

Board of Education
SCHOOL DISTRICT NO.39 (VANCOUVER)

Schedules as required by

The Financial Information Act

For the period 2013 July 01 to 2014 June 30

SCHOOL DISTRICT 39 STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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|---|---|---|
| <small>SCHOOL DISTRICT NUMBER</small> 39 | <small>NAME OF SCHOOL DISTRICT</small> Vancouver | <small>YEAR</small> 2013/2014 |
| <small>OFFICE LOCATIONS</small> | | <small>TELEPHONE NUMBER</small> 604-713-5000 |
| <small>MAILING ADDRESS</small> 1580 West Broadway | | |
| <small>CITY</small> Vancouver | <small>PROVINCE</small> BC | <small>POSTAL CODE</small> V6J 5K8 |
| <small>NAME OF SUPERINTENDENT</small> Steve Cardwell | | <small>TELEPHONE NUMBER</small> 604-713-5000 |
| <small>NAME OF SECRETARY - TREASURER</small> Rick Krowchuk | | <small>TELEPHONE NUMBER</small> 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.

| | |
|--|---|
| <small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES</small> Signed By | <small>DATE SIGNED</small> Nov 24/14 |
| <small>SIGNATURE OF SUPERINTENDENT</small> Signed By | <small>DATE SIGNED</small> Nov. 17 /14 |
| <small>SIGNATURE OF SECRETARY - TREASURER</small> Signed By | <small>DATE SIGNED</small> Nov. 17/14 |

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

TABLE OF CONTENTS

| | | |
|----|--|----|
| 1. | Management Report | 2 |
| 2. | Schedule of Debts | 3 |
| 3. | Schedule of Guarantee and Indemnity Agreements | 4 |
| 4. | Schedule of Severance Agreements | 5 |
| 5. | Schedule of Remuneration and Expenses | 6 |
| 6. | Schedule of Payments for the Provision of Goods and Services | 47 |
| 7. | Reconciliation of Schedules of Remuneration and Expenses and Goods and Services to the Audited Financial Statements | 58 |
| 8. | 2013-2014 Financial Statements | 59 |

**STATEMENT OF FINANCIAL INFORMATION
SCHOOL DISTRICT NO.39 (VANCOUVER)
FISCAL YEAR ENDED 2014 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.

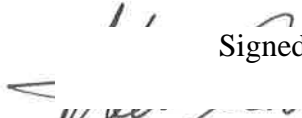
Management is also responsible for all the other schedules of financial information and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable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

Signed By


Steve Cardwell,
Superintendent
November, 2014

Signed By


Rick Krowchuk,
Secretary Treasurer
November, 2014

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

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.

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

STATEMENT OF SEVERANCE AGREEMENTS

There were two severance agreements under which payment commenced between School District No.39 (Vancouver) and its non-unionized employees during fiscal year 2013-2014.

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------------------|-------------|---------------------|-----------------|
| A. ELECTED OFFICIALS | | | |
| BACCHUS, PATTI | BOARD CHAIR | \$ 27,671.86 | \$ 1,378.68 |
| BALLANTYNE, FRASER | TRUSTEE | 25,538.69 | 5,110.54 |
| CLEMENT, KEN | TRUSTEE | 25,538.69 | 494.76 |
| DENIKE, KEN | TRUSTEE | 25,538.69 | 2,260.98 |
| LOMBARDI, MIKE | TRUSTEE | 25,538.69 | 1,060.10 |
| PAYNE, CHERIE | TRUSTEE | 25,538.69 | 494.76 |
| WONG, ALLAN | TRUSTEE | 25,538.69 | 494.76 |
| WOO, SOPHIA | TRUSTEE | 25,538.69 | 1,430.59 |
| WYNEN, ROB | TRUSTEE | 25,538.69 | 2,567.77 |
| | | <hr/> | <hr/> |
| | | \$ 231,981.38 | \$ 15,292.94 |

B. EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| ABERSOLD | JL | 81,800.55 | 149.50 |
| ADAMOVICH | MJ | 76,609.46 | 150.00 |
| ADAMS | JB | 106,893.54 | 0.00 |
| ADAMS | GN | 81,489.43 | 0.00 |
| ADAMS | BC | 77,643.03 | 0.00 |
| ADAMS | SL | 76,609.46 | 0.00 |
| ADRIAN | VA | 77,018.42 | 0.00 |
| ADRIAN-HAMAZAKI | ES | 76,626.91 | 0.00 |
| AELBERS | T | 88,835.77 | 100.00 |
| AFAN | R | 90,931.82 | 897.25 |
| AKERROYD | WB | 90,046.14 | 0.00 |
| AKRAP | NA | 103,785.06 | 0.00 |
| ALAIN | CG | 93,865.20 | 2,601.95 |
| ALARY | DL | 82,221.66 | 199.08 |
| ALBRECHT | MR | 77,957.52 | 135.00 |
| ALBRECHT | DL | 76,194.08 | 0.00 |
| ALBUTAT | JA | 79,728.19 | 40.00 |
| ALDERMAN | CH | 97,311.40 | 952.48 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|-----|---------------------|-----------------|
| ALEXANDER | S | 81,505.41 | 1,313.52 |
| ALEXIS | PL | 78,324.91 | 0.00 |
| ALGAS-LATORRE | F | 79,673.30 | 66.00 |
| ALI | S | 85,084.86 | 229.63 |
| ALI SHAW | SA | 77,975.19 | 40.00 |
| ALKALAY | A | 78,936.90 | 0.00 |
| ALLEN | JJ | 86,853.17 | 100.00 |
| ALLEN | CA | 81,505.42 | 1,210.90 |
| ALLEY | F | 86,302.00 | 22.68 |
| ALLINA | M | 77,815.33 | 80.00 |
| ALLISON | HA | 107,787.94 | 0.00 |
| ALSTAD | GM | 81,075.42 | 0.00 |
| ALVARES | AV | 82,044.48 | 0.00 |
| AMBROSE | DA | 84,642.29 | 0.00 |
| AMOS | KNA | 81,352.42 | 125.11 |
| AN | PT | 78,591.09 | 0.00 |
| ANCELL | EE | 76,609.46 | 0.00 |
| ANDERSEN | J | 92,978.16 | 389.76 |
| ANDERSEN | RB | 79,137.50 | 180.00 |
| ANDERSON | BK | 81,352.42 | 0.00 |
| ANDRADE | PC | 107,254.39 | 55.42 |
| ANDRES | ML | 77,643.03 | 165.00 |
| ANDREWS | LL | 77,234.98 | 25.00 |
| ANG | GM | 77,240.73 | 0.00 |
| ANTONOPOULOU | MM | 85,546.11 | 0.00 |
| APPEL | FA | 79,381.20 | 41.50 |
| ARCHER | LG | 76,941.62 | 80.33 |
| ARDUINI | AD | 77,030.97 | 0.00 |
| ARKILETIAN | RJ | 77,018.42 | 0.00 |
| ARMITAGE | MH | 76,857.79 | 0.00 |
| ARNETT | JL | 79,857.18 | 350.00 |
| ARNOLD | YD | 79,050.14 | 67.00 |
| ARNTZEN | GJ | 77,156.43 | 0.00 |
| ASAI | CG | 76,921.37 | 25.00 |
| ASCHER | CG | 77,443.87 | 0.00 |
| ASMOUCHA | SJ | 76,184.63 | 60.00 |
| ATKINSON | CJ | 127,133.74 | 314.92 |
| AU | HM | 92,462.96 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| AUBICHON | FJ | 77,628.26 | 0.00 |
| AUCOIN | SL | 77,625.36 | 0.00 |
| AWEIDA | DB | 81,603.96 | 0.00 |
| BACH | DP | 104,002.55 | 0.00 |
| BACKERMAN | LR | 77,035.87 | 0.00 |
| BAILEY | J | 125,561.30 | 582.40 |
| BAILEY | MH | 76,218.07 | 35.00 |
| BAINS | RK | 101,613.15 | 150.00 |
| BAINS | SK | 77,202.34 | 50.00 |
| BAIRD | CM | 78,964.15 | 210.31 |
| BAKER | LR | 93,864.94 | 0.00 |
| BALLANTYNE | JM | 88,091.98 | 0.00 |
| BALLARIN | RA | 82,112.94 | 80.00 |
| BARCLAY | JP | 78,034.32 | 150.00 |
| BARNES | G | 111,428.10 | 0.00 |
| BARTLETT | S | 77,965.60 | 0.00 |
| BASSETT | PJ | 89,109.52 | 0.00 |
| BASSO | MR | 76,941.62 | 120.33 |
| BATCHELOR | BE | 76,959.07 | 0.00 |
| BATISTA | CA | 114,840.58 | 588.62 |
| BAULCOMB | CV | 81,438.72 | 178.50 |
| BAUSBACK | KH | 75,070.24 | 0.00 |
| BAXTER | IR | 79,740.87 | 0.00 |
| BAYNE | NL | 76,609.46 | 120.00 |
| BEAN | R | 78,034.32 | 299.72 |
| BEATCH | PM | 82,134.22 | 911.82 |
| BEAUCOCK | KT | 85,689.31 | 0.00 |
| BEAUDRY | CM | 77,646.86 | 0.00 |
| BEETLESTONE | EE | 75,705.34 | 0.00 |
| BELANGER | D | 91,733.55 | 0.00 |
| BELL | BJ | 100,564.12 | 1,646.91 |
| BELL | EJ | 77,975.19 | 60.00 |
| BELL | RG | 77,018.42 | 60.00 |
| BELL | EA | 76,959.07 | 41.50 |
| BENNETT | JT | 76,941.62 | 115.00 |
| BENSON | HB | 75,617.96 | 277.32 |
| BERGANT | LB | 90,799.73 | 48.00 |
| BERGER | FT | 77,018.42 | 95.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| BERGERON | RB | 122,973.31 | 221.19 |
| BERNAUER | KL | 77,628.19 | 0.00 |
| BERNER | CB | 77,625.36 | 1,553.41 |
| BEST | RB | 79,151.54 | 265.75 |
| BIELA | PM | 79,945.50 | 48.00 |
| BIGGS | S | 78,000.60 | 0.00 |
| BIGIOLLI | AM | 75,034.22 | 80.00 |
| BILN | D | 81,316.04 | 0.00 |
| BILODEAU | SL | 78,468.82 | 35.00 |
| BINDER | AL | 77,035.87 | 160.00 |
| BIRK | LL | 75,843.26 | 601.73 |
| BIRKENHEAD | S | 77,643.03 | 0.00 |
| BIRKS | C | 78,587.17 | 0.00 |
| BISHOP | KM | 77,643.03 | 0.00 |
| BLACK | PC | 77,018.42 | 25.00 |
| BLACKMAN | HK | 112,992.78 | 1,700.00 |
| BLAIR | SS | 82,794.83 | 0.00 |
| BLAKE | KE | 81,600.11 | 25.00 |
| BLAND | CL | 76,609.46 | 0.00 |
| BLEIKER | CW | 87,187.65 | 100.00 |
| BLEIKER | EK | 79,666.15 | 145.25 |
| BODDEN | RH | 115,910.78 | 2,264.71 |
| BODNARUK | E | 78,034.32 | 0.00 |
| BOHL | BR | 76,748.21 | 42.60 |
| BOISSY | LP | 81,299.57 | 155.00 |
| BOLIANAZ | MD | 93,865.20 | 0.00 |
| BOLTON | SA | 91,549.99 | 0.00 |
| BOLTON | WM | 82,667.67 | 0.00 |
| BOND | JG | 83,480.57 | 43.50 |
| BONDI | GM | 126,949.65 | 2,806.46 |
| BONNIS | ET | 82,073.04 | 0.00 |
| BONVILLAIN | L | 75,702.84 | 68.80 |
| BORDON | RP | 77,454.67 | 142.25 |
| BORG | TC | 76,626.91 | 190.00 |
| BORGES | DR | 85,582.44 | 295.00 |
| BOSCHUNG | SM | 79,785.89 | 838.39 |
| BOSELLO | A | 80,154.98 | 47.75 |
| BOSELLO | K | 77,638.74 | 239.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| BOTERO | ID | 80,298.56 | 40.00 |
| BOYLAN | BA | 97,822.36 | 20.00 |
| BRACK | D | 88,559.25 | 0.00 |
| BRADLEY | AM | 77,926.00 | 150.00 |
| BRAMHOFF | AM | 80,765.01 | 40.00 |
| BRAUN | JA | 80,944.65 | 0.00 |
| BRAUN | BE | 77,625.36 | 0.00 |
| BRAUN | DK | 76,077.50 | 0.00 |
| BRAVERMAN | MA | 78,034.32 | 0.00 |
| BRENDZY | RH | 77,143.43 | 0.00 |
| BRETON | L | 80,576.37 | 120.00 |
| BRETT | AV | 77,035.87 | 85.75 |
| BRING | D | 93,093.06 | 494.25 |
| BROADBENT | MJ | 117,531.18 | 156.87 |
| BROMIGE | CK | 76,200.62 | 0.00 |
| BROWN | JL | 90,414.05 | 0.00 |
| BROWN | RA | 86,035.67 | 0.00 |
| BROWN | A | 78,851.24 | 261.82 |
| BROWN | JL | 76,150.20 | 70.00 |
| BROWNING | BM | 107,126.49 | 2,284.50 |
| BROWNRIGG | RC | 76,959.07 | 0.00 |
| BRUECHERT | WS | 78,051.99 | 201.00 |
| BRUMWELL | CC | 89,221.30 | 0.00 |
| BRYCE | KL | 76,930.27 | 0.00 |
| BUCHAN | PD | 77,957.52 | 0.00 |
| BUIS | KJ | 90,545.21 | 0.00 |
| BURCHILL | DG | 81,619.19 | 152.05 |
| BURD | RA | 75,968.47 | 457.35 |
| BURDON | SD | 79,013.59 | 0.00 |
| BURKETT | DL | 77,103.54 | 40.00 |
| BURNELL | BC | 80,053.95 | 160.00 |
| BURNHAM | WJ | 125,355.56 | 2,838.10 |
| BURT | TW | 77,018.41 | 0.00 |
| BURTON | SL | 99,632.12 | 2,631.30 |
| BUSS | MW | 79,179.74 | 188.00 |
| BUTEAU | CL | 106,035.02 | 2,272.30 |
| BUTLER | VK | 77,035.87 | 0.00 |
| BUZIAK | RA | 79,661.14 | 150.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| BYRNE | JA | 82,013.91 | 155.00 |
| BYRON | S | 77,234.19 | 80.33 |
| CABRONE | EJ | 82,425.71 | 90.00 |
| CACCHIONI | DG | 85,708.40 | 120.00 |
| CALAHAIN | EM | 77,091.18 | 19.50 |
| CALVERT | K | 77,035.87 | 0.00 |
| CAMERON | SJ | 117,934.78 | 2,875.26 |
| CAMERON | JT | 83,928.69 | 40.00 |
| CAMPBELL | SM | 91,130.03 | 708.50 |
| CANDIDO | ML | 78,237.43 | 100.00 |
| CANNING | GW | 77,427.66 | 100.00 |
| CANNON | IM | 107,300.82 | 0.00 |
| CANTOR | DR | 77,625.36 | 50.00 |
| CAPARAS | MC | 92,147.32 | 894.23 |
| CAR | SC | 102,427.74 | 0.00 |
| CARDWELL | SM | 211,356.58 | 13,842.99 |
| CARELSE-BORZEL | EJ | 78,077.42 | 150.00 |
| CARLE | LS | 78,628.82 | 295.33 |
| CARLICK | FM | 75,307.58 | 0.00 |
| CARLTON | J | 78,563.62 | 49.00 |
| CARMICHAEL | MB | 82,361.52 | 0.00 |
| CAROS | JS | 86,851.74 | 0.00 |
| CARRELL | CD | 78,443.36 | 100.00 |
| CARRIERE | V | 91,402.83 | 60.00 |
| CARRY | SG | 76,609.46 | 0.00 |
| CARSON | JS | 82,511.27 | 0.00 |
| CARSWELL | A | 91,810.11 | 654.29 |
| CARTWRIGHT | ET | 77,234.19 | 0.00 |
| CARVER | CC | 104,449.20 | 20.00 |
| CASSIE | RG | 117,938.46 | 0.00 |
| CASSIE | LE | 77,245.77 | 35.00 |
| CASTELLARIN | | 77,216.52 | 60.00 |
| CASTRO | K | 76,886.45 | 100.00 |
| CAULFIELD-MALKIN | BK | 81,859.69 | 186.82 |
| CAVANAGH | DB | 117,124.02 | 0.00 |
| CHALMERS | HE | 87,345.16 | 0.00 |
| CHAMBERLAIN | JB | 91,733.55 | 0.00 |
| CHAMBERS | CC | 76,157.55 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------------|----|---------------------|-----------------|
| CHAN | MB | 82,066.39 | 0.00 |
| CHAN | H | 81,436.47 | 0.00 |
| CHAN | JM | 80,966.78 | 0.00 |
| CHAN | CL | 77,333.35 | 0.00 |
| CHAN | Y | 77,036.98 | 141.00 |
| CHAN | VW | 77,035.87 | 0.00 |
| CHAN | PG | 77,018.42 | 0.00 |
| CHAN | GA | 76,200.62 | 125.00 |
| CHANG | AY | 77,622.57 | 120.00 |
| CHANG | DW | 77,390.96 | 0.00 |
| CHAN-HENRY | GE | 77,625.36 | 0.00 |
| CHEE | CL | 79,290.95 | 0.00 |
| CHEN | BI | 82,085.70 | 330.50 |
| CHENG | C | 79,276.51 | 6,665.60 |
| CHEUNG | W | 77,816.14 | 0.00 |
| CHEVREAU | DG | 84,756.44 | 0.00 |
| CHIANG | PE | 79,630.17 | 0.00 |
| CHIASSON | JM | 75,234.17 | 0.00 |
| CHIN PETERSEN | J | 117,190.44 | 0.00 |
| CHOI | JW | 80,997.79 | 800.00 |
| CHOMYN | MA | 76,959.07 | 75.00 |
| CHONG | LW | 77,216.49 | 0.00 |
| CHONG-PING | KA | 75,429.60 | 0.00 |
| CHORNEY | SB | 77,259.08 | 0.00 |
| CHOW | GF | 81,057.14 | 0.00 |
| CHOW | LC | 77,957.52 | 215.00 |
| CHOW | K | 77,296.72 | 215.00 |
| CHOW | S | 76,941.62 | 0.00 |
| CHOW | AJ | 76,611.01 | 0.00 |
| CHOY | L | 80,239.34 | 175.00 |
| CHRZASTOWSKI-WACHTEL | PD | 78,051.99 | 125.00 |
| CHUU | CL | 78,137.61 | 0.00 |
| CIARNIELLO | ME | 157,913.70 | 3,781.20 |
| CIWKO | TV | 77,094.98 | 86.75 |
| CLARK | JJ | 83,134.92 | 155.00 |
| CLARK | GD | 76,881.72 | 524.71 |
| CLARKE | ED | 77,038.61 | 25.00 |
| COATES | HA | 79,644.72 | 178.50 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| COBURN | G | 82,911.94 | 0.00 |
| COFLIN | KA | 106,772.90 | 2,728.71 |
| COLEMAN | JL | 76,941.62 | 40.00 |
| COLLINS | G | 77,625.36 | 65.00 |
| COLVIN | N | 77,643.19 | 627.00 |
| COMFORT | CL | 77,643.03 | 0.00 |
| COMPTON | KM | 79,224.18 | 0.00 |
| CONZON | GA | 83,212.50 | 100.00 |
| COOK | JA | 98,410.32 | 1,402.69 |
| COOMBS | EN | 76,609.46 | 0.00 |
| COOPERSMITH | V | 118,268.16 | 0.00 |
| COOPERSMITH | DJ | 77,634.76 | 0.00 |
| CORCORAN | TJ | 75,974.17 | 503.54 |
| CORDONI | CA | 79,300.98 | 121.00 |
| CORTENS | JC | 93,865.20 | 1,150.00 |
| COSGROVE | LC | 79,852.87 | 0.00 |
| COSTA | ME | 77,625.36 | 0.00 |
| COTTON | GJ | 77,643.82 | 190.00 |
| COURAGE | BL | 77,110.07 | 198.00 |
| COUTTS | RB | 84,518.21 | 0.00 |
| COVERNTON | EM | 76,609.46 | 50.00 |
| COWIN | ME | 80,690.98 | 1,351.90 |
| CRAIK | TJ | 77,638.90 | 50.00 |
| CRAMB | EM | 84,579.36 | 519.68 |
| CRAWFORD | J | 76,609.46 | 0.00 |
| CRESCENZO | AJ | 75,523.91 | 0.00 |
| CUERRIER | A | 79,482.66 | 99.00 |
| CULLEN | JW | 75,898.89 | 0.00 |
| CUNHA | ML | 84,292.05 | 100.00 |
| DA SILVA | PR | 114,962.04 | 1,344.65 |
| DALE | JS | 102,427.74 | 0.00 |
| DALLYN | SM | 77,975.19 | 0.00 |
| DANYLCHUK | DL | 79,630.17 | 3,603.55 |
| DAVID | CS | 77,975.19 | 0.00 |
| DAVIDSON | MA | 117,861.90 | 0.00 |
| DAVIDSON | M | 79,055.23 | 0.00 |
| DAVIES | ME | 81,703.39 | 0.00 |
| DAVIS | AS | 116,102.50 | 2,663.11 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| DAWSON | JW | 115,329.79 | 170.67 |
| DE JARDIN | LR | 79,746.18 | 0.00 |
| DE VERTEUIL | GS | 76,609.46 | 262.50 |
| DE VITA | KA | 76,105.44 | 50.00 |
| DEAN | TL | 78,330.63 | 35.00 |
| DELAFENETRE | F | 79,333.70 | 0.00 |
| DELVILLE-PRATT | RA | 79,504.71 | 0.00 |
| DEMIRIS | S | 78,646.27 | 50.00 |
| DENCHFIELD | BJ | 80,936.66 | 0.00 |
| DENTON-HOWES | DG | 76,941.61 | 0.00 |
| DEO | R | 94,272.48 | 0.00 |
| DERAGOPIAN | AA | 77,625.36 | 0.00 |
| DERPAK | D | 125,484.84 | 39,981.88 |
| DERRETH | EA | 87,492.70 | 0.00 |
| DESMAZES | AR | 76,609.46 | 0.00 |
| DESAI | J | 78,034.32 | 180.00 |
| DESJARLAIS | MG | 85,240.92 | 11.50 |
| DEWAR | T | 75,037.71 | 0.00 |
| DI GIROLAMO | LM | 77,186.23 | 787.50 |
| DIAS | JM | 82,738.89 | 100.00 |
| DICESARE | DE | 79,495.22 | 677.42 |
| DICKIE | CA | 89,990.17 | 909.73 |
| DICKINSON | DW | 93,072.06 | 489.50 |
| DICKSON | SL | 77,526.86 | 0.00 |
| DIESVELT | AI | 75,588.26 | 0.00 |
| DIONNE | KA | 77,957.52 | 246.00 |
| DIXON | AL | 77,018.42 | 0.00 |
| DIZY | WJ | 77,744.46 | 17.00 |
| DOAD | J | 80,946.98 | 0.00 |
| DOCHARTY | ML | 82,294.81 | 584.64 |
| DONNELLY | AV | 77,957.52 | 84.00 |
| DONOVAN | ML | 93,079.87 | 0.00 |
| DOU | T | 78,034.32 | 140.00 |
| DOUGLAS | PL | 76,941.62 | 135.00 |
| DOUGLAS | JP | 76,609.46 | 3.80 |
| DOWLE | BJ | 80,662.36 | 0.00 |
| DOWLING | SC | 83,698.42 | 0.00 |
| DOYLE | TP | 97,686.27 | 1,206.25 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------------|----|---------------------|-----------------|
| DOYLE | RA | 81,412.32 | 0.00 |
| DRURY | M | 96,083.55 | 1,556.19 |
| DUBE | P | 78,957.75 | 0.00 |
| DUBOIS | A | 76,525.30 | 0.00 |
| DULAI | S | 77,013.02 | 30.00 |
| DUNCAN | LJ | 106,442.18 | 2,399.90 |
| DUONG | JT | 82,195.25 | 375.00 |
| DURRIEU | MJ | 76,941.62 | 0.00 |
| EDAMURA | SL | 75,831.91 | 130.00 |
| EDDY | GJ | 78,759.22 | 565.89 |
| EDDY | A | 77,216.52 | 310.00 |
| EDWARDS | V | 78,000.65 | 0.00 |
| EDWARDS | EE | 77,234.19 | 242.37 |
| EE | BS | 77,216.52 | 0.00 |
| EGILSSON | KS | 81,394.17 | 126.00 |
| EHN | ZE | 78,442.32 | 0.00 |
| EHRMANTRAUT | GL | 79,300.98 | 0.00 |
| EISNER | ET | 76,316.13 | 0.00 |
| EKDAHL | MC | 92,961.79 | 240.00 |
| ELIA | T | 76,609.46 | 125.00 |
| EMANOUILIDIS | T | 94,926.47 | 0.00 |
| EMBREE | J | 81,084.96 | 80.33 |
| EMENO | DJ | 117,861.90 | 0.00 |
| ENG | JW | 99,708.68 | 0.00 |
| ENG | E | 81,151.67 | 0.00 |
| EPP | D | 81,039.49 | 130.00 |
| EPP | E | 77,625.36 | 30.00 |
| EPP | EG | 75,520.27 | 80.00 |
| EPLETTE | JP | 88,899.55 | 2,255.78 |
| ERICKSON | JL | 75,297.30 | 0.00 |
| ERWIN | KA | 77,643.03 | 0.00 |
| ESTATE OF MARY OSTROM | E | 80,966.78 | 0.00 |
| EVANS | PD | 107,300.82 | 0.00 |
| EVANS | MS | 77,922.29 | 100.00 |
| EVANS | R | 77,216.52 | 0.00 |
| EVANS | LS | 75,775.61 | 183.00 |
| EVERAARS | LC | 84,312.06 | 52.45 |
| EVISTON | JD | 77,053.60 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| FAIRWEATHER | A | 77,328.28 | 0.00 |
| FANTHORPE | EJ | 110,575.74 | 1,505.51 |
| FARIAS | JM | 93,361.25 | 1,671.82 |
| FARNELL | V | 84,144.61 | 0.00 |
| FARRELL | CM | 77,625.36 | 0.00 |
| FAZIO | R | 110,747.07 | 2,612.50 |
| FENIAK | CA | 116,294.86 | 0.00 |
| FERNANDES | TG | 86,587.53 | 100.00 |
| FIDDLER | DR | 124,419.22 | 5,261.22 |
| FILLEUL | ML | 82,743.29 | 220.25 |
| FINCH | RB | 91,151.93 | 0.00 |
| FINCH-COWIE | MD | 77,018.42 | 50.00 |
| FINDLAY | JA | 77,018.42 | 0.00 |
| FITZGERALD | R | 77,229.74 | 100.00 |
| FITZPATRICK | SR | 78,206.20 | 3,786.74 |
| FLORIO | RS | 79,864.76 | 120.00 |
| FORD | LB | 77,957.49 | 0.00 |
| FOREMAN-NG | KS | 78,051.99 | 40.00 |
| FORGERON | TR | 83,354.29 | 100.00 |
| FORSYTH | DE | 77,596.69 | 80.00 |
| FORTUNE | CJ | 81,592.66 | 0.00 |
| FOSTER | JA | 85,479.39 | 0.00 |
| FOUKS | WA | 77,625.36 | 0.00 |
| FOURNIER | JH | 77,643.03 | 0.00 |
| FOX | SL | 77,185.25 | 0.00 |
| FOXX | V | 78,671.38 | 0.00 |
| FRANCISCO | G | 94,151.12 | 1,612.80 |
| FRASER | CM | 80,759.07 | 3,053.25 |
| FRASER | JE | 79,162.42 | 158.34 |
| FRASER | MJ | 76,651.97 | 0.00 |
| FREIGANG | KE | 77,060.94 | 100.00 |
| FRENZELL | B | 111,163.14 | 0.00 |
| FRIEND | CC | 78,549.90 | 0.00 |
| FRIESAN | AD | 79,942.80 | 0.00 |
| FRIESEN | B | 76,640.30 | 0.00 |
| FRIESEN | DM | 75,017.11 | 100.00 |
| FROEBE | KL | 77,957.52 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------|----|---------------------|-----------------|
| FROESE | CV | 94,272.48 | 3,016.46 |
| FULLJAMES | RA | 88,258.62 | 0.00 |
| FUNG | CS | 80,690.98 | 3,893.31 |
| FUNG | JP | 77,625.36 | 143.75 |
| FUNG | TC | 77,216.52 | 0.00 |
| FUNG | DK | 77,035.87 | 112.00 |
| FUOCO | CV | 80,288.07 | 0.00 |
| FUREY | PJ | 101,940.13 | 0.00 |
| GABBOTT | GR | 82,489.19 | 0.00 |
| GABELMAN | BM | 78,051.99 | 0.00 |
| GALE | TP | 75,615.60 | 0.00 |
| GALLANT | EJ | 76,626.94 | 35.00 |
| GARBER | SL | 76,941.62 | 0.00 |
| GARFINKEL | SL | 77,957.52 | 93.83 |
| GARZITTO | E | 91,225.43 | 70.00 |
| GASCOIGNE | H | 117,531.18 | 0.00 |
| GATTI | AM | 77,625.36 | 0.00 |
| GAUTHIER | A | 77,944.48 | 311.00 |
| GAVIN | EA | 117,861.90 | 527.00 |
| GELSON | CJ | 76,255.73 | 130.00 |
| GEORG | R | 79,923.39 | 85.00 |
| GEPPERT | PH | 77,018.42 | 0.00 |
| GIBBENS | TP | 77,625.36 | 0.00 |
| GIBBS | EE | 90,414.05 | 0.00 |
| GIBBS | RE | 76,609.46 | 130.00 |
| GIBNEY | DE | 83,596.53 | 135.00 |
| GIBSON | RG | 78,051.99 | 0.00 |
| GIFFIN | KL | 76,609.46 | 0.00 |
| GILL | K | 118,409.93 | 3.39 |
| GILL | JS | 88,269.14 | 0.00 |
| GILL | RA | 78,162.22 | 0.00 |
| GILMOUR | WE | 75,129.05 | 253.69 |
| GILMOUR-LAMMERSE | CE | 117,861.90 | 454.27 |
| GIORDANO | A | 78,388.77 | 0.00 |
| GLOVER | JA | 77,018.42 | 80.30 |
| GOCK | DJ | 81,603.76 | 70.00 |
| GOLBY | RW | 82,077.40 | 0.00 |
| GOLDIE | GA | 77,975.19 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| GOMES | DA | 76,386.52 | 1,418.31 |
| GONCALVES | O | 80,359.58 | 653.76 |
| GONZALEZ | BM | 78,008.77 | 0.00 |
| GOODACRE | SD | 75,320.13 | 0.00 |
| GOODISON | DJ | 78,358.09 | 190.00 |
| GOPAUL | HH | 76,756.63 | 40.00 |
| GORDY | PL | 76,609.46 | 0.00 |
| GOULET | MF | 81,375.55 | 3,721.83 |
| GOWDY | RE | 80,807.41 | 119.32 |
| GRAHAM | KJ | 93,413.25 | 0.00 |
| GRANT | AJ | 125,484.84 | 50.00 |
| GRANT | AA | 83,323.24 | 66.00 |
| GRANT | BA | 80,174.24 | 0.00 |
| GRASSI | PS | 83,214.00 | 0.00 |
| GRAVES | DK | 79,029.60 | 0.00 |
| GREEN | SA | 76,980.62 | 85.00 |
| GREENHALGH | AJ | 78,034.32 | 75.00 |
| GREENSHIELDS | RB | 76,941.56 | 0.00 |
| GREER | EM | 77,018.42 | 0.00 |
| GRENIER | FF | 87,021.36 | 0.00 |
| GRENZBERG | AL | 77,234.19 | 0.00 |
| GREWAL | JK | 77,018.42 | 0.00 |
| GRIEVE | JK | 77,537.25 | 0.00 |
| GRIFFIN | RJ | 77,018.42 | 85.00 |
| GRIMM | KA | 83,457.76 | 238.50 |
| GROBERMAN | M | 78,006.97 | 70.00 |
| GRUFT | GL | 77,975.19 | 150.00 |
| GRUNWELL | ND | 77,388.90 | 100.00 |
| GURALIUK | RH | 76,043.95 | 50.00 |
| HAAS | CC | 81,375.74 | 0.00 |
| HAIT | WJ | 80,980.34 | 224.50 |
| HAJI | DN | 81,375.71 | 0.00 |
| HALE | DJ | 87,519.87 | 0.00 |
| HALES | SL | 81,535.71 | 0.00 |
| HALEY | AG | 91,911.09 | 155.00 |
| HALL | JD | 107,224.26 | 0.00 |
| HALL | SJ | 75,206.64 | 0.00 |
| HALL-STEVENSON | LD | 80,280.03 | 200.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| HAMAGUCHI | M | 117,938.46 | 0.00 |
| HAMER-HAYLEY | L | 86,631.82 | 772.69 |
| HAMPTON | AR | 82,039.72 | 41.50 |
| HANDSCOMB | K | 102,818.76 | 0.00 |
| HANNAY | SA | 75,556.88 | 100.00 |
| HANSEN | PD | 86,840.52 | 378.00 |
| HANSMAN | GP | 79,143.03 | 0.00 |
| HARAPNUICK | T | 106,849.46 | 0.00 |
| HARDINGE | ML | 77,625.52 | 0.00 |
| HARPER | DL | 76,609.46 | 165.00 |
| HARPER | SC | 75,104.65 | 0.00 |
| HARRIS | RA | 78,052.78 | 130.00 |
| HARRISON | ND | 77,035.87 | 110.00 |
| HARTLEY-FOLZ | JE | 77,871.66 | 0.00 |
| HARTMAN | EM | 78,051.99 | 223.56 |
| HASLEY | CM | 129,124.15 | 346.08 |
| HAVEMAN | AK | 104,172.00 | 0.00 |
| HAWBOLT | KA | 88,375.63 | 130.00 |
| HAWKES | AC | 77,957.52 | 159.00 |
| HAYES | BA | 77,957.52 | 0.00 |
| HAYES-BROWN | EA | 93,366.99 | 2,400.00 |
| HAYRE | OS | 76,464.49 | 0.00 |
| HEINE | DL | 81,357.90 | 10.00 |
| HEINRICH | KG | 81,045.43 | 2,808.96 |
| HENGVELD | M | 83,115.66 | 125.97 |
| HERLE | MF | 80,140.98 | 0.00 |
| HICKMAN | RK | 79,170.21 | 100.00 |
| HIGGINS | P | 80,953.68 | 100.00 |
| HILL | PJ | 77,551.36 | 85.00 |
| HILL | PL | 76,941.62 | 20.00 |
| HINGSON | SE | 82,504.37 | 0.00 |
| HINSON | BJ | 76,959.07 | 25.00 |
| HISCOX | JF | 89,528.32 | 2,284.24 |
| HO | N | 77,668.46 | 0.00 |
| HO | SS | 77,011.22 | 101.62 |
| HOBSON | BR | 87,794.19 | 125.00 |
| HOCK | R | 77,643.03 | 0.00 |
| HOFER | ML | 81,312.20 | 41.50 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| HOGABOAM | HW | 80,301.00 | 90.75 |
| HOLBURN | RM | 79,957.52 | 584.00 |
| HOLLAND | L | 77,975.19 | 60.00 |
| HOLLANDER | TW | 76,198.51 | 100.00 |
| HOLMES | PL | 78,321.93 | 10.00 |
| HOMENIUK | K | 90,830.82 | 0.00 |
| HONG | J | 77,004.67 | 190.00 |
| HOOK | KL | 76,941.62 | 125.00 |
| HOOPER | HR | 77,837.95 | 0.00 |
| HOPPEN | BJ | 87,137.08 | 0.00 |
| HOR | K | 83,538.81 | 100.00 |
| HORNBY | SC | 82,642.40 | 0.00 |
| HORSLEY-HOLWILL | JW | 120,339.75 | 778.41 |
| HOULE | K | 77,626.15 | 415.38 |
| HOUNSELL | MC | 77,643.03 | 0.00 |
| HOWARD | WG | 78,051.99 | 165.33 |
| HOWELL | EF | 100,304.62 | 0.00 |
| HOWES | FH | 77,189.44 | 0.00 |
| HOY | SE | 75,469.87 | 194.00 |
| HRISTOVA | T | 77,135.11 | 0.00 |
| HSU | LR | 76,609.46 | 50.00 |
| HSU | C | 76,310.47 | 200.00 |
| HUBBARD | KR | 77,995.32 | 0.00 |
| HUEY | SB | 78,099.75 | 40.00 |
| HUGHES | DJ | 106,772.90 | 578.00 |
| HUGHES | A | 102,351.18 | 85.00 |
| HUGHES | VW | 82,652.82 | 125.00 |
| HUGHES | AE | 81,317.37 | 0.00 |
| HUGHES | SR | 78,651.99 | 85.00 |
| HUGHES | SF | 75,775.88 | 0.00 |
| HUGLI | WG | 77,957.52 | 0.00 |
| HUI | PM | 83,604.60 | 262.50 |
| HULME | EG | 77,957.52 | 0.00 |
| HUMPHRIES | AC | 82,507.88 | 865.35 |
| HUNTER | JR | 106,772.90 | 85.00 |
| HUNTER | BJ | 87,977.87 | 0.00 |
| HURST | SL | 77,625.36 | 365.00 |
| HUSDON | AS | 81,309.64 | 1,010.04 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| HUTCHINGSON | Y | 106,486.38 | 0.00 |
| HUTCHINSON | LF | 107,300.82 | 367.48 |
| HUTCHINSON | IL | 105,212.72 | 0.00 |
| IAQUINTA | BA | 77,259.83 | 0.00 |
| INGHAM | GD | 76,626.91 | 155.00 |
| INGLIS | JC | 77,625.36 | 125.00 |
| ION | JP | 126,101.82 | 40.00 |
| IRELAND | TW | 77,517.72 | 0.00 |
| IRVIN | R | 77,957.49 | 0.00 |
| IRWIN | JK | 85,356.06 | 0.00 |
| ISBISTER | AM | 76,941.62 | 125.00 |
| ISFORD-SAXON | KM | 103,324.12 | 3,066.28 |
| ISMAIL | T | 77,515.86 | 0.00 |
| ISOMURA | DM | 75,019.07 | 0.00 |
| JACK | BM | 77,729.19 | 300.00 |
| JACK | JL | 75,846.77 | 155.00 |
| JACOB | A | 77,818.92 | 120.00 |
| JAJIC | WJ | 78,946.26 | 0.00 |
| JAKOY | LA | 77,035.87 | 0.00 |
| JAMBOR | AM | 75,105.29 | 195.00 |
| JAMIESON | CJ | 123,958.63 | 1,582.33 |
| JANSSEN | RE | 87,770.20 | 0.00 |
| JANZE | CS | 76,823.36 | 250.00 |
| JANZE | TL | 76,609.46 | 150.00 |
| JASSAL | RK | 77,018.42 | 50.00 |
| JAY | BP | 81,970.22 | 167.00 |
| JAY | N | 77,035.87 | 0.00 |
| JEEVA | J | 77,957.52 | 0.00 |
| JENSEN | MP | 120,510.00 | 0.00 |
| JOE | T | 77,018.42 | 40.00 |
| JOHAL | BS | 82,303.01 | 201.25 |
| JOHAL | K | 77,018.42 | 35.00 |
| JOHNSON | DL | 140,987.50 | 10,818.00 |
| JOHNSON | DH | 76,626.91 | 145.00 |
| JOHNSTON | TA | 80,438.32 | 0.00 |
| JOHNSTON | AD | 79,950.41 | 245.00 |
| JOHNSTON | ME | 79,318.65 | 85.00 |
| JOHNSTON | JI | 77,625.36 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| JOHNSTON | JM | 77,359.63 | 0.00 |
| JOHNSTONE | LJ | 83,740.14 | 52.45 |
| JONES | PR | 79,934.58 | 177.49 |
| JONES | SM | 76,609.46 | 155.00 |
| JORGENSEN | MB | 117,861.90 | 4,385.70 |
| JUDSON | IW | 78,035.11 | 0.00 |
| JUNG | MA | 77,592.66 | 85.00 |
| JUNG | RS | 77,018.42 | 0.00 |
| JUNG | S | 76,609.46 | 0.00 |
| JURGELEIT | EE | 79,676.59 | 100.00 |
| KACHMAR | DB | 76,609.46 | 0.00 |
| KALLERGIS | SL | 88,532.16 | 4,064.44 |
| KAMIN | DJ | 89,269.37 | 0.00 |
| KAMP | LL | 79,392.76 | 717.00 |
| KANAVOS | G | 83,646.52 | 0.00 |
| KARTSONAS | NE | 82,220.18 | 2,460.37 |
| KASSAM | F | 75,535.36 | 75.00 |
| KASSIS | MC | 101,613.30 | 0.00 |
| KASSIS | OB | 75,780.57 | 253.41 |
| KATO | JS | 77,069.04 | 0.00 |
| KATSIONIS | P | 92,164.03 | 0.00 |
| KEFALAS | A | 80,212.97 | 5.00 |
| KEIZER | PK | 77,643.03 | 0.00 |
| KELLER | D | 80,359.58 | 0.00 |
| KELLETT | RP | 77,975.19 | 110.00 |
| KEMP | J | 76,626.91 | 45.00 |
| KENG | GC | 142,301.62 | 28.50 |
| KENNEDY | LM | 81,749.65 | 0.00 |
| KENON | PJ | 77,453.07 | 40.00 |
| KENT | BM | 103,667.80 | 0.00 |
| KENT | GS | 85,197.17 | 0.00 |
| KEOUGH | A | 113,911.68 | 18.86 |
| KERR | AJ | 103,624.93 | 0.00 |
| KERR | BC | 84,005.49 | 0.00 |
| KERRY | L | 107,224.26 | 3,419.83 |
| KHUNGURAY | IS | 91,964.09 | 1,054.23 |
| KIDD | LM | 77,367.07 | 490.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| KILBACK | KG | 76,626.91 | 0.00 |
| KING | JW | 82,412.39 | 0.00 |
| KING | CF | 81,375.74 | 285.00 |
| KING | MD | 79,034.78 | 40.00 |
| KIRK | RL | 94,890.07 | 0.00 |
| KIRKEGAARD | SS | 77,038.61 | 60.00 |
| KIRKPATRICK | ST | 76,519.03 | 100.00 |
| KIRKWOOD | KR | 92,276.53 | 168.26 |
| KISHI | NM | 78,034.32 | 125.00 |
| KLAASSEN | AM | 77,216.52 | 0.00 |
| KLASSEN | MC | 78,034.32 | 40.00 |
| KLINGENSMITH | MD | 80,649.36 | 317.00 |
| KLOEPPER | E | 116,247.76 | 446.25 |
| KNIBBS | DJ | 102,020.46 | 3,110.84 |
| KNIGHT | TR | 81,268.82 | 0.00 |
| KNIGHT | R | 77,035.87 | 0.00 |
| KO | WK | 75,073.26 | 2,173.91 |
| KOCKEN | NA | 84,451.16 | 0.00 |
| KOLBER | PA | 76,200.62 | 0.00 |
| KOLOF | RS | 155,286.79 | 243.22 |
| KOLOFF | TJ | 76,879.33 | 218.17 |
| KOROPATNICK | SJ | 91,983.67 | 175.00 |
| KOS | TE | 78,628.82 | 35.00 |
| KOSMAN | G | 77,957.52 | 0.00 |
| KOTAK | DD | 99,301.40 | 2,778.67 |
| KOZUKI | TL | 75,326.66 | 0.00 |
| KRAMER | SJ | 80,465.43 | 0.00 |
| KROEKER | ED | 76,428.22 | 0.00 |
| KROHMAN | LR | 76,609.46 | 180.33 |
| KROWCHUK | RD | 192,941.00 | 5,477.64 |
| KRUG | TJ | 103,771.05 | 0.00 |
| KUCHMISTRZ | JP | 95,873.81 | 0.00 |
| KUCILLE | KC | 76,984.18 | 418.77 |
| KUHN | BR | 140,458.67 | 9,530.02 |
| KUK | HH | 81,594.97 | 41.50 |
| KUMAR | SN | 76,652.02 | 40.00 |
| KUZMISKI | SM | 77,216.68 | 0.00 |
| KVIST | BL | 94,946.77 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| KWAN | PW | 81,569.97 | 145.00 |
| KWON | P | 77,065.62 | 0.00 |
| KWON | K | 77,018.42 | 125.00 |
| KWONG | D | 76,557.40 | 362.50 |
| LABLANS | SL | 77,836.47 | 279.38 |
| LACKMANCE | F | 79,023.06 | 0.00 |
| LACROIX | RY | 77,694.31 | 90.00 |
| LAFOND | DH | 77,234.19 | 0.00 |
| LAFONTAINE | E | 76,959.07 | 60.00 |
| LAM | AN | 95,242.47 | 10.00 |
| LAM | V | 81,298.94 | 155.00 |
| LAM | ET | 78,810.13 | 0.00 |
| LAM | JG | 78,527.64 | 444.20 |
| LAM | Y | 76,609.46 | 50.00 |
| LAND | JK | 125,561.40 | 2,631.59 |
| LAND | JM | 85,814.25 | 1,731.36 |
| LAND | ME | 80,260.21 | 276.25 |
| LANDRY | LM | 139,945.23 | 3,952.82 |
| LANGEVIN | D | 83,818.63 | 0.00 |
| LANGMUIR | BB | 77,216.52 | 169.50 |
| LANYON | CG | 76,626.45 | 188.70 |
| LAROCHELLE | KE | 84,652.55 | 0.00 |
| LAROCHELLE | S | 77,194.70 | 0.00 |
| LAROCK | AD | 78,379.74 | 0.00 |
| LAROCQUE | CA | 77,206.06 | 57.90 |
| LAROUCHE | CJ | 80,985.18 | 200.00 |
| LARRIVEE | CD | 78,236.08 | 60.00 |
| LARSEN | K | 89,506.46 | 2,437.36 |
| LARSON | TA | 83,093.95 | 98.00 |
| LASCELLES | A | 78,051.99 | 0.00 |
| LATIMER | BA | 81,771.07 | 300.00 |
| LATTIMER | MT | 92,364.39 | 0.00 |
| LAU | SM | 91,991.70 | 0.00 |
| LAU | WI | 77,219.18 | 20.00 |
| LAU | E | 77,037.42 | 0.00 |
| LAU | E | 77,018.42 | 110.00 |
| LAUMEN | TM | 75,650.38 | 140.00 |
| LAUZON | JL | 106,849.46 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| LAUZON | LM | 76,218.07 | 60.00 |
| LAVOIE | JA | 115,304.26 | 124.00 |
| LAVOIE | L | 76,609.46 | 250.00 |
| LAY | CM | 75,758.24 | 0.00 |
| LEAHY | M | 79,638.10 | 265.00 |
| LECHNER | AP | 76,941.62 | 0.00 |
| LEE | J | 85,486.81 | 40.00 |
| LEE | A | 84,490.41 | 2,226.09 |
| LEE | D | 83,685.16 | 0.00 |
| LEE | PT | 80,551.27 | 0.00 |
| LEE | GJ | 79,950.62 | 0.00 |
| LEE | MY | 77,775.36 | 60.00 |
| LEE | PK | 77,643.03 | 0.00 |
| LEE | LA | 77,625.36 | 65.00 |
| LEE | R | 77,538.17 | 0.00 |
| LEE | C | 77,018.42 | 125.00 |
| LEE | M | 76,609.46 | 0.00 |
| LEE | L | 76,218.07 | 0.00 |
| LEE | AC | 76,000.37 | 125.00 |
| LEE | JJ | 75,609.04 | 0.00 |
| LEE | C | 75,137.86 | 0.00 |
| LEGG | PM | 98,985.72 | 0.00 |
| LEHMANN | R | 78,085.73 | 0.00 |
| LEHMANN | B | 77,625.36 | 80.33 |
| LEJAY | DJ | 78,034.32 | 0.00 |
| LEMAIRE | R | 81,057.14 | 25.00 |
| LEMIEUX | M | 77,410.28 | 0.00 |
| LEMMON | SM | 75,998.33 | 150.00 |
| LEONG | M | 97,356.53 | 120.00 |
| LEONG | DE | 77,957.52 | 0.00 |
| LEONG | SG | 77,069.06 | 165.00 |
| LETOURNEAU | JK | 90,250.90 | 0.00 |
| LEUNG | S | 90,414.05 | 0.00 |
| LEUNG | EY | 88,849.65 | 0.00 |
| LEUNG | IK | 87,071.54 | 4,330.85 |
| LEUNG | HK | 83,075.55 | 0.00 |
| LEUNG | RY | 82,142.14 | 138.25 |
| LEUNG | DG | 77,213.90 | 100.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| LEUNG | K | 76,609.46 | 0.00 |
| LEUNG | LM | 75,318.40 | 0.00 |
| LEVEILLE | CJ | 77,018.42 | 160.00 |
| LEVINE | SJ | 91,151.93 | 0.00 |
| LEW | J | 77,018.42 | 215.00 |
| LICHIMO | CM | 75,327.12 | 0.00 |
| LIGUORI | AM | 78,034.32 | 169.00 |
| LIN | X | 79,521.14 | 0.00 |
| LIN | MY | 78,815.90 | 0.00 |
| LINDSAY | CI | 78,034.32 | 0.00 |
| LISING | HD | 77,368.03 | 0.00 |
| LIU | M | 77,216.49 | 0.00 |
| LLOYD | BM | 84,810.55 | 0.00 |
| LO | AW | 81,380.88 | 0.00 |
| LOADER | BD | 77,625.36 | 0.00 |
| LOCKE | ME | 77,793.44 | 17.94 |
| LOGIE | JA | 78,434.89 | 144.50 |
| LOPEZ | RA | 84,418.95 | 0.00 |
| LOPEZ | LP | 76,399.62 | 80.33 |
| LORIEAU | VM | 92,208.45 | 0.00 |
| LOVE | RR | 117,531.18 | 0.00 |
| LOW | TL | 106,260.18 | 2,071.99 |
| LOW | T | 80,361.52 | 205.00 |
| LOW | DM | 80,039.13 | 0.00 |
| LOW | AC | 77,575.11 | 70.00 |
| LOW | BB | 75,599.45 | 0.00 |
| LOWE | KJ | 77,778.59 | 0.00 |
| LOY | RD | 88,462.67 | 179.50 |
| LUBLOW | FA | 77,018.42 | 215.00 |
| LUCIANI | JM | 76,574.81 | 50.00 |
| LUDDITT | KE | 83,333.15 | 0.00 |
| LUM | AW | 87,017.63 | 40.00 |
| LUM | L | 76,626.94 | 0.00 |
| LUM | CW | 76,470.52 | 139.00 |
| LUM | MR | 76,402.18 | 30.50 |
| LUNDELL | SA | 77,035.87 | 65.00 |
| LUTES | S | 77,068.10 | 145.27 |
| LYNCH | AJ | 80,057.23 | 523.74 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|------|---------------------|-----------------|
| MAAG | RM | 76,031.01 | 40.00 |
| MACCORMACK | JF | 92,571.04 | 0.00 |
| MACDONALD | RH | 92,885.92 | 1,350.37 |
| MACDONALD | LJ | 86,129.43 | 130.00 |
| MACE | JL | 182,163.90 | 0.00 |
| MACER | CA// | 88,806.20 | 1,358.45 |
| MACFADDEN | EK | 77,035.87 | 105.00 |
| MACINNES | JA | 106,849.46 | 140.00 |
| MACINTYRE | BE | 83,304.73 | 0.00 |
| MACKAY | JK | 87,039.03 | 0.00 |
| MACKENZIE | LA | 79,301.86 | 90.00 |
| MACKENZIE | LH | 76,752.01 | 0.00 |
| MACKINNON | VM | 90,718.72 | 780.04 |
| MACKINNON | S | 80,090.55 | 0.00 |
| MACKINNON | M | 76,941.62 | 0.00 |
| MACLENNAN | JM | 80,733.39 | 0.00 |
| MACLENNAN | S | 76,309.23 | 191.00 |
| MACLEOD | IM | 84,552.58 | 41.50 |
| MACMASTER | MM | 77,194.70 | 0.00 |
| MACMILLAN | P | 80,216.68 | 125.97 |
| MACMILLAN | C | 79,241.85 | 0.00 |
| MAGUIRE | SJ | 77,625.36 | 0.00 |
| MAGUIRE | JM | 77,018.41 | 388.25 |
| MAH | S | 94,954.21 | 40.00 |
| MAH | G | 77,018.42 | 225.00 |
| MAH | WV | 76,941.61 | 0.00 |
| MAH | LD | 76,200.60 | 125.00 |
| MAH | ST | 75,032.73 | 375.25 |
| MAHIL | SK | 76,587.13 | 0.00 |
| MAIN | HM | 80,708.00 | 453.53 |
| MAIN | GN | 77,975.19 | 185.85 |
| MAK | L | 80,690.74 | 0.00 |
| MALLACH | RH | 78,453.52 | 0.00 |
| MALLETTE | GJ | 78,857.97 | 100.00 |
| MANN | AS | 87,842.64 | 7.26 |
| MANN | CL | 75,206.79 | 0.00 |
| MANZO | R | 76,959.07 | 225.00 |
| MAR | GJ | 106,849.46 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| MARINO | NA | 77,018.42 | 0.00 |
| MARINO | S | 76,609.46 | 0.00 |
| MARK | JK | 82,265.25 | 0.00 |
| MARKIC | DJ | 77,826.32 | 125.00 |
| MARLOW | GD | 103,771.05 | 0.00 |
| MARLYN | SC | 93,213.25 | 0.00 |
| MARPOLE COTTER | AJ | 76,885.27 | 35.00 |
| MARSHALL | GS | 101,108.00 | 0.00 |
| MARSHALL | CA | 97,824.27 | 11,365.95 |
| MARSHALL | TD | 81,713.12 | 90.00 |
| MARTELLI | DR | 81,953.20 | 0.00 |
| MARTENS | JW | 80,359.39 | 216.02 |
| MARTIN | HM | 88,036.96 | 0.00 |
| MARTIN | SM | 82,021.42 | 36.75 |
| MARTIN | JS | 80,010.40 | 0.00 |
| MARTIN | JW | 77,625.36 | 140.00 |
| MARTINSON | DL | 101,051.24 | 5.82 |
| MATEAR | DL | 106,772.90 | 970.51 |
| MATHIAS | PP | 79,229.21 | 0.00 |
| MATSUO | M | 76,700.77 | 35.00 |
| MATTHEWS | CL | 102,351.18 | 1,149.99 |
| MATTU | MM | 78,034.32 | 0.00 |
| MATTU | JJ | 76,138.01 | 173.36 |
| MAU | CH | 108,122.22 | 55.00 |
| MAYNARD | GL | 84,943.56 | 2,115.73 |
| MCBRIDE | BD | 80,020.35 | 3,354.66 |
| MCCALLION | FW | 81,394.17 | 0.00 |
| MCCARRON | JC | 77,367.20 | 125.00 |
| MCCLARY | DM | 125,014.12 | 2,829.05 |
| MCCLENAHAN | L | 76,414.40 | 65.00 |
| MCCLUSKIE | J | 79,429.08 | 0.00 |
| MCCONVILLE | MR | 77,966.59 | 90.00 |
| MCCULLAGH | CM | 77,975.19 | 0.00 |
| MCDIARMID | TD | 77,018.42 | 152.25 |
| MCDONNELL | MM | 92,615.73 | 0.00 |
| MCELHONE | CM | 79,750.37 | 0.00 |
| MCEVOY | AE | 81,794.01 | 108.00 |
| MCEWAN | MJ | 112,649.58 | 1,150.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| MCGEER | TG | 116,102.52 | 4,381.54 |
| MCGILLIVRAY | CJ | 77,998.93 | 0.00 |
| MCGOWAN | RH | 93,270.06 | 0.00 |
| MCGRATH-AGG | CM | 76,641.21 | 0.00 |
| MCGUIRE | DB | 76,432.52 | 0.00 |
| MCHARDY | MS | 78,051.99 | 0.00 |
| MCINTOSH | SK | 81,298.94 | 0.00 |
| MCISAAC | SD | 82,256.52 | 0.00 |
| MCKAY | TD | 78,287.43 | 0.00 |
| MCKEEN | SH | 82,553.84 | 160.00 |
| MCKEND | AD | 77,625.52 | 60.00 |
| MCLAREN | MA | 76,941.61 | 0.00 |
| MCLENNAN | PD | 80,377.80 | 175.00 |
| MCLEOD | JA | 81,102.89 | 406.16 |
| MCNEIL | CA | 77,018.42 | 0.00 |
| MCPHERSON | K | 79,615.24 | 80.00 |
| MCPHERSON | SA | 76,609.49 | 0.00 |
| MCTAGGART | MM | 76,626.91 | 0.00 |
| MEHL | RR | 78,051.99 | 125.00 |
| MENARD | N | 75,545.43 | 60.00 |
| MENDOZA | MC | 75,565.94 | 65.00 |
| MERCIER | DA | 77,957.52 | 506.51 |
| MEREDITH | RL | 79,397.03 | 100.00 |
| MERSIADIS | TC | 78,661.63 | 0.00 |
| MESCHINO | GJ | 142,235.55 | 4,899.67 |
| MESICH | R | 116,471.22 | 0.00 |
| MESMAN | BA | 75,120.38 | 4,015.66 |
| MEY | MJ | 75,599.45 | 0.00 |
| MEYER | DD | 75,802.55 | 45.00 |
| MEZZAROBBA | DL | 76,626.91 | 80.00 |
| MICHALOWSKA | MJ | 85,180.39 | 69.00 |
| MICHEL | MC | 77,202.94 | 0.00 |
| MICOZZI | A | 76,941.62 | 135.00 |
| MIFLORES | OA | 92,590.76 | 3,301.82 |
| MIHALDZIC | J | 78,051.99 | 0.00 |
| MILADINOVIC | NN | 90,821.21 | 0.00 |
| MILADINOVIC | P | 77,639.34 | 189.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| MILDEN | TA | 76,765.53 | 13.50 |
| MILISAVLIEVIC | L | 82,145.67 | 0.00 |
| MILLER | BJ | 97,755.18 | 246.00 |
| MILLER | CJ | 78,034.32 | 150.00 |
| MILNE | RE | 76,641.86 | 15.00 |
| MINGO | B | 80,359.58 | 0.00 |
| MIRANI | AR | 100,353.11 | 0.00 |
| MITZEL | DJ | 102,956.61 | 218.28 |
| MOGENSEN | D | 76,626.91 | 474.00 |
| MOHAMMED | S | 79,421.34 | 210.00 |
| MOHAN | CM | 76,941.62 | 0.00 |
| MOKONEN | RL | 76,941.62 | 0.00 |
| MONK | WE | 77,018.42 | 0.00 |
| MONTGOMERY | S | 81,416.15 | 1,472.37 |
| MOON | JE | 80,517.90 | 73.26 |
| MOORE | CJ | 76,530.27 | 289.90 |
| MOORE | SD | 76,388.49 | 0.00 |
| MORAN | MJ | 83,906.61 | 0.00 |
| MORDEN | LL | 102,427.74 | 75.00 |
| MOREAU | LM | 77,643.03 | 0.00 |
| MORGAN | PM | 109,435.62 | 0.00 |
| MORGAN | SA | 78,457.45 | 625.45 |
| MORGAN | JD | 78,043.89 | 348.50 |
| MORISSETTE | NA | 98,059.52 | 3,229.34 |
| MORITA | D | 115,048.13 | 0.00 |
| MORO | R | 125,061.26 | 221.78 |
| MORRIS | N | 105,293.70 | 24.00 |
| MORRIS | JM | 80,905.07 | 751.05 |
| MORRIS | I | 76,609.46 | 0.00 |
| MORRISON | DL | 87,671.12 | 0.00 |
| MOTA | AP | 76,626.91 | 0.00 |
| MOTOLA | K | 78,085.76 | 150.00 |
| MOY | RK | 85,749.07 | 0.00 |
| MUELLER | PG | 79,139.50 | 0.00 |
| MUELLER | JE | 76,609.46 | 0.00 |
| MUIR | JC | 83,279.10 | 150.00 |
| MUIR | BE | 76,609.46 | 25.00 |
| MULHERN | PT | 77,643.03 | 35.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| MUNG | B | 82,684.99 | 0.00 |
| MUNK | JW | 78,051.99 | 80.33 |
| MURESS | M | 82,727.55 | 125.00 |
| MURPHY | DC | 80,742.14 | 0.00 |
| MURPHY | DR | 77,035.87 | 35.00 |
| MURRAY | CK | 78,219.98 | 0.00 |
| MURRAY | DE | 78,034.32 | 313.21 |
| MURTON | BN | 108,529.50 | 3,038.27 |
| MUSSELLE | PL | 78,051.99 | 25.00 |
| MYERS | JA | 93,197.24 | 3,300.00 |
| MYERS | D | 77,730.92 | 120.00 |
| NADEAU | M | 75,759.04 | 119.70 |
| NAGATA | CG | 77,035.87 | 0.00 |
| NAKAMURA | LA | 80,379.19 | 240.00 |
| NAKAMURA | EJ | 79,453.34 | 217.00 |
| NAKANISHI | BG | 77,950.02 | 258.00 |
| NAKASHIMA | MF | 77,035.87 | 0.00 |
| NALOS | BA | 77,035.87 | 0.00 |
| NANDA | GS | 77,018.42 | 0.00 |
| NARBETT | KD | 79,041.90 | 35.00 |
| NASO | KR | 81,948.02 | 155.00 |
| NATOLA | C | 78,034.50 | 0.00 |
| NAYLOR | PR | 77,957.52 | 186.00 |
| NAYLOR | KT | 75,726.67 | 2,137.74 |
| NEILL | AD | 83,757.09 | 287.80 |
| NELSON | DR | 124,344.21 | 0.00 |
| NEMETH | KA | 106,893.54 | 0.00 |
| NERLING | LM | 81,298.94 | 0.00 |
| NESMITH | KA | 77,643.03 | 0.00 |
| NEUFELD | HW | 77,018.42 | 0.00 |
| NEVILLE | BN | 77,643.03 | 150.00 |
| NG | RH | 82,073.04 | 168.00 |
| NG | Y | 77,094.98 | 61.13 |
| NG | AJ | 77,019.97 | 0.00 |
| NG | MW | 76,626.91 | 95.00 |
| NG-DAVIS | JM | 82,013.91 | 0.00 |
| NGUYEN | FN | 78,034.32 | 30.00 |
| NICCOLI-MULLETT | AM | 113,911.78 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| NICHOLL | LV | 76,959.07 | 230.00 |
| NICHOLS | SG | 108,674.55 | 0.00 |
| NICHOLSON | KM | 79,980.47 | 140.00 |
| NICKEL | CM | 77,979.58 | 0.00 |
| NICKEL | P | 77,958.31 | 40.00 |
| NICKS | JD | 77,975.19 | 0.00 |
| NIEK | RB | 76,609.46 | 0.00 |
| NIKON | CM | 77,259.46 | 0.00 |
| NIPP | L | 79,715.80 | 213.70 |
| NIZIOLEK | K | 114,096.84 | 0.00 |
| NOBLE | TL | 78,034.32 | 140.00 |
| NOBLE | TM | 77,620.72 | 0.00 |
| NORMAN | DA | 86,249.78 | 0.00 |
| NORTH | DL | 80,966.78 | 0.00 |
| NOTHSTEIN | DL | 105,937.45 | 3,730.53 |
| NUCICH | LN | 92,208.45 | 2,400.00 |
| NUGENT | SM | 81,255.24 | 130.00 |
| NYSTROM | G | 77,957.52 | 0.00 |
| O'DONNELL | MJ | 80,067.75 | 22.75 |
| O'DONOGHUE | A | 99,532.42 | 4,051.08 |
| OGDEN | AM | 100,353.11 | 0.00 |
| O'GORMAN | DW | 78,717.12 | 0.00 |
| O'MALLEY | DJ | 77,018.42 | 205.00 |
| ONG | ES | 76,941.62 | 115.00 |
| ONSTAD | BA | 98,257.31 | 23,713.18 |
| OR | K | 79,262.48 | 5.50 |
| O'REILLY | CN | 98,163.04 | 494.88 |
| ORR | KM | 77,975.19 | 0.00 |
| OSTROM | W | 109,399.62 | 1,228.55 |
| OSTROM | KJ | 77,018.42 | 10.00 |
| O'SULLIVAN | KP | 119,219.57 | 0.00 |
| OUDT | RL | 77,035.87 | 25.00 |
| OUTRAM | PA | 75,544.90 | 97.25 |
| OVERALL | JE | 76,626.91 | 0.00 |
| OVERGAARD | JJ | 81,394.17 | 126.00 |
| PACHECO | LB | 78,048.18 | 0.00 |
| PACHLER | RK | 77,668.49 | 0.00 |
| PACK | G | 77,770.24 | 50.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| PAGET | N | 94,195.92 | 2,374.09 |
| PAGLIACCI | CF | 77,729.59 | 100.00 |
| PALEY | T | 78,909.69 | 0.00 |
| PALYLYK | DA | 76,941.62 | 0.00 |
| PANESAR | BK | 80,863.08 | 150.00 |
| PAO | A | 85,600.11 | 0.00 |
| PAO | EW | 85,219.28 | 0.00 |
| PAPAGIANNIS | C | 77,343.73 | 0.00 |
| PAPAU | CE | 79,499.08 | 50.00 |
| PAPIC | M | 88,638.70 | 0.00 |
| PARKER | C | 106,849.46 | 1,800.00 |
| PARKER | JE | 88,480.83 | 0.00 |
| PARKIN | BJ | 77,961.51 | 45.00 |
| PARMAR | JS | 87,060.29 | 0.00 |
| PARUNGAO | PE | 78,678.75 | 0.00 |
| PATENAUDE | BD | 77,957.52 | 125.00 |
| PATRICK | KM | 77,018.42 | 0.00 |
| PAVLAKIS | V | 78,123.75 | 0.00 |
| PAWLUK | DL | 96,310.22 | 446.25 |
| PAYNE | EA | 81,275.54 | 350.00 |
| PAYNE | JE | 77,542.54 | 0.00 |
| PEACOCK | BA | 81,633.00 | 130.00 |
| PEARMAIN | MW | 139,160.21 | 4,436.18 |
| PEARS | GA | 78,948.06 | 0.00 |
| PEARSON | SJ | 78,223.15 | 65.00 |
| PEDRINI | LM | 98,556.53 | 4,755.03 |
| PEETERS | VL | 91,228.49 | 0.00 |
| PELLETIER | JN | 77,625.36 | 0.00 |
| PELTZER | HM | 76,941.62 | 0.00 |
| PERSOON | MA | 77,975.19 | 0.00 |
| PESKETT | C | 76,113.72 | 0.00 |
| PETACCIA | T | 82,826.68 | 100.00 |
| PETERS | HJ | 111,357.80 | 0.00 |
| PETERSEN | SJ | 77,448.69 | 275.00 |
| PETERSON | LM | 77,643.19 | 267.00 |
| PETERSON | EE | 75,786.30 | 0.00 |
| PETHERIOTIS | N | 80,359.58 | 0.00 |
| PETRAKIS | CE | 77,625.36 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------|----|---------------------|-----------------|
| PHILLIPS | DR | 80,376.84 | 160.00 |
| PHILLIPS-SIM | JM | 80,794.10 | 70.00 |
| PHOENIX | JN | 77,975.19 | 0.00 |
| PHYALL | DJ | 77,643.03 | 0.00 |
| PICARD | SA | 75,444.47 | 0.00 |
| PICKFORD | KE | 117,931.18 | 0.00 |
| PINCOTT | LL | 97,431.28 | 97.00 |
| PIRES | F | 81,952.56 | 0.00 |
| PIRIE | AJ | 78,034.29 | 0.00 |
| PITASSI | M | 76,174.43 | 100.00 |
| PLASCENCIA | FM | 77,957.52 | 0.00 |
| PLOTTEL | PJ | 117,938.46 | 2,868.32 |
| POISSON | BG | 75,942.08 | 100.00 |
| POLUKOSHKO | JL | 78,677.84 | 100.00 |
| POLUKOSHKO | JJ | 77,643.03 | 0.00 |
| PONTALTI | DP | 90,474.68 | 0.00 |
| POON | MA | 77,017.46 | 125.00 |
| POSTIAN | MA | 84,315.03 | 0.00 |
| POWELL | PA | 108,590.35 | 1,771.03 |
| POWER | GF | 77,518.85 | 264.00 |
| PRASAD | V | 81,652.64 | 0.00 |
| PRASAD | A | 79,474.96 | 70.00 |
| PRATT | JT | 77,869.21 | 99.00 |
| PREVEDELLO | WP | 98,743.80 | 506.44 |
| PREVOST | G | 77,643.03 | 0.00 |
| PRICE | JA | 80,225.20 | 130.00 |
| PRICE | P | 76,184.45 | 0.00 |
| PRINS | MM | 79,870.27 | 478.88 |
| PROCYK | JR | 90,542.84 | 0.00 |
| PRODAN | LA | 84,023.16 | 0.00 |
| PROUDFOOT | SF | 77,598.66 | 160.00 |
| PRZYBOROWSKA | JM | 80,377.80 | 0.00 |
| PU | X | 86,611.89 | 0.00 |
| PURDY | MA | 77,643.03 | 0.00 |
| QI | L | 77,004.31 | 0.00 |
| QUAN | S | 87,142.39 | 0.00 |
| QUAN | GM | 78,034.32 | 0.00 |
| QUINLAN | K | 79,855.26 | 40.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---------------|----|---------------------|-----------------|
| QUIROGA | JE | 75,800.94 | 700.00 |
| QUON | JW | 77,216.52 | 0.00 |
| RADIC | J | 79,109.70 | 288.00 |
| RAI DHARI | IR | 81,214.24 | 82.00 |
| RAIKES | WH | 76,609.46 | 0.00 |
| RAMSEY | C | 76,609.46 | 262.50 |
| RANDLE | KL | 109,667.92 | 5,980.23 |
| RAOUL | A | 77,234.98 | 130.00 |
| RAPOSO | SO | 78,000.65 | 75.00 |
| RASIUK | PT | 78,034.32 | 0.00 |
| RATZLAFF | RG | 83,683.44 | 45.00 |
| RAVENING | CE | 78,051.99 | 0.00 |
| REARDON | SA | 111,020.82 | 39.00 |
| REDDEN | S | 78,034.32 | 0.00 |
| REED | KE | 78,051.99 | 0.00 |
| REIBIN | MS | 77,975.19 | 0.00 |
| REMPEL | PC | 77,035.86 | 120.00 |
| RENK | GF | 76,941.62 | 0.00 |
| RENNIE | RJ | 77,975.19 | 143.00 |
| RENTZ | AC | 78,465.57 | 0.00 |
| RENWICK | CG | 103,448.23 | 0.00 |
| REPO | JA | 78,221.53 | 100.00 |
| RHEAD | LM | 91,221.21 | 0.00 |
| RICARD | M | 78,035.10 | 35.00 |
| RICHARDS | AA | 79,630.17 | 0.00 |
| RICHARDSON | P | 81,074.59 | 200.00 |
| RICHARDSON | SE | 76,959.07 | 90.18 |
| RICHARDSON | CL | 76,941.62 | 0.00 |
| RICHDALE | R | 91,644.74 | 0.00 |
| RICKSON | MA | 76,941.62 | 130.00 |
| RIDDELL | RJ | 82,119.35 | 50.00 |
| RILEY | JK | 97,188.90 | 5,516.18 |
| RINGDAHL | SC | 77,194.70 | 194.93 |
| RINGDAHL | RA | 76,609.46 | 0.00 |
| RINGERS | CA | 76,941.62 | 25.00 |
| RISBEY-HAINES | SJ | 78,051.99 | 0.00 |
| RITCHIE | H | 79,655.44 | 414.53 |
| ROBBINS | A | 76,676.98 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------------------|----|---------------------|-----------------|
| ROBERTS | EE | 129,723.25 | 0.00 |
| ROBERTS | JS | 81,375.74 | 0.00 |
| ROBERTS | SA | 77,004.89 | 100.00 |
| ROBERTSON | BD | 113,751.51 | 49.00 |
| ROBERTSON | DA | 93,136.69 | 0.00 |
| ROBERTSON | S | 76,609.46 | 60.00 |
| ROBINSON | SM | 137,431.22 | 1,675.22 |
| ROBINSON | B | 81,438.89 | 50.00 |
| ROBINSON | KA | 76,626.91 | 41.50 |
| ROBSON | DG | 75,804.19 | 0.00 |
| ROCCHETTA | M | 81,848.49 | 250.00 |
| ROCH | DO | 91,151.93 | 0.00 |
| RODGERS | AE | 82,069.89 | 282.50 |
| RODRIGUEZ | GN | 78,051.99 | 0.00 |
| RODRIGUEZ-SCHNACKENBERG | N | 77,898.12 | 0.00 |
| ROGGEVEEN | PG | 78,940.87 | 160.00 |
| ROLAND | VM | 78,034.29 | 125.00 |
| ROOSA | LE | 76,782.46 | 0.00 |
| ROQUE | GE | 76,941.66 | 0.00 |
| ROSBERG | KR | 103,758.52 | 64.00 |
| ROSS | M | 79,491.50 | 348.86 |
| ROVERE | GM | 76,626.91 | 60.00 |
| ROWLAND | BA | 99,086.42 | 0.00 |
| ROWLAND | J | 81,939.94 | 85.00 |
| ROWLEY | TB | 75,027.56 | 1,656.33 |
| ROZITIS | CP | 86,400.24 | 0.00 |
| RUDD | MS | 77,625.36 | 0.00 |
| RUDLAND | LL | 75,505.97 | 44.00 |
| RUGGERI | J | 77,625.36 | 0.00 |
| RUNSTROM | EL | 77,643.03 | 0.00 |
| RUSHTON | C | 117,938.46 | 0.00 |
| RUSSELL | LD | 97,763.85 | 4,474.84 |
| RUSSELL | D | 78,104.83 | 126.00 |
| RUSSELL | SE | 78,051.99 | 50.00 |
| RUSSELL | BD | 78,051.01 | 0.00 |
| RUTLEY | JB | 106,849.46 | 841.23 |
| RYMER | RJ | 80,377.84 | 0.00 |
| SAAR | PJ | 77,643.03 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| SABOURIN | DJ | 81,345.62 | 0.00 |
| SADHRA SRAN | SK | 77,750.90 | 0.00 |
| SADLER | DR | 99,301.40 | 0.00 |
| SADRI | S | 77,625.36 | 0.00 |
| SAINAS | AN | 96,462.69 | 0.00 |
| SALTER | AB | 78,285.88 | 280.14 |
| SALTER | ST | 77,957.52 | 205.00 |
| SAM | J | 76,284.67 | 244.36 |
| SAMI | NN | 84,819.09 | 281.60 |
| SAMIEI | A | 80,706.44 | 100.00 |
| SANDER | AM | 78,614.10 | 125.00 |
| SANDHU | HK | 106,893.54 | 2,780.09 |
| SANDHU | MS | 78,051.99 | 0.00 |
| SANDHU | NK | 77,625.36 | 571.25 |
| SANDRI | D | 106,779.16 | 0.00 |
| SANFORD | LE | 82,431.08 | 0.00 |
| SANFT | MS | 115,964.14 | 13.00 |
| SANGRA | H | 78,034.32 | 100.00 |
| SANS | RY | 78,034.32 | 125.33 |
| SAPIC | D | 77,643.03 | 126.00 |
| SAUDER | CS | 76,626.91 | 215.00 |
| SCALLY | LJ | 76,941.62 | 0.00 |
| SCHENKEVELD | TG | 77,101.35 | 0.00 |
| SCHESKE | MK | 76,611.01 | 0.00 |
| SCHIEMAN | BA | 106,849.46 | 0.00 |
| SCHINDEL | RG | 141,859.95 | 4,841.47 |
| SCHLEPPE | CK | 79,439.87 | 50.00 |
| SCHOEBER | TP | 77,018.42 | 0.00 |
| SCHOFIELD | AS | 106,849.46 | 0.00 |
| SCHOLEFIELD | LB | 77,625.36 | 155.00 |
| SCHOULS | RA | 77,461.94 | 314.50 |
| SCHRATTER | M | 81,567.92 | 0.00 |
| SCORDA | S | 79,817.19 | 0.00 |
| SCORETZ | ED | 75,775.69 | 0.00 |
| SCOTEN | JA | 78,034.32 | 530.57 |
| SCOTT | KA | 82,844.39 | 0.00 |
| SCOTT | JL | 80,063.31 | 582.53 |
| SCOTT | RJ | 76,909.51 | 388.92 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| SCOTT | SJ | 76,609.46 | 60.00 |
| SCOTT | MA | 76,200.62 | 35.00 |
| SCRIMSHAW | S | 84,409.99 | 0.00 |
| SEED | BM | 124,661.48 | 2,546.52 |
| SELLARS | S | 117,531.18 | 0.00 |
| SETO | M | 77,626.15 | 125.00 |
| SETO | RA | 77,018.42 | 120.00 |
| SHADDICK | WF | 76,959.07 | 0.00 |
| SHAMAN | TB | 77,686.16 | 0.00 |
| SHANNON JUNG | SJ | 75,015.59 | 0.00 |
| SHAW | S | 80,648.18 | 140.00 |
| SHAW | R | 78,049.43 | 0.00 |
| SHAW | DA | 77,921.67 | 0.00 |
| SHEANE | MA | 78,845.46 | 0.00 |
| SHEARDOWN | DC | 76,609.46 | 0.00 |
| SHEFRIN | | 80,087.12 | 446.00 |
| SHEIKH | IZ | 119,149.59 | 0.00 |
| SHELDAN | D | 76,941.62 | 0.00 |
| SHELDAN | A | 76,626.91 | 25.00 |
| SHELFONTIUK | S | 75,317.44 | 0.00 |
| SHEPHERD-DYNES | E | 76,227.21 | 75.00 |
| SHEPPARD | M | 78,034.32 | 0.00 |
| SHMYR | TS | 76,154.48 | 1,800.49 |
| SHOMURA | MJ | 81,664.08 | 80.28 |
| SHOUB | JC | 81,537.02 | 0.00 |
| SILLER | JL | 81,298.94 | 160.00 |
| SILVER | BD | 82,347.81 | 110.00 |
| SILVER | TJ | 77,018.45 | 0.00 |
| SILVERS | AT | 78,051.99 | 0.00 |
| SILVESTRE | JA | 88,196.18 | 0.00 |
| SINGH | MR | 75,852.74 | 40.00 |
| SIPPEL | JE | 81,523.49 | 1,271.04 |
| SIRACUSA | GS | 80,557.94 | 185.24 |
| SKARSGARD | PC | 84,728.67 | 0.00 |
| SKELDON | TJ | 81,317.37 | 0.00 |
| SKIBINSKI | SJ | 77,643.03 | 50.00 |
| SKINNER | C | 76,941.62 | 40.00 |
| SLAPSYS | AP | 75,190.49 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| SLEEP | CH | 97,333.63 | 60.00 |
| SLINGER | JA | 77,625.52 | 0.00 |
| SMITH | S | 90,390.43 | 0.00 |
| SMITH | JA | 88,601.95 | 0.00 |
| SMITH | DH | 81,910.94 | 150.00 |
| SMITH | SW | 81,561.39 | 0.00 |
| SMITH | LA | 80,461.68 | 0.00 |
| SMITH | RG | 78,312.88 | 50.00 |
| SMITH | JR | 77,957.51 | 0.00 |
| SMITH | PM | 77,643.03 | 0.00 |
| SMITH | MC | 77,010.08 | 0.00 |
| SMITH | MG | 76,609.46 | 0.00 |
| SMITH | LG | 75,701.47 | 112.00 |
| SNELL | MJ | 79,725.47 | 0.00 |
| SO | D | 76,626.91 | 207.90 |
| SOBRAL | M | 79,941.98 | 59.68 |
| SOLMES | RJ | 78,956.44 | 0.00 |
| SOLOWAY | L | 75,996.47 | 100.00 |
| SONES | EM | 78,034.32 | 483.67 |
| SOONG | B | 88,335.31 | 0.00 |
| SOROCHAN | SS | 106,772.90 | 0.00 |
| SOUTHER | JF | 114,116.08 | 0.00 |
| SPENCE | JD | 78,034.32 | 0.00 |
| SPOONER | OB | 80,913.85 | 100.00 |
| SPRING | CM | 76,626.91 | 0.00 |
| SPRINGER | GD | 76,867.82 | 0.00 |
| STAIR | NC | 120,517.01 | 1,437.95 |
| STALLER | DK | 83,949.33 | 0.00 |
| STANWAY | TA | 79,950.62 | 0.00 |
| STASSINOPOULOS | J | 112,597.47 | 1,545.98 |
| STEELE | SA | 78,051.99 | 725.00 |
| STEINMANN | SA | 87,427.30 | 2,410.03 |
| STEINRUCK | AD | 76,893.06 | 189.00 |
| STEPHENSON | BW | 78,123.07 | 30.00 |
| STERLING | HC | 102,226.55 | 0.00 |
| STEUDEL | JM | 78,213.15 | 0.00 |
| STEVENSON | SA | 102,427.74 | 2,579.76 |
| STEWART | JH | 158,410.24 | 11,598.11 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------|----|---------------------|-----------------|
| STEWART | JM | 78,455.38 | 604.88 |
| STEWART | AL | 77,643.03 | 0.00 |
| STEWART | BC | 77,234.38 | 472.50 |
| STEWART | EJ | 76,609.45 | 0.00 |
| STEWART HUNTER | A | 76,366.49 | 0.00 |
| STIRK | SJ | 78,418.02 | 0.00 |
| STOKES | BH | 76,903.21 | 0.00 |
| STOKOVAC | L | 77,191.75 | 0.00 |
| STORY | DR | 80,142.90 | 0.00 |
| STRINGER | EC | 76,959.07 | 0.00 |
| STRONG | CL | 77,183.65 | 0.00 |
| STURROCK | CS | 77,975.19 | 0.00 |
| SU | ZZ | 78,776.59 | 506.61 |
| SUGIMOTO | SL | 77,168.77 | 110.00 |
| SULLIVAN | SL | 95,666.55 | 20.00 |
| SUNNUS | DV | 76,200.62 | 75.00 |
| SUPER | MK | 77,216.52 | 0.00 |
| SVEISTRUP | SM | 76,536.91 | 0.00 |
| SWARTILE | S | 77,447.19 | 0.00 |
| SYKES | P | 75,662.66 | 174.58 |
| TABAK | M | 75,142.22 | 0.00 |
| TADDEI | MT | 121,795.55 | 629.00 |
| TAIT | KM | 78,306.01 | 48.00 |
| TAKAHARA-MARK | EM | 77,018.42 | 60.00 |
| TAKAHASHI | NC | 84,148.65 | 10.00 |
| TAKIZAWA | A | 76,785.86 | 40.00 |
| TAM | DC | 86,920.92 | 120.00 |
| TAM | CJ | 78,591.09 | 167.00 |
| TAM | E | 77,019.97 | 75.00 |
| TAM | VK | 76,609.46 | 0.00 |
| TAN | CF | 79,107.54 | 0.00 |
| TAN | H | 77,625.36 | 0.00 |
| TANABE | RC | 85,494.00 | 0.00 |
| TANABE | SM | 79,886.66 | 0.00 |
| TANFARA | CT | 106,772.90 | 75.00 |
| TANNER | K | 78,209.08 | 75.00 |
| TAYLOR | PG | 116,025.96 | 931.81 |
| TAYLOR | BG | 80,057.27 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| TAYLOR | LL | 78,075.26 | 50.00 |
| TAYLOR | ML | 76,665.50 | 0.00 |
| TEEUWSEN | DG | 78,236.24 | 0.00 |
| TELLO | EC | 77,643.03 | 0.00 |
| TENTA | JD | 76,592.80 | 125.00 |
| TEREPOSKY | DJ | 77,479.62 | 0.00 |
| TERRETTA | L | 99,708.68 | 0.00 |
| THIBAULT | M | 77,686.10 | 140.00 |
| THOMAS | S | 96,741.00 | 120.00 |
| THOMAS | RG | 93,197.24 | 0.00 |
| THOMAS | CA | 90,414.05 | 0.00 |
| THOMAS | IS | 80,667.69 | 1,117.31 |
| THOMAS | CD | 76,725.09 | 0.00 |
| THOMPSON | LA | 86,474.72 | 0.00 |
| THOMPSON | JL | 81,394.17 | 0.00 |
| THOMSON | JC | 86,400.24 | 0.00 |
| THORNTON | CA | 85,613.55 | 639.86 |
| TIEN | AF | 81,273.47 | 0.00 |
| TIN | P | 77,022.95 | 100.00 |
| TING | PH | 76,609.46 | 0.00 |
| TKACHENKO | AE | 84,807.71 | 94.50 |
| TOEWS | BC | 80,323.81 | 0.00 |
| TOLKSDORFF | D | 81,158.11 | 125.00 |
| TOMASSETTI | V | 102,211.52 | 270.56 |
| TOMPKINS | DJ | 78,245.36 | 1,871.46 |
| TOOMER | YL | 87,021.36 | 147.84 |
| TOPOLNICKI | DE | 77,237.43 | 100.00 |
| TORNROOS | LJ | 78,269.73 | 0.00 |
| TOTH | VG | 75,186.70 | 0.00 |
| TOWNSEND | RG | 78,051.99 | 35.00 |
| TRAPASSO | V | 82,362.81 | 100.00 |
| TREACHER | PM | 77,035.87 | 139.50 |
| TREMBLAY | AF | 117,531.18 | 0.00 |
| TREMBLAY | EY | 84,423.43 | 0.00 |
| TROVAO | MP | 80,465.42 | 0.00 |
| TRYSSENAAR | JT | 79,507.12 | 0.00 |
| TSAGARIS | M | 77,480.88 | 367.58 |
| TSANG | C | 76,375.28 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------|----|---------------------|-----------------|
| TSO | J | 78,034.32 | 0.00 |
| TSO | KK | 76,200.62 | 0.00 |
| TSOLINAS | I | 78,052.67 | 0.00 |
| TSOULOS | G | 78,034.32 | 0.00 |
| TSOULOS | K | 76,919.50 | 0.00 |
| TSUI | GT | 103,377.78 | 200.00 |
| TSUYUKI | JM | 76,941.62 | 135.00 |
| TULLY | SK | 76,017.35 | 305.00 |
| TURNER | SR | 79,654.83 | 0.00 |
| TURNER | SJ | 77,035.87 | 0.00 |
| ULMAN | GM | 78,632.02 | 0.00 |
| UNGLESS | GC | 97,367.25 | 1,447.05 |
| UNGUREAN | B | 78,250.65 | 120.00 |
| UNRAU | DF | 76,959.07 | 0.00 |
| VALLIS | BW | 76,775.49 | 100.00 |
| VAN ALSTYNE | AM | 126,089.96 | 2,988.46 |
| VAN DER WOERD | WL | 77,975.98 | 35.00 |
| VAN DEVENTER | LS | 77,890.92 | 180.00 |
| VAN WYCK | T | 75,018.79 | 910.00 |
| VAN-WELZEN | A | 80,929.52 | 100.00 |
| VASSILAKIS | MK | 76,937.52 | 25.00 |
| VENESSKEHLER | TL | 76,200.62 | 126.00 |
| VERA | AJ | 79,644.72 | 0.00 |
| VESTERBACK | JE | 78,388.80 | 0.00 |
| VEY-CHILTON | CA | 122,734.00 | 2,317.77 |
| VINCENT | GD | 84,754.81 | 169.58 |
| VINCENT | SA | 77,216.52 | 0.00 |
| VINE | GD | 81,369.38 | 0.00 |
| VIOLI | PJ | 76,129.98 | 0.00 |
| VOCKEROTH | RG | 83,093.95 | 15.00 |
| VON HOLTUM | B | 77,035.87 | 0.00 |
| VON KEYSERLINGK | GE | 81,139.07 | 200.87 |
| VOSE | SL | 76,941.62 | 50.00 |
| VULGARIS | M | 82,312.76 | 0.00 |
| VUU | S | 80,359.58 | 110.00 |
| WADGE | P | 77,875.46 | 120.00 |
| WAGNER | E | 76,941.62 | 0.00 |
| WAI | N | 80,046.88 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| WAISBERG | DB | 78,047.58 | 0.00 |
| WALE | DC | 77,625.36 | 0.00 |
| WALLACE | JL | 78,051.99 | 0.00 |
| WALLACE | PG | 77,018.41 | 0.00 |
| WALLACE | JM | 76,568.89 | 0.00 |
| WALLBRIDGE | CM | 117,531.18 | 0.00 |
| WALLER | WG | 78,285.88 | 0.00 |
| WALSH | PW | 81,592.29 | 89.42 |
| WAN | S | 77,035.87 | 63.00 |
| WANG | XS | 77,957.52 | 85.00 |
| WARKENTIN | ME | 80,653.50 | 0.00 |
| WATKINS | DM | 93,458.04 | 0.00 |
| WATKINS | LA | 76,959.07 | 50.00 |
| WEARE | MJ | 76,941.62 | 0.00 |
| WEATHERALL | JA | 81,695.92 | 513.54 |
| WEBBER | DL | 76,609.46 | 0.00 |
| WEBBER | R | 76,200.62 | 20.00 |
| WEICHEL | CI | 77,449.21 | 13.57 |
| WEREMCHUK | KG | 76,724.95 | 489.00 |
| WERESCH | JF | 94,195.92 | 0.00 |
| WEST | EL | 76,218.07 | 25.00 |
| WESTDAL | CS | 84,297.52 | 270.25 |
| WESTERENG | JP | 77,018.42 | 0.00 |
| WESTON | LY | 81,602.04 | 282.25 |
| WHISHAW | IT | 125,484.84 | 2,432.98 |
| WHITE | EJ | 77,686.16 | 235.00 |
| WHITEHEAD | MA | 75,179.75 | 100.00 |
| WIEBE | RJ | 116,394.66 | 2,725.32 |
| WIENS | CL | 80,816.98 | 168.00 |
| WIGHTMAN | A | 77,018.42 | 0.00 |
| WILKIN | CM | 77,711.50 | 40.00 |
| WILLAN | RF | 77,957.52 | 0.00 |
| WILLIAMS | HJ | 97,719.70 | 0.00 |
| WILLIAMS | SJ | 86,162.09 | 200.00 |
| WILLIAMS | RD | 80,208.63 | 100.00 |
| WILMANN | DG | 106,849.46 | 2,304.28 |
| WILSON | AR | 106,849.46 | 2,818.34 |
| WILSON | MD | 81,180.47 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------|----|---------------------|-----------------|
| WILTING | KT | 77,942.71 | 150.00 |
| WIND | IJ | 110,722.42 | 4,612.42 |
| WING | AL | 77,957.52 | 0.00 |
| WINN | MS | 80,068.62 | 0.00 |
| WITTRIN | CA | 76,218.07 | 75.00 |
| WOLKENBROD | M | 77,625.36 | 150.00 |
| WONG | WI | 137,249.40 | 153.00 |
| WONG | FB | 90,264.07 | 13.54 |
| WONG | A | 89,521.47 | 183.90 |
| WONG | DB | 87,131.17 | 1,643.86 |
| WONG | GN | 85,104.51 | 2,635.63 |
| WONG | JH | 83,346.48 | 0.00 |
| WONG | W | 81,375.74 | 120.00 |
| WONG | WD | 80,648.18 | 0.00 |
| WONG | CL | 78,046.16 | 35.00 |
| WONG | NS | 78,034.32 | 0.00 |
| WONG | AW | 77,957.52 | 94.50 |
| WONG | CL | 77,036.89 | 70.00 |
| WONG | JF | 77,018.42 | 0.00 |
| WONG | MN | 77,018.42 | 126.00 |
| WONG | S | 76,644.04 | 195.00 |
| WONG | BW | 76,616.84 | 0.00 |
| WONG | NS | 76,609.46 | 0.00 |
| WONG | AJ | 75,869.28 | 60.00 |
| WONG | WK | 75,310.97 | 0.00 |
| WOO | PE | 99,708.68 | 458.26 |
| WOO | CL | 77,625.36 | 25.00 |
| WOO | DM | 77,359.65 | 954.68 |
| WOOD | AM | 80,821.62 | 0.00 |
| WOODS | JD | 76,829.65 | 125.00 |
| WRIGHT | SM | 82,859.11 | 140.00 |
| WRIGHT | TD | 76,984.18 | 0.00 |
| WU | J | 90,385.55 | 647.44 |
| WU | MW | 80,498.57 | 281.60 |
| WU | X | 78,034.32 | 0.00 |
| WYATT | SA | 78,026.47 | 289.00 |
| YADA | MM | 80,151.16 | 0.00 |
| YAM | BS | 87,918.67 | 0.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--|----|---------------------|-----------------|
| YANNAKOULIAS | G | 86,417.91 | 0.00 |
| YEE | BK | 91,767.89 | 0.00 |
| YEE | HC | 88,903.30 | 282.25 |
| YEE | MT | 79,437.54 | 287.00 |
| YEE | JB | 76,580.30 | 120.00 |
| YEE | E | 75,067.41 | 0.00 |
| YEH | H | 83,254.10 | 90.00 |
| YELIZAROV | M | 82,392.50 | 191.25 |
| YETMAN | JW | 80,954.11 | 160.00 |
| YEUNG | CW | 76,609.46 | 136.75 |
| YIM | AC | 82,111.61 | 40.00 |
| YIP | SL | 81,672.70 | 35.00 |
| YIP | E | 80,975.54 | 100.00 |
| YIU | A | 78,910.36 | 0.00 |
| YOUNG | S | 78,034.32 | 225.00 |
| YOUNG | AG | 76,725.09 | 0.00 |
| YU | MW | 81,375.74 | 0.00 |
| YU | AM | 81,066.19 | 25.00 |
| YU | MA | 80,997.79 | 0.00 |
| YU | BY | 77,957.52 | 0.00 |
| YU | EM | 76,611.01 | 40.00 |
| YUEN | H | 81,664.08 | 0.00 |
| YUEN | GM | 79,013.46 | 0.00 |
| YUEN | EL | 75,150.80 | 0.00 |
| YUNG | MY | 75,596.74 | 945.00 |
| ZAGOUDAKIS | JP | 77,895.29 | 0.00 |
| ZDRILUK | KA | 76,959.07 | 0.00 |
| ZEITZ | AN | 94,202.18 | 0.00 |
| ZERBE | RR | 117,938.46 | 3,113.83 |
| ZERBINOS | PZ | 75,259.98 | 0.00 |
| ZHANG | H | 76,363.05 | 0.00 |
| ZIMMARO | EL | 82,784.49 | 0.00 |
| ZIMMERMANN | DB | 78,290.05 | 129.50 |
| ZITKA | L | 76,200.62 | 0.00 |
| ZRYMIAK | CT | 81,440.42 | 483.89 |
| ZYLSTRA | PA | 76,959.07 | 0.00 |
| TOTAL REMUNERATION THAT EXCEEDS \$75,000 | | \$ 125,891,121.68 | \$ 539,816.34 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>NAME</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|---|--------------------------|------------------------|
| C. EMPLOYEES WITH REMUNERATION UNDER \$75,000 | \$ 250,877,562.85 | \$ 490,553.16 |
| TOTAL REMUNERATION PAID (inc Elected Officials) | \$ 377,000,665.91 | \$ 1,045,662.44 |
| EMPLOYER PAYMENTS FOR CANADA PENSION PLAN & EMPLOYMENT INSURANCE | | 19,765,148.06 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| 0922475 BC Ltd. | 32,701.22 |
| 0954807 B.C. Ltd. | 124,236.88 |
| 333 Terminal Holdings Ltd | 544,394.84 |
| 4th Utility Inc. | 817,902.01 |
| A W Fireguard Supplies (1991) Ltd | 62,977.00 |
| A.C.M. Environmental Corporation | 100,385.54 |
| Abdussalam, Mohamed | 27,100.00 |
| Access Gas Services Inc. | 923,080.33 |
| Access Learning | 132,300.00 |
| Acklands-Grainger Inc | 42,890.95 |
| Acrodex | 236,119.92 |
| Action Holdings Ltd T/A Custom Blacktop | 195,663.30 |
| Acton Ostry Architects Inc. | 131,683.23 |
| Acumen Engineering Ltd. | 38,240.87 |
| Affinity Group Tours | 175,899.00 |
| Affordable Housing Societies | 54,459.47 |
| Agropur Division Natrel | 25,650.76 |
| AIR Canada | 52,233.45 |
| All Round Home Improvements& Restoration | 246,371.87 |
| Alliance Medical Monitoring | 27,147.33 |
| Altivon | 39,729.54 |
| Amazon.ca | 47,450.49 |
| Angus Corporate Centre Ltd | 633,420.43 |
| Anixter Canada Inc | 38,774.66 |
| Aon Reed Stenhouse Inc. | 35,850.00 |
| AP Examinations | 94,155.20 |
| Apex Communications Inc. | 48,960.69 |
| APL*APPLE ITUNES STORE | 141,629.72 |
| Apple Canada, Inc. C3120 | 1,429,278.45 |
| Aroga Technologies Ltd | 410,513.97 |
| ATCO Structures & Logistics | 105,840.00 |
| Audio Cine Films Inc | 29,883.53 |
| Ausenco Engineering Canada Inc. | 148,943.76 |
| AV Solutions | 299,461.30 |
| B C Hardwood Floors Co | 94,783.50 |
| B.A. Robinson Co. Ltd. | 259,064.45 |
| B.C. Tree Services Ltd. | 35,831.25 |
| Bamfield Marine Sciences Centre | 66,358.88 |
| Bank of Montreal | 29,390.00 |
| Baragar Enterprises Ltd. | 88,851.00 |
| Bartle & Gibson Co Ltd | 63,596.93 |
| BC Carpenters Fund | 168,821.46 |
| BC Centre for Ability | 174,735.00 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| BC Ferries Corporation | 36,126.56 |
| BC Hydro | 3,309,654.95 |
| BC Principals & Vice Principals Assoc | 28,031.70 |
| BC Safety Authority | 92,201.42 |
| BC School Sports | 35,324.25 |
| BC School Trustees Association | 85,033.44 |
| BC Teachers' Federation | 7,717,639.13 |
| Bel Par Industries | 36,249.72 |
| Belfor Restoration Services | 50,527.75 |
| Bell Mobility | 131,111.21 |
| Big Kahuna Sport Company | 213,952.00 |
| Boreal Science | 70,384.60 |
| Bouygues Building Canada | 4,541,684.18 |
| Branch MacMaster | 53,625.24 |
| Bricklayers & Mason Local # 2 | 29,106.14 |
| Bridges Canada | 261,234.06 |
| Brink's Canada Ltd. | 37,492.99 |
| Britannia Community Services Centre | 55,633.25 |
| British Columbia Institute of Technology | 51,956.00 |
| Brook Pooni Associates Inc. | 46,721.69 |
| Brugman Commercial Kitchens Ltd. | 38,554.33 |
| BTY Group | 65,563.54 |
| Bubas George Motors Ltd. | 50,825.26 |
| Bullfrog Technologies Group Inc. | 51,576.00 |
| Bunt & Associates Engineering (B.C.) Ltd | 27,551.02 |
| Burnaby Insulation Supplies Ltd | 33,429.10 |
| Bush, Bohlman&Partners | 152,582.86 |
| C&C Destination Tours Inc. | 39,867.90 |
| C3M Construction Cost Control & Manageme | 299,987.57 |
| Camp Elphinstone | 105,033.19 |
| Camp Jubilee Retreat & CC | 75,756.25 |
| Camp Squeah Facility | 48,947.50 |
| Camp Summit | 71,333.31 |
| Canada Post Corporation | 168,626.35 |
| Canada Safeway | 31,910.83 |
| Canada-Cuba Sports & Cultural | 43,580.00 |
| Canadialog | 36,771.00 |
| Canadian Educational Subscriptions | 31,398.59 |
| Canadian Lawn Care Services Ltd. | 53,901.98 |
| Canadian Red Cross Society | 35,235.32 |
| Canadian Refrigeration and Air | 42,045.09 |
| Canadian School Book Exchange | 32,215.65 |
| Canadian Union of the Public Employees | 104,458.88 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| Canon Business Solutions Canada Inc. | 1,139,632.51 |
| Canuel Caterers | 174,516.75 |
| Captain Cook Travel | 45,715.00 |
| Cardinal Coach Lines ULC. | 2,806,328.28 |
| Carnarvon Elem | 36,139.07 |
| Cathay Pacific Airways Ltd.. | 45,567.74 |
| CBC Learning | 32,231.57 |
| CDW Canada | 63,122.90 |
| Cecitech Inc. | 56,418.68 |
| Centennial Geotechnical Engineers Ltd. | 117,858.30 |
| Chan Centre for the Performing Arts | 69,938.27 |
| Chapman Cultural Tours Ltd. | 55,121.00 |
| Charter Bus Lines of British Columbia | 33,831.92 |
| Charter Telecom Inc. | 146,695.77 |
| Chen Yanrong | 78,115.00 |
| Cheneliere Education Inc. | 29,464.68 |
| Chubb Security Systems | 34,637.34 |
| City of Vancouver | 2,333,794.73 |
| Cloverdale Paint Inc | 129,304.25 |
| Coast Mountain Thermal Inc. | 26,250.00 |
| Coast Wholesale Appliances Inc. | 39,495.17 |
| Coastal Reign Apparel | 33,234.34 |
| Colborne Architect Group | 728,335.03 |
| Collingwood Neighbourhood House | 30,551.24 |
| Committee For Children | 30,533.70 |
| Community Savings Credit Union | 1,236,179.94 |
| Corporate Express | 485,800.71 |
| Craig A & Son Ltd | 255,674.99 |
| Creative Insignia Ltd. | 49,367.94 |
| Crescent Beach Publishing | 93,880.78 |
| Crick Software, Inc. | 27,720.75 |
| Criminal Rec Check | 58,944.00 |
| Critical Thinking Consortium (Tc2) | 30,017.75 |
| Cronkhite Supply Ltd | 51,501.46 |
| CRS Commercial Carpet Maintenance | 161,654.40 |
| CS Mounting Systems 2005 Co. | 35,104.29 |
| Cunningham Elem | 28,477.87 |
| CUPE, Local 15/V.M.E.C.W. | 1,177,202.57 |
| Custom Lighting Ltd | 112,107.73 |
| CWMM Consulting Engineers | 72,851.31 |
| Cypress Mountain | 77,313.04 |
| D.G.S. Construction Co. Ltd. | 12,653,236.39 |
| DA Architects + Planners | 86,963.68 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|---|---|
| David Nairne + Associates Ltd. | 40,503.78 |
| Dell Canada Inc. | 1,624,746.31 |
| Dell Financial Services Canada Ltd. | 615,409.24 |
| Delta Continuing Education | 48,825.00 |
| Design Roofing & Sheet Metal Ltd | 363,174.00 |
| Desire 2 Learn | 134,783.18 |
| DIALOG BC Architecture Engineering | 49,765.86 |
| District Council 38 Membership Services | 148,375.93 |
| Duraroc Rubber Surfacing BC Inc. | 67,840.50 |
| Dynamex Canada Limited | 59,182.47 |
| DynaVox Canada | 277,188.93 |
| Ebsco Canada Ltd. | 281,827.56 |
| Ecowaste Industries | 27,321.03 |
| Edu Reference Publishers | 31,656.50 |
| Educan Institutional Furniture Ltd | 204,700.41 |
| Educational World Tours | 45,915.00 |
| Edvantage Interactive | 25,332.62 |
| EllisDon Corporation | 100,000.00 |
| Ellison Travel & Tours Ltd | 562,666.29 |
| EMCO Corporation | 48,809.21 |
| ER CONSULTING | 51,787.41 |
| Erv Parent Co Ltd | 76,716.62 |
| ESC Automation Inc. | 37,586.75 |
| eSchool Solutions | 53,739.23 |
| Evans Lake Forest Education | 59,052.00 |
| Executive Mat Service | 64,493.03 |
| Fairmont Hotels | 25,766.30 |
| Family Maintenance Enforcement Program | 25,501.80 |
| Family Services Of Greater Vancouver | 40,000.00 |
| Faredealer | 58,334.00 |
| Farm-Tek Turf Services Inc. | 75,441.84 |
| Finley, Barbara | 97,141.82 |
| First Class Planners Ltd. | 53,655.76 |
| First Student Canada | 43,064.11 |
| Flynn Canada Ltd. | 521,801.71 |
| Foreign Student Services Inc. | 55,988.40 |
| FortisBC-Natural Gas | 2,061,268.31 |
| Francl Architecture | 263,520.86 |
| Fraser Health Authority | 83,786.96 |
| Fraser Valley Equipment | 71,979.75 |
| Fresh Roots Urban Farm Society | 27,369.25 |
| Fricia Construction Inc. | 135,899.41 |
| Friesens Corporation | 161,943.82 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|---|---|
| Frog Hollow Neighbourhood House | 27,604.00 |
| Fujitec Canada, Inc. | 43,270.92 |
| Futurebook Yearbooks Inc. | 230,859.44 |
| Gage-Babcock & Assoc | 33,562.97 |
| Gale Group, The | 70,740.10 |
| Genivar | 79,540.13 |
| Gescan - Div. of Sonepar Canada, Inc. | 28,061.10 |
| GFS British Columbia | 63,245.93 |
| Global Gourmet Foods | 1,069,585.75 |
| Glottman Simpson Consulting Engineering | 43,932.00 |
| Graham Hoffart Mathiasen Architects | 645,179.85 |
| Grand & Toy | 369,866.32 |
| Grant Kovacs Norell | 36,704.50 |
| Great West Life assurance | 73,463.97 |
| Greater Vancouver Basketball Officials Assoc. | 48,805.00 |
| Greater Victoria School Board | 84,277.61 |
| Greenbarn Potters Supply Ltd. | 37,948.19 |
| Grouse Mountain Resorts Ltd | 33,888.94 |
| Gudmundseth Mickelson LLP | 89,067.77 |
| Guillevin Int Inc | 207,052.36 |
| GVTA - Translink | 61,760.00 |
| Gym Sense Gymnastics Inc. | 32,715.90 |
| Habitat for Humanity Greater V | 52,742.30 |
| Habitat Systems Inc | 560,803.44 |
| Harbour Publishing Co. Ltd. | 28,875.00 |
| Harris & Co | 302,749.05 |
| Hazmasters Inc. | 78,653.45 |
| Heat & Frost Insulator Local 118 | 61,775.86 |
| Heatherbrae Builders Company Ltd. | 3,119,122.52 |
| Hellenic Community Centre | 42,607.42 |
| Henderson Recreation Equipment Ltd | 55,080.46 |
| Henriquez Partners Architects | 215,760.78 |
| Herff Jones Canada | 75,415.08 |
| Heritage Law in Trust | 58,784.01 |
| Heritage Office Furnishings Ltd | 50,259.97 |
| High Touch High Tech | 30,675.91 |
| Horsman E B & Son Ltd | 250,294.45 |
| Houle Electric Ltd | 292,360.60 |
| HP Financial Services Canada Company | 52,645.71 |
| Hughes Condon Marlar Architects | 69,803.23 |
| Humanware Western Canada | 42,456.76 |
| Hyatt Regency Vancouver | 115,569.89 |
| IBI Group | 1,343,689.09 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| IBM Canada Limited | 50,934.64 |
| Ideal Welders Ltd | 25,758.36 |
| iDesign Solutions, Inc. | 39,970.87 |
| Imagine Public Relations | 49,092.76 |
| Indigo Books & Music Inc. | 46,629.81 |
| Industrial Alliance Insurance | 88,564.90 |
| Ingle International | 79,725.79 |
| Interior Health | 177,098.88 |
| International Baccalaureate | 179,172.26 |
| Interware Systems Inc. | 44,131.27 |
| Int'l Brotherhood Of Electrical | 216,768.23 |
| Investors Group Trust Co. Ltd. | 60,740.85 |
| Iredale Group Architecture | 113,688.94 |
| Jess Dance | 28,153.11 |
| Jiacheng Overseas Immigration & Educatio | 36,595.00 |
| JJL Overseas Education Consulting & | 45,890.00 |
| Jonathan Morgan & Company Limited | 34,344.28 |
| Joseph S. Chow Ltd. | 81,400.04 |
| JPC Services Inc. | 129,892.91 |
| Kal Tire | 27,403.44 |
| Kane, Maureen | 60,725.40 |
| KBAM! Kevin Bruce Arts Management | 59,247.60 |
| Ken Deitcher Sales Co. Ltd. | 30,073.62 |
| Kidsafe Project Society | 94,598.06 |
| Kidsbooks | 174,373.51 |
| Koffman Kalef | 168,266.97 |
| Konica Minolta Business Solutions (Can.) | 134,927.15 |
| KPMG LLP, T4348 | 88,200.00 |
| La Porta Enterprises | 53,938.00 |
| Ladick & Associates | 34,124.50 |
| Landmark Recognition | 27,341.81 |
| Langara College | 369,908.04 |
| L'Auberge du Mont | 34,655.00 |
| Lawson Lundell LLP | 58,523.98 |
| Learn 360 / Visual Education Centre | 87,360.00 |
| Learning Works | 29,052.19 |
| LifeSpeak Inc. | 70,950.00 |
| Lin Haw International Co. Ltd. | 59,238.80 |
| Lionheart Sports Ltd. | 33,095.65 |
| Listel Canada Ltd. | 60,603.50 |
| Little Mountain Neighbourhood House | 35,008.00 |
| Liu, PengPeng | 156,345.00 |
| Loh, CY Associates Ltd | 32,474.40 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| London Drugs | 26,012.22 |
| Long & McQuade Musical Instruments Ltd | 174,686.09 |
| Loomis Express | 48,172.67 |
| Loon Lake Camp | 75,023.96 |
| Lynch Bus Lines Ltd. | 109,226.43 |
| Mac Station Tech Corp | 380,608.96 |
| MacQuarie Equipment Finance Ltd. | 604,393.19 |
| Magnem Engine Serv Ltd | 38,508.07 |
| Main Street Education Centre | 61,540.00 |
| Make a Future | 37,247.64 |
| Manning Park Resort | 49,089.36 |
| Marathon Athletic Surfaces Ltd. | 83,304.48 |
| MarketPlace IGA | 27,242.03 |
| Marsh Canada Limited | 187,018.00 |
| Master Graphics Ltd | 26,510.40 |
| Mayer-Johnson Canada | 103,048.91 |
| McFarland Marceau Architects Ltd. | 38,902.50 |
| McGraw-Hill Ryerson Ltd. | 194,281.43 |
| McGregor & Thompson Hardware Ltd | 67,305.89 |
| McGregor Hardware Dist | 144,443.82 |
| MediaSmarts | 52,847.55 |
| Medical Services Plan of B.C. | 2,303,853.63 |
| Metro Motors Ltd. | 45,392.48 |
| Metro Testing Lab Ltd | 38,473.20 |
| Microserve Business Computer Services | 230,652.84 |
| Mills Basics Office Productivity | 138,083.43 |
| Minister of Finance | 381,069.00 |
| Minister Of Finance - Queens Printer | 86,931.21 |
| Minister of Finance-Procurement Services | 321,254.95 |
| Minister of Finance-Revenue Service BC | 929,335.65 |
| Ministry of Children & Families | 280,855.65 |
| Morneau Shepell Ltd. | 894,251.48 |
| Mosaic | 30,367.56 |
| MYK Enterprise Ltd. | 60,085.00 |
| Nedco (Div. of Rexel Canada Electrical) | 103,365.94 |
| Nelson Education Ltd. | 272,128.29 |
| Neopost-Digital Postage on Call | 131,250.00 |
| Netlink Computers Inc | 53,557.73 |
| New Horizons Scientific | 28,771.33 |
| New York Foods Ltd. | 140,480.16 |
| North - South Travel Agency | 107,750.81 |
| Northern Building Supply Ltd. | 169,184.88 |
| NXSource Technology Inc. | 94,203.59 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|---|---|
| Opus Arts Supplies | 51,684.50 |
| Oracle Canada ULC | 289,903.10 |
| Orion Security Systems | 27,178.54 |
| Oxford University Press | 54,588.26 |
| Pacific Blue Cross | 11,674,259.47 |
| Pacific Carbon Trust | 455,148.75 |
| Pacific Cinematheque | 37,730.00 |
| Pacific Community Resources Society | 53,655.00 |
| Pacific National Exhibition | 84,038.20 |
| Pan Pacific Vancouver | 92,061.97 |
| Panago Pizza Inc. | 97,273.66 |
| Partners in Communication | 53,507.50 |
| Partnerships British Columbia Inc. | 197,771.14 |
| Patricia Sheaves & Associates Inc. | 107,231.25 |
| PCL Constructors Westcoast Inc. | 1,436,386.35 |
| Pearson Education Canada | 305,365.92 |
| Pension Corporation (Municipal) | 8,660,376.54 |
| Pension Corporation (Teachers) | 38,015,071.18 |
| Personnel Department Ltd, The | 28,136.85 |
| Pfaff Sewing Centre Of Vancouver Ltd | 52,769.86 |
| Pinnacle Building Maintenance | 73,179.36 |
| PJS Systems Inc. | 94,353.79 |
| PlanetClean (Vancouver) Ltd. | 34,077.73 |
| Potluck Cafe and Catering | 27,072.22 |
| Premier Pacific Coach Lines | 60,800.21 |
| Premier School Agendas Ltd. | 63,353.61 |
| Printer Works Imaging Solutions Limited | 32,596.79 |
| Pro Can Construction Group Corp. | 2,271,576.21 |
| Progressive Fundraising Inc. | 52,225.80 |
| Proquest Information & Learning | 27,314.37 |
| Prostock Athletic Supply Ltd | 25,483.65 |
| Province of BC CRF | 30,000,000.00 |
| Prussin Music Inc. | 43,039.13 |
| Public Education Benefits Trust | 5,638,240.00 |
| Purdy's Chocolates | 30,136.36 |
| RAM Mechanical Ltd | 425,669.73 |
| Read Jones Christoffersen Ltd | 32,262.38 |
| REAL CANADIAN SUPERSTO | 52,142.13 |
| Receiver General for Canada | 41,232,076.95 |
| Rectec Industries Inc | 29,855.95 |
| Regal Controls Ltd | 74,254.31 |
| Richelieu Building Specialties | 52,312.29 |
| Richmond Elevator | 70,625.81 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|--|---|
| Rockridge Canyon | 58,991.62 |
| Rona Revy Inc. | 36,680.72 |
| Rowe P - Hammoudi B | 79,741.80 |
| Russell Food Equip Ltd | 69,134.14 |
| Sadler, Karen | 28,310.72 |
| Safe Teen | 25,294.50 |
| Saputo Dairy Products Canada GP | 304,296.52 |
| Sasamat Outdoor Centre | 46,463.00 |
| Satnam Education Society of BC (Khalsa) | 63,292.91 |
| Saunders Book Company | 26,633.61 |
| Scantron Canada Ltd. | 30,425.27 |
| Schneider Electric Canada Inc. | 26,389.44 |
| Scholars Overseas Study Inc. | 27,700.00 |
| Scholastic Book Fairs Canada | 308,098.94 |
| School District #23 (Central Okanagan) | 107,965.28 |
| School District #36 (Surrey) | 29,871.12 |
| School District #68 (Nanaimo-Ladysmith) | 56,105.00 |
| School District 73 Business Company | 47,500.00 |
| School Specialty Canada | 97,681.51 |
| Schoolhouse Products | 251,865.87 |
| Schools Protection Program | 45,700.87 |
| Scott Construction Ltd. | 2,196,150.54 |
| Sea to Sky Outdoor School | 127,854.54 |
| Secrest Resources Ltd. | 100,979.47 |
| Seymour Painting Ltd. | 56,010.15 |
| Sharp's Audio Visual | 42,074.92 |
| Shaw Cablesystems G.P. | 96,074.26 |
| Sheet Metal Workers - Local 280-In Trust | 93,949.47 |
| Sheraton Vancouver Airport Hotel | 82,214.84 |
| Sheret Andrew Ltd | 102,218.90 |
| Sierra Systems | 43,148.36 |
| Singleton Urquhart | 89,246.09 |
| SirsiDynix | 79,339.52 |
| SK Sanitary SpecialtiesDONT USE now24956 | 28,463.17 |
| Skyline Athletics Inc | 61,253.51 |
| Small Talk | 39,302.20 |
| SOCAN | 76,007.72 |
| Softchoice LP | 266,542.11 |
| Soliloquy Solutions | 68,951.70 |
| Source Office Furnishings | 102,903.51 |
| South Vancouver Family Place | 30,790.00 |
| Special Travel International | 46,420.00 |
| Spicers Canada Limited | 486,025.39 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|---|---|
| Sprung Instant Structures Ltd. | 272,102.88 |
| Stantec Consulting Ltd. | 207,721.50 |
| Staples Advantage | 40,288.82 |
| Sterling Fence Co. Ltd. | 83,763.35 |
| Stillwood Camp | 33,676.00 |
| Stong's Market | 319,315.87 |
| Strathcona Community Centre Association | 50,358.45 |
| Strathcona Park Lodge | 144,475.70 |
| Strong Nations Publishing Inc. | 25,896.12 |
| STS Tours Inc. | 234,138.57 |
| Sustainability Solutions Group | 38,892.00 |
| Swing Time Distributors Ltd. | 126,503.25 |
| Swish Maintenance Limited | 228,609.52 |
| Sysco Vancouver | 972,989.56 |
| TC Media Livres Inc. | 58,503.42 |
| Techtone Media Inc. | 82,977.26 |
| Telus | 996,724.62 |
| Tennis XL Agency | 36,634.80 |
| Tenzing Managed IT Services | 27,896.40 |
| Terry Fox Foundation | 67,126.63 |
| Tervita Waste Management | 37,172.07 |
| The Artona Group Inc. | 70,502.39 |
| The Asper Foundation | 28,261.00 |
| The Fairmont Hotel Vancouver | 101,797.14 |
| The Learning Partnership | 50,036.00 |
| Third Stage Canada Enterprises Ltd | 32,967.00 |
| Thirdwave Bus Services | 121,134.19 |
| Timberline Ranch | 36,422.14 |
| TLD Computers Inc | 43,398.26 |
| tools4ever | 36,748.79 |
| Toshiba of Canada Limited | 27,098.88 |
| Trane British Columbia | 31,128.46 |
| Transcontinental Printing Inc | 152,403.08 |
| Translink | 120,595.41 |
| Transwest Roofing Ltd | 261,586.51 |
| Tremco Canada Division – Roofing | 44,798.25 |
| United Library Services | 172,205.44 |
| United Pacific Patrol Ltd | 58,906.60 |
| United Way | 35,238.61 |
| Univar Canada Ltd | 38,132.31 |
| Universal Coach Line | 44,822.06 |
| University of British Columbia | 213,535.47 |
| University Of Toronto Press | 80,048.95 |

SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30

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

| <u>SUPPLIER NAME</u> | <u>TOTAL PAID IN FISCAL YEAR</u> |
|---|---|
| Valery Black Draperies | 61,898.22 |
| Vancouver Aquarium | 38,048.46 |
| Vancouver Board of Parks & Recreation | 150,910.66 |
| Vancouver Coastal Health | 182,633.18 |
| Vancouver Community College | 82,112.73 |
| Vancouver Courier | 58,837.62 |
| Vancouver Firefighters Community CPR | 49,669.08 |
| Vancouver Giants | 29,002.00 |
| Vancouver Island Health Authority | 117,398.02 |
| Vancouver Learning Network | 70,523.00 |
| Vancouver Public Library | 75,035.66 |
| Vancouver School Bus Charters Ltd | 27,396.12 |
| Vancouver Symphony Orchestra | 30,178.57 |
| Viking Fire Protection Inc. | 26,118.38 |
| Viking-Alexander Metal Products Ltd | 26,176.74 |
| Visual Education Centre | 27,805.30 |
| VJEL Enterprises Ltd. | 42,726.00 |
| Waste Management | 771,484.33 |
| Wesclean Equipment & | 658,670.57 |
| Wesco | 72,742.46 |
| Western Athletic Ltd. | 60,092.33 |
| Western Campus Resources | 332,898.68 |
| Western Equip Ltd | 43,385.90 |
| Western Safety Products | 38,397.72 |
| Western Weed Control (1980) Ltd. | 55,125.00 |
| Whistler Blackcombe | 91,794.20 |
| WIDHH | 50,398.00 |
| Work Safe BC | 454,070.55 |
| Workers' Compensation Board of BC | 1,442,175.98 |
| World Book Educational Prod of Canada | 313,151.58 |
| WSP Canada Inc. | 56,828.38 |
| YuanBo Int'l Study Services Ltd. | 50,440.00 |
| TOTAL - SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000 | \$ 243,883,766.62 |
| SUPPLIERS WITH PAYMENTS LESS THAN \$25,000 | \$ 14,371,669.51 |
| TOTAL PAYMENTS FOR GOODS AND SERVICES | \$ 258,255,436.13 |

**SCHOOL DISTRICT NO.39 (VANCOUVER)
YEAR ENDED 2014 JUNE 30**

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

Schedules

| | | |
|---|----------------------|-------------------------|
| Remuneration | \$ 377,000,665.91 | |
| Employee Expenses | 1,045,662.44 | |
| Employer Portion of Employment Insurance and Canada Pension Plan Contributions | <u>19,765,148.06</u> | |
| Total - Schedule of Remuneration and Expenses | | \$397,811,476.41 |
| Schedule of Payments for the Provision of Goods and Services | | <u>258,255,436.13</u> |
| TOTAL SCHEDULES | | \$656,066,912.54 |

Adjustments for differences to Financial Statements

| | | |
|--|-----------------|--------------------------------|
| Increase in accounts payable and accrued liabilities | \$ 2,155,273.54 | |
| Decrease in inventories and prepaids | (43,291.00) | |
| Payments Included in both Remuneration and Expenses and Goods and Services Schedules: | | |
| Taxable Benefits and Source Deductions | (107,409,972) | |
| Third Party Cost Recoveries/Miscellaneous | 130,481.47 | |
| GST Rebates | (3,432,162.46) | |
| June 2013 schools expense accrual | 1,540,000.00 | |
| Provincial Government Recoveries | 1,668,000.00 | |
| Total differences | | <u>(105,391,670.54)</u> |
| ADJUSTED TOTAL | | <u>\$550,675,242.00</u> |

Financial Statement Expenditures

| | | |
|---|----------------------|---------------------------------|
| Operating Fund Expenditures | \$ 464,479,092.00 | |
| Special Purpose Fund Expenditures | 65,270,586.00 | |
| Capital Fund Expenditures | <u>20,925,564.00</u> | |
| CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES | | <u>\$ 550,675,242.00</u> |



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

Financial Statements

July 1, 2013 to June 30, 2014



School District No. 39 (Vancouver)

June 30, 2014

Table of Contents

| | |
|---|------|
| Management Report | 1 |
| Independent Auditor's Report | 2-3 |
| Statement of Financial Position - Statement 1 | 4 |
| Statement of Operations - Statement 2 | 5 |
| Statement of Change in Net Financial Assets (Debt) - Statement 4 | 6 |
| Statement of Cash Flows - Statement 5 | 7 |
| Notes to the Financial Statements | 8-24 |
| Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 | 25 |
| Schedule of Operating Operations - Schedule 2 | 26 |
| Schedule 2A - Schedule of Operating Revenue by Source | 27 |
| Schedule 2B - Schedule of Operating Expense by Object | 28 |
| Schedule 2C - Operating Expense by Function, Program and Object | 29 |
| Schedule of Special Purpose Operations - Schedule 3 | 31 |
| Schedule 3A - Changes in Special Purpose Funds and Expense by Object | 32 |
| Schedule of Capital Operations - Schedule 4 | 36 |
| Schedule 4A - Tangible Capital Assets | 37 |
| Schedule 4B - Tangible Capital Assets - Work in Progress | 38 |
| Schedule 4C - Deferred Capital Revenue | 39 |
| Schedule 4D - Changes in Unspent Deferred Capital Revenue | 40 |

School District No. 39 (Vancouver)

MANAGEMENT REPORT

Version: 8107-7361-5379

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 39 (Vancouver) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and 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 externally 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)

Signed By

Signature of the Chairperson of the Board of Education

Sept 18 14

Date Signed

Signed By

Signature of the Superintendent

Sept 17/14

Date Signed

Signed By

Signature of the Secretary Treasurer

Sept 17/14

Date Signed



KPMG LLP
Chartered Accountants
Metrotower II
Suite 2400 – 4720 Kingsway
Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

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 School District No. 39 (Vancouver), which comprise the statement of financial position as at June 30, 2014, the statements of operations, changes in net debt and cash flows for the year ended June 30, 2014, 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, 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 School District No. 39 (Vancouver) as at and for the year ended June 30, 2014 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

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' with a horizontal line underneath.

Chartered Accountants

September 23, 2014

Burnaby, Canada

School District No. 39 (Vancouver)

Statement 1

Statement of Financial Position

As at June 30, 2014

| | 2014 Actual | 2013 Actual (Recast) |
|--|----------------------|----------------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 146,563,977 | 117,086,515 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education | 9,565,727 | 9,230,797 |
| Due from Province - Other | 313,875 | 16,670 |
| Other (Note 3) | 3,150,033 | 5,458,209 |
| Portfolio Investments (Note 4) | 2,270,228 | 11,871,048 |
| Total Financial Assets | 161,863,840 | 143,663,239 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Due to Province - Ministry of Education (Note 5) | 12,447,700 | 74,734 |
| Other (Note 6) | 48,257,926 | 52,653,227 |
| Unearned Revenue (Note 7) | 22,425,820 | 19,103,545 |
| Deferred Revenue (Note 8) | 23,427,112 | 22,235,302 |
| Deferred Capital Revenue (Note 9) | 442,993,346 | 413,594,851 |
| Employee Future Benefits (Note 10) | 18,157,275 | 16,378,578 |
| Capital Lease Obligations (Note 11) | 71,721 | 21,526 |
| Other Liabilities | 2,133,492 | - |
| Total Liabilities | 569,914,392 | 524,061,763 |
| Net Financial Assets (Debt) | (408,050,552) | (380,398,524) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 12) | 550,357,803 | 521,758,036 |
| Prepaid Expenses | 555,955 | 523,704 |
| Supplies Inventory | 955,642 | 1,031,184 |
| Total Non-Financial Assets | 551,869,400 | 523,312,924 |
| Accumulated Surplus (Deficit) (Note 17) | 143,818,848 | 142,914,400 |

Contractual Obligations and Contingencies (Note 14)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 39 (Vancouver)

Statement 2

Statement of Operations

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|---|---------------------|----------------------------------|----------------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 481,417,786 | 467,958,486 | 488,377,894 |
| Other | 6,475,248 | 7,085,582 | 6,008,152 |
| Tuition | 19,345,452 | 20,295,827 | 18,001,372 |
| Other Revenue | 36,261,094 | 37,310,243 | 44,937,339 |
| Rentals and Leases | 4,382,546 | 4,466,603 | 4,383,550 |
| Investment Income | 1,514,858 | 1,840,572 | 1,489,457 |
| Amortization of Deferred Capital Revenue | 13,253,808 | 12,622,377 | 11,430,621 |
| Total Revenue | <u>562,650,792</u> | <u>551,579,690</u> | <u>574,628,385</u> |
| Expenses | | | |
| Instruction | 479,727,328 | 450,687,294 | 472,759,523 |
| District Administration | 14,034,286 | 14,989,460 | 14,148,681 |
| Operations and Maintenance | 83,216,157 | 82,245,769 | 79,576,210 |
| Transportation and Housing | 3,072,619 | 2,749,273 | 2,680,351 |
| Debt Services | 23,296 | 3,446 | |
| Total Expense | <u>580,073,686</u> | <u>550,675,242</u> | <u>569,164,765</u> |
| Surplus (Deficit) for the year | <u>(17,422,894)</u> | <u>904,448</u> | <u>5,463,620</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 142,914,400 | 137,450,780 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>143,818,848</u></u> | <u><u>142,914,400</u></u> |

School District No. 39 (Vancouver)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|--|---------------------|----------------------|----------------------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | (17,422,894) | 904,448 | 5,463,620 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (36,204,546) | (49,201,416) | (60,470,744) |
| Amortization of Tangible Capital Assets | 20,858,890 | 20,601,649 | 19,205,406 |
| Total Effect of change in Tangible Capital Assets | (15,345,656) | (28,599,767) | (41,265,338) |
| Acquisition of Prepaid Expenses | | (753,337) | (610,847) |
| Use of Prepaid Expenses | | 721,085 | 880,771 |
| Acquisition of Supplies Inventory | | (1,279,238) | (2,227,174) |
| Use of Supplies Inventory | | 1,354,781 | 2,302,328 |
| Total Effect of change in Other Non-Financial Assets | - | 43,291 | 345,078 |
| (Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses) | <u>(32,768,550)</u> | (27,652,028) | (35,456,640) |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Financial Assets (Debt) | | (27,652,028) | (35,456,640) |
| Net Financial Assets (Debt), beginning of year | | (380,398,524) | (344,941,884) |
| Net Financial Assets (Debt), end of year | | (408,050,552) | (380,398,524) |

School District No. 39 (Vancouver)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2014

| | 2014 Actual | 2013 Actual (Recast) |
|---|---------------------|----------------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 904,448 | 5,463,620 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 1,676,039 | (5,085,777) |
| Supplies Inventories | 75,542 | 75,154 |
| Prepaid Expenses | (32,251) | 269,924 |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 8,000,978 | 302,318 |
| Unearned Revenue | 3,322,275 | 2,548,810 |
| Deferred Revenue | 1,191,810 | 237,002 |
| Employee Future Benefits | 1,778,694 | 497,521 |
| Other Liabilities | 2,133,492 | - |
| Amortization of Tangible Capital Assets | 20,601,649 | 19,205,406 |
| Amortization of Deferred Capital Revenue | (12,622,377) | (11,430,621) |
| PSAB Adjustments | | (791,117) |
| Total Operating Transactions | 27,030,299 | 11,292,240 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (6,951,982) | (7,861,628) |
| Tangible Capital Assets -WIP Purchased | (42,319,264) | (52,609,116) |
| Total Capital Transactions | (49,271,246) | (60,470,744) |
| Financing Transactions | | |
| Loan Payments | - | (700,000) |
| Capital Revenue Received | 42,067,394 | 41,873,755 |
| Capital Lease Payments | 50,195 | (8,130) |
| Total Financing Transactions | 42,117,589 | 41,165,625 |
| Investing Transactions | | |
| Investments in Portfolio Investments | 9,600,820 | 59,744,216 |
| Total Investing Transactions | 9,600,820 | 59,744,216 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 29,477,462 | 51,731,337 |
| Cash and Cash Equivalents, beginning of year | 117,086,515 | 65,355,178 |
| Cash and Cash Equivalents, end of year | 146,563,977 | 117,086,515 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 146,563,977 | 117,086,515 |
| | 146,563,977 | 117,086,515 |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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 Summary of Significant Accounting Policies

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2 (f) and 2 (n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

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.

d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates ("GIC's"), term deposits and bonds that have a period to maturity of greater than 3 months at the time of acquisition. These investments are not quoted in an active market and are reported at amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

Transaction costs are incremental costs directly attributable to the acquisition or issuance of a financial asset.

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 as detailed in Note 2 (n).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized to revenue in the statement of operations over the life of the asset acquired. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

g) Employee Future Benefits

i) Post-employment benefits

The School District provides 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

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013**

employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

ii) Pension Plans

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) Tangible Capital Assets

- 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 in which case the assets are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an addition 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 indicate the need to revise.

Estimated useful life is as follows:

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

i) 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,

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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.

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 executory 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 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:

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

- 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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that governments transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized over the period that the liability is extinguished.

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.
- 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.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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 and other current liabilities.

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. The School District has no instruments in the fair value category.

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 its 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.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

3 Other Receivables

| | 30-Jun-14 | 30-Jun-13 |
|---------------------------------|---------------------|---------------------|
| Due from Federal Government | \$ 163,529 | \$ 1,024,818 |
| Due from Municipalities | 11,025 | 18,375 |
| Due from Other School Districts | 68,683 | 94,971 |
| Rentals and Leases | 225,306 | 192,218 |
| Other Receivables | 3,003,292 | 4,436,280 |
| Allowance for Doubtful Accounts | (321,802) | (308,453) |
| Total | <u>\$ 3,150,033</u> | <u>\$ 5,458,209</u> |

4 Portfolio Investments

GIC's and term deposits held within our portfolio investments are held with local banking institutions and are earning average interest of 1.44% (2013 – 2.2 %, 2012 – 1.76%).

| | 30-Jun-14 | 30-Jun-13 |
|---------------|---------------------|----------------------|
| GIC's | \$ 944,472 | \$ 9,971,793 |
| Term deposits | 528,498 | 1,058,022 |
| Bonds | 797,258 | 841,233 |
| | <u>\$ 2,270,228</u> | <u>\$ 11,871,048</u> |

5 Payable to Ministry of Education

On June 20, 2014, the Ministry of Education issued instructions to all school districts indicating that the Ministry would recoup 80 percent of the savings due to job action from school districts. The strike savings consists of the 10 percent wage reduction for partial lockout, as well as rolling and full strike action and lockout days that occurred in June 2014. The District has made an appropriate provision in the financial statement to repay 80 percent of these funds to the Ministry.

6 Other Liabilities

| | 30-Jun-14 | 30-Jun-13 |
|-------------------------------|----------------------|----------------------|
| Trade payables | \$ 11,570,864 | \$ 16,158,032 |
| Salaries and benefits payable | 22,913,442 | 21,322,413 |
| Accrued vacation pay | 6,806,110 | 7,713,661 |
| Other | 6,967,510 | 7,459,037 |
| | <u>\$ 48,257,926</u> | <u>\$ 52,653,143</u> |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

7 Unearned Revenue

| | 30-Jun-14 | 30-Jun-13 |
|----------------------------|----------------------|----------------------|
| Balance, beginning of year | \$ 19,103,545 | \$ 16,554,734 |
| Changes for the year | | |
| Increase | | |
| Tuition | 23,978,829 | 20,593,833 |
| Rental/Lease of facilities | 4,142,560 | 4,371,929 |
| Other | 120,815 | 152,975 |
| | <u>\$ 28,242,204</u> | <u>\$ 25,118,737</u> |
| Decrease | | |
| Tuition | 20,295,827 | 18,001,372 |
| Rental/Lease of facilities | 4,466,603 | 4,383,550 |
| Other | 157,500 | 185,004 |
| Net changes for the year | <u>\$ 3,322,275</u> | <u>\$ 2,548,811</u> |
| Balance, end of year | <u>\$ 22,425,820</u> | <u>\$ 19,103,545</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-14 | 30-Jun-13 |
|--|----------------------|----------------------|
| Deferred revenue, beginning of year, as restated | \$ 22,235,302 | \$ 21,998,300 |
| Increase | | |
| Provincial Grants - Ministry of Education | 28,634,926 | 30,203,344 |
| Provincial Grants - Other | 7,060,731 | 8,488,166 |
| Other | 33,284,541 | 35,144,911 |
| Investment Income | 252,131 | 248,210 |
| Decrease | 69,232,329 | 74,084,631 |
| Allocated to Revenue | <u>\$ 66,840,522</u> | <u>\$ 73,610,133</u> |
| Recoveries | <u>\$ 635,818</u> | <u>\$ 237,496</u> |
| Strike Savings | <u>\$ (564,179)</u> | <u>\$ -</u> |
| Deferred revenue, end of year | <u>\$ 23,427,112</u> | <u>\$ 22,235,302</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 contribution in Regulation 198/2011 issued by the Treasury Board . Once spent, the contributions are amortized into revenue over the life of the asset acquired.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

| | <u>30-Jun-14</u> | <u>30-Jun-13</u> |
|--|-----------------------|-----------------------|
| Balance, beginning of year | \$ 356,809,130 | \$ 302,984,436 |
| Increases | | |
| Transferred from Deferred Revenue- capital Additions | 2,133,492 | - |
| Transfers from WIP | 39,321,721 | 65,255,315 |
| Decreases | | |
| Amortization ByLaw Capital | 12,253,406 | 11,078,350 |
| Amortization Other Provincial Capital | 197,292 | 180,592 |
| Amortization Other Capital | 171,679 | 171,679 |
| | <u>12,622,377</u> | <u>11,430,621</u> |
| Balance (DCR), end of year | <u>\$ 385,641,966</u> | <u>\$ 356,809,130</u> |
| Work in Progress (WIP) | | |
| Balance, beginning of year | \$ 50,246,706 | \$ 63,053,469 |
| Increases | | |
| Transfers from DR – spent funds | 42,319,264 | 52,448,552 |
| Decreases | | |
| Transfers to DCR – completed projects | 39,321,721 | 65,255,315 |
| Balance (WIP), end of year | <u>\$ 53,244,249</u> | <u>\$ 50,246,706</u> |
| Balance DCR and WIP, end of year | <u>\$ 438,886,215</u> | <u>\$ 407,055,836</u> |
| Unspent Deferred Capital Revenue | | |
| Balance, beginning of year | \$ 6,539,015 | \$ 17,305,930 |
| Increases | | |
| Provincial Grants – Ministry of Education | 41,976,477 | 41,746,137 |
| Investment Income | 90,917 | 127,617 |
| | <u>42,067,394</u> | <u>41,873,754</u> |
| Decreases | | |
| Transferred to DCR - WIP | 41,873,092 | 52,448,551 |
| Transferred to DCR - Capital Additions | 2,133,492 | - |
| Revenue Recognition | 46,522 | 192,118 |
| Ministry of Education Use of Capital | 446,172 | - |
| | <u>44,499,278</u> | <u>52,640,669</u> |
| Balance, Unspent DCR, end of year | <u>\$ 4,107,131</u> | <u>\$ 6,539,015</u> |
| Total Deferred Capital Revenue | <u>\$ 442,993,346</u> | <u>\$ 413,594,851</u> |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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.

| | June 30, 2014 | June 30, 2013 (Recast) |
|---|------------------------|---------------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued Benefit Obligation – April 1 | \$ 28,628,534 | \$ 16,282,927 |
| Service Cost | 1,832,680 | 1,106,625 |
| Interest Cost | 873,932 | 700,747 |
| Benefit Payments | (1,851,424) | (1,340,945) |
| Actuarial (Gain) Loss | (1,409,515) | 11,879,180 |
| Accrued Benefit Obligation – March 31 | <u>\$ 28,074,207</u> | <u>\$ 28,628,534</u> |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| Accrued Benefit Obligation - March 31 | \$ 28,074,207 | \$ 28,628,534 |
| Market Value of Plan Assets - March 31 | - | - |
| Funded Status - Surplus (Deficit) | (28,074,207) | (28,628,534) |
| Employer Contributions After Measurement Date | 1,018,761 | 880,862 |
| Benefits Expense After Measurement Date | (689,372) | (676,653) |
| Unamortized Net Actuarial (Gain) Loss | 9,587,546 | 12,045,747 |
| Accrued Benefit Asset (Liability) - June 30 | <u>\$ (18,157,272)</u> | <u>\$ (16,378,578)</u> |
| Reconciliation of Change in Accrued Benefit Liability | | |
| Accrued Benefit Liability as previously reported | \$ 15,701,925 | \$ - |
| Recognize Benefit Expense April 1 - June 30, 2013 | 676,653 | - |
| Accrued Benefit Liability - July 1 (restated) | 16,378,578 | - |
| Accrued Benefit Liability as previously reported | - | \$ 15,429,215 |
| Recognize Benefit Expense April 1 - June 30, 2012 | - | 451,843 |
| Accrued Benefit Liability (Asset) - July 1 (restated) | 16,378,578 | 15,881,058 |
| Net Expense for Fiscal Year | 3,768,017 | 2,047,896 |
| Employer Contributions | (1,989,323) | (1,550,376) |
| Accrued Benefit Liability (Asset) - June 30 | <u>\$ 18,157,272</u> | <u>\$ 16,378,578</u> |
| Components of Net Benefit Expense | | |
| Service Cost | 1,830,313 | 1,288,139 |
| Interest Cost | 889,018 | 744,043 |
| Amortization of Net Actuarial (Gain)/Loss | 1,048,686 | 15,714 |
| Net Benefit Expense (Income) | <u>\$ 3,768,017</u> | <u>\$ 2,047,896</u> |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

| | | |
|------------------------------------|-------------------|-------------------|
| Assumptions | | |
| Discount Rate - April 1 | 3.00% | 4.25% |
| Discount Rate - March 31 | 3.25% | 3.00% |
| Long Term Salary Growth - April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31 | 11.5 | 11.5 |

11 Capital Lease Obligations

| | 30-Jun-14 | 30-Jun-13 |
|---|-----------|-----------|
| 2014 | \$ 44,511 | \$ 10,649 |
| 2015 | 31,889 | 9,446 |
| 2016 | - | 4,121 |
| | 76,400 | 24,216 |
| <i>Interest portion - ranging from 8.8% to 10.97%</i> | (4,679) | (2,690) |
| Total | \$ 71,721 | \$ 21,526 |

12 Tangible Capital Assets

June 2014

| Cost | July 1, 2013 | Additions | Disposals | Transfers | June 30, 2014 |
|-----------------------|---------------|---------------|--------------|--------------|----------------|
| Sites | \$ 20,848,131 | \$ - | \$ - | \$ - | \$ 20,848,131 |
| Buildings | 684,517,505 | 2,937,838 | - | 39,321,721 | 726,777,064 |
| Buildings – WIP | 50,403,865 | 42,202,647 | - | (39,482,286) | 53,124,226 |
| Furniture & Equipment | 16,612,591 | 2,328,183 | 2,155,818 | - | 16,784,956 |
| Vehicles | 1,541,809 | 202,628 | - | - | 1,744,437 |
| Computer Software | 3,035,785 | 145,091 | 800,458 | - | 2,380,418 |
| Computer Hardware | 14,001,678 | 1,545,594 | 2,191,783 | - | 13,355,489 |
| Total | \$790,961,364 | \$ 49,361,981 | \$ 5,148,059 | \$ (160,565) | \$ 835,014,721 |

| Accumulated Amortization | July 1, 2013 | Amortization | Disposals | June 30, 2014 |
|--------------------------|---------------|---------------|--------------|----------------|
| Buildings | \$250,688,320 | \$ 15,511,421 | \$ - | \$ 266,199,741 |
| Furniture & Equipment | 8,671,744 | 1,669,755 | 2,155,818 | 8,185,681 |
| Vehicles | 626,756 | 164,307 | - | 791,063 |
| Computer Software | 2,145,756 | 541,621 | 800,458 | 1,886,919 |
| Computer Hardware | 7,070,752 | 2,714,545 | 2,191,783 | 7,593,514 |
| Total | \$269,203,328 | \$ 20,601,649 | \$ 5,148,059 | \$ 284,656,918 |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

June 2013

| Cost | July 1, 2012 | Additions | Disposals | Transfers | June 30, 2013 |
|-----------------------|---------------|---------------|--------------|--------------|----------------|
| 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 & Equipment | 18,515,899 | 1,635,087 | 3,538,395 | - | 16,612,591 |
| 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 | \$735,076,070 | \$ 60,470,744 | \$ 4,585,450 | \$ - | \$ 790,961,364 |

| Accumulated Amortization | July 1, 2012 | Amortization | Disposals | June 30, 2013 |
|--------------------------|---------------|---------------|--------------|----------------|
| 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 | \$254,583,372 | \$ 19,205,406 | \$ 4,585,450 | \$ 269,203,328 |

| Net Book Value | June 30, 2012 | June 30, 2013 | June 30, 2014 |
|-----------------------|---------------|---------------|----------------|
| Sites | \$ 20,848,131 | \$ 20,848,131 | \$ 20,848,131 |
| Buildings | 381,123,536 | 433,829,185 | 460,577,323 |
| Buildings - WIP | 63,025,048 | 50,403,865 | 53,124,226 |
| Furniture & Equipment | 8,061,669 | 7,940,847 | 8,599,275 |
| Vehicles | 825,890 | 915,053 | 953,374 |
| Computer Software | 1,515,741 | 890,029 | 493,499 |
| Computer Hardware | 5,092,683 | 6,930,926 | 5,761,975 |
| | \$480,492,698 | \$521,758,036 | \$ 550,357,803 |

As at June 30, 2014 there was work in progress of \$53,244,249 (\$50,407,271 in 2013) 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 45,000 active members from school districts, and approximately 32,000 retired members from school districts. The Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 are from school districts.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual employers participating in the Plan.

The School District paid \$46,612,398 (2013 - \$46,834,079) for employer contributions to these plans in the year ended June 30, 2014.

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.

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|---------------------|---------------------|---------------------|---------------------|-------------|
| Approved Capital Projects - Unperformed portion | \$22,322,779 | \$16,500,000 | \$12,783,730 | \$ 5,050,447 | \$ - |
| Future operating lease payments | 778,170 | 778,170 | 778,170 | 79,453 | - |
| | <u>\$23,100,949</u> | <u>\$17,278,170</u> | <u>\$13,561,900</u> | <u>\$ 5,129,900</u> | <u>\$ -</u> |

- b) The Ministry of Education announced they had reached a tentative agreement with support staff unions on June 20, 2014 that would compensate staff for lost wages resulting from not crossing lawful picket lines established by the British Columbia Teachers' Federation, provided that the agreement is ratified at the local level by November 30, 2014. In the event that the agreement is ratified, a provision of \$4,112,209 has been made in the current year financial statements, based on estimates of the number of days to be compensated.
- c) On June 16, 2014, The Board approved the allocation of up to \$2.8 million from the Local Capital Reserve to be used to assist in funding the International Village Capital Project. Subject to Minister of Education approval, the utilization of Local Capital Reserve to fund some of the costs for this project is expected to result in a deficit in Local Capital Reserve until 2018/2019.
- d) In 2011, the School District was served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The parties have concluded and fully implemented a settlement agreement with no liability to the School District.

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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 25, 2013.

| | 2014 Amended Annual Budget | 2014 Annual Budget |
|--|-------------------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 51,992 | 51,391 |
| Adult | 1,073 | 1,318 |
| Other | 1,906 | 1,981 |
| Total Ministry Operating Grant Funded FTE's | 54,971 | 54,689 |
| Revenues | | |
| Provincial Grants | \$ 483,128,424 | \$ 481,417,786 |
| Ministry of Education | 7,067,482 | 6,475,248 |
| Tuition | 19,746,463 | 19,345,452 |
| Other Revenue | 35,055,221 | 36,261,094 |
| Rentals and Leases | 4,258,930 | 4,382,546 |
| Investment Income | 1,538,033 | 1,514,858 |
| Amortization of Deferred Capital Revenue | 13,016,030 | 13,253,808 |
| Total Revenue | \$ 563,810,583 | \$ 562,650,792 |
| Expenses | | |
| Instruction | \$ 479,701,058 | \$ 479,727,328 |
| District Administration | 15,462,074 | 14,034,286 |
| Operations and Maintenance | 84,428,017 | 83,216,157 |
| Transportation and Housing | 3,230,709 | 3,072,619 |
| Interest | 23,296 | 23,296 |
| Total Expense | \$ 582,845,154 | \$ 580,073,686 |
| Net Revenue (Expense) | \$ (19,034,571) | \$ (17,422,894) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 11,471,768 | 9,292,174 |
| Budgeted Retirement of Unfunded Employee Future Benefits | (132,764) | (132,764) |
| Budgeted Surplus (Deficit), for the year | \$ (7,695,567) | \$ (8,263,484) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (7,695,567) | (8,263,484) |
| Budgeted Surplus (Deficit), for the year | \$ (7,695,567) | \$ (8,263,484) |

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

16 Expense by Object

| | <u>30-Jun-14</u> | <u>30-Jun-13</u> |
|-----------------------|-----------------------|-----------------------|
| Salaries and benefits | \$ 457,447,127 | \$ 474,304,777 |
| Services and supplies | 72,620,509 | 75,425,144 |
| Interest | 5,957 | 3,629 |
| Amortization | 20,601,649 | 19,205,406 |
| | <u>\$ 550,675,242</u> | <u>\$ 568,938,956</u> |

17 Accumulated Surplus

| | <u>30-Jun-14</u> | <u>30-Jun-13</u> |
|--|-----------------------|-----------------------|
| Invested in Capital Assets | \$ 111,397,152 | \$ 114,188,805 |
| Local Capital Fund | 3,991,970 | 7,301,611 |
| Capital Fund Balance | <u>\$ 115,389,122</u> | <u>\$ 121,490,416</u> |
| Internally Restricted | | |
| Prior Year Unrestricted Unrestricted to Fund Next | | |
| Year's Budget | \$ 703,284 | \$ - |
| School Budget Balances | 2,415,594 | 1,117,341 |
| Collective Agreement Requirements | 1,157,894 | 1,830,568 |
| Purchase Order Commitments | 1,785,255 | 1,676,738 |
| Funds Required to Complete Projects in Progress | 3,306,536 | 3,429,269 |
| Distributed Learning Funding for Courses in Progress | 213,699 | 213,699 |
| Financial Provisions | - | 150,000 |
| Miscellaneous Grants Funding | 2,427,459 | 2,437,202 |
| Current Year Operating Surplus Transferred to Fund | 11,110,322 | 9,292,174 |
| Next Year's Budget | | |
| April MOE Funding Holdback Release | 585,537 | - |
| | <u>\$ 23,705,579</u> | <u>\$ 20,146,991</u> |
| Unrestricted Operating Surplus | 5,833,522 | 2,519,132 |
| Unfunded Accrued Employee Benefits | (1,109,375) | (1,242,138) |
| Accumulated Surplus | <u>\$ 143,818,848</u> | <u>\$ 142,914,400</u> |

**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013**

18 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.

19 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.

20 Prior Period Adjustment

In prior years school districts reported annual Employee Future Benefit (EFB) expense equal to the 12 months ended March 31 expenses as determined by the actuary rather than the 12 months ended June 30. An adjustment was made to increase the Employee Future Benefit (EFB) liability to include benefits expense incurred after the early measurement date of March 31 (see Note 10). The June 30, 2013 EFB liability increased by \$676,653 representing the EFB expenses April 1 to June 30, 2013. The opening surplus as at July 1, 2012 was decreased by \$451,843 representing the April 1 – June 2012 EFB expenses. The surplus for the year ended June 30, 2013 was increased by \$224,810 representing the April 1 – June 2013 EFB expense minus the April 1 – June 2012 EFB expense.

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

SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 and JUNE 30, 2013

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

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 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2014

| | Operating Fund | Special Purpose Fund | Capital Fund | 2014 Actual | 2013 Actual (Recast) |
|--|-------------------|-------------------------|--------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 21,423,984 | | 121,490,416 | 142,914,400 | 137,902,623 |
| Prior Period Adjustments | | | | | (451,843) |
| Accumulated Surplus (Deficit), beginning of year, as restated | 21,423,984 | - | 121,490,416 | 142,914,400 | 137,450,780 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 6,302,719 | 1,569,936 | (6,968,207) | 904,448 | 5,463,620 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (3,032,834) | (1,567,591) | 4,600,425 | - | |
| Local Capital | 4,374,052 | | (4,374,052) | - | |
| Other | (638,195) | (2,345) | 640,540 | - | |
| Net Changes for the year | 7,005,742 | - | (6,101,294) | 904,448 | 5,463,620 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 28,429,726 | - | 115,389,122 | 143,818,848 | 142,914,400 |

School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|--|---------------------|--------------------|----------------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 451,876,155 | 440,364,419 | 457,504,398 |
| Other | 68,719 | 60,993 | 45,745 |
| Tuition | 19,345,452 | 20,295,827 | 18,001,372 |
| Other Revenue | 4,092,677 | 5,047,426 | 7,840,168 |
| Rentals and Leases | 3,449,370 | 3,486,964 | 3,363,519 |
| Investment Income | 1,357,926 | 1,526,182 | 1,285,992 |
| Total Revenue | 480,190,299 | 470,781,811 | 488,041,194 |
| Expenses | | | |
| Instruction | 415,795,027 | 388,447,555 | 405,088,672 |
| District Administration | 13,290,508 | 14,205,693 | 13,304,823 |
| Operations and Maintenance | 59,884,235 | 59,076,571 | 57,283,108 |
| Transportation and Housing | 3,072,619 | 2,749,273 | 2,680,351 |
| Debt Services | 23,296 | | |
| Total Expense | 492,065,685 | 464,479,092 | 478,356,954 |
| Operating Surplus (Deficit) for the year | (11,875,386) | 6,302,719 | 9,684,240 |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | 9,292,174 | | |
| Budgeted Reduction of Unfunded Accrued Employee Future Benefits | (132,764) | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,558,076) | (3,032,834) | (4,117,495) |
| Local Capital | 4,374,052 | 4,374,052 | |
| Other | (100,000) | (638,195) | (106,218) |
| Total Net Transfers | 2,715,976 | 703,023 | (4,223,713) |
| Total Operating Surplus (Deficit), for the year | - | 7,005,742 | 5,460,527 |
| Operating Surplus (Deficit), beginning of year | | 21,423,984 | 16,415,300 |
| Prior Period Adjustments | | | |
| April - June 2012 EFB Expense Restatement | | | (451,843) |
| Operating Surplus (Deficit), beginning of year, as restated | | 21,423,984 | 15,963,457 |
| Operating Surplus (Deficit), end of year | | 28,429,726 | 21,423,984 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 23,705,579 | 20,146,991 |
| Unrestricted | | 5,833,522 | 2,519,132 |
| Unfunded Accrued Employee Future Benefits | | (1,109,375) | (1,242,139) |
| Total Operating Surplus (Deficit), end of year | | 28,429,726 | 21,423,984 |

School District No. 39 (Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|--|--------------------|--------------------|----------------------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education | | | |
| Operating Grant, Ministry of Education | 440,856,183 | 430,510,074 | 446,838,351 |
| AANDC/LEA Recovery | (8,522) | | (43,219) |
| Other Ministry of Education Grants | | | |
| Pay Equity | 7,294,124 | 7,294,124 | 7,294,124 |
| Graduated Adult Funding | 2,734,370 | 2,034,199 | 2,953,443 |
| Other Ministry of Education Grants | | 481,815 | 417,492 |
| Foundation Skills Assessment | | 44,207 | 44,207 |
| Ministry of Education Anticipated Holdback Allocation | 1,000,000 | | |
| Total Provincial Grants - Ministry of Education | 451,876,155 | 440,364,419 | 457,504,398 |
| Provincial Grants - Other | 68,719 | 60,993 | 45,745 |
| Tuition | | | |
| Summer School Fees | 614,088 | 711,813 | 684,654 |
| Continuing Education | 1,285,237 | 1,368,011 | 1,209,665 |
| Offshore Tuition Fees | 17,446,127 | 18,216,003 | 16,107,053 |
| Total Tuition | 19,345,452 | 20,295,827 | 18,001,372 |
| Other Revenues | | | |
| LEA/Direct Funding from First Nations | 8,522 | | 43,219 |
| Miscellaneous | | | |
| Miscellaneous Income | 2,490,129 | 3,620,915 | 6,462,743 |
| Instructional Cafeteria | 1,393,340 | 1,241,333 | 1,334,206 |
| Other Grants | 200,686 | 185,178 | |
| Total Other Revenue | 4,092,677 | 5,047,426 | 7,840,168 |
| Rentals and Leases | 3,449,370 | 3,486,964 | 3,363,519 |
| Investment Income | 1,357,926 | 1,526,182 | 1,285,992 |
| Total Operating Revenue | 480,190,299 | 470,781,811 | 488,041,194 |

School District No. 39 (Vancouver)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|-------------------------------------|--------------------|--------------------|----------------------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 230,902,134 | 211,213,514 | 226,005,215 |
| Principals and Vice Principals | 22,010,977 | 21,617,152 | 21,656,893 |
| Educational Assistants | 34,468,038 | 35,232,038 | 33,858,279 |
| Support Staff | 51,523,173 | 51,086,734 | 51,003,337 |
| Other Professionals | 8,843,263 | 9,899,344 | 8,503,261 |
| Substitutes | 11,059,966 | 10,098,785 | 12,306,853 |
| Total Salaries | 358,807,551 | 339,147,567 | 353,333,838 |
| Employee Benefits | 97,942,907 | 91,698,075 | 91,480,759 |
| Total Salaries and Benefits | 456,750,458 | 430,845,642 | 444,814,597 |
| Services and Supplies | | | |
| Services | 7,851,124 | 8,659,555 | 8,503,236 |
| Student Transportation | 3,062,663 | 2,752,757 | 2,707,510 |
| Professional Development and Travel | 856,890 | 877,968 | 868,350 |
| Rentals and Leases | 510,784 | 879,740 | 880,320 |
| Dues and Fees | 439,650 | 779,656 | 742,910 |
| Insurance | 1,286,067 | 1,022,455 | 1,105,593 |
| Interest | 23,296 | 5,406 | 3,061 |
| Supplies | 12,582,368 | 10,251,900 | 11,287,254 |
| Bad Debts | | | - |
| Utilities | 8,702,385 | 8,404,013 | 7,444,123 |
| Total Services and Supplies | 35,315,227 | 33,633,450 | 33,542,357 |
| Total Operating Expense | 492,065,685 | 464,479,092 | 478,356,954 |

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

| | 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 | 160,570,799 | 1,889 | 2,387,532 | 1,540,193 | 105,956 | 7,904,250 | 172,510,619 |
| 1.03 Career Programs | 773,470 | 65,660 | 387,615 | 135,223 | 91,804 | 32,135 | 1,485,907 |
| 1.07 Library Services | 4,839,721 | 735,002 | 57,755 | 193,673 | 139 | 248,209 | 6,074,499 |
| 1.08 Counselling | 7,721,109 | 475,538 | 85,628 | 201,851 | 983,504 | 260,377 | 9,728,007 |
| 1.10 Special Education | 20,066,961 | 1,848,238 | 30,048,621 | 253,484 | 139,572 | 816,531 | 53,173,407 |
| 1.30 English Language Learning | 9,697,094 | 1,614,397 | 934,847 | 173,537 | 1,260 | 407,981 | 12,829,116 |
| 1.31 Aboriginal Education | 536,793 | 119,055 | 1,033,259 | 102,122 | 824 | 23,881 | 1,815,934 |
| 1.41 School Administration | 95 | 15,408,526 | 48,970 | 13,557,354 | 184,657 | 20,784 | 29,220,386 |
| 1.60 Summer School | 2,084,284 | 236,943 | 76,654 | 565,200 | 74,441 | 3,456 | 3,040,978 |
| 1.61 Continuing Education | - | 56,962 | - | 327,606 | 482,202 | 1,100 | 867,870 |
| 1.62 Off Shore Students | 4,918,025 | 122,828 | 164,002 | 323,138 | 264,216 | 167,926 | 5,960,135 |
| 1.64 Other | - | - | - | - | - | 296 | 296 |
| Total Function 1 | 211,208,351 | 20,685,038 | 35,224,883 | 17,373,381 | 2,328,575 | 9,886,926 | 296,707,154 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | - | 927,633 | 385 | 373,548 | 1,098,518 | 3,546 | 2,403,630 |
| 4.40 School District Governance | - | - | - | 56,544 | 372,720 | - | 429,264 |
| 4.41 Business Administration | 4,509 | - | 181 | 2,838,166 | 3,107,115 | 87,106 | 6,037,077 |
| Total Function 4 | 4,509 | 927,633 | 566 | 3,268,258 | 4,578,353 | 90,652 | 8,869,971 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | - | 4,482 | 6,184 | 1,486,114 | 1,964,988 | 67,307 | 3,529,075 |
| 5.50 Maintenance Operations | 654 | (1) | 405 | 25,769,991 | 828,435 | 53,900 | 26,653,384 |
| 5.52 Maintenance of Grounds | - | - | - | 3,149,132 | 198,993 | - | 3,348,125 |
| 5.56 Utilities | - | - | - | 1,355 | - | - | 1,355 |
| Total Function 5 | 654 | 4,481 | 6,589 | 30,406,592 | 2,992,416 | 121,207 | 33,531,939 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | - | - | - | - | - | - | - |
| 7.70 Student Transportation | - | - | - | 38,503 | - | - | 38,503 |
| 7.73 Housing | - | - | - | - | - | - | - |
| Total Function 7 | - | - | - | 38,503 | - | - | 38,503 |
| 9 Debt Services | | | | | | | |
| 9.92 Interest on Bank Loans | | | | | | | - |
| 9.94 Interest on Temporary Borrowing | | | | | | | - |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 211,213,514 | 21,617,152 | 35,232,038 | 51,086,734 | 9,899,344 | 10,098,785 | 339,147,567 |

School District No. 39 (Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2014 Actual | 2014 Budget | 2013 Actual (Recast) |
|--|--------------------|----------------------|--------------------------------|--------------------------|--------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 172,510,619 | 46,670,963 | 219,181,582 | 7,246,738 | 226,428,320 | 248,444,664 | 240,113,577 |
| 1.03 Career Programs | 1,485,907 | 400,222 | 1,886,129 | 62,060 | 1,948,189 | 2,033,242 | 2,020,518 |
| 1.07 Library Services | 6,074,499 | 1,650,835 | 7,725,334 | 828,562 | 8,553,896 | 9,255,558 | 9,111,011 |
| 1.08 Counselling | 9,728,007 | 2,627,421 | 12,355,428 | 83,230 | 12,438,658 | 12,913,359 | 12,479,402 |
| 1.10 Special Education | 53,173,407 | 14,250,262 | 67,423,669 | 1,330,241 | 68,753,910 | 71,611,151 | 70,638,412 |
| 1.30 English Language Learning | 12,829,116 | 3,460,683 | 16,289,799 | 10,569 | 16,300,368 | 17,589,698 | 17,215,731 |
| 1.31 Aboriginal Education | 1,815,934 | 486,462 | 2,302,396 | 130,018 | 2,432,414 | 2,674,104 | 2,778,316 |
| 1.41 School Administration | 29,220,386 | 7,922,666 | 37,143,052 | 203,970 | 37,347,022 | 36,659,456 | 36,397,076 |
| 1.60 Summer School | 3,040,978 | 822,178 | 3,863,156 | 180,208 | 4,043,364 | 4,076,620 | 4,400,496 |
| 1.61 Continuing Education | 867,870 | 234,688 | 1,102,558 | 420,859 | 1,523,417 | 1,326,231 | 1,254,617 |
| 1.62 Off Shore Students | 5,960,135 | 1,609,979 | 7,570,114 | 1,106,816 | 8,676,930 | 9,210,944 | 8,666,870 |
| 1.64 Other | 296 | 80 | 376 | 691 | 1,067 | | 12,646 |
| Total Function 1 | 296,707,154 | 80,136,439 | 376,843,593 | 11,603,962 | 388,447,555 | 415,795,027 | 405,088,672 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 2,403,630 | 649,440 | 3,053,070 | 955,814 | 4,008,884 | 3,684,334 | 4,088,123 |
| 4.40 School District Governance | 429,264 | 116,280 | 545,544 | 129,217 | 674,761 | 673,909 | 443,516 |
| 4.41 Business Administration | 6,037,077 | 1,644,698 | 7,681,775 | 1,840,273 | 9,522,048 | 8,932,265 | 8,773,184 |
| Total Function 4 | 8,869,971 | 2,410,418 | 11,280,389 | 2,925,304 | 14,205,693 | 13,290,508 | 13,304,823 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 3,529,075 | 957,495 | 4,486,570 | 1,732,072 | 6,218,642 | 6,437,593 | 5,989,668 |
| 5.50 Maintenance Operations | 26,653,384 | 7,440,122 | 34,093,506 | 2,578,984 | 36,672,490 | 40,080,955 | 38,700,542 |
| 5.52 Maintenance of Grounds | 3,348,125 | 742,733 | 4,090,858 | 3,613,606 | 7,704,464 | 4,821,334 | 5,051,733 |
| 5.56 Utilities | 1,355 | 375 | 1,730 | 8,479,245 | 8,480,975 | 8,544,353 | 7,541,165 |
| Total Function 5 | 33,531,939 | 9,140,725 | 42,672,664 | 16,403,907 | 59,076,571 | 59,884,235 | 57,283,108 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | - | - | - | - | - | | |
| 7.70 Student Transportation | 38,503 | 10,493 | 48,996 | 2,700,277 | 2,749,273 | 3,072,619 | 2,680,351 |
| 7.73 Housing | - | - | - | - | - | | |
| Total Function 7 | 38,503 | 10,493 | 48,996 | 2,700,277 | 2,749,273 | 3,072,619 | 2,680,351 |
| 9 Debt Services | | | | | | | |
| 9.92 Interest on Bank Loans | - | - | - | - | - | 23,296 | |
| 9.94 Interest on Temporary Borrowing | - | - | - | - | - | | |
| Total Function 9 | - | - | - | - | - | 23,296 | - |
| Total Functions 1 - 9 | 339,147,567 | 91,698,075 | 430,845,642 | 33,633,450 | 464,479,092 | 492,065,685 | 478,356,954 |

School District No. 39 (Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | 2013 Actual (Recast) |
|---|--------------------|--------------------|----------------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 29,541,631 | 27,547,545 | 30,681,378 |
| Other | 6,406,529 | 7,024,589 | 5,962,407 |
| Other Revenue | 31,967,530 | 32,032,504 | 36,890,043 |
| Investment Income | 125,798 | 235,884 | 76,305 |
| Total Revenue | 68,041,488 | 66,840,522 | 73,610,133 |
| Expenses | | | |
| Instruction | 63,932,301 | 62,239,739 | 67,670,851 |
| District Administration | 743,778 | 783,767 | 843,858 |
| Operations and Maintenance | 2,311,737 | 2,243,634 | 2,514,154 |
| Debt Services | | 3,446 | |
| Total Expense | 66,987,816 | 65,270,586 | 71,028,863 |
| Special Purpose Surplus (Deficit) for the year | 1,053,672 | 1,569,936 | 2,581,270 |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,053,672) | (1,567,591) | (2,579,358) |
| Tangible Capital Assets - Work in Progress | | | (1,912) |
| Other | | (2,345) | |
| Total Net Transfers | (1,053,672) | (1,569,936) | (2,581,270) |
| Total Special Purpose Surplus (Deficit) for the year | - | - | - |
| Special Purpose Surplus (Deficit), beginning of year | | | - |
| Special Purpose Surplus (Deficit), end of year | | - | - |

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

| | Annual Facility Grant \$ | Learning Improvement Fund \$ | Aboriginal Education Technology \$ | Special Education Equipment \$ | Scholarships and Bursaries \$ | Transportation for Deaf and Hard of Hearing \$ | Special Education Technology \$ | School Generated Funds \$ | Related Entities \$ |
|---|-----------------------------------|---------------------------------------|---|---|--|---|--|------------------------------------|---------------------------|
| Deferred Revenue, beginning of year | 936,857 | 33,842 | 11,606 | 57,447 | 1,195,433 | - | 511,689 | 7,925,196 | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 1,654,332 | 5,676,855 | | 70,606 | | | 5,817,273 | | |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | | 13,604 | | 221,045 | 26,290,153 | |
| Investment Income | 4,673 | 4,530 | 196 | 602 | 16,131 | | 20,389 | | |
| | 1,659,005 | 5,681,385 | 196 | 71,208 | 29,735 | - | 6,058,707 | 26,290,153 | - |
| Less: Allocated to Revenue | 2,595,862 | 5,251,333 | 1,152 | 89,062 | 40,832 | - | 5,404,033 | 25,202,344 | |
| Recovered | | 33,842 | | | | | 61,996 | | |
| Strike Savings | | 300,399 | | | | | 71,136 | | |
| Deferred Revenue, end of year | - | 129,653 | 10,650 | 39,593 | 1,184,336 | - | 1,033,231 | 9,013,005 | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 2,591,189 | 5,246,803 | 956 | 88,460 | | | 5,311,073 | | |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | | 24,701 | | 72,571 | 25,202,344 | |
| Investment Income | 4,673 | 4,530 | 196 | 602 | 16,131 | | 20,389 | | |
| | 2,595,862 | 5,251,333 | 1,152 | 89,062 | 40,832 | - | 5,404,033 | 25,202,344 | - |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | 3,492,381 | | | | | 1,145,665 | | |
| Principals and Vice Principals | | 55,925 | | | | | 107,145 | | |
| Educational Assistants | | 539,437 | | | | | | | |
| Support Staff | 1,507,148 | | 116 | 14,793 | | | 753,467 | 74,330 | |
| Other Professionals | | | | | | | 87,359 | | |
| Substitutes | | 32,924 | | | 325 | | 2,926 | | |
| | 1,507,148 | 4,120,667 | 116 | 14,793 | 325 | - | 2,096,562 | 74,330 | - |
| Employee Benefits | 444,879 | 1,130,666 | 24 | 2,226 | 73 | | 578,509 | 14,090 | |
| Services and Supplies | 637,217 | | 1,012 | 72,043 | 40,434 | | 2,457,064 | 25,006,835 | |
| | 2,589,244 | 5,251,333 | 1,152 | 89,062 | 40,832 | - | 5,132,135 | 25,095,255 | - |
| Net Revenue (Expense) before Interfund Transfers | 6,618 | - | - | - | - | - | 271,898 | 107,089 | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | (6,618) | | | | | | (271,898) | (107,089) | |
| Other | (6,618) | - | - | - | - | - | (271,898) | (107,089) | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

| | Strong Start | Ready, Set, Learn | OLEP | Community- LINK | Community-LINK Other | PRP Eating Disorders | PRP SunnyH ill | PRP Shaughnessy APU | PRP GF Strong |
|---|-----------------|-------------------------|---------------|--------------------|-------------------------|-------------------------|-------------------|---------------------------|------------------|
| Deferred Revenue, beginning of year | \$ 16,269 | \$ 28,995 | \$ 17,521 | \$ 202,766 | \$ 503,883 | \$ 2,581 | \$ 28,019 | \$ 7,799 | \$ 4,733 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 608,000 | 225,400 | 670,899 | 8,761,286 | | 221,487 | 222,058 | 179,701 | 237,157 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | | 2,503,188 | | | | |
| Investment Income | 5,069 | 1,849 | | 11,178 | | 55 | 923 | 228 | 111 |
| | 613,069 | 227,249 | 670,899 | 8,772,464 | 2,503,188 | 221,542 | 222,981 | 179,929 | 237,268 |
| Less: Allocated to Revenue | 565,726 | 253,794 | 586,567 | 8,643,233 | 3,007,071 | 206,113 | 169,031 | 163,955 | 225,588 |
| Recovered | | 2,450 | | | | 2,581 | 28,019 | 7,799 | 4,733 |
| Strike Savings | | | 23,959 | 78,214 | | 10,646 | 4,462 | 8,482 | 3,979 |
| Deferred Revenue, end of year | 63,612 | - | 77,894 | 253,783 | - | 4,783 | 49,488 | 7,492 | 7,701 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 565,726 | 251,945 | 575,652 | 8,643,233 | | 206,058 | 168,108 | 163,727 | 225,477 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | 10,915 | | 3,007,071 | | | | |
| Investment Income | | 1,849 | | | | 55 | 923 | 228 | 111 |
| | 565,726 | 253,794 | 586,567 | 8,643,233 | 3,007,071 | 206,113 | 169,031 | 163,955 | 225,588 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | 209,099 | 1,097,941 | | 147,705 | 77,313 | 111,893 | 118,573 |
| Principals and Vice Principals | | | | 60,230 | | | | | |
| Educational Assistants | 383,540 | | | 2,073,252 | | | 42,940 | | 38,117 |
| Support Staff | 1,022 | 62,577 | | 1,371,069 | 964,980 | 5,281 | 5,299 | 4,288 | 5,658 |
| Other Professionals | | | | 1,143,301 | 75,422 | 844 | 846 | 685 | 904 |
| Substitutes | | (1,262) | 60,361 | 507 | | 1,377 | 434 | 8,022 | 8,444 |
| | 384,562 | 61,315 | 269,460 | 5,746,300 | 1,040,402 | 155,207 | 126,832 | 124,888 | 171,696 |
| Employee Benefits | 99,713 | 17,058 | 67,670 | 1,407,132 | 262,596 | 40,768 | 34,314 | 32,799 | 46,094 |
| Services and Supplies | 81,451 | 175,421 | 249,437 | 1,475,887 | 1,704,073 | 10,138 | 7,885 | 6,268 | 7,798 |
| | 565,726 | 253,794 | 586,567 | 8,629,319 | 3,007,071 | 206,113 | 169,031 | 163,955 | 225,588 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | 13,914 | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | (13,914) | | | | | |
| Other | - | - | - | (13,914) | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

| | PRP Canuck Place | PRP Children's Hospital | PRP Child Hosp Psych Unit | PRP District Peak House | PRP Transition Gifted | PRP Early Interv Learn Disab | Educ Res Acq Consortium ERAC | CAYA | Assistive Technology AT-BC |
|---|------------------------|-------------------------------|---------------------------------|-------------------------------|-----------------------------|------------------------------------|------------------------------------|------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | 4,759 | 4,674 | 115 | 16,487 | 48,430 | 562,873 | 3,096,243 | 5,389,260 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 156,996 | 325,824 | 216,234 | 57,688 | 522,215 | 424,087 | 803,139 | | |
| Provincial Grants - Other | | | | | | | | 1,900,000 | 2,253,780 |
| Other | | | | | | | 1,972,383 | | 1,162,883 |
| Investment Income | | 85 | 2,896 | 111 | 122 | 541 | 17,688 | 39,125 | 103,646 |
| | 156,996 | 325,909 | 219,130 | 57,799 | 522,337 | 424,628 | 2,793,210 | 1,939,125 | 3,520,309 |
| Less: Allocated to Revenue | 151,935 | 307,090 | 198,759 | 36,037 | 482,018 | 4,039 | 2,368,952 | 2,480,045 | 2,747,347 |
| Recovered | | 4,759 | 4,674 | | 16,487 | 468,478 | | | |
| Strike Savings | 5,061 | 16,153 | 9,803 | 1,722 | 22,990 | | | | |
| Deferred Revenue, end of year | - | 2,666 | 10,568 | 20,155 | 17,329 | 541 | 987,131 | 2,555,323 | 6,162,222 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 151,935 | 307,005 | 195,863 | 35,926 | 481,896 | 3,498 | 605,536 | | |
| Provincial Grants - Other | | | | | | | | 2,440,820 | 1,809,124 |
| Other Revenue | | | | | | | 1,745,728 | 100 | 834,577 |
| Investment Income | | 85 | 2,896 | 111 | 122 | 541 | 17,688 | 39,125 | 103,646 |
| | 151,935 | 307,090 | 198,759 | 36,037 | 482,018 | 4,039 | 2,368,952 | 2,480,045 | 2,747,347 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 70,398 | 222,152 | 139,614 | 23,770 | 327,990 | | 83,119 | | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | 39,824 | | | | | | | | |
| Support Staff | 3,744 | 7,769 | 5,158 | 1,376 | 12,452 | | 105,042 | 281,562 | 501,605 |
| Other Professionals | 598 | 1,241 | 824 | 220 | 1,989 | | 86,720 | 94,754 | 578,982 |
| Substitutes | | 1,467 | 4,436 | | 6,924 | | | | |
| | 114,564 | 232,629 | 150,032 | 25,366 | 349,355 | - | 274,881 | 376,316 | 1,080,587 |
| Employee Benefits | 30,093 | 61,044 | 39,395 | 6,656 | 91,251 | | 71,067 | 111,441 | 273,355 |
| Services and Supplies | 7,278 | 13,417 | 9,332 | 4,015 | 34,612 | 4,039 | 2,020,659 | 1,705,850 | 1,393,405 |
| | 151,935 | 307,090 | 198,759 | 36,037 | 475,218 | 4,039 | 2,366,607 | 2,193,607 | 2,747,347 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | 6,800 | - | 2,345 | 286,438 | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | (6,800) | | | (286,438) | |
| Other | | | | | | | (2,345) | | |
| | - | - | - | - | (6,800) | - | (2,345) | (286,438) | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

Schedule 3A (Unaudited)

| | Settlement Workers in School | Circles of Care and Connection | Miscellaneous | PRCVI | TOTAL |
|---|------------------------------------|--------------------------------------|----------------|---------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 891,037 | 1,360 | 735,428 | | 22,235,302 |
| Add: Restricted Grants | | | | | |
| Provincial Grants - Ministry of Education | | | 18,440 | 1,765,249 | 28,634,926 |
| Provincial Grants - Other | 2,605,288 | | 301,663 | | 7,060,731 |
| Other | 20,697 | | 1,089,523 | 11,065 | 33,284,541 |
| Investment Income | 15,648 | 17 | 5,821 | 497 | 252,131 |
| | 2,641,633 | 17 | 1,415,447 | 1,776,811 | 69,232,329 |
| Less: Allocated to Revenue | 2,463,341 | 1,364 | 1,475,655 | 1,718,244 | 66,840,522 |
| Recovered | | | | | 635,818 |
| Strike Savings | | | | 7,173 | 564,179 |
| Deferred Revenue, end of year | 1,069,329 | 13 | 675,220 | 51,394 | 23,427,112 |
| Revenues | | | | | |
| Provincial Grants - Ministry of Education | | | 23,750 | 1,703,729 | 27,547,545 |
| Provincial Grants - Other | 2,440,872 | 1,347 | 332,426 | | 7,024,589 |
| Other Revenue | 6,821 | | 1,113,658 | 14,018 | 32,032,504 |
| Investment Income | 15,648 | 17 | 5,821 | 497 | 235,884 |
| | 2,463,341 | 1,364 | 1,475,655 | 1,718,244 | 66,840,522 |
| Expenses | | | | | |
| Salaries | | | | | |
| Teachers | 1,667 | | 30,150 | 82,976 | 7,382,406 |
| Principals and Vice Principals | | | | | 223,300 |
| Educational Assistants | 1,249,379 | | | | 4,366,489 |
| Support Staff | 292,589 | | 11,948 | 638,361 | 6,631,634 |
| Other Professionals | 100,881 | | | 99,236 | 2,274,806 |
| Substitutes | | | 20,197 | | 147,082 |
| | 1,644,516 | - | 62,295 | 820,573 | 21,025,717 |
| Employee Benefits | 485,120 | | 21,451 | 226,471 | 5,595,955 |
| Services and Supplies | 326,451 | 1,364 | 550,465 | 645,064 | 38,648,914 |
| | 2,456,087 | 1,364 | 634,211 | 1,692,108 | 65,270,586 |
| Net Revenue (Expense) before Interfund Transfers | 7,254 | - | 841,444 | 26,136 | 1,569,936 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (7,254) | | (841,444) | (26,136) | (1,567,591) |
| Other | | | | | (2,345) |
| | (7,254) | - | (841,444) | (26,136) | (1,569,936) |
| Net Revenue (Expense) | - | - | - | - | - |

School District No. 39 (Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2014

| | 2014 Budget | 2014 Actual | | | 2013 Actual (Recast) |
|--|--------------------|--|--------------------|--------------------|----------------------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Provincial Grants | | | | | |
| Ministry of Education | | 46,522 | | 46,522 | 192,118 |
| Other Revenue | 200,887 | | 230,313 | 230,313 | 207,128 |
| Rentals and Leases | 933,176 | | 979,639 | 979,639 | 1,020,031 |
| Investment Income | 31,134 | | 78,506 | 78,506 | 127,160 |
| Amortization of Deferred Capital Revenue | 13,253,808 | 12,622,377 | | 12,622,377 | 11,430,621 |
| Total Revenue | 14,419,005 | 12,668,899 | 1,288,458 | 13,957,357 | 12,977,058 |
| Expenses | | | | | |
| Operations and Maintenance | 161,295 | 46,522 | 277,393 | 323,915 | 573,542 |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 20,858,890 | 20,601,649 | | 20,601,649 | 19,205,406 |
| Total Expense | 21,020,185 | 20,648,171 | 277,393 | 20,925,564 | 19,778,948 |
| Capital Surplus (Deficit) for the year | (6,601,180) | (7,979,272) | 1,011,065 | (6,968,207) | (6,801,890) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 2,611,748 | 4,600,425 | | 4,600,425 | 6,696,853 |
| Local Capital | (4,374,052) | | (4,374,052) | (4,374,052) | |
| Capital Lease Payment | | | 40,540 | 40,540 | 108,130 |
| Capital Loan Payment | 100,000 | | | - | |
| Transfer to LCR | | | 600,000 | 600,000 | |
| Total Net Transfers | (1,662,304) | 4,600,425 | (3,733,512) | 866,913 | 6,804,983 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 218,065 | (218,065) | - | |
| Total Other Adjustments to Fund Balances | | 218,065 | (218,065) | - | |
| Total Capital Surplus (Deficit) for the year | (8,263,484) | (3,160,782) | (2,940,512) | (6,101,294) | 3,093 |
| Capital Surplus (Deficit), beginning of year | | 114,188,805 | 7,301,611 | 121,490,416 | 121,487,323 |
| Capital Surplus (Deficit), end of year | | 111,028,023 | 4,361,099 | 115,389,122 | 121,490,416 |

School District No. 39 (Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2014

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 20,848,131 | 684,517,505 | 16,609,185 | 1,541,809 | 3,035,785 | 14,001,678 | 740,554,093 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 2,133,492 | | | | | 2,133,492 |
| Operating Fund | | 628,354 | 985,692 | 202,628 | 93,682 | 1,122,478 | 3,032,834 |
| Special Purpose Funds | | 626 | 1,324,343 | | 8,710 | 233,912 | 1,567,591 |
| Local Capital | | 175,366 | | | 42,699 | | 218,065 |
| Capital Leases | | | 14,116 | | | 76,619 | 90,735 |
| Transferred from Work in Progress | | 39,321,721 | | | | | 39,321,721 |
| | - | 42,259,559 | 2,324,151 | 202,628 | 145,091 | 1,433,009 | 46,364,438 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 2,155,818 | | 800,458 | 2,191,783 | 5,148,059 |
| | - | - | 2,155,818 | - | 800,458 | 2,191,783 | 5,148,059 |
| Cost, end of year | 20,848,131 | 726,777,064 | 16,777,518 | 1,744,437 | 2,380,418 | 13,242,904 | 781,770,472 |
| Work in Progress, end of year | | 53,124,226 | 7,438 | | | 112,585 | 53,244,249 |
| Cost and Work in Progress, end of year | 20,848,131 | 779,901,290 | 16,784,956 | 1,744,437 | 2,380,418 | 13,355,489 | 835,014,721 |
| Accumulated Amortization, beginning of year | | 250,688,320 | 8,671,744 | 626,756 | 2,145,756 | 7,070,752 | 269,203,328 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 15,511,421 | 1,669,755 | 164,307 | 541,621 | 2,714,545 | 20,601,649 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 2,155,818 | | 800,458 | 2,191,783 | 5,148,059 |
| | | | 2,155,818 | - | 800,458 | 2,191,783 | 5,148,059 |
| Accumulated Amortization, end of year | | 266,199,741 | 8,185,681 | 791,063 | 1,886,919 | 7,593,514 | 284,656,918 |
| Tangible Capital Assets - Net | 20,848,131 | 513,701,549 | 8,599,275 | 953,374 | 493,499 | 5,761,975 | 550,357,803 |

School District No. 39 (Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2014

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|-------------------|------------------------------------|------------------------------|------------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 50,403,865 | 3,406 | | | 50,407,271 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 41,756,475 | 4,032 | | 112,585 | 41,873,092 |
| Deferred Capital Revenue - Other | 446,172 | | | | 446,172 |
| | 42,202,647 | 4,032 | - | 112,585 | 42,319,264 |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 39,321,721 | | | | 39,321,721 |
| Adjustment to WIP | 160,565 | | | | 160,565 |
| | 39,482,286 | - | - | - | 39,482,286 |
| Net Changes for the Year | 2,720,361 | 4,032 | - | 112,585 | 2,836,978 |
| Work in Progress, end of year | 53,124,226 | 7,438 | - | 112,585 | 53,244,249 |

School District No. 39 (Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2014

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|--------------------------|-----------------------------|--------------------------|--------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 335,149,255 | 7,324,720 | 14,335,155 | 356,809,130 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 2,133,492 | | | 2,133,492 |
| Transferred from Work in Progress | 39,321,721 | | | 39,321,721 |
| | 41,455,213 | - | - | 41,455,213 |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 12,253,406 | 197,292 | 171,679 | 12,622,377 |
| | 12,253,406 | 197,292 | 171,679 | 12,622,377 |
| Net Changes for the Year | 29,201,807 | (197,292) | (171,679) | 28,832,836 |
| Deferred Capital Revenue, end of year | 364,351,062 | 7,127,428 | 14,163,476 | 385,641,966 |
| Work in Progress, beginning of year | 49,795,341 | 451,364 | | 50,246,705 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 41,873,092 | 446,172 | | 42,319,264 |
| | 41,873,092 | 446,172 | - | 42,319,264 |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 39,321,721 | | | 39,321,721 |
| | 39,321,721 | - | - | 39,321,721 |
| Net Changes for the Year | 2,551,371 | 446,172 | - | 2,997,543 |
| Work in Progress, end of year | 52,346,712 | 897,536 | - | 53,244,248 |
| Total Deferred Capital Revenue, end of year | 416,697,774 | 8,024,964 | 14,163,476 | 438,886,214 |

School District No. 39 (Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2014

| | Bylaw Capital | MEd Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|------------------|------------------------------|--------------------------------|-----------------|------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | 3,766,995 | 2,772,021 | | | | 6,539,016 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education | 41,976,477 | | | | | 41,976,477 |
| Investment Income | | 90,917 | | | | 90,917 |
| | 41,976,477 | 90,917 | - | - | - | 42,067,394 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 2,133,492 | | | | | 2,133,492 |
| Transferred to DCR - Work in Progress | 41,873,092 | 446,172 | | | | 42,319,264 |
| Revenue Recognition | 46,522 | | | | | 46,522 |
| | 44,053,106 | 446,172 | - | - | - | 44,499,278 |
| Net Changes for the Year | (2,076,629) | (355,255) | - | - | - | (2,431,884) |
| Balance, end of year | 1,690,366 | 2,416,766 | - | - | - | 4,107,132 |