



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)		TELEPHONE NUMBER
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER

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

for School District No. _____ as required under Section 2 of the Financial Information Act.

	SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
		November 29, 2023
		DATE SIGNED
		November 29, 2023
		DATE SIGNED
		November 29, 2023

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
 - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements

Statement of Financial Information for Year Ended June 30, 2023

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input checked="" type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input checked="" type="checkbox"/> 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)	<i>September 30</i>
c) <input checked="" type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input checked="" type="checkbox"/> 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).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input checked="" 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 differs from the audited financial statements, an explanation is required.	
<input checked="" 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 checked="" 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	
f) <input checked="" type="checkbox"/> 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.	<i>December 31</i>
g) <input checked="" type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input checked="" type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District 44 (North Vancouver)

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

MANAGEMENT REPORT

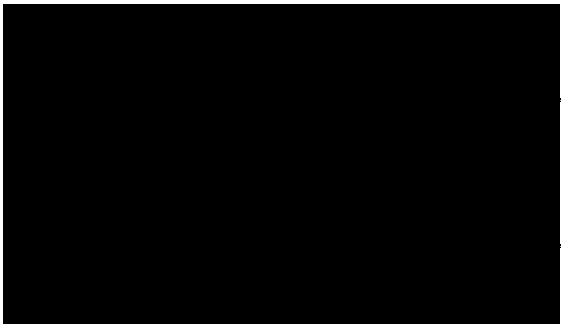
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District



A large black rectangular redaction covers the signature area. Two horizontal lines extend from the right side of the redaction, indicating the position of the signature.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Consolidated Audited Financial Statements of

School District No. 44 (North Vancouver)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 44 (North Vancouver)

June 30, 2023

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School District No. 44 (North Vancouver)

MANAGEMENT REPORT

Version: 7564-6819-4836

Management's Responsibility for the Consolidated Financial Statements.

The accompanying consolidated financial statements of School District No. 44 (North Vancouver) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

The preparation of consolidated 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. 44 (North Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal consolidated financial statements on a quarterly basis and externally audited consolidated financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of School District No. 44 (North Vancouver) 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 consolidated financial statements.

On behalf of School District No. 44 (North Vancouver)

<u>Original signed by K. Mann</u>	September 28, 2023
Signature of the Chairperson of the Board of Education	Date Signed

<u>Original signed by Dr. P. Ryan</u>	September 28, 2023
Signature of the Superintendent	Date Signed

<u>Original signed by J. Stewart</u>	September 28, 2023
Signature of the Secretary Treasurer	Date Signed



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St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 44 (North Vancouver), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the consolidated financial statements of School District No. 44 (North Vancouver) (the Entity), which comprise:

- the consolidated statement of financial position as at June 30, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity 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.

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 auditor's report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.



Emphasis of Matter – Comparative Information

We draw attention to Note 23 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 23 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will 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 Other Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements as at 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 the 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 the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the 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 Entity'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 Entity'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 Entity to cease to continue as a going concern.
- 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.

Chartered Professional Accountants

Victoria, Canada
September 26, 2023

School District No. 44 (North Vancouver)

Consolidated Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	49,714,620	52,058,994
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	1,172,978	690,521
Other (Note 3)	1,094,483	1,019,467
Inventories for Resale (Note 4)	300,317	296,790
Total Financial Assets	52,282,398	54,065,772
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	26,898	
Other (Note 5)	17,267,565	16,951,081
Unearned Revenue (Note 6)	10,388,535	10,843,224
Deferred Revenue (Note 7)	5,147,645	4,758,800
Deferred Capital Revenue (Note 8)	297,959,643	300,038,129
Employee Future Benefits (Note 9)	8,777,437	8,295,704
Asset Retirement Obligation (Note 10)	16,373,044	16,373,044
Capital Lease Obligations (Note 11)		44,991
Total Liabilities	355,940,767	357,304,973
Net Debt	(303,658,369)	(303,239,201)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	401,314,742	403,247,820
Prepaid Expenses	972,006	778,413
Supplies Inventory	17,658	17,658
Total Non-Financial Assets	402,304,406	404,043,891
Accumulated Surplus (Deficit) (Note 14)	98,646,037	100,804,690
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	98,646,037	100,804,690
Accumulated Remeasurement Gains (Losses)		
	98,646,037	100,804,690
Unrecognized Assets (Note 16)		
Contractual Obligations (Note 17)		
Contractual Rights (Note 18)		
Contingent Liabilities (Note 20)		
Approved by the Board		
Original signed by K. Mann	September 28, 2023	
Signature of the Chairperson of the Board of Education	Date Signed	
Original signed by Dr. P. Ryan	September 28, 2023	
Signature of the Superintendent	Date Signed	
Original signed by J. Stewart	September 28, 2023	
Signature of the Secretary Treasurer	Date Signed	

School District No. 44 (North Vancouver)

Consolidated Statement of Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	182,665,309	185,557,554	173,234,454
Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition (Note 6)	10,800,450	10,803,313	9,106,174
Other Revenue	8,659,547	11,898,214	8,386,931
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,123,500	1,715,937	478,280
Amortization of Deferred Capital Revenue	10,294,550	10,322,220	8,985,880
Total Revenue	<u>216,074,207</u>	<u>222,884,264</u>	<u>202,707,565</u>
Expenses			
Instruction	179,209,882	183,124,579	165,410,458
District Administration	7,199,664	7,164,945	6,337,746
Operations and Maintenance	33,908,758	34,101,404	31,736,478
Transportation and Housing	730,144	651,444	664,657
Debt Services		545	7,497
Write-off/down of Buildings and Sites			1,122,709
Total Expense	<u>221,048,448</u>	<u>225,042,917</u>	<u>205,279,545</u>
Surplus (Deficit) for the year	<u>(4,974,241)</u>	<u>(2,158,653)</u>	<u>(2,571,980)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		100,804,690	103,376,670
Accumulated Surplus (Deficit) from Operations, end of year		<u>98,646,037</u>	<u>100,804,690</u>

School District No. 44 (North Vancouver)

Consolidated Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Surplus (Deficit) for the year	(4,974,241)	(2,158,653)	(2,571,980)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,047,077)	(13,379,405)	(35,235,814)
Amortization of Tangible Capital Assets	15,153,518	15,312,483	13,518,328
Write-down carrying value of Tangible Capital Assets			3,587,435
Total Effect of change in Tangible Capital Assets	<u>11,106,441</u>	<u>1,933,078</u>	<u>(18,130,051)</u>
Acquisition of Prepaid Expenses		(1,092,458)	(1,074,488)
Use of Prepaid Expenses		898,865	1,278,813
Acquisition of Supplies Inventory			(10,066)
Use of Supplies Inventory			808
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(193,593)</u>	<u>195,067</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u><u>6,132,200</u></u>	<u>(419,168)</u>	<u>(20,506,964)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(419,168)	(20,506,964)
Net Debt, beginning of year		(303,239,201)	(282,732,237)
Net Debt, end of year		<u><u>(303,658,369)</u></u>	<u>(303,239,201)</u>

School District No. 44 (North Vancouver)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,158,653)	(2,571,980)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(482,457)	3,461,851
Inventories for Resale	(75,016)	3,827
Supplies Inventories	(3,526)	(9,258)
Prepaid Expenses	(193,594)	204,325
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	343,380	(9,821,464)
Unearned Revenue	(454,689)	2,215,158
Deferred Revenue	388,845	316,683
Employee Future Benefits	481,735	244,095
Amortization of Tangible Capital Assets	15,312,483	13,518,328
Amortization of Deferred Capital Revenue	(10,322,220)	(8,985,880)
Write-Off/down of Buildings and Sites		1,122,709
Total Operating Transactions	2,836,288	(301,606)
Capital Transactions		
Tangible Capital Assets Purchased	(10,690,842)	(12,875,730)
Tangible Capital Assets -WIP Purchased	(2,688,563)	(22,360,084)
Total Capital Transactions	(13,379,405)	(35,235,814)
Financing Transactions		
Capital Revenue Received	8,243,734	24,148,035
Capital Lease Payments	(44,991)	(174,652)
Total Financing Transactions	8,198,743	23,973,383
Net Increase (Decrease) in Cash and Cash Equivalents	(2,344,374)	(11,564,037)
Cash and Cash Equivalents, beginning of year	52,058,994	63,623,031
Cash and Cash Equivalents, end of year	49,714,620	52,058,994
Cash and Cash Equivalents, end of year, is made up of:		
Cash	47,123,199	49,486,507
Cash Equivalents	2,591,421	2,572,487
	49,714,620	52,058,994

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." A board of education ("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. 44 (North Vancouver) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

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

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

As noted in notes 2(g) and 2(p), 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 a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities, including the Cheakamus Foundation for Environmental Learning. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

d) Accounts Receivable

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

e) Inventories for Resale

Artists for Kids print inventory is recorded using the specific identification method. These inventories for resale are measured at lower of cost and net realizable value. Cost includes all costs incurred to get ready for sale including production, taxes and duties. Net realizable value is the expected selling price in the ordinary course of business.

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(p).

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.

h) Employee Future Benefits

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

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.

i) Asset Retirement Obligations

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

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- 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 liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 k). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

j) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

k) Tangible Capital Assets

The following criteria apply:

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

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years
Assets Under Capital Lease	Term of the lease

l) Capital Leases

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**
(Continued)

m) Prepaid Expenses

Payments for insurance, commissions, subscriptions, membership and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

n) Supplies Inventory

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

o) 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 Note 14 – Accumulated Surplus).

p) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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.

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**
(Continued)

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.

q) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest on capital lease.

Categories of Salaries

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

Allocation of Costs

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

r) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other liabilities.

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 and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**
(Continued)

r) Financial Instruments *(continued)*

Unrealized gains and losses from changes in the fair value of financial instruments measured at fair value 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. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

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

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

s) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, asset retirements obligations, estimates for contingent liabilities, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

t) Future Changes in Accounting Policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and becomes 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. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

u) Comparative Information

Certain comparative information has been reclassified to conform to the financial statement presentation adopted for the current year

NOTE 3 ACCOUNTS RECEIVABLE

	30-Jun-23	30-Jun-22
Due from Province includes:		
Grants Receivable	\$ 83,912	\$ 451,475
COA Draws Receivable	1,089,067	239,046
	\$ 1,172,979	\$ 690,521
Other Receivables Include:		
GST/PST Receivable	\$ 172,616	\$ 249,173
Recoverable Insurance Claims	149,579	52,305
Recoverable Payroll	13,605	8,461
Sundry Billings	384,929	412,922
Miscellaneous Receivables	350,734	272,385
Special Purpose	23,020	24,221
	\$ 1,094,483	\$ 1,019,467

NOTE 4 INVENTORIES FOR RESALE

Inventories for resale at June 30, 2023 and 2022 consist solely of Artists for Kids prints.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	30-Jun-23	30-Jun-22
Trade payables	\$ 6,357,359	\$ 7,290,186
Salaries and benefits payable	9,490,277	8,447,437
Accrued vacation pay	1,419,929	1,213,458
	\$ 17,267,565	\$ 16,951,081

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6 UNEARNED REVENUE

	30-Jun-23	30-Jun-22
Balance, beginning of year	\$ 10,843,224	\$ 8,628,066
Tuition fees received	10,022,443	11,071,659
Other fees received	1,905,522	1,572,075
Revenue earned in the year from Tuition	(10,803,313)	(9,106,174)
Revenue earned in the year from Other	(1,579,341)	(1,322,402)
Balance, end of year	\$ 10,388,535	\$ 10,843,224

NOTE 7 DEFERRED REVENUE

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

	30-Jun-23	30-Jun-22
Balance, beginning of year	\$ 4,758,800	\$ 4,442,117
Provincial grants	25,065,017	22,038,589
Other Grants	7,744,437	5,196,634
	\$ 32,809,454	\$ 27,235,223
Allocated to revenue	\$ 32,314,048	\$ 26,886,392
Recoveries	106,561	32,148
	\$ 32,420,609	\$ 26,918,540
Balance, end of year	\$ 5,147,645	\$ 4,758,800

NOTE 8 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.

	30-Jun-23	30-Jun-22
Deferred Capital Revenue (DCR)		
Balance, beginning of year	\$ 299,458,245	\$ 216,246,158
Transferred from Deferred Revenue - Capital Additions	6,485,059	4,286,313
Tranferred from Deferred Revenue - Work in Progress	836,066	90,376,380
Amortization of Deferred Capital Revenue	(10,322,220)	(8,985,880)
Revenue recognized on disposal of buildings	-	(2,464,726)
Balance, end of year	\$ 296,457,150	\$ 299,458,245

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 DEFERRED CAPITAL REVENUE (Continued)

Work in Progress

Balance, beginning of year	\$ 542,369	\$ 71,088,674
Transferred from Deferred Revenue - Work in progress	1,548,173	19,830,075
Transferred to Deferred Capital Revenue	(836,066)	(90,376,380)
Balance, end of year	\$ 1,254,476	\$ 542,369

Unspent Deferred Capital Revenue

Balance, beginning of year	\$ 37,515	\$ 5,868
Provincial Grants – Ministry of Education and Childcare	8,095,629	23,896,092
Other Grants	148,105	251,943
Transferred to DCR - Capital Additions	(6,485,059)	(4,286,313)
Transferred to DCR - Work in Progress	(1,548,173)	(19,830,075)
Balance, end of year	\$ 248,017	\$ 37,515

Total deferred capital revenue balance, end of year	\$ 297,959,643	\$ 300,038,129
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NOTE 9 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.

	30-Jun-23	30-Jun-22
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,128,468	\$ 7,609,082
Service Cost	703,539	693,291
Interest Cost	263,896	197,119
Benefit Payments	(751,932)	(683,231)
Actuarial (Gain) Loss	(713,840)	312,207
Accrued Benefit Obligation – March 31	\$ 7,630,131	\$ 8,128,468
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 7,630,131	\$ 8,128,468
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(7,630,131)	(8,128,468)
Employer Contributions After Measurement Date	78,832	323,453
Benefits Expense After Measurement Date	(250,683)	(241,859)
Unamortized Net Actuarial (Gain) Loss	(975,455)	(248,830)
Accrued Benefit Asset (Liability) - June 30	(\$8,777,437)	(\$8,295,704)

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 EMPLOYEE FUTURE BENEFITS (Continued)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 8,295,704	\$ 8,051,609
Net Expense for Fiscal Year	989,045	938,209
Employer Contributions	<u>(507,312)</u>	<u>(694,114)</u>
Accrued Benefit Liability (Asset) - June 30	<u>\$ 8,777,437</u>	<u>\$ 8,295,704</u>

Components of Net Benefit Expense

Service Cost	\$ 699,775	\$ 695,853
Interest Cost	276,485	213,813
Amortization of Net Actuarial (Gain)/Loss	<u>12,785</u>	<u>28,542</u>
Net Benefit Expense (Income)	<u>\$ 989,045</u>	<u>\$ 938,209</u>

Assumptions

Discount Rate - April 1	3.25%	2.25%
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
EARSL - March 31	9.9	9.0

NOTE 10 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. The timing of future settlement is unknown.

	<u>30-Jun-23</u>	<u>30-Jun-22</u>
Asset Retirement Obligation, July 1, 2022	\$ 16,373,044	\$ 16,373,044
Settlements during the year	<u>-</u>	<u>-</u>
Asset Retirement Obligation, June 30, 2023	<u>\$ 16,373,044</u>	<u>\$ 16,373,044</u>

NOTE 11 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for multi-function business devices under capital lease in 2018, which expired November 30, 2022. Total interest on the capital lease obligation for the year ended June 30, 2023 was \$545 (2022: \$7,497).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value	<i>(Restated – Note 23)</i>	
	30-Jun-23	30-Jun-22
Sites	\$ 12,472,243	\$ 12,472,243
Buildings	374,962,265	376,440,273
Buildings – work in progress	1,254,476	3,187,077
Furniture & Equipment	6,909,064	6,087,782
Vehicles	1,037,224	934,284
Computer Software	33,956	47,539
Computer Hardware	4,645,514	4,078,622
Total	\$ 401,314,742	\$ 403,247,820

Cost	<i>(Restated - Note 23)</i>			Balance at June 30, 2023
	Opening Balance	Additions	Disposals/ Transfers (WIP)	
Sites	\$ 12,472,243			\$ 12,472,243
Buildings	551,438,901	6,586,875	4,621,164	562,646,940
Buildings – work in progress	3,187,077	2,688,564	(4,621,164)	1,254,476
Furniture & Equipment	8,366,876	1,729,935	(290,627)	9,806,184
Vehicles	1,735,094	285,537	(103,784)	1,916,847
Computer Software	67,917	-	-	67,917
Computer Hardware	7,277,253	2,088,495	(1,426,980)	7,938,768
Total	\$ 584,545,361	\$ 13,379,406	(\$1,821,391)	\$ 596,103,375

Accumulated Amortization	<i>(Restated - Note 23)</i>			Balance at June 30, 2023
	Opening Balance	Additions	Disposals	
Sites	\$			\$
Buildings	174,998,628	12,686,047	-	187,684,675
Furniture & Equipment	2,279,094	908,653	(290,627)	2,897,120
Vehicles	800,810	182,597	(103,784)	879,623
Computer Software	20,378	13,583	-	33,961
Computer Hardware	3,198,631	1,521,603	(1,426,980)	3,293,254
Total	\$ 181,297,541	\$ 15,312,483	(\$1,821,391)	\$ 194,788,633

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2022

Cost	Opening Balance	Additions	Disposals/Transfers (WIP)	Balance at June 30, 2022
Sites	\$ 12,472,243			\$ 12,472,243
Buildings	461,187,455	7,699,742	82,551,704	\$551,438,901
Buildings – work in progress	72,600,042	22,360,084	(91,773,049)	\$3,187,077
Furniture & Equipment	5,857,325	2,769,248	(259,697)	\$8,366,876
Vehicles	1,732,783	2,311	-	\$1,735,094
Computer Software	134,971	-	(67,054)	\$67,917
Computer Hardware	5,559,834	2,404,429	(687,010)	7,277,253
Total	\$ 559,544,653	\$ 35,235,814	(\$10,235,106)	\$ 584,545,361

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2022
Sites	\$			\$
Buildings	169,302,812	11,329,726	(5,633,910)	174,998,628
Furniture & Equipment	1,827,581	711,210	(259,697)	2,279,094
Vehicles	627,416	173,394	-	800,810
Computer Software	67,143	20,289	(67,054)	20,378
Computer Hardware	2,601,932	1,283,709	(687,010)	3,198,631
Total	\$ 158,079,316	\$ 13,513,639	(\$6,647,671)	\$ 181,297,541

Buildings – work in progress having a value of \$1,254,476 (2022: \$3,187,077) has not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan had 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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 **EMPLOYEE PENSION PLANS**
(Continued)

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 actuarial 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 most recent actuarial 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.

School District No. 44 paid \$14,762,272 for employer contributions to these plans for the year ended June 30, 2023 (2022: \$14,072,781).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

NOTE 14 **ACCUMULATED SURPLUS**

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, vehicles, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

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

- \$1,193,606 was transferred from the operating fund to the capital fund for the purchase of tangible capital assets;
- \$44,991 was transferred from the operating fund to the capital fund for capital lease principal payments;
- \$1,434,425 was transferred from special purpose fund to the capital fund for the purchase of tangible capital assets.

Accumulated surplus consists of individual fund surpluses as follows:

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 14	ACCUMULATED SURPLUS <i>(Continued)</i>	<i>(Restated - Note 23)</i>	
		30-Jun-23	30-Jun-22
Operating Fund			
Internally Restricted (appropriated)			
	Annual Budget Surplus Appropriation	\$ 2,098,707	\$ 5,420,963
	Early Teacher Mentorship	103,662	241,877
	Restricted School Balances	499,647	686,711
	Capital Projects	1,650,000	-
	Commitments	70,887	-
	Total Restricted	\$ 4,422,903	\$ 6,349,551
	Unrestricted	4,881,991	2,947,634
	Total Available for Future Operations	\$ 9,304,894	\$ 9,297,185
Capital Fund			
	Invested in Capital Assets	\$ 86,736,671	\$ 86,335,769
	Local Capital	2,604,472	5,171,736
		\$ 89,341,143	\$ 91,507,505
	Accumulated Surplus	\$ 98,646,037	\$ 100,804,690

NOTE 15 RELATED PARTY TRANSACTIONS

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

NOTE 16 UNRECOGNIZED ASSETS

The School District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at the Educational Services Center and public display areas. These assets are not recognized in the financial statements. The cost of the permanent art collection is \$2,111,859 at June 30, 2023 (2022: \$2,102,316).

NOTE 17 CONTRACTUAL OBLIGATIONS

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

	2024
Handsworth seismic	\$ 88,144
Management contract for the operations of the Cheakamus Centre	250,000
Total	\$ 338,144

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 18 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of lease contracts entered into for the rental of four locations as summarized below:

	30-Jun-23
2024	\$ 1,811,165
2025	987,913
2026	935,362
2027	960,548
2028	573,690
Thereafter	599,341
Total future lease revenue	\$ 5,868,019

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 21, 2023. The Board approved the annual budget on May 24, 2022.

	Annual Budget	Amended Annual Budget
Revenues		
Ministry of Education & Childcare	\$ 170,724,207	\$ 182,665,309
Other Ministry Grants	16,600	14,100
Federal Grants	7,000	7,000
Tuition	8,699,400	10,800,450
Other Revenue	8,585,239	8,659,547
Rentals and Leases	2,418,700	2,509,751
Investment Income	366,000	1,123,500
Amortization of Deferred Capital Revenue	10,430,762	10,294,550
Total Revenue	\$ 201,247,908	\$ 216,074,207
Expenses		
Instruction	\$ 168,931,093	\$ 179,209,882
District Administration	7,089,347	7,199,664
Operations and Maintenance	18,344,458	18,755,240
Transportation and Housing	663,090	730,144
Amortization of Tangible Capital Assets	14,972,365	15,153,518
Total Expense	\$ 210,000,353	\$ 221,048,448
Net Revenue (Expense)	(\$8,752,445)	(\$4,974,241)
Budgeted Allocation (Retirement) of Surplus (Deficit)	\$ 5,488,923	\$ 2,084,518
Budgeted Surplus (Deficit)	(\$3,263,522)	(\$2,889,723)

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 20 CONTINGENT LIABILITIES

The School District has granted an irrevocable \$2,000,000 standby letter of credit in favour of the Corporation of the District of North Vancouver in lieu of security deposits for general capital projects. The School District has granted an irrevocable \$100,000 standby letter of credit in favour of the Bank of Montreal in relation to School District purchasing cards.

The nature of the School District's activities are such there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2023, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

A liability for claims is recorded to the extent that the probability of loss is likely and the amount of potential loss is estimable.

NOTE 21 EXPENSE BY OBJECT

		(Restated)
	<u>30-Jun-23</u>	<u>30-Jun-22</u>
Salaries and Benefits	\$ 183,209,389	\$ 170,618,474
Services and Supplies	26,520,500	20,012,537
Interest	545	7,497
Write-off/down of Buildings and Sites	-	1,122,709
Amortization	15,312,483	13,518,328
	<u>\$ 225,042,917</u>	<u>\$ 205,279,545</u>

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

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 (see Note 10). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 23 **PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**
(Continued)

		Increase (Decrease)
Tangible Capital Assets – cost	\$	16,373,044
Tangible Capital Assets – accumulated amortization	\$	16,347,568
Asset Retirement Obligation	\$	16,373,044
<hr/>		
Accumulated Surplus, July 1, 2021	\$	(16,347,568)
Amortization Expense		4,689
Annual Surplus for the year ended June 30, 2022		(4,689)
Accumulated Surplus, June 30, 2022	\$	(16,352,257)

NOTE 24 **RISK MANAGEMENT**

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

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

a) Credit risk:

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

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

It is management’s opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents and investments as they are placed in recognized British Columbia institutions and the School District invests solely in placement of funds with institutions that have achieved the highest creditworthiness in the marketplace and earned a public reputation as a good credit risk.

b) Market risk:

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management’s opinion that the School District is

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 24 RISK MANAGEMENT
(Continued)

not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in investments that are considered liquid (e.g. term deposits) and that have a maturity date of no more than 3 years.

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2022 related to credit, market or liquidity risks.

School District No. 44 (North Vancouver)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,297,185		91,507,505	100,804,690	119,724,238
Prior Period Adjustments					(16,347,568)
Accumulated Surplus (Deficit), beginning of year, as restated	9,297,185	-	91,507,505	100,804,690	103,376,670
Changes for the year					
Surplus (Deficit) for the year	1,246,306	1,434,425	(4,839,384)	(2,158,653)	(2,571,980)
Interfund Transfers					
Tangible Capital Assets Purchased	(1,193,606)	(1,434,425)	2,628,031	-	
Other	(44,991)		44,991	-	
Net Changes for the year	7,709	-	(2,166,362)	(2,158,653)	(2,571,980)
Accumulated Surplus (Deficit), end of year - Statement 2	9,304,894	-	89,341,143	98,646,037	100,804,690

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	158,207,942	160,728,964	151,627,106
Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition	10,800,450	10,803,313	9,106,174
Other Revenue	4,306,041	4,412,756	3,107,887
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,003,500	1,564,513	417,008
Total Revenue	176,848,784	180,096,572	166,774,021
Expenses			
Instruction	151,911,646	152,508,153	140,457,639
District Administration	7,124,664	7,116,673	6,178,910
Operations and Maintenance	18,701,930	18,735,611	17,813,219
Transportation and Housing	528,572	489,829	500,140
Total Expense	178,266,812	178,850,266	164,949,908
Operating Surplus (Deficit) for the year	(1,418,028)	1,246,306	1,824,113
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,084,519		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(666,491)	(1,193,606)	(2,319,235)
Local Capital			(1,300,000)
Other		(44,991)	(174,652)
Total Net Transfers	(666,491)	(1,238,597)	(3,793,887)
Total Operating Surplus (Deficit), for the year	-	7,709	(1,969,774)
Operating Surplus (Deficit), beginning of year		9,297,185	11,266,959
Operating Surplus (Deficit), end of year		9,304,894	9,297,185
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 14)		4,422,903	6,349,551
Unrestricted		4,881,991	2,947,634
Total Operating Surplus (Deficit), end of year		9,304,894	9,297,185

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	150,867,019	151,305,000	148,230,211
Other Ministry of Education and Child Care Grants			
Pay Equity	2,966,047	2,966,047	2,966,047
Funding for Graduated Adults	3,143	13,519	14,461
Student Transportation Fund	40,566	40,566	40,566
Support Staff Benefits Grant		207,408	203,798
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework (ELF) Implementation	3,677	2,366	3,677
Labour Settlement Funding	4,309,750	6,175,318	
Extreme Weather Funding			150,606
Premier's Award for Excellence in Education		1,000	
Total Provincial Grants - Ministry of Education and Child Care	158,207,942	160,728,964	151,627,106
Provincial Grants - Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition			
Summer School Fees	63,450	63,858	60,600
International and Out of Province Students	10,737,000	10,739,455	9,045,574
Total Tuition	10,800,450	10,803,313	9,106,174
Other Revenues			
Miscellaneous			
Cheakamus Centre	1,774,366	1,804,556	917,660
Band and Strings	628,000	622,284	565,923
Academy Fees	740,600	631,254	710,839
Donations and Recoveries	33,925	15,410	34,778
Artists For Kids	359,950	380,435	288,238
Cafeteria and Vending	55,000	117,597	47,149
Other	714,200	841,220	543,300
Total Other Revenue	4,306,041	4,412,756	3,107,887
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,003,500	1,564,513	417,008
Total Operating Revenue	176,848,784	180,096,572	166,774,021

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Salaries			
Teachers	78,347,292	76,573,963	72,722,558
Principals and Vice Principals	11,435,117	11,380,095	10,919,877
Educational Assistants	15,588,758	16,391,404	14,749,674
Support Staff	12,396,935	12,369,375	11,702,299
Other Professionals	5,618,568	5,368,850	5,180,992
Substitutes	4,577,132	7,941,837	6,523,509
Total Salaries	127,963,802	130,025,524	121,798,909
Employee Benefits	31,763,228	31,161,698	28,527,478
Total Salaries and Benefits	159,727,030	161,187,222	150,326,387
Services and Supplies			
Services	9,300,065	9,515,131	7,139,085
Student Transportation	135,880	90,332	121,790
Professional Development and Travel	1,046,145	1,011,854	687,572
Rentals and Leases	26,500	26,513	
Dues and Fees	84,000	82,216	82,141
Insurance	441,332	467,983	417,930
Supplies	4,320,310	3,419,875	3,163,739
Utilities	3,185,550	3,049,140	3,011,264
Total Services and Supplies	18,539,782	17,663,044	14,623,521
Total Operating Expense	178,266,812	178,850,266	164,949,908

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	57,664,056	3,332,156	1,963,270	1,782,273	26,145	6,123,286	70,891,186
1.03 Career Programs	190,343	54,538		298,972		5,619	549,472
1.07 Library Services	2,679,206		177,144	86,242		38,392	2,980,984
1.08 Counselling	3,865,794					10,471	3,876,265
1.10 Special Education	9,147,606	639,346	13,491,663	47,578	674,226	1,018,717	25,019,136
1.30 English Language Learning	2,112,704					25,141	2,137,845
1.31 Indigenous Education	472,403	103,052	435,737			12,796	1,023,988
1.41 School Administration		6,926,331		1,086,395		125,216	8,137,942
1.60 Summer School	341,616	33,230		26,967			401,813
1.62 International and Out of Province Students	93,790			121,776	225,012	1,188	441,766
1.64 Other		135,962		64,831	205,932	84,161	490,886
Total Function 1	76,567,518	11,224,615	16,067,814	3,515,034	1,131,315	7,444,987	115,951,283
4 District Administration							
4.11 Educational Administration					767,365		767,365
4.40 School District Governance					200,775		200,775
4.41 Business Administration		155,480		1,176,388	1,743,576	1,233	3,076,677
Total Function 4	-	155,480	-	1,176,388	2,711,716	1,233	4,044,817
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	6,445			182,205	1,024,217		1,212,867
5.50 Maintenance Operations				7,199,026	501,602	494,972	8,195,600
5.52 Maintenance of Grounds				296,722			296,722
5.56 Utilities							-
Total Function 5	6,445	-	-	7,677,953	1,525,819	494,972	9,705,189
7 Transportation and Housing							
7.70 Student Transportation			323,590			645	324,235
Total Function 7	-	-	323,590	-	-	645	324,235
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	76,573,963	11,380,095	16,391,404	12,369,375	5,368,850	7,941,837	130,025,524

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,891,186	17,997,548	88,888,734	3,664,498	92,553,232	95,663,018	86,247,188
1.03 Career Programs	549,472	128,920	678,392	76,724	755,116	699,228	669,338
1.07 Library Services	2,980,984	720,532	3,701,516	12,607	3,714,123	3,728,574	3,634,505
1.08 Counselling	3,876,265	914,943	4,791,208	6,606	4,797,814	3,293,535	4,275,300
1.10 Special Education	25,019,136	5,413,919	30,433,055	361,320	30,794,375	26,946,647	27,708,846
1.30 English Language Learning	2,137,845	551,130	2,688,975	13,519	2,702,494	2,625,609	2,636,807
1.31 Indigenous Education	1,023,988	242,146	1,266,134	96,632	1,362,766	1,598,779	1,623,145
1.41 School Administration	8,137,942	1,704,051	9,841,993	312,223	10,154,216	9,462,869	9,862,598
1.60 Summer School	401,813	80,062	481,875	22,111	503,986	398,267	467,654
1.62 International and Out of Province Students	441,766	96,009	537,775	1,647,792	2,185,567	4,455,076	1,726,453
1.64 Other	490,886	99,269	590,155	2,394,309	2,984,464	3,040,044	1,605,805
Total Function 1	115,951,283	27,948,529	143,899,812	8,608,341	152,508,153	151,911,646	140,457,639
4 District Administration							
4.11 Educational Administration	767,365	158,638	926,003	182,362	1,108,365	1,166,460	1,146,167
4.40 School District Governance	200,775	14,740	215,515	194,942	410,457	425,414	329,456
4.41 Business Administration	3,076,677	676,204	3,752,881	1,844,970	5,597,851	5,532,790	4,703,287
Total Function 4	4,044,817	849,582	4,894,399	2,222,274	7,116,673	7,124,664	6,178,910
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,212,867	252,379	1,465,246	1,075,081	2,540,327	2,707,758	2,525,439
5.50 Maintenance Operations	8,195,600	1,965,552	10,161,152	2,629,704	12,790,856	12,472,224	12,051,015
5.52 Maintenance of Grounds	296,722	69,262	365,984	604,431	970,415	1,011,948	812,116
5.56 Utilities	-	-	-	2,434,013	2,434,013	2,510,000	2,424,649
Total Function 5	9,705,189	2,287,193	11,992,382	6,743,229	18,735,611	18,701,930	17,813,219
7 Transportation and Housing							
7.70 Student Transportation	324,235	76,394	400,629	89,200	489,829	528,572	500,140
Total Function 7	324,235	76,394	400,629	89,200	489,829	528,572	500,140
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	130,025,524	31,161,698	161,187,222	17,663,044	178,850,266	178,266,812	164,949,908

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,457,367	24,828,590	21,607,348
Other Revenue	4,353,506	7,485,458	5,279,044
Total Revenue	28,810,873	32,314,048	26,886,392
Expenses			
Instruction	27,298,236	30,616,426	24,952,819
District Administration	75,000	48,272	158,836
Operations and Maintenance	53,310	53,310	404,931
Transportation and Housing	201,572	161,615	164,517
Total Expense	27,628,118	30,879,623	25,681,103
Special Purpose Surplus (Deficit) for the year	1,182,755	1,434,425	1,205,289
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,182,755)	(1,434,425)	(1,205,289)
Total Net Transfers	(1,182,755)	(1,434,425)	(1,205,289)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			4,014,817		21,612	780			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	626,391	520,803		224,000	61,250	804,705	1,199,071	6,329,266	12,106,817
Other			7,330,412						
	626,391	520,803	7,330,412	224,000	61,250	804,705	1,199,071	6,329,266	12,106,817
Less: Allocated to Revenue Recovered	626,391	520,803	7,115,497	224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Deferred Revenue, end of year	-	-	4,229,732	-	56,846	120,522	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	626,391	520,803		224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Other Revenue			7,115,497						
	626,391	520,803	7,115,497	224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Expenses									
Salaries									
Teachers						237,220	270,900		9,650,203
Principals and Vice Principals						38,929			
Educational Assistants		419,164				32,728	5,092,853		
Support Staff				183,879			509,243		
Other Professionals			12,450						
Substitutes					3,451	7,273			
	-	419,164	12,450	183,879	3,451	316,150	780,143	5,092,853	9,650,203
Employee Benefits		101,639	2,550	37,303	466	74,499	185,553	1,236,413	2,456,614
Services and Supplies	53,310		6,597,925	2,212	22,099	265,822	233,375		
	53,310	520,803	6,612,925	223,394	26,016	656,471	1,199,071	6,329,266	12,106,817
Net Revenue (Expense) before Interfund Transfers	573,081	-	502,572	606	-	28,492	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(573,081)		(502,572)	(606)		(28,492)			
	(573,081)	-	(502,572)	(606)	-	(28,492)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				8,714					

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	ECL (Early Care & Learning)	Carlile Youth Inpatient PRP	Violence Prevention
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	106,561	8,958	308	8,878	329,674			987	8,506
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,051,600	192,614	51,000	6,750		1,472,288	175,000	243,462	
Other									20,000
	1,051,600	192,614	51,000	6,750	-	1,472,288	175,000	243,462	20,000
Less: Allocated to Revenue	1,051,600	161,615	50,471	9,005	329,674	1,271,217	-	237,681	7,744
Recovered	106,561								
Deferred Revenue, end of year	-	39,957	837	6,623	-	201,071	175,000	6,768	20,762
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,051,600	161,615	50,471	9,005	329,674	1,271,217		237,681	
Other Revenue									7,744
	1,051,600	161,615	50,471	9,005	329,674	1,271,217	-	237,681	7,744
Expenses									
Salaries									
Teachers			4,830					158,862	
Principals and Vice Principals								14,562	
Educational Assistants									
Support Staff						8,681			
Other Professionals									
Substitutes	893,065			3,701					17,054
	893,065	-	4,830	3,701	-	8,681	-	190,478	-
Employee Benefits	158,535		589	511		831		40,321	
Services and Supplies		161,615	45,052	4,793		1,261,705		6,882	7,744
	1,051,600	161,615	50,471	9,005	-	1,271,217	-	237,681	7,744
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	329,674	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(329,674)				
	-	-	-	-	(329,674)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Metro Regional Implementation	Sutherland Track	NSSSAA	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	162,259	10,000	85,460	4,758,800
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				25,065,017
Other	47,160		346,865	7,744,437
	47,160	-	346,865	32,809,454
Less: Allocated to Revenue	48,272	-	313,945	32,314,048
Recovered				106,561
Deferred Revenue, end of year	161,147	10,000	118,380	5,147,645
Revenues				
Provincial Grants - Ministry of Education and Child Care				24,828,590
Other Revenue	48,272		313,945	7,485,458
	48,272	-	313,945	32,314,048
Expenses				
Salaries				
Teachers			109,472	10,431,487
Principals and Vice Principals				53,491
Educational Assistants				5,544,745
Support Staff			23,769	725,572
Other Professionals				12,450
Substitutes				924,544
	-	-	133,241	17,692,289
Employee Benefits			34,054	4,329,878
Services and Supplies	48,272		146,650	8,857,456
	48,272	-	313,945	30,879,623
Net Revenue (Expense) before Interfund Transfers	-	-	-	1,434,425
Interfund Transfers				
Tangible Capital Assets Purchased				(1,434,425)
	-	-	-	(1,434,425)
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				8,714

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	120,000		151,424	151,424	61,272
Amortization of Deferred Capital Revenue	10,294,550	10,322,220		10,322,220	8,985,880
Total Revenue	10,414,550	10,322,220	151,424	10,473,644	9,047,152
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,153,518	15,312,483		15,312,483	13,518,328
Write-off/down of Buildings and Sites				-	1,122,709
Debt Services					
Capital Lease Interest			545	545	7,497
Total Expense	15,153,518	15,312,483	545	15,313,028	14,648,534
Capital Surplus (Deficit) for the year	(4,738,968)	(4,990,263)	150,879	(4,839,384)	(5,601,382)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,849,246	2,628,031		2,628,031	3,524,524
Local Capital				-	1,300,000
Capital Lease Payment			44,991	44,991	174,652
Total Net Transfers	1,849,246	2,628,031	44,991	2,673,022	4,999,176
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,577,752	(1,577,752)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,140,390	(1,140,390)	-	
Principal Payment					
Capital Lease		44,991	(44,991)	-	
Total Other Adjustments to Fund Balances		2,763,133	(2,763,133)	-	
Total Capital Surplus (Deficit) for the year	(2,889,722)	400,901	(2,567,263)	(2,166,362)	(602,206)
Capital Surplus (Deficit), beginning of year		86,335,770	5,171,735	91,507,505	108,457,279
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(16,347,568)
Capital Surplus (Deficit), beginning of year, as restated		86,335,770	5,171,735	91,507,505	92,109,711
Capital Surplus (Deficit), end of year		86,736,671	2,604,472	89,341,143	91,507,505

School District No. 44 (North Vancouver)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,472,243	535,065,857	8,366,876	1,735,094	67,917	7,277,253	564,985,240
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,373,044					16,373,044
Cost, beginning of year, as restated	12,472,243	551,438,901	8,366,876	1,735,094	67,917	7,277,253	581,358,284
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		5,684,120	731,095				6,415,215
Deferred Capital Revenue - Other			69,844				69,844
Operating Fund			430,731	285,537		477,338	1,193,606
Special Purpose Funds		902,755	242,426			289,244	1,434,425
Local Capital			255,839			1,321,913	1,577,752
Transferred from Work in Progress		4,621,164					4,621,164
	-	11,208,039	1,729,935	285,537	-	2,088,495	15,312,006
Decrease:							
Deemed Disposals			290,627	103,784		1,426,980	1,821,391
	-	-	290,627	103,784	-	1,426,980	1,821,391
Cost, end of year	12,472,243	562,646,940	9,806,184	1,916,847	67,917	7,938,768	594,848,899
Work in Progress, end of year		1,254,476					1,254,476
Cost and Work in Progress, end of year	12,472,243	563,901,416	9,806,184	1,916,847	67,917	7,938,768	596,103,375
Accumulated Amortization, beginning of year		158,646,371	2,279,094	800,810	20,378	3,198,631	164,945,284
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,352,257					16,352,257
Accumulated Amortization, beginning of year, as restated		174,998,628	2,279,094	800,810	20,378	3,198,631	181,297,541
Changes for the Year							
Increase: Amortization for the Year		12,686,047	908,653	182,597	13,583	1,521,603	15,312,483
Decrease:							
Deemed Disposals			290,627	103,784		1,426,980	1,821,391
			290,627	103,784		1,426,980	1,821,391
Accumulated Amortization, end of year		187,684,675	2,897,120	879,623	33,961	3,293,254	194,788,633
Tangible Capital Assets - Net	12,472,243	376,216,741	6,909,064	1,037,224	33,956	4,645,514	401,314,742

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

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	3,187,077				3,187,077
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,542,541				1,542,541
Deferred Capital Revenue - Other	5,632				5,632
Local Capital	1,140,390				1,140,390
	<u>2,688,563</u>	-	-	-	<u>2,688,563</u>
Decrease:					
Transferred to Tangible Capital Assets	4,621,164				4,621,164
	<u>4,621,164</u>	-	-	-	<u>4,621,164</u>
Net Changes for the Year	<u>(1,932,601)</u>	-	-	-	<u>(1,932,601)</u>
Work in Progress, end of year	<u><u>1,254,476</u></u>	-	-	-	<u><u>1,254,476</u></u>

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	285,493,392	9,729,181	4,235,672	299,458,245
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,415,215		69,844	6,485,059
Transferred from Work in Progress	836,066			836,066
	<u>7,251,281</u>	<u>-</u>	<u>69,844</u>	<u>7,321,125</u>
Decrease:				
Amortization of Deferred Capital Revenue	9,829,008	279,008	214,204	10,322,220
	<u>9,829,008</u>	<u>279,008</u>	<u>214,204</u>	<u>10,322,220</u>
Net Changes for the Year	<u>(2,577,727)</u>	<u>(279,008)</u>	<u>(144,360)</u>	<u>(3,001,095)</u>
Deferred Capital Revenue, end of year	<u>282,915,665</u>	<u>9,450,173</u>	<u>4,091,312</u>	<u>296,457,150</u>
Work in Progress, beginning of year	461,444		80,925	542,369
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,542,541	5,632		1,548,173
	<u>1,542,541</u>	<u>5,632</u>	<u>-</u>	<u>1,548,173</u>
Decrease				
Transferred to Deferred Capital Revenue	836,066			836,066
	<u>836,066</u>	<u>-</u>	<u>-</u>	<u>836,066</u>
Net Changes for the Year	<u>706,475</u>	<u>5,632</u>	<u>-</u>	<u>712,107</u>
Work in Progress, end of year	<u>1,167,919</u>	<u>5,632</u>	<u>80,925</u>	<u>1,254,476</u>
Total Deferred Capital Revenue, end of year	<u>284,083,584</u>	<u>9,455,805</u>	<u>4,172,237</u>	<u>297,711,626</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

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	\$ 580	\$	\$	\$	\$ 36,935	\$ 37,515
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,961,215		134,414			8,095,629
Other					148,105	148,105
	7,961,215	-	134,414	-	148,105	8,243,734
Decrease:						
Transferred to DCR - Capital Additions	6,415,215				69,844	6,485,059
Transferred to DCR - Work in Progress	1,542,541		5,632			1,548,173
	7,957,756	-	5,632	-	69,844	8,033,232
Net Changes for the Year	3,459	-	128,782	-	78,261	210,502
Balance, end of year	4,039	-	128,782	-	115,196	248,017

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

SCHEDULE OF DEBT

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

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.44 (North Vancouver) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

STATEMENT OF FINANCIAL INFORMATION (SOFI)
SCHOOL DISTRICT 44 (NORTH VANCOUVER)
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
ANDERSON, DANIEL JOHN	TRUSTEE	\$ 17,720	\$ 3,133
GERLACH, CYNTHIA LOUISE	TRUSTEE	28,290	2,144
HIGGINS, MEGAN	TRUSTEE	10,528	-
MANN, KULVIR	TRUSTEE	30,595	2,294
MUNRO, LINDA	TRUSTEE	29,050	2,340
SACRE, CHRISTINE	TRUSTEE	10,506	13
TASI BAKER, MARY	TRUSTEE	10,506	-
TSIAKOS, GEORGE	TRUSTEE	28,226	1,638
TUMANENG, LAILANI GAPIDO	TRUSTEE	17,720	1,774
WILSON, ANTJE	TRUSTEE	17,720	1,838
TOTAL FOR ELECTED OFFICIALS		\$ 200,860	\$ 15,173

<u>OTHER EMPLOYEES</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
ABERNETHY, TARA LYN	TEACHERS	\$ 86,409	\$ -
ADAM, CAROLINE C.	TEACHERS	93,278	2,138
ADAM, MILIA	TEACHERS	101,641	594
ADIE, KAHLYN DIANA E.	TEACHERS	87,124	91
AHLUWALIA, LOVELEEN	TEACHERS	95,170	2,751
AIELLO, MARIA	TEACHERS	101,641	419
ALBERT, RAPHAELLE	TEACHERS	103,083	-
ALEXIS, TARA MARIE	TEACHERS	101,641	-
AMES, LAURA ALLISON	ADMINISTRATOR	133,132	13,063
AMIRIECHIMEH, ZAHRA	TEACHERS	93,239	-
ANDERSON, STEPHANIE L.	TEACHERS	90,523	375
ANDREWS, DAVID ALLEN	ADMINISTRATOR	130,416	780
ARAGON, JENNIFER ELIZABETH	TEACHERS	110,100	472
ARKINSTALL, KENDRA IRIS	ADMINISTRATOR	122,879	1,831
ARNISON, LEANNE J.	TEACHERS	81,096	126
ARNOLD, MARJORIE	TEACHERS	92,795	-
ARREAGA, ALICIA ESTHER	TEACHERS	101,641	12
ARYANPOUR, APAMEH	TEACHERS	75,095	-
ATKINSON, CHRISTOPHER J	ASSIST SUPERINTENDENT	206,895	8,089
AUDIA, SALVATORE	TEACHERS	101,729	67
AULIN, NICOLA L.	TEACHERS	93,319	-
AW-YONG, JEFFREY CHIEN FEI	TEACHERS	110,930	3
BACKIE, KEVIN DANIEL	TEACHERS	84,223	-
BADESHA, TAJINDER	TEACHERS	95,570	-
BAINBRIDGE, ALICE	IT MANAGER	86,147	2,530
BAKER, BRADLEY RAYMOND	SECONDED	189,698	-
BAKER, KATHLEEN MICHELE	TEACHERS	101,728	52
BAKER, MELISSA ANNE	TEACHERS	80,162	178
BAKER, TREVOR R.	TEACHERS	100,200	-
BALEN, NADINE ANN	TEACHERS	103,083	189
BALTRUSCHAT, DORIS W.	TEACHERS	89,214	-
BARNES, CHRISTOPHER J.	TEACHERS	81,972	201
BARNETT, SANDRA	TEACHERS	101,685	88
BARNUM, DAVID M.	SECONDED	103,083	-
BARRETT, MARK CHRISTOPHE	ADMINISTRATOR	150,806	6,506
BARRIE, MATTHEW	TEACHERS	77,137	995
BATES, MARNIE ELIZABETH	TEACHERS	111,553	755
BATISTA, CYNTHIA MARIE	TEACHERS	101,014	1,234
BAUCK, HANS G.	TEACHERS	88,358	-
BAUMANN, ADAM SAMUEL	ADMINISTRATOR	171,842	14,553
BECK, LAUREN A.	TEACHERS	81,386	38

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
BECK, TOBY T	TEACHERS	97,515	283
BEERE, SARAH	HR ADVISOR	96,555	40
BELL, BRENDA JOYCE	ADMINISTRATOR	155,887	1,284
BELL, GEORGINA JANICE	TEACHERS	101,641	-
BENKO, JENNA A.	TEACHERS	86,031	1,689
BENNETT, BRYCE R.	TEACHERS	86,841	1,964
BENNETT, SCOTT GORDON	TEACHERS	101,993	4,696
BENOIT, HEIDI L.	TEACHERS	90,786	512
BENTLEY, SCOTT DAVID	TEACHERS	101,641	158
BERGLER, RYANNE SUZANNE	TEACHERS	101,718	228
BERGSTRAND, CAROLYN MARIE	TEACHERS	103,503	352
BERMUDEZ, JENNIFER E.	TEACHERS	88,588	909
BERRY, ROSALIND	TEACHERS	83,963	1,179
BERTRAND, JULIE A	ADMINISTRATOR	135,310	3,780
BEST, PAUL T.	TEACHERS	96,432	759
BEST, SARAH NICOLE	ADMINISTRATOR	152,024	2,297
BEVERIDGE, DOUGLAS	ADMINISTRATOR	147,846	2,550
BEVIS, CHRIS	TEACHERS	82,149	15
BIRCHENALL, KAREN L	TEACHERS	101,718	-
BIRD, KELSEY	TEACHERS	79,893	-
BJORNSON, KIT ROYDEN	TEACHERS	110,082	-
BLACK, KATHERINE JANE	TEACHERS	112,637	714
BLACK, MELANIE DAWN	TEACHERS	101,628	384
BLAKER, KELLY	TEACHERS	94,254	385
BLAY, CHRISTOPHER JOHN	TEACHERS	100,094	-
BLUME, LISA DESIREE	TEACHERS	90,130	181
BOGEN, KORY ERIC	TEACHERS	104,389	1,239
BOLJUNCIC, MILAN TONY	TEACHERS	103,083	927
BOND, PETER DAVID	TEACHERS	103,172	61
BORAK, MARTINE L.	TEACHERS	108,447	164
BOTTESELLE, AMANDA A.	TEACHERS	80,269	204
BOYARSKI, CHANTELE L.	TEACHERS	77,839	-
BRADSHAW, CARLA CHRISTINE	TEACHERS	77,573	-
BRADSHAW, DAVID JAMES	TEACHERS	101,641	92
BRADY, ALANNA LOUISE	TEACHERS	103,207	112
BRADY, BRIAN PATRICK	TEACHERS	93,182	0
BRADY, MEGAN MARY	TEACHERS	103,083	-
BRAULT, ALEXANDRE	TEACHERS	93,360	895
BREAKFAST, LANA LEE	PURCHASING MGR	101,279	2,364
BREEZE, EMMA J.	TEACHERS	76,141	836
BRENNAN, MARISSA E.	TEACHERS	78,437	-
BRIEN, CASSANDRA	TEACHERS	79,895	537
BRODIE, SIMONE A.	TEACHERS	82,872	1,519
BROTONEL, ORESTES M	SR CUSTODIAN	77,434	-
BROWN, KYLE	TEACHERS	89,316	-
BRUCHESI, JEFF	TEACHERS	83,475	15
BRUMEC, SUZANNE JUDITH	TEACHERS	101,643	303
BULGER, MURRAY ARTHUR	TEACHERS	103,083	-
BULSARA, ANGELEE	TEACHERS	96,085	449
BUNCE, MAGDALENE	TEACHERS	83,180	1,261
BURNETT, MATTHEW CHRISTIAN	TEACHERS	103,083	1,409
BURNS, JENNIFER LORRAINE	TEACHERS	101,098	562
BURTT, TROY ANDREW	TEACHERS	92,591	1,621
BYRNE, HEATHER	TEACHERS	82,928	90
CABANA, MICHAEL JOHN	TEACHERS	93,239	-
CABRERA, SEBASTIAN	TEACHERS	101,022	3,050
CADMAN, DAVID SPENCER M.	ADMINISTRATOR	122,739	3,467
CAMPBELL, JOSEPH ANATEXIS	ADMINISTRATOR	147,846	2,469
CANNON, MELANIE	TEACHERS	90,331	-
CAPRI, JOSHUA	TEACHERS	90,723	630
CARDLE, PETER JOSEPH	TEACHERS	105,214	1,239

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
CARLSON, CHELSEA	TEACHERS	86,735	108
CARMICHAEL, HELEN CHRISTINE	TEACHERS	82,140	28
CARRUTH, ANNA	TEACHERS	89,768	461
CARSON, SUSAN ADELE	TEACHERS	100,966	1,560
CATALANO, LAURENA MICHELLE	TEACHERS	93,319	2,194
CHAMBERS, HELEN L	TEACHERS	113,684	2,224
CHAN, DIANA	TEACHERS	90,887	348
CHAN, RICK	ADMINISTRATOR	147,668	1,560
CHAND, JEENIECE ANLASHA	ADMINISTRATOR	142,024	2,018
CHAND, NARESH	TEACHERS	93,319	2,416
CHANG, TAEWON(MICHAEL)	TEACHERS	86,554	40
CHAPMAN, KATHERINE FRANCES	TEACHERS	97,657	248
CHAPMAN, MICHAEL D.	ASST DIRECTOR OF F & P	142,947	4,038
CHEN, TAI-YU	IT INFRASTRUCTURE MGR	110,020	-
CHENG, COREY	TEACHERS	87,023	-
CHENG, SUSANA	TEACHERS	103,083	1,044
CHEUNG, PING KWAN	IT APPLICATIONS DEV	87,675	-
CHIESA, MARISA	TEACHERS	93,239	-
CHITTY, ALAN CYRIL	HVAC PLUMBER	108,759	276
CHIU, JANA E MICHELLE	TEACHERS	89,256	462
CHOI, JUNGKWON	TEACHERS	80,288	320
CHONG, DANIEL SHUE	TEACHERS	102,160	-
CHONG, SELENA CHUI FOONG	TEACHERS	91,147	360
CHORNEY-WILSON, AMBER DYANE	TEACHERS	91,320	135
CHURCH, JEREMY ANDREW	ADMINISTRATOR	155,887	6,453
CLANCY, SEAN MATTHEW M.	TEACHERS	101,641	76
CLARK, ESTHER ROCHELLE	TEACHERS	76,494	-
CLARK, KAMMI ANNE	ADMINISTRATOR	126,359	1,922
COATES, DARRYL R A	DDC TECH	78,224	-
COLANGELO, MENINA C.	ADMINISTRATOR	109,777	1,001
COMPTON, KATELYN GRACE	TEACHERS	84,069	927
CONN, CHANTRY ERIN	TEACHERS	111,735	-
CONSTANTIS, ALIKI ELENI	TEACHERS	77,570	48
COOKE, MATTHEW	TEACHERS	78,934	-
CORBETT, CATHERINE	TEACHERS	86,532	-
CORDY-SIMPSON, TARA	TEACHERS	103,083	151
COTTER, COURTNEY	TEACHERS	91,129	-
COULING, LAURA	TEACHERS	76,078	-
COUPLAND, WILLIAM ALLAN	TEACHERS	89,964	-
COWARD, DEVAN W.	TEACHERS	82,092	-
COX, DAVID EDWARD	TEACHERS	93,896	754
CRAIK, DAVID C.	TEACHERS	105,187	-
CRANSTOUN, HELEN	TEACHERS	103,083	1,682
CROUCH, SASHA MIAH REESE	TEACHERS	81,579	-
CROWE, JENNIFER ANNA	TEACHERS	81,131	154
CROWLEY, JOHN PATRICK	ADMINISTRATOR	137,133	3,392
CROWTHER, TRISTAN BRUCE	ADMINISTRATOR	144,163	1,923
CROXFORD, GARY RAYMOND	IT ENGINEER	89,112	-
CUNLIFFE, IAN GAARE	TEACHERS	91,490	-
CURRY, KELLY ANN	ADMINISTRATOR	129,847	10,147
CUSANELLI, CARLO C.	TEACHERS	93,319	-
CUSANELLI, DEBRA ELLEN	TEACHERS	93,997	469
D'AOUST, KELLY ANNE MARIE	TEACHERS	103,207	187
DAI, LAN	TEACHERS	111,642	-
DALE, NANCY JOANNE	TEACHERS	100,184	788
DALEY, TAMMY JEAN	TEACHERS	101,641	721
DALLA VECCHIA, LISA M	COMMUNICATIONS MANAGER	99,090	5,713
DAMAVANDI, DEE	TEACHERS	103,083	-
DANG, CALVIN MICHAEL	TEACHERS	103,083	14
DASH, NATASHA IRENE ANN	TEACHERS	101,266	3,381
DASHKEVICH, VIKKI J.	TEACHERS	101,023	-

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
DAVIDSON, LINDSAY ANN	TEACHERS	101,654	150
DAVIDSON, ROSS DOUGLAS	SECURITY RUNNER	99,538	125
DAVIS, KEVIN JOHN	TEACHERS	101,641	-
DAWSON, SARAH C.	TEACHERS	99,169	333
DEJGIR, MONA	TEACHERS	81,096	-
DELEURME, ROBIN JOSEPH	SECONDED	105,649	-
DELLENEY, PHYLLIS JEANNE	TEACHERS	92,411	-
DEMINGER, LINDA CLAIRE	TEACHERS	93,239	181
DEMINGER, NANCY CATHERINE	TEACHERS	93,239	-
DENNY, ALAINA NOELLE	ADMINISTRATOR	120,498	4,517
DESAI, JAGRUTI	ADMINISTRATOR	129,557	5,444
DESBIENS, SYLVAIN	TEACHERS	93,243	-
DESBRISSAY, BRITTANY EVE	ELECTRICIAN	78,685	-
DEWLING, HEATHER P	TEACHERS	87,469	835
DHANJI, KHATIJA NIZAR	TEACHERS	106,418	1,256
DICKSON, JORDAN	TEACHERS	83,379	-
DIDIER, MICHELLE LEANNE	TEACHERS	104,868	891
DISHAW, KATHRYN LAURIE	TEACHERS	103,083	324
DOHM, SUZETTE CHRISTINA	ADMINISTRATOR	155,890	3,367
DOKHANI, VEIS	TEACHERS	88,504	866
DOLL, CHRISTOPHER MUNRO	TEACHERS	106,462	-
DONALD, JOHN THOMAS	TEACHERS	103,083	-
DOSMAN, LAUREL A.	TEACHERS	87,808	277
DOTZEVA, TEODORA	DIRECTOR OF IT	135,579	1,620
DOWLING, KATHLENE MARY	TEACHERS	77,266	10
DOWNIE, MEGHAN LEIGH	ADMINISTRATOR	136,779	5,653
DOYLE, ARIEL MONENN	TEACHERS	91,821	261
DREW, CRAIG WILLIAM	TEACHERS	101,641	54
DREW, JOANNE MARIE	TEACHERS	101,821	716
DREW, TIFFANY L.	TEACHERS	77,103	18
DROULIS, SANDRA L	TEACHERS	93,279	-
DRURY, HELENA	DIRECTOR OF FINANCE	140,360	2,622
DUDLEY, DEBORAH FRANCEEN A	TEACHERS	100,984	3,328
DUFFY, RYAN G.	TEACHERS	98,666	1,168
DUMONT, MYRIAM	TEACHERS	102,809	-
DUNCAN, HEATHER MAUREEN	TEACHERS	82,126	77
DUNN, MARJORIE MARY	TEACHERS	102,090	45
DUPREY, JANINE MARY	TEACHERS	92,511	172
EADON, FELICITY ANN	TEACHERS	82,981	207
EARL, RYAN CAMERON	TEACHERS	104,662	200
EARLAND, DAVID J.	TEACHERS	79,895	465
EASTWOOD, LAURA	TEACHERS	86,087	-
EBY, JENNIFER	TEACHERS	87,834	-
EDGAR, CHRISTOPHER MICHAEL	TEACHERS	103,083	-
EDGAR, RYAN JACOB	TEACHERS	103,083	4,365
EHLING, DIANE A.	ADMINISTRATOR	129,713	1,865
ELLIOTT, CHARLOTTE (MOLLY)	TEACHERS	90,434	-
ELLWOOD, LAURA LYNNE RUTH	TEACHERS	104,441	344
EMANOUILIDIS, NICOLAOS	TEACHERS	92,874	-
EMBLEY, DARREN EDWARDS	TEACHERS	103,083	100
EMMERSON, JOANNA KATHERINE	TEACHERS	104,419	213
ENGLAND, TRACEY ANN	TEACHERS	93,238	10
EUGENE, MARCEL BERNARD	TEACHERS	113,578	3,083
FAGANELLO, LAURA	TEACHERS	93,709	-
FALCONER, CAROLINE ANNE	TEACHERS	88,049	338
FAN, ARIEL	TEACHERS	83,344	1,554
FARRELL, BRADLEY RAY	TEACHERS	103,094	53
FARRELL, KATHERINE A	TEACHERS	100,596	-
FARRELL, SUSAN DAWN	TEACHERS	101,365	150
FEATHERSTONE, GRANT	TEACHERS	91,172	-
FEBBRAIO, TANYA K	TEACHERS	93,374	146

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
FILTEAU, CHLOE S	TEACHERS	98,517	914
FINLAY, ARYA L.	TEACHERS	80,108	-
FINLAY, ELSPETH MACKENZIE	TEACHERS	103,083	-
FITZGIBBON, GAMELLE	TEACHERS	110,883	-
FLETCHER, ALEXIS KATHLEEN	TEACHERS	102,985	1,255
FLETCHER, MARY PHYLLIS	TEACHERS	105,276	307
FONG, CHIN (MARCO) SHING	TEACHERS	86,258	3,033
FONG, JONROSS	TEACHERS	85,542	-
FORSYTH, DONALD MICHAEL	TEACHERS	93,397	3,379
FORTIN, MARK JAMES	TEACHERS	101,735	1,867
FOX, ADAM	TEACHERS	88,895	1,073
FRAINE, GILLIAN SUZANNE	TEACHERS	101,641	304
FRANCIS, ALYSIA L	TEACHERS	93,325	1,434
FRASER, CAITLIN	TEACHERS	77,432	-
FRAUENSTEIN, TANJA GEORGINA	TEACHERS	93,239	-
FREDERIC, RALUCA	TEACHERS	95,614	-
FRIESEN, JANET PATRICIA	TEACHERS	102,813	269
FRITH, SOFIA	TEACHERS	102,159	1,035
FROST, NATALIE MAN CHING	TEACHERS	101,000	382
FULTON, (KRISTINA) LINDY	TEACHERS	76,405	99
FULTON, SEAN EVERARD	TEACHERS	78,740	-
GABRIEL, ALEJANDRO GABRIEL	CUSTODIAN	89,991	-
GAGNON, CHRISTINE A J	TEACHERS	82,758	2,808
GALE, SCOTT ERIC	TEACHERS	101,727	57
GALLILEE, HEATHER LYNN	TEACHERS	102,197	20
GAMACHE, CHAD ALAN	TEACHERS	93,279	-
GAMEL, MONIQUE ELISA	TEACHERS	101,729	125
GARCIA CASTILLO, ERIN MARIE	TEACHERS	88,099	-
GARDNER, PATRICIA KAREN	TEACHERS	96,315	1,640
GEARY, RAYLYN	TEACHERS	101,277	570
GERANDOL, BRIGETTE ANNE M.L.	ADMINISTRATOR	132,759	1,208
GIBBS, CARSON DONALD	TEACHERS	103,083	-
GILL, KRISTEN MARIE	TEACHERS	101,459	363
GIRAUD, HEATHER K.	SERVICE CENTRE MANAGER	92,340	1,423
GODO, KRISTY	TEACHERS	103,618	484
GOELLER, LARS ANDREW	TEACHERS	103,083	982
GONDEKOVA, IVANA	TEACHERS	92,953	-
GORDON, JILLIAN ASHLEY	ADMINISTRATOR	140,063	1,860
GRANT, DARCY LAURENT	TEACHERS	105,453	3,891
GRANTHAM, BEVERLEY JOYCE	TEACHERS	81,337	102
GREEN, KAITLYN	TEACHERS	79,765	-
GREENBERG, ALLYSON ELIZABETH	TEACHERS	93,275	1,006
GREENE, ROSEANNE	ADMINISTRATOR	147,623	3,271
GRENDEL, ANNE LISE VICTORIA	ADMINISTRATOR	129,535	1,990
GREWAL-SOLANKI, SARBJIT KAUR	TEACHERS	93,550	506
GRUETZNER, KAITLYN M	TEACHERS	83,475	344
GUPTA, SANGEETA	TEACHERS	93,239	-
HALL, CAREN JANET	ADMINISTRATOR	136,426	5,956
HALL, LAURA ROBIN	TEACHERS	116,883	1,493
HALLAM, TRACEY ARTHUR	TEACHERS	101,641	-
HAM, CHERYL ANN	ADMINISTRATOR	130,130	2,286
HAMILTON, ALLISON ELIZABETH	TEACHERS	109,725	113
HANSELL, JULIAN	TEACHERS	93,239	541
HANSEN, MARK TAYLOR	TEACHERS	101,647	30
HARNDEN, BELINDA LAURA	TEACHERS	101,641	-
HARRINGTON, TESSA ISOBEL R.	TEACHERS	101,621	16
HARRIS, DAVID NOEL	TEACHERS	112,879	-
HARRIS, JOHNEEN CATHERINE	TEACHERS	101,343	-
HEAVEN, MARISSA KATHERINE	TEACHERS	91,840	1,350
HEBBOURN, WENDY JANE	TEACHERS	94,705	681
HEBERT-WONG, JESSAMINE CAROL	TEACHERS	101,641	519

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
HEIBERG-HARRISON, ALEXANDRA	TEACHERS	75,761	291
HELM, STEPHANIE C.	TEACHERS	86,420	1,196
HENRY, SEAN DAVID L.	TEACHERS	110,082	-
HERNANDEZ FISHER, CRISTINA ALE	TEACHERS	101,641	216
HERRERA DOMINGUEZ, DANIA	TEACHERS	87,801	614
HERRINGTON, JAMIE E	TEACHERS	83,020	-
HEWSON, DANIELLE JENNET	TEACHERS	83,962	160
HIGGINS, MONICA DANICE	TEACHERS	81,315	378
HILL, DARIA	TEACHERS	97,355	-
HILL, JANET ANNE	TEACHERS	76,790	502
HILSON, JENNIFER MARY	TEACHERS	85,977	-
HOCKLEY, GREGORY DOUGLAS	ADMINISTRATOR	151,923	2,085
HOGAN, DANIEL MAURICE	TEACHERS	76,502	-
HOLLETT, ROSALIND ANN	TEACHERS	80,222	-
HOLLIDAY, DEBORAH ANNE	TEACHERS	101,364	573
HOLLINGSWORTH, PAMELA	TEACHERS	91,505	85
HOLMAN, RANDALL L.	ADMINISTRATOR	147,312	809
HOODSPITH, MEGAN ARMINDA	TEACHERS	102,164	-
HOPE, NATALIE	TEACHERS	101,529	752
HOPKINS, ALAN M.	TEACHERS	86,458	323
HOWELL, OWEN GORDON	TEACHERS	103,083	-
HUDSON, CYNTHIA LOUISE	ADMINISTRATOR	144,033	2,064
HUGHES, BRYAN ROY	TEACHERS	99,889	15
HUGHES, MARIE ELIZABETH	TEACHERS	93,243	-
HUNDAL, BALRAJ SINGH	HVAC PLUMBER	81,975	574
HUNGLE, CARY GRAEME	ADMINISTRATOR	155,868	2,518
HUNT, ROY DONALD	TEACHERS	101,641	-
INFANTA, KATRINA MICHELLE	TEACHERS	104,224	-
INGLIS, MARGARET PATRICIA	TEACHERS	85,877	-
IRANI, PARWEEN	TEACHERS	93,239	189
IRELAND, TIMOTHY DAVID J	ADMINISTRATOR	136,783	7,726
ISRAEL, JUDITH RUTH	TEACHERS	86,620	1,514
ITO, CELINE	TEACHERS	101,729	-
JACKSON, JEFFREY PAUL	MAINTENANCE MANAGER	119,591	1,678
JACKSON, REBECCA JANE	TEACHERS	78,107	-
JAMES, TREVOR MARK	ADMINISTRATOR	77,190	614
JARVIS, GRAHAM DONALD	TEACHERS	95,385	-
JASEK, PAULA	TEACHERS	102,809	761
JAYNE, EMILY R	TEACHERS	77,801	-
JEFFERSON, CATHERINE G.	ADMINISTRATOR	119,100	1,855
JEFFERSON, TANYA LOUISE	TEACHERS	100,550	125
JENKINS, CATHY DIANE	PROJECT MANAGER	99,092	2,795
JENSEN, PATRICIA KAREN	TEACHERS	93,700	396
JEPSEN, BREANNE L.	TEACHERS	92,798	-
JETTE, THERESA	TEACHERS	106,627	1,167
JOHAL, SANJEET SINGH	ADMINISTRATOR	147,490	2,080
JOHNS, HWIE LIE	TEACHERS	88,358	15
JOHNSON, CAROL M.	TEACHERS	103,171	-
JOHNSON, CHRISTINA D.	TEACHERS	75,601	685
JOHNSON, ROBERT RODERICK	TEACHERS	101,641	130
JOHNSON, SHERI JEAN	TEACHERS	103,083	756
JOHNSTON, SUSAN KELLY	TEACHERS	108,700	59
JOHNSTONE, COURTNEY P.	ADMINISTRATOR	120,526	973
JONAT, KIMBERLY ANN	ADMINISTRATOR	155,890	3,451
JOURDAIN, JULIA SUZANNE	TEACHERS	83,807	-
KABOK, SABOLC	TEACHERS	103,172	293
KABOLI, ARASH	TEACHERS	107,185	237
KALAMAR, TANJA	CAPITAL PROJECTS MANAGER	109,527	5,514
KAN, ROBIN	TEACHERS	81,763	66
KANEGAE, VALERIE LOUISE	TEACHERS	101,729	459
KARMALI, BERGEES	TEACHERS	80,986	645

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
KARR, DAVID RYAN	TEACHERS	102,262	1,239
KARVELIS, GERASIMOS-GEORG	TEACHERS	98,897	854
KEEVIL, ANDREA LEE	TEACHERS	79,320	527
KELLEY, MORAG JEAN	TEACHERS	109,120	1,844
KELLY, ASHLEY M.	TEACHERS	101,496	2,241
KELLY, R SPENCER	ADMINISTRATOR	147,846	4,725
KELLY, SEAN	TEACHERS	103,083	-
KELSCH, ALEX	TEACHERS	79,490	1,620
KENNEDY, LAURIE MICHELLE	TEACHERS	101,641	175
KENNY, KATHRYN JOY	TEACHERS	101,751	100
KERR, ALLISON	ADMINISTRATOR	151,931	1,954
KILDAW, KRISTINA L.	TEACHERS	87,173	46
KINACH, ERIKA	TEACHERS	78,589	316
KINAKIN, JENNIFER Y.	TEACHERS	96,390	1,622
KING, CHARLES LUCAS	ADMINISTRATOR	147,981	5,078
KIRCHNER, BARBARA PIROSKA	TEACHERS	93,239	-
KIRKLAND, CHRISTOPHER	TEACHERS	101,641	-
KITTS, IAIN J.	TEACHERS	78,157	-
KLAUSEN, MARY PATRICIA	TEACHERS	95,948	43
KLAUSEN, SHELOAH LEE	TEACHERS	108,274	-
KNIBBS, JENNIFER MARY	TEACHERS	92,914	-
KOENIGSFEST, LAURA LEIGH	TEACHERS	97,457	1,445
KOROLUK, KAREN DAWN	TEACHERS	82,449	1,328
KORSCH, LISA MARIE	TEACHERS	93,299	-
KOSSMANN, CELINE	TEACHERS	76,452	-
KOSTAMO, PAULI	TEACHERS	93,460	123
KOZAK, ADAM CHRISTIAN	TEACHERS	102,718	258
KRISTENSEN, LAURA-MARIE	TEACHERS	101,202	675
KWAN, TIM TIE-MUN	TEACHERS	95,940	849
LA ROUE, KELLY	ADMINISTRATOR	147,830	2,132
LABRECQUE, LINDSAY ALLISON	TEACHERS	93,278	-
LAM, FAI MICHAEL	TEACHERS	101,729	521
LAMB, ALEXANDRA E.	TEACHERS	77,023	-
LANE, JOANNA M.	ADMINISTRATOR	126,002	1,496
LANGLOIS, NATHALIE M.	TEACHERS	101,641	-
LANGLOIS, STEPHANIE CHRISTINE	TEACHERS	102,511	-
LANGSTON, RAMESES CARLTON	TEACHERS	101,641	-
LANZI, JILLIAN RAE	TEACHERS	101,729	264
LAUFER, DANIEL T	TEACHERS	82,774	-
LAURSEN, PATRICIA	TEACHERS	101,729	335
LAUZON, WILLIAM JOSEPH	TEACHERS	111,734	2,416
LAVALLEE, DAVID	TEACHERS	100,699	100
LAWSON, JANET CHRISTINE	TEACHERS	92,744	-
LAWSON, JOCELYN ANNE	ADMINISTRATOR	147,846	1,836
LAYTON, KARIN LOUISE	TEACHERS	91,828	539
LAZAROVA, ANTONIA V	TEACHERS	94,103	882
LECHLEITER, KATE CAROLINE	ADMINISTRATOR	141,117	869
LEE, FRANCIS SANG-HAG	TEACHERS	102,079	1,432
LEE, ZISIN	TEACHERS	79,827	-
LENZ, CATHERINE ELEANOR	TEACHERS	93,239	289
LEONARD, GLENN SCOTT	MAINTENANCE COORDINATOR	96,656	197
LESSMAN SIMM, HEIDI	TEACHERS	102,893	-
LEUNG, FRANK WING-FAI	TEACHERS	93,239	-
LEUNG, MARLYN NG	TEACHERS	101,641	385
LEW, RACHAEL CHRISTINE	TEACHERS	86,888	-
LEWIS, RAYMOND ALEXANDER	TEACHERS	108,832	1,037
LIEBLICH, ALEXANDRA	TEACHERS	102,844	15
LINDAHL, KELLY	TEACHERS	78,970	-
LIU, YU CHYI DAVID	TEACHERS	77,830	428
LIPP, LETITIA R	TEACHERS	103,171	723
LIU, DAMIEN TAI-MING	TEACHERS	100,183	-

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
LLOYD, TRACEY	TEACHERS	93,299	671
LO, ELLIOT	TEACHERS	76,242	831
LO, SAMANTHA KAI YAN	TEACHERS	95,363	-
LOCKLESS, BRYAN COLIN	TEACHERS	108,408	-
LOK, VINCENT	TEACHERS	81,110	554
LONNEBERG, KORY ANDREW	TEACHERS	93,239	-
LONSBROUGH, STEPHEN CLIFFORD	TEACHERS	93,239	-
LOUISY-DANIEL, PEGGY	TEACHERS	91,430	63
LOUWE, LAURIE JEAN ELENA	TEACHERS	101,643	156
LOWE, JESSICA	TEACHERS	88,203	-
LUCHINSKI, TY LEONARD	TEACHERS	101,641	-
LUCHSINGER, DAYLEN NEAL	ADMINISTRATOR	108,818	1,417
LUPTON, CAROLINE BRIAR	TEACHERS	87,292	290
LUSK, KELLEY	TEACHERS	80,457	1,524
LY, KHUNG	HVAC TECHNICIAN	89,266	734
MACARIO, MARIANNE JOAN	TEACHERS	104,147	1,332
MACCARL, ISLA B.	TEACHERS	81,881	15
MACDONALD, DANIELLE C.	TEACHERS	102,160	297
MACDONALD, JENNIFER ANN	TEACHERS	108,636	77
MACDONALD, LYNSEY TAYLOR	TEACHERS	81,408	-
MACDONALD, TOBY LYNNE	TEACHERS	112,409	1,847
MACIVER, TERRI-LYNN J	TEACHERS	94,882	101
MACIVER, VICTORIA	TEACHERS	78,360	84
MACKENZIE, JAMES M	DIRECTOR OF FACILITIES	177,366	348
MACLEOD, TIMOTHY P	ADMINISTRATOR	147,847	2,724
MACNAUGHT, ANNA	TEACHERS	103,083	671
MACNEIL, LINETTE ODELE	TEACHERS	103,442	-
MACPHAIL, NORMAN GRANT	TEACHERS	111,732	-
MADILL, ELIZABETH ANNE	TEACHERS	90,063	122
MADSEN, ERIN STACEY	TEACHERS	93,299	-
MAHON, CHRISTINE	TEACHERS	94,027	122
MALIK, DIVYA	TEACHERS	75,425	1,048
MALONE, ERIN	TEACHERS	105,281	52
MANARA, JENNIFER ELAINE	TEACHERS	79,913	-
MANN, JANIS C.	ADMINISTRATOR	147,970	1,982
MANN, LUCAS SAMUEL	TEACHERS	99,889	270
MANNES, CARLA SAMANTHA	TEACHERS	101,642	386
MANSON, ALENA	TEACHERS	103,172	1,393
MAQUIGNAZ, SUSAN E.	TEACHERS	104,662	1,563
MARINING, DANICA	TEACHERS	85,799	-
MARSH, CASEY	TEACHERS	77,222	112
MARSHALL, KAREN MICHIO	TEACHERS	105,892	467
MARSHALL, SHANNON DAWN	TEACHERS	102,355	55
MARTIN, ARLENE	ASSIST SUPERINTENDENT	192,544	7,268
MARTIN, STEVEN MICHAEL	TEACHERS	105,379	862
MARTIN, VINCENT P.	TEACHERS	81,408	-
MARTIN, WENDY JO-ANN	TEACHERS	103,083	-
MATHIESON, DAVID T.	TEACHERS	92,315	-
MATSUBUCHI, WENDY JUNKO	TEACHERS	103,083	3,880
MAVOR, MIA LINN	TEACHERS	107,102	225
MAWSON, ROBERT SCOTT	TEACHERS	98,988	52
MAXWELL, STEPHANIE SUSAN	TEACHERS	111,644	-
MAY, JOULIA	TEACHERS	106,600	601
MAYERT, RUSSELL	ADMINISTRATOR	119,785	3,407
MAZZEI, SARAH	TEACHERS	84,206	-
MCALLISTER, MARIA LEE	TEACHERS	101,729	155
MCCARTNEY, DEBORAH JANE	TEACHERS	93,279	175
MCCAULEY, JILL ELIZABETH	TEACHERS	93,239	1,606
MCCORMICK, THEODORE JOHN	TEACHERS	93,238	-
MCCORQUODALE, NICOLA	TEACHERS	108,069	587
MCCURDY, SARAH E.	TEACHERS	101,729	906

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
MCDERMID, AMY	TEACHERS	90,429	-
MCFARLANE, ELIZABETH ANNE	TEACHERS	103,083	526
MCGOWAN, JOHN SAMUEL	ADMINISTRATOR	155,887	1,703
MCGUIRE, LESLIE	ADMINISTRATOR	110,392	568
MCGUIRE, LORI-ANN NANCY	TEACHERS	93,239	130
MCKAY, ANGELA LEIGH	TEACHERS	90,651	612
MCKAY, KATHRYN DANAE	TEACHERS	92,876	229
MCKAY, TAMARA	TEACHERS	103,297	238
MCKENNA, CHRISTY L.	TEACHERS	103,083	222
MCLEAN, LISA ANNE	TEACHERS	93,239	-
MCLEAN, SARAH E.	TEACHERS	82,314	329
MCMULLAN, CONOR	DIRECTOR OF EDUCATION	136,221	2,323
MCMULLIN, BLAIR ARTHUR	MAINTENANCE COORDINATOR	97,857	-
MCOUAT, CAROL ANN	TEACHERS	101,641	-
MCPHERSON, DANIEL JOHN	TEACHERS	101,641	1,142
MEILLEUR, SIMONE FRANCES	TEACHERS	93,319	459
MERCIER, YVETTE ANNETTE N.	SECONDED	126,043	-
MEULE, ANGELA	ADMINISTRATOR	134,218	2,396
MEY, NICOLA L.	ADMINISTRATOR	126,359	1,392
MEYER, GREGORY SCOTT	TEACHERS	103,083	-
MILES, GENEVIEVE ANIK	TEACHERS	82,513	-
MILKS, MAYNARD LIONEL	TEACHERS	93,750	-
MILLAR, DANA M.	TEACHERS	111,419	-
MILLER, BRENDA ELIZABETH	TEACHERS	93,202	200
MILLER, CHRISTOPHER JAMES	TEACHERS	100,187	257
MILLER, CODY DOUGLAS	TEACHERS	85,795	-
MINN, EUGENE	TEACHERS	101,729	-
MIRAFTAB, BABAK	TEACHERS	103,346	-
MISCEO, CONCETTA	TEACHERS	93,755	104
MITCHELL, ANN MALENE	TEACHERS	102,007	-
MITCHELL, SARAH L.	TEACHERS	93,238	-
MITRUK, TERRY STEPHEN	TEACHERS	103,333	-
MOLLS, MARTHA LOUISE	TEACHERS	81,987	50
MONCADO, DEAN JOSEPH	TEACHERS	107,871	50
MOORE, KELLY	TEACHERS	101,739	849
MOREL, LYNN ISABEL	TEACHERS	93,350	-
MORGAN, NICOLA ELAINE	RECORDS MANAGER	99,368	4,559
MORGAN, SUZANNE MARIE	TEACHERS	93,319	111
MORIN, CHARLES L	ELECTRICIAN	77,570	368
MORRIS, DIANA	TEACHERS	109,842	366
MORROW, GABRIELLE N.	TEACHERS	93,240	-
MRKICH, SOREN	TEACHERS	97,677	1,052
MULDER, GAIL LOUISE	TEACHERS	92,510	546
MULLER, JENNIFER RHONDA	TEACHERS	92,195	-
MULVIHILL, KELSEY JEAN	TEACHERS	89,519	1,263
MUMFORD, WILLOW	TEACHERS	110,230	-
MUNRO, KELLY LYNN	TEACHERS	111,831	48
MURDOCK, JAMES ANDREW	TEACHERS	102,807	1,125
MURNAGHAN, SHELLEY LYNN	TEACHERS	93,250	234
MURPHY, CHRISTOPHER E.	TEACHERS	94,659	-
MURTON, DAVID WILLIAM	SECONDED	108,216	-
MUTER, GORDON JAMES	TEACHERS	93,239	-
MYERS, SHAWN DARCY T.	TEACHERS	93,316	1,213
MYHILL-JONES, ALEXANDRA	TEACHERS	95,832	-
NEAL, JEREMY J	MAINTENACE COORDINATOR	97,735	1,470
NEVISON, JAMES H	TEACHERS	101,631	118
NG, ANTHONY	TEACHERS	88,538	-
NICHOLLS, KATIE MARIE	TEACHERS	84,768	-
NOVAK, JANICE LYNNE	TEACHERS	102,720	-
O'BRIEN, XENEY POTA	SENIOR HR MANAGER	127,181	4,336
O'BRIEN-KOPACEK, BRIDGET	ADMINISTRATOR	126,359	1,528

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
O'CONNOR, THERESE ELLEN	TEACHERS	103,127	25
O'KRANE, CINDY SUZANNE	OHS MANAGER	93,654	2,418
O'NEILL, LEANNE EVELYN	TEACHERS	101,327	-
OHASHI, KIM MICHIO	TEACHERS	82,460	2,042
OHLHAUSER, DARLENE	TEACHERS	96,714	273
OLDRIDGE, KAREN E.	TEACHERS	99,016	622
OLIVER, SIAN PATRICIA	TEACHERS	103,083	267
OLIVER, SONJA M.	TEACHERS	76,563	1,653
OLSON, ROBERT JAMES	TEACHERS	102,719	1,666
ORELLANA, MARTHA ANNE	TEACHERS	92,493	-
ORR, CARLA N.	ADMINISTRATOR	146,777	1,370
OSZADSKY, ILONA	TEACHERS	97,399	360
OTERO, MONICA C	TEACHERS	87,107	-
OTTENBREIT, LISA COLLEEN	SECONDED	103,083	-
OUCHAREK, SUSAN LOUISE	TEACHERS	101,277	735
OWEN, LOUISE MAUREEN	TEACHERS	103,083	-
OWEN, MAGGIE M.	TEACHERS	80,657	913
PACE, STEVEN A.	TEACHERS	88,926	415
PAIUK, NICOLE ALEXANDRA	TEACHERS	104,181	819
PANKIW, SAMUEL J.	TEACHERS	105,719	163
PANTON, CLAUDIA ANNABELLE	TEACHERS	88,357	1,984
PARIN, MARIE-LINE	TEACHERS	81,708	-
PARKER, TINE	ADMINISTRATOR	122,889	4,488
PATHAK, ANITA	TEACHERS	101,628	353
PATHER, BHASHKAREN	TEACHERS	102,354	597
PEARSON, HEATHER LOUISE	TEACHERS	93,275	269
PEDERSEN, LISA ANN	TEACHERS	92,875	26
PEERS, IAN A	TEACHERS	94,309	-
PEERS, JESSA M	TEACHERS	87,431	-
PELLETIER, KAARINA KATHLEEN	TEACHERS	80,380	436
PELTON, SALLY DAWN	TEACHERS	103,106	-
PENA, KATRINA KAIRA	TEACHERS	76,181	-
PERRIN, CAMERON	TEACHERS	79,864	787
PEWSEY, CATHERINE	TEACHERS	100,857	-
PHILLIPS, MICHELLE ANNE	TEACHERS	101,729	-
PICCONE, CRISTINA LUISA	TEACHERS	92,532	92
PICKERING, SEAN EDWARD	MAINTENANCE COORDINATOR	101,115	-
PICKTHALL, KENNETH WAYNE	TEACHERS	110,085	-
PINESE, ROBYN K	TEACHERS	83,989	460
PINK, ELLIS	TEACHERS	89,472	580
PISICA, COSTIN FLORIN	TEACHERS	111,734	-
PISTILLI, ANNA	TEACHERS	100,271	278
PLACE, SARA PAULINE	TEACHERS	82,504	497
PLAISANT, SARAH A	TEACHERS	103,159	857
POITRAS, AMELIA C.	ADMINISTRATOR	129,654	2,350
POLYMENAKOS, GEORGE FOTIOS	ADMINISTRATOR	129,713	2,038
POOLE, JULIA KAREN	TEACHERS	93,239	185
POSNIKOFF, MARIKA ALEXANDRA	TEACHERS	80,094	-
POWER, MARIA	TEACHERS	103,547	511
PRAATT, MICHELLE MELISSA	TEACHERS	102,814	209
PRESCOTT, MARY JOANNE	TEACHERS	93,239	322
PREVETTE, BRADLEY ROBERT	TEACHERS	101,642	-
PRICE, TERI	PAYROLL MANAGER	118,340	6,941
PRINGLE, TARA ELIZABETH	TEACHERS	79,680	438
PRIOR, AMANDA	TEACHERS	87,124	-
PROSS, CORALEE KATHLEEN	TEACHERS	95,181	4,572
PRUNER, MICHAEL JAMES	TEACHERS	109,488	-
PRUNER, STEVEN T	TEACHERS	77,216	-
PULICE, ASHLEY L.	TEACHERS	82,208	1,571
PURVIS, HOLLY ANNE	TEACHERS	79,740	-
RANKIN, REGAN	TEACHERS	101,013	774

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
RATH, DARREN KIERAN	TEACHERS	93,239	2,965
RAY, NATASHA R.	TEACHERS	77,277	350
REBLE, LUKAS	TEACHERS	96,121	-
REEVES, KELLY RACHELLE	TEACHERS	93,254	-
REID, HEATHER DAWN	TEACHERS	103,172	274
REID, MELANIE ELIZABETH	TEACHERS	95,541	444
REMPEL, LYLA ELIZABETH	TEACHERS	93,717	1,050
RENWICK, ROBYN B.	TEACHERS	93,823	100
REYNOLDS, STEPHANIE M	TEACHERS	103,193	962
RICHTER, LEINA MARIE	TEACHERS	82,362	367
RICKARD, NADYA	ADMINISTRATOR	129,713	952
RICKARD, PATRICK JOHN	TEACHERS	81,386	-
RIDGE, FRASER	TEACHERS	78,856	326
RIML, MICHAEL LUIS	TEACHERS	93,240	-
RISPIN, CLARA DI	TEACHERS	93,243	-
ROBB, KATHRYN MICHELLE	TEACHERS	104,461	765
ROBERTS, MARK ADRIAN	TEACHERS	81,141	-
ROBERTSON, GLENDA ALICE	ADMINISTRATOR	139,718	2,202
ROBERTSON, GRAHAM A.	TEACHERS	101,644	91
ROBINSON, EVA	TEACHERS	102,805	936
ROBINSON, MELISSA A.	TEACHERS	93,162	1,605
ROBITAILLE, SOPHIE	TEACHERS	76,829	180
ROCHE, DHYANA GALE	TEACHERS	87,505	-
RODRIGUE, ALEXANDRA M	TEACHERS	83,845	588
RODRIGUEZ SCHNACKENBERG, NAZEN	TEACHERS	109,848	11
ROE, ASHLEY M.	TEACHERS	92,510	1,437
ROSS, LEANNE NICOLE	TEACHERS	83,020	-
ROSS, LORI A.	TEACHERS	82,543	-
ROSS, SHEILA MARGARET	TEACHERS	79,923	-
ROUMELIOTIS, KONSTANTINOS	TEACHERS	93,239	655
ROY, CARLY	ADMINISTRATOR	129,810	1,955
RUBEN, PAUL DOUGLAS	ADMINISTRATOR	133,300	2,690
RUSSELL, GEOFFREY DOUGLAS	TEACHERS	100,981	135
RUSSELL, KATRINA ELIZABETH	SECONDED	102,637	-
RYAN, CYNTHIA PAULA	TEACHERS	93,159	-
RYAN, PATRICK J.	TEACHERS	87,461	2,046
RYAN, PIUS G.	SUPERINTENDENT	261,934	17,618
SABETGHADAM, MAHSHID	TEACHERS	103,170	1,796
SADAFI, NATACHA	TEACHERS	111,844	40
SAHLER LEE, HELENE SYLVAINÉ	TEACHERS	80,040	73
SAMRA-GYNANE, RUPINDER	ADMINISTRATOR	139,336	-
SANTOLIN, PAUL	TEACHERS	108,183	199
SANTOS, JERRY EGANGO	CUSTODIAN	79,349	311
SASGES, CORINNE E.	TEACHERS	77,574	146
SCHAFFER, JODIE ANNAMEIKA	TEACHERS	102,005	3,366
SCHAFFER, MICHAEL JACOB	TEACHERS	103,082	4,472
SCHMID, MAUREEN EDITH	TEACHERS	101,322	7
SCHUMAN, JAMES EDWARD	TEACHERS	101,641	-
SCHWEGLER, STACEY ANN	TEACHERS	103,884	1,591
SCOTT-DESFOSSÉS, NATHALIE	TEACHERS	78,790	390
SENEZ, CHRISTINA	TEACHERS	86,861	330
SHANE, SHAWNA MARIE	TEACHERS	103,851	923
SHARPE, ALISON K.	TEACHERS	86,917	500
SHAW, GRAEME M.	TEACHERS	77,640	-
SHAW, WAYNE KEVIN	TEACHERS	101,729	-
SHEFFIELD, STEPHEN R	TEACHERS	101,641	227
SHEPPARD, MICHAEL STANLEY	TEACHERS	101,569	-
SHERLOCK, JENNIFER JANE	TEACHERS	101,540	-
SHERILL, DEANNA J.	ADMINISTRATOR	122,879	6,284
SHOBRIDGE, ANDREW MICHAEL	TEACHERS	103,207	-
SHOUP, AMY ELIZABETH**	INT. PROGRAMS MANAGER	116,115	69,342

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
SHYNKARYK, WILLIAM NICHOLAS	TEACHERS	101,641	308
SIDDALL, VANESSA KATE	TEACHERS	105,159	480
SIGURDSSON, KATHERINE ANNE	TEACHERS	101,641	222
SIMON, SUSANNE	TEACHERS	103,137	300
SIMPSON, SUZANNE C.	TEACHERS	109,398	1,219
SINGH, SATVINDER SANDRA	ADMINISTRATOR	147,520	2,289
SKELLEY, SHANNON A.	TEACHERS	86,207	114
SLATER, BRADLEY GEORGE	TEACHERS	93,239	320
SLED, BRUCE KENNETH	ADMINISTRATOR	122,879	3,451
SLYKERMAN, SUNNY PATRICIA E	TEACHERS	101,727	1,293
SMALL, GENEVA M.	TEACHERS	80,159	-
SMALLRIDGE, BARBARA ANNE	TEACHERS	134,207	669
SMART, SHANNON C.	ADMINISTRATOR	128,214	3,975
SMEATON, LUKE A.	ENERGY MANAGER	100,410	3,950
SMITH, KERRY A.	TEACHERS	85,868	383
SMYTH, ALEXANDRA MAXWELL	TEACHERS	81,863	812
SMYTH, CHANIN MAY	ADMINISTRATOR	153,081	8,413
SNELL, CAROLINE M.	ADMINISTRATOR	121,753	2,403
SO, MANSEI	TEACHERS	111,304	57
SOARES, NICOLE TERESA	TEACHERS	95,940	-
SOLOMAKHA, ALEXEI	TEACHERS	100,936	816
SOPER, SEAN ROBERT	TEACHERS	103,172	-
SPARKS, MARY CATHERINE	TEACHERS	92,006	514
SPEAKMAN, AMY	TEACHERS	78,073	1,110
SPICER, JAY	TEACHERS	83,688	-
SPOFFORTH, CLAIRE MARY	ADMINISTRATOR	114,915	1,672
STAMPER, LIONEL ERIC	TEACHERS	93,239	-
STANGL, ROGER M	SERVICE OPS MANAGER	91,190	3,457
STANLEY, MARTINE NICOLE	TEACHERS	99,587	1,059
STANLEY, SCOTT E.	EXEC DIRECTOR OF HR	209,443	4,429
STEELE, DARREN A.	TEACHERS	103,127	-
STEFFENS, SUSANNE	TEACHERS	81,790	326
STEWART, ALEISHA DAWN	TEACHERS	100,368	65
STEWART, JACQUELINE	SECRETARY TREASURER	225,526	3,830
STEWART, JESSICA REBECCA K.	TEACHERS	81,374	988
STOKER, MEAGAN S.	TEACHERS	97,949	1,917
STOKES, ADAM J	ADMINISTRATOR	122,879	910
STORRY, LINDSAY J.	TEACHERS	103,025	1,035
STRANDT, STEPHANIE CHRISTINE	TEACHERS	119,979	2,935
STREAT, JOEL MARTIN	TEACHERS	103,083	-
STROH, FIONA W.	TEACHERS	93,319	340
STUIBLE, MARTIN JOHN	TEACHERS	101,631	57
SUMMERS, PATRICIA	TEACHERS	111,859	1,469
SUTTON, ANGELA	TEACHERS	93,245	-
SWAIN, CHRISTINE HELENE	TEACHERS	101,935	262
SYMONS, LEAH NICOLE	TEACHERS	91,781	-
TADEY, PAUL JONATHAN	TEACHERS	103,447	14
TAILLEFER, RACHEL ELISE	TEACHERS	78,492	-
TAJASSOSY, FARIBA	TEACHERS	96,062	-
TANSEY, JOANNE L.	TEACHERS	101,570	184
TAPPING, KATHERINE ANN H	TEACHERS	83,226	188
TAVANGAR, ZAHRA	TEACHERS	84,207	-
TAYLOR, ALEKSANDRA A.	TEACHERS	101,664	-
TAYLOR, CAROLYN M.	TEACHERS	75,850	772
TAYLOR, EMILY-JEAN RELLA	TEACHERS	103,171	2,407
TAYLOR, GENEVIEVE N	TEACHERS	95,686	-
TE STROETE, ANNETTE E	TEACHERS	95,913	219
TEEGEN, SUSAN JANE	ADMINISTRATOR	144,033	2,090
TEVENDALE, RHENA	TEACHERS	103,083	1,603
THOMPSON, KAREN GILLIAN	TEACHERS	95,528	-
THOMSON, CARL MARK	CAPITAL PROJECTS MANAGER	126,690	1,787

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
THOMSON, KATHERINE MARGARET N	TEACHERS	88,393	648
THOMSON, MARK JAMES	TEACHERS	101,641	543
THORNDYCRAFT, VINCENT PAUL	CARPENTER	80,154	113
THORNHILL, BRADLEY GORDON	TEACHERS	101,640	463
THORNHILL, ELIZABETH CATHERINE	TEACHERS	108,245	7,091
THURSTON, TAMIKO ANN	TEACHERS	101,729	943
TIECHE, JENNIFER MARY	ADMINISTRATOR	133,299	9,045
TISDALL, ALAN MICHAEL	TEACHERS	80,040	-
TODD, KAREN LOUISE	TEACHERS	97,997	-
TOLLENAAR, CASSANDRA J	CAPRPENTER	78,827	220
TOLLIDAY, MEGAN	TEACHERS	90,432	241
TOOMBS, ERICA YOLANDE	TEACHERS	109,786	95
TORRES, FERNANDO CABRAL	TEACHERS	93,239	338
TOZER, KEVIN WESLEY	TEACHERS	83,005	707
TOZER, WENDY ELIZABETH	TEACHERS	81,332	918
TSE WONG, CHRISTINA	HR MANAGER	113,616	4,510
TSONIS, FOTINI ADRIENNE	TEACHERS	101,641	-
TURCATO, AMANDA L.	TEACHERS	84,156	76
TURCO, JOSEPH ANTHONY	TEACHERS	87,919	1,005
TURNER, HAZEL GRACE	TEACHERS	94,276	476
UPTON, LISA ANN	ADMINISTRATOR	103,081	1,059
VALLEAU, LISA DAWN	TEACHERS	93,239	595
VAN SAMANG, ALEXANDER JOHN	TEACHERS	92,225	-
VANDEKERKHOVE, ERIN	ADMINISTRATOR	140,063	2,062
VANDERHAM, LAUREN N.	ADMINISTRATOR	92,535	285
VATOUGIOS, JOHN	TEACHERS	83,025	52
VATOUGIOS, SANE YU-SHAN	CARPENTER	91,322	-
VENNELS, TRACEY ELLEN	TEACHERS	82,467	-
VERMEER, NATALIE ERIN	TEACHERS	103,610	-
VERNEY, CODY	TEACHERS	76,815	491
VESCHINI, TANIA	TEACHERS	84,769	1,773
VICCARS, KEVIN M	ELECTRICIAN	78,119	355
VILLAVICENCIO, RACHEL A.	TEACHERS	101,363	955
VILLEGAS, MARIA-JOSE	TEACHERS	93,319	-
VINARIC, VICKIE SARINA	TEACHERS	102,719	252
VIRANI, SHAMEZ	TEACHERS	98,405	729
VOILES, LOUISE E	SERVICE OPS MANAGER	87,224	1,370
VON EINSIEDEL, SHARON DAWN	TEACHERS	93,057	27
VOTH, ANDREW JAMES	TEACHERS	101,729	833
WADDLE, SANDRA EMILY	TEACHERS	82,808	991
WAICH, ANDREA	TEACHERS	102,443	93
WALKER, ROBERT JOHN	TEACHERS	106,233	-
WALTERS, SAMANTHA L.	TEACHERS	77,486	71
WANNER, DEBORAH E.	ADMINISTRATOR	149,696	1,115
WARD, KEVIN	ADMINISTRATOR	144,033	2,776
WARDAS, ILONA MARIE	ADMINISTRATOR	129,713	1,034
WATT, ANNE TREACY	TEACHERS	103,083	845
WAY, SAMANTHA	TEACHERS	90,766	-
WEBER, HERBERT JOACHIM	TEACHERS	101,640	-
WEBER, TAWNYA M.	TEACHERS	81,386	56
WEBSTER, SHANNON JILL	TEACHERS	103,170	321
WELCH, LORRIE VERA	TEACHERS	111,645	-
WENSVEEN, KRISTY JOY	TEACHERS	103,083	-
WESTERN, MICHAEL	TEACHERS	86,159	698
WEXLER, AMANDA	TEACHERS	99,907	-
WHEATLEY, MEGAN LEE	ADMINISTRATOR	139,753	2,091
WHITE, VINCENT JAMES	ADMINISTRATOR	176,330	7,354
WHITWORTH, CHRISTOPHER M	TEACHERS	82,251	883
WHYTE, CYNTHIA ANN	TEACHERS	104,174	351
WILLEMS, RUBY ANN	TEACHERS	106,433	229
WILLEMSE, PETRA LOUISE	TEACHERS	101,625	565

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL REMUNERATION</u>	<u>TOTAL EXPENSES</u>
WILLIAMS, HEATHER LYNN	TEACHERS	93,238	-
WILLIAMS, PETER MATTHEW	TEACHERS	102,822	-
WILSON, CHARLENE MARIE	TEACHERS	102,718	1,446
WILSON, ERICA MICHELLE	TEACHERS	102,347	345
WILSON, JENNIFER R	ADMINISTRATOR	148,293	4,633
WILSON, KATHLEEN JANET	TEACHERS	99,679	252
WILSON, LAURA A.	TEACHERS	102,460	-
WINTER, SEAN MICHAEL D.	TEACHERS	93,239	224
WITHERS, RESHMA BEGUM	TEACHERS	86,396	-
WONG, DARREN J.	TEACHERS	81,929	803
WONG, JULIA A	TEACHERS	98,051	-
WONG, JUSTIN WAI MING	ADMINISTRATOR	140,534	2,506
WONG, LUCAS CHEE KIN	TEACHERS	93,314	-
WOOD, ALAN W.	TEACHERS	101,024	148
WOOD, KRISTA LIANNE	TEACHERS	99,527	-
WORLEY, SIMON	TEACHERS	82,517	503
WRIGHT, AMY LOUISE	TEACHERS	101,729	155
YANG, KEVIN KAI CHENG	TEACHERS	107,831	1,250
YEO, ANDREA TRACY	TEACHERS	100,687	3,601
YEO, DOUGLAS DEAN	ADMINISTRATOR	146,420	1,919
YIP, RAYMOND GEE MING	TEACHERS	101,725	69
YOUNG, COLIN A.	TEACHERS	81,142	795
YU, HANNAH	TEACHERS	89,618	735
ZANDER, MONIQUE MELANIE	TEACHERS	101,938	717
ZAYONC, ANNE MARIE	TEACHERS	103,083	491
ZINCK, JULIE ERIN	TEACHERS	81,323	200
ZLOTNIK, STEPHEN JAMES	TEACHERS	99,053	-
REMUNERATION TO EMPLOYEES PAID MORE THAN \$75,000		\$ 80,584,263	\$ 751,285
REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		\$ 68,951,692	\$ 342,550
GRAND TOTAL		\$ 149,736,814	\$ 1,109,009
EMPLOYER PORTION OF E.I. AND C.P.P. PAID TO THE RECEIVER GENERAL OF CANADA			\$ 9,051,045

***Travel and marketing expenses for International Student Recruitment*

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No. 44 (North Vancouver) and a non-unionized employee during the fiscal year ended June 30, 2023.

This agreement represents 1 month of compensation.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES

Reconciliation of Schedule of Remuneration and Expenses:

- Schedule is prepared on a cash basis, while Salaries and Benefits in the Financial Statements are prepared on an accrual basis.
- Schedule includes payments to seconded employees which are recovered from other organizations.
- Schedule includes remuneration to certain employees involved in capital projects which is capitalized.
- Schedule includes employee expenses which are reported as Services and Supplies in the Financial Statements.
- Schedule does not include payments under severance agreements.

Prepared as required by Financial Information Regulation, Schedule 1, section 6

**STATEMENT OF FINANCIAL INFORMATION (SOFI)
SCHOOL DISTRICT 44 (NORTH VANCOUVER)
FISCAL YEAR ENDED JUNE 30, 2023**

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
4TH UTILITY INC	160,330
A SHADE BETTER	30,694
AIRPLUS INDUSTRIAL CORP	70,610
ALL-PRO SERVICES LTD	178,756
ALLSTREAM BUSINESS INC	47,217
AMAZON	289,019
APPLE CANADA INC C3120	584,503
ASHTON MECHANICAL LTD	82,452
AUSENCO ENGINEERING CANADA INC	66,969
AUSTIN METAL FABRICATORS LP	182,377
AW FIRE GUARD SUPPLIES	116,360
BARAGAR ENTERPRISES LTD	36,104
BARCLAY RESTORATIONS LTD	150,340
BARTLE & GIBSON CO. LTD	31,505
BARTLETT TREE EXPERTS	233,031
BC ASSOC OF IB WORLD SCHOOLS	37,265
BC CENTRE FOR ABILITY ASSOCIAT	169,412
BC HYDRO & POWER AUTHORITY	995,171
BC SCHOOL SPORTS	69,502
BC SCHOOL TRUSTEES ASSOCIATION	65,160
BC TEACHERS FEDERATION	140,302
BELL MOBILITY	87,019
BUNZL CLEANING AND HYGIENE	127,497
BUR-HAN SERVICES INC	105,996
CANADA-CUBA SPORTS & CULTURAL	234,325
CAPILANO GLASS & SCREEN LTD	40,068
CAPILANO HIGHWAY SERVICES CO.	149,791
CARTEL COMMUNICATION SYSTEMS	79,279
CDW CANADA INC	136,649
CENTAUR PRODUCTS INC	207,915
CHARTER TELECOM INC	141,970
CHRIS WEIMER	150,872
CHROMA COMMUNICATIONS GROUP INC	38,985
CITY OF VANCOUVER	63,672
CLEAN HARBORS CANADA, INC	28,662
COLLEGE BOARD	64,814
COMMERCIAL VENT CLEANING CO.	27,746

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
CONCEPT ONE FLOORS LTD	128,510
CONCORD PAINTING & WALLCOVERIN	98,841
CORP OF CITY OF NORTH VANCOUVER	94,463
CORP OF THE DISTRICT OF NORTH VANCOUVER	304,150
CORPORATE EXPRESS	241,789
COSTCO WHOLESALE	46,716
CREATIVE CHILDREN	65,977
CRESCENT BEACH PUBLISHING	29,159
CREUS ENGINEERING LTD	76,120
CROSTOWN METAL INDUSTRIES LTD	28,497
CUMIS LIFE INSURANCE CO.	73,892
CURTIS PAVING (2003) ENTERPRIS	49,148
DA ARCHITECTS + PLANNERS	28,498
DEEP COVE KAYAK	33,628
DEEP COVE ROWING CLUB	48,554
DELL CANADA INC	1,386,588
DELTA AIRLINES	25,010
DFIR SOLUTIONS BC LTD DBA DFI	31,500
DOUBLETHINK INC	25,518
ELLISON TRAVEL & TOURS LTD	701,577
ENCORE SPORTS TOURS	54,217
ENERGY NETWORK SERVICES INC	360,826
ENVIROSEPT WASTEWATER SYSTEMS	62,580
ESC AUTOMATION INC	47,845
EXO CONSTRUCTION GROUP	79,409
EXP SERVICES INC	44,978
FIELD HOCKEY BC	76,950
FINA ELECTRIC SERVICES GROUP	46,621
FIRST CLASS PLANNERS LTD	38,638
FLYING WEDGE (N.VAN)	31,481
FOCUSED EDUCATION RESOURCES SO	39,028
FOLLETT SCHOOL SOLUTIONS, INC	39,534
FORTIS BC	897,289
FRIESENS CORPORATION	45,032
FUNDSTREAM INC.	260,251
FUTUREBOOK PRINTING INC	110,596
GARAVENTA (CANADA) LTD	77,102
GESCAN (SONEPAR CANADA INC)	67,943
GFL ENVIRONMENTAL INC	88,359
GORDON FOOD SERVICES	208,638
GRAND AND TOY	241,566
GRANT KOVACS NORELL	77,078
GREENFIELD LEARNING INC	36,776
HARRIS & COMPANY LLP	142,542
HEIDELBERG LANDSCAPING LTD	65,774

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
HOMEWOOD HEALTH INC	99,611
I GLOBAL EDU	137,700
IMPERIAL DADE CANADA INC.	67,417
INTEGRAL GROUP	41,769
INTERNATIONAL BACCALAUREATE	151,288
INTERNATIONAL STAGE LINES	31,817
INTRADO CANADA, INC	53,343
INXS TILE & MASONRY LTD	25,944
IREDALE ARCHITECTURE	142,585
IRON MOUNTAIN CANADA CORPORATION	25,990
JAMF SOFTWARE, LLC	47,267
JENSENSIGNS.COM	58,810
JET SPORTSWEAR LTD	66,276
JOHN LEWIS EXECUTIVE ADVISOR	35,831
JONATHAN MORGAN & COMPANY LIMITED	66,357
JOSTENS INC	26,860
KATSU SUSHI JAPANESE RESTAURAN	31,336
KEVGROUP	101,328
KEY WEST FORD SALES LTD.	285,109
KINETIC OHS SERVICES LTD	41,124
KMBR ARCHITECTS PLANNERS INC	36,706
KOFFMAN KALEF LLP	38,484
KPMG LLP	55,650
L'AUBERGE DU MONT	64,700
LEADERS INTERNATIONAL EXECUTIVE	47,864
LES HALL FILTER SERVICE	62,924
LIFEWORKS (CANADA) LTD	32,751
LILLIE FAMILY HEATING & PLUMBING	73,617
LISTEL CANADA	1,233,533
LISTEL CANADA LTD	275,394
LMP PUBLICATION LIMITED PARTNERS	31,043
LOFT MECHANICAL	27,654
LONG & MCQUADE MUSIC	86,377
LONSDALE ENERGY CORP	141,570
LOON LAKE CAMP	31,229
LYNCH BUS LINES LTD	69,213
MANAGEBAC LLC	41,004
MANUFACTURERS LIFE INS CO	287,249
MARK CLIFFORD	34,178
MARRIOTT VANCOUVER PINNACLE DOWNTOWN	46,979
METRO ROOFING REPAIRS & MAINTENANCE	75,677
MINISTER OF FINANCE	721,377
MINISTRY OF FINANCE - EHT	2,808,285
MORRISON HERSHFIELD LIMITED	148,966
MOUNT SEYMOUR RESORTS	29,925

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
MYUHAK EDUCATION CO.	45,000
N/C HOCKEY GROUP	53,116
NELSON EDUCATION LTD	44,910
NELSON-MOODY, AARON	35,000
NEWCO SOLAR SOLUTIONS	25,681
NORTH SHORE GIRLS SOCCER CLUB	85,752
NORTH SHORE SECONDARY SCHOOLS	79,200
NORTH VANCOUVER TEACHERS' ASSN	143,542
NORTHLAND AT GROUSE LLP	32,777
NOVACOM BUILDING PARTNERS LTD	1,898,397
ODDBALL WORKSHOP INC	25,497
ONCIDIUM LEGAL SERVICES	84,031
ONETWOSIX DESIGN	27,155
OPEN PARACHUTE	25,266
OPUS CONSULTING GROUP LTD	111,496
ORION SECURITY SYSTEMS	69,291
PACIFIC BLUE CROSS	4,282,366
PACIFIC COASTCOM	125,504
PACIFIC NATIONAL EXHIBITION	39,704
PALADIN SECURITY GROUP LTD	34,193
PARK N PLAY DESIGN	51,658
PARKER JOHNSTON INDUSTRIES LTD	361,011
PARKWORKS SOLUTIONS CORP.	139,377
PINNACLE HOTEL AT THE PIER	35,496
PIPERUN PLUMBING & MECHANICAL	270,900
PLOOTO INC	366,298
POWERSCHOOL CANADA ULC	363,053
PRECISION RESTORATIONS	58,888
PROSTOCK ATHLETIC SUPPLY	56,338
PUBLIC EDUCATION BENEFITS TRUST	1,751,031
QUANTUM LIGHTING, INC.	89,112
R T SAINT / RTS ENTERPRISES	69,560
RAY PROSSER	42,594
REAL CANADIAN SUPERSTORE	154,723
RECEIVER GENERAL OF CANADA	8,952,304
RFS CANADA	202,849
RICOH CANADA INC	187,257
ROPER GREYELL LLP	67,201
S CARTER CONSTRUCTION LTD	40,718
SAVE ON FOODS	281,459
SCHOLANTIS LEARNING SYSTEMS	50,837
SCHOLASTIC BOOK FAIRS CANADA INC	67,992
SCHOOL START	39,869
SCHOOLHOUSE PRODUCTS INC	59,870
SD #45 (WEST VANCOUVER)	42,382

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
SD44 TEACHERS SAVINGS PLAN	2,432,475
SDR SEATING INC.	291,236
SEGUIN MORRIS MECHANICAL INC.	1,766,961
SERVICE FLO INC.	56,049
SEYMOUR DANCE	58,967
SILVERLINE SECURITY LOCK LTD	52,320
SKYLAND TRAVEL INC.	138,550
SKYLINE ATHLETICS INC	156,899
SOFTCHOICE CORPORATION	86,757
SOUTHERN BUTLER PRICE	125,161
SPEEDBOLT PRINTING SOLUTIONS	38,331
SQUAMISH NATION	100,215
STS EDUCATION GROUP AB	27,000
SUNCOR ENERGY PRODUCTS PARTNER	117,212
SUPER SAVE ENTERPRISES LTD	32,542
SUPERANNUATION COMMISSION	3,050,774
SWISH MAINTENANCE LIMITED.	179,545
TD SYSTEMS	65,456
TEACHERS' PENSION PLAN	11,760,146
TECHNICAL SAFETY BC	31,816
TELUS COMMUNICATIONS INC	57,508
TEXCAN	27,948
THE BANQUETING TABLE	62,487
THE NORTH SHORE SALVATION ARMY	38,045
THE TERRY FOX FOUNDATION	27,247
THE WESTIN BAYSHORE	294,381
THURBER ENGINEERING LTD	43,248
TK ELEVATOR (CANADA) LIMITED	42,868
TLD COMPUTERS	171,334
TOWER HVAC SOLUTIONS	149,665
TRAVEL HEALTHCARE INSURANCE SO	231,315
TSLEIL-WAUTUTH NATION	102,695
ULINE	40,516
UNDERHILL GEOMATICS& UNDERHILL	36,135
UNITECH CONSTRUCTION MANAGEMEN	1,710,530
UPPER CANADA FOREST PRODUCTS	30,176
VANCOUVER CIVIC THEATRES	40,136
VANCOUVER CONVENTION CENTRE	84,755
VANCOUVER KIDSBOOKS	89,706
VANCOUVER SCHOOL BUS CHARTERS	48,500
VDZ+A CONSULTING	40,739
VENTANA CONSTRUCTION CORPORATI	1,864,101
VIKING-ALEXANDER METAL PROD.	32,012
VOLLEYBALL CANADA	87,907
VULCAN METAL WORKS	141,126

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
WALKER SHEET METAL	30,675
WALMART CANADA	97,102
WALT DISNEY RESORT	58,371
WASHINGTON KIDS FOUNDATION	62,435
WASTE CONNECTIONS OF CANADA	105,757
WELL FED FOOD LTD	53,410
WEST COAST ELEVATOR SERVICES	38,619
WESTBURNE ELECTRIC SUPPLY (BC)	72,347
WESTERN CAMPUS RESOURCES	108,565
WESTERN WEED CONTROL	27,237
WESTERN WINDOWS INC	37,448
WHITE SPOT LIMITED	29,797
WOLSELEY MECHANICAL GRP BC REG	34,832
WOOD WYANT CANADA INC	29,163
WORKERS COMPENSATION BD OF BC.	1,542,086
WSP CANADA INC	90,213
X10 TECHNOLOGIES INC	291,343
ZEN MAKER LAB	47,015
ZOHO CANADA CORPORATION	33,786
TOTAL (SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000)	\$ 70,145,980
TOTAL (SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS)	\$ 6,339,095
CONSOLIDATED TOTAL	\$ 76,485,076

**School District
Statement of Financial Information (SOFI)**

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2023

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Reconciliation of Schedule of Payments made for the Provision of Goods and Services:

- Schedule is prepared on a cash basis, while the Financial Statements are prepared on an accrual basis.
- Payments to suppliers include 100% of Goods and Services Tax (GST). Financial Statement expenditures are net of eligible GST rebates.
- Payments to suppliers include purchases made on behalf of third party groups, where payment is recovered and not reported within the Financial Statements.
- Payments to suppliers may be reported in the Financial Statements as Prepaid Expenses, Refundable Deposits, Tangible Capital Assets, or Services and Supplies, as appropriate.
- Schedule of payments include amounts related to the employer portion of benefits.

Prepared as required by Financial Information Regulation, Schedule 1, section 7