



**Central Okanagan
Public Schools**

Together We Learn

STATEMENT OF FINANCIAL INFORMATION

For the Year Ending
June 30, 2023





**Central Okanagan
Public Schools**

Together We Learn

**Statement of Financial Information (SOFI)
For the year ended June 30, 2023**

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 - Statement of Severance Agreements
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 - Reconciliation or explanation of differences to Audited Financial Statements
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Central Okanagan Public Schools

Together We Learn

STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 23	NAME OF SCHOOL DISTRICT Central Okanagan	YEAR 2022/2023
OFFICE LOCATION 1040 Hollywood Road South		TELEPHONE NUMBER 250-860-8888
MAILING ADDRESS 1040 Hollywood Road South		
CITY Kelowna	PROVINCE British Columbia	POSTAL CODE V1X 4N2
NAME OF SUPERINTENDENT Kevin Kaardal		TELEPHONE NUMBER 250-860-8888
NAME OF SECRETARY TREASURER Delta Carmichael		TELEPHONE NUMBER 250-860-8888

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 June 30, 2023 for Central Okanagan Public Schools as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION [Redacted]	DATE SIGNED Dec 13, 2023
SIGNATURE [Redacted]	DATE SIGNED Dec 13, 2023
SIGNATURE [Redacted]	DATE SIGNED Dec 13, 2023

Central Okanagan Public Schools

Statement of Financial Information (SOFI) For the year ended June 30, 2023

Financial Information Act – Submission Checklist

	Due Date
<input type="checkbox"/> a) A statement of assets and liabilities (audited financial statements)	Sept 30
<input type="checkbox"/> b) An operational statement including i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	Sept 30
<input type="checkbox"/> c) A schedule of debts (audited financial statements)	Sept 30
<input type="checkbox"/> d) A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	
<input type="checkbox"/> e) A schedule of remuneration and expenses, including:	Dec 31
<input type="checkbox"/> I. an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differ from the audited financial statements, an explanation is required.	
<input type="checkbox"/> II. a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member.	
<input type="checkbox"/> III. The number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required.	
<input type="checkbox"/> f) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$ 25,000. If the total differs from the Audited Financial Statements, an explanation is required.	Dec 31
<input type="checkbox"/> g) Approval of Statement of Financial Information.	Dec 31
<input type="checkbox"/> h) A management report approved by the Chief Financial Officer.	Dec 31

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2023**

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 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, Grant Thornton, LLP, 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 Central Okanagan Public Schools

Keith [redacted] Schools/CEO

Dec 13, 2023.
Date

Debra Carmichael, Secretary-Treasurer/CFO

Dec 13, 2023
Date

Audited Financial Statements of

School District No. 23 (Central Okanagan)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 23 (Central Okanagan)

June 30, 2023

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School District No. 23 (Central Okanagan)

MANAGEMENT REPORT

Version: 2785-2040-9057

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 23 (Central Okanagan) 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.

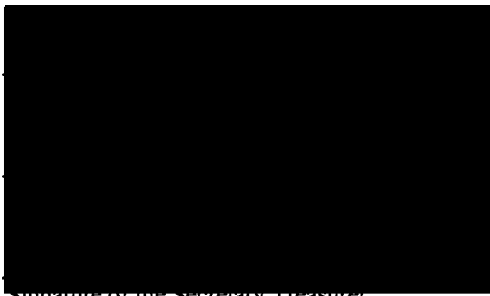
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 23 (Central Okanagan) (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, Grant Thornton LLP, 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. 23 (Central Okanagan) and meet when required. The accompanying Independent Auditors' 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. 23 (Central Okanagan)



Superintendent of Education

Sept. 27, 2023
Date Signed

Sept. 28, 2023
Date Signed

Secretary-Treasurer

Sept 28, 2023
Date Signed

Independent auditor's report

To the Board of Education of School District No. 23 (Central Okanagan)
and the Ministry of Education and Child Care

Grant Thornton LLP
200-1633 Ellis Street
Kelowna, BC
V1Y 2A8
T +1 250 712 6800
F +1 250 712 6850

Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2023, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of School District No. 23 (Central Okanagan) as at June 30, 2023 and for the year then ended, are prepared in all material respects in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the District in complying with the financial reporting provisions of Section 23.1. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Restated Comparative Information

We draw attention to Note 22 to the financial statements, which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Financial Statement Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Financial Statement Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 23.1, 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.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kelowna, Canada
September 20, 2023

Grant Thornton LLP
Chartered Professional Accountants

School District No. 23 (Central Okanagan)

Statement of Financial Position

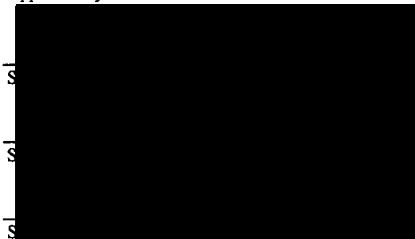
As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 3)	52,651,744	54,400,007
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	11,606,346	1,402,727
Other (Note 4)	2,252,855	4,024,393
Portfolio Investments	13,789,994	13,387,940
Total Financial Assets	80,300,939	73,215,067
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	21,074,317	17,496,998
Unearned Revenue (Note 7)	4,247,673	4,064,999
Deferred Revenue (Note 8)	5,619,384	4,463,390
Deferred Capital Revenue (Note 9)	267,696,000	252,296,283
Employee Future Benefits (Note 10)	11,331,499	10,725,549
Asset Retirement Obligation (Note 11)	25,897,433	25,897,433
Other Liabilities (Note 12)	13,804,734	13,413,823
Total Liabilities	349,671,040	328,358,475
Net Debt	(269,370,101)	(255,143,408)
Non-Financial Assets		
Tangible Capital Assets (Note 13)	360,621,449	344,930,402
Prepaid Expenses (Note 14)	393,886	635,259
Supplies Inventory	278,065	237,619
Total Non-Financial Assets	361,293,400	345,803,280
Accumulated Surplus (Deficit)	91,923,299	90,659,872
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	91,826,489	90,708,175
Accumulated Remeasurement Gains (Losses)	96,810	(48,303)
	91,923,299	90,659,872

Contractual Obligations (Note 19)

Contingent Liabilities (Note 20)

Approved by the Board



Sept 27, 2023
Date Signed

Sept 28, 2023
Date Signed

Sept 28, 2023
Date Signed

School District No. 23 (Central Okanagan)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	265,499,259	283,722,641	263,995,865
Other	567,463	523,066	630,677
Municipal Grants Spent on Sites			5,076,108
Federal Grants	293,728	889,653	171,550
Tuition	6,235,000	6,475,910	6,341,761
Other Revenue	10,301,270	12,326,185	10,159,755
Rentals and Leases	603,750	885,191	602,622
Investment Income	625,000	647,095	627,868
Gain (Loss) on Disposal of Tangible Capital Assets		5,346,000	
Amortization of Deferred Capital Revenue	9,764,607	10,830,067	10,315,394
Gain (Loss) Unamortized Deferred Capital Revenue		364,071	
Total Revenue	<u>293,890,077</u>	<u>322,009,879</u>	<u>297,921,600</u>
Expenses (Note 17)			
Instruction	245,345,875	264,403,620	242,833,497
District Administration	7,824,737	8,099,911	7,478,002
Operations and Maintenance	39,822,079	41,569,470	40,467,698
Transportation and Housing	5,162,148	5,822,284	5,543,151
Write-off/down of Buildings and Sites		996,280	
Total Expense	<u>298,154,839</u>	<u>320,891,565</u>	<u>296,322,348</u>
Surplus (Deficit) for the year	<u>(4,264,762)</u>	<u>1,118,314</u>	<u>1,599,252</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		90,708,175	89,108,923
Accumulated Surplus (Deficit) from Operations, end of year		<u>91,826,489</u>	<u>90,708,175</u>

School District No. 23 (Central Okanagan)

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	<u>(48,303)</u>	<u>1,496,093</u>
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	260,739	(1,119,914)
Amounts Reclassified to the Statement of Operations:		
Portfolio Investments	(115,626)	(424,482)
Net Remeasurement Gains (Losses) for the year	<u>145,113</u>	<u>(1,544,396)</u>
Accumulated Remeasurement Gains (Losses) at end of year	<u>96,810</u>	<u>(48,303)</u>

School District No. 23 (Central Okanagan)

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(4,264,762)</u>	<u>1,118,314</u>	<u>1,599,252</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(30,508,923)	(32,443,121)	(22,037,905)
Amortization of Tangible Capital Assets	14,805,916	15,755,794	15,408,942
Net carrying value of Tangible Capital Assets disposed of	-	996,280	
Total Effect of change in Tangible Capital Assets	<u>(15,703,007)</u>	<u>(15,691,047)</u>	<u>(6,628,963)</u>
Acquisition of Prepaid Expenses	-	(130,930)	(250,335)
Use of Prepaid Expenses	-	372,303	2,500
Acquisition of Supplies Inventory	-	(1,983,889)	(1,230,723)
Use of Supplies Inventory	-	1,943,443	1,215,054
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>200,927</u>	<u>(263,504)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(19,967,769)</u>	<u>(14,371,806)</u>	<u>(5,293,215)</u>
Net Remeasurement Gains (Losses)		<u>145,113</u>	<u>(1,544,396)</u>
(Increase) Decrease in Net Debt		<u>(14,226,693)</u>	<u>(6,837,611)</u>
Net Debt, beginning of year		<u>(255,143,408)</u>	<u>(248,305,797)</u>
Net Debt, end of year		<u>(269,370,101)</u>	<u>(255,143,408)</u>

School District No. 23 (Central Okanagan)

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 21)	
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,118,314	1,599,252
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(8,432,081)	(1,362,610)
Supplies Inventories	(40,446)	(15,669)
Prepaid Expenses	241,373	(247,835)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,577,319	(1,990,375)
Unearned Revenue	182,674	508,133
Deferred Revenue	1,155,994	683,362
Employee Future Benefits	605,950	182,998
Other Liabilities	390,911	1,816,175
Loss (Gain) on Disposal of Tangible Capital Assets	(5,346,000)	
Amortization of Tangible Capital Assets	15,755,794	15,408,942
Amortization of Deferred Capital Revenue	(10,830,067)	(10,315,394)
Recognition of Deferred Capital Revenue Spent on Sites	(45,286)	(7,073,733)
Write-Off/down of Buildings and Sites	996,280	
Gain on Unamortized Deferred Capital Revenue	(364,071)	
Total Operating Transactions	<u>(1,033,342)</u>	<u>(806,754)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(9,977,899)	(19,066,850)
Tangible Capital Assets -WIP Purchased	(22,465,222)	(2,971,055)
District Portion of Proceeds on Disposal	5,346,000	
Total Capital Transactions	<u>(27,097,121)</u>	<u>(22,037,905)</u>
Financing Transactions		
Capital Revenue Received	26,639,141	17,248,306
Total Financing Transactions	<u>26,639,141</u>	<u>17,248,306</u>
Investing Transactions		
Investments in Portfolio Investments	(402,054)	1,133,265
Decrease in Remeasurement Gains (Losses)	145,113	(1,544,396)
Total Investing Transactions	<u>(256,941)</u>	<u>(411,131)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(1,748,263)</u>	<u>(6,007,484)</u>
Cash and Cash Equivalents, beginning of year	<u>54,400,007</u>	<u>60,407,491</u>
Cash and Cash Equivalents, end of year	<u>52,651,744</u>	<u>54,400,007</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	33,472,855	34,751,575
Cash Equivalents	19,178,889	19,648,432
	<u>52,651,744</u>	<u>54,400,007</u>

1. Authority and purpose

The School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 23 (Central Okanagan)", and operates as "School District No. 23 (Central Okanagan)". A Board of Education (the "Board") elected for a four-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. School District No. 23 (Central Okanagan) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time

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 the "*Deferred Revenue and Deferred Capital Revenue*" and "*Revenue Recognition*" notes below.

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 the "*Deferred Revenue and Deferred Capital Revenue*" and "*Revenue Recognition*" notes below, 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 that:

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

2. Summary of significant accounting policies (*continued*)

The impact of this difference on the financial statements of the School District is as follows:

Year ended June 30, 2022 - increase in annual surplus by	<u>\$ (4,652,151)</u>
June 30, 2022 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 234,653,245</u>
Year ended June 30, 2023 - decrease in annual surplus by	<u>\$ 17,496,210</u>
June 30, 2023 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 252,149,455</u>

(b) Cash and cash equivalents

Cash and cash equivalents include cash balances, term deposits and bonds 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 when purchased and are held for the purpose of meeting short term cash commitments rather than for investing.

(c) Portfolio investments

The School District has investments in provincial, municipal and corporate bonds which have original terms to maturity of greater than three months at the time of acquisition. Bonds not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in bond instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a short term investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

(d) Accounts receivable

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

2. Summary of significant accounting policies (continued)

(e) Prepaid expenses

Prepaid expenses include licenses, deposits and software maintenance contracts that are valued at acquisition cost. Prepaid expenses are charged to expense over the periods expected to benefit from it.

(f) Supplies inventory

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

(g) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Costs also include overhead directly attributable to construction.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Transfers of capital assets from related parties are recorded at carrying value.
- 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 tangible capital assets 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. Disposals sites or buildings are recorded and gains/losses calculated.
- Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset. It is management's responsibility to determine the appropriate useful lives for capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

Buildings	40 years
Computer hardware	5 years
Computer software	5 years
Furniture and equipment	10 years
Vehicles	10 years

2. Summary of significant accounting policies (*continued*)

(h) Unearned revenue

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

(i) 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 the "*Revenue Recognition*" note below.

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. 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. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

(j) Employee future benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs, including both vested and non-vested benefits, under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rata on service and management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

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

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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.

2. Summary of significant accounting policies (*continued*)

(k) Asset retirement obligations

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some District owned buildings that will undergo major renovations or demolition in the future.

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

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

A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21 – Prior Period Adjustment).

(l) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

2. Summary of significant accounting policies (*continued*)

(m) 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:

- 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 government 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 as revenue over the period that the liability is extinguished. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service 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.

2. Summary of significant accounting policies (*continued*)

(n) Expenditures

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 any other employees excluded from union contract 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 regular programs.
 - Actual salaries of personnel assigned by 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 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.

(o) 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.

The School District's financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and other liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant credit, liquidity or market risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Except for portfolio investments in equity instruments quoted in an active market 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.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations.

2. Summary of significant accounting policies (*continued*)

(o) Financial instruments (*continued*)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a short term investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

(p) Measurement uncertainty

Preparation of financial statements in accordance with the "*Basis of Accounting*" note above requires management to make estimates and assumptions that impact reported amounts for 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, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(q) 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 (see the "*Internally Restricted Surplus - Operating Fund*" and "*Interfund Transfers*" notes below).

(r) Future Change in Accounting Policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

3. Cash and cash equivalents

Included in cash and cash equivalents are funds in the amount of \$387,877 (2022 - \$402,285), restricted and paid out to staff who contribute and take part in the District's self-funded deferred salary leave plan.

Also included in cash and cash equivalents are funds in the amount of \$11,082,261 (2022 - \$10,389,915), restricted and paid out to teachers who contribute and take part in the District's self-funded summer saving plan.

4. Accounts receivable - other

	<u>2023</u>	<u>2022</u>
GST rebate	\$ 232,795	\$ 315,291
Invoices receivable	887,631	482,270
Long term receivable	58,440	135,502
Other receivable	<u>1,073,989</u>	<u>3,091,330</u>
Total accounts receivable - other	<u>\$ 2,252,855</u>	<u>\$ 4,024,393</u>

5. Accounts payable and accrued liabilities - other

	<u>2023</u>	<u>2022</u>
Trade	\$ 3,039,924	\$ 2,335,532
International Education	2,350,893	2,205,139
Summer Savings program	11,082,261	10,389,965
Deferred Salary Leave program	387,877	402,719
Miscellaneous	<u>4,213,362</u>	<u>2,163,643</u>
Total accounts payable and accrued liabilities - other	<u>\$ 21,074,317</u>	<u>\$ 17,496,998</u>

6. Bank loans

The School District has a revolving demand operating credit facility with the Royal Bank of Canada in the amount of \$5,000,000. The facility is secured by a certified copy of a resolution permitting short term borrowings up to \$5,000,000 under Section 139 of the School Act approved by the Board of Education of the School District. The amounts are repayable on demand and bear interest at the bank's prime lending rate. At June 30, 2023 the balance outstanding under this credit facility was \$nil (2022 - \$nil).

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

7. Unearned revenue

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 4,064,999	\$ 3,556,866
Changes for the year:		
Increase:		
Tuition fees	6,017,121	6,380,480
Other	-	-
	<u>6,017,121</u>	<u>6,380,480</u>
Decrease:		
Tuition fees	(5,830,942)	(5,872,347)
Other	(3,505)	-
	<u>(5,834,447)</u>	<u>(5,872,347)</u>
Balance, end of year	<u>\$ 4,247,673</u>	<u>\$ 4,064,999</u>
	<u>2023</u>	<u>2022</u>
Unearned revenue comprised of:		
Tuition fees	\$ 4,247,637	\$ 4,061,458
Other	36	3,541
	<u>\$ 4,247,673</u>	<u>\$ 4,064,999</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. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 4,463,390	\$ 3,780,028
Contributions received during the year	39,835,154	31,427,662
Revenue recognized from deferred contributions	(38,679,160)	(30,744,300)
	<u>1,155,994</u>	<u>683,362</u>
Balance, end of year	<u>\$ 5,619,384</u>	<u>\$ 4,463,390</u>

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

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 the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 252,296,283	\$ 252,437,104
Contributions received during the year	25,780,119	17,037,599
Investment income	859,022	210,707
Revenue recognized from deferred contributions	(10,830,067)	(10,315,394)
Gain on unamortized deferred capital revenue	(364,071)	-
Site purchases	<u>(45,286)</u>	<u>(7,073,733)</u>
Balance, end of year	<u>\$ 267,696,000</u>	<u>\$ 252,296,283</u>

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.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

10. Employee future benefits (continued)

	2023	2022
Reconciliation of accrued benefit obligation		
Accrued benefit obligation - April 1	\$ 9,701,328	\$ 9,543,963
Service cost	893,154	868,271
Interest cost	324,326	248,596
Benefit payments	(678,655)	(928,546)
Actuarial gain	(651,703)	(30,956)
Accrued benefit obligation - March 31	\$ 9,588,450	\$ 9,701,328
Reconciliation of funded status at end of fiscal year		
Accrued benefit obligation - March 31	\$ (9,588,450)	\$ (9,701,328)
Employer contributions after measurement date	150,524	257,076
Benefit expense after measurement date	(317,357)	(304,370)
Unamortized net actuarial (gain) loss	(1,576,216)	(976,927)
Accrued benefit obligation - June 30	\$ (11,331,499)	\$ (10,725,549)
Reconciliation of change in accrued benefit liability		
Accrued benefit liability - July 1	\$ 10,725,549	\$ 10,542,551
Net expense for fiscal year	1,094,395	1,051,920
Employer contributions	(488,445)	(868,922)
Accrued benefit liability - June 30	\$ 11,331,499	\$ 10,725,549
Components of net benefit expense		
Service cost	\$ 887,145	\$ 874,492
Interest cost	343,322	267,529
Amortization of net actuarial (gain) loss	(136,072)	(90,101)
Net benefit expense	\$ 1,094,395	\$ 1,051,920

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

	2023	2022
Discount rate - April 1	3.25%	2.50%
Discount rate - March 31	4.00%	3.25%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
Expected avg. remaining service lifetime (EARSL) - March 31	10.9	10.9

The impact of changes in assumptions between the March 31, 2023 measurement date and June 30, 2023 reporting date have been considered and are not considered to be material.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

11. Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 22 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	<u>2023</u>	<u>2022</u>
Asset Retirement Obligation, opening balance	\$ (25,897,433)	\$ (25,897,433)
Settlements during the year	-	-
Asset Retirement Obligation, closing balance	<u>\$ (25,897,433)</u>	<u>\$ (25,897,433)</u>

12. Other liabilities

	<u>2023</u>	<u>2022</u>
Accrued vacation payable	\$ 1,740,134	\$ 1,652,857
Benefits payable	9,919,519	10,091,654
Wages payable	1,508,601	1,247,360
Other payables	<u>636,479</u>	<u>421,952</u>
Total other liabilities	<u>\$ 13,804,734</u>	<u>\$ 13,413,823</u>

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

13. Tangible capital assets

	2023	2022
<u>Net Book Value</u>		
Sites	\$ 60,915,720	\$ 60,874,434
Buildings	256,022,801	261,220,495
Buildings - WIP	25,266,134	2,971,055
Computer hardware	6,006,735	6,671,074
Computer software	32,721	3,907
Furniture & equipment	7,561,594	8,274,529
Vehicles	4,815,744	4,914,908
Total	\$ 360,621,449	\$ 344,930,402

	Balance at July 1, 2022	Additions	Disposals	Net WIP Transfer	Balance at June 30, 2023
<u>Cost</u>					
Sites	\$ 60,874,434	\$ 45,286	\$ (4,000)	\$ -	\$ 60,915,720
Buildings	496,301,257	6,348,572	(4,023,990)	170,143	498,795,982
Buildings - WIP	2,971,055	22,465,222	-	(170,143)	25,266,134
Computer hardware	14,910,998	2,071,002	(4,539,596)	-	12,442,404
Computer software	11,982	34,100	(5,206)	-	40,876
Furniture & equipment	13,584,397	645,191	(651,471)	-	13,578,117
Vehicles	9,195,185	833,748	(565,884)	-	9,463,049
Total	\$ 597,849,309	\$ 32,443,121	\$ (9,790,147)	\$ -	\$ 620,502,282
<u>Acc. Amortization</u>					
Buildings	\$ 235,080,762	\$ 10,724,129	\$ (3,031,710)	\$ -	\$ 242,773,181
Computer hardware	8,239,924	2,735,341	(4,539,596)	-	6,435,669
Computer software	8,075	5,286	(5,206)	-	8,155
Furniture & equipment	5,309,868	1,358,126	(651,471)	-	6,016,523
Vehicles	4,280,277	932,912	(565,884)	-	4,647,305
Total	\$ 252,918,906	\$ 15,755,794	\$ (8,793,867)	\$ -	\$ 259,880,833

District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

13. Tangible capital assets *(continued)*

	Balance at July 1, 2021	Prior Period Adjustment (Note 21)	Balance at July 1, 2021 Restated	Additions	Disposals	Net WIP Transfers	Balance at July 1, 2022
<u>Cost</u>							
Sites	\$ 53,800,701	\$ -	\$ 53,800,701	\$ 7,073,733	\$ -	\$ -	\$ 60,874,434
Buildings	431,924,959	25,897,433	457,822,392	7,234,641	-	31,244,224	496,301,257
Buildings - WIP	31,244,224	-	31,244,224	2,971,055	-	(31,244,224)	2,971,055
Computer hardware	14,367,516	-	14,367,516	2,385,686	(1,842,204)	-	14,910,998
Computer software	26,411	-	26,411	-	(14,429)	-	11,982
Furniture & equipment	12,553,717	-	12,553,717	2,056,966	(1,026,286)	-	13,584,397
Vehicles	9,081,914	-	9,081,914	315,824	(202,553)	-	9,195,185
Total	\$ 552,999,442	\$ 25,897,433	\$ 578,896,875	\$ 22,037,905	\$ (3,085,472)	\$ -	\$ 597,849,308
<u>Acc. Amortization</u>							
Buildings	\$ 198,971,019	\$ 25,875,254	\$ 224,846,273	\$ 10,234,489	\$ 0	\$ -	\$ 235,080,762
Computer hardware	7,154,274	-	7,154,274	2,927,852	(1,842,204)	-	8,239,924
Computer software	18,664	-	18,664	3,840	(14,429)	-	8,075
Furniture & equipment	5,029,250	-	5,029,250	1,306,906	(1,026,286)	-	5,309,868
Vehicles	3,568,975	-	3,568,975	913,855	(202,553)	-	4,280,277
Total	\$ 214,742,182	\$ 25,875,254	\$ 240,617,436	\$ 15,386,942	\$ (3,085,472)	\$ -	\$ 252,918,906

Buildings - WIP having a value of \$25,266,134 (2022 - \$2,971,055) has not been amortized. Amortization of these assets will commence when the assets are put in service.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

14. Prepaid expenses

	<u>2023</u>	<u>2022</u>
Prepaid software licensing	\$ 393,886	\$ 635,259

15. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 51,000 active members from school districts and approximately 41,000 retired members. As at December 31, 2021, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The next valuation for the Teachers' Pension Plan will be as at December 31, 2023.

The most recent valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation for the Municipal Pension Plan will be as at December 31, 2024 with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the 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, assets and cost to individual employers participating in the plan. The School District paid \$21,695,803 (2022 - \$20,564,318) for employer contributions to these plans in the year ended June 30, 2023

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

16. Internally restricted surplus - operating fund

	<u>2023</u>	<u>2022</u>
Internally restricted (appropriated) by Board for:		
Appropriated for next year's budget	\$ 418,629	\$ 2,443,410
Net school surpluses	576,163	949,417
Targeted indigenous program	766,016	583,833
CUPE training funds	381,275	108,772
Jordan Principle funding	103,874	-
International student exchange	-	32,450
Program funds	-	17,386
WCB core audit funds	52,500	54,000
Trusee travel	26,203	32,055
Subtotal (internally restricted)	<u>\$ 2,324,660</u>	<u>\$ 4,221,323</u>
Unrestricted operating surplus	<u>1,286,174</u>	<u>418,629</u>
Total available for future operations	<u>\$ 3,610,834</u>	<u>\$ 4,639,952</u>

17. Expense by object

	<u>2023</u>	<u>2022</u>
Salaries and benefits	\$ 265,003,501	\$ 247,484,016
Services and supplies	39,135,988	33,429,390
Amortization on tangible capital assets	<u>15,755,794</u>	<u>15,408,942</u>
Total expenses by object	<u>\$ 319,895,283</u>	<u>\$ 296,322,348</u>

18. Interfund transfers

Inter-fund transfers between operating, special purpose and capital funds for the year ended June 30, 2023 were as follows:

- Transfers in the amount of \$609,862 (2022 - \$718,014) were made from the Special Purpose Funds to the Capital Fund for capital asset purchases funded by the Special Purpose Funds.
- Transfers in the amount of \$293,159 (2022 - \$1,015,838) were made from the Operating Fund to the Capital Fund for capital asset purchases funded by the Operating Fund.
- Transfers in the amount of \$1,299,577 (2022 - \$1,556,822) were made from Local Capital within the Operating fund to the Capital Fund for capital asset purchases funded by Local Capital.

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 all of these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

20. Contractual obligations

During the year, the School District has entered into several contractual obligations including:

- Construction contracts, relating to various projects including, bus, playground, capital upgrades and Annual Facilities purchases, resulting in commitments of \$24,020,056 at June 30, 2023 (2022 - \$47,807,855). These commitments will be funded by bylaw capital through the Province of British Columbia and will become liabilities in the future when the terms of the contracts are met.
- In 2021, the District has entered into an agreement with the Minister of Children and Family Development to construct new child care spaces at seven district locations. The total commitment for this project is \$28,952,0950. At June 30, 2023, \$21,975,789 has been received (2022 - \$11,580,838) and \$17,722,137 (2022 - \$2,148,079) has been spent.

21. Contingencies

The School District is involved in certain legal actions. Some of these legal actions are managed and covered by the School District, School's Protection Program. The outcome of these matters cannot be determined at this time. In the event that any claims are successful, it is management's opinion that the settlements of such claims would not have a material effect on the financial position of the School District. The resulting loss to the School District, if any, will be recorded in the period in which it is determinable.

The School District has five letters of credit with the Royal Bank of Canada in the amounts of \$61,385, \$33,156, and \$238,397 payable to the City of Kelowna, \$123,599 payable to the City of West Kelowna, and \$15,000, payable to the Rutland Waterworks District. The City of Kelowna letters of credit for \$61,385 and \$33,156 were required in connection with the construction of an addition to École Dr. Knox Middle School at 121 Drysdale Boulevard. These letters of credit were issued on May 16, 2023 and March 24, 2023 respectively. The City of Kelowna letter of credit for \$238,397, issued on June 3, 2022, is in connection with constuction of a childcare facility at Anne McClymont Elementary school at 4489 Lakeshore Road. The City of West Kelowna letter of credit is for construction of a childcare facility at Hudson Road Elementary at 1221 Hudson Road and was issued on April 3, 2023. The Rutland Waterworks District letter of credit was necessary to cover hydrant installation and geoexchange improvements for the new administration office and was issued on April 5, 2017.

22. Prior period adjustment

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future. This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) - Part 6 - Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts were increased (decreased) as follows:

Asset Retirement Obligation	<u>\$ 25,897,433</u>
Tangible Capital Assets - cost	<u>\$ 25,897,433</u>
Tangible Capital Assets - accumulated amortization)	<u>\$ (25,875,254)</u>
Operations & Maintenance Expense - Asset Amortization	<u>\$ 22,000</u>
Accumulated Surplus - Invested in Capital Assets	<u>\$ (25,853,254)</u>

23. 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.

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 and cash equivalents, accounts receivable and portfolio investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most accounts 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 with the Royal Bank of Canada and the School District invests solely in fixed income and money market securities. All bonds must have a 'BBB' or better credit rating.

23. Risk management (continued)

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 cash and cash equivalents and portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in fixed income and money market securities.

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. It is management's opinion that the School District is not exposed to significant liquidity risk, as cash flows are guaranteed by the Ministry of Education.

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

24. Economic dependence

The operations of the School District are dependent on continued funding from the Ministry of Education and Child Care and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2023

25. Budget figures

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 22, 2022. While PSAS require the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education on February 22, 2023. Significant changes between the original and amended budget are as follows:

	Amended Annual Budget	Annual Budget	Change
Revenue			
Provincial Grants	\$ 285,123,027	\$ 266,066,722	\$ 19,056,305
Federal Grants	793,536	293,728	499,808
Tuition	6,235,000	6,235,000	-
Other Revenue	11,232,004	10,905,020	326,984
Investment Income	625,000	625,000	0
Amortization of Deferred Cap Revenue	10,791,761	9,764,607	1,027,154
Total Revenue	<u>\$ 314,800,328</u>	<u>\$ 293,890,077</u>	<u>\$ 20,910,251</u>
Expense			
Instruction	\$ 262,975,958	\$ 245,345,875	\$ 17,630,083
District Administration	8,280,654	7,824,737	455,917
Operations and Maintenance	39,569,630	39,822,079	(252,449)
Transportation and Housing	5,457,877	5,162,148	295,729
Total Expense	<u>\$ 316,284,119</u>	<u>\$ 298,154,839</u>	<u>\$ 18,129,280</u>
Net Revenue (Expense)	<u>\$ (1,483,791)</u>	<u>\$ (4,264,762)</u>	<u>\$ 2,780,971</u>
Budget Allocation of Surplus (Deficit)	<u>4,221,323</u>	<u>4,807,376</u>	<u>(586,053)</u>
Budget Surplus (Deficit), for the year	<u>\$ 2,737,532</u>	<u>\$ 542,614</u>	<u>\$ 2,194,918</u>

School District No. 23 (Central Okanagan)
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,639,952		86,068,223	90,708,175	114,962,177
Prior Period Adjustments					(25,853,254)
Accumulated Surplus (Deficit), beginning of year, as restated	4,639,952	-	86,068,223	90,708,175	89,108,923
Changes for the year					
Surplus (Deficit) for the year	563,618	609,862	(55,166)	1,118,314	1,599,252
Interfund Transfers					
Tangible Capital Assets Purchased	(293,159)	(609,862)	903,021	-	
Local Capital	(1,299,577)		1,299,577	-	
Net Changes for the year	(1,029,118)	-	2,147,432	1,118,314	1,599,252
Accumulated Surplus (Deficit), end of year - Statement 2	3,610,834	-	88,215,655	91,826,489	90,708,175
Accumulated Remeasurement Gains (Losses) - Statement 3	96,810			96,810	(48,303)
	3,707,644	-	88,215,655	91,923,299	90,659,872

School District No. 23 (Central Okanagan)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	240,898,857	252,558,752	236,823,630
Other	567,463	523,066	630,677
Federal Grants	293,728	889,653	171,550
Tuition	6,235,000	6,475,910	6,341,761
Other Revenue	4,273,700	4,856,877	4,598,581
Rentals and Leases	603,750	885,191	602,622
Investment Income	550,000	503,445	590,743
Total Revenue	253,422,498	266,692,894	249,759,564
Expenses			
Instruction	215,439,838	226,460,256	213,352,743
District Administration	7,824,737	8,099,911	7,446,025
Operations and Maintenance	25,016,163	25,746,825	24,550,705
Transportation and Housing	5,162,148	5,822,284	5,543,151
Total Expense	253,442,886	266,129,276	250,892,624
Operating Surplus (Deficit) for the year	(20,388)	563,618	(1,133,060)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,807,376		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,988,235)	(293,159)	(1,015,838)
Local Capital	(2,798,753)	(1,299,577)	(1,556,822)
Total Net Transfers	(4,786,988)	(1,592,736)	(2,572,660)
Total Operating Surplus (Deficit), for the year	-	(1,029,118)	(3,705,720)
Operating Surplus (Deficit), beginning of year		4,639,952	8,345,672
Operating Surplus (Deficit), end of year		3,610,834	4,639,952
Operating Surplus (Deficit), end of year			
Internally Restricted		2,324,660	4,221,323
Unrestricted		1,286,174	418,629
Total Operating Surplus (Deficit), end of year		3,610,834	4,639,952

School District No. 23 (Central Okanagan)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	240,199,234	251,961,634	236,032,631
ISC/LEA Recovery	(1,298,700)	(1,336,165)	(1,329,754)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,238,323	1,238,323	1,238,323
Funding for Graduated Adults	100,000	59,478	73,878
Student Transportation Fund	600,000	600,000	600,000
Support Staff Benefits Grant		-	172,116
FSA Scorer Grant		29,482	31,792
Child Care Funding	60,000		
Early Learning Framework (ELF) Implementation		-	4,644
Other		6,000	
Total Provincial Grants - Ministry of Education and Child Care	240,898,857	252,558,752	236,823,630
Provincial Grants - Other	567,463	523,066	630,677
Federal Grants	293,728	889,653	171,550
Tuition			
International and Out of Province Students	6,235,000	6,475,910	6,341,761
Total Tuition	6,235,000	6,475,910	6,341,761
Other Revenues			
Other School District/Education Authorities	575,000	655,733	574,780
Funding from First Nations	1,298,700	1,336,165	1,329,754
Miscellaneous			
Transportation Fees	1,200,000	1,457,726	1,189,925
Wage Recoveries	450,000	571,589	765,851
Technology Fees	150,000	31,677	109,919
Other	600,000	803,987	628,352
Total Other Revenue	4,273,700	4,856,877	4,598,581
Rentals and Leases	603,750	885,191	602,622
Investment Income	550,000	503,445	590,743
Total Operating Revenue	253,422,498	266,692,894	249,759,564

School District No. 23 (Central Okanagan)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Salaries			
Teachers	111,272,009	115,826,601	111,492,419
Principals and Vice Principals	13,831,815	14,626,904	13,764,362
Educational Assistants	20,765,135	20,962,805	19,424,194
Support Staff	22,923,593	24,076,576	23,169,135
Other Professionals	4,103,886	3,904,116	3,934,448
Substitutes	8,494,661	10,095,294	8,776,794
Total Salaries	181,391,099	189,492,296	180,561,352
Employee Benefits	45,514,988	48,715,485	44,643,192
Total Salaries and Benefits	226,906,087	238,207,781	225,204,544
Services and Supplies			
Services	7,401,058	6,977,161	7,189,881
Student Transportation	386,800	575,843	365,125
Professional Development and Travel	2,173,164	1,543,402	1,388,444
Rentals and Leases	974,108	880,433	635,990
Dues and Fees	453,845	602,497	506,092
Insurance	714,600	752,806	659,687
Supplies	10,508,946	12,069,625	10,590,807
Utilities	3,924,278	4,519,728	4,352,054
Total Services and Supplies	26,536,799	27,921,495	25,688,080
Total Operating Expense	253,442,886	266,129,276	250,892,624

School District No. 23 (Central Okanagan)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	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	93,310,270	1,728,163	157,353	1,657,213		9,256,205	106,109,204
1.03 Career Programs	654,315	-	75,425	359,443		39,752	1,128,935
1.07 Library Services	2,257,597	267,371	-	1,324,703	139,176	28,963	4,017,810
1.08 Counselling	3,502,166	-	-	-		8,303	3,510,469
1.10 Special Education	13,166,998	435,495	18,270,175	1,089,750		474,618	33,437,036
1.30 English Language Learning	1,398,950	-	-	617		37,998	1,437,565
1.31 Indigenous Education	1,081,705	268,453	2,459,852	73,809		28,353	3,912,172
1.41 School Administration	-	10,644,817	-	3,986,943		86,809	14,718,569
1.62 International and Out of Province Students	454,600	199,615	-	173,151	336,093	10,980	1,174,439
Total Function 1	115,826,601	13,543,914	20,962,805	8,665,629	475,269	9,971,981	169,446,199
4 District Administration							
4.11 Educational Administration	-	381,378	-	130,926	758,407	79,279	1,349,990
4.40 School District Governance	-	-	-	-	161,329	-	161,329
4.41 Business Administration	-	701,612	-	1,044,223	1,489,343	44,034	3,279,212
Total Function 4	-	1,082,990	-	1,175,149	2,409,079	123,313	4,790,531
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	-	-	-	201,486	494,905	-	696,391
5.50 Maintenance Operations	-	-	-	10,202,080	166,946	-	10,369,026
5.52 Maintenance of Grounds	-	-	-	961,264	-	-	961,264
5.56 Utilities	-	-	-	95,412	148,459	-	243,871
Total Function 5	-	-	-	11,460,242	810,310	-	12,270,552
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	173,415	209,458	-	382,873
7.70 Student Transportation	-	-	-	2,602,141	-	-	2,602,141
Total Function 7	-	-	-	2,775,556	209,458	-	2,985,014
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	115,826,601	14,626,904	20,962,805	24,076,576	3,904,116	10,095,294	189,492,296

School District No. 23 (Central Okanagan)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	106,109,204	26,763,995	132,873,199	9,309,160	142,182,359	132,765,855	135,227,038
1.03 Career Programs	1,128,935	294,623	1,423,558	360,462	1,784,020	1,925,789	1,820,875
1.07 Library Services	4,017,810	1,077,332	5,095,142	411,448	5,506,590	5,666,158	5,234,731
1.08 Counselling	3,510,469	868,534	4,379,003	17,942	4,396,945	4,394,099	4,161,424
1.10 Special Education	33,437,036	9,128,572	42,565,608	1,254,792	43,820,400	42,561,425	40,048,525
1.30 English Language Learning	1,437,565	344,766	1,782,331	36,366	1,818,697	1,754,138	1,715,345
1.31 Indigenous Education	3,912,172	1,052,493	4,964,665	412,060	5,376,725	5,785,612	4,850,776
1.41 School Administration	14,718,569	3,466,430	18,184,999	7,834	18,192,833	17,666,290	17,215,128
1.62 International and Out of Province Students	1,174,439	311,527	1,485,966	1,895,721	3,381,687	2,920,472	3,078,901
Total Function 1	169,446,199	43,308,272	212,754,471	13,705,785	226,460,256	215,439,838	213,352,743
4 District Administration							
4.11 Educational Administration	1,349,990	339,808	1,689,798	265,291	1,955,089	2,002,234	1,796,603
4.40 School District Governance	161,329	10,703	172,032	182,968	355,000	359,634	295,374
4.41 Business Administration	3,279,212	803,489	4,082,701	1,707,121	5,789,822	5,462,869	5,354,048
Total Function 4	4,790,531	1,154,000	5,944,531	2,155,380	8,099,911	7,824,737	7,446,025
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	696,391	172,957	869,348	563,527	1,432,875	1,557,361	1,486,980
5.50 Maintenance Operations	10,369,026	2,902,549	13,271,575	3,876,903	17,148,478	16,785,500	16,288,113
5.52 Maintenance of Grounds	961,264	220,674	1,181,938	541,154	1,723,092	1,514,100	1,567,780
5.56 Utilities	243,871	43,200	287,071	5,155,309	5,442,380	5,159,202	5,207,832
Total Function 5	12,270,552	3,339,380	15,609,932	10,136,893	25,746,825	25,016,163	24,550,705
7 Transportation and Housing							
7.41 Transportation and Housing Administration	382,873	97,157	480,030	68,918	548,948	494,268	522,821
7.70 Student Transportation	2,602,141	816,676	3,418,817	1,854,519	5,273,336	4,667,880	5,020,330
Total Function 7	2,985,014	913,833	3,898,847	1,923,437	5,822,284	5,162,148	5,543,151
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	189,492,296	48,715,485	238,207,781	27,921,495	266,129,276	253,442,886	250,892,624

School District No. 23 (Central Okanagan)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,600,402	31,118,603	25,174,610
Other Revenue	6,027,570	7,469,308	5,561,174
Investment Income	-	32,166	3,012
Total Revenue	<u>30,627,972</u>	<u>38,620,077</u>	<u>30,738,796</u>
Expenses			
Instruction	29,906,037	37,943,364	29,480,754
District Administration			31,977
Operations and Maintenance		66,851	508,051
Total Expense	<u>29,906,037</u>	<u>38,010,215</u>	<u>30,020,782</u>
Special Purpose Surplus (Deficit) for the year	<u>721,935</u>	<u>609,862</u>	<u>718,014</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(721,935)	(609,862)	(718,014)
Total Net Transfers	<u>(721,935)</u>	<u>(609,862)</u>	<u>(718,014)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	93,229	21,099	3,834,013	-	-	119,634	107,175	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	785,499	848,215			256,000	75,950	409,203	1,268,698	569,778
Other				8,269,003					
Investment Income		5,500	1,245				7,057	6,322	
	785,499	853,715	1,245	8,269,003	256,000	75,950	416,260	1,275,020	569,778
Less: Allocated to Revenue Recovered	659,843	869,729	-	7,469,308	256,000	75,950	363,322	1,382,195	569,778
Deferred Revenue, end of year	125,656	77,215	22,344	4,633,708	-	-	172,572	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	659,843	864,229			256,000	75,950	356,265	1,375,873	569,778
Other Revenue				7,469,308					
Investment Income		5,500					7,057	6,322	
	659,843	869,729	-	7,469,308	256,000	75,950	363,322	1,382,195	569,778
Expenses									
Salaries									
Teachers				78,234		41,740	128,055	28,915	
Principals and Vice Principals									
Educational Assistants		705,245			182,896				
Support Staff									
Substitutes		4,684					68,904	810	568,859
	-	709,929	-	78,234	182,896	41,740	196,959	29,725	568,859
Employee Benefits		159,800		20,051	47,299	9,209	29,099	7,164	
Services and Supplies	66,851			7,371,023	25,805	25,001	137,264	1,345,306	919
	66,851	869,729	-	7,469,308	256,000	75,950	363,322	1,382,195	569,778
Net Revenue (Expense) before Interfund Transfers	592,992	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(592,992)								
	(592,992)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	59,083	3,920	71,603	19,237	19,397	115,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,338,482	34,243	1,722	48,000	6,570	55,400	35,000	2,396,709	19,000
Other				4,224	1,135	1,144	6,784		
Investment Income									
	24,338,482	34,243	1,722	52,224	7,705	56,544	41,784	2,396,709	19,000
Less: Allocated to Revenue Recovered	24,338,482	26,094	-	119,367	2,511	49,538	20,000	2,036,168	5,968
Deferred Revenue, end of year	-	8,149	5,642	4,460	24,431	26,403	136,784	360,541	13,032
Revenues									
Provincial Grants - Ministry of Education and Child Care	24,338,482	26,094		115,143	1,376	48,394	13,216	2,036,168	5,968
Other Revenue									
Investment Income				4,224	1,135	1,144	6,784		
	24,338,482	26,094	-	119,367	2,511	49,538	20,000	2,036,168	5,968
Expenses									
Salaries									
Teachers	19,470,786								
Principals and Vice Principals									
Educational Assistants									
Support Staff						40,821			
Substitutes		26,094		1,823	1,525				2,638
	19,470,786	26,094	-	1,823	1,525	40,821	-	-	2,638
Employee Benefits	4,867,696					8,133			
Services and Supplies				117,544	986	584	20,000	2,019,298	3,330
	24,338,482	26,094	-	119,367	2,511	49,538	20,000	2,019,298	5,968
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	16,870	-
Interfund Transfers									
Tangible Capital Assets Purchased								(16,870)	
	-	-	-	-	-	-	-	(16,870)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	ECL (Early Care & Learning)	Provincial Resource Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	-	-	4,463,390
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000	209,271	31,532,740
Other			8,269,003
Investment Income			33,411
	175,000	209,271	39,835,154
Less: Allocated to Revenue	175,000	200,824	38,620,077
Recovered			59,083
Deferred Revenue, end of year	-	8,447	5,619,384
Revenues			
Provincial Grants - Ministry of Education and Child Care	175,000	200,824	31,118,603
Other Revenue			7,469,308
Investment Income			32,166
	175,000	200,824	38,620,077
Expenses			
Salaries			
Teachers		101,347	19,849,077
Principals and Vice Principals	143,804		143,804
Educational Assistants			888,141
Support Staff			40,821
Substitutes		1,998	677,335
	143,804	103,345	21,599,178
Employee Benefits	31,196	25,031	5,204,678
Services and Supplies		72,448	11,206,359
	175,000	200,824	38,010,215
Net Revenue (Expense) before Interfund Transfers	-	-	609,862
Interfund Transfers			
Tangible Capital Assets Purchased			(609,862)
	-	-	(609,862)
Net Revenue (Expense)	-	-	-

School District No. 23 (Central Okanagan)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual (Restated - Note 21)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		45,286		45,286	1,997,625
Other				-	-
Municipal Grants Spent on Sites					5,076,108
Investment Income	75,000		111,484	111,484	34,113
Gain (Loss) on Disposal of Tangible Capital Assets		5,346,000		5,346,000	
Amortization of Deferred Capital Revenue	9,764,607	10,830,067		10,830,067	10,315,394
Gain (Loss) Unamortized Deferred Capital Revenue		364,071		364,071	
Total Revenue	9,839,607	16,585,424	111,484	16,696,908	17,423,240
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	14,805,916	15,755,794		15,755,794	15,408,942
Write-off/down of Buildings and Sites		996,280		996,280	
Total Expense	14,805,916	16,752,074	-	16,752,074	15,408,942
Capital Surplus (Deficit) for the year	(4,966,309)	(166,650)	111,484	(55,166)	2,014,298
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,710,170	903,021		903,021	1,733,852
Local Capital	2,798,753		1,299,577	1,299,577	1,556,822
Total Net Transfers	5,508,923	903,021	1,299,577	2,202,598	3,290,674
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(5,346,000)	5,346,000	-	
Tangible Capital Assets Purchased from Local Capital		2,649,036	(2,649,036)	-	
Tangible Capital Assets WIP Purchased from Local Capital		155,430	(155,430)	-	
Total Other Adjustments to Fund Balances		(2,541,534)	2,541,534	-	
Total Capital Surplus (Deficit) for the year	542,614	(1,805,163)	3,952,595	2,147,432	5,304,972
Capital Surplus (Deficit), beginning of year		84,178,358	1,889,865	86,068,223	106,616,505
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(25,853,254)
Capital Surplus (Deficit), beginning of year, as restated		84,178,358	1,889,865	86,068,223	80,763,251
Capital Surplus (Deficit), end of year		82,373,195	5,842,460	88,215,655	86,068,223

School District No. 23 (Central Okanagan)

Tangible Capital Assets
Year Ended June 30, 2023

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	60,874,434	470,403,824	13,584,397	9,195,185	11,982	14,910,998	568,980,820
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		25,897,433					25,897,433
Cost, beginning of year, as restated	60,874,434	496,301,257	13,584,397	9,195,185	11,982	14,910,998	594,878,253
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	45,286	5,559,231	278,962	494,711	-	-	6,378,190
Deferred Capital Revenue - Other	-	-	47,652	-	-	-	47,652
Operating Fund	-	47,189	73,767	34,713	34,100	103,390	293,159
Special Purpose Funds	-	592,992	16,870	-	-	-	609,862
Local Capital	-	149,160	227,940	304,324	-	1,967,612	2,649,036
Transferred from Work in Progress		170,143					170,143
	45,286	6,518,715	645,191	833,748	34,100	2,071,002	10,148,042
Decrease:							
Disposed of	4,000	4,023,990					4,027,990
Deemed Disposals			651,471	565,884	5,206	4,539,596	5,762,157
	4,000	4,023,990	651,471	565,884	5,206	4,539,596	9,790,147
Cost, end of year	60,915,720	498,795,982	13,578,117	9,463,049	40,876	12,442,404	595,236,148
Work in Progress, end of year		25,266,134					25,266,134
Cost and Work in Progress, end of year	60,915,720	524,062,116	13,578,117	9,463,049	40,876	12,442,404	620,502,282
Accumulated Amortization, beginning of year		209,205,508	5,309,868	4,280,277	8,075	8,239,924	227,043,652
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		25,875,254					25,875,254
Accumulated Amortization, beginning of year, as restated		235,080,762	5,309,868	4,280,277	8,075	8,239,924	252,918,906
Changes for the Year							
Increase: Amortization for the Year		10,724,129	1,358,126	932,912	5,286	2,735,341	15,755,794
Decrease:							
Disposed of		3,031,710					3,031,710
Deemed Disposals			651,471	565,884	5,206	4,539,596	5,762,157
		3,031,710	651,471	565,884	5,206	4,539,596	8,793,867
Accumulated Amortization, end of year		242,773,181	6,016,523	4,647,305	8,155	6,435,669	259,880,833
Tangible Capital Assets - Net	60,915,720	281,288,935	7,561,594	4,815,744	32,721	6,006,735	360,621,449

School District No. 23 (Central Okanagan)Tangible Capital Assets - Work in Progress
Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	2,971,055				2,971,055
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	6,735,734				6,735,734
Deferred Capital Revenue - Other	15,574,058				15,574,058
Local Capital	155,430				155,430
	22,465,222	-	-	-	22,465,222
Decrease:					
Transferred to Tangible Capital Assets	170,143				170,143
	170,143	-	-	-	170,143
Net Changes for the Year	22,295,079	-	-	-	22,295,079
Work in Progress, end of year	25,266,134	-	-	-	25,266,134

School District No. 23 (Central Okanagan)

Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	226,138,123	3,982,920	1,561,147	231,682,190
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,332,904		47,652	6,380,556
Transferred from Work in Progress	170,143			170,143
	<u>6,503,047</u>	<u>-</u>	<u>47,652</u>	<u>6,550,699</u>
Decrease:				
Amortization of Deferred Capital Revenue	10,461,629	165,516	202,922	10,830,067
Revenue Recognized on Write-off/down of Buildings	364,071			364,071
	<u>10,825,700</u>	<u>165,516</u>	<u>202,922</u>	<u>11,194,138</u>
Net Changes for the Year	<u>(4,322,653)</u>	<u>(165,516)</u>	<u>(155,270)</u>	<u>(4,643,439)</u>
Deferred Capital Revenue, end of year	<u>221,815,470</u>	<u>3,817,404</u>	<u>1,405,877</u>	<u>227,038,751</u>
Work in Progress, beginning of year	941,218	2,029,837		2,971,055
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	6,735,734	15,574,058		22,309,792
	<u>6,735,734</u>	<u>15,574,058</u>	<u>-</u>	<u>22,309,792</u>
Decrease				
Transferred to Deferred Capital Revenue	170,143			170,143
	<u>170,143</u>	<u>-</u>	<u>-</u>	<u>170,143</u>
Net Changes for the Year	<u>6,565,591</u>	<u>15,574,058</u>	<u>-</u>	<u>22,139,649</u>
Work in Progress, end of year	<u>7,506,809</u>	<u>17,603,895</u>	<u>-</u>	<u>25,110,704</u>
Total Deferred Capital Revenue, end of year	<u>229,322,279</u>	<u>21,421,299</u>	<u>1,405,877</u>	<u>252,149,455</u>

School District No. 23 (Central Okanagan)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	3,206,938	1,440,330	9,532,919	3,462,851	-	17,643,038
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	14,185,762					14,185,762
Provincial Grants - Other			10,394,951			10,394,951
Other					47,652	47,652
Investment Income		84,966	569,781	204,275		859,022
School Site Acquisition Charges				1,151,754		1,151,754
	<u>14,185,762</u>	<u>84,966</u>	<u>10,964,732</u>	<u>1,356,029</u>	<u>47,652</u>	<u>26,639,141</u>
Decrease:						
Transferred to DCR - Capital Additions	6,332,904				47,652	6,380,556
Transferred to DCR - Work in Progress	6,735,734		15,574,058			22,309,792
Transferred to Revenue - Site Purchases	45,286					45,286
	<u>13,113,924</u>	<u>-</u>	<u>15,574,058</u>	<u>-</u>	<u>47,652</u>	<u>28,735,634</u>
Net Changes for the Year	<u>1,071,838</u>	<u>84,966</u>	<u>(4,609,326)</u>	<u>1,356,029</u>	<u>-</u>	<u>(2,096,493)</u>
Balance, end of year	<u>4,278,776</u>	<u>1,525,296</u>	<u>4,923,593</u>	<u>4,818,880</u>	<u>-</u>	<u>15,546,545</u>

Central Okanagan Public Schools
Statement of Financial Information (SOFI)
For the year ended June 30, 2023

SCHEDULE OF DEBT

Information on all long-term debt is included in the notes of the School District Audited Financial Statements.

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2023**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Central Okanagan Public Schools has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Central Okanagan Public Schools
Statement of Financial Information (SOFI)
For the year ended June 30, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between Central Okanagan Public Schools and its non-unionized employees during the 2022/2023 fiscal year.

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2023**

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

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the financial statements are on an accrual basis.
- Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.



School District No. 23 (Central Okanagan)
 Elected Officials Schedule of Remuneration Expenses
 For the period ending June 30, 2023

Employee Name	Remuneration	Expenses
Baxter, M.	\$ 9,467	\$ 1,536
Bowman, N.	8,294	195
Broughton, W.	22,468	4,130
Desrosiers, C.	22,952	5,026
Fraser, J.	23,244	6,230
Geistlinger, A.	22,468	4,118
Guderyan, L.	14,006	6,827
Johnson, V.	14,006	4,879
Tiede, L.	24,424	3,823
	<u>\$ 161,329</u>	<u>\$ 36,764</u>

School District No. 23 (Central Okanagan)
Schedule of Remuneration and Expenses
For the period ending June 30, 2023

Employee Name	Position Title	Remuneration	Expenses
Abbott, L.	Teacher	\$ 79,128	\$ -
Abney, L.	Teacher	80,238	175
Adam, L.	Itinerant Resource Teacher (K-12)	78,511	236
Adams, C.	Teacher	95,352	-
Adamson, J.	Vice Principal Elementary	122,161	2,808
Aeckersberg, A.	Teacher	98,424	536
Aeckersberg, L.	Teacher	97,176	1,552
Aitken, C.	Teacher	111,554	901
Aka, K.	Teacher	82,028	175
Akurienne, M.	Itinerant Resource Teacher (K-12)	99,081	170
Albrecht, M.	Teacher	83,301	250
Alexander, H.	Principal Secondary	150,763	1,113
Ali, L.	Teacher	103,810	994
Allaire, D.	Teacher	75,553	123
Allardyce, P.	Teacher	92,758	175
Allen, A.	Teacher	104,859	175
Allison, G.	Teacher	95,295	203
Alston, S.	Teacher	109,872	226
Altwasser, K.	Teacher	108,280	203
Amyotte, J.	Teacher	111,543	271
Andersen, N.	Teacher	80,149	175
Anderson, C.	Teacher	86,206	994
Anderson, S.	Teacher	97,860	175
Andrews, M.	Teacher	100,853	227
Angeard, A.	Teacher	86,076	362
Angle, K.	Teacher	108,335	-
Anjos, J.	Principal Elementary	135,429	1,466
Anvar, S.	Itinerant Resource Teacher (K-12)	92,567	33
Appelbohm, T.	Teacher	98,927	223
Apps, M.	Teacher	111,842	577
Arlt, L.	Teacher	98,886	546
Armstrong, K.	Itinerant Resource Teacher (K-12)	90,169	2,536
Arneson, J.	Itinerant Resource Teacher (K-12)	108,379	61
Ashley, J.	Teacher	108,379	343
Atkins, J.	Vice Principal Secondary	135,231	838
Auclair, K.	Vice Principal Middle	137,083	983
Augustin, C.	Teacher	98,886	1,362
Austin, R.	District Social Emotional Learning Teacher	105,791	2,480
Aviani, R.	Principal Elementary	139,263	907
Aymont, N.	Itinerant Resource Teacher (K-12)	101,338	33
Babcock, K.	Principal Elementary	139,668	2,479
Bach, S.	Teacher	99,227	220
Baerg, E.	Teacher	105,252	338
Baerwald, H.	Teacher	88,130	203
Baggett, C.	Teacher	99,242	175
Bailey, G.	Learning Disabilities Intervention Teacher	101,338	33
Baines, J.	Teacher	111,948	1,968
Baker, K.	Teacher	107,396	205
Balkenhol, J.	Teacher	111,718	220
Ball, J.	Teacher	90,287	164

Employee Name	Position Title	Remuneration	Expenses
Ball, T.	Teacher	\$ 105,255	\$ 175
Banting, D.	Teacher	102,013	175
Barclay, C.	Teacher	114,415	203
Baruta, R.	Principal Middle	146,930	2,284
Basdeo, K.	Teacher	98,967	220
Bassett-Smith, C.	Teacher	98,002	175
Bateman, J.	Teacher	86,232	175
Bauhart, S.	Teacher Secondment	95,700	-
Baxter, L.	Teacher	85,697	243
Beaman Green, H.	Teacher	105,898	377
Beath, L.	Teacher	94,995	140
Beaudoin, W.	Teacher	99,039	175
Beaudreau, T.	Teacher	101,382	223
Beaudry, B.	Vice Principal Elementary	108,629	2,578
Beaudry, T.	Deputy Superintendent	218,348	15,427
Bedard, L.	Teacher	108,370	-
Bedard, M.	Principal Elementary	143,096	1,658
Bedwell, A.	Teacher	97,268	371
Beetlestone, A.	Teacher	92,543	358
Begg, J.	Teacher	108,517	190
Begley, T.	Teacher	108,329	175
Beliveau, K.	Teacher	98,135	175
Bell, C.	Itinerant Resource Teacher (K-12)	105,919	108
Bell-Lowther, P.	Teacher	108,419	521
Bencze, M.	Learning Disabilities Intervention Teacher	108,335	63
Bennett, P.	Teacher	108,152	226
Bennett, P.	Teacher	95,463	284
Benoit, D.	Teacher	99,722	346
Bergen, A.	Teacher	88,194	175
Bernath, K.	Teacher	94,036	175
Bernhardsson, A.	Teacher	98,251	1,385
Bertoia, M.	Teacher	91,263	175
Birkeland, J.	Principal Elementary	143,906	1,826
Birkeland, M.	Instructional Leadership Team	116,868	11,191
Bischoff, L.	Teacher	87,088	175
Bischoff, R.	Vice Principal Elementary	131,587	725
Bishop, M.	Teacher	105,506	175
Bishop, S.	Teacher	98,927	175
Blake, B.	Teacher	101,426	175
Blake, L.	Teacher	112,526	300
Blake, S.	Teacher	80,503	175
Blaskovits, T.	STEAM Learning Technology Consultant	116,058	2,994
Blatchford, C.	Teacher	79,745	226
Boal, J.	Teacher	108,278	201
Boback, B.	Career Life Programs Teacher	118,588	3,785
Bodnar, G.	Teacher	113,318	226
Boedeker, K.	Teacher	89,048	175
Boersma, J.	Teacher	113,016	258
Bone, A.	Teacher	107,849	175
Bone, T.	Teacher	104,758	175
Bonnetaeu, D.	Teacher	85,839	175
Bonnette, E.	Teacher	101,473	253
Booth, B.	Teacher	87,997	175
Boru, L.	Elementary School Counsellor	99,042	132
Bothe, C.	Teacher	105,050	175

Employee Name	Position Title	Remuneration	Expenses
Boulanger, J.	Teacher	\$ 97,192	\$ 300
Boulanger, M.	Teacher	106,876	175
Bourdon, A.	Teacher	106,438	338
Bourdon, J.	Teacher	108,763	175
Bowen, C.	Teacher	92,502	1,027
Bowen, S.	Teacher	92,543	175
Bracken, S.	Teacher	111,499	1,684
Brade Nixon, C.	Teacher	97,134	371
Braun, M.	Zone Coordinator - Carpentry	77,213	1,452
Bresch, K.	Teacher	101,426	212
Brew, S.	Teacher	100,008	175
Bridges, R.	Teacher	103,359	175
Briggs, W.	Principal Elementary	143,096	1,406
Britton, A.	Itinerant Resource Teacher (K-12)	103,935	33
Broadhurst, A.	Teacher	108,423	175
Broderick, K.	Teacher	98,465	175
Brodin, K.	Mechanic	79,368	2,364
Brooks, C.	Teacher	87,995	175
Brooks, M.	Teacher	81,604	243
Brousseau, B.	Teacher	91,214	199
Brown, D.	Teacher	115,024	663
Brown, S.	Vice Principal Secondary	132,247	4,610
Brown, S.	Teacher	105,819	373
Bruce, J.	District Principal of Human Resources	146,930	1,542
Brucker, J.	Teacher	96,760	220
Bruder, P.	Teacher	85,859	175
Brunel, D.	Teacher	81,701	140
Brunn, A.	Teacher	79,714	223
Buchanan, J.	Teacher	87,612	175
Buchanan, K.	Teacher	98,927	205
Buchanan, K.	Teacher	87,657	175
Buchanan, N.	Teacher	108,423	175
Bueckert, D.	Teacher	87,161	385
Buehner, D.	Teacher	99,230	524
Bulatovich, J.	Teacher	105,160	175
Bundgaard, J.	Teacher	77,303	175
Burdeniuk, M.	Teacher	99,191	700
Burton, E.	Teacher	107,553	246
Bury, E.	Teacher	106,174	223
Butterworth, A.	Teacher	91,304	175
Byrka, D.	Teacher	76,884	75
Byrne, A.	Teacher	96,952	455
Cadman, D.	Teacher	101,506	175
Cail, A.	Teacher	83,826	203
Caillaud, L.	Teacher	98,886	175
Callaghan, S.	Teacher	108,244	2,048
Cameron, M.	Teacher	108,872	1,222
Cameron, T.	Itinerant Resource Teacher (K-12)	97,429	180
Campbell, L.	Principal Middle	146,930	2,729
Campbell, L.	Itinerant Resource Teacher (K-12)	111,116	277
Cann, S.	District Principal - International Education	150,763	2,419
Canuel, F.	Teacher	100,247	175
Capozzi, B.	Teacher	98,428	175
Carlson, T.	Teacher	98,986	569
Carmichael, D.	Secretary-Treasurer/CFO	211,072	16,613
Carmichael, T.	Physical Therapist	79,170	2,858
Carpenter, P.	Custodial Services - Coordinator	77,054	1,374
Carr, S.	Behaviour Support Teacher	96,722	175
Carroll, M.	Teacher	111,543	726

Employee Name	Position Title	Remuneration	Expenses
Carter, C.	Teacher	\$ 100,643	\$ 175
Carter, K.	Teacher	98,927	175
Cartwright, C.	Teacher	82,500	686
Cartwright, J.	Teacher	110,639	307
Casorso, G.	Teacher	97,251	44
Casorso, K.	Teacher	101,041	175
Cassidy, A.	Teacher	108,968	175
Catton, C.	Teacher	108,423	175
Cavaghan, B.	Mechanic	77,716	1,677
Cernak, L.	Teacher	79,766	175
Cernak, T.	Teacher	94,298	1,881
Cescon, T.	Teacher	105,807	295
Chabot, J.	Instructional Leadership Team	106,960	5,387
Chan, A.	Teacher	82,296	263
Chan, E.	Teacher	88,241	175
Charest, M.	Teacher	88,535	253
Charland, M.	Teacher	105,919	175
Chiasson, M.	Teacher	99,081	175
Chow, M.	Teacher	106,964	175
Christensen, C.	Itinerant Resource Teacher (K-12)	116,014	3,303
Church, M.	Teacher	104,012	945
Cicchelli, M.	Vice Principal Elementary	118,798	1,107
Clarke, L.	Teacher	108,432	175
Clarke, T.	Teacher	111,242	195
Coape-Arnold, B.	Teacher	111,543	199
Coats, D.	Principal Elementary	143,096	1,128
Cockayne, K.	Teacher	98,967	175
Coles, J.	Teacher	82,631	175
Collins, M.	Teacher	103,431	373
Collinson, J.	Teacher	86,021	175
Conne, K.	Teacher	89,863	203
Cook, K.	Elementary School Counsellor	81,106	725
Cook, S.	Teacher	99,353	175
Cooper, G.	Teacher	108,401	44
Corbett, M.	Teacher	104,346	248
Corkin, J.	Teacher	108,379	1,706
Cormier, K.	Director of Labour Relations	169,516	5,793
Cornel, C.	Teacher	99,081	44
Cornell, D.	Teacher	98,043	175
Cornock, J.	Teacher	111,499	226
Corothers, S.	Behaviour Support Teacher	108,741	175
Corrado, M.	Teacher	108,236	175
Corrado, S.	Teacher	108,335	347
Cowan, Y.	Teacher	92,502	175
Cowell, D.	Teacher	98,326	175
Coyle, M.	Teacher	99,081	554
Craig, J.	Teacher	102,710	175
Craig, S.	Teacher	75,139	175
Cram, M.	Teacher	79,614	175
Cramer, T.	Teacher	104,779	175
Crane, N.	Early Learning Team	116,102	1,171
Creightney, S.	Teacher	105,093	175
Cristini, N.	Teacher	101,013	175
Crombie, B.	Vice Principal Elementary	125,524	2,179
Cronck, J.	Teacher	85,045	175
Crook, B.	Teacher	84,736	164
Cross, K.	Teacher	90,521	219
Crowell, J.	Teacher	102,843	199
Crumb, J.	Teacher	91,717	268

Employee Name	Position Title	Remuneration	Expenses
Csikos, H.	Teacher	\$ 108,379	\$ 1,862
Culham, D.	Teacher	99,136	195
Culham, M.	Teacher	99,290	261
Culig, L.	Teacher	81,371	333
Cullen, L.	Teacher	107,078	670
Cumming, K.	Assistant Secretary-Treasurer	100,478	3,832
Cumming, L.	Teacher	112,684	175
Cundy, J.	Teacher	113,137	1,595
Curran, S.	Teacher	108,379	202
Currie, B.	Elementary School Counsellor	101,377	331
Currie, J.	Assistant Director of Operations	151,275	5,731
Currie, J.	Teacher	96,481	279
Cutler, A.	Teacher	101,013	346
Daley, M.	Zone Coordinator - Grounds	78,233	1,022
Daley, V.	Teacher	92,089	175
Daniel, B.	Itinerant Teacher-Deaf-Hard of Hearing	107,332	2,480
Daniels, K.	Teacher	108,330	64
Daniels, S.	Teacher	107,966	175
Dansereau, T.	Itinerant Resource Teacher (K-12)	86,570	268
Daoust, M.	Teacher	92,502	438
Daponte, T.	Teacher	107,392	226
David, K.	Teacher	92,583	203
Davidson, M.	Teacher	108,719	175
Davidson, S.	Teacher	108,423	223
Davies, J.	Teacher	113,427	189
Davies, L.	Teacher	102,833	175
Davis, J.	Teacher	100,107	1,507
Davis, S.	Teacher	105,606	175
Davis, S.	Teacher	94,883	175
Dawson, K.	Elementary School Counsellor	108,350	164
Dawson, K.	Teacher	87,214	-
Dawson, S.	Learning Disabilities Intervention Teacher	101,404	2,874
Day, L.	Teacher	92,543	175
Day, S.	Teacher	88,241	325
De Faria, T.	Itinerant Resource Teacher (K-12)	97,681	468
Dean, H.	Teacher	92,583	175
deBourcier, C.	Teacher	89,025	226
Degen, M.	Teacher	98,927	195
deHoog, D.	District Social Emotional Learning Teacher	105,957	1,043
deKergommeaux, A.	Teacher	103,889	255
Deleurme, M.	Teacher	93,403	175
Demarinis, J.	Teacher	94,182	175
Demug, B.	Teacher	98,886	1,027
Demug, D.	Teacher	108,335	202
Denman, S.	Teacher	92,221	510
Dennis, K.	Teacher	102,429	175
Dent, K.	Collaborative Learning Services (Numeracy)	108,788	3,614
Dent, K.	Teacher	87,536	150
Dergousoff, C.	Teacher	92,543	175
Desjardins, J.	Teacher	105,331	175
Detjen, J.	Teacher	105,910	436
Devlin, C.	Teacher	108,339	175
Dewolf, J.	Teacher	98,918	175
Dick, G.	Teacher	86,854	391
Dickie, D.	Teacher	97,487	226
Dickie, S.	District Social Emotional Learning Teacher	115,178	3,127
Dickson, P.	Teacher	109,919	223
Dietzel, H.	Teacher	112,481	223
Dion, K.	Teacher	108,379	175

Employee Name	Position Title	Remuneration	Expenses
Dirksen, A.	Teacher	\$ 108,335	\$ 175
Dishaw, S.	Teacher	110,497	175
Dobbin, M.	Teacher	111,160	175
Dodds, K.	Teacher	104,307	175
Dodgson, C.	Teacher	87,419	175
Dojohn, S.	Teacher	109,391	175
Domeij, R.	Teacher	97,528	-
Dominelli, K.	Teacher	99,372	175
Donkin, N.	Itinerant Resource Teacher (K-12)	75,151	33
Donnelly, J.	Teacher	98,939	175
Dorf, A.	Teacher	78,713	175
Dorf, J.	Teacher	82,638	175
Dougans, V.	Finance Manager	110,213	3,226
Douville, D.	Teacher	99,388	314
Dow, K.	Teacher	109,755	1,850
Dreger, Q.	Teacher	85,463	175
Drescher, C.	Teacher	90,761	175
Drew, R.	Director of Operations	167,932	9,345
Driscoll, K.	Teacher	82,099	175
Driscoll, S.	Teacher	108,379	175
Drobot, T.	Teacher	97,683	220
Droppo, R.	Learning Disabilities Intervention Teacher	88,565	1,740
Drought, J.	Teacher	89,337	175
Dubois, L.	Teacher	89,337	371
Dumanski, M.	Teacher	75,970	204
Dumas, A.	Teacher	98,940	175
Dumont, K.	Teacher	95,503	349
Duperreault, N.	Teacher	85,068	175
Dupre, G.	Teacher	109,704	226
Duteil, S.	Teacher	98,534	175
Edgson, Y.	Teacher	87,088	345
Edstrom, A.	Teacher	98,886	175
Egeland, D.	Joiner/Cabinetmaker	78,254	238
Elder, J.	Teacher	98,220	175
Elenko, T.	Teacher	101,626	226
Elia, K.	Itinerant Resource Teacher (K-12)	105,962	316
Elliott, D.	Teacher	105,962	175
Elliott, D.	Teacher	89,292	3,566
Elliott, K.	Occupational Therapist	88,944	2,417
Elliott, N.	Principal	143,096	3,647
Ellis, R.	Behaviour Support Teacher	109,892	1,552
Elsworth, C.	Speech-Language Pathologist	97,541	1,314
Elwood, J.	Teacher	95,423	200
Embregts, C.	Teacher	105,919	175
Emmond, K.	Teacher	92,543	175
Emmond, S.	Teacher	85,366	175
Enevoldson, K.	Teacher	89,033	226
Ennis, R.	Teacher	89,729	1,881
Erickson, C.	Teacher	107,624	143
Erickson, M.	Teacher	114,117	2,027
Erickson, P.	Teacher	107,976	175
Essler, M.	Executive Assistant - Superintendent of Schools	86,779	1,145
Estey, L.	Teacher	98,886	175
Everett, J.	Vice Principal Middle	125,524	1,780
Ewing, J.	Teacher	111,574	292
Fafard, P.	Teacher	99,666	255
Fagan, L.	Teacher	108,335	175
Fairburn, L.	Teacher	75,666	226
Fairey, J.	Teacher	106,924	195

Employee Name	Position Title	Remuneration	Expenses
Fane, A.	Teacher	\$ 98,967	\$ 175
Farnsworth, J.	Teacher	98,967	220
Farquhar, S.	Teacher	109,614	222
Faulkner, A.	Teacher	108,423	175
Faust, M.	Teacher	108,426	203
Fecht, B.	Teacher	98,722	248
Feldes, C.	Teacher	79,319	150
Fender, J.	Teacher	107,780	44
Fender, L.	Elementary School Counsellor	98,358	-
Ferguson, N.	Principal Elementary	140,478	2,527
Ferguson, T.	Teacher	98,947	175
Ferreira, L.	Teacher	86,405	175
Fidler, L.	Teacher	84,736	105
Fierbach, J.	Teacher	106,888	347
Findlay, C.	Teacher	90,890	44
Fiorentino, J.	Teacher	108,379	175
Firth, K.	Teacher	89,833	175
Fischer, W.	Joiner/Cabinetmaker	75,340	570
Fisher, S.	Teacher	78,068	175
Fiske, C.	Teacher	91,922	425
Fitzgerald, B.	Teacher	98,235	201
Flannigan, K.	Teacher	104,722	2,124
Fleming, L.	Health & Safety Manager	97,727	4,150
Fletcher, K.	Instructional Leadership Team	108,175	1,805
Flick, J.	Teacher	108,379	175
Flood, J.	Teacher	92,543	175
Flood, L.	Speech-Language Pathologist	101,426	1,949
Fode, S.	Teacher	81,110	175
Foley, S.	Teacher	98,051	150
Forbes, D.	Itinerant Resource Teacher (K-12)	88,431	30
Ford, B.	Teacher	99,519	175
Foster, A.	Itinerant Resource Teacher (K-12)	104,723	33
Foster, C.	Itinerant Resource Teacher (K-12)	145,269	246
Fowler, L.	Teacher	105,149	175
Frame, A.	Teacher	88,468	393
Franczak, C.	Teacher	108,084	175
Franklin, R.	Principal Elementary	135,429	1,352
Franz, J.	Teacher	84,761	175
Fraser, L.	Principal Elementary	135,429	1,025
Frechette, T.	Teacher	98,101	1,876
Frederick, M.	Teacher	98,534	221
Freeman, F.	Teacher	111,029	175
Freeman, L.	Teacher	107,132	175
French, S.	Teacher	108,897	267
French, S.	Teacher	98,886	535
Friend, J.	Itinerant Resource Teacher (K-12)	108,423	89
Friesen, D.	Teacher	98,927	709
Friesen, R.	Teacher	108,719	311
Friesen, S.	Teacher	98,475	175
Friesen, T.	Teacher	97,166	175
Fromhart, B.	Teacher	87,892	220
Fryatt, J.	Teacher	84,484	552
Gaertner, A.	Teacher	100,920	175
Gagliano, A.	Teacher	102,047	2,075
Gagne, C.	Teacher	101,507	262
Gagnon, K.	Teacher	75,146	325
Galbraith, I.	Teacher	80,011	298
Galigan, S.	Teacher	110,689	1,140
Gallagher, B.	Teacher	88,742	175

Employee Name	Position Title	Remuneration	Expenses
Gallicano, J.	Teacher	\$ 92,203	\$ 175
Gallo, P.	Principal Elementary	145,456	3,302
Gallo, S.	Teacher	103,544	203
Gandha, R.	Teacher	98,603	175
Gandham, R.	Vice Principal Secondary	132,247	3,543
Garbelya, C.	Teacher	113,262	345
Gartrell, D.	Teacher	87,930	175
Gatti, H.	Teacher	86,469	303
Gazel, J.	Teacher	99,298	175
Geen, J.	Vice Principal Middle	125,524	1,736
Geistlinger, S.	Teacher	106,692	175
Gerber, L.	Teacher	97,097	1,941
Gerber, S.	Vice Principal Secondary	134,565	1,305
Gerszke, D.	Teacher	99,369	175
Gervais, A.	Teacher	105,019	175
Gervais, S.	Teacher	94,275	266
Gilbert, K.	Teacher	101,382	175
Gilbert, M.	Teacher	92,535	175
Gingera, E.	Teacher	96,206	175
Ginnell, M.	English Language Learner Teacher	113,059	514
Gleboff, T.	Teacher	98,760	175
Godwin, M.	Teacher	108,207	175
Goett, J.	Teacher	92,543	175
Gomez, J.	Teacher	92,336	203
Good, J.	Teacher	90,890	175
Goodheart, J.	Teacher	76,083	175
Goodwin, M.	Teacher	91,579	220
Goodwin, S.	Teacher	76,080	325
Gordon, C.	Teacher	93,485	175
Gordon, C.	Teacher Secondment	92,543	-
Gordon, J.	Vice Principal Elementary	106,894	1,536
Goreas, A.	Vice Principal Middle	122,161	1,330
Gorjanc, J.	Teacher	85,846	290
Gorman, K.	Teacher	92,583	168
Goughnour, M.	Teacher	105,863	175
Goutier, M.	Teacher	111,202	226
Graham, N.	Teacher	108,888	199
Graham, R.	Teacher	108,019	175
Granberg, A.	Teacher	75,203	175
Grant, C.	Itinerant Resource Teacher (K-12)	88,241	215
Grant, M.	Teacher	92,061	175
Grassie, K.	Teacher	96,893	-
Green, C.	Teacher	105,312	223
Green, J.	Teacher	108,379	733
Greenberg, B.	Teacher	98,828	-
Greenshields, K.	Teacher	98,927	175
Greer, A.	Teacher	98,963	220
Grenier, R.	Teacher	99,216	548
Grewal, K.	Teacher	88,602	223
Greyell, L.	Teacher	100,143	274
Griesbeck, M.	Teacher	105,919	371
Grimwood, K.	Principal Elementary	143,096	2,191
Groat, J.	Teacher	96,258	563
Groetchen, J.	Facilities Manager	94,217	3,424
Groetchen, T.	Teacher	110,124	1,852
Gross, L.	Teacher	99,871	175
Gruenenwald, T.	Principal Middle	143,096	3,787
Guarducci, K.	Teacher	98,927	175
Gubbels, J.	Teacher	105,556	175

Employee Name	Position Title	Remuneration	Expenses
Guidi, C.	Teacher	\$ 102,848	\$ 199
Guignard, J.	Teacher	101,382	175
Guignard, S.	Principal Elementary	143,096	1,207
Gunn, A.	Teacher	87,188	3,118
Guthrie, C.	Teacher	88,347	175
Guthrie, D.	Teacher	101,296	220
Hagan, M.	Teacher	91,917	175
Hair, M.	Teacher	88,241	728
Halim, P.	Teacher	104,346	220
Hall, T.	Teacher	92,543	175
Hamilton, D.	Teacher	87,989	203
Hamilton, L.	Principal Elementary	135,429	1,112
Hamilton-Smith, J.	Teacher	94,210	175
Hanet, A.	Teacher	79,059	497
Hanson, K.	Instructional Leadership Team	116,102	6,632
Hanson, S.	Teacher	91,304	219
Harbour, T.	Teacher	111,455	1,120
Harding, K.	Teacher	97,898	296
Hardy, J.	Teacher	99,081	410
Hardy, L.	Teacher	108,414	224
Harms, A.	Teacher	102,743	175
Harper, S.	Teacher	90,511	175
Harris, K.	Hardware/Software Technician	75,412	2,839
Harris, M.	Teacher	101,527	175
Harris, N.	Teacher	97,087	238
Harshenin, L.	Teacher	106,028	175
Hart, D.	Teacher	101,382	175
Harvey, M.	Teacher	111,567	215
Harvey, M.	Teacher	109,755	1,840
Harvey, R.	Teacher	108,423	175
Harvie, M.	Teacher	111,543	175
Hauk, M.	Teacher	101,382	44
Hayes, B.	Teacher	98,886	564
Hayher, G.	Principal Elementary	143,096	1,598
Hayher, K.	Teacher	98,927	175
Hayhurst, S.	Teacher	111,954	1,863
Hayhurst, T.	Teacher	90,162	175
Hayward, G.	Teacher	109,148	373
Hayward, I.	Teacher	80,567	175
Hayward, M.	Teacher	98,141	175
Hazel, L.	Teacher	98,927	273
Heard, T.	Indigenous Tutor: Math And Science	101,013	75
Hegberg, L.	Teacher	98,967	175
Hegberg, R.	Teacher	93,203	220
Heinzelmann, D.	Teacher	82,160	2,058
Hellyer, M.	Teacher	92,583	416
Henderson, A.	Teacher	98,927	175
Henderson, J.	Teacher	99,124	175
Hendricks, H.	Teacher	80,660	88
Hepple, A.	Teacher	98,773	443
Hewitson, K.	Teacher	81,002	250
Hidalgo, C.	Teacher	110,972	1,941
Hill, J.	Teacher	90,996	175
Hodder, R.	Teacher	86,854	175
Hoek, T.	Teacher	106,964	220
Hoekstra, R.	Teacher	84,480	61
Hohl, R.	Teacher	98,927	175
Holland, B.	Principal Elementary	143,096	1,748
Hollemeyer, K.	Teacher	98,886	175

Employee Name	Position Title	Remuneration	Expenses
Holloway, T.	Teacher	\$ 98,927	\$ 175
Holly, J.	Teacher	98,967	223
Holly, R.	Teacher	108,423	175
Holm, K.	Teacher	80,724	203
Holmes, D.	Teacher	108,335	1,040
Hoodless, M.	Teacher	107,184	175
Hope, M.	Teacher Secondment	92,526	-
Hopfner, N.	Teacher	96,764	175
Hopgood, A.	Teacher	99,373	345
Horne, R.	Director of Instruction - Inclusive Education	169,443	12,310
Horning, S.	Teacher	99,080	175
Horning, W.	Teacher	108,504	175
Horton, P.	Teacher	99,198	3,261
Horvat, M.	Teacher	76,361	175
Howell, J.	Teacher	108,379	175
Howell, S.	Teacher	98,927	175
Hoy, S.	Teacher	96,885	391
Huculak, N.	Teacher	98,118	325
Hudson, J.	Teacher	111,204	175
Hudson, M.	Itinerant Resource Teacher (K-12)	93,851	163
Hughes, C.	Vice Principal Secondary	132,806	1,926
Hughes, G.	Computer Field Services Technology Coordinator	82,643	2,969
Hughes, J.	Teacher	87,075	175
Hunter, S.	Teacher	98,886	175
Hunter, V.	Principal Secondary	75,383	2,483
Huntley, J.	Teacher	98,760	175
Hurren, D.	Teacher	99,039	223
Huva, B.	Teacher	102,878	154
Hvala, S.	Teacher	75,704	175
Ibbetson, B.	Principal Elementary	143,096	2,326
Ihaksi, J.	Teacher	78,097	225
Ikari, C.	Teacher	98,967	175
Irvine, F.	Teacher	108,379	175
Irvine, N.	Speech-Language Pathologist	108,330	983
Irwin, S.	Teacher	85,491	-
Isabelle, E.	Teacher	95,889	241
Ito, K.	Teacher	82,947	123
Ito, S.	Teacher	100,587	1,445
Ivanovic, K.	Teacher	83,075	175
Jackson, T.	Teacher	112,549	1,065
Janke, P.	Teacher	108,379	175
Jansons, A.	Teacher	76,791	175
Jennejohn, K.	Teacher	98,101	175
Jennens, J.	Teacher	105,962	175
Jennings, B.	Teacher	90,437	175
Jensen, A.	Teacher	107,822	175
Jensen, J.	Teacher	105,962	175
Jensen, T.	Teacher	88,801	836
John, K.	Itinerant Resource Teacher (K-12)	101,382	201
Johnson, C.	Teacher	106,325	203
Johnson, D.	Vice Principal Elementary	125,523	948
Johnson, G.	Vice Principal Secondary	125,524	4,747
Johnson, S.	Teacher	101,219	175
Johnston, M.	Vice Principal Secondary	125,524	2,439
Jonker, K.	Teacher	84,397	175
Jopling, K.	Teacher	83,156	175
Joyce, C.	Teacher	108,379	391
Joyce, C.	Teacher	80,142	175
Jusunovic, M.	Teacher	94,590	195

Employee Name	Position Title	Remuneration	Expenses
Kaardal, K.	Superintendent of Schools/CEO	\$ 287,202	\$ 33,340
Kaiser, K.	Indigenous Education Curr Support Teacher (K-12)	116,066	1,126
Kamstra, S.	Assistant Director of Operations	151,318	3,343
Kaupp, M.	District Principal - Inclusive Education	153,190	7,287
Keber, M.	Teacher	75,616	175
Kehler, A.	Teacher	108,423	175
Kelliher, L.	Teacher	99,306	175
Kelliher, L.	Teacher	98,967	275
Kelly, A.	Teacher	105,875	328
Kemp, S.	Occupational Therapist	105,870	1,557
Kendall, A.	Teacher	93,678	175
Kennedy, C.	Assistant Manager, Payroll, Benefits & Personnel	93,487	359
Kennedy, P.	Teacher	98,473	175
Kerluck, R.	Teacher	83,817	168
Kerr, C.	Teacher	108,379	223
Kerr, S.	Teacher	82,968	175
Kessler, A.	Teacher	75,859	211
Key, K.	Teacher	77,870	140
Kightley, K.	Teacher	91,707	175
Kim, L.	Teacher	88,863	175
Kimler, C.	Teacher	79,492	175
Kimmie, R.	Teacher	92,583	223
King, A.	Teacher	101,465	1,905
King, C.	Teacher	103,172	175
King, D.	Teacher	97,902	329
King, T.	Teacher	104,302	298
Kirkey, D.	Teacher	108,379	372
Kirkey, J.	Teacher	108,024	175
Kirkey, S.	Teacher	104,795	223
Kirsch, B.	District Principal - Early Learning & Childcare	150,763	2,374
Kirsch, G.	Principal Elementary	143,096	846
Kirschner, L.	Teacher	76,566	175
Kleckner, J.	Director of Instruction - Learning and Innovation	157,795	17,308
Kletke, R.	Teacher	108,335	964
Klinger, H.	Teacher	105,470	1,522
Knibbs, N.	Teacher	89,589	223
Knight, C.	Teacher	81,541	151
Knorr, K.	Teacher	101,132	204
Knox, K.	Teacher	76,670	223
Koch, K.	Teacher	98,047	241
Koch, M.	Teacher	78,274	175
Koebel, L.	Teacher	94,883	175
Kohlen, K.	Teacher	106,726	219
Kolesar, V.	Teacher	98,478	295
Konneke, M.	Teacher	108,173	910
Konopada, A.	Teacher	82,475	175
Kormany, M.	Vice Principal Secondary	132,247	642
Koski, T.	Zone Coordinator - Plumbing/Heating/Gas Fitter	78,181	1,001
Kozak, T.	Teacher	82,051	220
Kozoway, M.	Speech-Language Pathologist	107,873	2,145
Kraft, A.	Teacher	83,122	175
Kraft, J.	Teacher	92,276	175
Kramer, J.	Teacher	108,601	300
Krastel, N.	Teacher	83,416	199
Krebbbers, T.	Teacher	86,747	140
Kroschinsky, J.	Teacher	100,971	198
Kruger, K.	Teacher	98,927	175
Kruiswyk, J.	Learning Disabilities Intervention Teacher	83,671	887
Krupka, T.	Teacher	85,869	175

Employee Name	Position Title	Remuneration	Expenses
Kruschel, T.	Data Analyst/System Integration Coordinator	\$ 75,713	\$ 546
Kryczka, C.	District Psychologist	86,901	1,703
Kuffner, S.	Teacher	98,717	175
Kuhn, B.	Principal Elementary	135,429	1,894
Kulak, M.	Teacher	101,382	114
Kurath, R.	Teacher	92,543	175
Kurio, L.	Teacher	99,081	305
Kuzik, T.	Teacher	108,131	2,880
Labanowicz, P.	Teacher	90,512	203
Labrie, N.	Human Resources Manager	119,840	1,017
Labrie, S.	Principal Elementary	135,428	866
Laflour, W.	Teacher	101,422	175
Lafontaine, K.	Teacher	101,034	381
Laird, J.	Principal Secondary	150,763	4,140
Laitinen, J.	District Psychologist	101,338	2,730
Lakey, K.	Teacher	98,693	325
Lakusta, V.	Teacher	82,604	175
Lalonde, A.	Assistant Superintendent (Central)	192,533	13,787
Lalonde, J.	Teacher	91,923	175
Lamb, R.	Indigenous Education Curr Support Teacher (K-12)	116,102	597
Lambert, L.	Assitant Transportation Manager	89,337	2,530
Landry, S.	Teacher	100,143	259
Lane, A.	Teacher	102,106	263
Lane, R.	Teacher	82,235	175
Langlois, H.	Teacher	100,876	175
Langlois, K.	Instructional Leadership Team	114,007	2,665
Lapointe, J.	Teacher	107,966	328
Larkin, S.	Teacher	98,886	175
Larmet, R.	Principal Elementary	135,429	757
LaRose, C.	Mechanic	75,365	745
Law, M.	Teacher	100,579	175
Law, R.	Teacher	109,404	1,879
Laycock, S.	Teacher	108,379	223
Layne, K.	Teacher	102,356	226
Lea, D.	District Principal of Human Resources	150,763	1,966
Lea, S.	Teacher	101,382	203
LeBlanc, C.	Itinerant Resource Teacher (K-12)	86,220	77
Lecours, M.	Teacher	108,423	175
Legebokoff, L.	Teacher	92,543	916
Leger, E.	Teacher	76,356	175
Lehmann, K.	Teacher	78,796	223
Lemon, J.	District Vice-Principal - Indigenous Education	143,095	2,260
Lenardon, A.	Teacher	92,502	175
Leone, T.	Teacher	102,656	700
Lesiuk, C.	Teacher	98,927	175
Lesiuk, L.	Teacher	87,351	175
Leslie, H.	Teacher	82,294	175
Letourneau, S.	Teacher	75,845	175
Lewis, T.	Elementary School Counsellor	96,619	555
L'Henaff, A.	Teacher	75,132	391
L'Henaff, J.	Itinerant Resource Teacher (K-12)	95,862	131
Liebel, A.	Teacher	92,052	175
Liebel, S.	Teacher	114,381	175
Lightfoot, J.	Teacher	106,511	175
Lin de Pont, B.	Teacher	86,824	250
Lindsay, L.	Itinerant Resource Teacher (K-12)	89,173	118
Locke, A.	Teacher	85,649	2,709
Lockwood, K.	Teacher	98,637	1,121
Loewen, J.	Itinerant Teacher - Visually Impaired	82,541	1,759

Employee Name	Position Title	Remuneration	Expenses
Long, J.	Teacher	\$ 77,553	\$ 371
Longman, T.	Teacher	87,761	203
Lou, V.	Teacher	103,566	223
Loveridge-Marks, J.	Teacher	110,115	199
Lovering, D.	Teacher	101,382	175
Lovich, B.	Teacher	105,919	1,580
Low, B.	Teacher	98,967	175
Low, K.	Teacher	82,738	1,912
Lowe-Walker, W.	Teacher	91,228	175
Luciak, C.	Teacher	100,000	175
Luciak, K.	Teacher	98,886	175
Luedee, M.	District Psychologist	88,310	2,342
Lum, C.	Teacher	99,081	226
Lundquist, L.	Teacher	105,962	223
Luthin, C.	Teacher	105,962	175
Lwowski, C.	Teacher	102,282	175
Lynch, J.	Mechanic	75,236	763
MacAfee, A.	Teacher	98,465	710
MacDonald, M.	Elementary School Counsellor	108,208	233
MacDonnell, A.	Teacher	98,587	175
MacGregor, T.	Vice Principal Middle	125,524	1,456
MacKay, J.	Teacher	107,316	307
MacKenzie, J.	Teacher	98,425	175
MacKenzie, S.	Teacher	111,499	2,009
Mackenzie, V.	Teacher	82,320	325
Mackereth, J.	Teacher	100,517	1,750
MacLean, T.	Itinerant Resource Teacher (K-12)	129,325	33
MacLeod, B.	Principal Elementary	143,096	1,717
Macmahon, J.	Network Infrastructure Coordinator	79,297	617
MacPherson, M.	Teacher	98,927	175
MacPherson, W.	Teacher	107,140	175
Maddox, T.	Teacher	98,465	175
Magliocchi, M.	Teacher	86,196	175
Mahan, D.	Teacher	105,919	175
Maida, E.	Itinerant Resource Teacher (K-12)	109,455	82
Maier, G.	Speech-Language Pathologist	102,669	1,534
Major, C.	Teacher	98,967	202
Makowski, J.	Teacher	105,919	44
Malfair, V.	Director of Instruction- International Education	147,364	3,126
Mamchur, L.	Teacher	105,555	175
Manca, T.	Teacher	105,962	175
Manchester, B.	Teacher	89,779	175
Manders, B.	Teacher	103,537	255
Mandoli, C.	Teacher	88,280	400
Manfredi, L.	Teacher	98,927	175
Manoin, S.	Teacher	97,688	346
Mansley, K.	Teacher	111,204	175
Mansley, R.	Vice Principal Secondary	132,247	2,653
Mantilla, M.	Teacher	99,206	223
Manuel, L.	Itinerant Resource Teacher (K-12)	97,619	304
Marcil, N.	Teacher	92,543	175
Marcuk, B.	Teacher	96,668	175
Marfleet, D.	Teacher	98,473	175
Margerison, S.	Teacher	101,382	175
Margetts, D.	Teacher	99,821	280
Marino, B.	Teacher	98,927	175
Marks, C.	Teacher	108,335	376
Marks, D.	Teacher	112,382	700
Markus, J.	Itinerant Resource Teacher (K-12)	80,714	-

Employee Name	Position Title	Remuneration	Expenses
Marques, L.	Teacher	\$ 89,439	\$ 175
Marrs, C.	Teacher	83,569	223
Marrs, K.	Teacher	100,806	1,002
Marrs, M.	Behaviour Support Teacher	101,976	175
Marshall, C.	Itinerant Resource Teacher (K-12)	85,306	24
Marshall, J.	Teacher	98,953	175
Marshall, K.	Itinerant Resource Teacher (K-12)	75,404	2,020
Marshall, L.	Teacher	89,195	175
Marsich, W.	Teacher	80,094	175
Martens, R.	Teacher	78,941	298
Martin, C.	Teacher	108,335	175
Martin, J.	Teacher	92,543	175
Martin, V.	Itinerant Resource Teacher (K-12)	101,426	112
Martin, W.	Teacher	80,712	223
Marton, L.	Teacher	102,429	200
Matheson, L.	Teacher	99,616	195
Matheson, R.	Teacher	98,967	175
Matonog, E.	Itinerant Resource Teacher (K-12)	78,459	33
Matthews, J.	Teacher	93,980	203
Maudrell, B.	Teacher	92,583	226
Maxwell, C.	Teacher	89,156	175
Maxwell, K.	Itinerant Resource Teacher (K-12)	97,967	33
May, J.	Elementary School Counsellor	85,076	146
Mayer, T.	Teacher	95,232	2,270
Mazey, C.	Teacher	104,204	175
McAndrew, N.	Teacher	98,308	175
McArthur-Grant, K.	Teacher	109,641	175
McCabe, D.	Teacher	98,810	175
McCall, P.	Teacher	87,088	175
McCann, B.	Teacher	109,448	247
McCarthy, L.	Indigenous Tutor: Math And Science	105,372	25
McClellan, K.	Teacher	133,034	223
McCormack, F.	Teacher	98,833	346
McCrary, D.	Teacher	97,541	458
McDell, D.	Teacher	109,273	175
McDonnell, C.	Teacher	101,426	175
McDowall, K.	Teacher	104,036	175
McDowell, C.	Teacher	77,944	220
McEvoy, J.	Vice Principal Elementary	123,267	4,647
McEwen, B.	Executive Director of Human Resources	216,947	3,985
McEwen, L.	Teacher	108,379	449
McGarry, D.	Teacher	111,560	175
McGarvey, M.	Teacher	94,596	328
McGuigan, S.	Teacher	98,927	175
McIlmoyle, S.	Behaviour Support Teacher	96,057	175
McIlmoyle, S.	Teacher	95,463	220
McKee, S.	District Psychologist	107,395	1,040
McKenzie, C.	Teacher	98,738	223
McLane, T.	Teacher	98,967	175
McLaren, C.	Teacher	81,819	223
McLeod, C.	Teacher	96,668	175
McLeod, J.	Itinerant Resource Teacher (K-12)	84,250	97
McNabb, A.	Teacher	83,763	175
McParland, J.	Teacher	108,379	1,713
McRae, K.	Teacher	109,411	915
McWhirter, J.	Teacher	112,549	175
Mee, S.	Teacher	103,226	1,542
Melin, H.	Teacher	75,659	175
Melle, A.	Teacher	108,714	175

Employee Name	Position Title	Remuneration	Expenses
Menzies, S.	Teacher	\$ 92,583	\$ 175
Messer, B.	Teacher	102,047	175
Meyers, K.	Teacher	97,472	175
Meynell, A.	Teacher	93,859	391
Micklos, M.	Teacher	94,835	175
Middleton, T.	Principal Elementary	143,096	1,904
Millar, R.	Teacher	110,952	28
Miller, A.	Itinerant Resource Teacher (K-12)	99,448	616
Miller, A.	Speech-Language Pathologist	93,502	2,453
Miller, R.	Teacher	107,034	203
Miller, T.	Teacher	104,435	175
Millikin, R.	Assistant Custodial Manager	88,751	747
Mills, K.	Teacher	105,481	292
Milnes, A.	Teacher	91,333	238
Mimic, T.	Teacher	98,927	391
Minkus, J.	Principal Elementary	143,096	984
Minkus, M.	Speech-Language Pathologist	107,647	1,436
Minshull, A.	Teacher	98,873	203
Mireau, D.	Teacher	108,379	395
Mireau, L.	Teacher	107,140	175
Mitchell, E.	Teacher	91,876	244
Moffatt, J.	Teacher	100,600	175
Molzahn, T.	Teacher	98,518	175
Momtazi, T.	Teacher	117,813	261
Montgomery, J.	Teacher	92,583	175
Moore, B.	Teacher	81,436	175
Moore, J.	Teacher	99,516	353
Moore, M.	Teacher	81,972	175
Moore, T.	Teacher	104,732	175
Morden, K.	Teacher	101,338	280
Morgan, N.	Teacher	97,579	175
Morin, N.	Vice Principal Elementary	125,524	2,916
Morris, C.	Teacher	99,081	305
Morrison, J.	Teacher	99,008	175
Morrone, J.	Principal	143,096	1,626
Mort, M.	Teacher	78,129	255
Mortenson, K.	Teacher	85,654	175
Mota, A.	Teacher	95,503	203
Mulleny, K.	Teacher	100,964	403
Mulvaney, H.	Teacher	98,827	175
Mundie, L.	Teacher	88,123	175
Munroe, J.	District Psychologist	96,238	2,375
Murdain, S.	Teacher	108,778	203
Murphy, M.	Teacher	108,379	459
Murray, B.	Teacher	108,335	220
Mushansky, K.	Teacher	100,548	346
Mustard, S.	Teacher	104,629	106
Myrah, S.	Teacher	100,419	175
Naka, M.	Teacher	98,729	175
Naylor, T.	Itinerant Resource Teacher (K-12)	101,837	75
Neer, D.	Teacher	101,777	330
Nelson, L.	Teacher	78,118	175
Neville, J.	Teacher	75,911	226
Nevoral, L.	Teacher	111,400	328
Newell, C.	Teacher	107,861	255
Newman, M.	Vice Principal Elementary	122,161	1,067
Nicholls, K.	Teacher	96,192	203
Nichols, T.	Teacher	108,330	-
Nickel, K.	Teacher	95,166	226

Employee Name	Position Title	Remuneration	Expenses
Nickerson, C.	Teacher	\$ 86,733	\$ 181
Nicol, C.	Teacher	97,348	175
Nittel, K.	Teacher	101,679	175
Nittel, K.	Teacher	99,081	199
Noel, M.	Hardware/Software Technician	76,977	2,496
Noonan, E.	Teacher	78,267	388
Norbraten, T.	Teacher	99,448	205
Novak, S.	Teacher	94,883	175
Nuessler, K.	Teacher	78,812	175
Nurmsoo, K.	Teacher	75,374	-
Nye, C.	Teacher	101,382	219
Nygaard, M.	Teacher	76,979	175
Oakes, C.	Vice Principal E23	128,885	941
Oakes, S.	Teacher	108,379	250
Oakes, W.	Vice Principal Middle	132,247	1,732
Obedkoff, C.	Teacher	85,755	149
O'Dell, J.	Teacher	85,877	175
Odlum, S.	Teacher	113,078	175
O'Donnell, M.	Speech-Language Pathologist	108,379	1,364
Ogg, C.	Teacher	102,963	223
Ohashi, T.	Teacher	111,494	254
Ohlin, C.	Teacher	98,827	438
Oleksewich, K.	Teacher	100,676	406
Olijnyk, M.	Teacher	76,921	175
Olinger, L.	Teacher	98,967	961
Oliverio, T.	Teacher	84,519	175
Olsen, J.	Teacher	98,967	175
Olson, M.	Teacher	101,625	203
Oltsher, S.	Teacher	87,088	175
Onespot, N.	Teacher	92,580	203
Opperman, R.	District Social Emotional Learning Teacher	106,607	1,900
Otke-Ropotar, A.	Teacher	108,871	285
Ovelson, C.	Clp - Curricular Consultant/Facilitator	115,640	1,365
Overholt, J.	Teacher	84,456	175
Owens, B.	Vice Principal Elementary	125,524	725
Owens, M.	Teacher	101,760	675
Owens, T.	Vice Principal Secondary	126,434	1,315
Oye, L.	Elementary School Counsellor	105,352	67
Pakkar, H.	Teacher	89,949	175
Palahniuk, S.	Teacher	92,583	175
Panghali, P.	Early Learning Team	104,112	1,865
Parker, C.	Teacher	105,678	365
Parker, R.	Teacher	99,550	175
Parker, S.	Principal Secondary	150,763	2,642
Parks, B.	Teacher	95,308	390
Parmar, H.	Teacher	111,499	760
Parmar, S.	Teacher	98,587	223
Parrotta, N.	Teacher	88,651	241
Pasitney, C.	Teacher	108,009	175
Pastinelli, M.	Teacher	109,014	97
Patterson, D.	Teacher	111,160	175
Patterson, M.	Teacher	92,271	175
Pauls, K.	Teacher	89,779	175
Pavlic, T.	Teacher	108,247	175
Payne, K.	Teacher	107,115	175
Paynter, L.	Teacher	95,769	336
Paynter, S.	Teacher	106,526	175
Pazio, K.	Teacher	92,543	175
Pearson, S.	Teacher	92,543	175

Employee Name	Position Title	Remuneration	Expenses
Peleshytyk, L.	Teacher	\$ 92,502	\$ 175
Pendergast, D.	Teacher	112,677	175
Pendergast, E.	Teacher	98,967	175
Pendleton, L.	Purchasing Manager	105,396	3,951
Pengilly, J.	Teacher	108,379	226
Penner, A.	Teacher	101,338	175
Penner, J.	Itinerant Resource Teacher (K-12)	101,338	133
Penner, J.	Teacher	80,536	188
Penner, L.	Teacher	99,452	223
Penner, O.	Teacher	108,763	1,881
Penny, T.	Teacher	93,441	604
Pepin, R.	Teacher	93,416	710
Perry, C.	Teacher	87,993	220
Perry, T.	Learning Technology Consultant	102,749	3,992
Peters, C.	Teacher	105,877	328
Peters, K.	Teacher	106,492	203
Petersen, L.	Teacher	106,378	198
Petil, C.	Teacher	87,893	175
Petraroia, S.	Teacher	92,502	175
Petrie, R.	Teacher	79,238	336
Petryshyn, D.	Teacher	97,812	175
Phillips, M.	Teacher	102,014	175
Piasentin, D.	Teacher	103,889	175
Piasentin, L.	Teacher	79,358	175
Piasentin, N.	Principal Elementary	143,096	3,754
Piasentin, P.	Teacher	76,934	105
Piche, A.	Teacher	102,384	120
Plitt, G.	Teacher	87,005	220
Pontalti, T.	Teacher	98,886	175
Poole, J.	Teacher	86,750	485
Popoff, R.	Teacher	107,994	546
Portsmouth-Dodd, S.	Teacher	106,577	199
Portwood, A.	Behaviour Support Teacher	96,668	207
Pouliot, L.	Teacher	98,873	175
Powlesland, B.	Teacher	111,110	175
Prasad, J.	Vice Principal Secondary	125,524	2,140
Prasad, J.	Teacher	88,279	175
Prchal, J.	Teacher	76,134	175
Prediger, J.	Teacher	80,580	-
Prescott, B.	Teacher	99,291	175
Prescott, J.	Teacher	99,696	175
Preston, M.	Teacher	85,769	105
Prevost, G.	Zone Coordinator - Electrician	78,023	1,582
Price, P.	Teacher	103,752	202
Printz, R.	Teacher	99,081	552
Proctor, M.	Teacher	81,067	-
Prodger, J.	Teacher	102,842	175
Prokopchuk, G.	Transportation Manager	119,793	2,044
Proskiw, J.	Teacher	75,668	273
Proulx, D.	Elementary School Counsellor	107,355	250
Pudlas, K.	Teacher	78,868	238
Pulice-Smith, C.	Teacher	109,983	541
Rabinovitch, J.	Family Life Education Teacher	92,543	211
Racine, R.	Teacher	80,067	-
Racz, K.	Teacher	79,711	175
Ragoonaden, A.	Principal Middle	146,930	5,575
Ragoonaden, M.	Teacher	108,379	175
Rajabally, M.	Teacher	107,631	175
Ramdyal, S.	Teacher	82,215	175

Employee Name	Position Title	Remuneration	Expenses
Ramsey, D.	Teacher	\$ 86,866	\$ 215
Rathjen, A.	Teacher	92,628	175
Read, S.	Vice Principal Middle	125,524	1,518
Redfearn, M.	Teacher	80,145	1,104
Redman, M.	Teacher	106,397	175
Reed, J.	Teacher	87,603	300
Regan, K.	Teacher	81,472	391
Rego, B.	Teacher	100,066	175
Reiben, B.	Teacher	93,967	175
Reid, A.	Teacher	86,541	202
Reid, H.	Indigenous Tutor: Math And Science	85,906	57
Reid, R.	Teacher	84,960	175
Reiter, N.	Teacher	78,068	44
Reitsma, J.	Teacher	101,272	508
Relova, M.	Principal Middle	143,096	3,599
Relova, R.	Teacher	107,823	175
Rever, J.	Assistant Superintendent (Rutland)	201,836	13,472
Reynaud, K.	Teacher	98,927	175
Reynolds, D.	Teacher	111,079	175
Reynolds, L.	Teacher	102,260	175
Reynoldson, L.	Teacher	91,054	516
Reynolds-Wallis, C.	Teacher	106,299	336
Rice, P.	Teacher	99,143	325
Richards, C.	Teacher	93,487	391
Richardson, C.	Itinerant Resource Teacher (K-12)	78,003	2,158
Richardson, M.	Teacher	101,338	175
Richardson, M.	Teacher	99,047	175
Ringuth, M.	Teacher	105,962	175
Rippel, H.	Teacher	82,140	444
Risso, N.	Teacher	87,052	175
Rivard, N.	Elementary School Counsellor	78,448	83
Robb, L.	Teacher	109,082	175
Robbins, R.	Teacher	84,188	175
Roberts, D.	Teacher	108,379	203
Roberts, S.	Teacher	108,379	175
Robertson, N.	Teacher	98,967	175
Robertson, N.	Teacher	92,583	175
Robertson, S.	Teacher	97,153	175
Robinson, J.	Assistant Superintendent (Lake Country-Mission)	185,564	19,262
Robinson, J.	Teacher	102,047	1,442
Robinson, K.	Teacher	109,800	243
Rocco, D.	Teacher	86,397	175
Roche, S.	District Principal - Learning Support Services	150,763	9,509
Rode, K.	Teacher	101,417	175
Rodricks, F.	Speech-Language Pathologist	107,873	950
Rodriguez, E.	Teacher	103,659	175
Rogall, J.	Teacher	108,507	175
Rogall, L.	Teacher	98,534	175
Rogers, C.	Teacher	77,523	1,281
Rogers, G.	Teacher	87,052	204
Rogers, J.	Teacher	98,967	220
Romano, L.	Teacher	92,074	175
Rosco, J.	Teacher	105,919	223
Ross, A.	Teacher	90,738	1,625
Ross, J.	Teacher	91,704	175
Ross, K.	Teacher	87,088	242
Ross, L.	Teacher	107,608	83
Rotheisler, S.	Teacher	86,739	140
Roxin, K.	Teacher	100,284	175

Employee Name	Position Title	Remuneration	Expenses
Roy, H.	Teacher	\$ 84,770	\$ 140
Royan, S.	Occupational Therapist	88,797	1,230
Rubadeau, J.	Teacher	108,287	175
Rubuliak, J.	Teacher	103,717	432
Russell, C.	Indigenous Education Curr Support Teacher (K-12)	87,345	468
Ryan, M.	Mechanical Coordinator	77,269	1,280
Ryga, S.	Teacher	98,566	175
Sahota, A.	Teacher	83,602	223
Sanbrooks, J.	Vice Principal Elementary	125,929	2,172
Sandvold, J.	Teacher	98,298	175
Santucci, C.	Teacher	108,423	175
Saraceni, E.	Principal Middle	146,930	2,509
Sarbit, E.	Teacher	109,900	284
Saunders, A.	Teacher	86,846	168
Saunders, J.	Teacher	100,137	175
Savage, S.	Teacher	93,366	199
Sawatzky, B.	Teacher	111,503	44
Sawatzky, C.	Teacher	98,060	175
Sawatzky, T.	Teacher	105,827	175
Schafer, C.	Teacher	98,927	175
Schafer, K.	Teacher	92,543	285
Schilter, K.	Teacher	108,423	175
Schjodt, A.	Teacher	110,452	175
Schmalz, B.	Teacher	98,554	175
Schmalz, S.	Itinerant Resource Teacher (K-12)	92,121	596
Schmidtz, B.	Teacher	75,185	175
Schmitt, W.	Teacher	102,972	175
Schneider, J.	Communications Advisor	79,155	669
Schock, H.	Energy & Sustainability Manager	110,213	1,526
Schrauwen, E.	Teacher	75,859	175
Schuler, T.	Teacher	99,081	175
Schultz, D.	Teacher	107,759	175
Schultz, T.	Teacher	108,197	231
Schulz, D.	Teacher	98,478	175
Schuster, K.	Teacher	95,920	336
Schwartz, L.	Teacher	82,082	175
Scorgie, R.	Teacher	108,423	51
Scott, K.	Teacher	76,640	223
Scott, S.	Teacher	96,058	175
Scott, T.	Teacher	112,147	346
Seeley, T.	Teacher	96,541	175
Seitz, E.	Teacher	91,254	175
Selkirk, M.	Teacher	82,425	175
Semancik, A.	Itinerant Teacher-Deaf-Hard of Hearing	108,379	1,353
Semashkewich, E.	Teacher	85,064	175
Semeniuk, D.	Teacher	98,927	667
Semeniuk, M.	Teacher	98,927	175
Semmelink, S.	Teacher	80,307	175
Sewell, R.	Teacher	81,840	346
Shane, B.	Teacher	108,681	203
Shane, D.	Teacher	92,583	175
Shanks, T.	Teacher	92,162	519
Shannon, K.	Teacher	88,201	175
Shannon, P.	Teacher	81,109	175
Sharko, C.	Teacher	108,423	175
Shaw, B.	Teacher	101,382	175
Shaw, G.	Teacher	101,382	1,358
Shaw, T.	District Social Emotional Learning Teacher	115,137	1,181
Sheehan, L.	Teacher	76,969	175

Employee Name	Position Title	Remuneration	Expenses
Shevchuk, D.	Teacher	\$ 96,341	\$ 736
Shields, K.	Indigenous Education Curr Support Teacher (K-12)	82,661	770
Shin, K.	Teacher	104,531	29
Shumka, S.	Teacher	98,554	203
Siddall, N.	Indigenous Tutor: Math And Science	108,379	25
Siddon, C.	Teacher	109,872	30
Sides-Blanchard, K.	Teacher	105,544	205
Sieben, J.	Teacher	98,050	223
Sieben, S.	Principal Secondary	150,763	4,256
Siemens, A.	Teacher	82,295	204
Siemens, H.	Learning Disabilities Intervention Teacher	102,199	909
Siemers, K.	Teacher	114,610	573
Siever, N.	Teacher	92,541	175
Sikic, D.	Elementary School Counsellor	96,304	166
Silver, A.	Itinerant Resource Teacher (K-12)	85,936	133
Simpson, L.	Teacher	108,134	552
Sinclair, J.	Teacher	75,611	433
Singer, N.	Teacher	110,109	175
Singh, H.	Teacher	99,081	391
Sinhuber, E.	Teacher	112,009	220
Sininger, K.	Teacher	99,054	269
Skelton, L.	Teacher	106,867	338
Skilbeck, K.	Teacher	98,886	175
Skogstad, J.	Teacher	108,405	245
Slaney, J.	Principal Elementary	143,501	3,329
Sloan, C.	Custodian	77,762	130
Small, M.	Teacher	84,304	175
Smith, A.	Teacher	108,379	346
Smith, B.	Vice Principal Middle	110,000	3,514
Smith, D.	Teacher	108,888	175
Smith, D.	Vice Principal Secondary	102,048	1,630
Smith, J.	Teacher	98,927	175
Smith, K.	Teacher	78,388	223
Smith, L.	Teacher	98,927	175
Smith, M.	Teacher	109,039	3,675
Smith, S.	Teacher	108,335	175
Smith, S.	Teacher	92,543	203
Snow, S.	Teacher	97,791	175
Snuggs, D.	Teacher	92,543	273
Sodaro, M.	Teacher	99,951	96
Sodaro, T.	Teacher	108,382	218
Sommerfeld, S.	Teacher	88,560	1,119
Sookocheff, W.	Teacher	98,967	175
Sookochoff, B.	Teacher	101,382	192
Soukeroff, A.	Teacher	105,609	250
Sousa, R.	Teacher	111,455	645
Spevakow, N.	Teacher	84,876	175
Spies, S.	Teacher	109,660	175
Spinks, A.	Teacher	108,337	203
Springer, K.	Teacher	92,583	243
Sproule, C.	Teacher	106,824	175
Sra, S.	Teacher	108,423	175
St.Jean, R.	Teacher	108,335	175
Stacey, G.	Teacher	108,379	175
Stafford, T.	Teacher	87,025	270
Stanford, B.	Teacher	81,828	201
Stariha, A.	Teacher	98,338	220
Starling, J.	Teacher	95,090	175
Steciuk, R.	Teacher	111,499	2,606
Steele, M.	Teacher	92,543	175
Steen, M.	District Vice Principal of Human Resources	93,342	788
Steen, R.	Assistant Superintendent (Westside)	185,564	8,070

Employee Name	Position Title	Remuneration	Expenses
Stephen, M.	Teacher	\$ 84,453	\$ 175
Stephenson, G.	Teacher	87,803	336
Stetski, K.	Learning Disabilities Intervention Teacher	97,429	140
Steunenberg, D.	Teacher	108,335	175
Stevenson, S.	Principal Elementary	143,096	1,336
Stewart, B.	Teacher	108,423	260
Stewart, J.	Teacher	98,864	-
Stewart, K.	Teacher	85,355	1,775
Stewart, K.	Teacher	81,776	250
Stober, A.	Teacher	81,034	175
Stolar, J.	Teacher	76,165	771
Stollery, M.	Teacher	100,139	175
Stone, C.	Teacher	111,455	210
Stone, L.	Teacher	105,919	-
Stonebridge, K.	Teacher	107,571	416
Stoski, M.	Teacher	98,969	203
Stovel, T.	Teacher	110,345	175
Stowell, M.	Teacher	98,448	891
Strachan, J.	Teacher	104,262	175
Strachan, L.	Teacher	101,382	175
Stratton, S.	Teacher	83,587	280
Strickland, A.	District Vice-Principal - Indigenous Education	125,524	1,621
Stringer, S.	Teacher	98,473	175
Strobel, C.	Teacher	80,176	175
Strukoff, C.	Teacher	100,460	175
Stuart, R.	Teacher	103,609	175
Styles, M.	Teacher	97,854	175
Summerland, J.	Teacher	80,970	263
Sveistrup, B.	Teacher	98,979	175
Swabey, C.	Teacher	83,058	351
Swanson, D.	Teacher	101,254	223
Swystun, D.	Learning Technology Manager	119,793	7,221
Sytnick, J.	Mechanic	76,964	1,504
Szalay, M.	Teacher	79,472	208
Szewczyk, J.	Teacher	93,500	175
Tabbemor, C.	Teacher	96,242	175
Tait, K.	Teacher	86,764	175
Tambasco, G.	Teacher	111,450	220
Taylor, L.	Teacher	81,988	100
Taylor, N.	Teacher	80,399	231
Taylor, R.	Teacher	102,879	1,060
Taylor, R.	Health & Safety Manager	96,809	2,443
Taylor, T.	Teacher	109,852	220
Taylor, W.	Teacher	98,886	175
Temme, C.	Teacher	98,877	366
Tennant, L.	Teacher	110,132	271
Tether, N.	Teacher	107,971	358
Therriault, S.	Teacher	77,876	175
Thiessen, E.	Teacher	79,779	203
Thompson, C.	Teacher	91,049	-
Thompson, K.	Teacher	98,101	241
Thomson, C.	Teacher	98,003	220
Thygesen, C.	Teacher	108,379	548
Tidy, S.	Teacher	86,276	336
Tongue, M.	Technology Admin Service Coordinator	75,122	482
Tonn, C.	Vice Principal Middle	122,162	2,289
Tostenson, S.	Teacher	76,168	158
Toth, A.	Teacher	76,180	175
Trainor, T.	Teacher	108,423	175
Trenholm, A.	Teacher	92,583	175
Triggs, F.	Teacher	100,769	1,862
Tronnes, T.	Teacher	75,217	1,881

Employee Name	Position Title	Remuneration	Expenses
Trottier, A.	Teacher	\$ 89,967	\$ 175
Trozzo, D.	Itinerant Resource Teacher (K-12)	105,919	408
Tse, E.	Teacher	85,230	175
Tymos, J.	Itinerant Resource Teacher (K-12)	81,569	494
Umeris, S.	Teacher	108,305	175
Valentino, D.	Teacher	91,678	175
Valiant, C.	Teacher	100,773	439
Van Dyk, E.	Teacher	98,886	175
Van Goor, C.	Teacher	78,141	175
Van Oyen, E.	Teacher	107,660	175
Vandertooleen, C.	Itinerant Resource Teacher (K-12)	95,400	668
Vandervoort, K.	Teacher	98,340	203
Vargo, L.	Teacher	96,812	175
Vasko, T.	Teacher	91,619	175
Vecchio, M.	Teacher	88,419	250
Vecchio, S.	Teacher	91,541	175
Veenstra, A.	Teacher	77,523	203
Vereb, D.	Itinerant Resource Teacher (K-12)	82,062	33
Verstraete, E.	Teacher	108,423	220
Verstraete, J.	Teacher	109,396	350
Vicaretti, D.	Teacher	112,382	700
Vince, A.	Teacher	81,262	-
Virk, J.	Vice Principal Middle	128,885	6,984
Vissia, B.	Teacher	112,134	220
Volk, A.	Teacher	109,666	175
Voros, J.	Vice Principal Elementary	126,083	871
Vos, G.	Teacher	111,061	367
Vos, T.	Teacher	98,927	175
Wahidunnabi, K.	Project Manager	108,374	4,927
Wakefield, R.	Vice Principal Secondary	128,885	1,981
Wales, L.	Itinerant Teacher - Visually Impaired	108,655	8,315
Walker, J.	Locksmith/Carpenter	75,360	444
Wall, C.	Teacher	75,406	87
Wallis, L.	Teacher	80,440	220
Walls, E.	Teacher	105,919	175
Walls, M.	Teacher	89,087	175
Walsh, A.	Teacher	101,747	175
Walters, L.	Itinerant Resource Teacher (K-12)	90,542	255
Walz, A.	Teacher	105,877	220
Wandy, S.	Teacher	83,810	175
Wannop, B.	Teacher	75,005	175
Warawa, A.	Teacher	82,299	175
Ward, C.	Itinerant Resource Teacher (K-12)	84,756	1,643
Ward, J.	Teacher	106,706	175
Ward, R.	Principal Elementary	135,429	987
Ward, S.	Teacher	100,660	203
Wardman, C.	Teacher	108,379	632
Wasilenko, J.	Teacher	94,316	175
Watson, A.	Teacher	108,423	893
Watson, M.	Principal Elementary	139,263	942
Watson, S.	Principal Middle	139,263	3,765
Webb, C.	Teacher	84,159	175
Weber, K.	Teacher	97,963	175
Weidner, E.	Teacher	88,258	175
Weill, D.	Teacher	108,322	255
Weir, R.	Teacher	92,543	220
Weller, S.	Teacher	98,967	175
Wells, M.	Teacher	80,888	263
Wellwood, G.	Teacher	99,081	220
Welsh, S.	Teacher	87,575	175
Welter, A.	Occupational Therapist	101,419	1,502
Wengenmeier, C.	Teacher	108,217	402

Employee Name	Position Title	Remuneration	Expenses
Weremy, L.	Itinerant Resource Teacher (K-12)	\$ 112,762	\$ 4,307
Weremy, N.	Sexual Health Education Teacher	98,927	281
Werry, C.	Teacher	111,499	516
Wessel, J.	Teacher	80,322	-
West, M.	Principal Elementary	139,263	1,298
Wetherow, D.	Teacher	98,426	175
Whistle, H.	Itinerant Resource Teacher (K-12)	108,186	205
White, C.	Teacher	88,978	195
White, D.	Teacher	92,543	204
White, J.	Indigenous Education Curr Support Teacher (K-12)	83,287	25
White, L.	Teacher	107,931	243
White, T.	District Principal of Learning Technology Services	150,763	18,419
Whitehead, I.	Teacher	110,962	300
Whitehead, S.	Itinerant Resource Teacher (K-12)	81,106	33
Wiberg, S.	Teacher	105,506	175
Widdis, D.	Planning Manager	110,274	3,145
Wiebe, A.	Teacher	80,690	175
Wiebe, D.	Teacher	111,543	203
Wiebe, T.	Itinerant Resource Teacher (K-12)	108,161	33
Wiemken, C.	Teacher	76,311	749
Wiemken, L.	Vice Principal Middle	122,161	1,551
Wightman, M.	Teacher	79,291	175
Wilde, H.	Indigenous Tutor: Math And Science	83,287	25
Wilkison, A.	Teacher	109,106	175
Wilkison, C.	Teacher	108,392	175
Wilkison, M.	Teacher	104,541	265
Williams, A.	Teacher	93,821	175
Williams, J.	Principal Elementary	143,096	886
Williams, J.	Teacher	108,335	-
Williams, J.	Teacher	98,927	944
Williams, K.	Teacher	108,682	329
Willis, K.	Teacher	99,258	175
Willison, J.	District Psychologist	83,766	899
Willms, L.	Teacher	94,974	175
Wilson, C.	Teacher	81,616	175
Wilson, L.	Vice Principal Elementary	124,203	3,507
Winford, A.	Teacher	108,267	354
Winia-Moe, L.	Teacher	110,408	250
Wipf, C.	Teacher	96,620	175
Wise, M.	Teacher	108,379	364
Wishlow, D.	Teacher	107,829	894
Wolthuizen, M.	Teacher	88,047	175
Wong, I.	Teacher	82,596	203
Wood, S.	Clp - Curricular Consultant/Facilitator	93,515	1,946
Woodrow, L.	Family Life Education Teacher	98,886	597
Woodward, C.	Teacher	85,832	175
Worrall, D.	Teacher	108,430	175
Wowchuk, M.	Teacher	98,967	175

Employee Name	Position Title	Remuneration	Expenses
Wrbaskic, N.	Teacher	\$ 101,382	\$ 175
Wright, B.	Teacher	108,379	1,676
Wright, C.	Teacher	105,919	219
Yamabe, T.	Teacher	92,543	391
Yapps, L.	Principal Elementary	135,429	2,126
York, G.	Technology Admin Service Coordinator	75,863	534
Youngberg, R.	Teacher	102,087	1,297
Yukich, D.	Teacher	98,886	175
Zanon, T.	Itinerant Teacher - Visually Impaired	107,983	3,474
Zaseybida, C.	Teacher	106,700	560
Zebedee, J.	Teacher	107,877	203
Ziebart, P.	Teacher	75,259	123
Zimmer, J.	Teacher	95,370	175
Zimmermann, N.	Teacher	109,852	175
Zorn, L.	Director of Instruction - Human Resources	146,488	4,026
Zumbo, A.	Itinerant Resource Teacher (K-12)	84,741	167
Zuyderduyn, A.	Vice Principal Middle	129,695	857
Canada Revenue Agency		-	12,800,964
Subtotal		\$ 137,039,689	\$ 13,786,936
Employees below \$75,000		84,287,951	441,204
Totals		\$ 221,327,640	\$ 14,228,140

**includes travel expenses for International Student Recruitment*

Central Okanagan Public Schools

Statement of Financial Information (SOFI) For the year ended June 30th, 2023

RECONCILIATION OF SCHEDULED PAYMENTS TO THE FINANCIAL STATEMENTS

- The Schedule of Goods and Services is prepared on a cash basis and expenditures in the financial statements are on an accrual basis.
 - Payments to suppliers include 100% of the Goods and Services tax and expenditures in the financial statements are net of GST rebates.
 - The Schedule of Goods and Services includes payments made on behalf of third parties, such as Parent Advisory Councils, which are recovered from these groups on the financial statements.
 - Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.
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School District No. 23 (Central Okanagan)
Schedule of Suppliers of Goods and Services
For the period ending June 30, 2023

Vendor Name	Amount
A&G Supply Ltd	\$ 517,670
Accessmt Holdings Ltd.	51,484
Andrew Sheret Limited	92,463
ANR Construction Ltd	2,503,354
Apple Canada Inc.	386,427
Apple Valley Promotions	33,415
Arc Programs Ltd.	1,484,715
B C T F (Dues/Deductions)	2,201,796
B C T F (Sif)	2,430,088
B C T F (Ei Rebates Only)	179,644
Bannister Cadillac Buick Gmc	144,173
BC General Contracting Inc	499,791
BC Hydro (Utilities)	809,155
BC School Trustees Association	94,157
BCIT (Student Dual Credit)	97,473
BCPVA	112,237
Black Mountain Irrigation	36,778
BLG	207,932
Bluepoint Construction Ltd.	73,632
Bricor Mechanical Ltd.	86,512
Bronag Contracting Ltd.	2,596,670
Canada Safety Equipment Ltd.	41,280
Canadian Mental Health Association	125,000
Canadian Union Of Public	873,434
Capital News Centre - Mission	49,791
Cascades Recovery+	44,414
Central Okanagan Bursary	31,575
Central Okanagan Teach Invoice	53,135
Central Okanagan Teach Payroll	712,119
Chapman Mechanical Ltd	347,095
Chapter 5 Productions Inc.	25,200
Charter Telecom Inc.	95,328
City Of Kelowna (Finance)	177,579
City Of Kelowna (Inspec/Permit)	162,814
City Of Kelowna (Utilities)	212,366
City Of West Kelowna (Permits)	243,460
City Of West Kelowna (Utility)	305,956
Clevr	42,287
Climate Action Secretariat	146,108
Coast Wholesale Appliances Ltd	25,338
Coe & Company Electric	97,800
Columbia Fuels	463,998
Combined Mechanical	275,648
Computer Hand'S Consulting Inc	26,775
COPVA	146,700
Cormac Projects Inc.	4,181,681
Crazy Apples Catering	29,717
CTQ Consultants Ltd.	27,141
CWMM Consulting Engineers	31,595

Vendor Name	Amount
D&L Environmental Ltd	\$ 88,800
Dafco Filtration Group	86,260
Dawson International Truck	85,577
DDL Doors And Hardware	43,646
Deli-City Cafe	197,488
Denbow Transport Ltd.	28,859
Desjardins Financial Security	311,008
District Of Lake Country	127,545
DMS Technologies Inc.	44,100
Doublethink Inc.	34,616
DPI	42,250
Dulux Paint	35,151
Dun-Rite Sweeping Services Inc	29,012
Eecol Electric Corp.	69,446
EFC Developments (2020) Ltd.	1,389,855
Electric Motor & Pump Service	45,824
EMCO Corporation	34,051
Engineered Air	557,490
Eschenbach	26,902
Falcon Engineering Ltd.	205,666
Fat Daddy'S Pizza Limited	853,952
First Class Planners Ltd	25,764
First Truck Centre	201,498
Focused Education Resources	79,415
Fort Modular Inc.	458,281
Fortis BC - Electricity	1,413,644
Fortis BC - Natural Gas	1,150,618
Fulcrum Management Solutions	29,635
GEID	69,004
Gerry Enns Contracting	2,076,589
Go Fleet Corporation	27,527
Goodyear Canada Inc.	71,552
Grant Thornton LLP	37,673
Guillevin International Co.	124,770
Habitat Systems Inc.	63,309
Harris & Company	73,067
Hillcrest Farm Market & Cafe	75,034
Hope For The Nations	304,513
Horseworks EAL	31,425
IBM / K-12 Education Division	72,068
Imagine Everything Inc.	52,640
Imperial Dade Canada Inc.	35,477
Industrial Alliance Insurance	59,498
Info International Management	31,374
Infrastructure Bc Inc.	213,784
Insignia Software Corporation	38,325
Interior Savings (Mathison)	30,000
Interior Testing Services Ltd	64,056
Intrado Canada Inc.	82,604
ITS (Interprovincial Traffic)	30,038
Jonathan Morgan & Company Ltd.	57,728
Kal-West Mechanical Systems	48,805
Keldon Electric Ltd	154,400
Kelowna Gymnastix Inc.	26,495

Vendor Name	Amount
Kelowna Museums Society	\$ 31,325
Kelowna Roofing (1984) Ltd.	691,985
Kennedy, Terresa	48,799
Kev Software Inc	176,779
Kimco Controls Ltd.	662,612
KMS Tools And Equipment Ltd	32,395
Landscape Effects Group	207,560
Lauze Enterprises Ltd.	27,195
Leaders International	27,930
Learning A-Z Explore Learning	43,027
Lifeworks (EAP)	209,730
Lortap Enterprises Ltd	87,225
Loveday'S Flooring Ltd.	120,402
Magician And The Muse Inc.	26,250
Maple Reinders Constructors	766,299
Master Group Inc.	44,321
Mills Printing And Stationery	348,800
Ministry Of Finance (Risk Management)	29,639
Modern Paint & Floors	41,450
Modern Purair Furnace & Air	209,475
Morneau Shepell	3,937,013
Mosaic Books	25,918
Mqn Architects	60,358
MSH International (Canada) Ltd	193,316
Municipal Pension Plan	7,029,842
My Budgetfile Inc	48,281
Napp Enterprises Ltd.	822,652
Northern Computer	1,452,235
Okanagan Allergy & Respiratory	101,327
Okanagan College (Student Dual Credit)	230,789
Omega Communications Ltd.	68,940
Oneteam Sports Group Inc.	83,618
Pacific Blue Cross	8,396,610
PCG Canada	65,450
Pearson Canada Assessment Inc	26,962
Petro Canada Super Pass	334,509
Point The Way Radon Services	83,617
Points West Audio Visual Ltd.	176,758
Powerland Computers Ltd.	113,086
Premium Canada Holdings Ltd	26,539
Quorum Building Corporation	502,465
R 289 Enterprises Ltd.	42,154
Refrigerative Supply Limited	118,214
Regional District Of Central Okanagan	36,720
Reimer Hardwoods Ltd.	35,824
Revenue Services (Health Fee)	168,300
Ricoh Canada Inc.	865,496
Rimkus Consulting Group Ca Inc	109,453
Rite Way Fencing Inc.	44,067
RJ Fisher Transport Ltd.	306,578
RK Publishing Inc.	27,116
Rock Welding Ltd.	39,104
Runnalls Denby	30,824
Rutland Waterworks District	30,692

Vendor Name	Amount
Safir & Associates, Llc.	\$ 41,990
Scholantis Learning Systems	31,421
School Dist.#28 (Quesnel)	180,002
School Source	30,913
Scotiabank	28,729
Security Paving Co. Ltd.	48,169
Seesaw Learning Inc.	41,294
Shell Energy North America	241,644
Simonson, John D.	26,520
Skyfire Energy Inc.	289,616
Software4Schools.Ca	84,743
Soundrite Services Ltd	25,920
Source Office Furnishings	189,464
Sparkrock Inc.	28,725
Spicers Canada Limited	178,646
Sportfactor Inc.	60,551
SSA Quantity Surveyors Ltd.	37,611
SSP Converged Solutions	51,291
Staples Professional	330,199
Station One Architects	4,190,861
Strathcona Mechanical Limited	56,045
Stutters Disaster Kleenup	385,934
Swing Time Distributors Ltd.	167,128
Tag It Sports Inc	35,064
Take Two Inc.	175,426
Teacher Pension Plan	35,879,571
Teacher Regulation Branch	154,560
Technical Safety Bc	35,426
Telemark Nordic Club	34,183
Telus Communications Inc	122,732
Telus Mobility	131,717
Terracom Systems Ltd	92,000
The Co-Operators	78,161
TK Elevator (Canada) Ltd.	57,324
TKI Construction Ltd	273,921
Tom Harris Cellular Ltd.	42,295
Total Interiors	25,727
Trail Appliances Ltd	50,192
Troy Life & Fire Safety Ltd	30,906
Tyler Technologies Inc.	168,670
Valley Wind & Reed Inc.	30,479
Viking Fire Protection Inc.	79,486
Visions Electronics Ltd	56,357
Waste Connections Of Canada	31,505
Wentworth Music	48,526
Western Campus Resources	49,959
Western Canada Ic Bus Inc	913,612

Vendor Name	Amount
White Paper Office Solutions	\$ 85,696
Wolseley Canada Inc.	46,513
Work Safe BC	1,936,779
Wt Security & Safety Services	94,598
Wytek Direct	25,852
X10 Technologies Inc.	161,200
Subtotal	\$ 112,446,882
Vendors less than \$25,000	4,726,543
	<u>\$ 117,173,425</u>