAUGHNESSY<br>APU | 314<br>PRP<br>GF STRONG | 316<br>PRP<br>CANUCK<br>PLACE | 317<br>PRP<br>CHILDRENS<br>HOSPITAL | 318<br>PRP<br>CHILD HOSP<br>PSYCH UNIT | 319<br>PRP<br>PEAK HOUSE | 320<br>PRP<br>TRANSITION<br>GIFTED |
|---|----------------------------------|-------------------------|-------------------------------|-------------------------------------|--|--------------------------|------------------------------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |                                  |                         |                               |                                     |  |                          |                                    |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 762                           | \$ 13,949               | \$ 316                        | \$ 9,780                            | \$ 42,218                              | \$ 2,178                 | \$ 24,994                          |
| <b>Add:</b> Contributions Received                      |                                  |                         |                               |                                     |  |                          |                                    |
| Provincial Grants - Ministry of Education               | 168,307                          | 239,883                 | 157,657                       | 331,428                             | 223,233                                | 55,966                   | 511,483                            |
| Other   | 13,156                           |                         |                               |                                     | 12,992                                 |                          |                                    |
| Investment Income                                       | 61                               | 239                     | 23                            | 165                                 |  | 30                       | 229                                |
|   | 181,524                          | 240,122                 | 157,680                       | 331,593                             | 236,850                                | 55,996                   | 511,712                            |
| <b>Less:</b> Allocated to Revenue                       | 178,958                          | 225,653                 | 157,026                       | 314,407                             | 209,653                                | 56,022                   | 494,484                            |
| Recovered   |                                  | 13,949                  |                               | 9,780                               | 24,742                                 | 834                      | 19,188                             |
| Adjustments   |                                  |                         |                               |                                     |  |                          |                                    |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | \$ 3,328                         | \$ 14,469               | \$ 970                        | \$ 17,186                           | \$ 44,673                              | \$ 1,318                 | \$ 23,034                          |
| <b>REVENUE AND EXPENSE</b>                              |                                  |                         |                               |                                     |  |                          |                                    |
| <b>REVENUE</b>  |                                  |                         |                               |                                     |  |                          |                                    |
| Provincial Grants - Ministry of Education               | \$ 165,741                       | \$ 225,414              | \$ 157,003                    | \$ 314,242                          | \$ 196,036                             | \$ 55,992                | \$ 494,255                         |
| Other Revenue   | 13,156                           |                         |                               |                                     | 12,992                                 |                          |                                    |
| Investment Income                                       | 61                               | 239                     | 23                            | 165                                 | 625                                    | 30                       | 229                                |
|   | 178,958                          | 225,653                 | 157,026                       | 314,407                             | 209,653                                | 56,022                   | 494,484                            |
| <b>EXPENSE</b>  |                                  |                         |                               |                                     |  |                          |                                    |
| Salaries  |                                  |                         |                               |                                     |  |                          |                                    |
| Teachers  | 132,937                          | 116,482                 | 75,050                        | 216,693                             | 129,425                                | 40,811                   | 347,768                            |
| Educational Assistants                                  |                                  | 38,527                  | 40,888                        |                                     |  |                          |                                    |
| Support Staff   | 3,927                            | 4,956                   | 3,538                         | 7,336                               | 4,892                                  | 1,306                    | 11,538                             |
| Other Professionals                                     | 802                              | 1,012                   | 722                           | 1,497                               | 998                                    | 266                      | 2,355                              |
| Substitutes   | 1,635                            |                         | 5,698                         | 23,276                              | 28,948                                 | 1,654                    | 11,571                             |
| Employee Benefits                                       | 139,301                          | 160,977                 | 125,896                       | 248,802                             | 164,263                                | 44,037                   | 373,232                            |
| Services and Supplies                                   | 28,101                           | 53,792                  | 27,036                        | 50,109                              | 33,072                                 | 8,866                    | 75,164                             |
|   | 11,556                           | 10,884                  | 4,094                         | 15,496                              | 12,318                                 | 3,119                    | 46,088                             |
|   | 178,958                          | 225,653                 | 157,026                       | 314,407                             | 209,653                                | 56,022                   | 494,484                            |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | -                                | -                       | -                             | -                                   | -                                      | -                        | -                                  |
| <b>INTERFUND TRANSFERS</b>                              |                                  |                         |                               |                                     |  |                          |                                    |
| Capital Assets Purchased                                |                                  |                         |                               |                                     |  |                          |                                    |
|   | -                                | -                       | -                             | -                                   | -                                      | -                        | -                                  |
| <b>NET REVENUE (EXPENSE)</b>                            | \$ -                             | \$ -                    | \$ -                          | \$ -                                | \$ -                                   | \$ -                     | \$ -                               |

SCHOOL DISTRICT NO. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2011

Schedule B2

|   | PRP<br>PEIR-LEARNING<br>DISABILITIES | TOTAL               |
|---|--------------------------------------|---------------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |                                      |                     |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 34,995                            | \$ 8,384,261        |
| <b>Add:</b> Contributions Received                      |                                      |                     |
| Provincial Grants - Ministry of Education               | 419,650                              | 16,179,501          |
| Other   |                                      | 320,540             |
| Investment Income                                       | 710                                  | 45,430              |
|   | 420,360                              | 16,545,471          |
| <b>Less:</b> Allocated to Revenue                       | 381,866                              | 22,565,377          |
| Recovered   | 31,295                               | 114,600             |
| Adjustments   |                                      | 1,199,090           |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | <b>\$ 42,194</b>                     | <b>\$ 1,050,665</b> |
| <b>REVENUE AND EXPENSE</b>                              |                                      |                     |
| <b>REVENUE</b>  |                                      |                     |
| Provincial Grants - Ministry of Education               | \$ 381,156                           | \$ 22,473,569       |
| Other Revenue   |                                      | 46,483              |
| Investment Income                                       | 710                                  | 45,325              |
|   | 381,866                              | 22,565,377          |
| <b>EXPENSE</b>  |                                      |                     |
| Salaries  |                                      |                     |
| Teachers  | 227,152                              | 2,953,060           |
| Educational Assistants                                  | 41,219                               | 204,577             |
| Support Staff   | 9,082                                | 2,668,876           |
| Other Professionals                                     | 1,818                                | 253,981             |
| Substitutes   | 17,587                               | 120,493             |
|   | 296,858                              | 6,200,987           |
| Employee Benefits                                       | 61,651                               | 1,338,390           |
| Services and Supplies                                   | 23,357                               | 4,191,010           |
|   | 381,866                              | 11,730,387          |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | <b>-</b>                             | <b>10,834,990</b>   |
| <b>INTERFUND TRANSFERS</b>                              |                                      |                     |
| Capital Assets Purchased                                |                                      | (10,834,990)        |
|   | -                                    | (10,834,990)        |
| <b>NET REVENUE (EXPENSE)</b>                            | <b>\$ -</b>                          | <b>\$ -</b>         |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2011

Schedule B3

|   | 405          | 605                          | 606                           | Circles<br>ofCare&<br>Connections | 609<br>EDUCRES<br>ACQCONSORTIUM<br>(ERAC) | 610<br>SET-BC<br>CAYA | 611<br>COMMUNITYLINK<br>COMMUNITY<br>SCHOOLS |
|---|--------------|------------------------------|-------------------------------|-----------------------------------|---|-----------------------|--|
|   | SCHOLARSHIPS | COMMUNITYLINK<br>SCHOOLMEALS | COMMUNITYLINK<br>BREAKFASTPGM |                                   |   |                       |  |
| <b>DEFERRED CONTRIBUTIONS</b>                           |              |                              |                               |                                   |   |                       |  |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 1,098,045 | \$ 4,488                     | \$ 6,333                      | \$ -                              | \$ 715,815                                | \$ 511,174            | \$ 125,159                                   |
| <b>Add:</b> Contributions Received                      |              |                              |                               |                                   |   |                       |  |
| Provincial Grants - Ministry of Education               |              | 2,810,347                    |                               |                                   | 1,057,000                                 |                       | 3,917,940                                    |
| Provincial Grants - Other                               |              |                              |                               | 225,579                           |   |                       |  |
| Other   | 25,300       | 1,960,311                    | 147,480                       | 153,749                           | 1,417,546                                 | 1,528,912             |  |
| Investment Income                                       | 17,022       | 12,797                       |                               | 138                               | 12,079                                    | 9,485                 | 630  |
|   | 42,322       | 4,783,455                    | 147,480                       | 379,466                           | 2,486,625                                 | 1,538,397             | 3,918,570                                    |
| <b>Less:</b> Allocated to Revenue                       | 34,018       | 3,992,209                    | 133,490                       | 355,232                           | 2,183,168                                 | 1,539,472             | 3,820,549                                    |
| Adjustments   |              |                              |                               | -                                 |   |                       |  |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | \$ 1,106,349 | \$ 795,734                   | \$ 20,323                     | \$ 24,234                         | \$ 1,019,272                              | \$ 510,099            | \$ 223,180                                   |
| <b>REVENUE AND EXPENSE</b>                              |              |                              |                               |                                   |   |                       |  |
| <b>REVENUE</b>  |              |                              |                               |                                   |   |                       |  |
| Provincial Grants - Ministry of Education               |              | \$ 2,019,101                 |                               |                                   | \$ 1,166,270                              |                       | \$ 3,819,919                                 |
| Provincial Grants - Other                               |              |                              |                               | 201,483                           |   |                       |  |
| Other Revenue   | 34,018       | 1,960,311                    | 133,490                       | 153,611                           | 1,004,819                                 | 1,529,987             |  |
| Investment Income                                       |              | 12,797                       |                               | 138                               | 12,079                                    | 9,485                 | 630  |
|   | 34,018       | 3,992,209                    | 133,490                       | 355,232                           | 2,183,168                                 | 1,539,472             | 3,820,549                                    |
| <b>EXPENSE</b>  |              |                              |                               |                                   |   |                       |  |
| Salaries  |              |                              |                               |                                   |   |                       |  |
| Teachers  |              |                              |                               |                                   | 84,876                                    |                       | 977,338                                      |
| Principals and Vice Principals                          |              |                              |                               |                                   |   |                       | 115,393                                      |
| Educational Assistants                                  |              |                              |                               |                                   |   |                       | 921,581                                      |
| Support Staff   |              | 1,262,117                    | 66,108                        |                                   | 172,423                                   | 218,930               | 295,182                                      |
| Other Professionals                                     |              | 81,312                       |                               |                                   | 14,137                                    | 55,757                | 878,933                                      |
| Substitutes   |              |                              |                               |                                   |   | 331                   | 1,927  |
|   | -            | 1,343,429                    | 66,108                        | -                                 | 271,436                                   | 275,018               | 3,190,354                                    |
| Employee Benefits                                       | 285          | 297,083                      | 14,597                        |                                   | 61,736                                    | 72,191                | 657,107                                      |
| Services and Supplies                                   | 33,733       | 2,210,197                    | 54,988                        | 355,232                           | 1,849,996                                 | 918,255               | 121,372                                      |
|   | 34,018       | 3,850,709                    | 135,693                       | 355,232                           | 2,183,168                                 | 1,265,464             | 3,968,833                                    |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | -            | 141,500                      | (2,203)                       | -                                 | -   | 274,008               | (148,284)                                    |
| <b>INTERFUND TRANSFERS</b>                              |              |                              |                               |                                   |   |                       |  |
| Capital Assets Purchased                                |              |                              |                               |                                   |   | (274,008)             | (11,678)                                     |
| Other   |              | (141,500)                    | 2,203                         |                                   |   |                       | 159,962                                      |
|   | -            | (141,500)                    | 2,203                         | -                                 | -   | (274,008)             | 148,284                                      |
| <b>NET REVENUE (EXPENSE)</b>                            | \$ -         | \$ -                         | \$ -                          | \$ -                              | \$ -                                      | \$ -                  | \$ -   |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 SPECIAL PURPOSE FUNDS  
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
 YEAR ENDED JUNE 30, 2011

Schedule B3

|   | 616<br>ADULTSERVICES<br>PROGRAM | 621<br>COMMUNITYLINK<br>YFWREHAB | SWIS              | COMMUNITYSCHOOL<br>TEAMS<br>PROGRAMS | Former<br>VanPublic<br>SchoolFoundation | MOE<br>FEASIBILITY<br>STUDIES | MISCELLANEOUS<br>GRANTS |
|---|---------------------------------|----------------------------------|-------------------|--------------------------------------|---|-------------------------------|-------------------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |                                 |                                  |                   |                                      |   |                               |                         |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 2,585,943                    | \$ 61,452                        | \$ 646,512        | \$ 262,233                           | \$ 768,510                              |                               |                         |
| <b>Add:</b> Contributions Received                      |                                 |                                  |                   |                                      |   |                               |                         |
| Provincial Grants - Ministry of Education               |                                 | 2,033,000                        |                   |                                      |   |                               |                         |
| Provincial Grants - Other                               | 2,306,579                       |                                  | 2,265,916         |                                      |   |                               |                         |
| Other   | 1,089,148                       |                                  | 50                | 996,286                              | 382,670                                 |                               | 388,058                 |
| Investment Income                                       | 46,456                          |                                  | 11,136            | 4,521                                | 9,411                                   |                               |                         |
|   | 3,442,183                       | 2,033,000                        | 2,277,102         | 1,000,807                            | 392,081                                 | -                             | 388,058                 |
| <b>Less:</b> Allocated to Revenue                       | 2,808,517                       | 1,717,990                        | 2,075,751         | 989,217                              | 376,931                                 | 613,941                       | 338,069                 |
| Adjustments   |                                 |                                  |                   |                                      |   | (1,114,119)                   | (84,971)                |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | <b>\$ 3,219,609</b>             | <b>\$ 376,462</b>                | <b>\$ 847,863</b> | <b>\$ 273,823</b>                    | <b>\$ 783,660</b>                       | <b>\$ 500,178</b>             | <b>\$ 134,960</b>       |
| <b>REVENUE AND EXPENSE</b>                              |                                 |                                  |                   |                                      |   |                               |                         |
| <b>REVENUE</b>  |                                 |                                  |                   |                                      |   |                               |                         |
| Provincial Grants - Ministry of Education               |                                 | \$ 1,717,990                     |                   |                                      |   | \$ 613,941                    |                         |
| Provincial Grants - Other                               | 1,736,943                       |                                  | 2,064,565         |                                      |   |                               |                         |
| Other Revenue   | 1,025,118                       |                                  | 50                | 984,696                              | 367,520                                 |                               | 338,069                 |
| Investment Income                                       | 46,456                          |                                  | 11,136            | 4,521                                | 9,411                                   |                               |                         |
|   | 2,808,517                       | 1,717,990                        | 2,075,751         | 989,217                              | 376,931                                 | 613,941                       | 338,069                 |
| <b>EXPENSE</b>  |                                 |                                  |                   |                                      |   |                               |                         |
| Salaries  |                                 |                                  |                   |                                      |   |                               |                         |
| Teachers  | 208,345                         |                                  |                   |                                      |   |                               |                         |
| Principals and Vice Principals                          |                                 |                                  |                   |                                      |   |                               |                         |
| Educational Assistants                                  |                                 | 1,443,788                        | 1,176,385         |                                      |   |                               |                         |
| Support Staff   | 439,012                         | 1,104                            | 134,192           | 677,434                              |   |                               |                         |
| Other Professionals                                     | 423,569                         |                                  | 100,877           |                                      |   | 241,852                       |                         |
| Substitutes   |                                 |                                  | 2,277             | 732                                  | 1,161                                   | 5,187                         |                         |
|   | 1,070,926                       | 1,444,892                        | 1,413,731         | 678,166                              | 1,161                                   | 247,039                       | -                       |
| Employee Benefits                                       | 215,111                         | 351,313                          | 368,029           | 57,607                               | 232                                     | 46,262                        |                         |
| Services and Supplies                                   | 1,502,700                       |                                  | 293,991           | 253,444                              | 375,538                                 | 320,640                       |                         |
|   | 2,788,737                       | 1,796,205                        | 2,075,751         | 989,217                              | 376,931                                 | 613,941                       | -                       |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | 19,780                          | (78,215)                         | -                 | -                                    | -                                       | -                             | 338,069                 |
| <b>INTERFUND TRANSFERS</b>                              |                                 |                                  |                   |                                      |   |                               |                         |
| Capital Assets Purchased                                | (19,780)                        |                                  |                   |                                      |   |                               | (338,069)               |
| Other   |                                 | 78,215                           |                   |                                      |   |                               |                         |
|   | (19,780)                        | 78,215                           | -                 | -                                    | -                                       | -                             | (338,069)               |
| <b>NET REVENUE (EXPENSE)</b>                            | <b>\$ -</b>                     | <b>\$ -</b>                      | <b>\$ -</b>       | <b>\$ -</b>                          | <b>\$ -</b>                             | <b>\$ -</b>                   | <b>\$ -</b>             |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
SPECIAL PURPOSE FUNDS  
CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
YEAR ENDED JUNE 30, 2011

Schedule B3

|   | TOTAL               |
|---|---------------------|
| <b>DEFERRED CONTRIBUTIONS</b>                           |                     |
| <b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>        | \$ 6,785,664        |
| <b>Add:</b> Contributions Received                      |                     |
| Provincial Grants - Ministry of Education               | 9,818,287           |
| Provincial Grants - Other                               | 4,798,074           |
| Other   | 8,089,510           |
| Investment Income                                       | 123,675             |
|   | 22,829,546          |
| <b>Less:</b> Allocated to Revenue                       | 20,978,554          |
| Adjustments   | (1,199,090)         |
| <b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>              | <b>\$ 9,835,746</b> |
| <b>REVENUE AND EXPENSE</b>                              |                     |
| <b>REVENUE</b>  |                     |
| Provincial Grants - Ministry of Education               | \$ 9,337,221        |
| Provincial Grants - Other                               | 4,002,991           |
| Other Revenue   | 7,531,689           |
| Investment Income                                       | 106,653             |
|   | 20,978,554          |
| <b>EXPENSE</b>  |                     |
| <b>Salaries</b>   |                     |
| Teachers  | 1,270,559           |
| Principals and Vice Principals                          | 115,393             |
| Educational Assistants                                  | 3,541,754           |
| Support Staff   | 3,266,502           |
| Other Professionals                                     | 1,796,437           |
| Substitutes   | 11,615              |
|   | 10,002,260          |
| Employee Benefits                                       | 2,141,553           |
| Services and Supplies                                   | 8,290,086           |
|   | 20,433,899          |
| <b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b> | <b>544,655</b>      |
| <b>INTERFUND TRANSFERS</b>                              |                     |
| Capital Assets Purchased                                | (643,535)           |
| Other   | 98,880              |
|   | (544,655)           |
| <b>NET REVENUE (EXPENSE)</b>                            | <b>\$ -</b>         |

SCHOOL DISTRICT No. 33 (VANCOUVER)  
 CAPITAL FUND  
 CAPITAL ASSETS  
 YEAR ENDED JUNE 30, 2011

Schedule C1

|  | SITES         | BUILDINGS      | FURNITURE<br>AND<br>EQUIPMENT | VEHICLES     | COMPUTER<br>SOFTWARE | COMPUTER<br>HARDWARE | TOTAL          |
|--|---------------|----------------|-------------------------------|--------------|----------------------|----------------------|----------------|
| <b>COST, BEGINNING OF YEAR</b>                     | \$ 20,848,131 | \$ 549,113,558 | \$ 19,360,376                 | \$ 1,072,673 | \$ 2,946,938         | \$ 9,349,273         | \$ 602,690,949 |
| <b>Changes for the Year</b>                        |               |                |                               |              |                      |                      |                |
| Increase:  |               |                |                               |              |                      |                      |                |
| Purchases from:                                    |               |                |                               |              |                      |                      |                |
| Deferred Contributions - Bylaw                     |               |                | 79,352                        |              |                      |                      | 79,352         |
| Operating Fund                                     |               | 116,084        | 966,376                       | 63,448       | 132,780              | 1,365,956            | 2,644,644      |
| Special Purpose Funds                              |               | 10,758,307     | 502,391                       |              | 15,457               | 483,683              | 11,759,838     |
| Transferred from Work in Progress                  |               | 40,967,405     |                               |              |                      |                      | 40,967,405     |
|  | -             | 51,841,796     | 1,548,119                     | 63,448       | 148,237              | 1,849,639            | 55,451,239     |
| Decrease:  |               |                |                               |              |                      |                      |                |
| Deemed Disposals                                   |               |                | 2,372,084                     |              |                      | 744,779              | 3,116,863      |
|  | -             | -              | 2,372,084                     | -            | -                    | 744,779              | 3,116,863      |
| <b>COST, END OF YEAR</b>                           | 20,848,131    | 600,955,354    | 18,536,411                    | 1,136,121    | 3,095,175            | 10,454,133           | 655,025,325    |
| <b>WORK IN PROGRESS, END OF YEAR</b>               |               | 23,108,009     |                               |              |                      |                      | 23,108,009     |
| <b>COST AND WORK IN PROGRESS, END OF YEAR</b>      | \$ 20,848,131 | \$ 624,063,363 | \$ 18,536,411                 | \$ 1,136,121 | \$ 3,095,175         | \$ 10,454,133        | \$ 678,133,334 |
| <b>ACCUMULATED AMORTIZATION, BEGINNING OF YEAR</b> |               | \$ 204,792,629 | \$ 10,134,324                 | \$ 197,781   | \$ 297,429           | \$ 1,668,867         | \$ 217,091,030 |
| <b>Changes for the Year</b>                        |               |                |                               |              |                      |                      |                |
| Increase: Amortization for the Year                |               | 18,414,091     | 2,862,859                     | 164,072      | 898,905              | 2,915,272            | 25,255,199     |
| Decrease:  |               |                |                               |              |                      |                      |                |
| Deemed Disposals                                   |               |                | 2,372,084                     |              |                      | 744,779              | 3,116,863      |
|  | -             | -              | 2,372,084                     | -            | -                    | 744,779              | 3,116,863      |
| <b>ACCUMULATED AMORTIZATION, END OF YEAR</b>       | \$ -          | \$ 223,206,720 | \$ 10,625,099                 | \$ 361,853   | \$ 1,196,334         | \$ 3,839,360         | \$ 239,229,366 |
| <b>CAPITAL ASSETS - NET</b>                        | \$ 20,848,131 | \$ 400,856,643 | \$ 7,911,312                  | \$ 774,268   | \$ 1,898,841         | \$ 6,614,773         | \$ 438,903,968 |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 CAPITAL FUND  
 CAPITAL ASSETS - WORK IN PROGRESS  
 YEAR ENDED JUNE 30, 2011

Schedule C2

|  | BUILDINGS            | FURNITURE<br>AND<br>EQUIPMENT | COMPUTER<br>SOFTWARE | COMPUTER<br>HARDWARE | TOTAL                |
|--|----------------------|-------------------------------|----------------------|----------------------|----------------------|
| <b>WORK IN PROGRESS, BEGINNING OF YEAR</b> | \$ 22,216,661        |                               |                      |                      | \$ 22,216,661        |
| <b>Changes for the Year</b>                |                      |                               |                      |                      |                      |
| Increase                                   |                      |                               |                      |                      |                      |
| Deferred Contributions - Bylaw             | 40,560,969           |                               |                      |                      | 40,560,969           |
| Capital Reserve                            | 1,297,784            |                               |                      |                      | 1,297,784            |
|  | <u>41,858,753</u>    | <u>-</u>                      | <u>-</u>             | <u>-</u>             | <u>41,858,753</u>    |
| Decrease                                   |                      |                               |                      |                      |                      |
| Transferred to Capital Assets              | 40,967,405           |                               |                      |                      | 40,967,405           |
|  | <u>40,967,405</u>    | <u>-</u>                      | <u>-</u>             | <u>-</u>             | <u>40,967,405</u>    |
| <b>Net Changes for the Year</b>            | <u>891,348</u>       | <u>-</u>                      | <u>-</u>             | <u>-</u>             | <u>891,348</u>       |
| <b>WORK IN PROGRESS, END OF YEAR</b>       | <u>\$ 23,108,009</u> | <u>\$ -</u>                   | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ 23,108,009</u> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
**CAPITAL FUND**  
**DEFERRED CAPITAL CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2011**

Schedule C3

|   | BYLAW<br>CAPITAL      | OTHER<br>PROVINCIAL | OTHER<br>CAPITAL     | TOTAL<br>CAPITAL      |
|---|-----------------------|---------------------|----------------------|-----------------------|
| DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR               | \$ 253,998,837        | \$ 2,278,022        | \$ 14,936,032        | \$ 271,212,891        |
| <b>Changes for the Year</b>                                     |                       |                     |                      |                       |
| Increase  |                       |                     |                      |                       |
| Transferred from Deferred Contributions - Capital Additions     | 79,352                |                     |                      | 79,352                |
| Transferred from Work in Progress                               | 36,867,802            |                     |                      | 36,867,802            |
| Transferred from Work in Progress - Capital Reserve             |                       | 4,099,603           |                      | 4,099,603             |
|   | <u>36,947,154</u>     | <u>4,099,603</u>    | <u>-</u>             | <u>41,046,757</u>     |
| Decrease  |                       |                     |                      |                       |
| Amortization of Deferred Capital Contributions                  | 14,258,076            | 137,564             | 257,518              | 14,653,158            |
| Transferred to Bylaw  | (193,916)             | 193,916             |                      | -                     |
|   | <u>14,064,160</u>     | <u>331,480</u>      | <u>257,518</u>       | <u>14,653,158</u>     |
| <b>Net Changes for the Year</b>                                 | <u>22,882,994</u>     | <u>3,768,123</u>    | <u>(257,518)</u>     | <u>26,393,599</u>     |
| DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR                     | <u>\$ 276,881,831</u> | <u>\$ 6,046,145</u> | <u>\$ 14,678,514</u> | <u>\$ 297,606,490</u> |
| <br>  |                       |                     |                      |                       |
| WORK IN PROGRESS, BEGINNING OF YEAR                             | \$ 18,740,822         | \$ 3,475,839        |                      | \$ 22,216,661         |
| <b>Changes for the Year</b>                                     |                       |                     |                      |                       |
| Increase  |                       |                     |                      |                       |
| Transferred from Deferred Contributions - Work in Progress      | 40,560,969            |                     |                      | 40,560,969            |
| Ministry of Education Approved use of Capital Reserve           |                       | 1,297,784           |                      | 1,297,784             |
|   | <u>40,560,969</u>     | <u>1,297,784</u>    | <u>-</u>             | <u>41,858,753</u>     |
| Decrease  |                       |                     |                      |                       |
| Transferred to Deferred Capital Contributions                   | 36,867,802            |                     |                      | 36,867,802            |
| Transferred to Deferred Capital Contributions - Capital Reserve |                       | 4,099,603           |                      | 4,099,603             |
|   | <u>36,867,802</u>     | <u>4,099,603</u>    | <u>-</u>             | <u>40,967,405</u>     |
| <b>Net Changes for the Year</b>                                 | <u>3,693,167</u>      | <u>(2,801,819)</u>  | <u>-</u>             | <u>891,348</u>        |
| WORK IN PROGRESS, END OF YEAR                                   | <u>\$ 22,433,989</u>  | <u>\$ 674,020</u>   | <u>\$ -</u>          | <u>\$ 23,108,009</u>  |
| <br>  |                       |                     |                      |                       |
| TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR               | <u>\$ 299,315,820</u> | <u>\$ 6,720,165</u> | <u>\$ 14,678,514</u> | <u>\$ 320,714,499</u> |

SCHOOL DISTRICT No. 39 (VANCOUVER)  
 CAPITAL FUND  
 CHANGES IN DEFERRED CONTRIBUTIONS  
 YEAR ENDED JUNE 30, 2011

Schedule C4

|  | BYLAW<br>CAPITAL     | MINISTRY OF<br>EDUCATION<br>RESTRICTED<br>CAPITAL | OTHER<br>PROVINCIAL<br>CAPITAL | LAND<br>CAPITAL | OTHER<br>CAPITAL | TOTAL                |
|--|----------------------|---|--------------------------------|-----------------|------------------|----------------------|
| <b>BALANCE, BEGINNING OF YEAR</b>                            | \$ 30,236,086        | \$ 2,442,202                                      |                                |                 |                  | \$ 32,678,288        |
| <b>Changes for the Year</b>                                  |                      |   |                                |                 |                  |                      |
| Increase:  |                      |   |                                |                 |                  |                      |
| Provincial Grants - Ministry of Education                    | 31,230,835           |   |                                |                 |                  | 31,230,835           |
| Investment Income  |                      | 394,070   |                                |                 |                  | 394,070              |
|  | <u>31,230,835</u>    | <u>394,070</u>                                    | <u>-</u>                       | <u>-</u>        | <u>-</u>         | <u>31,624,905</u>    |
| Decrease:  |                      |   |                                |                 |                  |                      |
| Transferred to DCC - Capital Additions                       | 79,352               |   |                                |                 |                  | 79,352               |
| Transferred to DCC - Work in Progress                        | 40,560,969           |   |                                |                 |                  | 40,560,969           |
| Capital Reserve Approved and Utilized for AFG & Capital work |                      | 1,297,784   |                                |                 |                  | 1,297,784            |
| Revenue Recognition  | 432                  |   |                                |                 |                  | 432                  |
| Transferred from Capital Reserve to Bylaw (Trafalgar)        | 193,916              | (193,916)   |                                |                 |                  | -                    |
|  | <u>40,834,669</u>    | <u>1,103,868</u>                                  | <u>-</u>                       | <u>-</u>        | <u>-</u>         | <u>41,938,537</u>    |
| <b>Net Changes for the Year</b>                              | <u>(9,603,834)</u>   | <u>(709,798)</u>                                  | <u>-</u>                       | <u>-</u>        | <u>-</u>         | <u>(10,313,632)</u>  |
| <b>BALANCE, END OF YEAR</b>                                  | <u>\$ 20,632,252</u> | <u>\$ 1,732,404</u>                               | <u>\$ -</u>                    | <u>\$ -</u>     | <u>\$ -</u>      | <u>\$ 22,364,656</u> |



SCHOOL DISTRICT No. 39 (VANCOUVER)  
 CAPITAL FUND  
 CHANGES IN FUND BALANCES  
 YEAR ENDED JUNE 30, 2011

Schedule C5

|   | INVESTED IN<br>CAPITAL<br>ASSETS | LOCAL<br>CAPITAL    | FUND<br>BALANCE       |
|---|----------------------------------|---------------------|-----------------------|
| <b>BALANCE, BEGINNING OF YEAR</b>                     | \$ 113,479,047                   | \$ 1,358,670        | \$ 114,837,717        |
| <b>Changes for the Year</b>                           |                                  |                     |                       |
| Investment Income                                     |                                  | 32,707              | 32,707                |
| Amortization of Deferred Capital Contributions        | 14,653,158                       |                     | 14,653,158            |
| Interfund Transfers - Capital Assets Purchased        | 14,404,482                       |                     | 14,404,482            |
| Interfund Transfers - Local Capital                   |                                  | 2,044,990           | 2,044,990             |
| Amortization of Capital Assets                        | (25,255,199)                     |                     | (25,255,199)          |
| Energy Savings Program Loan Paydown                   | 100,000                          |                     | 100,000               |
| Interfund Transfers - Capital Lease Principal Payment | 7,981                            |                     | 7,981                 |
| LCR Other Expense                                     |                                  | (232,437)           | (232,437)             |
| LCR Other Revenue                                     |                                  | 1,102,857           | 1,102,857             |
| <b>Net Changes for the Year</b>                       | <u>3,910,422</u>                 | <u>2,948,117</u>    | <u>6,858,539</u>      |
| <b>BALANCE, END OF YEAR</b>                           | <u>\$ 117,389,469</u>            | <u>\$ 4,306,787</u> | <u>\$ 121,696,256</u> |

