
Board of Education
SCHOOL DISTRICT NO.39 (VANCOUVER)

Schedules as required by

The Financial Information Act

For the period 2012 July 01 to 2013 June 30

SCHOOL DISTRICT 39 STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
39	Vancouver	2012/2013
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 2013 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
	December 13/13
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
	December 13/13
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED
	December 13/13

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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**STATEMENT OF FINANCIAL INFORMATION
SCHOOL DISTRICT NO.39 (VANCOUVER)
FISCAL YEAR ENDED 2013 JUNE 30**

MANAGEMENT REPORT

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

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

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

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

On behalf of School District No.39 (Vancouver)

Steve Cardwell,
Superintendent
December, 2013

Rick Krowchuk,
Secretary Treasurer
December, 2013

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

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2013 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 2013 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 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
<u>ELECTED OFFICIALS</u>			
BACCHUS, PATTI	Chairperson, Board of School Trustees	\$ 26,972.66	\$ 4,231.26
BALLANTYNE, FRASER	School Trustee	24,897.86	-
CLEMENT, KEN	School Trustee	24,897.86	-
DENIKE, KEN	School Trustee	24,897.86	1,862.30
LOMBARDI, MIKE	School Trustee	24,897.86	1,317.94
PAYNE, CHERIE	School Trustee	24,897.86	1,983.46
WONG, ALLAN	School Trustee	24,897.86	4,402.57
WOO, SOPHIA	School Trustee	24,897.86	1,752.11
WYNEN, ROB	School Trustee	24,897.86	2,136.43
		<u>\$ 226,155.54</u>	<u>\$ 17,686.07</u>

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(DETAILS OF EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000)

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ABERSOLD	JL	80,119.42	918.15
ADAMOVICH	MJ	82,066.34	-
ADAMS	SL	82,491.36	150.00
ADAMS	BC	83,602.34	-
ADAMS	GN	84,399.76	40.00
ADAMS	JB	106,877.82	-
ADRIAN-HAMAZAKI	ES	82,508.57	-
ADRIAN-HAMAZAKI	VA	82,884.36	122.00
AELBERS	T	85,651.93	307.10
AFAN	R	93,418.39	1,254.78
AGYEMAN	K	76,238.19	-
AKERROYD	WB	88,125.32	-
AKRAP	NA	101,182.71	1,629.77
ALAIN	CG	93,350.94	970.00
ALAM	F	81,404.41	-
ALARY	DL	88,525.52	27.56
ALBRECHT	DL	76,320.94	15.00
ALBRECHT	MR	83,904.11	78.42
ALBUTAT	JA	82,993.06	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ALDERMAN	CH	95,295.20	2,286.46
ALEXANDER	S	78,058.99	1,859.09
ALEXANDER	J	80,171.39	195.00
ALEXIS	PL	82,810.70	-
ALGAS-LATORRE	F	85,772.46	40.00
ALI	S	91,426.60	125.00
ALI SHAW	SA	83,802.10	52.40
ALIPHTIRAS	G	76,698.56	-
ALKALAY	A	84,851.58	196.00
ALLEN	CA	81,453.51	313.25
ALLEN	JJ	82,755.17	307.10
ALLEN	HM	94,374.11	-
ALLEY	F	83,178.47	796.80
ALLINA	M	83,602.34	-
ALLISON	HA	88,060.05	-
ALSTAD	GM	76,080.91	-
ALTAN	PP	75,912.56	-
ALVARES	AV	84,568.25	-
ALYWARD	GE	82,827.77	-
AMBROSE	DA	88,016.63	-
AMOS	KNA	81,641.63	387.49
AN	PT	84,563.57	-
ANCELL	EE	82,491.36	-
ANDERSEN	J	95,834.77	570.37
ANDERSON	BK	82,802.92	13.78
ANDERSON	EM	91,836.91	10.00
ANDERSON	BD	116,221.96	-
ANDISON	CA	117,833.46	-
ANDRADE	PC	111,378.85	269.14
ANDRES	ML	83,602.34	200.00
ANDREWS	LL	75,455.04	-
ANGEL	S	76,427.78	165.00
ANGEL-LARA	AB	76,698.56	-
ANNAS	RW	76,714.49	-
ANTONOPOULOU	MM	86,112.43	-
APPEL	FA	82,678.36	41.50
ARCHBOULD	NE	80,139.63	-
ARCHER	LG	82,385.54	125.00
ARDRON	DR	81,424.63	162.50
ARKILETIAN	RJ	82,884.36	-
ARMITAGE	MH	86,866.49	40.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ARNETT	JL	86,324.74	-
ARNOLD	YD	84,798.89	305.00
ARNTZEN	GJ	82,631.26	100.00
ASAI	CG	81,495.64	-
ASCHER	CG	83,301.57	-
ASHDOWN	JN	76,305.56	366.00
ASMOUCHA	SJ	82,465.21	25.00
ASTANEH	A	83,602.34	-
ASTBURY	EA	86,530.19	35.00
ATKINSON	CJ	126,891.03	5,315.08
ATTERTON	CR	76,305.56	-
AUBICHON	FJ	76,433.85	-
AUCOIN	SL	83,584.91	-
AUMAN	JR	83,977.91	-
AWEIDA	DB	83,995.34	-
BACH	DP	101,038.58	-
BACKERMAN	LR	82,901.57	75.00
BAILEY	MH	82,115.57	35.00
BAILEY	J	125,529.96	1,084.81
BAILLIE	A	76,321.49	-
BAIN	DN	82,491.36	-
BAINS	SK	82,908.57	73.00
BAINS	RK	89,172.93	-
BAIRD	CM	84,064.72	-
BAKER	LR	93,350.79	-
BALLANTYNE	JM	81,705.63	-
BALLARIN	RA	88,226.56	-
BARCLAY	JP	83,977.91	-
BARIBEAU	CR	76,305.56	-
BARNES	G	107,269.38	2,344.91
BARON	TA	76,842.49	130.00
BARRE	MA	76,465.96	-
BARTHA	PM	76,313.93	-
BARTLETT	S	87,641.06	-
BARTON	S	76,313.18	-
BASSO	MR	82,810.56	-
BATCHELOR	BE	82,827.77	115.00
BATISTA	CA	104,915.69	661.91
BAUDER	AE	78,131.97	165.00
BAULCOMB	CV	92,033.31	1,983.14
BAUSBACK	KH	81,039.13	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BAXTER	IR	89,199.46	-
BAYNE	NL	82,491.36	60.00
BEADLE	EF	78,731.21	-
BEALE	U	77,550.89	123.33
BEAN	R	83,977.91	100.00
BEATON	GS	76,640.69	-
BEATTIE	KM	76,698.56	-
BEAUCOCK	KT	85,216.41	-
BEAUDRY	CM	78,646.81	-
BECKER	RC	77,508.46	-
BEDARD	MH	75,912.56	-
BEGG	LM	76,698.56	-
BEHARRY	PA	76,305.56	130.00
BELANGER	D	81,247.90	-
BELECOS SHAW	A	75,750.34	-
BELL	EA	82,827.77	41.50
BELL	RG	82,884.36	-
BELL	EJ	83,723.25	-
BELL	BJ	100,754.75	810.28
BENDER	EE	83,602.34	-
BENEDET	L	76,305.56	10.00
BENNETT	JT	82,810.56	325.39
BENSON	MJ	75,912.56	-
BENSON	AP	76,714.49	-
BERCIC	TD	75,394.48	-
BERGANT	LB	98,472.23	185.00
BERGER	FT	83,335.60	20.00
BERGERON	RB	122,026.81	2,075.56
BERNAUER	KL	79,508.49	10.00
BERNER	CB	83,584.91	1,687.87
BEST	RB	83,479.97	150.00
BHIMANI	K	76,699.20	-
BIELA	PM	86,668.41	124.00
BIERBRIER	LM	76,624.76	25.00
BIGGS	S	83,473.45	125.00
BIGIOLLI	AM	80,812.75	-
BILESKY	ME	105,186.75	805.36
BILN	D	87,055.74	280.00
BILODEAU	SL	79,018.60	80.33
BINDER	AL	82,902.71	160.00
BION	EE	75,949.93	95.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BIRD	LE	75,338.96	-
BIRD	NA	79,154.30	-
BIRD	CM	82,335.76	-
BIRKENHEAD	S	83,584.91	20.00
BIRKS	C	80,297.66	110.00
BISARO	RA	83,209.52	-
BISHOP	KM	83,602.34	80.00
BISSET	HA	76,714.49	60.00
BLACK	PC	83,284.36	50.00
BLACKMAN	HK	109,493.13	2,205.80
BLAKE	KE	87,521.82	125.00
BLAND	CL	82,066.34	-
BLEIKER	CW	78,285.53	312.10
BLOCK	EM	76,698.56	15.00
BODDEN	RH	113,583.01	26.00
BODNARUK	E	83,977.91	-
BOHL	BR	84,260.65	32.50
BOISSY	LP	87,418.60	-
BOITARD	DF	76,714.49	-
BOLEGOH	S	82,382.70	-
BOLIANAZ	MD	93,849.48	1,151.89
BOLTON	WM	88,611.02	-
BOLTON	SA	97,698.20	196.00
BOMBINO	G	78,414.20	-
BOND	JG	87,593.00	150.00
BONDI	GM	126,941.52	1,623.61
BONNIS	ET	85,997.27	-
BORDON	RP	83,172.12	160.00
BORG	TC	82,508.57	-
BORGES	DR	91,846.31	125.00
BOSCHUNG	SM	88,362.43	3,480.46
BOSELLO	K	84,458.58	10.00
BOSELLO	A	86,398.54	-
BOTERO	ID	81,584.51	25.00
BOUCHARD	H.	76,562.69	40.00
BOULET	AB	76,714.49	100.00
BOUTOT	ML	76,624.76	-
BOWDEN	VA	76,738.46	50.00
BOYLAN	BA	83,999.66	-
BRACK	D	89,427.01	-
BRAMHOFF	AM	83,258.12	70.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BRANDOLINI	RC	76,305.56	-
BRAUN	DK	75,937.43	-
BRAUN	BE	83,584.91	40.00
BRAUN	JA	87,510.58	-
BRAVERMAN	MA	83,977.91	-
BREAULT	MM	76,401.87	105.00
BREDIN	SL	76,718.92	-
BREEN	RH	76,502.42	-
BRENDZY	RH	83,470.02	145.00
BRESLAUER	KH	76,624.76	-
BRESLIN	BL	76,305.56	128.80
BRETON	L	87,146.80	-
BRETT	AV	82,901.57	35.00
BRING	D	95,115.87	2,025.55
BRION	PM	76,465.96	-
BRIX	PA	75,848.08	150.00
BROADBENT	MJ	117,515.46	3,769.05
BRODIE	AC	90,025.56	35.00
BROMAN	PS	76,305.56	10.00
BROMIGE	CK	82,099.50	-
BROOK	DJ	117,833.46	1,740.31
BROOKS	ML	78,021.20	-
BROTHERS	SC	76,502.42	50.00
BROWN	JL	80,453.06	-
BROWN	DL	81,977.74	-
BROWN	JL	83,693.53	-
BROWN	A	85,141.23	2,973.91
BROWN	RA	87,510.58	77.77
BROWNING	BM	104,733.69	-
BROWNRIGG	RC	82,827.77	-
BRUECHERT	WS	84,190.98	-
BRUMWELL	CC	97,874.91	130.00
BRUYERE	JS	76,299.51	77.72
BRYCE	KL	82,357.60	-
BUCHAN	KA	82,843.19	326.80
BUCHAN	PD	83,904.11	-
BUIS	KJ	93,838.47	-
BURCHILL	DG	87,229.07	4.00
BURD	RA	79,745.06	1,778.46
BURDON	SD	83,995.34	100.00
BURKETT	DL	86,923.08	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
BURLEY	JD	76,624.76	25.00
BURMA	AS	77,255.25	95.00
BURNELL	BC	86,012.54	160.00
BURNHAM	MJ	75,650.02	-
BURNHAM	WJ	122,702.56	-
BURNS	MT	79,955.44	-
BURROUGHS	B	75,271.29	-
BURROWES	LG	75,217.63	-
BURT	TW	82,884.36	224.42
BURTON	SL	91,871.69	-
BUSS	MW	80,299.82	100.00
BUTEAU	CL	104,651.12	204.08
BUTLER	JC	76,698.56	10.00
BUTLER	VK	82,901.57	60.00
BYLSMA	AD	76,513.63	-
BYRNE	JA	82,712.10	-
BYRON	S	83,209.34	-
CABRONE	EJ	88,419.24	60.00
CACCHIONI	DG	89,713.42	-
CALAHAIN	EM	83,613.59	69.00
CALUORI	JS	75,959.28	110.00
CALVERT	K	82,901.57	-
CAMERON	GD	75,518.44	157.59
CAMERON	RE	83,584.91	62.00
CAMERON	JT	83,904.11	10.00
CAMERON	SJ	108,776.64	-
CAMPBELL	JB	76,306.84	-
CAMPBELL	SH	76,517.71	-
CAMPBELL	M	80,341.72	-
CAMPBELL	SM	94,644.60	525.50
CAMPOS	NS	76,714.49	-
CANDIDO	ML	86,154.29	22.40
CANNING	GW	82,901.57	256.28
CANNON	IM	107,269.38	3,197.40
CANTOR	DR	83,584.91	98.00
CAPARAS	MC	91,144.31	580.56
CAPITANO	KP	76,321.49	-
CAR	SC	99,700.68	26.00
CARASQUERO	JE	76,718.92	-
CARDWELL	SM	207,654.62	14,311.59
CARELSE-BORZEL	EJ	84,572.85	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CARGO	SJ	76,624.76	-
CARLE	LS	82,491.36	125.00
CARLICK	FM	82,891.36	-
CARLTON	J	83,025.44	464.19
CARMICHAEL	MB	88,410.67	-
CAROS	JS	87,649.31	-
CARPENTER	PH	76,624.76	-
CARRELL	CD	76,177.20	305.02
CARRIER	J	76,698.56	6.00
CARRIERE	V	93,944.93	-
CARRY	SG	82,491.36	-
CARSON	JS	82,508.57	135.00
CARSWELL	A	81,123.72	75.00
CARTWRIGHT	ET	83,209.34	-
CARVER	CC	102,075.88	13.00
CASSIDY	JP	76,305.56	-
CASSIDY	YD	76,321.49	-
CASSIE	RG	117,907.02	-
CASSON	RA	76,598.52	50.00
CASTELLARIN		83,191.91	35.00
CATALANO	LM	76,714.49	50.00
CAUCHON	L	76,531.99	60.00
CAULFIELD-MALKIN	BK	87,696.66	17.50
CAVANAGH	MM	76,333.43	115.00
CAVANAGH	DB	117,124.02	1,828.68
CAVERZAN	R	83,904.11	55.00
CAVIN	EM	82,508.57	-
CAWSEY	PS	80,861.16	-
CHALMERS	HE	93,745.22	-
CHAMBERLAIN	JB	81,088.16	17.40
CHAMBERS	LE	76,305.56	40.00
CHAMBERS	CC	83,978.11	-
CHAN	CL	78,632.54	30.00
CHAN	GA	82,098.36	-
CHAN	VW	82,901.57	63.00
CHAN	PG	83,461.32	125.00
CHAN	H	85,988.91	-
CHAN	JM	87,418.60	-
CHAN	MB	88,008.27	256.28
CHANG	AY	82,810.56	100.00
CHANG	DW	82,891.36	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CHAN-HENRY	GE	83,584.91	-
CHEE	CL	84,847.13	-
CHEN	PP	76,239.33	-
CHEN	BI	83,871.44	-
CHENG	C	84,769.25	7,010.92
CHENOWETH	MS	75,626.34	75.00
CHEUNG	W	83,977.91	80.00
CHEVREAU	DG	91,949.37	-
CHEW	SS	76,698.56	-
CHIANG	PE	86,616.55	125.00
CHIASSON	JM	80,660.92	-
CHIN PETERSEN	J	115,272.82	2,466.28
CHIU	FS	75,912.56	60.00
CHIU	O	80,188.28	76.00
CHO	D	82,884.36	-
CHOI	MC	79,742.72	-
CHOI	JW	82,166.99	-
CHOMYN	MA	84,077.78	-
CHONG	LW	83,191.91	-
CHONG-PING	KA	79,602.82	-
CHOO	D	76,305.56	40.00
CHORNEY	SB	85,695.94	70.00
CHOW	AJ	77,800.25	-
CHOW	S	82,810.56	-
CHOW	K	82,884.36	180.00
CHOW	MC	83,602.34	4.00
CHOW	LC	84,009.67	-
CHOW	GF	86,923.08	-
CHOY	L	86,137.08	140.00
CHRISTISON	LD	76,305.56	-
CHRZASTOWSKI-WACHTEL	PD	86,014.70	-
CHUAQUI	ML	76,305.56	60.00
CHUU	CL	77,722.05	-
CIARNIELLO	ME	159,331.71	4,688.78
CIWKO	TV	82,612.14	-
CLARK	JJ	101,947.63	-
CLARKE	ED	76,714.49	25.00
CLAY-SMITH	GA	76,714.49	36.00
CLUTCHEY	CA	76,067.01	-
COATES	HA	86,662.03	-
COBURN	G	82,884.36	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CODERRE	SC	75,996.64	80.33
CODRINGTON	AR	78,227.92	165.00
COFLIN	KA	105,360.56	-
COHEN	S	76,698.56	-
COLEMAN	JL	82,810.56	-
COLLINS	G	87,099.40	100.00
COLPITTS	J	76,698.56	-
COLVIN	N	83,602.54	60.00
COMEAU	PM	97,888.60	-
COMFORT	CL	83,707.90	-
COMPTON	KM	83,904.11	110.00
CONNAUGHTON	WA	78,731.85	-
CONZON	GA	81,092.46	100.00
COOK	JA	106,358.78	2,378.01
COOMBS	EN	82,491.36	-
COOPERSMITH	DJ	83,609.70	2,146.44
COOPERSMITH	V	118,307.02	859.91
CORCORAN	TJ	76,091.47	1,005.58
CORDONI	CA	85,244.57	125.00
CORMIER	DY	76,624.76	107.40
CORSI	V	76,698.56	-
CORTENS	JC	93,849.48	24.90
COSGROVE	LC	85,927.71	40.00
COSTA	ME	83,584.91	-
COSTEA	KG	76,305.56	-
COTTON	GJ	78,633.09	100.00
COTTRELL	MC	76,624.76	174.15
COTTRELL	J	82,294.19	-
COULTER	CL	76,305.56	-
COULTER-BOISVERT	KM	76,624.76	-
COUTTS	GO	77,595.46	65.00
COUTTS	RB	91,627.50	322.00
COUTURIER	S	76,978.80	-
COVERNTON	EM	82,491.36	-
COWIN	ME	80,661.88	2,675.19
CRAIK	TJ	78,616.69	128.80
CRAMB	EM	93,064.01	2,354.35
CRAWFORD	J	82,491.36	-
CREIGHTON	D	76,698.56	-
CRESCENZO	AJ	80,213.43	-
CUERRIER	A	82,563.51	80.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
CULTUM	IM	76,714.21	140.33
CUMMING	WA	76,698.56	-
CUNHA	ML	86,523.12	100.00
DABIDEEN-SONACHANSINGH	JV	76,698.56	300.00
DALE	JS	99,700.68	60.00
DALLA-ZANNA	GT	76,698.56	63.00
DALLYN	SM	83,921.54	-
DALY	P	76,624.76	-
DANYLCHUK	DL	85,693.59	1,366.28
DAVID	CS	83,921.54	28.00
DAVIDSON	M	82,901.57	-
DAVIDSON	MA	117,699.89	2,690.93
DAVIES	DJ	76,624.76	-
DAVIS	D	75,838.85	-
DAVIS	NC	76,714.49	50.00
DAVIS	AS	113,258.17	603.74
DAWSON	JW	110,245.38	417.71
DE IACO	RL	76,345.89	43.75
DE JARDIN	LR	87,047.96	-
DE VERTEUIL	GS	82,066.35	165.00
DE VITA	KA	81,690.56	-
DEAN	TL	84,288.39	20.00
DELAFENETRE	F	80,026.78	-
DELVILLE-PRATT	IK	80,900.68	-
DEMERS	G	81,025.42	-
DEMIRIS	S	82,508.57	-
DEMPSTER	KG	78,037.56	-
DENCHFIELD	BJ	86,835.77	-
DENSFORD	M	75,236.92	-
DENT	SE	76,702.99	-
DENTON-HOWES	DG	82,810.56	-
DEO	R	94,241.04	-
DERAGOPIAN	AA	83,390.97	-
DERPAK	D	125,456.40	4,664.23
DERRETH	EA	87,836.78	-
DES MAZES	AR	82,491.36	-
DESAI	SS	80,660.92	60.00
DESAI	J	83,977.91	-
DESBIENS	S	76,714.49	60.00
DESJARLAIS	MG	84,686.36	79.00
DEVJI	S	76,305.36	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DEWAR	T	83,369.58	80.00
DI CARLO	T	76,305.56	30.00
DI GIACINTO	PJ	76,305.56	15.00
DI GIROLAMO	LM	81,215.29	1,461.78
DIAS	JM	82,386.22	100.00
DICESARE	DE	89,427.81	1,057.09
DICKIE	CA	86,709.29	916.97
DICKSON	SL	83,904.11	-
DIESVELT	AI	76,712.58	-
DILGIR	Z	76,305.36	-
DILL-JONES	MP	75,809.17	130.00
DIMITROPOULOS	E	76,698.56	-
DINGMAN	D	76,640.69	-
DIONNE	KA	83,921.72	255.00
DIXON	S	75,912.01	-
DIXON	AL	82,884.36	-
DOAD	J	82,085.19	-
DOBIE	PS	76,698.56	-
DOBRY	J	75,912.56	-
DOCHARTY	ML	87,863.56	520.57
DOLAN	MB	83,655.29	-
DONNELLY	AV	83,473.45	-
D'ONOFRIO	M	82,508.57	215.00
DONOVAN	ML	86,029.05	35.00
DOUGLAS	CD	76,624.76	402.00
DOUGLAS	PL	82,385.54	-
DOUGLAS	JP	82,595.53	381.28
DOWLE	BJ	75,825.00	77.72
DOWLING	SC	87,530.47	-
DOWNING	SA	80,357.65	287.27
DOYLE	RA	85,279.00	-
DOYLE	TP	97,780.84	-
DRESCHER	JM	79,217.22	5,467.78
DRUMMOND	SJ	76,305.56	160.00
DRURY	M	93,282.64	1,459.20
DUBE	P	76,714.49	-
DUCK	CS	87,224.37	1,859.36
DUDRA	CM	76,622.76	406.38
DUECK	JH	98,917.38	346.10
DULAI	S	81,118.98	25.00
DUNCAN	BL	75,928.49	20.00

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YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
DUNCAN	DG	87,036.78	904.22
DUNCAN	LJ	104,387.32	-
DUNDON	IE	85,243.91	-
DUNNE	GA	76,321.49	-
DUONG	PH	79,424.89	512.12
DUONG	JT	81,011.21	731.05
DURNO	GR	76,231.81	-
DURRIEU	MJ	82,810.56	98.00
DYER	JE	75,519.01	256.28
DYER	BF	76,698.56	45.00
DYKSTRA	SO	80,870.60	80.00
EBELING	SB	76,305.56	-
EBERLE	C	76,624.76	-
EDAMURA	SL	75,926.31	60.00
EDDY	GJ	77,682.68	221.05
EDDY	A	83,191.91	335.00
EDL	MA	77,354.25	168.00
EDWARDS	EE	83,209.34	230.00
EDWARDS	V	83,906.67	63.00
EE	BS	83,191.91	90.00
EGILSSON	KS	83,995.34	220.33
EHLER	RE	76,321.49	-
EHN	ZE	84,048.29	-
EHRMANTRAUT	GL	85,244.58	-
EISNER	ET	76,305.56	36.00
EKDAHL	MC	94,574.63	731.45
EKELUND	DJ	76,312.56	-
ELIA	T	82,273.18	125.00
ELLIS	PL	75,928.49	20.00
ELLIS	PC	76,624.76	-
ELLIS	ER	89,860.59	-
EMANOUILIDIS	T	95,432.23	-
EMBREE	J	86,107.93	-
EMENO	DJ	117,833.46	2,288.24
EMSLEY	SI	75,959.28	-
ENG	E	94,868.05	97.00
ENG	JW	98,246.60	-
ENGLISH	TR	77,284.40	-
ENNS	MD	76,714.49	-
ENNS	WT	77,098.56	-
EPP	E	83,584.91	92.72

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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>
EPP	D	88,959.65	-
EPLETTE	JP	88,434.80	2,861.29
ERICKSON	JL	75,928.49	-
ERICKSON	BP	76,321.49	210.00
ERWIN	KA	83,602.34	110.00
EVANS	RT	76,737.14	395.00
EVANS	LS	82,098.36	115.00
EVANS	R	83,191.91	-
EVANS	MS	84,782.61	1,251.31
EVANS	PD	107,269.38	-
EVERAARS	LC	85,018.37	55.94
EVERMON	RK	76,321.49	-
EVES	TJ	80,750.65	65.00
EWAN	GM	76,338.79	512.12
FABRIS	GN	80,213.43	-
FABRY	NA	78,322.36	55.00
FAIRWEATHER	A	83,921.54	415.00
FAIZABADI	G	76,698.56	-
FANTHORPE	EJ	106,505.32	1,753.89
FARIAS	JM	97,690.99	1,756.10
FARNELL	V	87,962.22	77.76
FARQUHARSON	ML	83,977.91	195.00
FARRELL	P	76,293.26	-
FARRELL	SL	82,685.95	46.15
FARRELL	CM	83,584.91	-
FEDDEMA	A	88,958.84	-
FEELEY	P	76,622.85	-
FELL	GV	76,699.20	135.00
FENIAK	CA	113,954.34	3,156.68
FERGUSON	RD	106,818.02	19.00
FERGUSON	NE	76,698.56	-
FERGUSON	ML	76,746.35	40.00
FERNANDES	TG	83,324.53	307.10
FERRIS	HA	76,698.56	-
FIDDLER	DR	120,386.16	963.57
FILLEUL	ML	89,052.02	1,057.55
FINCH	RB	86,090.88	165.00
FINCH-COWIE	MD	81,417.08	-
FINDLAY	JA	86,923.08	110.00
FINDLAY	PA	104,843.31	-
FISTER	JW	76,698.56	-

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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>
FITZGERALD	R	75,542.60	512.12
FITZPATRICK	SR	85,147.87	5,113.29
FITZSIMMONS	KM	77,536.69	-
FLORIO	RS	81,165.89	165.00
FOLLETT	P	84,123.04	60.00
FONG	M	75,924.19	25.00
FORAN	LM	82,115.57	195.00
FORBES	LG	76,714.49	168.00
FORD	LB	85,990.74	381.27
FOREMAN	SJ	76,714.49	-
FOREMAN-NG	KS	83,995.34	10.00
FORGERON	TR	85,479.45	307.10
FORSEY	SM	83,584.91	-
FORSSELIUS	GJ	75,912.56	-
FORSYTH	DE	76,119.76	-
FORTUNE	CJ	86,320.91	-
FOSTER	M	84,509.99	1,545.01
FOSTER	JA	88,473.79	15.00
FOUKS	WA	81,862.25	40.00
FOURACRES	W	76,305.56	110.00
FOURNIER	JH	83,602.34	-
FOURT	LI	77,210.60	10.00
FOWLER	KJ	86,467.09	158.00
FOX	SL	77,961.33	-
FOXX	V	84,989.61	375.38
FRANCISCO	G	89,483.62	2,073.57
FRANCO	JM	76,698.56	-
FRASER	CM	80,151.90	3,291.76
FRASER	MJ	82,491.36	-
FRENCH	HM	75,547.69	-
FRENZELL	B	106,700.06	-
FRIEND	CC	84,852.37	2,076.30
FRIESAN	AD	78,731.29	-
FRIESEN	CJ	76,321.49	-
FRIESEN	DM	80,401.35	307.10
FRIGAULT	KS	76,320.94	-
FROEBE	KL	83,904.11	55.00
FROESE	CV	94,240.93	50.40
FRYER-MANGAN	S	76,305.56	-
FULLJAMES	RA	81,085.58	-
FUNG	CS	80,765.88	2,509.85

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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>
FUNG	TC	83,191.91	-
FUNG	JP	83,584.91	20.00
FUNG	DK	87,228.77	-
FUOCO	CV	78,844.44	1,200.64
FUREY	PJ	104,976.32	-
GABBOTT	GR	88,663.40	789.92
GABELMAN	BM	83,995.34	-
GALE	TP	81,039.13	-
GALLANT	EJ	82,901.57	-
GARBER	SL	82,810.56	-
GARFINKEL	SL	84,752.13	904.22
GARZITTO	E	106,744.46	1,851.83
GASCOIGNE	H	117,515.46	-
GATES	TL	76,321.49	-
GATES	NA	78,115.74	-
GATTI	AM	83,584.91	-
GAULT	FD	76,688.85	-
GAUTHIER	A	84,496.11	140.72
GAUTHIER	CV	166,565.89	2,622.15
GAVIN	EA	117,833.46	2,385.77
GEE	TK	76,624.76	10.00
GELB	M	75,924.19	-
GENEST	S	94,617.35	15.00
GEORGIPOULOS	D	79,524.84	30.00
GEPPERT	PH	82,884.36	20.00
GESSAROLI	K	76,698.56	35.00
GHOBRIAL	HM	85,544.48	152.00
GIBBENS	TP	83,655.29	-
GIBBS	EE	76,055.05	140.00
GIBBS	RE	82,491.36	-
GIBNEY	DE	83,584.91	-
GIBORSKI	GJ	86,159.69	-
GIBSON	PI	76,321.49	-
GIBSON	RG	83,995.70	256.28
GIESBRECHT	VE	76,698.56	35.00
GIFFIN	KL	82,492.19	-
GILL	IK	75,002.49	-
GILL	RA	81,342.15	-
GILL	RJ	83,602.34	-
GILL	JS	97,545.16	-
GILL	K	115,117.92	1,022.52

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
GILLESPIE	TM	76,305.56	-
GILLESPIE	BF	86,422.20	-
GILMOUR-LAMMERSE	CE	117,833.46	2,882.11
GIORDANO	A	84,748.55	-
GIRARD-FORTIER	SP	99,608.11	-
GLOVER	JA	82,884.36	125.00
GOCK	DJ	82,447.94	70.00
GODDARD	AJ	79,354.77	155.50
GOFISKY	M	76,850.72	77.00
GOLDIE	GA	83,921.54	-
GOMES	DA	80,926.08	1,405.35
GOMEZ AVILA	A	78,583.13	307.10
GONCALVES	O	86,398.54	20.00
GOOD	DE	125,456.40	-
GOODACRE	SD	80,852.28	-
GOODISON	DJ	83,904.11	70.00
GOPAUL	HH	82,906.35	330.00
GORDY	PL	82,682.32	-
GOULET	MF	88,740.16	3,939.23
GOWDY	RE	84,421.29	48.00
GRAHAM	KJ	92,194.68	-
GRANT	BA	83,924.53	80.00
GRANT	AA	89,885.07	99.75
GRANT	AJ	125,456.40	-
GRASSI	PS	86,426.48	-
GRAVES	DK	95,678.26	-
GRAY	KG	76,243.63	-
GREEN	MM	76,992.92	-
GREEN	SA	86,128.08	35.00
GREENHALGH	AJ	83,977.91	125.00
GREENSHIELDS	RB	84,158.04	-
GREENWOOD	KA	78,871.32	-
GREER	EM	82,884.36	-
GRENIER	FF	83,584.91	-
GRENZBERG	AL	83,209.34	35.00
GREWAL	H	76,698.56	35.00
GREWAL	JK	82,884.36	-
GREYHURST	KM	75,440.26	60.00
GRIER	SH	76,907.42	-
GRIEVE	JK	82,810.56	-
GRIFFIN	RJ	82,884.36	-

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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>
GRIFFITHS	MR	76,698.56	-
GRIGGS	AC	75,519.65	-
GRIMM	KA	86,364.56	332.00
GROHMANN	RF	75,115.04	-
GROOMBRIDGE	IJ	76,465.96	77.72
GROSCH	SL	82,884.36	95.00
GRUFT	GL	83,921.54	-
GUENTER	ML	76,698.56	34.40
GURALIUK	RH	81,386.43	100.00
GUSTAFSON	GM	76,640.69	-
HAAS	CC	87,492.40	-
HACHEY	D	82,066.35	72.80
HAIT	WJ	86,849.28	62.00
HAJI	DN	87,492.40	-
HALE	DJ	87,492.40	-
HALES	SL	87,623.63	35.00
HALEY	AG	93,410.48	-
HALL	SJ	76,322.20	-
HALL	JD	107,195.82	-
HALL-STEVENSON	LD	87,918.37	50.50
HAMAGUCHI	M	117,907.02	125.00
HAMILTON	RG	79,224.45	307.10
HAMILTON	MC	82,924.46	15.00
HAMILTON	LD	94,167.48	-
HAMPTON	AR	85,088.88	-
HANDSCOMB	K	91,080.14	-
HANN	SN	76,708.86	320.00
HANSEN	PD	94,864.96	827.00
HANSMAN	GP	83,304.05	-
HANSON	EA	76,328.92	-
HANSON	CE	80,895.37	-
HAPTON	RL	76,716.41	95.00
HAQQ	RC	75,628.15	307.10
HARAGA	AH	76,991.52	-
HARAPNUICK	T	106,818.02	-
HARCOTT	JL	104,843.11	60.00
HARDINGE	ML	83,585.11	42.00
HARPER	DL	82,491.36	-
HARPER	SC	82,884.36	299.58
HARRIS	MJ	76,305.56	-
HARRIS	RA	81,042.52	-

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HARRIS	CM	87,002.83	-
HARRISON	ND	82,913.56	250.00
HARRISON	EP	83,921.74	10.00
HARTLEY-FOLZ	JE	80,996.51	72.80
HARTMAN	EM	83,995.34	-
HASLEY	CM	128,555.83	2,094.95
HATTS	DJ	81,862.25	35.00
HAVEMAN	AK	89,960.06	-
HAWBOLT	KA	94,503.30	10.00
HAWES	M	75,912.56	165.00
HAWKES	AC	82,396.80	41.50
HAYES	BA	83,904.11	85.00
HAYES-BROWN	EA	91,721.12	145.00
HAYLEY	T	88,995.73	2,226.36
HAYNES	PB	76,698.56	-
HAYRE	OS	80,704.40	160.00
HEDLEY	S	83,921.54	215.00
HEINE	DL	85,221.29	125.00
HEINRICH	KG	77,932.19	4,321.57
HELEM	RJ	80,676.67	-
HENDERSON	VB	75,463.67	100.00
HENGVELD	M	88,763.74	11.50
HEPBURN	LJ	76,698.56	-
HERBERT	JJ	76,722.11	95.00
HERLE	MF	81,297.55	-
HEYWORTH	JK	76,305.56	-
HICKMAN	RK	76,867.61	100.00
HIGGINS	P	80,264.59	100.00
HIGGINSON	DG	89,971.57	59.00
HILL	PL	82,876.86	97.72
HILL	PJ	86,030.67	-
HILLIKER	EA	75,122.22	35.00
HINGSON	SE	83,170.01	17.00
HINSON	BJ	82,827.77	40.00
HO	P	76,450.88	40.00
HO	SS	82,459.86	101.46
HO	N	83,584.91	-
HOBSON	BR	85,968.14	125.00
HOCK	R	83,632.01	125.00
HOFLIN	CR	75,523.49	-
HOGABOAM	HW	86,342.71	-

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
HOGAN	MA	88,819.91	-
HOLBURN	RM	83,977.91	-
HOLLAND	K	76,321.49	-
HOLLAND	L	83,921.54	60.00
HOLLANDS	AJ	93,086.07	185.00
HOLMES	PL	83,977.91	-
HOMENIUK	K	80,455.10	-
HOMICK	B	76,598.52	-
HONG	V	76,714.49	60.00
HONG	DL	76,714.49	-
HONG	J	82,901.57	295.80
HOOK	KL	82,816.14	-
HOOPER	L	76,698.56	150.00
HOOPER	HR	110,631.45	-
HOOVER	CL	79,154.31	30.00
HOR	K	83,847.97	307.10
HORNBY	SC	88,759.06	20.00
HORSLEY-HOLWILL	JW	121,269.95	1,062.51
HOUGHTON	RV	76,624.76	-
HOULE	K	78,616.69	135.00
HOUNSELL	MC	80,587.69	-
HOWARD	WG	83,995.34	-
HOWELL	EF	93,066.04	-
HOWES	FH	83,995.34	-
HRISTOVA	T	81,236.02	-
HSU	LR	82,491.36	65.00
HUBBARD	KR	82,255.25	275.00
HUDSON	S	76,359.84	-
HUEY	SB	83,584.91	-
HUFTY	ST	76,328.56	266.27
HUGHES	MO	76,714.49	548.80
HUGHES	SR	84,581.14	182.72
HUGHES	AE	87,436.78	-
HUGHES	VW	88,061.48	75.00
HUGHES	A	99,627.12	-
HUGHES	DJ	106,744.46	-
HUGLI	WG	83,904.11	-
HUI	PM	77,754.91	125.00
HULME	EG	84,044.84	-
HUM	N	76,321.49	-
HUMENIUK	M	75,912.56	-

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>
HUMPHRIES	AC	88,681.82	178.48
HUNTER	BJ	87,530.10	40.00
HUNTER	JR	106,744.46	2,337.66
HURST	SL	81,862.25	-
HURST	GE	105,814.40	260.00
HUTCHINGSON	Y	95,428.17	-
HUTCHINSON	LF	107,269.38	25.45
HUTCHINSON	IL	108,366.47	-
HYDE	SG	76,640.69	-
IAMEO	LM	75,912.56	-
IAQUINTA	BA	80,607.75	-
IKEDA	LL	76,720.50	-
INGHAM	GD	84,572.52	155.00
INGLIS	SD	80,139.63	-
INGLIS	JC	83,584.91	100.00
INGLIS	BA	83,904.11	200.00
ION	JP	132,200.12	-
IORIO	O	80,100.58	430.50
IRELAND	TW	83,698.61	-
IRVIN	R	87,942.83	-
IRVINE	KA	76,714.49	-
IRWIN	JK	89,723.19	-
ISBISTER	AM	82,810.56	110.00
ISFORD-SAXON	KM	91,278.44	2,660.82
ISMAIL	T	83,509.70	-
ISOMURA	DM	83,116.58	-
IUELE	FB	76,714.49	-
JACK	BM	83,602.34	-
JACOB	A	83,977.91	70.00
JAFARZADEH	B	82,255.25	10.00
JAJIC	WJ	84,918.92	-
JAKOY	LA	82,901.57	100.00
JAMBOR	AM	82,491.36	-
JAMEN	MK	76,891.40	128.75
JAMES	M	76,698.56	35.00
JAMIESON	CJ	107,269.38	62.51
JANSSEN	RE	78,042.47	-
JANZE	TL	82,491.36	-
JANZE	CS	82,936.28	-
JARDINE	SR	78,450.37	135.00
JASSAL	RK	82,884.36	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
JAY	N	81,626.56	-
JAY	BP	88,159.63	140.00
JEEVA	J	83,904.11	-
JENSEN	VF	75,084.45	-
JENSEN	HG	80,171.72	-
JENSEN	MP	120,494.28	-
JOE	CA	76,698.56	-
JOE	T	82,884.36	40.00
JOHAL	PK	75,825.25	-
JOHAL	BS	76,586.87	847.41
JOHAL	K	82,884.36	60.00
JOHNSON	NK	76,656.85	-
JOHNSON	DH	84,527.93	30.00
JOHNSON	JK	104,734.14	128.27
JOHNSON	DL	142,545.19	5,510.74
JOHNSTON	JM	82,802.76	20.00
JOHNSTON	JI	83,584.91	-
JOHNSTON	ME	85,240.40	-
JOHNSTON	TA	85,997.27	-
JOHNSTON	AD	87,506.55	256.66
JOHNSTON	W	112,242.26	-
JOHNSTON	DL	113,929.22	-
JOHNSTONE	LJ	88,779.59	300.00
JONES	SE	76,417.80	470.00
JONES	SM	81,428.84	128.80
JONES	PR	86,398.54	170.00
JORGENSEN	MB	117,806.78	580.97
JUDSON	IW	79,013.90	60.00
JUNG	S	76,698.56	-
JUNG	JS	76,714.49	-
JUNG	S	82,491.36	25.00
JUNG	RS	82,884.36	-
JUNG	MA	83,487.34	-
JURGELEIT	EE	78,865.06	100.00
KACHMAR	DB	80,791.34	-
KALASKI	MJ	99,660.72	-
KALLERGIS	SL	83,219.07	1,117.95
KALLU	J	76,450.88	75.00
KALMOKOFF	DJ	75,977.80	-
KAM	V	85,408.08	77.72
KAMIN	DJ	88,683.58	-

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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>
KANAVOS	G	92,412.98	12.81
KARMALI	H	78,823.56	77.72
KARTSONAS	NE	88,336.84	175.00
KASSAM	F	79,131.91	35.00
KASSIS	OB	80,236.45	233.73
KASSIS	MC	98,917.70	2,860.80
KATSIONIS	P	107,360.44	-
KAY	DE	76,891.95	60.00
KEEGAN	WT	75,570.09	307.10
KEFALAS	A	84,685.58	125.00
KEIZER	PK	83,602.34	-
KELLER	D	87,648.55	77.72
KELLETT	RP	83,060.22	-
KELLY	C	80,099.48	-
KEMP	J	84,527.93	80.00
KENG	GC	158,606.18	142.50
KENNEDY	LM	82,810.56	-
KENON	PJ	82,271.06	-
KENT	LA	75,456.93	7,726.11
KENT	LL	76,305.56	-
KENT	GS	91,086.87	-
KENT	BM	101,326.84	-
KEOUGH	A	111,865.42	3,366.50
KERR	BC	83,977.91	39.00
KERR	AJ	101,038.58	-
KERRY	L	105,951.50	2,573.65
KEZAR	MG	83,584.91	100.00
KHUNGURAY	IS	88,079.65	2,266.92
KIDD	LM	83,227.77	300.00
KILBACK	KG	81,233.55	80.33
KIM	Y	76,730.59	60.00
KINAKIN	JY	76,698.56	-
KINAR	EL	76,624.76	35.00
KING	CM	81,924.67	75.00
KING	CF	82,521.74	-
KING	MD	82,611.53	40.00
KING	JW	88,589.60	125.00
KIRKEGAARD	SS	79,043.81	170.00
KIRKWOOD	KR	94,139.75	85.59
KIRMIS	KE	76,705.56	207.72
KISHI	NM	84,158.74	-

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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>
KLAASSEN	AM	91,846.31	70.00
KLASSEN	MC	83,977.91	135.00
KLEM	J	78,478.67	210.00
KLEMM	RG	76,714.49	-
KLINGENSMITH	MD	87,539.20	244.00
KLOEPPER	E	113,974.57	-
KNIBBS	DJ	99,309.12	24.90
KNIGHT	CL	82,810.56	60.00
KNIGHT	R	82,901.57	276.28
KNIGHT	TR	87,041.60	-
KNOTT	MK	82,491.36	-
KO	WK	78,529.84	921.94
KOCKEN	NA	85,352.68	-
KOE	DL	76,305.28	256.28
KOH	GL	76,698.56	89.60
KOLBER	PA	82,098.36	-
KOLOF	RS	83,638.96	173.81
KOLOFF	TJ	82,612.12	225.00
KOLSON	B	104,681.72	150.90
KOMAR	ES	76,714.49	225.00
KOOL	CM	76,624.76	78.42
KORF	JM	76,722.11	80.00
KOROPATNICK	SJ	87,764.20	-
KOS	TE	84,510.72	-
KOSMAN	G	83,904.11	-
KOTAK	DD	93,849.48	11.89
KOWALSKI	RS	77,440.34	225.00
KOYANAGI	PK	76,627.17	343.77
KOZUKI	TL	75,438.26	-
KRAMER	KT	76,624.76	-
KRAUSZ	KH	76,640.69	260.33
KROEKER	ED	83,977.95	-
KROHMAN	LR	82,491.36	-
KROWCHUK	RD	191,885.43	5,750.54
KRUG	TJ	101,444.86	-
KUCHER	M	76,305.56	-
KUCHERHAN	AJ	76,305.56	50.00
KUCHERHAN	AJ	80,432.76	-
KUCILLE	KC	82,810.56	110.00
KUGI	HH	76,305.56	-
KUHN	BR	89,402.79	3,489.75

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
KUIPER	A	82,929.49	-
KUMAR	SN	82,491.36	-
KUNISS	G	76,305.56	-
KUZMISKI	SM	83,192.11	60.00
KVIST	BL	90,340.79	-
KWAN	LS	75,999.58	29.00
KWAN	AF	76,656.16	55.00
KWAN	PW	84,903.72	-
KWOK	N	76,305.56	35.00
KWON	K	82,884.36	-
KWONG	AH	77,970.94	-
KWONG	D	83,389.71	8.00
KYLE	ME	79,141.04	60.00
LABLANS	SL	83,584.91	150.00
LACHELT	HF	75,128.00	79.17
LACKMANCE	F	82,884.36	-
LAFOND	DH	83,209.34	28.00
LAFONTAINE	E	82,858.90	80.33
LAI	L	76,698.56	-
LALJI	WS	76,624.76	-
LAM	EP	76,714.49	-
LAM	Y	82,491.36	50.00
LAM	JG	83,716.09	462.61
LAM	ET	84,874.89	-
LAM	V	87,418.60	342.22
LAM	AN	90,332.74	-
LAND	JM	84,611.40	1,561.30
LAND	ME	88,104.49	69.50
LAND	JK	125,324.12	-
LANDRY	LM	87,993.85	2,623.00
LANG	CM	80,149.40	-
LANGFORD	MT	76,698.56	-
LANGLOIS	JM	126,093.75	5,496.81
LANGMUIR	BB	83,191.91	50.00
LANYON	CG	89,648.04	-
LAROCHELLE	KE	86,876.28	-
LAROCHELLE	S	92,923.50	174.00
LAROCK	AD	84,326.33	-
LAROCQUE	CA	83,351.05	-
LAROCHE	CJ	87,117.58	112.72
LARRIVEE	CD	86,216.44	10.00

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
LARSON	TA	88,959.65	45.00
LASCELLES	A	83,995.34	-
LATIMER	BA	83,301.57	160.00
LATTIMER	MT	100,492.18	-
LATTIMER	JV	107,269.38	-
LAU	WI	76,197.26	-
LAU	E	78,252.31	-
LAU	E	82,885.88	130.00
LAU	SM	90,850.80	-
LAUMEN	TM	81,310.71	125.00
LAURIE	MV	75,142.58	-
LAUZON	LM	82,098.36	-
LAUZON	JL	106,818.02	2,121.01
LAVOIE	L	82,491.36	-
LAVOIE	JA	112,961.34	23.00
LAWRENCE	D	76,305.56	165.00
LAWRENCE	RC	80,590.93	-
LAY	CM	82,671.85	152.80
LAZCANO	WL	85,115.11	-
LEAHY	M	85,923.47	150.00
LECHNER	AP	81,271.92	40.00
LEE	LC	75,099.38	-
LEE	AC	75,501.97	-
LEE	C	76,640.69	-
LEE	MS	76,698.56	60.00
LEE	KK	76,698.56	95.00
LEE	G	76,698.56	-
LEE	ME	76,736.02	89.95
LEE	M	80,511.13	-
LEE	A	81,499.36	791.30
LEE	L	82,115.57	-
LEE	C	82,508.57	-
LEE	D	82,811.70	133.00
LEE	C	82,914.61	-
LEE	LA	83,584.91	30.00
LEE	MY	83,585.27	-
LEE	PK	83,602.34	-
LEE	JJ	85,679.14	97.00
LEE	GJ	86,005.54	160.00
LEE	PT	86,166.99	-
LEE	J	91,625.43	20.00

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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>
LEE	RB	92,067.22	-
LEGG	PM	80,892.28	-
LEHMANN	R	79,026.09	-
LEHMANN	B	83,584.91	246.40
LEJAY	DJ	83,977.91	75.00
LEMAIRE	R	88,942.44	55.00
LEMIEUX	M	77,355.66	14.00
LEMMON	SM	79,734.39	195.00
LEONG	DE	83,669.97	-
LEONG	M	98,280.73	558.75
LETOURNEAU	JK	96,305.82	-
LEUNG	C	77,613.53	-
LEUNG	LM	82,034.32	75.00
LEUNG	K	82,492.50	-
LEUNG	DG	82,716.30	28.80
LEUNG	RY	85,771.86	382.57
LEUNG	HK	86,930.08	-
LEUNG	IK	89,726.07	19,019.13
LEUNG	EY	92,105.68	-
LEUNG	LS	92,140.54	-
LEVAN HUNTER	M	76,714.49	35.00
LEVEILLE	CJ	82,884.36	-
LEVINE	SJ	81,296.12	92.26
LEW	J	82,884.36	110.00
LIAO	D	79,461.24	-
LICHIMO	CM	81,151.27	-
LIGUORI	AM	81,086.51	-
LILJEFORS	SA	78,352.65	280.00
LIN	MY	78,949.99	-
LIN	X	85,033.46	-
LINDSAY	CI	83,977.91	-
LISING	HD	78,532.58	45.00
LIU	LY	75,786.93	-
LIU	M	83,192.27	-
LLOYD	RE	76,305.56	-
LLOYD	BM	90,779.95	-
LO	YY	77,030.02	-
LO	AW	87,249.28	30.00
LOADER	BD	83,584.91	-
LOCKE	ME	78,594.42	100.00
LOEVENMARK	MM	78,738.91	-

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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>
LOGIE	JA	83,516.58	10.00
LOHR	S	76,640.69	20.00
LOPEZ	DI	76,255.15	77.72
LOPEZ	LP	77,805.44	105.00
LOPEZ	RA	89,328.48	-
LORIEAU	VM	90,816.16	-
LOUGHEED	MK	76,697.92	95.00
LOUIE	MA	75,355.80	203.42
LOUTIT	DJ	77,099.18	-
LOUTTIT	GM	76,305.56	-
LOVE	RR	116,446.86	2,350.27
LOW	BB	81,023.20	-
LOW	AC	82,884.36	121.16
LOW	T	83,904.11	-
LOW	DM	86,086.59	-
LOW	TL	104,326.84	677.81
LOWE	SF	75,196.89	125.00
LOWE	KJ	82,901.57	-
LOY	RD	102,478.08	167.00
LUBINIZKI	BS	75,268.65	-
LUBLOW	FA	82,885.50	-
LUDDITT	KE	83,027.35	75.00
LUKACS	MF	78,363.90	-
LUKSUN	JS	82,098.36	-
LUM	CW	75,164.18	-
LUM	HP	75,912.56	70.00
LUM	L	82,908.57	60.75
LUM	AW	91,847.74	-
LUM	W	92,925.36	-
LUNDELL	SA	82,051.56	45.00
LUTES	S	83,140.30	274.00
LYNCH	AJ	85,029.44	867.59
LYTH	H	106,744.46	37.49
MA	S	78,037.56	-
MACCORMACK	JF	81,680.01	-
MACCULLOCH	D	76,305.56	-
MACDERMOT	JW	82,810.73	-
MACDONALD	SL	91,134.16	-
MACDONALD	LJ	92,265.11	-
MACE	JL	185,423.70	-
MACFADDEN	EK	85,360.45	-

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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>
MACINNES	JA	106,818.02	331.67
MACINTYRE	CA	75,854.32	-
MACINTYRE	BE	92,813.63	12.00
MACKAY	JK	87,641.06	40.00
MACKENZIE	LA	77,573.02	11.25
MACKENZIE	LH	86,370.51	-
MACKINNON	BW	75,928.49	122.12
MACKINNON	KI	76,203.24	-
MACKINNON	S	83,602.34	300.00
MACKINNON	M	83,773.81	-
MACLENNAN	JM	75,647.09	269.46
MACLEOD	IM	90,743.71	500.00
MACMASTER	MM	80,479.39	-
MACMILLAN	WS	76,698.56	-
MACMILLAN	C	85,188.20	-
MACPHEE	I	75,910.65	-
MACPHEE	D	76,698.56	-
MACPHERSON	P	76,305.56	50.00
MADDALOZZO	RR	80,590.92	-
MAGEE	OM	76,305.56	-
MAGUIRE	JM	83,284.36	-
MAGUIRE	SJ	83,584.91	-
MAH	R	76,305.56	60.00
MAH	WW	76,714.49	-
MAH	LD	82,098.36	125.00
MAH	WV	82,810.56	-
MAH	G	82,884.36	35.00
MAH	L	82,898.72	60.00
MAH	S	100,989.82	150.54
MAHER	KA	80,170.23	-
MAIN	GN	83,921.54	106.23
MAIN	HM	85,908.11	412.50
MAJOR	SD	76,321.49	147.00
MAJOR	TL	76,877.80	165.00
MAK	L	91,102.02	55.00
MALKOWSKI	SH	90,968.67	-
MALLACH	RH	83,685.93	-
MALLETTE	MA	76,696.65	-
MALLI	SS	79,895.25	-
MALTAIS	L	76,698.56	-
MANERY	GR	75,224.04	245.20

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<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MANETTA	A	76,305.56	-
MANHAS	R	77,781.03	194.00
MANLEY	CA	76,640.69	-
MANN	AS	93,536.68	37.00
MANNICHE	B	101,990.49	123.50
MANNINEN	MH	76,714.49	-
MANNING	KM	95,361.56	-
MANZO	R	82,827.77	-
MAO	H	76,297.81	125.00
MAR	GJ	106,818.02	-
MARINO	S	82,891.36	-
MARINO	NA	83,177.13	-
MARK	JK	88,388.21	-
MARKIC	DJ	84,837.20	15.00
MARKLE	SL	78,265.47	421.28
MARLOW	GD	101,444.86	2,220.00
MARLYN	SC	91,794.68	-
MARPOLE COTTER	AJ	82,051.55	-
MARSHALL	TD	81,658.56	40.00
MARSHALL	CA	94,478.47	4,513.38
MARSHALL	GS	97,700.69	-
MARTELLI	DR	92,601.48	-
MARTENS	JW	86,398.34	2,319.64
MARTIN	DL	78,275.37	-
MARTIN	HM	79,930.02	-
MARTIN	JS	82,392.06	-
MARTIN	JW	83,584.91	20.00
MARTINSON	DL	96,755.22	392.00
MATEAR	DL	106,744.46	845.00
MATSUO	M	77,403.54	110.00
MATTHEWS	CL	99,627.12	-
MATTU	MM	83,977.91	-
MATTU	JJ	84,641.59	170.00
MAU	CH	108,106.50	595.00
MAXWELL-SMITH	EW	75,843.52	20.00
MAY	JR	76,714.49	60.00
MAYNARD	GL	79,341.87	290.86
MAZZONE	KA	76,624.76	160.00
MCBRIDE	BD	87,606.65	5,148.81
MCCABE	JC	76,305.56	-
MCCALLION	FW	87,563.36	-

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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>
MCCARRON	JC	82,810.56	418.71
MCCLARY	DM	124,647.59	3,046.65
MCCLENAHAN	L	82,508.57	78.42
MCCLUSKIE	J	85,401.59	20.00
MCCONVILLE	MR	75,543.59	60.00
MCCULLAGH	CM	83,921.54	40.00
MCDIARMID	TD	82,671.85	-
MCDONNELL	MM	91,207.72	95.00
MCELHONE	CM	83,584.91	-
MCEVOY	AE	89,517.64	96.00
MCEWAN	MJ	109,401.78	13.00
MCGEER	TG	113,258.17	672.70
MCGILLIVRAY	CJ	82,907.97	-
MCGOWAN	RH	94,930.05	-
MCGRATH-AGG	CM	83,116.59	-
MCGUIRE	SK	75,400.13	28.80
MCGUIRE	DB	81,118.57	-
MCHARDY	MS	83,995.34	35.00
MCINTOSH	SK	87,840.82	22.89
MCISAAC	SD	90,708.21	819.22
MCKAY	TD	79,120.43	705.15
MCKEEN	SH	88,497.43	-
MCKEND	AD	83,584.91	78.42
MCKINLEY-HARRIS	TL	75,936.35	109.00
MCLAREN	MA	82,810.56	-
MCLENNAN	PD	86,416.51	300.00
MCLEOD	JA	82,828.75	-
MCNEIL	CA	82,884.36	-
MCPHEE	BE	75,746.45	100.00
MCPHERSON	SA	82,491.36	-
MCPHERSON	K	84,958.61	-
MCTAGGART	MM	82,508.57	-
MCTAVISH	JE	86,772.20	22.00
MEHL	RR	83,995.34	147.84
MENARD	N	82,138.26	115.33
MENDOZA	MC	77,813.40	120.00
MERCIER	DA	83,904.11	3,099.49
MEREDITH	RL	79,214.68	100.00
MERRILL	ML	76,698.56	-
MERSIADIS	TC	83,602.34	-
MESCHINO	GJ	141,573.57	5,881.35

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MESICH	R	106,818.02	436.80
MEY	MJ	76,698.56	-
MEYER	DD	79,940.20	85.00
MEZZAROBBA	DL	82,508.57	224.00
MICHALOWSKA	MJ	92,202.70	115.00
MICOZZI	A	82,810.56	250.00
MIFLORES	OA	90,967.55	2,909.92
MIGNAULT	HL	82,508.57	-
MIHALDZIC	J	83,995.54	-
MILADINOVIC	P	83,614.13	-
MILADINOVIC	NN	90,185.77	-
MILDEN	TA	86,708.07	357.10
MILES	M	76,320.94	-
MILISAVLIEVIC	L	79,754.55	-
MILLER	AK	77,012.21	-
MILLER	AR	80,249.56	-
MILLER	AJ	80,467.03	130.00
MILLER	GE	83,602.34	-
MILLER	CJ	83,984.43	100.00
MILLER	BJ	91,787.34	120.00
MILLS	IT	75,769.45	125.00
MILLWAY	TR	75,913.20	-
MILNE	RE	82,811.70	205.00
MINAMIMAYE	DN	76,500.97	60.00
MINATO	MR	75,911.44	-
MINGO	B	87,231.88	-
MIRANI	AR	88,817.25	-
MITCHELL	WC	77,284.40	75.00
MITZEL	DJ	100,661.86	1,046.16
MOGENSEN	D	83,327.79	1,094.22
MOHAMMED	S	79,972.93	160.00
MOHAN	CM	82,810.56	-
MOKONEN	RL	82,810.56	-
MONGA	SS	80,652.76	-
MONK	WE	82,884.36	-
MONSEN	RG	81,023.20	-
MONTGOMERY	WB	76,714.49	-
MOON	JE	86,650.51	59.00
MOONEY	JA	76,714.49	-
MOORE	KY	75,837.64	-
MOORE	BA	75,911.44	60.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MOORE	BG	76,714.49	-
MOORE	CJ	83,154.25	204.89
MOORE	RR	117,515.46	-
MORAN	MJ	88,226.86	-
MORDEN	LL	99,700.68	33.00
MOREAU	LM	83,602.34	-
MOREHOUSE	ND	75,926.61	-
MORGAN	SA	83,977.91	55.00
MORGAN	JD	88,368.41	244.50
MORGAN	PM	106,025.06	17.39
MORISSETTE	NA	93,849.48	-
MORO	R	120,885.84	2,550.06
MORRIS	JM	75,787.63	2,121.23
MORRIS	PR	79,128.89	783.00
MORRIS	I	82,491.36	20.00
MORRIS	N	102,965.48	-
MORRISON	DH	76,714.49	-
MORRISON	DL	88,922.81	125.00
MOSES	PD	117,907.02	-
MOTA	AP	82,508.57	35.00
MOWATT	JA	77,223.13	230.00
MOY	RK	92,127.37	20.00
MUELLER	AM	78,935.89	-
MUELLER	JE	82,491.36	-
MUELLER	PG	85,024.20	-
MUGFORD	PL	75,912.56	17.00
MUGFORD	DP	76,698.56	-
MUIR	BE	82,491.36	125.50
MUIR	JC	85,970.99	195.00
MULHERN	PT	80,495.65	-
MULLARD	SR	82,841.23	-
MULLIGAN	JH	76,676.06	60.00
MUMFORD	J	76,698.56	174.15
MUNG	B	84,927.93	-
MUNK	JW	83,780.01	50.00
MUNRO	CA	76,714.49	-
MUNSON	DE	90,415.36	60.00
MUNTEANU	R	75,912.56	-
MURESS	M	88,566.65	50.00
MURPHY	C	76,151.87	-
MURPHY	DC	81,018.19	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
MURPHY	DR	82,901.57	70.00
MURPHY	CP	84,103.12	-
MURPHY	MN	88,809.49	229.16
MURRAY	HK	75,769.75	100.00
MURRAY	DE	83,977.91	206.98
MURRAY	CK	84,117.72	-
MURTON	BN	108,498.06	-
MUSSELLE	PL	83,984.79	25.00
MUSTARD	J	76,622.85	-
MUZIKA	KJ	81,973.12	-
MYERS	D	83,584.91	205.00
MYERS	JA	91,794.68	-
MYLETT	AM	77,492.13	-
NADEAU	M	82,476.56	-
NAGATA	CG	82,901.57	-
NAIPAUL	J	77,796.61	-
NAKAMURA	LA	83,921.54	80.00
NAKANISHI	BG	83,977.91	-
NAKASHIMA	MF	82,901.57	-
NALOS	BA	82,901.57	-
NANDA	GS	82,884.36	118.42
NARODOWSKI	EJ	76,624.76	50.00
NASO	KR	88,162.69	-
NATOLA	C	81,393.76	-
NAYLOR	KT	76,262.08	1,188.56
NAYLOR	PR	83,904.11	-
NEILL	AD	77,590.74	499.52
NELSON	DR	120,017.92	5,461.75
NEMETH	KA	106,877.82	-
NERLING	LM	81,341.48	-
NESMITH	KA	83,602.34	-
NEU	JJ	77,377.63	100.00
NEUFELD	HW	82,884.36	-
NEVILLE	BN	83,602.34	-
NG	SD	76,305.56	-
NG	AJ	78,337.22	-
NG	MW	82,508.57	40.00
NG	RH	83,116.58	40.00
NG	Y	84,044.03	89.00
NG-DAVIS	JM	85,408.06	-
NGUYEN	L	82,710.08	4.00

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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>
NGUYEN	FN	83,977.91	-
NICCOLI-MULLETT	AM	111,340.89	-
NICHOLL	LV	82,670.57	10.00
NICHOLLS	IB	86,745.65	-
NICHOLS	SG	104,422.94	-
NICHOLSON	KM	86,030.67	150.00
NICKEL	P	78,530.98	-
NICKS	JD	83,921.54	130.00
NIEK	RB	81,624.66	-
NIELSON	JA	75,928.49	247.21
NIKON	CM	85,901.62	40.00
NIPP	L	85,555.88	48.20
NISHI	JC	116,081.80	28.00
NIXON	RC	76,698.56	256.27
NIZIOLEK	K	111,501.00	10.00
NOBLE	TL	83,977.91	-
NOBLE	TM	83,995.34	-
NORDLI	CM	75,126.80	125.00
NORDMAN	LC	76,305.56	-
NORMAN	DA	92,114.83	30.00
NORTH	DL	92,292.04	-
NOTHSTEIN	DL	103,569.22	-
NOVOTNY	G	84,714.56	142.02
NUCICH	LN	90,816.16	-
NUGENT	SM	85,211.27	256.66
NYSTROM	G	83,904.11	-
O'CONNOR	SD	80,477.99	-
O'DONNELL	MJ	87,299.40	-
O'DONOGHUE	A	93,108.25	-
OGDEN	AM	98,348.25	-
OGER BLACK	GC	80,230.09	-
O'GORMAN	DW	84,617.35	77.72
OLMR	M	76,321.33	60.00
OLSON	E	79,820.43	270.17
O'MALLEY	DJ	82,884.36	20.00
O'NEILL	K	77,854.44	-
ONG	ES	82,810.56	30.00
ONSTAD	BA	98,564.75	26,403.76
OR	K	85,801.54	-
ORCHARD	KH	82,491.36	-
ORR	KM	84,115.04	100.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
OSTROM	E	82,128.74	-
OSTROM	KJ	82,884.36	-
OSTROM	W	109,408.07	1,454.06
O'SULLIVAN	KP	119,258.46	-
OUDT	RL	82,901.57	35.00
OVERALL	JE	84,688.04	-
OVERGAARD	V	77,096.45	74.50
OVERGAARD	JJ	87,510.58	-
PACE	C	76,305.56	291.28
PACHECO	LB	83,796.02	340.00
PACHLER	RK	83,584.91	-
PACK	G	83,154.70	-
PAGET	N	94,167.48	-
PAGLIACCI	CF	75,711.02	307.10
PALEY	T	84,869.00	-
PALYLYK	DA	82,810.56	28.00
PANAGOPOULOS	G	76,305.56	-
PANESAR	BK	86,942.71	135.00
PANG	YS	76,708.24	-
PAO	A	91,863.74	-
PAO	EW	92,632.31	134.75
PAPAGIANNIS	C	78,120.34	100.00
PAPAU	CE	79,451.54	280.00
PAPIC	M	81,432.49	-
PARIS-MCCALLUM	JM	76,698.56	-
PARK	PA	76,321.49	20.00
PARKER	JE	92,097.51	50.00
PARKER	C	106,818.02	1,574.35
PARKIN	BJ	83,904.11	55.00
PARMAR	JS	94,457.16	-
PARRY	PJ	76,305.56	95.00
PARUNGAO	PE	87,436.78	-
PASQUILL	VI	76,624.76	-
PATENAUDE	BD	80,976.43	150.00
PATRICK	SG	76,321.49	20.00
PATRICK	MN	76,700.48	-
PATRICK	KM	82,884.36	-
PATTON	BJ	76,305.56	-
PAVAO	MC	76,640.69	60.00
PAVAO	J	92,854.86	-
PAWLUK	DL	84,209.18	436.80

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>
PAYNE	MC	76,714.49	12.00
PAYNE	JE	79,584.70	-
PAYNE	EA	84,384.16	-
PAYNTER	KN	75,912.56	60.00
PEACOCK	BA	82,233.47	-
PEACOCK	DL	91,536.84	-
PEARCE	SE	76,321.49	109.00
PEARMAIN	MW	132,776.05	4,328.83
PEARS	GA	75,272.23	-
PEARSON	SJ	84,224.35	240.00
PEDRINI	LM	98,601.70	3,296.31
PELLA	SA	77,138.89	-
PELLETIER	JN	83,584.91	130.00
PELTZER	HM	82,598.05	-
PENNER	MM	76,305.56	-
PEQUENO	PC	76,239.33	-
PERSOON	MA	83,046.50	-
PESKETT	C	76,628.59	-
PETACCIA	T	82,786.57	637.70
PETERS	MC	75,536.84	187.95
PETERS	P	84,414.50	531.55
PETERS	HJ	107,269.38	2,528.41
PETERSEN	UH	76,624.76	180.00
PETERSEN	SJ	83,921.54	20.00
PETERSON	LM	81,001.12	530.68
PETERSON	EE	81,385.84	-
PETHERIOTIS	N	86,398.54	-
PETRAKIS	CE	83,584.91	-
PEWSEY	JG	76,319.25	210.00
PHILLIPS	DR	90,750.71	160.00
PHILLIPS-SIM	JM	84,134.37	28.00
PHOENIX	JN	82,234.55	10.00
PHYALL	DJ	83,602.34	-
PICARD	RM	76,698.56	-
PICKFORD	KE	117,915.46	3,042.87
PIDHERNY	BL	82,491.36	-
PILOTTE	C	76,698.56	15.00
PINCOTT	LL	95,236.90	-
PIRES	F	88,334.33	-
PIRIE	AJ	83,977.91	-
PLASCENCIA	FM	83,614.18	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
PLOTTEL	PJ	117,907.02	-
POLUKOSHKO	JL	82,998.12	-
POLUKOSHKO	JJ	83,602.34	-
POON	MA	82,491.36	200.00
POPE	DJ	83,995.34	-
POSTIAN	MA	78,468.48	-
POWELL	PA	106,490.96	1,282.88
PRASAD	V	84,207.02	-
PRASAD	A	85,703.64	46.16
PRATT	JT	83,734.91	-
PRESLEY	ML	76,231.21	-
PREVEDELLO	WP	97,478.70	1,535.90
PREVOST	G	83,602.34	10.00
PRICE	P	82,491.36	-
PRICE	LJ	83,210.56	-
PRICE	JA	84,823.97	-
PRINS	MM	84,028.96	925.88
PROCTOR	DM	76,325.13	108.42
PROCYK	JR	98,002.93	-
PRODAN	LA	83,995.34	-
PROUDFOOT	SF	87,492.40	-
PRZYBOROWSKA	JM	86,416.51	-
PU	X	92,558.51	-
PUIL	TW	76,714.49	-
PURDY	MA	83,602.34	78.00
PUREWAL	K	76,851.66	-
QUAN	GM	84,055.27	-
QUON	JW	83,191.91	-
RAHN	RC	76,624.76	135.00
RAI DHARI	IR	87,424.14	82.00
RAIKES	WH	82,491.36	50.00
RAINER	EM	93,849.48	10.00
RAMAZZINI	GG	76,305.01	50.00
RAMSEY	C	82,891.36	-
RANDLE	KL	107,911.14	2,454.63
RAOUL	A	78,240.09	-
RAPOSO	SO	83,904.11	163.75
RASIUK	PT	85,268.81	-
RATTRAY	AR	84,700.00	-
RATZLAFF	RG	89,642.99	95.00
RAVENING	CE	83,995.34	-

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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>
REARDON	SA	106,877.82	2,330.40
REBANE	K	83,891.45	200.00
REDDEN	S	83,977.91	-
REDDY	Y	77,864.24	100.80
REGAN	G	76,698.56	-
REIBIN	MS	83,904.47	-
REID	JM	76,718.92	-
REID	MMG	78,954.46	106.00
REMPEL	PC	82,901.57	-
RENK	GF	82,810.56	-
RENNIE	RJ	83,921.54	298.67
RENTZ	AC	83,977.91	-
RENWICK	CG	103,255.04	80.00
REPPENHAGEN	CA	78,733.40	-
REYNOLDS	LM	80,375.10	-
RHEAD	LM	80,803.76	-
RICARD	M	83,134.02	-
RICHARDS	AA	86,538.03	20.00
RICHARDSON	CL	82,810.56	75.00
RICHARDSON	SE	82,827.77	-
RICHARDSON	P	85,017.08	280.33
RICHDALE	R	82,265.34	-
RICHTER	G	82,891.36	40.00
RICKBEIL	D	94,374.11	-
RICKSON	MA	82,810.56	-
RIDDELL	RJ	83,904.11	95.00
RIEDER	MM	76,321.49	-
RILEY	JK	97,132.29	6,330.60
RINGDAHL	RA	82,491.36	40.00
RINGDAHL	SC	83,620.08	20.00
RINGERS	CA	82,810.56	94.00
RISBEY-HAINES	SJ	83,995.34	-
RITCHIE	J	76,452.04	275.00
RITCHIE	H	85,060.04	-
RIVEST	PR	90,619.28	67.00
ROBBIE	HM	76,305.56	-
ROBBINS	A	82,491.36	35.00
ROBERGE	CM	76,698.56	-
ROBERTS	SA	76,700.64	190.00
ROBERTS	JS	87,492.40	-
ROBERTS	EE	120,724.78	-

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
ROBERTSON	S	82,491.36	391.28
ROBERTSON	DA	91,721.12	46.15
ROBERTSON	BD	111,732.27	14.00
ROBICHAUD	LJ	76,624.76	60.00
ROBINS	RE	75,402.70	-
ROBINSON	KA	82,508.57	41.50
ROBINSON	NT	83,585.27	-
ROBINSON	B	86,547.61	60.00
ROBINSON	SM	147,822.03	5,640.24
ROBSON	DG	83,904.11	-
ROBSON	JM	85,822.06	40.00
ROCCHETTA	M	82,184.03	250.00
RODGERS	AE	88,099.56	206.00
RODRIGUEZ	GN	83,995.34	256.28
RODRIGUEZ-SCHNACKENBERG	N	83,977.91	-
ROGERS	HE	78,830.01	-
ROGGEVEEN	PG	82,594.35	78.42
ROLAND	VM	82,511.13	60.00
ROMEO	ME	76,640.69	-
RONDEAU	D	76,321.49	-
ROOS	DM	77,931.35	266.27
ROOSA	LE	78,633.86	-
ROQUE	GE	82,863.84	391.28
ROSBERG	KR	101,435.47	34.51
ROSELLI	G	80,213.43	-
ROSS	M	89,926.68	280.47
ROSS	RC	106,877.82	-
ROULEAU	S	76,305.56	-
ROVERE	GM	82,508.57	-
ROWLAND	J	82,377.01	80.28
ROWLAND	BA	96,295.80	-
ROZITIS	CP	87,443.78	249.00
RUDD	MS	83,584.91	115.00
RUDLAND	LL	83,964.13	43.50
RUGGERI	J	83,584.91	-
RUNSTROM	EL	83,602.34	-
RUSHTON	C	116,473.36	-
RUSSELL	BD	83,602.34	-
RUSSELL	D	83,977.91	-
RUSSELL	SE	83,995.34	30.00
RUSSELL	LD	95,281.52	1,453.74

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
RUTLEY	JB	106,818.02	-
RYMER	RJ	86,416.66	-
SAAR	PJ	85,621.70	-
SAATCHI	P	76,698.56	-
SABBAGHA	RC	76,698.56	60.00
SABOURIN	DJ	87,211.56	-
SADLER	DR	93,849.48	-
SADRI	S	85,604.27	35.00
SAINAS	AN	97,869.27	-
SAKIANI-ABOLHASSAN	A	75,917.02	-
SALE	CA	75,916.99	77.72
SALLUSTI	P	76,702.79	-
SALTER	ST	83,904.11	100.00
SALTER	AB	84,151.58	-
SAM	J	79,131.84	-
SAMI	NN	86,206.28	337.50
SAMRA-GYNANE	RK	100,710.53	-
SANDER	AM	84,599.72	205.00
SANDHU	SS	82,827.77	170.00
SANDHU	NK	83,584.91	140.00
SANDHU	MS	83,995.34	-
SANDHU	HK	106,691.17	2,277.81
SANDRI	D	106,818.02	1,853.75
SANFORD	LE	88,608.02	276.28
SANFT	MS	113,636.34	34.45
SANGRA	H	83,977.91	155.00
SANS	RY	83,547.25	60.00
SAPIC	D	83,171.68	75.00
SASGES	M	82,912.16	-
SAUDER	CS	82,508.57	60.00
SAYSON	C	80,661.88	-
SCAGLIONE	G	82,901.57	130.00
SCALLY	LJ	83,676.00	-
SCHENKEVELD	TG	84,283.44	17.39
SCHERF	SA	76,305.56	-
SCHEKE	MK	77,796.54	-
SCHIEMAN	BA	106,818.02	-
SCHINDEL	RG	140,683.39	5,896.30
SCHLEPPE	CK	85,347.98	-
SCHOEBER	TP	82,884.36	-
SCHOFIELD	PM	75,927.35	-

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SCHOFIELD	AS	106,818.02	2,091.83
SCHOLEFIELD	LB	83,154.25	-
SCHOULS	RA	80,979.91	40.00
SCHRATTER	M	87,238.99	-
SCHROEDER	BA	76,416.77	-
SCHULTE	ML	77,026.22	-
SCHULTZ	SL	76,775.45	215.00
SCHWAB	MT	83,584.91	128.80
SCORDA	S	85,693.59	-
SCORETZ	ED	82,508.57	280.00
SCOTT	JI	77,498.47	-
SCOTT	RJ	79,059.35	501.50
SCOTT	JL	81,902.29	257.50
SCOTT	MA	82,098.36	70.00
SCOTT	SJ	82,491.36	215.00
SCOTT	KA	82,901.57	-
SCRIMSHAW	S	79,726.19	-
SEED	BM	122,576.09	-
SELLARS	S	117,515.46	2,785.33
SELTENRICH	LD	77,284.40	144.50
SEMAIL	S	78,010.42	-
SETO	SF	76,685.32	-
SETO	M	78,616.69	-
SETO	RA	82,884.36	130.00
SHADDICK	WF	84,077.78	50.00
SHAMAN	TB	83,171.68	455.38
SHANKEL	PJ	75,052.94	120.00
SHANNON JUNG	SJ	81,393.75	526.12
SHAW	R	81,003.06	43.75
SHAW	DA	83,387.21	-
SHAW	S	86,530.08	120.00
SHEANE	MA	85,419.44	88.51
SHEARDOWN	DC	82,491.36	-
SHEFRIN		86,676.69	105.00
SHEIKH	IZ	116,817.30	13.00
SHELDAN	A	82,508.57	20.75
SHELDAN	D	82,810.56	-
SHELFONTIUK	S	82,891.36	-
SHEPHERD-DYNES	E	82,884.36	95.00
SHEPPARD	M	83,977.91	-
SHIEH	VS	78,322.36	105.00

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SHIELDS	JM	76,624.76	-
SHMYR	TS	75,098.10	3,101.63
SHOMURA	MJ	83,584.91	45.00
SHOUB	JC	87,434.94	-
SIDHU	JS	82,485.85	-
SILLER	JL	87,418.60	130.00
SILVER	TJ	82,893.48	-
SILVER	BD	83,584.91	150.00
SILVERS	AT	83,995.34	645.00
SILVESTRE	JA	85,612.54	-
SIMMONDS	SS	92,761.66	-
SIMON	ET	76,698.56	-
SINCLAIR	P0	76,698.56	-
SINGH	MR	78,342.00	30.00
SIPPEL	JE	81,563.34	964.56
SIRACUSA	GS	86,899.79	153.17
SIUDUT	BA	75,912.56	-
SIWAK	LA	75,330.05	307.10
SKARSGARD	PC	105,139.61	97.00
SKELDON	TJ	87,436.78	-
SKIBINSKI	SJ	83,602.34	-
SKINNER	C	82,810.56	119.22
SKUTELNIK	SL	77,041.31	-
SLAPSYS	AP	80,630.20	-
SLEEP	CH	85,693.17	34.69
SLINGER	JA	83,586.79	-
SMEDLEY	KJ	75,942.13	20.00
SMITH	DJ	75,880.43	-
SMITH	LG	76,009.59	30.00
SMITH	D	76,310.03	20.00
SMITH	M	82,901.57	-
SMITH	MC	83,301.03	78.42
SMITH	JA	83,370.92	1,711.45
SMITH	PM	83,602.34	-
SMITH	MA	83,977.91	35.00
SMITH	RG	84,270.88	-
SMITH	MG	85,328.01	20.00
SMITH	JR	85,541.07	100.80
SMITH	SW	87,055.74	179.00
SMITH	DH	88,018.60	-
SMITH	LA	88,416.63	-

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YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
SMITH	S	96,343.43	164.00
SNELL	MJ	84,114.23	-
SNIDER	DM	76,305.56	-
SNYDER	RM	75,928.49	40.00
SO	D	82,508.57	35.00
SOBRAL	M	85,246.10	161.00
SOKUKAWA	JL	75,968.32	10.00
SOLMES	RJ	84,564.40	-
SONES	EM	83,559.10	120.88
SOROCHAN	SS	106,744.46	-
SOUTHER	JF	111,732.27	75.00
SOVILJ	A	76,624.76	-
SPENCE	JD	86,089.01	202.72
SPENCER	JE	75,434.24	40.00
SPICER	SE	76,342.75	-
SPOONER	OB	79,648.42	307.10
SPRING	CM	82,508.57	256.28
SPRINGER	GD	82,936.44	-
STAFFORD	DA	76,640.69	-
STAIR	NC	118,991.24	2,778.30
STALLER	DK	90,059.35	362.00
STANWAY	TA	86,578.46	-
STAPLES	MC	76,305.56	-
STASSINOPOULOS	J	109,794.06	1,536.79
STEELE	SA	84,031.91	280.00
STEINMANN	SA	87,429.70	1,083.50
STEINRUCK	AD	81,440.22	280.00
STEPHENSON	BW	83,754.63	-
STERLING	HC	97,903.71	13.00
STEUDEL	JM	83,301.57	100.00
STEVENSON	JL	76,640.69	-
STEVENSON	SA	99,700.68	62.29
STEWART	JM	76,794.71	257.66
STEWART	EJ	82,491.36	-
STEWART	AL	83,602.34	50.00
STEWART	BC	84,476.56	-
STEWART	JH	157,783.40	4,603.22
STEWART HUNTER	A	78,285.61	110.00
STOELTING	DC	75,508.04	-
STOKES	TL	80,826.00	-
STOKES	BH	82,508.57	40.00

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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>
STOKOVAC	L	82,884.36	-
ST-ONGE	CM	83,585.27	-
STORLUND	J	80,271.82	-
STORY	DR	81,499.93	-
STRINGER	L	76,624.76	70.00
STRINGER	EC	82,827.77	-
STRONG	CL	78,338.29	-
STURROCK	CS	83,602.34	-
SU	ZZ	80,594.37	179.25
SULLIVAN	SL	94,522.78	-
SUNNUS	DV	82,098.36	-
SUPER	MK	83,191.91	-
SUTHERLAND	M	81,662.13	-
SVEISTRUP	SM	82,491.36	-
SWARTILE	S	82,810.56	-
SYKES	P	89,369.31	892.15
TABAK	M	80,684.20	-
TADDEI	MT	125,138.40	604.42
TAILLEFER	DJ	75,928.49	-
TAIT	KM	83,911.21	111.00
TAKAHARA-MARK	EM	82,884.36	47.39
TAKAHASHI	NC	81,595.10	-
TAKIZAWA	A	82,913.66	110.00
TALMATCHI	A	78,216.81	10.00
TAM	E	78,236.08	-
TAM	VK	82,491.36	-
TAM	DC	87,985.70	100.00
TAN	J	81,296.84	-
TAN	H	83,584.91	-
TAN	CF	83,995.34	-
TANABE	RC	84,459.75	130.00
TANABE	SM	85,576.07	-
TANFARA	CT	104,705.34	75.00
TANG	VT	76,305.56	-
TANNER	K	83,655.67	245.00
TAO	L	76,624.76	56.00
TAYLOR	JK	76,624.76	88.19
TAYLOR	ML	81,390.51	-
TAYLOR	BG	86,104.47	-
TAYLOR	PG	113,184.61	-
TEEUWSEN	DG	83,904.11	-

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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>
TELLO	EC	83,780.01	-
TENTA	JD	82,884.36	78.43
TEREPOSKY	DJ	83,904.11	-
TERRETTA	L	94,241.04	-
THEODOROPOULOS	S	76,698.56	79.16
THIBAULT	M	83,602.34	35.00
THOMAS	CD	76,698.56	-
THOMAS	CA	80,439.29	-
THOMAS	IS	80,556.62	120.00
THOMAS	RG	91,794.68	220.98
THOMAS	S	94,279.68	873.91
THOMPSON	KS	75,715.78	-
THOMPSON	SC	76,624.76	60.00
THOMPSON	JL	87,510.58	-
THOMPSON	LA	94,496.70	261.12
THOMSON	JC	88,305.11	-
THORNTON	CA	90,004.28	1,957.19
THORPE-MACTAVISH	KL	76,698.56	113.42
TIEN	AF	82,582.88	40.00
TIGANIS	KP	76,624.76	60.00
TIN	P	81,610.86	98.37
TING	PH	82,491.36	-
TING	C	82,902.71	30.00
TKACHENKO	AE	83,921.54	46.15
TODD	MH	76,696.88	191.00
TOEWS	BC	78,856.83	245.72
TOLKSDORFF	D	87,059.15	199.00
TOMASSETTI	V	99,978.82	2,340.27
TOME	AC	76,698.56	96.15
TOMSICS	TL	79,154.91	40.00
TOOMER	YL	83,584.91	-
TOOSHKENIG	AE	78,512.29	-
TOPOLNICKI	DE	83,120.59	135.00
TORNROOS	LJ	82,778.58	82.01
TORRANCE	M	82,943.54	-
TOUSAW	N	76,239.33	-
TOWNSEND	RG	83,138.99	145.00
TRAPASSO	V	82,663.25	307.10
TREACHER	PM	82,901.57	50.00
TREANOR	MU	76,698.56	60.00
TREMBLAY	AF	117,515.46	-

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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>
TRIGG	CM	82,810.56	-
TRIVISANO	A	76,321.49	-
TROVAO	MP	84,190.15	188.00
TRYSSENAAR	JT	82,577.16	-
TSANG	RM	76,305.56	-
TSANG	C	78,967.17	-
TSO	KK	82,124.95	-
TSO	J	83,977.91	-
TSOLINAS	I	78,172.30	-
TSONIS	G	76,305.56	-
TSOULOS	G	84,001.96	-
TSUI	GT	92,695.39	-
TSUYUKI	JM	82,810.56	115.00
TULLY	SK	79,841.11	257.50
TURNER	SJ	82,901.57	-
TURNER	SR	85,030.99	303.00
UCHIDA	CE	83,069.02	80.00
ULMAN	GM	79,591.77	-
UNDERWOOD	ME	75,928.49	-
UNDERWOOD	MG	76,698.56	60.00
UNGLESS	GC	88,848.73	493.71
UNGUREAN	B	83,977.91	-
UNRAU	DF	82,827.77	55.00
UNSWORTH	GR	80,813.72	430.00
UPTON	KA	76,321.49	55.00
VALLANCE	JR	78,611.02	-
VAN ALSTYNE	AM	138,390.90	2,925.73
VAN DER HOOP	S	106,281.80	-
VAN DER WOERD	WL	75,713.01	40.00
VAN DEVENTER	LS	83,977.91	187.00
VAN KREUNINGEN	JM	75,928.58	-
VAN SOLDT	FR	100,162.57	-
VAN WYCK	T	96,483.35	160.00
VAN-WELZEN	A	81,695.44	307.10
VASSILAKIS	MK	77,704.51	-
VEDA	K	76,305.56	20.75
VELLESCIG	DA	79,444.09	-
VENESS KEHLER	TL	82,098.36	-
VERA	AJ	92,116.80	-
VESTERBACK	JE	83,904.11	40.00
VEVERKA	B	76,698.56	-

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YEAR ENDED 2013 JUNE 30

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

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
VEY-CHILTON	CA	120,632.20	662.92
VICKARS	SM	76,698.56	150.00
VIEIRA	SC	76,913.17	-
VIKNER	EL	78,290.12	-
VINCENT	SA	83,191.91	-
VINCENT	GD	86,975.20	150.00
VINE	GD	87,440.96	-
VIRVILIS	K	75,947.76	-
VISSER	LC	76,698.56	-
VOCKEROTH	RG	84,920.93	-
VON HOLTUM	B	82,901.57	-
VON KEYSERLINGK	GE	87,099.40	77.72
VOSE	SL	82,810.56	35.00
VULGARIS	M	83,979.86	-
VUU	S	81,705.47	95.00
WADGE	P	81,132.86	77.72
WAGNER	E	82,810.56	-
WAGNER	S	83,584.91	60.00
WAI	N	87,684.41	536.67
WAISBERG	DB	83,584.91	-
WAKELING	M	101,230.49	-
WALACH-JOSEPH	ME	76,640.69	60.00
WALE	DC	81,862.25	-
WALKER	EE	75,959.29	-
WALKS	KA	78,737.72	-
WALLACE	AF	75,377.80	-
WALLACE	PG	82,884.36	-
WALLACE	JL	84,283.82	-
WALLBRIDGE	CM	117,515.46	-
WALLER	WG	84,203.66	177.72
WALSH	PW	81,444.88	38.16
WALTER	AB	76,891.40	-
WAN	JB	76,305.56	35.00
WAN	S	82,901.57	10.00
WANG	X	76,698.56	-
WANG	XS	88,231.31	-
WANNAMAKER	DA	82,112.19	-
WARD	KG	76,321.49	-
WARDROP	AM	76,027.81	77.72
WARKENTIN	ME	78,292.27	-
WARRINGTON	MG	76,801.46	-

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YEAR ENDED 2013 JUNE 30

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WATKINS	LA	82,405.31	63.00
WATKINS	DM	93,485.11	-
WATSON	SM	76,698.56	10.00
WATSON	LE	85,305.76	2,294.60
WEARE	MJ	82,385.55	75.00
WEATHERALL	JL	76,305.56	-
WEATHERALL	JA	77,930.90	165.50
WEATHERALL	JA	93,706.50	13.00
WEBBER	R	82,098.36	-
WEBBER	DL	82,560.82	-
WEBBER	TL	83,602.34	-
WEICHEL	CI	82,563.34	-
WERBOWESKI	SL	76,624.76	-
WEREMCHUK	KG	82,593.88	-
WERESCH	JF	94,078.46	105.00
WERNER	SD	76,698.56	-
WEST	EL	82,115.57	60.00
WESTDAL	CS	85,925.80	248.50
WESTERENG	JP	82,884.36	77.72
WESTON	LY	88,788.02	54.00
WHEELHOUSE	SA	76,698.56	-
WHISHAW	IT	134,390.78	2,277.30
WHITE	BJ	80,215.99	77.77
WHITE	EJ	83,602.34	50.00
WIEBE	RJ	106,744.46	-
WIGHTMAN	A	82,884.36	-
WILKIE	J	79,427.19	-
WILKIN	CM	83,584.91	-
WILKS	AL	76,618.93	95.00
WILLAN	RF	83,921.72	70.00
WILLIAMS	RD	79,661.90	307.10
WILLIAMS	SJ	92,841.49	125.00
WILLIAMS	HJ	97,264.58	-
WILMANN	DG	106,570.90	-
WILSON	JW	75,912.56	-
WILSON	DT	76,640.69	280.00
WILSON	MD	81,532.27	-
WILSON	RL	83,904.11	-
WILSON	AR	106,818.02	-
WILSON-HAFFENDEN	GP	76,305.56	9.25
WILTING	KT	83,978.11	60.00

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WIND	IJ	110,736.33	3,588.44
WINDSOR	JM	93,638.68	58.75
WING	AL	83,904.11	70.00
WINN	MS	83,904.11	125.00
WINTERBURN	MJ	83,921.72	-
WITTIG	M	76,735.51	35.00
WITTRIN	CA	82,098.36	20.00
WOLKENBROD	M	83,584.91	95.00
WONG	M	75,403.21	-
WONG	LC	76,305.56	-
WONG	EB	76,624.44	35.00
WONG	EG	76,698.56	-
WONG	GL	76,714.49	40.00
WONG	BW	77,089.34	295.00
WONG	CL	77,953.48	122.39
WONG	BJ	78,731.29	-
WONG	WD	79,812.62	35.00
WONG	LS	79,820.43	-
WONG	S	79,969.18	-
WONG	FB	80,291.83	1,308.53
WONG	WK	80,734.72	-
WONG	NS	82,083.06	-
WONG	S	82,491.36	98.37
WONG	NS	82,491.36	100.00
WONG	AJ	82,884.36	195.00
WONG	MN	82,884.36	207.03
WONG	JF	82,884.36	-
WONG	AW	83,904.11	-
WONG	SC	83,935.94	-
WONG	DB	84,342.71	1,997.62
WONG	W	86,183.36	-
WONG	JH	89,282.07	-
WONG	GN	90,516.22	3,608.04
WONG	A	96,092.66	397.77
WONG	WI	137,723.74	1,721.24
WOO	DM	81,104.02	-
WOO	CL	83,584.91	99.60
WOO	PE	94,358.20	151.20
WOOD	AM	86,416.51	-
WORON	JC	75,912.56	155.00
WOU	A	76,698.88	64.00

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
WREGGIT	TL	76,634.76	35.00
WRIGHT	BK	76,625.40	50.00
WRIGHT	TD	82,873.52	-
WRIGHT	SM	84,147.63	125.00
WU	X	83,977.91	-
WU	MW	84,916.99	258.00
WU	J	89,920.07	2,256.87
YADA	MM	84,991.38	-
YAM	BS	79,904.49	-
YAMADA	TY	78,708.40	-
YANG	LG	76,508.79	100.00
YANG	M	76,698.56	-
YANNAKOULIAS	G	92,649.74	-
YEE	E	79,112.04	10.00
YEE	MT	85,016.58	95.00
YEE	HC	92,143.55	1,419.00
YEE	BK	94,984.17	-
YEH	H	83,088.93	120.00
YELIZAROV	M	82,430.53	684.82
YEOMANS	SM	76,711.97	92.00
YETMAN	JW	82,908.57	-
YEUNG	KC	76,698.56	-
YEUNG	CW	82,491.36	10.00
YIM	AC	82,115.57	35.00
YIP	E	81,996.52	307.10
YIP	SL	86,422.21	2.00
YIU	L	76,327.26	1,104.22
YIU	A	83,079.49	229.21
YOSHIDA	EM	76,321.49	10.00
YOUNG	LJ	76,321.49	-
YOUNG	AG	76,698.56	-
YOUNG	KM	76,714.49	42.39
YOUNG	JA	77,041.31	-
YOUNG	S	83,331.91	-
YU	L	75,913.20	35.00
YU	DL	76,707.02	90.00
YU	EM	77,796.54	315.00
YU	BY	83,473.45	-
YU	MW	83,977.91	-
YU	AM	86,754.97	100.00
YU	MA	87,259.94	140.00

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IN RESPECT OF EACH EMPLOYEE**

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSES</u>
YUEN	EL	82,491.36	-
YUEN	GM	84,936.40	71.80
YUEN	H	87,852.34	152.72
YUILL	CA	80,213.43	-
YUSYP	M	104,032.27	1,701.83
ZAGOUDAKIS	JP	83,904.11	1,111.59
ZALLEN	LM	94,683.47	109.18
ZAMBRANO	T	75,646.29	-
ZEITZ	AN	94,241.04	2,075.72
ZERBE	RR	117,907.02	399.06
ZERBINOS	PZ	79,579.81	-
ZHANG	H	82,416.20	-
ZIBIN	PP	82,592.38	-
ZILINSKI	G	81,245.37	-
ZIMMARO	EL	85,693.59	100.80
ZIMMERMANN	DB	75,449.76	1,245.23
ZITKA	L	82,098.36	-
ZRYMIAK	CT	87,495.47	201.44
ZUBKE	SN	81,099.16	75.00
ZUKOWSKI	SA	76,321.49	-
ZYLSTRA	PA	82,827.82	630.00
TOTAL - EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$ 177,817,096.82	\$ 550,156.48
TOTAL - EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		218,371,736.82	464,550.16
TOTAL - EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$ 396,188,833.64	\$ 1,014,706.64
TOTAL - REMUNERATION PAID (INCL ELECTED OFFICIALS)		\$ 396,414,989.18	\$ 1,032,392.71
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$ 20,819,086.00

SCHOOL DISTRICT NO. 39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements under which payment commenced between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2012-2013.

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

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
0922475 BC Ltd.	110,786.27
0954807 B.C. Ltd.	69,014.13
333 Terminal Holdings Ltd	620,280.16
4th Utility Inc.	1,638,979.71
8093776 Canada Ltd.	42,509.55
A W Fireguard Supplies (1991) Ltd	57,305.51
A.C.M. Environmental Corporation	156,858.63
Acklands-Grainger Inc	103,075.47
Acrodex	239,806.68
Action Holdings Ltd T/A Custom Blacktop	140,088.17
Acumen Engineering Ltd.	75,258.60
Advanced Placement Exams	89,731.49
Affinity Group Tours	104,131.00
Affordable Housing Societies	62,040.97
Agropur Division Natrel	288,926.61
Air Canada	50,303.77
Altagas Ltd	451,682.97
Amazon	38,898.28
Andornot Consulting Inc.	100,877.00
Angus Corporate Centre Ltd	703,369.94
Anita Roberts / Safe Teen	30,590.00
Anixter Canada Inc	74,139.25
Apple Canada, Inc. C3120	1,909,425.70
Arbor Educational & Clinical Consulting	33,600.00
Arbutus Roofing & Drains Ltd	50,400.00
Aroga Technologies Ltd	648,420.12
Artona Group Inc.	47,287.81
Associated Engineering (B.C.) Ltd.	31,405.93
ATCO Structures & Logistics	33,646.20
Audio Cine Films Inc	34,321.17
Ausenco Engineering Canada Inc.	233,191.84
AV Solutions	345,267.36
B C Hardwood Floors Co	127,019.18
B.A. Robinson Co. Ltd.	367,063.26
B.C. Tree Services Ltd.	45,277.75
Baker, Steve	30,977.80
Baragar Enterprises Ltd.	94,774.40
Bartle & Gibson Co Ltd	60,491.35
BBMD Consulting	39,920.00
BC Carpenters Fund	175,799.83
BC Centre for Ability	207,473.20
BC College Of Teachers	319,920.00
BC HYDRO	3,166,220.77
BC Principals & Vice Principals Assoc	34,483.13
BC Safety Authority	85,895.16
BC School Sports	33,446.00
BC School Trustees Association	119,130.65
BC Teachers' Federation	7,967,412.34

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Belfor Restoration Services	166,527.46
Bell Mobility	460,757.50
Best Buy Canada Ltd	27,173.08
BFI Canada Inc.	437,939.66
Big Kahuna Sport Company	206,397.16
Board of Parks and Recreation	101,731.90
Body Mind Interactive	34,609.12
Boreal Laboratories	99,804.01
Boxcar Marketing	36,960.00
Brainboost Tutoring Ltd.	56,930.50
Branch MacMaster	28,223.38
Breakthroughs Unlimited Inc.	28,000.00
Bridges Canada	262,736.11
Britannia Community Services Centre	59,239.03
Brite-Lite Vancouver Inc	40,469.23
BTY Group	26,140.80
Bubas George Motors Ltd.	25,659.20
Burnaby Insulation Supplies Ltd	47,455.65
Bush, Bohlman&Partners	277,208.13
By Design Products Corp.	27,144.25
C3M Construction Cost Control & Manageme	295,778.14
Camp Elphinstone	95,953.21
Camp Jubilee	86,966.28
Camp Squeah Facility	56,363.00
Camp Summit	139,180.22
Can-Achieve Int'l Education Service	121,225.00
Canada Post Corporation	131,390.48
Canada Safeway	28,101.45
Canadian Educational Subscriptions	41,580.78
Canadian Lawn Care Services Ltd.	329,601.89
Canadian Project Partners	72,665.58
Canadian Refrigeration and Air	31,658.16
Canadian School Book Exchange	32,675.99
Canadian Union of the Public Employees	104,675.38
Canadian Western Trust	2,518,716.60
Canon Business Solutions Canada Inc.	1,192,466.69
Canuel Caterers	97,687.40
Captain Cook Travel	77,592.00
Cardinal Coach Lines ULC	3,022,372.03
Carousel Theatre Company	27,001.00
Cascadia Eco Homes	46,782.40
Cat Rental Store	53,747.97
CBC Learning	124,791.84
CDW Canada	92,879.44
Cecitech Inc.	47,355.00
Cedar Crest Lands (B C) Ltd	735,545.80
Centennial Food Service	48,272.55
Centennial Geotechnical Engineers Ltd	70,409.69

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Chan Centre	40,909.61
Charter Bus Lines of BC	42,718.22
Charter Telecom Inc.	309,769.60
Chen Yanrong	27,305.00
Cheneliere Education Inc.	70,962.81
Chubb Security Systems	26,487.60
Churchill Armoured Car Service Inc.	28,795.95
CIEEC - Cdn Int'l Educ Exchange Centre	58,463.00
City of Vancouver	2,078,597.01
CitySpaces Consulting Ltd.	57,717.93
CJ Anderson Civil Engineering Inc.	63,061.09
Cloverdale Paint Inc	125,477.18
Coast Mountain Thermal Inc.	100,984.80
Coast Wholesale Appliances Inc.	42,637.67
Colborne Architect Group	352,531.38
Colliers ITF Angus Corporate Centre LTD	102,475.47
Committee For Children	35,098.47
Conti Electronics Ltd.	29,240.53
Coriolis Consulting Corp.	67,072.26
Corporate Express Canada Inc	410,882.95
CPS Forklift Delivery Ltd	30,856.00
Craig A & Son Ltd	171,095.68
Creative Insignia Ltd.	48,815.29
Crescent Beach Publishing	86,006.51
Cronkhite Supply Ltd	47,931.46
CRS Commercial Carpet Maintenance	169,229.03
CS Mounting Systems 2005 Co.	34,997.40
CUPE, Local 15/V.M.E.C.W.	1,245,151.36
Custom Lighting Ltd	69,802.56
Cypress Mountain	80,354.09
D.G.S. Construction Co. Ltd.	8,497,545.64
DA Architects + Planners	251,302.37
Dafco Filtration Group	32,805.60
Dell Canada Inc.	1,134,095.15
Delta Continuing Education	38,595.00
Design Roofing & Sheet Metal Ltd	500,517.23
Desire 2 Learn	46,803.84
District Council 38 Membership Services	160,120.74
Document Systems Direct Ltd.	35,042.36
Dubas Engineering	34,544.77
Dynamex Canada Limited	64,012.18
DynaVox Canada	107,241.55
Ebsco Canada Ltd.	331,730.01
Ecowaste Industries	36,769.02
Educan Institutional Furniture Ltd	313,119.19
Educational World Tours	105,898.00
Edvantage Interactive	29,761.51
Ellison Travel & Tours Ltd.	752,603.12

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
EMCO Corporation	33,892.01
Empire Landmark Hotel	26,742.72
Entertainment Publications LLC	27,783.00
ER Consulting	44,364.62
Erv Parent Co Ltd	118,419.92
eSchool Solutions	37,495.73
Evans Lake Forest Education	35,481.00
Executive Mat Service	57,607.11
Fairmont Hotel	140,571.13
Family Maintenance Enforcement Program	43,701.13
Family Services Of Greater Vancouver	40,300.00
Faredealer	87,426.50
Farm-Tek Turf Services Inc.	77,813.52
Finley, Barbara	67,598.18
First Student Canada	42,903.25
Foreign Student Services	29,360.00
Foreshore Equipment & Supply	42,134.40
FortisBC-Natural Gas	2,206,038.72
Francel Architecture Inc.	87,179.66
Fraser Health Authority	62,442.42
Free The Children Intl. Office	36,024.25
French Language Resources Ltd	26,641.37
Friesens Corporation	204,550.28
Frog Hollow Neighbourhood House	32,257.74
FSS Korea	31,760.00
Fujitec Canada, Inc.	44,334.32
FutureBook Yearbooks Inc.	192,473.02
G & M Trailer Mfg.	31,925.60
Gage-Babcock & Assoc	29,615.26
Gale Group, The	74,261.95
Gaspard & Sons Ltd.	33,448.58
Genivar	85,881.95
GFS British Columbia	956,432.38
Global Gourmet Foods	886,566.88
Graham Hoffart Mathiasen Architects	793,245.05
Grand & Toy	677,508.30
GRC Columbia Roofing Inc.	811,800.85
Greater Vancouver Basketball Officials	47,580.00
Greater Victoria School Board	95,935.76
Greenbarn Potters Supply Ltd	28,788.79
Grouse Mountain Resorts Ltd.	32,525.88
Guillevin Int Inc	152,237.96
GVTA	89,057.00
Gym Sense Gymnastics Inc.	35,692.18
Habitat Systems Inc	162,234.19
Harbour Publishing Co. Ltd.	30,800.00
Hargreaves, Andy	25,557.61
Harris & Co	291,115.80

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Hazmasters Inc.	74,915.30
Heat & Frost Insulator Local 118	82,063.17
Heatherbrae Builders Company Ltd.	7,431,932.97
Henderson Recreation Equipment Ltd	123,232.36
Henriquez Partners Architects	142,998.48
Heritage Office Furnishings Ltd	65,804.39
High Touch High Tech	30,837.20
Horsman E B & Son Ltd	150,349.39
Houle Electric Ltd	402,452.27
Hyatt Regency Hotel	120,531.75
IBI Group	166,699.60
IBM Canada Limited	113,133.83
iDesign Solutions, Inc.	45,871.45
Imagine Public Relations	53,817.75
Immigrant Services Society	26,726.20
Indigo Books & Music Inc.	44,892.68
Industrial Alliance Insurance	95,971.06
Interior Health	138,768.71
International Baccalaureate	188,312.98
International Stage Lines Inc.	40,456.66
Interware Systems Inc.	45,908.80
Int'l Brotherhood of Electrical	211,719.39
Iredale Group Architecture	90,237.88
James Bush & Assoc	29,127.00
Jessica Dexter Dance	26,517.00
JJL Overseas Education Consulting	30,485.00
Jonathan Losee Ltd.	45,466.32
Jonathan Morgan & Company Limited	71,492.56
Joseph S. Chow Ltd.	83,935.94
Jostens Canada Ltd.	70,301.13
Kane, Maureen	67,666.83
KBAM! Kevin Bruce Arts Management	59,720.11
Ken Deitcher Sales Co. Ltd.	39,252.46
Kerrisdale Cameras	27,427.40
Kidsafe Project Society	94,572.00
Knights Insulation Ltd	29,576.90
Koffman Kalef	63,315.22
Konica Minolta Business Solutions (Can.)	111,964.31
KPMG LLP, T4348	99,263.36
La Porta Enterprises	42,381.50
Landmark Recognition	37,201.34
Langara College	355,432.36
Lattimer Gallery	28,823.69
L'Auberge Du Mont	38,718.00
Leading to Learning	27,000.00
Learn 360 / Visual Education Centre	155,120.00
Learning Partnership, The	40,546.42
Leavitt Machinery	35,696.64

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Liebert Canada	26,304.00
Lin Haw International Co. Ltd.	69,762.04
Lionheart Sports Ltd.	38,259.85
Little Mountain Neighbourhood House	39,580.25
Liu, PengPeng	35,880.00
LMDG Building Code Consultants Ltd.	63,119.36
Loh, CY Associates Ltd	43,499.75
Long & McQuade Musical Instruments Ltd	99,498.49
Loomis Express	51,127.32
Loon Lake Camp	46,423.36
Lynch Bus Lines	102,609.08
Mac Station Tech Corp	303,253.25
MacLachlan D G Ltd	44,037.01
MacQuarie Equipment Finance Ltd.	53,836.60
Magic Lantern Media Inc dba Distribution	209,903.61
Magnem Engine Serv Ltd	38,239.56
Make a Future	30,788.15
Mancorp Industrial Sales Ltd	26,481.73
Mariden International Ltd.	47,610.00
MarketPlace IGA	29,556.07
Marsh Canada Limited	120,308.00
McGinn Engineering & Preservation Ltd.	44,270.94
McGraw-Hill Ryerson Ltd.	177,703.72
McGregor Hardware Dist	186,316.57
MCM Interiors Ltd	37,643.61
Media Awareness Network	61,240.48
Medical Services Plan of B.C.	6,394,076.10
Metro Motors Ltd.	169,992.48
Metro Testing Lab Ltd	44,980.53
Microserve Business Computer Services	893,622.29
Minister of Finance	73,770.91
Minister Of Finance - Queens Printer	108,503.25
Minister of Finance-Children&Family Dev	279,097.62
Minister of Finance-Revenue Service BC	776,777.91
Morneau Shepell Ltd.	680,446.54
Mosaic	37,465.52
Mount Pleasant Family Centre	27,495.37
Mount Seymour Resorts Ltd.	34,849.30
NAS Software Inc.	65,560.32
National Film Board	28,096.27
Natural Pod	33,025.68
Nedco	86,099.70
Nelson Education Ltd.	308,737.51
Neopost-Digital Postage on Call	164,924.48
New York Foods Ltd.	105,603.91
North Vancouver Outdoor School	73,331.92
Northern Bldg Supply	170,047.48
Northwest Musical Services Ltd	48,433.51

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
NXSource Technology Inc.	71,538.61
Odd Squad Productions	40,000.00
Opus Framing & Art Supplies	47,114.39
Oracle Canada ULC	399,631.72
Orion Security Systems	45,469.15
Oxford University Press	76,872.89
PACE Child and Family Society	25,651.80
Pacific Blue Cross	11,682,372.80
Pacific Carbon Trust	453,048.75
Pacific Cinematheque	34,036.00
Pacific Community Resources Society	61,110.00
Pacific National Exhibition	70,564.19
Pan Pacific Vancouver	56,888.53
Panago Pizza Inc.	86,924.10
Partnerships British Columbia Inc.	694,268.71
Patricia Sheaves & Associates Inc.	116,261.25
PCL Constructors Westcoast Inc.	13,970,417.33
Peace Arch Toyota	122,351.18
Pearson Education Canada	283,392.96
Pension Corporation (Municipal)	15,936,369.90
Pension Corporation (Teachers)	68,491,676.85
Pfaff Sewing Centre Of Vancouver Ltd	51,865.44
Pinnacle Building Maintenance	73,824.69
PlanetClean (Vancouver) Ltd.	26,831.38
Premier Pacific Coach Lines	32,987.40
Premier School Agenda Ltd.	114,169.30
PricewaterCoopers LLP	44,441.60
Printer Works Imaging Solutions Limited	30,917.57
Pro Can Construction Group Corp.	5,336,437.56
Proquest Information & Learning	39,300.80
Prostock Athletic Supply Ltd	31,513.73
Prototype Integrated Solutions, Inc.	65,770.75
Prussin Music Inc	38,461.50
Public Education Benefits Trust	6,203,114.16
Purdy's Chocolates Ltd.	31,359.11
Quantum Murray LP	75,824.00
Raven Research Associates	25,602.31
Read Jones Christoffersen Ltd	26,880.00
Real Canadian Superstore	44,437.56
Receiver General of Canada	41,243,613.26
Red Ribbon Meats	32,079.87
Regal Controls Ltd	73,033.57
Renfrew SCA	31,274.38
Richelieu Building Specialties	34,562.99
Richmond Elevator	66,669.33
Robertson Floors	223,692.00
Rockridge Canyon	32,220.71
Rocky Point Engineering Ltd.	81,118.10

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Rollins Machinery Ltd	76,587.16
Rona Revy Inc.	43,621.09
Rowe P - Hammoudi B	71,633.36
RTE Developments Ltd.	61,568.14
Russell Food Equip Ltd	92,515.47
Sasamat Outdoor Centre	53,627.50
Saunders Book Company	33,404.43
Scantron Canada LTD	44,262.91
Schneider Electric Canada Inc.	35,347.20
Scholastic Canada Ltd	270,463.44
School District #23 (Central Okanagan)	75,584.00
School District #36 (Surrey)	35,808.73
School District #68 (Nanaimo-Ladysmith)	68,098.69
School District 73 Business Company	84,000.00
School Specialty Canada	134,146.06
Schoolhouse Products	364,769.27
Schoolhouse Publications Inc	48,347.44
Schools Protection Program	44,289.97
Scott Construction Ltd.	8,700,583.13
Sea to Sky Outdoor School	70,265.28
Secrest Resources Ltd.	78,363.35
Segoly, Omer	76,195.50
Set BC - Vancouver	99,973.52
Shanahan's Ltd	39,233.69
Sharp's Audio Visual	87,834.82
Sheet Metal Workers - Local 280-In Trust	100,143.65
Shelter Industries Inc	121,488.30
Sheraton Vancouver Airport Hotel	67,460.63
Sheret Andrew Ltd	174,071.23
Signfast Signs	31,281.60
Simply Computing Inc.	83,133.25
Singleton Urquhart	61,002.16
SK Sanitary Specialties	192,644.99
Skyline Athletics Inc	104,667.01
Sladojevic, Sanja	35,842.24
Small Talk	37,027.20
SOCAN	160,267.58
Softchoice	113,586.31
Soliloquy Solutions	36,477.50
Source Office Furnishings	112,569.85
South Hill Education Centre	-
South Vancouver Family Place	32,193.83
Spare Time Fun Centre	32,269.46
Spears Sales Ltd	27,207.33
Special Travel International	34,311.50
Spectrum Educational Supplies Ltd	30,701.65
Spectrum Painting Ltd	173,829.60
Spicers Canada Limited	511,530.88

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Sports Unlimited	31,159.26
Stantec Consulting Ltd.	560,761.56
Staples	27,514.89
Stargarden Corporation	112,000.00
Sterling Fence Co. Ltd.	85,659.02
Stillwood Camp	28,017.00
Stong's Market	300,449.51
Strathcona Community Centre Association	53,030.98
Strathcona Park Lodge	153,039.63
Strong Nations	32,554.15
STS Tours Inc.	188,623.42
Sun Peaks Resort Corporation	26,848.64
Sunlife of Canada	124,926.88
Talius - Coquitlam	53,290.33
TC Media Livres Inc.	58,435.25
TELUS Communications (B.C.) Inc.	884,215.90
TEMS	50,070.00
Tenaquip	123,974.98
Tennis XL Agency	43,964.00
Tenzing Managed IT Services	29,926.22
Tervita Waste Management	51,257.36
The Asper Foundation	53,956.00
The Doyen Violin Shop Ltd.	28,011.68
The Fairmont Hotel	28,708.93
The Hills Health Ranch	28,380.80
The Terry Fox Foundation	72,296.44
The Westin Bayshore, Vancouver	50,790.22
Thirdwave Bus Services	114,196.65
Timberline Ranch	80,862.42
TLD Computers Inc	106,263.02
Tom Lee Music Co Ltd	40,041.05
Trane Canada	102,175.64
Transcontinental Printing Inc	220,067.28
Translink	189,203.64
True North Apparel	33,011.37
United Library Services	157,992.59
United Protection Services Inc	76,048.08
United Rentals of Canada	34,216.07
United Way	29,441.99
Univar Canada Ltd	30,480.05
Universal Coach Line Ltd	50,006.15
University of British Columbia	183,500.99
University Of Toronto Press	83,679.09
Valery Black Draperies	48,572.16
Van City Savings Credit Union	2,403,784.52
Vancouver Aquarium	54,146.14
Vancouver Board of Parks & Recreation	83,905.26
Vancouver Bullion & Currency	28,375.25

**SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30**

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
Vancouver Coastal Health	156,961.90
Vancouver Community College	71,484.12
Vancouver Firefighters Community CPR	40,606.27
Vancouver Glass (1990) Ltd.	28,826.74
Vancouver Island Health Authority	58,058.33
Vancouver Kidsbooks	179,222.90
Vancouver Learning Network	54,642.00
Vancouver Public Education Alliance	28,210.00
Vancouver Public Library	79,865.37
Vancouver School Bus Charters Ltd	67,843.72
Vancouver Society of Children's Centres	37,183.65
Vancouver Symphony Orchestra	26,584.22
Van-Kel Irrigation, a division of EMCO	107,185.02
Viking Fire Protection Inc.	48,061.53
Viking-Alexander Metal Products Ltd	54,139.09
Vjel Enterprise Ltd.	34,445.98
Waste Management	165,547.68
Watts D.L. Floorings Ltd.	31,048.64
Wesclean	951,787.47
Wesco	55,735.64
Western Athletic Ltd.	62,165.17
Western Campus Resources	348,864.37
Western Safety Products	46,150.43
Western Weed Control (1980) Ltd.	58,324.00
Whistler Blackcomb Mtn. Resort	93,654.07
WIDHH	53,034.84
Windworks Musical Instrument Repair	25,473.97
Wolseley Mechanical Group-BC Region	48,690.89
Workers' Compensation Board of BC	1,964,668.37
World Book Educational Prod of Canada	297,178.88
World's Finest Chocolate	28,783.33
YMCA of Greater Vancouver	57,456.87
Zajac Ranch for Children	27,950.02
TOTAL - SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000	\$ 278,437,603.59
TOTAL - SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	11,161,912.30
CONSOLIDATED TOTAL - PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$ 289,599,515.89

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2013 JUNE 30

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

Scheduled Payments:

Schedule of Remuneration and Expenses:		
Remuneration	\$ 396,414,989.18	
Employee Expenses	1,032,392.71	
Employer Portion of Employment Insurance and Canada Pension Plan Contributions	<u>20,819,086.00</u>	
Total - Schedule of Remuneration and Expenses		\$418,266,467.89
Schedule of Payments for the Provision of Goods and Services		<u>289,599,515.89</u>
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$707,865,983.78

Reconciliation to Financial Statement Expenditures:

Noncash Items:		
Increase in accounts payable and accrued liabilities	\$ (696,682.00)	
Decrease in inventories and prepaids	345,078.00	
		(351,604.00)
Payments Included in both Remuneration and Expenses and Goods and Services Schedules:		
Taxable Benefits		(8,326,519.27)
Payroll Deductions - Employees' Contributions		(82,451,333.15)
Other:		
Third Party Cost Recoveries/Miscellaneous	(2,365,384.07)	
HST Rebates	(8,365,257.29)	
June 2012 school payments accrual	2,690,000.00	
Provincial Government Recoveries	<u>1,509,408.00</u>	
		<u>(6,531,233.36)</u>
Total - Reconciling Items		<u>(97,660,689.78)</u>
RECONCILIATION TOTAL TO FINANCIAL STATEMENT EXPENDITURES		<u>\$610,205,294.00</u>

Financial Statement Expenditures:

Operating Fund Expenditures	\$ 478,132,145.00	
Special Purpose Fund Expenditures	71,028,863.00	
Capital Fund Expenditures	573,542.00	
Capital Assets Purchased	<u>60,470,744.00</u>	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		<u>\$ 610,205,294.00</u>



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

Financial Statements

July 1, 2012 to June 30, 2013



School District No. 39 (Vancouver)

June 30, 2013, June 30, 2012 and July 1, 2011

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School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 8647-7901-5919

Management's Responsibility for the Financial Statements.

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

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

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

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

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

On behalf of School District No. 39 (Vancouver)

Signature of the Chairperson of the Board of Education

Sept. 16, 2013

Date Signed

Signature of the Superintendent

Sept. 17, 2013

Date Signed

Signature of the Secretary Treasurer

Sept. 17, 2013

Date Signed



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Chartered Accountants
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INDEPENDENT AUDITORS' REPORT

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

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of the School District No. 39 (Vancouver), which comprise the statements of financial position as at June 30, 2013, June 30, 2012 and July 1, 2011, the statements of operations, changes in net debt and cash flows for the years ended June 30, 2013 and June 30, 2012, 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 of these financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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 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 in our audits is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements of the School District No. 39 (Vancouver) as at and for the years ended June 30, 2013 and June 30, 2012 and the statement of financial position as at July 1, 2011 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 4D 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.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. A horizontal line is drawn underneath the signature.

September 23, 2013

Burnaby, Canada

School District No. 39 (Vancouver)

Statement 1

Statement of Financial Position

As at June 30, 2013, June 30, 2012 and July 1, 2011

	June 30, 2013	June 30, 2012	July 1, 2011
	\$	\$	\$
Financial Assets			
Cash and Cash Equivalents	117,086,515	65,355,178	73,922,464
Accounts Receivable			
Due from Province - Ministry of Education	9,230,797	5,932,788	9,120,803
Due from Province - Other	16,670	44,020	230,674
Due from LEA/Direct Funding		9,576	-
Other (Note 4)	5,458,209	3,633,518	4,649,485
Portfolio Investments (Note 5)	11,871,048	71,615,264	48,163,955
Total Financial Assets	143,663,239	146,590,344	136,087,381
Liabilities			
Accounts Payable and Accrued Liabilities			
Due to Province - Other	74,734	-	506,657
Other (Note 6)	52,653,228	52,424,644	48,954,148
Unearned Revenue (Note 7)	19,103,545	16,554,735	15,343,446
Deferred Revenue (Note 8)	22,235,302	21,998,300	20,507,726
Deferred Capital Revenue (Note 9)	413,594,851	383,343,835	343,079,155
Employee Future Benefits (Note 10)	15,701,925	15,429,215	15,101,872
Debt	-	700,000	800,000
Capital Lease Obligations (Note 11)	21,526	29,656	-
Asset Retirement	-	600,000	600,000
Total Liabilities	523,385,111	491,080,385	444,893,004
Net Financial Assets (Debt)	(379,721,872)	(344,490,041)	(308,805,623)
Non-Financial Assets			
Tangible Capital Assets (Note 12)	521,758,036	480,492,698	438,903,968
Prepaid Expenses	523,704	793,628	871,874
Supplies Inventory	1,031,184	1,106,338	1,258,745
Total Non-Financial Assets	523,312,924	482,392,664	441,034,587
Accumulated Surplus (Deficit) (Note 18)	143,591,052	137,902,623	132,228,964

Contractual Obligations and Contingencies

Approved by the Board

Signature of the Chairperson of the Board of Education

Sept. 16, 2013

Date Signed

Signature of the Superintendent

Sept. 17, 2013

Date Signed

Signature of the Secretary Treasurer

Sept. 17, 2013

Date Signed

School District No. 39 (Vancouver)

Statement 2

Statement of Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	487,767,434	488,377,894	486,102,449
Other	6,601,916	6,008,152	5,451,939
Tuition	17,915,595	18,001,372	16,122,834
Other Revenue	35,094,789	44,937,339	39,127,418
Rentals and Leases	4,444,595	4,383,550	4,439,155
Investment Income	1,500,856	1,489,457	1,395,748
Amortization of Deferred Capital Revenue	11,722,605	11,430,621	10,521,583
Total Revenue	<u>565,047,790</u>	<u>574,628,385</u>	<u>563,161,126</u>
Expenses			
Instruction	478,357,849	472,562,658	462,086,387
District Administration	13,413,580	14,142,762	13,272,785
Operations and Maintenance	81,649,661	79,554,210	79,145,855
Transportation and Housing	2,681,470	2,680,326	2,964,643
Debt Services	23,035		17,797
Total Expense	<u>576,125,595</u>	<u>568,939,956</u>	<u>557,487,467</u>
Surplus (Deficit) for the year	<u>(11,077,805)</u>	<u>5,688,429</u>	<u>5,673,659</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		<u>137,902,623</u>	<u>132,228,964</u>
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>143,591,052</u></u>	<u><u>137,902,623</u></u>

School District No. 39 (Vancouver)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(11,077,805)</u>	<u>5,688,429</u>	<u>5,673,659</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(63,999,396)	(60,470,744)	(59,553,471)
Amortization of Tangible Capital Assets	19,264,609	19,205,406	17,964,741
Total Effect of change in Tangible Capital Assets	<u>(44,734,787)</u>	<u>(41,265,338)</u>	<u>(41,588,730)</u>
Acquisition of Prepaid Expenses		(610,847)	(998,620)
Use of Prepaid Expenses		880,771	1,076,866
Acquisition of Supplies Inventory		(2,227,174)	(1,070,360)
Use of Supplies Inventory		2,302,328	1,222,767
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>345,078</u>	<u>230,653</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(55,812,592)</u>	<u>(35,231,831)</u>	<u>(35,684,418)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(35,231,831)</u>	<u>(35,684,418)</u>
Net Financial Assets (Debt), beginning of year		<u>(344,490,041)</u>	<u>(308,805,623)</u>
Net Financial Assets (Debt), end of year		<u>(379,721,872)</u>	<u>(344,490,041)</u>

School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows

Years Ending June 30, 2013 and June 30, 2012

	2013 Actual	2012 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	5,688,429	5,673,659
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(5,085,777)	4,381,060
Supplies Inventories	75,154	152,407
Prepaid Expenses	269,924	78,246
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	302,318	2,963,839
Unearned Revenue	2,548,810	1,211,289
Deferred Revenue	237,002	1,490,574
Employee Future Benefits	272,712	327,343
Amortization of Tangible Capital Assets	19,205,406	17,964,741
Amortization of Deferred Capital Revenue	(11,430,621)	(10,521,583)
Recognition of Deferred Capital Revenue Spent on Sites		-
PSAB Adjustments	(791,117)	
Total Operating Transactions	11,292,240	23,721,575
Capital Transactions		
Tangible Capital Assets Purchased	(7,861,628)	(3,708,483)
Tangible Capital Assets -WIP Purchased	(52,609,116)	(55,844,989)
Total Capital Transactions	(60,470,744)	(59,553,472)
Financing Transactions		
Loan Payments	(700,000)	(100,000)
Capital Revenue Received	41,873,755	50,786,263
Capita Lease Payments	(8,130)	29,657
Total Financing Transactions	41,165,625	50,715,920
Investing Transactions		
Investments in Portfolio Investments	59,744,216	(23,451,309)
Total Investing Transactions	59,744,216	(23,451,309)
Net Increase (Decrease) in Cash and Cash Equivalents	51,731,337	(8,567,286)
Cash and Cash Equivalents, beginning of year	65,355,178	73,922,464
Cash and Cash Equivalents, end of year	117,086,515	65,355,178
Cash and Cash Equivalents, end of year, is made up of:		
Cash	117,086,515	65,355,178
	117,086,515	65,355,178

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

1 Authority and Purpose

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 The New Accounting Framework and Prior Period Adjustments

Commencing with the 2012/13 fiscal year, the School District has adopted accounting standards in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board as described in Note 3 a). Previously, the School District's financial statements were prepared in accordance with Part V of Canadian generally accepted accounting principles ("Part V Canadian GAAP").

The School District has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
 - a. The School District has elected to delay the application of *Sections PS 3250* and *3255* relative to the discount rate used until June 30, 2013 (to coincide with the March 31, 2013 valuation);
 - b. The School District has elected to recognize all cumulative actuarial gains at July 1, 2011 directly in accumulated surplus; and
- Tangible capital asset impairment:
 - a. The School District has elected to apply *Section PS 3150* on a prospective basis from the date of transition.

Key adjustments on the School District's financial statements resulting from the adoption of these accounting standards are as follows:

- Previously, the School District was not required to record an accrued benefit obligation related to sick leave benefits as the benefits do not vest. PSA standards require that a liability and an expense be recognized for post-employment benefits and compensated absences that vest or accumulate in the period in which employees render services to the School District in return for the benefits. An adjustment was made to recognize a liability and an expense related to accumulated sick leave entitlements. The adjustment to the liability for employee future benefits at July 1, 2011 was \$2,073,723. A reduction of expense of \$26,283 was recognized in the 2012 fiscal year as a result of recognizing these additional benefits of \$226,639 net of reversal of payments relating to non-vested previously recorded of \$252,922.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

2 The New Accounting Framework and Prior Period Adjustments (Continued)

- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains relating to employee future benefits of \$3,088,570 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus. Additional expense of \$146,220 was recognized in the 2012 fiscal year as a result of elimination of the amortization of the cumulative actuarial gains.

Key adjustments on the School District's consolidated financial statements resulting from prior period restatements are as follows:

- As part of the transition, the District reviewed its previous grants and identified amounts totaling \$855,384, which was recognized as revenue but should be treated as deferred contributions.

The impact of the conversion to new framework on the accumulated surplus at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Accumulated surplus as originally reported, July 1, 2011	\$132,069,501
Adjustments to new accounting framework	
Recognize non-vested benefits to Employee Future Benefits	(2,073,723)
Recognize cumulative unamortized actuarial gain/loss on Employee Future Benefits	<u>3,088,570</u>
Adjustments for prior period restatements	
Recognize special purpose funds	<u>(855,384)</u>
Accumulated surplus as restated, July 1, 2011	\$132,228,964
Annual surplus as originally reported for the year ended June 30, 2012	\$5,333,270
Adjustments to new accounting framework	
Employee Future Benefits– unvested benefits	26,283
Employee Future Benefits - amortization of actuarial gains	(146,220)
Adjustments to new accounting framework	
Recognize revenue of special purpose funds	<u>460,326</u>
Annual surplus for the year as restated for the year ended June 30, 2012	<u>5,673,659</u>
Accumulated surplus, end of year as restated, June 30, 2012	<u>\$ 137,902,623</u>

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

3 Summary of Significant Accounting Policies

a) Basis of Accounting

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates (“GIC’s”), term deposits and , bonds hat either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. These investments are reported at cost or amortized cost.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

f) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management’s best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing except as per the election described in note 2.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

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

h) Asset Retirement Obligations

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

i) Tangible Capital Assets

The following criteria apply:

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

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

Estimated useful life is as follows:

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Supplies Inventory

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

m) Funds and Reserves

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

n) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012**

criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

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

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

o) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

p) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, other current liabilities and capital lease obligations.

Except for portfolio investments in equity instruments quoted in an active market, or items designated by management, that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. All financial instruments are recorded at cost or amortized cost.

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

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

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

q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 3(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

r) Adoption of New Accounting Policy

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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On July 1, 2012, the School District adopted PS3450, Financial Instruments. Recognition, de-recognition and measurement policies followed in the financial statements for periods prior to July 1, 2012 are not reversed and, therefore, the financial statements of prior periods, including comparative information, have not been restated.

As at June 30, 2013 and for the year then ended, financial instruments are accounted for prospectively in accordance with public sector accounting standards as described in note 3d.

As at July 1, 2011, June 30, 2012 and for the year ended June 30, 2012, financial instruments were accounted for in accordance with Part V of the CICA Handbook. There were no changes in the recognition and measurement of financial instruments upon conversion to public sector accounting standards.

4 Other Receivables

	30-Jun-13	30-Jun-12	1-Jul-11
Due from Federal Government	\$ 1,024,819	\$ 969,146	\$ 1,989,876
Due from Municipalities	18,375	22,791	-
Due from Other School Districts	94,971	90,672	164,119
Rentals and Leases	192,218	162,048	653,114
Other Receivables	4,436,280	2,676,387	2,114,430
Allowance for Doubtful Accounts	(308,453)	(287,527)	(272,055)
Total	<u>\$ 5,458,209</u>	<u>\$ 3,633,518</u>	<u>\$ 4,649,485</u>

5 Portfolio Investments

	30-Jun-13	30-Jun-12	1-Jul-11
GIC's	\$ 9,971,792	\$ 69,432,661	\$ 45,332,687
Term deposits	1,058,022	1,320,874	1,783,844
Bonds	841,233	861,729	1,047,424
	<u>\$ 11,871,048</u>	<u>\$ 71,615,264</u>	<u>\$ 48,163,955</u>

GIC's and term deposits held within our portfolio investments are held with local banking institutions and are earning average interest of 2.2% (2012 – 1.76%, 2011 – 2.01%).

6 Other Liabilities

	30-Jun-13	30-Jun-12	1-Jul-11
Trade payables	16,158,032	10,724,881	8,187,889
Salaries and benefits payable	21,322,413	26,240,872	24,443,666
Accrued vacation pay	7,713,661	7,567,362	7,405,810
Other	7,459,122	7,891,529	8,916,783
	<u>\$ 52,653,228</u>	<u>\$ 52,424,644</u>	<u>\$ 48,954,148</u>

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7 Unearned Revenue

	30-Jun-13	30-Jun-12
Balance, beginning of year	\$ 16,554,734	\$ 15,343,446
Increase		
Tuition fees	20,593,833	17,619,617
Rental/Lease of facilities	4,371,929	4,205,015
Other	152,975	282,920
	<u>\$ 25,118,737</u>	<u>\$ 22,107,552</u>
Decrease		
Tuition fees	18,001,372	16,122,834
Rental/Lease of facilities	4,383,550	4,439,154
Other	185,004	334,275
	<u>\$ 22,569,926</u>	<u>\$ 20,896,263</u>
Net changes for the year	2,548,811	1,211,289
Balance, end of year	<u>\$ 19,103,545</u>	<u>\$ 16,554,735</u>

8 Deferred Revenue

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

	30-Jun-13	30-Jun-12
Deferred revenue, beginning of year, as restated	\$ 21,998,300	\$ 20,507,726
Increase		
Provincial Grants - Ministry of Education	29,965,848	23,024,961
Provincial Grants - Other	8,488,166	7,598,837
Other	35,144,911	32,548,640
Investment Income	248,210	222,878
	<u>73,847,135</u>	<u>63,395,316</u>
Allocated to Revenue	<u>\$ 73,610,133</u>	<u>\$ 61,904,742</u>
Deferred revenue, end of year	<u>\$ 22,235,302</u>	<u>\$ 21,998,300</u>

9 Deferred Capital Revenue

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted

SCHOOL DISTRICT
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YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	<u>30-Jun-13</u>	<u>30-Jun-12</u>
Balance, beginning of year	\$ 302,984,436	\$ 297,606,490
Increases		
Transfers from Work in Progress	65,255,315	15,899,529
Decreases		
Amortization ByLaw Capital	11,078,350	10,189,556
Amortization Other Provincial Capital	180,592	160,347
Amortization Other Capital	171,679	171,680
	<u>11,430,621</u>	<u>10,521,583</u>
Balance, end of year	<u>\$ 356,809,130</u>	<u>\$ 302,984,436</u>
Work in Progress (WIP)		
Balance, beginning of year	\$ 63,053,469	\$ 23,108,009
Increases		
Transfers from DR – spent funds	52,448,552	55,844,989
Decreases		
Transfers to DCR – completed projects	65,255,315	15,899,529
Balance (WIP), end of year	<u>\$ 50,246,706</u>	<u>\$ 63,053,469</u>
Balance DCR and WIP, end of year	<u>\$ 407,055,836</u>	<u>\$ 366,037,905</u>
Unspent Deferred Capital Revenue		
Balance, beginning of year	\$ 17,305,930	\$ 22,364,656
Increases		
Provincial Grants – Ministry of Education	41,746,137	51,009,158
Investment Income	127,617	236,515
	<u>41,873,754</u>	<u>51,245,673</u>
Decreases		
Transferred to DCR - WIP	52,448,551	55,771,130
Revenue Recognition	192,118	459,410
Ministry of Education Use of Capital	73,859	73,859
	<u>52,640,669</u>	<u>56,304,399</u>
Balance, Unspent DCR, end of year	<u>\$ 6,539,015</u>	<u>\$ 17,305,930</u>
Total Deferred Capital Revenue	<u>\$ 413,594,851</u>	<u>\$ 383,343,835</u>

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

10 Employee Future Benefits

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

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 16,282,927	\$ 13,924,138
Non-vested Benefit Obligation - July 1, 2011	-	2,073,723
Service Cost	1,106,625	1,026,748
Interest Cost	700,747	759,658
Benefit Payments	(1,340,945)	(1,683,621)
Actuarial Loss	11,879,180	182,281
Accrued Benefit Obligation – March 31	<u>\$ 28,628,534</u>	<u>\$ 16,282,927</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	28,628,534	16,282,927
Funded Status - Surplus (Deficit)	(28,628,534)	(16,282,927)
Employer Contributions After Measurement Date	880,862	671,432
Unamortized Net Actuarial Loss	12,045,747	182,281
Accrued Benefit Liability - June 30	<u>\$ (15,701,925)</u>	<u>\$ (15,429,215)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	15,429,215	16,116,719
Recognize Non-Vested Benefits - July 1, 2011	-	2,073,723
Recognize Unamortized Gains - July 1, 2011	-	(3,088,570)
Accrued Benefit Liability - July 1 (restated)	15,429,215	15,101,872
Net Expense for Fiscal Year	1,823,086	1,786,406
Employer Contributions	(1,550,376)	(1,459,063)
Accrued Benefit Liability - June 30	<u>\$ 15,701,925</u>	<u>\$ 15,429,215</u>
Components of Net Benefit Expense		
Service Cost	1,106,625	1,026,748
Interest Cost	700,747	759,658
Amortization of Net Actuarial Loss	15,714	-
Net Benefit Expense	<u>\$ 1,823,086</u>	<u>\$ 1,786,406</u>
Assumptions		
Discount Rate - April 1	4.25%	4.75%
Discount Rate - March 31	3.00%	4.25%
Long Term Salary Growth - April 1	2.50%	2.50% + seniority
Long Term Salary Growth - March 31	2.50%	2.50% + seniority
EARSL - March 31	11.5	11.6

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

11 Capital Lease Obligations

The following is a schedule of future obligations under capital leases

		2013	2012
	2013	\$ -	\$ 10,649
	2014	10,649	10,649
	2015	9,446	9,446
	2016	4,121	4,121
		<u>24,216</u>	<u>34,865</u>
Less amount representing interest ranging from 9.13% to 10.97%		(2,690)	(5,209)
Capital Lease Obligations		<u>\$ 21,526</u>	<u>\$ 29,656</u>

12 Tangible Capital Assets

	Balance July 1, 2012	Additions	Disposals	Transfers	Balance June 30, 2013
Cost					
Sites	\$ 20,848,131				\$ 20,848,131
Buildings	617,587,630	1,702,982		65,226,893	684,517,505
Buildings – WIP	63,025,048	52,605,710		(65,226,893)	50,403,865
Furniture & Equip.	18,487,478	1,631,681	3,538,395	28,421	16,609,185
F & E - WIP	28,421	3,406		(28,421)	3,406
Vehicles	1,310,053	231,756			1,541,809
Computer Software	3,324,507	10,317	299,039		3,035,785
Computer Hardware	10,464,802	4,284,892	748,016		14,001,678
Total	<u>\$735,076,070</u>	<u>\$ 60,470,744</u>	<u>\$ 4,585,450</u>	<u>\$ -</u>	<u>\$790,961,364</u>

	July 1, 2012	Amortization	Disposals	Balance at June 30, 2013
Accumulated Amortization				
Sites				
Buildings	\$236,464,094	\$ 14,224,226		\$250,688,320
Furniture & Equipment	10,454,230	1,755,909	3,538,395	8,671,744
Vehicles	484,163	142,593		626,756
Computer Software	1,808,766	636,029	299,039	2,145,756
Computer Hardware	5,372,119	2,446,649	748,016	7,070,752
Total	<u>\$254,583,372</u>	<u>\$ 19,205,406</u>	<u>\$ 4,585,450</u>	<u>\$269,203,328</u>

(...Note 12 cont'd)

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

12 Tangible Capital Assets (Continued)

Cost	Balance July 1, 2011	Additions	Disposals	Transfers	Balance June 30, 2012
Sites	\$ 20,848,131				\$ 20,848,131
Buildings	600,955,354	1,114,247		15,518,029	617,587,630
Buildings – WIP	23,108,009	55,435,068		(15,518,029)	63,025,048
Furniture & Equip.	18,536,411	1,591,631	2,022,064	381,500	18,487,478
F & E -WIP		409,921		(381,500)	28,421
Vehicles	1,136,121	173,932			1,310,053
Computer Software	3,095,175	258,868	29,536		3,324,507
Computer Hardware	10,454,133	569,805	559,136		10,464,802
Total	\$678,133,334	\$ 59,553,472	\$ 2,610,736	\$ -	\$735,076,070

Accumulated Amortization	July 1, 2011	Amortization	Disposals	Balance t June 30, 2012
Sites				
Buildings	\$223,206,720	\$ 13,257,374		\$236,464,094
Furniture & Equipment	10,625,099	1,851,195	2,022,064	10,454,230
Vehicles	361,854	122,309		484,163
Computer Software	1,196,334	641,968	29,536	1,808,766
Computer Hardware	3,839,360	2,091,895	559,136	5,372,119
Total	\$239,229,367	\$ 17,964,741	\$ 2,610,736	\$254,583,372

Net Book Value	July 1, 2011	June 30, 2012	June 30, 2013
Sites	\$ 20,848,131	\$ 20,848,131	\$ 20,848,131
Buildings	377,748,634	381,123,536	433,829,185
Buildings - WIP	23,108,009	63,025,048	50,403,865
Furniture & Equipment	7,911,312	8,033,248	7,937,441
F & E - WIP		28,421	3,406
Vehicles	774,268	825,890	915,053
Computer Software	1,898,841	1,515,741	890,029
Computer Hardware	6,614,773	5,092,683	6,930,926
	\$438,903,968	\$480,492,698	\$521,758,036

As at June 30, 2013 there was work in progress of \$50,407,271 (\$63,053,468 in 2012) not yet being amortized and is included in Buildings and Furniture & Equipment. Amortization of these assets will commence when the asset is put into service.

13 Employee Pension Plans

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is 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 based on a formula. The Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 31,000

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012**

13 Employee Pension Plans (Continued)

retired members from school districts. The Municipal Pension Plan has about 178,000 active members, of which approximately 23,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The School District paid \$46,834,079 (2012 - \$45,242,765) for employer contributions to these plans in the year ended June 30, 2013.

14 Commitments and Contingencies

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

	2014	2015	2016	2017	2018	Thereafter
Approved Capital Projects - Unperformed portion	\$14,357,856	\$ 4,951,142	\$ 479,088	\$ -	\$ -	\$ -
Future operating lease payments	778,170	778,170	778,170	778,170	79,453	5,712
	<u>\$15,136,026</u>	<u>\$ 5,729,312</u>	<u>\$ 1,257,258</u>	<u>\$ 778,170</u>	<u>\$ 79,453</u>	<u>\$ 5,712</u>

- b) A class action lawsuit was certified against the School District seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. Negotiations for a settlement agreement are currently underway. Further, the settlement agreement anticipates the Ministry of Education setting aside funding to provide for the majority of the anticipated costs.

The outcome of this action and any potential financial impact are unknown at this time, as the settlement agreement requires approval of all parties and also approval of the court, and further, the ultimate amount is dependent on a number of factors, none of which can be known with certainty at this time. The District has made an appropriate provision for its best estimate of the net liability, after considering Provincial funding and settlement costs of in the financial statement.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

15 Budget Figures

Budget figures included in the financial statements were approved by the Board through the adoption of the preliminary annual budget on June 18, 2012.

An Amended Budget based upon revised enrolment information is filed with the Ministry of Education by the end of February of each year. The Amended Budget and Preliminary Budgets are presented here for information.

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	52,516	52,929
Adult	1,092	1,444
Other	1,981	1,921
Total Ministry Operating Grant Funded FTE's	55,588	56,294
Revenues		
Provincial Grants	\$ 488,414,265	\$ 487,767,434
Ministry of Education	6,857,804	6,601,916
Tuition	18,171,102	17,915,595
Other Revenue	39,349,802	35,094,789
Rentals and Leases	4,212,546	4,444,595
Investment Income	1,349,013	1,500,856
Amortization of Deferred Capital Revenue	11,809,378	11,722,605
Total Revenue	\$ 570,163,910	\$ 565,047,790
Expenses		
Instruction	\$ 476,789,404	\$ 478,357,849
District Administration	16,300,553	13,413,580
Operations and Maintenance	62,768,746	62,385,052
Transportation and Housing	3,065,678	2,681,470
Interest	23,035	23,035
Amortization of Capital Assets	19,658,980	19,264,609
Total Expense	\$ 578,606,396	\$ 576,125,595
Net Revenue (Expense), before Endowment Contributions	\$ (8,442,486)	\$ (11,077,805)
Endowment Contributions		
Net Revenue (Expense)	\$ (8,442,486)	\$ (11,077,805)
Budgeted Allocation (Retirement) of Surplus (Deficit)	17,792,534	8,221,516
Budgeted Retirement of Unfunded Employee Future Benefits	(132,764)	(132,764)
Budgeted Surplus (Deficit), for the year	\$ 9,217,284	\$ (2,989,053)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	9,292,174	
Capital Fund Surplus (Deficit)	(74,890)	(2,989,053)
Budgeted Surplus (Deficit), for the year	\$ 9,217,284	\$ (2,989,053)

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012

16 Bank Loan

The School District has a 10-year demand loan which was approved under section 114(1) of the School Act outstanding since 2008. \$700,000 (July 1, 2011 - \$800,000) was outstanding at June 30, 2012. The entire balance was repaid during fiscal 2013.

17 Expense by Object

	<u>30-Jun-13</u>	<u>30-Jun-12</u>
Salaries and benefits	\$ 474,304,777	\$ 466,776,653
Services and supplies	75,426,144	72,725,934
Interest	3,629	20,139
Amortization	19,205,406	17,964,741
	<u>\$ 568,939,956</u>	<u>\$ 557,487,467</u>

18 Accumulated Surplus

	<u>30-Jun-13</u>	<u>30-Jun-12</u>	<u>1-Jul-11</u>
Invested in Capital Assets	\$ 114,188,805	\$ 113,725,137	\$ 117,389,469
Local Capital Fund	7,301,611	7,762,186	4,306,787
Capital Fund Balance	<u>121,490,416</u>	<u>121,487,323</u>	<u>121,696,256</u>
Internally Restricted			
School Budget Balances	1,117,341	757,498	1,015,646
Collective Agreement Requirements	1,830,567	2,008,883	969,969
Purchase Order Commitments	1,676,738	2,515,930	2,304,819
Funds Required to Complete Projects in Progress	2,230,583	3,000,297	1,290,504
Distributed Learning Funding for Courses in Progress	213,699	310,930	578,911
Financial Provisions	1,348,686	150,000	100,000
Miscellaneous Grants Funding	2,437,202	825,149	204,164
Local Capital Reserve Transfer to Next Year's Budget	-	345,000	675,000
Current Year Surplus Transfer to Next Year	9,292,174	7,876,516	4,901,362
Internally Restricted Operating Surplus	<u>20,146,990</u>	<u>17,790,203</u>	<u>12,040,375</u>
Unrestricted Operating Surplus	3,195,784		
Unfunded Accrued Employee Benefits	(1,242,138)	(1,374,903)	(1,507,667)
Accumulated Surplus	<u>\$ 143,591,052</u>	<u>\$ 137,902,623</u>	<u>\$ 132,228,964</u>

19 Economic Dependence

The 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 on a going concern basis.

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012**

20 Related party transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

21 Risk Management

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

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates, term deposits, and bonds.

b) Market risk:

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest in GICs, term deposits and bonds with a maturity date of no more than three years.

c) Liquidity risk

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2013 and JUNE 30, 2012**

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 39 (Vancouver)

Schedule 1

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Years Ending June 30, 2013 and June 30, 2012

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Actual	2012 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,415,300		121,487,323	137,902,623	132,069,501
Change in Accounting Policies/Prior Period Adjustments					
Add non-vested benefits to Employee Future Benefits					(2,073,723)
Recognize unamortized gain (loss) on Employee Future Benefits					3,088,570
Reclassify Deferred Contributions					(855,384)
Accumulated Surplus (Deficit), beginning of year, as restated	16,415,300	-	121,487,323	137,902,623	132,228,964
Changes for the year					
Surplus (Deficit) for the year	9,909,049	2,581,270	(6,801,890)	5,688,429	5,673,659
Interfund Transfers					
Tangible Capital Assets Purchased	(4,117,495)	(2,579,358)	6,696,853	-	
Other	(106,218)	(1,912)	108,130	-	
Net Changes for the year	5,685,336	-	3,093	5,688,429	5,673,659
Accumulated Surplus (Deficit), end of year - Statement 2	22,100,636	-	121,490,416	143,591,052	137,902,623

School District No. 39 (Vancouver)

Schedule 2

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	456,943,915	457,504,398	461,651,262
Other	68,719	45,745	598,387
Tuition	17,915,595	18,001,372	16,122,834
Other Revenue	3,869,945	7,840,168	6,985,839
Rentals and Leases	3,511,419	3,363,519	3,411,186
Investment Income	1,357,924	1,285,992	1,104,010
Total Revenue	483,667,517	488,041,194	489,873,518
Expenses			
Instruction	415,320,465	404,891,807	405,365,161
District Administration	12,952,833	13,298,904	12,754,278
Operations and Maintenance	59,066,990	57,261,108	57,658,840
Transportation and Housing	2,661,470	2,680,326	2,964,643
Debt Services	23,035		17,797
Total Expense	490,024,793	478,132,145	478,760,719
Operating Surplus (Deficit) for the year	(6,357,276)	9,909,049	11,112,799
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,221,516		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(132,764)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,631,476)	(4,117,495)	(2,770,861)
Local Capital			(2,349,177)
Other	(100,000)	(106,218)	(108,117)
Total Net Transfers	(1,731,476)	(4,223,713)	(5,228,155)
Total Operating Surplus (Deficit), for the year	-	5,685,336	5,884,644
Operating Surplus (Deficit), beginning of year		16,415,300	10,371,193
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(2,073,723)
Recognize unamortized gain (loss) on Employee Future Benefits			3,088,570
Reclassify Deferred Contributions			(855,384)
Operating Surplus (Deficit), beginning of year, as restated		16,415,300	10,530,656
Operating Surplus (Deficit), end of year		22,100,636	16,415,300
Operating Surplus (Deficit), end of year			
Internally Restricted		20,146,991	17,790,203
Unrestricted		3,195,784	
Unfunded Accrued Employee Future Benefits		(1,242,139)	(1,374,903)
Total Operating Surplus (Deficit), end of year		22,100,636	16,415,300

School District No. 39 (Vancouver)

Schedule 2A

Schedule of Operating Revenue by Source

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	447,494,993	446,838,351	451,166,556
AANDC/LEA Recovery	(43,219)	(43,219)	(8,522)
Other Ministry of Education Grants			
Pay Equity	6,988,925	7,294,124	7,294,124
Graduated Adult Funding	2,503,216	2,953,443	2,747,708
Other Ministry of Education Grants		417,492	451,396
Foundation Skills Assessment		44,207	-
Total Provincial Grants - Ministry of Education	456,943,915	457,504,398	461,651,262
Provincial Grants - Other	68,719	45,745	598,387
Tuition			
Summer School Fees	614,088	684,654	681,299
Continuing Education	1,603,880	1,209,665	1,301,624
Offshore Tuition Fees	15,697,627	16,107,053	14,139,911
Total Tuition	17,915,595	18,001,372	16,122,834
Other Revenues			
LEA/Direct Funding from First Nations	43,219	43,219	9,576
Miscellaneous			
Miscellaneous Income	2,354,108	6,462,743	5,582,815
Instructional Cafeteria	1,472,618	1,334,206	1,393,448
Total Other Revenue	3,869,945	7,840,168	6,985,839
Rentals and Leases	3,511,419	3,363,519	3,411,186
Investment Income	1,357,924	1,285,992	1,104,010
Total Operating Revenue	483,667,517	488,041,194	489,873,518

School District No. 39 (Vancouver)

Schedule 2B

Schedule of Operating Expense by Object

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Salaries			
Teachers	233,249,517	226,005,215	228,297,553
Principals and Vice Principals	21,522,761	21,656,893	21,235,071
Educational Assistants	33,257,969	33,858,279	32,890,959
Support Staff	52,118,380	51,003,337	51,404,671
Other Professionals	8,925,389	8,503,261	8,492,171
Substitutes	11,511,083	12,306,853	11,432,972
Total Salaries	360,585,099	353,333,838	353,753,397
Employee Benefits	95,098,299	91,255,950	90,301,685
Total Salaries and Benefits	455,683,398	444,589,788	444,055,082
Services and Supplies			
Services	6,796,820	8,503,236	8,205,419
Student Transportation	2,635,220	2,707,510	3,000,027
Professional Development and Travel	902,160	868,350	490,021
Rentals and Leases	805,349	880,320	859,534
Dues and Fees	309,630	742,910	645,665
Insurance	1,263,948	1,105,593	1,169,957
Interest	23,035	3,061	20,139
Supplies	12,631,282	11,287,254	12,645,009
Utilities	8,973,951	7,444,123	7,669,866
Total Services and Supplies	34,341,395	33,542,357	34,705,637
Total Operating Expense	490,024,793	478,132,145	478,760,719

School District No. 39 (Vancouver)

Schedule 2C

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	171,924,036	22,022	2,199,819	1,240,959	101,675	9,459,592	184,948,103
1.03 Career Programs	826,914	66,360	355,180	144,446	103,116	67,684	1,563,700
1.07 Library Services	5,215,576	742,844	73,963	247,156	169	329,315	6,609,023
1.08 Counselling	8,256,558	480,611	157	175,732	620,997	299,470	9,833,525
1.10 Special Education	21,442,752	1,865,420	28,993,692	261,715	145,729	1,196,755	53,906,063
1.30 English Language Learning	10,366,455	1,630,892	939,675	216,091	1,536	517,630	13,672,279
1.31 Aboriginal Education	642,959	150,269	1,055,438	53,998	1,005	28,967	1,932,636
1.41 School Administration	11	15,493,552	106	13,588,165	3,890	9,871	29,095,595
1.60 Summer School	2,137,133	246,755	117,296	590,886	111,382	722	3,204,174
1.61 Continuing Education		64,932		350,552	353,912	1,610	771,006
1.62 Off Shore Students	5,187,781		117,320	302,562	261,791	225,853	6,095,307
1.64 Other				4,403			4,403
Total Function 1	226,000,175	20,763,657	33,852,646	17,176,665	1,705,202	12,137,469	311,635,814
4 District Administration							
4.11 Educational Administration	100	889,317		425,912	1,159,365	9,501	2,484,195
4.40 School District Governance				15,994	304,575		320,569
4.41 Business Administration	4,864		4,901	2,709,070	2,722,350	16,936	5,458,121
Total Function 4	4,964	889,317	4,901	3,150,976	4,186,290	26,437	8,262,885
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,391,060	1,749,089	75,449	3,215,598
5.50 Maintenance Operations	76	3,919	732	26,175,829	665,369	67,498	26,913,423
5.52 Maintenance of Grounds				3,070,110	197,311		3,267,421
5.56 Utilities							-
Total Function 5	76	3,919	732	30,636,999	2,611,769	142,947	33,396,442
7 Transportation and Housing							
7.70 Student Transportation				38,697			38,697
Total Function 7	-	-	-	38,697	-	-	38,697
9 Debt Services							
9.92 Interest on Bank Loans							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	226,005,215	21,656,893	33,858,279	51,003,337	8,503,261	12,306,853	353,333,838

School District No. 39 (Vancouver)

Schedule 2C

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Actual	2013 Budget	2012 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	184,948,103	47,288,038	232,236,141	7,762,004	239,998,145	251,329,685	244,747,856
1.03 Career Programs	1,563,700	422,176	1,985,876	33,663	2,019,539	1,976,869	1,819,620
1.07 Library Services	6,609,023	1,678,501	8,287,524	819,424	9,106,948	9,682,514	9,534,134
1.08 Counselling	9,833,525	2,500,382	12,333,907	138,984	12,472,891	12,163,762	12,285,937
1.10 Special Education	53,906,063	15,322,021	69,228,084	1,376,032	70,604,116	73,437,908	71,054,895
1.30 English Language Learning	13,672,279	3,503,306	17,175,585	31,590	17,207,175	14,520,467	14,294,652
1.31 Aboriginal Education	1,932,636	550,491	2,483,127	294,020	2,777,147	2,712,580	2,560,649
1.41 School Administration	29,095,595	7,066,240	36,161,835	215,967	36,377,802	36,381,268	36,062,174
1.60 Summer School	3,204,174	843,149	4,047,323	351,146	4,398,469	4,012,232	4,187,538
1.61 Continuing Education	771,006	172,212	943,218	310,823	1,254,041	1,546,024	1,531,548
1.62 Off Shore Students	6,095,307	1,575,845	7,671,152	991,736	8,662,888	7,557,156	7,286,158
1.64 Other	4,403	1,286	5,689	6,957	12,646		
Total Function 1	311,635,814	80,923,647	392,559,461	12,332,346	404,891,807	415,320,465	405,365,161
4 District Administration							
4.11 Educational Administration	2,484,195	614,471	3,098,666	987,855	4,086,521	3,681,207	4,065,899
4.40 School District Governance	320,569	35,205	355,774	87,456	443,230	534,351	432,380
4.41 Business Administration	5,458,121	1,506,378	6,964,499	1,804,654	8,769,153	8,737,275	8,255,999
Total Function 4	8,262,885	2,156,054	10,418,939	2,879,965	13,298,904	12,952,833	12,754,278
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	3,215,598	870,308	4,085,906	1,901,414	5,987,320	5,806,642	5,222,550
5.50 Maintenance Operations	26,913,423	6,575,630	33,489,053	5,192,649	38,681,702	38,367,908	38,786,987
5.52 Maintenance of Grounds	3,267,421	718,277	3,985,698	1,065,224	5,050,922	5,918,489	5,977,574
5.56 Utilities	-	-	-	7,541,164	7,541,164	8,973,951	7,671,729
Total Function 5	33,396,442	8,164,215	41,560,657	15,700,451	57,261,108	59,066,990	57,658,840
7 Transportation and Housing							
7.70 Student Transportation	38,697	12,034	50,731	2,629,595	2,680,326	2,661,470	2,964,643
Total Function 7	38,697	12,034	50,731	2,629,595	2,680,326	2,661,470	2,964,643
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	23,035	17,797
Total Function 9	-	-	-	-	-	23,035	17,797
Total Functions 1 - 9	353,333,838	91,255,950	444,589,788	33,542,357	478,132,145	490,024,793	478,760,719

School District No. 39 (Vancouver)

Schedule 3

Schedule of Special Purpose Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	30,823,519	30,681,378	23,991,777
Other	6,333,197	5,962,407	4,853,552
Other Revenue	31,023,957	36,890,043	31,962,598
Investment Income	111,798	76,305	207,930
Total Revenue	68,292,471	73,610,133	61,015,857
Expenses			
Instruction	63,037,384	67,670,851	56,721,226
District Administration	460,747	843,858	518,507
Operations and Maintenance	2,976,767	2,514,154	2,878,328
Total Expense	66,474,898	71,028,863	60,118,061
Special Purpose Surplus (Deficit) for the year	1,817,573	2,581,270	897,796
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,817,573)	(2,579,358)	(903,388)
Other		(1,912)	3,540
Total Net Transfers	(1,817,573)	(2,581,270)	(899,848)
Total Special Purpose Surplus (Deficit) for the year	-	-	(2,052)
Special Purpose Surplus (Deficit), beginning of year			2,052
Special Purpose Surplus (Deficit), end of year		-	-
Special Purpose Surplus (Deficit), end of year			
Total Special Purpose Surplus (Deficit), end of year		-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	228,693		14,542	50,490	554,077	7,188,618	
Transfer (to) from Operating Surplus - as at July 1, 2011							12,992
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012							16,269
Deferred Revenue, beginning of year, as restated	228,693	-	14,542	50,490	554,077	7,188,618	29,261
Add: Restricted Grants							
Provincial Grants - Ministry of Education	3,080,201	5,767,887		124,984	5,745,619		608,000
Provincial Grants - Other							
Other					310,807	28,072,595	
Investment Income	3,830		211	746	13,199	72,475	
	3,084,031	5,767,887	211	125,730	6,069,625	28,145,070	608,000
Less: Allocated to Revenue	2,375,867	5,734,045	3,147	118,773	6,112,013	27,408,492	620,992
Deferred Revenue, end of year	936,857	33,842	11,606	57,447	511,689	7,925,196	16,269
Revenues							
Provincial Grants - Ministry of Education	2,372,037	5,734,045	3,147	118,773	5,741,621		620,992
Provincial Grants - Other							
Other Revenue					370,392	27,336,017	
Investment Income	3,830					72,475	
	2,375,867	5,734,045	3,147	118,773	6,112,013	27,408,492	620,992
Expenses							
Salaries							
Teachers	51	3,649,395			1,200,164		
Principals and Vice Principals		99,100			105,107		
Educational Assistants		573,986					386,293
Support Staff	1,623,704			19,619	742,222	93,355	40
Other Professionals					85,909		
Substitutes		296,114			3,440		
	1,623,755	4,618,595	-	19,619	2,136,842	93,355	386,333
Employee Benefits	425,365	1,115,450		2,900	595,853	17,770	112,035
Services and Supplies	313,363		3,147	96,254	3,218,174	27,131,204	122,624
	2,362,483	5,734,045	3,147	118,773	5,950,869	27,242,329	620,992
Net Revenue (Expense) before Interfund Transfers	13,384	-	-	-	161,144	166,163	-
Interfund Transfers							
Tangible Capital Assets Purchased	(13,384)				(161,144)	(166,163)	
Other							
	(13,384)	-	-	-	(161,144)	(166,163)	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Ready, Set, Learn \$	OLEP \$	Community- LINK \$	PRCVI \$	PRP Eating Disorders \$	PRP Sunny Hill \$	PRP Shoughnessy APU \$
Deferred Revenue, beginning of year			2,086,279	1,426	671	55,955	7,485
Transfer (to) from Operating Surplus - as at July 1, 2011		64,019					
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012		86,020					
Deferred Revenue, beginning of year, as restated	-	150,039	2,086,279	1,426	671	55,955	7,485
Add: Restricted Grants							
Provincial Grants - Ministry of Education	225,400	669,903	8,761,287	1,780,956	234,177	166,237	172,225
Provincial Grants - Other							
Other	2,172	4,560	2,931,092	13,318			14,410
Investment Income			29,362	2,660	75	60	27
	227,572	674,463	11,721,741	1,796,934	234,252	166,297	186,662
Less: Allocated to Revenue	198,577	806,981	13,101,371	1,798,360	232,342	194,233	186,348
Deferred Revenue, end of year	28,995	17,521	706,649	-	2,581	28,019	7,799
Revenues							
Provincial Grants - Ministry of Education	198,577	803,851	9,663,116	1,788,492	232,342	194,233	171,938
Provincial Grants - Other							
Other Revenue		3,130	3,438,255	9,868			14,410
Investment Income							
	198,577	806,981	13,101,371	1,798,360	232,342	194,233	186,348
Expenses							
Salaries							
Teachers		199,882	1,812,201	134,693	156,549	112,649	136,762
Principals and Vice Principals			58,667				
Educational Assistants			2,406,417			33,261	
Support Staff	13,904		2,341,876	636,974	5,291	5,396	4,364
Other Professionals			1,212,774	95,590	830	846	685
Substitutes	3,999	79,158	11,850		15,247		2,555
	17,903	279,040	7,843,785	867,257	177,917	152,152	144,366
Employee Benefits	4,812	68,848	1,971,578	237,352	42,126	38,268	34,605
Services and Supplies	175,862	459,093	3,286,008	683,433	12,299	3,813	7,377
	198,577	806,981	13,101,371	1,788,042	232,342	194,233	186,348
Net Revenue (Expense) before Interfund Transfers	-	-	-	10,318	-	-	-
Interfund Transfers							
Tangible Capital Assets Purchased				(10,318)			
Other							
	-	-	-	(10,318)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	PRP GF Strong	PRP Canuck Place	PRP Children's Hospital	PRP Child Hosp Psych Unit	PRP Peak House	PRP Transition Gifted	PRP Early Interv Learn Disab
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	49,835	331	19,407	3,380	795	12,001	3,219
Transfer (to) from Operating Surplus - as at July 1, 2011							
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012							
Deferred Revenue, beginning of year, as restated	49,835	331	19,407	3,380	795	12,001	3,219
Add: Restricted Grants							
Provincial Grants - Ministry of Education	201,019	156,664	306,600	209,652	59,393	504,283	471,361
Provincial Grants - Other							
Other		2,781		11,582			
Investment Income	402	4	161	78	25	202	69
	201,421	159,449	306,761	221,312	59,418	504,485	471,430
Less: Allocated to Revenue	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Deferred Revenue, end of year	4,733	-	4,759	4,674	115	16,487	48,430
Revenues							
Provincial Grants - Ministry of Education	246,523	159,780	321,409	205,655	60,098	499,999	426,219
Provincial Grants - Other							
Other Revenue				14,363			
Investment Income							
	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Expenses							
Salaries							
Teachers	136,927	75,840	215,344	161,766	41,013	349,800	238,307
Principals and Vice Principals							
Educational Assistants	39,829	41,343					51,040
Support Staff	5,679	3,813	7,917	5,174	1,401	12,538	10,821
Other Professionals	891	598	1,242	812	220	1,967	1,697
Substitutes	7,290	1,714	25,070	686	1,206	7,300	10,784
	190,616	123,308	249,573	168,438	43,840	371,605	312,649
Employee Benefits	47,533	31,646	58,900	40,479	10,490	89,067	77,152
Services and Supplies	8,374	4,826	12,936	11,101	5,768	39,327	36,418
	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers							
Tangible Capital Assets Purchased							
Other							
	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	PRP GF Strong	PRP Canuck Place	PRP Children's Hospital	PRP Child Hosp Psych Unit	PRP Peak House	PRP Transition Gifted	PRP Early Interv Learn Disab
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	49,835	331	19,407	3,380	795	12,001	3,219
Transfer (to) from Operating Surplus - as at July 1, 2011							
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012							
Deferred Revenue, beginning of year, as restated	49,835	331	19,407	3,380	795	12,001	3,219
Add: Restricted Grants							
Provincial Grants - Ministry of Education	201,019	156,664	306,600	209,652	59,393	504,283	471,361
Provincial Grants - Other							
Other		2,781		11,582			
Investment Income	402	4	161	78	25	202	69
	201,421	159,449	306,761	221,312	59,418	504,485	471,430
Less: Allocated to Revenue	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Deferred Revenue, end of year	4,733	-	4,759	4,674	115	16,487	48,430
Revenues							
Provincial Grants - Ministry of Education	246,523	159,780	321,409	205,655	60,098	499,999	426,219
Provincial Grants - Other							
Other Revenue				14,363			
Investment Income							
	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Expenses							
Salaries							
Teachers	136,927	75,840	215,344	161,766	41,013	349,800	238,307
Principals and Vice Principals							
Educational Assistants	39,829	41,343					51,040
Support Staff	5,679	3,813	7,917	5,174	1,401	12,538	10,821
Other Professionals	891	598	1,242	812	220	1,967	1,697
Substitutes	7,290	1,714	25,070	686	1,206	7,300	10,784
	190,616	123,308	249,573	168,438	43,840	371,605	312,649
Employee Benefits	47,533	31,646	58,900	40,479	10,490	89,067	77,152
Services and Supplies	8,374	4,826	12,936	11,101	5,768	39,327	36,418
	246,523	159,780	321,409	220,018	60,098	499,999	426,219
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers							
Tangible Capital Assets Purchased							
Other							
	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Educ Res Acq Consortium ERAC	SET BC CAYA	Assistive Technology AT-BC	Settlement Workers In School	Circles of Care and Connection	Miscellaneous Restricted	Scholarships
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	535,558	1,414,190	4,475,032	809,659	1,338	2,701,799	1,095,600
Transfer (to) from Operating Surplus - as at July 1, 2011						778,373	
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012						(562,622)	
Deferred Revenue, beginning of year, as restated	535,558	1,414,190	4,475,032	809,659	1,338	2,917,550	1,095,600
Add: Restricted Grants							
Provincial Grants - Ministry of Education	720,000						
Provincial Grants - Other		3,400,000	2,009,200	2,647,822	9,120	422,024	
Other	2,157,842	4,761	1,247,245	(10,325)		212,853	169,218
Investment Income	7,975	23,587	79,745	13,295	22		
	2,885,817	3,428,348	3,336,190	2,650,792	9,142	634,877	169,218
Less: Allocated to Revenue	2,858,502	1,746,295	2,421,962	2,569,414	9,120	2,816,999	69,385
Deferred Revenue, end of year	562,873	3,096,243	5,389,260	891,037	1,360	735,428	1,195,433
Revenues							
Provincial Grants - Ministry of Education	815,413					10,249	
Provincial Grants - Other		1,746,295	1,334,816	2,569,414	9,120	302,762	
Other Revenue	2,043,089		1,087,146			2,503,988	69,385
Investment Income							
	2,858,502	1,746,295	2,421,962	2,569,414	9,120	2,816,999	69,385
Expenses							
Salaries							
Teachers	167,995					53,902	
Principals and Vice Principals				3,999			
Educational Assistants				1,251,729		1,969	
Support Staff	109,892	211,436	465,570	308,679		98,759	
Other Professionals	81,784	94,467	544,205	100,389		1,034	
Substitutes	108					5,926	
	359,779	305,903	1,009,775	1,664,796	-	161,590	-
Employee Benefits	90,492	86,426	256,184	504,165		47,650	
Services and Supplies	2,406,319	1,135,821	1,143,025	400,453	9,120	610,533	69,385
	2,856,590	1,528,150	2,408,984	2,569,414	9,120	819,773	69,385
Net Revenue (Expense) before Interfund Transfers	1,912	218,145	12,978	-	-	1,997,226	-
Interfund Transfers							
Tangible Capital Assets Purchased		(218,145)	(12,978)			(1,997,226)	
Other	(1,912)						
	(1,912)	(218,145)	(12,978)	-	-	(1,997,226)	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Feasibility Studies MOE	TOTAL
	\$	\$
Deferred Revenue, beginning of year	292,869	21,603,249
Transfer (to) from Operating Surplus - as at July 1, 2011		855,384
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012		(460,333)
Deferred Revenue, beginning of year, as restated	292,869	21,998,300
Add: Restricted Grants		
Provincial Grants - Ministry of Education		29,965,848
Provincial Grants - Other		8,488,166
Other		35,144,911
Investment Income		248,210
	-	73,847,135
Less: Allocated to Revenue	292,869	73,610,133
Deferred Revenue, end of year	-	22,235,302
Revenues		
Provincial Grants - Ministry of Education	292,869	30,681,378
Provincial Grants - Other		5,962,407
Other Revenue		36,890,043
Investment Income		76,305
	292,869	73,610,133
Expenses		
Salaries		
Teachers		8,843,240
Principals and Vice Principals	25,307	292,180
Educational Assistants		4,785,867
Support Staff		6,728,424
Other Professionals		2,225,940
Substitutes		472,447
	25,307	23,348,098
Employee Benefits	5,715	6,012,861
Services and Supplies	261,847	41,667,904
	292,869	71,028,863
Net Revenue (Expense) before Interfund Transfers	-	2,581,270
Interfund Transfers		
Tangible Capital Assets Purchased		(2,579,358)
Other		(1,912)
	-	(2,581,270)
Net Revenue (Expense)	-	-

School District No. 39 (Vancouver)

Schedule 4

Schedule of Capital Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual			2012 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		192,118		192,118	459,410
Other	200,000			-	
Other Revenue	200,887		207,128	207,128	178,981
Rentals and Leases	933,176		1,020,031	1,020,031	1,027,969
Investment Income	31,134		127,160	127,160	83,808
Amortization of Deferred Capital Revenue	11,722,605	11,430,621		11,430,621	10,521,583
Total Revenue	13,087,802	11,622,739	1,354,319	12,977,058	12,271,751
Expenses					
Operations and Maintenance	341,295	192,118	381,424	573,542	643,946
Transportation and Housing	20,000			-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	19,264,609	19,205,406		19,205,406	17,964,741
Total Expense	19,625,904	19,397,524	381,424	19,778,948	18,608,687
Capital Surplus (Deficit) for the year	(6,538,102)	(7,774,785)	972,895	(6,801,890)	(6,336,936)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,449,049	6,696,853		6,696,853	3,674,249
Local Capital				-	2,349,177
Capital Lease Payment				-	4,577
Capital Loan Payment	100,000			-	100,000
Capital Loan and Lease Payment		108,130		108,130	
Total Net Transfers	3,549,049	6,804,983	-	6,804,983	6,128,003
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,164,775	(1,164,775)	-	
Tangible Capital Assets WIP Purchased from Local Capital		160,565	(160,565)	-	
Principal Payment					
Capital Lease		8,130	(8,130)	-	
Capital Loan		100,000	(100,000)	-	
Total Other Adjustments to Fund Balances		1,433,470	(1,433,470)	-	
Total Capital Surplus (Deficit) for the year	(2,989,053)	463,668	(460,575)	3,093	(208,933)
Capital Surplus (Deficit), beginning of year		113,725,137	7,762,186	121,487,323	121,696,256
Capital Surplus (Deficit), end of year		114,188,805	7,301,611	121,490,416	121,487,323

School District No. 39 (Vancouver)

Schedule 4A

Tangible Capital Assets
Year Ended June 30, 2013

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,848,131	617,587,630	18,487,478	1,310,053	3,324,507	10,464,802	672,022,601
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		62,814	1,064,108	231,756		2,758,817	4,117,495
Special Purpose Funds		1,640,168	567,573		10,317	361,300	2,579,358
Local Capital						1,164,775	1,164,775
Transferred from Work in Progress		65,226,893	28,421				65,255,314
	-	66,929,875	1,660,102	231,756	10,317	4,284,892	73,116,942
Decrease:							
Deemed Disposals			3,538,395		299,039	748,016	4,585,450
	-	-	3,538,395	-	299,039	748,016	4,585,450
Cost, end of year	20,848,131	684,517,505	16,609,185	1,541,809	3,035,785	14,001,678	740,554,093
Work in Progress, end of year		50,403,865	3,406				50,407,271
Cost and Work in Progress, end of year	20,848,131	734,921,370	16,612,591	1,541,809	3,035,785	14,001,678	790,961,364
Accumulated Amortization, beginning of year		236,464,094	10,454,230	484,163	1,808,766	5,372,119	254,583,372
Changes for the Year							
Increase: Amortization for the Year		14,224,226	1,755,909	142,593	636,029	2,446,649	19,205,406
Decrease:							
Deemed Disposals			3,538,395		299,039	748,016	4,585,450
		-	3,538,395	-	299,039	748,016	4,585,450
Accumulated Amortization, end of year		250,688,320	8,671,744	626,756	2,145,756	7,070,752	269,203,328
Tangible Capital Assets - Net	20,848,131	484,233,050	7,940,847	915,053	890,029	6,930,926	521,758,036

School District No. 39 (Vancouver)

Schedule 4B

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2013

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	63,025,048	28,421			63,053,469
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	51,122,146	3,406			51,125,552
Deferred Capital Revenue - Other	1,322,999				1,322,999
Local Capital	160,565				160,565
	52,605,710	3,406	-	-	52,609,116
Decrease:					
Transferred to Tangible Capital Assets	65,226,893	28,421			65,255,314
	65,226,893	28,421	-	-	65,255,314
Net Changes for the Year	(12,621,183)	(25,015)	-	-	(12,646,198)
Work in Progress, end of year	50,403,865	3,406	-	-	50,407,271

School District No. 39 (Vancouver)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2013

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	282,308,349	6,169,253	14,506,834	302,984,436
Changes for the Year				
Increase:				
Transferred from Work in Progress	63,919,256			63,919,256
Ministry of Education approved use of Capital Reserve		1,336,059		1,336,059
	63,919,256	1,336,059	-	65,255,315
Decrease:				
Amortization of Deferred Capital Revenue	11,078,350	180,592	171,679	11,430,621
	11,078,350	180,592	171,679	11,430,621
Net Changes for the Year	52,840,906	1,155,467	(171,679)	53,824,694
Deferred Capital Revenue, end of year	335,149,255	7,324,720	14,335,155	356,809,130
Work in Progress, beginning of year	62,589,045	464,424		63,053,469
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	51,125,552	1,322,999		52,448,551
	51,125,552	1,322,999	-	52,448,551
Decrease				
Transferred to Deferred Capital Revenue	63,919,256			63,919,256
Ministry of Education approved use of Capital Reserve		1,336,059		1,336,059
	63,919,256	1,336,059	-	65,255,315
Net Changes for the Year	(12,793,704)	(13,060)	-	(12,806,764)
Work in Progress, end of year	49,795,341	451,364	-	50,246,705
Total Deferred Capital Revenue, end of year	384,944,596	7,776,084	14,335,155	407,055,835

School District No. 39 (Vancouver)

Schedule 4D

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2013

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	13,338,528	3,967,402				17,305,930
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	41,746,137					41,746,137
Investment Income		127,618				127,618
	41,746,137	127,618	-	-	-	41,873,755
Decrease:						
Transferred to DCR - Work in Progress	51,125,552	1,322,999				52,448,551
ByLaw spent on non-capital items revenue recognition	192,118					192,118
	51,317,670	1,322,999	-	-	-	52,640,669
Net Changes for the Year	(9,571,533)	(1,195,381)	-	-	-	(10,766,914)
Balance, end of year	3,766,995	2,772,021	-	-	-	6,539,016