

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

**School District No. 44 (North Vancouver)**

**Fiscal Year Ended June 30, 2024**

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# 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       |
| <i>Original signed by L. Munro</i>                 | November 29, 2024 |
| SIGNATURE OF SUPERINTENDENT                        | DATE SIGNED       |
| <i>Original signed by Dr. P. Ryan</i>              | November 29, 2024 |
| SIGNATURE OF SECRETARY TREASURER                   | DATE SIGNED       |
| <i>Original signed by J. Stewart</i>               | November 29, 2024 |

## Statement of Financial Information for Year Ended June 30, 2024

### 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, 2024**

**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

*Original signed by Dr. P. Ryan*

Pius Ryan, Superintendent

Date: November 29, 2024

*Original signed by J. Stewart*

Jacqui Stewart, Secretary Treasurer

Date: November 29, 2024

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

Audited Financial Statements of

# **School District No. 44 (North Vancouver)**

And Independent Auditors' Report thereon

June 30, 2024

# School District No. 44 (North Vancouver)

June 30, 2024

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# School District No. 44 (North Vancouver)

## MANAGEMENT REPORT

Version: 7916-7170-5188

Management's Responsibility for the Financial Statements.

The accompanying 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 financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 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 financial statements on a quarterly basis and externally audited 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 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 financial statements.

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

|  |                    |
|--|--------------------|
| Original signed by L. Munro                            | September 27, 2024 |
| Signature of the Chairperson of the Board of Education | Date Signed        |
| Original signed by Dr. P. Ryan                         | September 27, 2024 |
| Signature of the Superintendent                        | Date Signed        |
| Original signed by J. Stewart                          | September 27, 2024 |
| Signature of the Secretary Treasurer                   | Date Signed        |



**KPMG LLP**

St. Andrew's Square II  
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Victoria BC V8W 3Y7  
Canada  
Telephone 250 480 3500  
Fax 250 480 3539

**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, 2024
- 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, 2024 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.





### ***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.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Victoria, Canada  
September 25, 2024

# School District No. 44 (North Vancouver)

## Statement of Financial Position

As at June 30, 2024

|  | 2024<br>Actual       | 2023<br>Actual       |
|--|----------------------|----------------------|
|  | \$                   | \$                   |
| <b>Financial Assets</b>                                  |                      |                      |
| Cash and Cash Equivalents                                | 51,132,324           | 49,336,850           |
| Accounts Receivable                                      |                      |                      |
| Due from Province - Ministry of Education and Child Care | 46,560               | 1,172,978            |
| Other (Note 3)   | 1,676,419            | 1,472,253            |
| Inventories for Resale (Note 4)                          | 299,349              | 300,317              |
| <b>Total Financial Assets</b>                            | <u>53,154,652</u>    | <u>52,282,398</u>    |
| <b>Liabilities</b>                                       |                      |                      |
| Accounts Payable and Accrued Liabilities                 |                      |                      |
| Due to Province - Ministry of Education and Child Care   | -                    | 26,898               |
| Other (Note 5)   | 17,491,721           | 17,267,565           |
| Unearned Revenue (Note 6)                                | 11,640,605           | 10,388,535           |
| Deferred Revenue (Note 7)                                | 6,374,175            | 5,147,645            |
| Deferred Capital Revenue (Note 8)                        | 298,673,140          | 297,959,642          |
| Employee Future Benefits (Note 9)                        | 8,895,349            | 8,777,437            |
| Asset Retirement Obligation (Note 10)                    | 15,968,254           | 16,373,044           |
| Capital Lease Obligations (Note 11)                      | 608,015              | -                    |
| <b>Total Liabilities</b>                                 | <u>359,651,259</u>   | <u>355,940,766</u>   |
| <b>Net Debt</b>  | <u>(306,496,607)</u> | <u>(303,658,368)</u> |
| <b>Non-Financial Assets</b>                              |                      |                      |
| Tangible Capital Assets (Note 12)                        | 398,884,680          | 401,314,742          |
| Prepaid Expenses   | 1,331,936            | 972,006              |
| Supplies Inventory                                       | -                    | 17,657               |
| <b>Total Non-Financial Assets</b>                        | <u>400,216,616</u>   | <u>402,304,405</u>   |
| <b>Accumulated Surplus (Deficit) (Note 14)</b>           | <u>93,720,009</u>    | <u>98,646,037</u>    |

Contractual Obligations (Note 17)

Contingent Liabilities (Note 20)

Approved by the Board

Original signed by L. Munro September 27, 2024

Signature of the Chairperson of the Board of Education Date Signed

Original signed by Dr. P. Ryan September 27, 2024

Signature of the Superintendent Date Signed

Original signed by J. Stewart September 27, 2024

Signature of the Secretary Treasurer Date Signed

# School District No. 44 (North Vancouver)

Statement 2

Statement of Operations  
Year Ended June 30, 2024

|   | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$            | 2023<br>Actual<br>\$ |
|---|-----------------------------------|---------------------------------|----------------------|
| <b>Revenues</b>   |                                   |                                 |                      |
| Provincial Grants   |                                   |                                 |                      |
| Ministry of Education and Child Care                                    | 204,817,458                       | <b>204,148,024</b>              | 185,557,554          |
| Other   | 10,908                            | <b>41,960</b>                   | 3,300                |
| Federal Grants  | 14,000                            | <b>14,590</b>                   | 7,000                |
| Tuition   | 9,735,500                         | <b>10,436,924</b>               | 10,803,313           |
| Other Revenue   | 9,077,940                         | <b>13,196,948</b>               | 11,898,214           |
| Rentals and Leases  | 2,696,312                         | <b>2,941,625</b>                | 2,576,726            |
| Investment Income   | 2,074,949                         | <b>2,219,574</b>                | 1,715,937            |
| Amortization of Deferred Capital Revenue                                | 10,495,943                        | <b>10,512,190</b>               | 10,322,220           |
| <b>Total Revenue</b>  | <u>238,923,010</u>                | <u><b>243,511,835</b></u>       | <u>222,884,264</u>   |
| <b>Expenses</b>   |                                   |                                 |                      |
| Instruction   | 198,791,075                       | <b>204,602,594</b>              | 183,124,579          |
| District Administration   | 8,477,018                         | <b>7,657,237</b>                | 7,164,945            |
| Operations and Maintenance  | 35,238,397                        | <b>35,457,495</b>               | 34,101,404           |
| Transportation and Housing  | 863,692                           | <b>702,866</b>                  | 651,444              |
| Debt Services   |                                   |                                 | 545                  |
| Write-off/down of Buildings and Sites                                   |                                   | <b>17,671</b>                   |                      |
| <b>Total Expense</b>  | <u>243,370,182</u>                | <u><b>248,437,863</b></u>       | <u>225,042,917</u>   |
| <b>Surplus (Deficit) for the year</b>                                   | <u>(4,447,172)</u>                | <u><b>(4,926,028)</b></u>       | <u>(2,158,653)</u>   |
| <b>Accumulated Surplus (Deficit) from Operations, beginning of year</b> |                                   | <b>98,646,037</b>               | 100,804,690          |
| <b>Accumulated Surplus (Deficit) from Operations, end of year</b>       |                                   | <u><u><b>93,720,009</b></u></u> | <u>98,646,037</u>    |

# School District No. 44 (North Vancouver)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

|   | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$        | 2023<br>Actual<br>\$        |
|---|-----------------------------------|-----------------------------|-----------------------------|
| <b>Surplus (Deficit) for the year</b>   | (4,447,172)                       | <b>(4,926,028)</b>          | (2,158,653)                 |
| <b>Effect of change in Tangible Capital Assets</b>                              |                                   |                             |                             |
| Acquisition of Tangible Capital Assets  | (15,094,041)                      | <b>(13,440,261)</b>         | (13,379,405)                |
| Amortization of Tangible Capital Assets   | 15,677,577                        | <b>15,569,010</b>           | 15,312,483                  |
| Write-down carrying value of Tangible Capital Assets                            |                                   | <b>23,732</b>               |                             |
| Asset Retirement Obligation   |                                   | <b>277,581</b>              |                             |
| <b>Total Effect of change in Tangible Capital Assets</b>                        | 583,536                           | <b>2,430,062</b>            | 1,933,078                   |
| Acquisition of Prepaid Expenses   |                                   | <b>(1,478,271)</b>          | (1,092,458)                 |
| Use of Prepaid Expenses   |                                   | <b>1,118,341</b>            | 898,865                     |
| Use of Supplies Inventory   |                                   | <b>17,657</b>               | -                           |
| <b>Total Effect of change in Other Non-Financial Assets</b>                     | -                                 | <b>(342,273)</b>            | (193,593)                   |
| <b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b> | <u>(3,863,636)</u>                | <b>(2,838,239)</b>          | (419,168)                   |
| <b>Net Remeasurement Gains (Losses)</b>   |                                   |                             |                             |
| <b>(Increase) Decrease in Net Debt</b>  |                                   | <b>(2,838,239)</b>          | (419,168)                   |
| <b>Net Debt, beginning of year</b>  |                                   | <b>(303,658,368)</b>        | (303,239,200)               |
| <b>Net Debt, end of year</b>  |                                   | <b><u>(306,496,607)</u></b> | <b><u>(303,658,368)</u></b> |

# School District No. 44 (North Vancouver)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

|   | 2024<br>Actual      | 2023<br>Actual      |
|---|---------------------|---------------------|
|   | \$                  | \$                  |
| <b>Operating Transactions</b>                                 |                     |                     |
| Surplus (Deficit) for the year                                | (4,926,028)         | (2,158,653)         |
| Changes in Non-Cash Working Capital                           |                     |                     |
| Decrease (Increase)   |                     |                     |
| Accounts Receivable   | 922,252             | (860,227)           |
| Inventories for Resale  | 961                 | (75,016)            |
| Supplies Inventories  | 17,657              | (3,526)             |
| Prepaid Expenses  | (359,930)           | (193,594)           |
| Increase (Decrease)   |                     |                     |
| Accounts Payable and Accrued Liabilities                      | 197,259             | 343,380             |
| Unearned Revenue  | 1,252,070           | (454,689)           |
| Deferred Revenue  | 1,226,530           | 388,845             |
| Employee Future Benefits                                      | 117,911             | 481,735             |
| Asset Retirement Obligations                                  | (127,209)           | -                   |
| Amortization of Tangible Capital Assets                       | 15,569,010          | 15,312,483          |
| Amortization of Deferred Capital Revenue                      | (10,512,190)        | (10,322,220)        |
| Write-Off/down of Buildings and Sites                         | 17,671              | -                   |
| <b>Total Operating Transactions</b>                           | <b>3,395,964</b>    | <b>2,458,518</b>    |
| <b>Capital Transactions</b>                                   |                     |                     |
| Tangible Capital Assets Purchased                             | (9,465,582)         | (10,690,842)        |
| Tangible Capital Assets -WIP Purchased                        | (3,366,662)         | (2,688,563)         |
| <b>Total Capital Transactions</b>                             | <b>(12,832,244)</b> | <b>(13,379,405)</b> |
| <b>Financing Transactions</b>                                 |                     |                     |
| Capital Revenue Received                                      | 11,231,754          | 8,243,734           |
| Capital Lease Payments  | -                   | (44,991)            |
| <b>Total Financing Transactions</b>                           | <b>11,231,754</b>   | <b>8,198,743</b>    |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | <b>1,795,474</b>    | <b>(2,722,144)</b>  |
| <b>Cash and Cash Equivalents, beginning of year</b>           | <b>49,336,850</b>   | <b>52,058,994</b>   |
| <b>Cash and Cash Equivalents, end of year</b>                 | <b>51,132,324</b>   | <b>49,336,850</b>   |
| <b>Cash and Cash Equivalents, end of year, is made up of:</b> |                     |                     |
| Cash  | 48,456,683          | 46,745,429          |
| Cash Equivalents  | 2,675,641           | 2,591,421           |
|   | <b>51,132,324</b>   | <b>49,336,850</b>   |

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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**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.

d) Accounts Receivable

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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**NOTE 2**            **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*(Continued)*

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.

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.



SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024

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NOTE 2    SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*(Continued)*

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.

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2     SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*(Continued)*

k) Tangible Capital Assets (continued)

- 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 indicate the need to revise. Estimated useful life is as follows:

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

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).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024

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NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

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.

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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

q)        Expenditures (continued)  
          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.

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*(Continued)*

s) Measurement Uncertainty (continued)

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) Adoption of new Accounting Standards

- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3400, Revenue ("PS 3400"). Under the new accounting standard, there are two categories of revenue – exchange and non-exchange. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is a non-exchange transaction. Management has assessed the impact of adopting PS 3400 on the financial statements of the School District and implemented minor adjustments based on the requirements of the standard on a prospective basis.
- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3160, Public Private Partnerships ("PS 3160"). The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS 3160 on the financial statements of the School District and has found that at present no such items meet the criteria to be recognized as a public private partnership.
- On July 1, 2023, the School District adopted Public Sector Guideline PSG-8, Purchased Intangibles, applied on a prospective basis ("PSG-8"). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

**NOTE 3            ACCOUNTS RECEIVABLE**

|                              | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|------------------------------|------------------|------------------|
| Due from Province includes:  |                  |                  |
| Grants Receivable            | \$ 30,000        | \$ 83,912        |
| COA Draws Receivable         | 16,560           | 1,089,066        |
|                              | \$ 46,560        | \$ 1,172,978     |
| Other Receivables Include:   |                  |                  |
| GST/PST Receivable           | \$ 252,438       | \$ 172,616       |
| Recoverable Insurance Claims | 61,086           | 149,579          |
| Recoverable Payroll          | 5,146            | 13,605           |
| Sundry Billings              | 175,903          | 384,929          |
| Miscellaneous Receivables    | 1,163,360        | 728,504          |
| Special Purpose              | 18,486           | 23,020           |
|                              | \$ 1,676,419     | \$ 1,472,253     |

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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**NOTE 4            INVENTORIES FOR RESALE**

Inventories for resale at June 30, 2024 and 2023 consist solely of Artists for Kids prints.

**NOTE 5            ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                               | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|-------------------------------|------------------|------------------|
| Trade payables                | \$ 5,756,334     | \$ 6,357,359     |
| Salaries and benefits payable | 10,365,049       | 9,490,277        |
| Accrued vacation pay          | 1,370,338        | 1,419,929        |
|                               | \$ 17,491,721    | \$ 17,267,565    |

**NOTE 6            UNEARNED REVENUE**

|   | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|---|------------------|------------------|
| Balance, beginning of year              | \$ 10,388,535    | \$ 10,843,224    |
| Tuition fees received                   | 11,622,170       | 10,022,443       |
| Other fees received                     | 1,819,026        | 1,905,522        |
| Revenue earned in the year from Tuition | (10,435,924)     | (10,803,313)     |
| Revenue earned in the year from Other   | (1,753,202)      | (1,579,341)      |
| Balance, end of year                    | \$ 11,640,605    | \$ 10,388,535    |

**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.

|                            | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|----------------------------|------------------|------------------|
| Balance, beginning of year | \$ 5,147,645     | \$ 4,758,800     |
| Provincial grants          | 28,599,573       | 25,065,017       |
| Other Grants               | 7,644,607        | 7,744,437        |
|                            | \$ 36,244,180    | \$ 32,809,454    |
| Allocated to revenue       | \$ 35,017,650    | \$ 32,314,048    |
| Recoveries                 | -                | 106,561          |
|                            | \$ 35,017,650    | \$ 32,420,609    |
| Balance, end of year       | \$ 6,374,175     | \$ 5,147,645     |

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**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.

|   | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|---|------------------|------------------|
| Deferred Capital Revenue (DCR)                          |                  |                  |
| Balance, beginning of year                              | \$ 296,457,150   | \$ 299,458,245   |
| Transferred from Deferred Revenue - Capital Additions   | 6,610,628        | 6,485,059        |
| Transferred from Deferred Revenue - Work in Progress    | 912,474          | 836,066          |
| Amortization of Deferred Capital Revenue                | (10,512,190)     | (10,322,220)     |
| Revenue recognized on disposal of buildings             | (6,066)          | -                |
| Balance, end of year                                    | \$ 293,461,996   | \$ 296,457,150   |
| <br>Work in Progress                                    |                  |                  |
| Balance, beginning of year                              | \$ 1,254,476     | \$ 542,369       |
| Transferred from Deferred Revenue - Work in progress    | 3,366,661        | 1,548,173        |
| Transferred to Deferred Capital Revenue                 | (912,474)        | (836,066)        |
| Balance, end of year                                    | \$ 3,708,663     | \$ 1,254,476     |
| <br>Unspent Deferred Capital Revenue                    |                  |                  |
| Balance, beginning of year                              | \$ 248,017       | \$ 37,515        |
| Provincial Grants – Ministry of Education and Childcare | 11,152,960       | 8,095,629        |
| Other Grants  | 78,794           | 148,105          |
| Transferred to DCR - Capital Additions                  | (6,610,628)      | (6,485,059)      |
| Transferred to DCR - Work in Progress                   | (3,366,662)      | (1,548,173)      |
| Balance, end of year                                    | \$ 1,502,481     | \$ 248,017       |
| <br>Total deferred capital revenue balance, end of year | \$ 298,673,140   | \$ 297,959,643   |

**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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 9**      **EMPLOYEE FUTURE BENEFITS**  
*(continued)*

|   | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|---|------------------|------------------|
| Reconciliation of Accrued Benefit Obligation          |                  |                  |
| Accrued Benefit Obligation – April 1                  | \$ 7,630,131     | \$ 8,128,468     |
| Service Cost  | 688,482          | 703,539          |
| Interest Cost   | 314,250          | 263,896          |
| Benefit Payments                                      | (525,325)        | (751,932)        |
| Actuarial (Gain) Loss                                 | (518,196)        | (713,840)        |
| Accrued Benefit Obligation – March 31                 | \$ 7,589,342     | \$ 7,630,131     |
| Reconciliation of Funded Status at End of Fiscal Year |                  |                  |
| Accrued Benefit Obligation - March 31                 | \$ 7,589,342     | \$ 7,630,131     |
| Market Value of Plan Assets - March 31                | -                | -                |
| Funded Status - Surplus (Deficit)                     | (7,589,342)      | (7,630,131)      |
| Employer Contributions After Measurement Date         | 260,131          | 78,832           |
| Benefits Expense After Measurement Date               | (252,786)        | (250,683)        |
| Unamortized Net Actuarial (Gain) Loss                 | (1,313,352)      | (975,456)        |
| Accrued Benefit Asset (Liability) - June 30           | (\$8,895,349)    | (\$8,777,438)    |
| <br>  |                  |                  |
| Reconciliation of Change in Accrued Benefit Liability |                  |                  |
| Accrued Benefit Liability (Asset) - July 1            | \$ 8,777,438     | \$ 8,295,704     |
| Net Expense for Fiscal Year                           | 824,535          | 989,045          |
| Employer Contributions                                | (706,624)        | (507,311)        |
| Accrued Benefit Liability (Asset) - June 30           | \$ 8,895,349     | \$ 8,777,438     |
| <br>  |                  |                  |
| Components of Net Benefit Expense                     |                  |                  |
| Service Cost  | \$ 686,023       | \$ 699,775       |
| Interest Cost   | 318,811          | 276,485          |
| Amortization of Net Actuarial (Gain)/Loss             | (180,299)        | 12,785           |
| Net Benefit Expense (Income)                          | \$ 824,535       | \$ 989,045       |

**Assumptions**

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| Discount Rate - April 1            | 4.00%             | 3.25%             |
| Discount Rate - March 31           | 4.25%             | 4.00%             |
| Long Term Salary Growth - April 1  | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31                   | 9.9               | 9.9               |



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**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-24</u>     | <u>30-Jun-23</u>     |
|--------------------------------------|----------------------|----------------------|
| Asset Retirement Obligation, July 1  | \$ 16,373,044        | \$ 16,373,044        |
| Settlements during the year          | (127,209)            | -                    |
| Change in estimate                   | (277,581)            | -                    |
| Asset Retirement Obligation, June 30 | <u>\$ 15,968,254</u> | <u>\$ 16,373,044</u> |

**NOTE 11 CAPITAL LEASE OBLIGATION**

The School District entered into an obligation for photocopiers under capital lease in June 2024. The lease provides for the option to purchase the equipment at the fair market value on the expiration date of June 21, 2029. Repayment is due as follows:

|   |      |                  |
|---|------|------------------|
|   | 2025 | \$133,500        |
|   | 2026 | 133,500          |
|   | 2027 | 133,500          |
|   | 2028 | 133,500          |
|   | 2029 | 133,500          |
| Total minimum lease payments                        |      | <u>\$667,500</u> |
| Less amounts representing interest at 4.02%         |      | 59,485           |
| Present value of net minimum capital lease payments |      | <u>\$608,015</u> |

Total interest on the capital lease obligation for the year ended June 30, 2024 was \$0.

**NOTE 12 TANGIBLE CAPITAL ASSETS**

| Net Book Value               | 30-Jun-24             | 30-Jun-23             |
|------------------------------|-----------------------|-----------------------|
| Sites                        | \$ 12,472,243         | \$ 12,472,243         |
| Buildings                    | 369,952,986           | 374,962,265           |
| Buildings – work in progress | 3,708,664             | 1,254,476             |
| Furniture & Equipment        | 6,719,740             | 6,909,064             |
| Vehicles                     | 884,416               | 1,037,224             |
| Computer Software            | 20,374                | 33,956                |
| Computer Hardware            | 5,126,257             | 4,645,514             |
| Total                        | <u>\$ 398,884,680</u> | <u>\$ 401,314,742</u> |

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 12 TANGIBLE CAPITAL ASSETS**

*(continued)*

**June 30, 2024**

| Cost                         | Opening Balance       | Additions            | Disposals/<br>Transfers (WIP) | Balance at June 30, 2024 |
|------------------------------|-----------------------|----------------------|-------------------------------|--------------------------|
| Sites                        | \$ 12,472,243         | \$ -                 |                               | \$ 12,472,243            |
| Buildings                    | 562,646,940           | 6,999,334            | 140,557                       | 569,786,831              |
| Buildings – work in progress | 1,254,476             | 3,366,662            | (912,474)                     | 3,708,664                |
| Furniture & Equipment        | 9,806,184             | 817,143              | (300,175)                     | 10,323,152               |
| Vehicles                     | 1,916,847             | 35,239               | (108,005)                     | 1,844,081                |
| Computer Software            | 67,917                | -                    | -                             | 67,917                   |
| Computer Hardware            | 7,938,768             | 2,221,883            | (688,028)                     | 9,472,623                |
| <b>Total</b>                 | <b>\$ 596,103,375</b> | <b>\$ 13,440,261</b> | <b>(\$1,868,125)</b>          | <b>\$ 607,675,511</b>    |

| Accumulated Amortization | Opening Balance       | Additions            | Disposals/Write offs | Balance at June 30, 2024 |
|--------------------------|-----------------------|----------------------|----------------------|--------------------------|
| Sites                    | \$ -                  | \$ -                 | \$ -                 | \$ -                     |
| Buildings                | 187,684,675           | 12,619,774           | (470,604)            | 199,833,845              |
| Furniture & Equipment    | 2,897,120             | 1,006,467            | (300,175)            | 3,603,412                |
| Vehicles                 | 879,623               | 188,047              | (108,005)            | 959,665                  |
| Computer Software        | 33,961                | 13,582               | -                    | 47,543                   |
| Computer Hardware        | 3,293,254             | 1,741,140            | (688,028)            | 4,346,366                |
| <b>Total</b>             | <b>\$ 194,788,633</b> | <b>\$ 15,569,010</b> | <b>(\$1,566,812)</b> | <b>\$ 208,790,831</b>    |

**June 30, 2023**

| Cost                         | Opening Balance       | Additions            | Disposals/Transfers (WIP) | Balance at June 30, 2023 |
|------------------------------|-----------------------|----------------------|---------------------------|--------------------------|
| 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                |
| <b>Total</b>                 | <b>\$ 584,545,361</b> | <b>\$ 13,379,406</b> | <b>(\$1,821,391)</b>      | <b>\$ 596,103,375</b>    |

| Accumulated Amortization: | Opening Accumulated Amortization | Additions            | Disposals            | Balance at June 30, 2023 |
|---------------------------|----------------------------------|----------------------|----------------------|--------------------------|
| 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                |
| <b>Total</b>              | <b>\$ 181,297,541</b>            | <b>\$ 15,312,483</b> | <b>(\$1,821,391)</b> | <b>\$ 194,788,633</b>    |

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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**NOTE 12**      **TANGIBLE CAPITAL ASSETS**  
*(continued)*

Buildings – work in progress having a value of \$3,708,664 (2023: \$1,254,476) 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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan had about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent 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 \$16,282,165 for employer contributions to these plans for the year ended June 30, 2024 (2023: \$14,762,272).

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 14**      **ACCUMULATED SURPLUS**  
*(Continued)*

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, 2024, were as follows:

- \$986,757 was transferred from the operating fund to the capital fund for the purchase of tangible capital assets;
- \$1,106,095 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:

|                                      | 30-Jun-24     | 30-Jun-23     |
|--------------------------------------|---------------|---------------|
| Operating Fund                       |               |               |
| Internally Restricted (appropriated) |               |               |
| Annual Budget Deficit                | \$ 2,257,896  | \$ 2,098,707  |
| Early Teacher Mentorship             | 15,846        | 103,662       |
| Restricted School Balances           | 356,091       | 499,647       |
| Capital Projects                     | 2,250,000     | 1,650,000     |
| Commitments                          | 855,318       | 70,887        |
| Total Restricted                     | \$ 5,735,151  | \$ 4,422,903  |
| Unrestricted                         | 1,383,415     | 4,881,991     |
| Total Accumulated Operating Surplus  | \$ 7,118,566  | \$ 9,304,894  |
| Capital Fund                         |               |               |
| Invested in Capital Assets           | \$ 84,644,343 | \$ 86,736,671 |
| Local Capital                        | 1,957,100     | 2,604,472     |
|                                      | \$ 86,601,443 | \$ 89,341,143 |
| Accumulated Surplus                  | \$ 93,720,009 | \$ 98,646,037 |

**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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**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 \$2,186,628 at June 30, 2024 (2023: \$2,111,859).

**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.

|                                     | 2025                | 2026                | 2027              |
|-------------------------------------|---------------------|---------------------|-------------------|
| Lawnmowing and landscaping services | \$ 134,607          | \$ -                | \$ -              |
| Cloverley replacement               | 432,790             | 352,310             | 291,576           |
| Lynn Valley expansion               | 5,124,834           | 2,766,194           | -                 |
| Cheakamus Centre management         | 62,500              | -                   | -                 |
| <b>Total</b>                        | <b>\$ 5,754,731</b> | <b>\$ 3,118,504</b> | <b>\$ 291,576</b> |

**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-24            |
|-----------------------------------|----------------------|
| 2025                              | 2,063,531            |
| 2026                              | 2,145,755            |
| 2027                              | 1,618,444            |
| 2028                              | 1,208,597            |
| 2029                              | 1,219,585            |
| Thereafter                        | 3,127,809            |
| <b>Total future lease revenue</b> | <b>\$ 11,383,722</b> |

**NOTE 19 BUDGET FIGURES**

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 27, 2024. The Board approved the annual budget on May 23, 2023.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 19**      **BUDGET FIGURES** *(continued)*

|  | Amended<br>Annual Budget | Annual Budget         |
|--|--------------------------|-----------------------|
| <b>Revenues</b>  |                          |                       |
| Ministry of Education & Childcare                            | \$ 204,817,458           | \$ 196,229,139        |
| Other Ministry Grants  | 10,908                   | 18,600                |
| Federal Grants   | 14,000                   | -                     |
| Tuition  | 9,735,500                | 9,415,500             |
| Other Revenue  | 9,077,940                | 9,234,382             |
| Rentals and Leases   | 2,696,312                | 2,486,696             |
| Investment Income  | 2,074,949                | 1,263,500             |
| Amortization of Deferred Capital Revenue                     | 10,495,943               | 10,445,500            |
| <b>Total Revenue</b>   | <b>\$ 238,923,010</b>    | <b>\$ 229,093,317</b> |
| <b>Expenses</b>  |                          |                       |
| Instruction  | 198,791,075              | \$ 190,665,011        |
| District Administration                                      | 8,477,018                | 7,612,998             |
| Operations and Maintenance                                   | 19,560,820               | 19,281,204            |
| Transportation and Housing                                   | 863,692                  | 813,230               |
| Amortization of Tangible Capital Assets                      | 15,677,577               | 15,356,771            |
| <b>Total Expense</b>   | <b>\$ 243,370,182</b>    | <b>\$ 233,729,214</b> |
| <b>Net Revenue (Expense)</b>                                 | <b>\$ (4,447,172)</b>    | <b>\$ (4,635,897)</b> |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b> | <b>\$ 2,857,896</b>      | <b>\$ 2,098,707</b>   |
| <b>Budgeted Surplus (Deficit)</b>                            | <b>\$ (1,589,276)</b>    | <b>\$ (2,537,190)</b> |

**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, 2024, 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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 21      EXPENSE BY OBJECT**

|                                       | <b>30-Jun-24</b> | <b>30-Jun-23</b> |
|---------------------------------------|------------------|------------------|
| Salaries and Benefits                 | \$ 205,235,398   | \$ 183,209,389   |
| Services and Supplies                 | 27,615,784       | 26,520,500       |
| Interest                              | -                | 545              |
| Write-off/down of Buildings and Sites | 17,671           | -                |
| Amortization                          | 15,569,010       | 15,312,483       |
|                                       | \$ 248,437,863   | \$ 225,042,917   |

**NOTE 22      ECONOMIC DEPENDENCE**

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

**NOTE 23      RISK MANAGEMENT**

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

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024

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NOTE 23      RISK MANAGEMENT

*(Continued)*

b) Market risk (continued)

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 2023 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, 2024

|   | Operating Fund     | Special Purpose Fund | Capital Fund       | 2024 Actual        | 2023 Actual        |
|---|--------------------|----------------------|--------------------|--------------------|--------------------|
|   | \$                 | \$                   | \$                 | \$                 | \$                 |
| <b>Accumulated Surplus (Deficit), beginning of year</b>         | 9,304,894          |                      | 89,341,143         | <b>98,646,037</b>  | 100,804,690        |
| <b>Changes for the year</b>                                     |                    |                      |                    |                    |                    |
| Surplus (Deficit) for the year                                  | (1,199,571)        | 1,106,095            | (4,832,552)        | <b>(4,926,028)</b> | (2,158,653)        |
| Interfund Transfers   |                    |                      |                    |                    |                    |
| Tangible Capital Assets Purchased                               | (986,757)          | (1,106,095)          | 2,092,852          | -                  |                    |
| <b>Net Changes for the year</b>                                 | <b>(2,186,328)</b> | <b>-</b>             | <b>(2,739,700)</b> | <b>(4,926,028)</b> | <b>(2,158,653)</b> |
| <b>Accumulated Surplus (Deficit), end of year - Statement 2</b> | <b>7,118,566</b>   | <b>-</b>             | <b>86,601,443</b>  | <b>93,720,009</b>  | 98,646,037         |

# School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

|   | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---|-----------------------------------|----------------------|----------------------|
| <b>Revenues</b>   |                                   |                      |                      |
| Provincial Grants   |                                   |                      |                      |
| Ministry of Education and Child Care                            | 176,092,021                       | <b>176,830,520</b>   | 160,728,964          |
| Other   | 10,908                            | <b>41,960</b>        | 3,300                |
| Federal Grants  | 14,000                            | <b>14,590</b>        | 7,000                |
| Tuition   | 9,735,500                         | <b>10,436,924</b>    | 10,803,313           |
| Other Revenue   | 4,619,531                         | <b>5,369,593</b>     | 4,412,756            |
| Rentals and Leases  | 2,696,312                         | <b>2,941,625</b>     | 2,576,726            |
| Investment Income   | 1,986,949                         | <b>2,104,844</b>     | 1,564,513            |
| <b>Total Revenue</b>  | <b>195,155,221</b>                | <b>197,740,056</b>   | <b>180,096,572</b>   |
| <b>Expenses</b>   |                                   |                      |                      |
| Instruction   | 167,369,511                       | <b>170,997,688</b>   | 152,508,153          |
| District Administration   | 7,782,180                         | <b>7,591,052</b>     | 7,116,673            |
| Operations and Maintenance                                      | 19,507,510                        | <b>19,835,175</b>    | 18,735,611           |
| Transportation and Housing                                      | 611,840                           | <b>515,712</b>       | 489,829              |
| <b>Total Expense</b>  | <b>195,271,041</b>                | <b>198,939,627</b>   | <b>178,850,266</b>   |
| <b>Operating Surplus (Deficit) for the year</b>                 | <b>(115,820)</b>                  | <b>(1,199,571)</b>   | <b>1,246,306</b>     |
| <b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b> | <b>2,857,896</b>                  |                      |                      |
| <b>Net Transfers (to) from other funds</b>                      |                                   |                      |                      |
| Tangible Capital Assets Purchased                               | (2,142,076)                       | <b>(986,757)</b>     | (1,193,606)          |
| Local Capital   | (600,000)                         |                      |                      |
| Other   |                                   |                      | (44,991)             |
| <b>Total Net Transfers</b>                                      | <b>(2,742,076)</b>                | <b>(986,757)</b>     | <b>(1,238,597)</b>   |
| <b>Total Operating Surplus (Deficit), for the year</b>          | <b>-</b>                          | <b>(2,186,328)</b>   | <b>7,709</b>         |
| <b>Operating Surplus (Deficit), beginning of year</b>           |                                   | <b>9,304,894</b>     | 9,297,185            |
| <b>Operating Surplus (Deficit), end of year</b>                 |                                   | <b>7,118,566</b>     | 9,304,894            |
| <b>Operating Surplus (Deficit), end of year</b>                 |                                   |                      |                      |
| Internally Restricted   |                                   | <b>5,735,151</b>     | 4,422,903            |
| Unrestricted  |                                   | <b>1,383,415</b>     | 4,881,991            |
| <b>Total Operating Surplus (Deficit), end of year</b>           |                                   | <b>7,118,566</b>     | 9,304,894            |

# School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

|   | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---|-----------------------------------|----------------------|----------------------|
| <b>Provincial Grants - Ministry of Education and Child Care</b>       |                                   |                      |                      |
| Operating Grant, Ministry of Education and Child Care                 | 169,949,327                       | 170,661,741          | 151,305,000          |
| Other Ministry of Education and Child Care Grants                     |                                   |                      |                      |
| Pay Equity  | 2,966,047                         | 2,966,047            | 2,966,047            |
| Funding for Graduated Adults  |                                   | 26,152               | 13,519               |
| Student Transportation Fund   | 40,566                            | 40,566               | 40,566               |
| Support Staff Benefits Grant  | 203,798                           | 207,408              | 207,408              |
| FSA Scorer Grant  | 17,740                            | 17,740               | 17,740               |
| Early Learning Framework (ELF) Implementation                         | 3,677                             |                      | 2,366                |
| Labour Settlement Funding   | 2,910,866                         | 2,910,866            | 6,175,318            |
| Premier's Award for Excellence in Education                           |                                   |                      | 1,000                |
| <b>Total Provincial Grants - Ministry of Education and Child Care</b> | <b>176,092,021</b>                | <b>176,830,520</b>   | <b>160,728,964</b>   |
| <b>Provincial Grants - Other</b>                                      | <b>10,908</b>                     | <b>41,960</b>        | <b>3,300</b>         |
| <b>Federal Grants</b>   | <b>14,000</b>                     | <b>14,590</b>        | <b>7,000</b>         |
| <b>Tuition</b>  |                                   |                      |                      |
| Summer School Fees  | 55,500                            | 55,603               | 63,858               |
| International and Out of Province Students                            | 9,680,000                         | 10,381,321           | 10,739,455           |
| <b>Total Tuition</b>  | <b>9,735,500</b>                  | <b>10,436,924</b>    | <b>10,803,313</b>    |
| <b>Other Revenues</b>   |                                   |                      |                      |
| Miscellaneous   |                                   |                      |                      |
| Cheakamus Centre  | 2,358,821                         | 2,578,800            | 1,804,556            |
| Band and Strings  | 734,240                           | 741,498              | 622,284              |
| Academy Fees  | 714,776                           | 738,634              | 631,254              |
| Donations and Recoveries  | 31,425                            | 33,647               | 15,410               |
| Artists For Kids  | 366,070                           | 465,933              | 380,435              |
| Cafeteria and Vending   | 50,000                            | 116,848              | 117,597              |
| Other   | 364,199                           | 694,233              | 841,220              |
| <b>Total Other Revenue</b>  | <b>4,619,531</b>                  | <b>5,369,593</b>     | <b>4,412,756</b>     |
| <b>Rentals and Leases</b>   | <b>2,696,312</b>                  | <b>2,941,625</b>     | <b>2,576,726</b>     |
| <b>Investment Income</b>  | <b>1,986,949</b>                  | <b>2,104,844</b>     | <b>1,564,513</b>     |
| <b>Total Operating Revenue</b>  | <b>195,155,221</b>                | <b>197,740,056</b>   | <b>180,096,572</b>   |

# School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2024

|                                     | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|-------------------------------------|-----------------------------------|----------------------|----------------------|
| <b>Salaries</b>                     |                                   |                      |                      |
| Teachers                            | 86,204,005                        | <b>85,418,249</b>    | 76,573,963           |
| Principals and Vice Principals      | 11,890,006                        | <b>11,918,142</b>    | 11,380,095           |
| Educational Assistants              | 18,561,230                        | <b>19,157,948</b>    | 16,391,404           |
| Support Staff                       | 13,208,484                        | <b>13,213,584</b>    | 12,369,375           |
| Other Professionals                 | 6,337,376                         | <b>5,998,863</b>     | 5,368,850            |
| Substitutes                         | 6,072,415                         | <b>8,803,854</b>     | 7,941,837            |
| <b>Total Salaries</b>               | <b>142,273,516</b>                | <b>144,510,640</b>   | <b>130,025,524</b>   |
| <b>Employee Benefits</b>            | <b>34,178,348</b>                 | <b>35,786,415</b>    | <b>31,161,698</b>    |
| <b>Total Salaries and Benefits</b>  | <b>176,451,864</b>                | <b>180,297,055</b>   | <b>161,187,222</b>   |
| <b>Services and Supplies</b>        |                                   |                      |                      |
| Services                            | 9,915,143                         | <b>10,318,056</b>    | 9,515,131            |
| Student Transportation              | 135,880                           | <b>104,855</b>       | 90,332               |
| Professional Development and Travel | 1,111,500                         | <b>1,088,185</b>     | 1,011,854            |
| Rentals and Leases                  | 26,500                            | <b>43,797</b>        | 26,513               |
| Dues and Fees                       | 84,000                            | <b>64,505</b>        | 82,216               |
| Insurance                           | 441,332                           | <b>460,111</b>       | 467,983              |
| Supplies                            | 3,855,772                         | <b>3,660,013</b>     | 3,419,875            |
| Utilities                           | 3,249,050                         | <b>2,903,050</b>     | 3,049,140            |
| <b>Total Services and Supplies</b>  | <b>18,819,177</b>                 | <b>18,642,572</b>    | <b>17,663,044</b>    |
| <b>Total Operating Expense</b>      | <b>195,271,041</b>                | <b>198,939,627</b>   | <b>178,850,266</b>   |

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

|   | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries     |
|---|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|--------------------|
|   | \$                | \$                                      | \$                              | \$                     | \$                           | \$                   | \$                 |
| <b>1 Instruction</b>                            |                   |   |                                 |                        |                              |                      |                    |
| 1.02 Regular Instruction                        | 64,162,285        | 3,448,389                               | 2,088,589                       | 1,912,056              |                              | 6,847,313            | 78,458,632         |
| 1.03 Career Programs                            | 182,199           |   | 384                             | 303,415                |                              | 5,634                | 491,632            |
| 1.07 Library Services                           | 2,950,188         |   | 193,180                         | 165,715                |                              | 30,773               | 3,339,856          |
| 1.08 Counselling                                | 4,214,256         |   |                                 |                        |                              | 15,450               | 4,229,706          |
| 1.10 Special Education                          | 10,049,675        | 463,314                                 | 16,082,937                      |                        | 759,402                      | 1,278,522            | 28,633,850         |
| 1.30 English Language Learning                  | 2,846,666         |   |                                 |                        |                              | 36,111               | 2,882,777          |
| 1.31 Indigenous Education                       | 547,175           | 109,565                                 | 461,843                         |                        |                              | 5,043                | 1,123,626          |
| 1.41 School Administration                      |                   | 7,541,528                               |                                 | 1,240,646              | 71,334                       | 143,734              | 8,997,242          |
| 1.60 Summer School                              | 372,539           | 35,472                                  |                                 | 32,146                 |                              |                      | 440,157            |
| 1.62 International and Out of Province Students | 93,266            |   |                                 | 117,130                | 219,086                      | 1,626                | 431,108            |
| 1.64 Other                                      |                   | 153,899                                 |                                 | 26,569                 | 221,319                      | 72,065               | 473,852            |
| <b>Total Function 1</b>                         | <b>85,418,249</b> | <b>11,752,167</b>                       | <b>18,826,933</b>               | <b>3,797,677</b>       | <b>1,271,141</b>             | <b>8,436,271</b>     | <b>129,502,438</b> |
| <b>4 District Administration</b>                |                   |   |                                 |                        |                              |                      |                    |
| 4.11 Educational Administration                 |                   |   |                                 |                        | 824,168                      |                      | 824,168            |
| 4.40 School District Governance                 |                   |   |                                 |                        | 210,813                      |                      | 210,813            |
| 4.41 Business Administration                    |                   | 165,975                                 |                                 | 1,164,522              | 2,123,499                    | 6,231                | 3,460,227          |
| <b>Total Function 4</b>                         | <b>-</b>          | <b>165,975</b>                          | <b>-</b>                        | <b>1,164,522</b>       | <b>3,158,480</b>             | <b>6,231</b>         | <b>4,495,208</b>   |
| <b>5 Operations and Maintenance</b>             |                   |   |                                 |                        |                              |                      |                    |
| 5.41 Operations and Maintenance Administration  |                   |   |                                 | 219,557                | 990,162                      |                      | 1,209,719          |
| 5.50 Maintenance Operations                     |                   |   |                                 | 7,745,080              | 579,080                      | 361,169              | 8,685,329          |
| 5.52 Maintenance of Grounds                     |                   |   |                                 | 286,748                |                              |                      | 286,748            |
| 5.56 Utilities                                  |                   |   |                                 |                        |                              |                      | -                  |
| <b>Total Function 5</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>8,251,385</b>       | <b>1,569,242</b>             | <b>361,169</b>       | <b>10,181,796</b>  |
| <b>7 Transportation and Housing</b>             |                   |   |                                 |                        |                              |                      |                    |
| 7.70 Student Transportation                     |                   |   | 331,015                         |                        |                              | 183                  | 331,198            |
| <b>Total Function 7</b>                         | <b>-</b>          | <b>-</b>                                | <b>331,015</b>                  | <b>-</b>               | <b>-</b>                     | <b>183</b>           | <b>331,198</b>     |
| <b>9 Debt Services</b>                          |                   |   |                                 |                        |                              |                      |                    |
| <b>Total Function 9</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>-</b>               | <b>-</b>                     | <b>-</b>             | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>85,418,249</b> | <b>11,918,142</b>                       | <b>19,157,948</b>               | <b>13,213,584</b>      | <b>5,998,863</b>             | <b>8,803,854</b>     | <b>144,510,640</b> |

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

|   | Total Salaries     | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Actual        | 2024 Budget (Note 19) | 2023 Actual        |
|---|--------------------|-------------------|-----------------------------|-----------------------|--------------------|-----------------------|--------------------|
|   | \$                 | \$                | \$                          | \$                    | \$                 | \$                    | \$                 |
| <b>1 Instruction</b>                            |                    |                   |                             |                       |                    |                       |                    |
| 1.02 Regular Instruction                        | 78,458,632         | 20,487,110        | 98,945,742                  | 3,607,421             | 102,553,163        | 100,960,800           | 92,553,232         |
| 1.03 Career Programs                            | 491,632            | 126,406           | 618,038                     | 72,946                | 690,984            | 758,408               | 755,116            |
| 1.07 Library Services                           | 3,339,856          | 827,372           | 4,167,228                   | 96,947                | 4,264,175          | 4,094,174             | 3,714,123          |
| 1.08 Counselling                                | 4,229,706          | 1,018,506         | 5,248,212                   | 14,242                | 5,262,454          | 4,254,558             | 4,797,814          |
| 1.10 Special Education                          | 28,633,850         | 6,619,209         | 35,253,059                  | 476,566               | 35,729,625         | 33,616,611            | 30,794,375         |
| 1.30 English Language Learning                  | 2,882,777          | 756,568           | 3,639,345                   | 19,264                | 3,658,609          | 3,986,431             | 2,702,494          |
| 1.31 Indigenous Education                       | 1,123,626          | 269,819           | 1,393,445                   | 71,812                | 1,465,257          | 1,754,204             | 1,362,766          |
| 1.41 School Administration                      | 8,997,242          | 1,916,298         | 10,913,540                  | 287,909               | 11,201,449         | 10,448,640            | 10,154,216         |
| 1.60 Summer School                              | 440,157            | 86,423            | 526,580                     | 19,776                | 546,356            | 428,035               | 503,986            |
| 1.62 International and Out of Province Students | 431,108            | 103,677           | 534,785                     | 1,537,725             | 2,072,510          | 3,789,653             | 2,185,567          |
| 1.64 Other                                      | 473,852            | 100,393           | 574,245                     | 2,978,861             | 3,553,106          | 3,277,997             | 2,984,464          |
| <b>Total Function 1</b>                         | <b>129,502,438</b> | <b>32,311,781</b> | <b>161,814,219</b>          | <b>9,183,469</b>      | <b>170,997,688</b> | <b>167,369,511</b>    | <b>152,508,153</b> |
| <b>4 District Administration</b>                |                    |                   |                             |                       |                    |                       |                    |
| 4.11 Educational Administration                 | 824,168            | 170,646           | 994,814                     | 150,907               | 1,145,721          | 1,205,386             | 1,108,365          |
| 4.40 School District Governance                 | 210,813            | 15,260            | 226,073                     | 209,069               | 435,142            | 410,720               | 410,457            |
| 4.41 Business Administration                    | 3,460,227          | 746,539           | 4,206,766                   | 1,803,423             | 6,010,189          | 6,166,074             | 5,597,851          |
| <b>Total Function 4</b>                         | <b>4,495,208</b>   | <b>932,445</b>    | <b>5,427,653</b>            | <b>2,163,399</b>      | <b>7,591,052</b>   | <b>7,782,180</b>      | <b>7,116,673</b>   |
| <b>5 Operations and Maintenance</b>             |                    |                   |                             |                       |                    |                       |                    |
| 5.41 Operations and Maintenance Administration  | 1,209,719          | 259,694           | 1,469,413                   | 1,176,785             | 2,646,198          | 2,947,656             | 2,540,327          |
| 5.50 Maintenance Operations                     | 8,685,329          | 2,142,339         | 10,827,668                  | 2,994,190             | 13,821,858         | 12,923,476            | 12,790,856         |
| 5.52 Maintenance of Grounds                     | 286,748            | 57,675            | 344,423                     | 820,406               | 1,164,829          | 1,059,728             | 970,415            |
| 5.56 Utilities                                  | -                  | -                 | -                           | 2,202,290             | 2,202,290          | 2,576,650             | 2,434,013          |
| <b>Total Function 5</b>                         | <b>10,181,796</b>  | <b>2,459,708</b>  | <b>12,641,504</b>           | <b>7,193,671</b>      | <b>19,835,175</b>  | <b>19,507,510</b>     | <b>18,735,611</b>  |
| <b>7 Transportation and Housing</b>             |                    |                   |                             |                       |                    |                       |                    |
| 7.70 Student Transportation                     | 331,198            | 82,481            | 413,679                     | 102,033               | 515,712            | 611,840               | 489,829            |
| <b>Total Function 7</b>                         | <b>331,198</b>     | <b>82,481</b>     | <b>413,679</b>              | <b>102,033</b>        | <b>515,712</b>     | <b>611,840</b>        | <b>489,829</b>     |
| <b>9 Debt Services</b>                          |                    |                   |                             |                       |                    |                       |                    |
| <b>Total Function 9</b>                         | <b>-</b>           | <b>-</b>          | <b>-</b>                    | <b>-</b>              | <b>-</b>           | <b>-</b>              | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>144,510,640</b> | <b>35,786,415</b> | <b>180,297,055</b>          | <b>18,642,572</b>     | <b>198,939,627</b> | <b>195,271,041</b>    | <b>178,850,266</b> |

# School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations  
Year Ended June 30, 2024

|   | 2024<br>Budget<br>(Note 19)<br>\$ | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---|-----------------------------------|----------------------|----------------------|
| <b>Revenues</b>   |                                   |                      |                      |
| Provincial Grants   |                                   |                      |                      |
| Ministry of Education and Child Care                        | 28,725,437                        | <b>27,190,295</b>    | 24,828,590           |
| Other Revenue   | 4,458,409                         | <b>7,827,355</b>     | 7,485,458            |
| <b>Total Revenue</b>  | <b>33,183,846</b>                 | <b>35,017,650</b>    | 32,314,048           |
| <b>Expenses</b>   |                                   |                      |                      |
| Instruction   | 31,421,564                        | <b>33,604,906</b>    | 30,616,426           |
| District Administration                                     | 694,838                           | <b>66,185</b>        | 48,272               |
| Operations and Maintenance                                  | 53,310                            | <b>53,310</b>        | 53,310               |
| Transportation and Housing                                  | 251,852                           | <b>187,154</b>       | 161,615              |
| <b>Total Expense</b>  | <b>32,421,564</b>                 | <b>33,911,555</b>    | 30,879,623           |
| <b>Special Purpose Surplus (Deficit) for the year</b>       | <b>762,282</b>                    | <b>1,106,095</b>     | 1,434,425            |
| <b>Net Transfers (to) from other funds</b>                  |                                   |                      |                      |
| Tangible Capital Assets Purchased                           | (762,282)                         | <b>(1,106,095)</b>   | (1,434,425)          |
| <b>Total Net Transfers</b>                                  | <b>(762,282)</b>                  | <b>(1,106,095)</b>   | (1,434,425)          |
| <b>Total Special Purpose Surplus (Deficit) for the year</b> | <b>-</b>                          | <b>-</b>             | <b>-</b>             |
| <b>Special Purpose Surplus (Deficit), beginning of year</b> |                                   |                      |                      |
| <b>Special Purpose Surplus (Deficit), end of year</b>       |                                   | <b>-</b>             | <b>-</b>             |

**School District No. 44 (North Vancouver)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2024

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP          | CommunityLINK | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing |
|--|-----------------------------|---------------------------------|------------------------------|-----------------|-------------------------|---------------|---------------|---|---|
|  | \$                          | \$                              | \$                           | \$              | \$                      | \$            | \$            | \$  | \$  |
| <b>Deferred Revenue, beginning of year</b>               |                             |                                 | 4,229,732                    |                 | 56,846                  | 120,522       |               |   |   |
| <b>Add:</b> Restricted Grants                            |                             |                                 |                              |                 |                         |               |               |   |   |
| Provincial Grants - Ministry of Education and Child Care | 626,391                     | 629,145                         |                              | 224,000         | 61,250                  | 786,256       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| Other  |                             |                                 | 7,190,853                    |                 |                         |               |               |   |   |
|  | 626,391                     | 629,145                         | 7,190,853                    | 224,000         | 61,250                  | 786,256       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| <b>Less:</b> Allocated to Revenue                        | 626,391                     | 629,145                         | 7,382,097                    | 224,000         | 68,565                  | 872,885       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| <b>Deferred Revenue, end of year</b>                     | -                           | -                               | <b>4,038,488</b>             | -               | <b>49,531</b>           | <b>33,893</b> | -             | -   | -   |
| <b>Revenues</b>  |                             |                                 |                              |                 |                         |               |               |   |   |
| Provincial Grants - Ministry of Education and Child Care | 626,391                     | 629,145                         |                              | 224,000         | 68,565                  | 872,885       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| Other Revenue  |                             |                                 | 7,382,097                    |                 |                         |               |               |   |   |
|  | 626,391                     | 629,145                         | 7,382,097                    | 224,000         | 68,565                  | 872,885       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| <b>Expenses</b>  |                             |                                 |                              |                 |                         |               |               |   |   |
| Salaries   |                             |                                 |                              |                 |                         |               |               |   |   |
| Teachers   |                             |                                 |                              |                 |                         | 247,002       | 298,200       |   | 9,878,830                                   |
| Principals and Vice Principals                           |                             |                                 |                              |                 |                         | 40,711        | 29,141        |   |   |
| Educational Assistants                                   |                             | 507,458                         |                              |                 |                         |               | 515,036       | 5,369,392                                   |   |
| Support Staff  |                             |                                 |                              | 180,141         | 31,989                  | 212,358       | 36,691        |   |   |
| Other Professionals                                      |                             |                                 |                              |                 |                         |               |               |   |   |
| Substitutes  |                             |                                 |                              |                 | 2,676                   | 4,198         |               |   |   |
|  | -                           | 507,458                         | -                            | 180,141         | 34,665                  | 504,269       | 879,068       | 5,369,392                                   | 9,878,830                                   |
| Employee Benefits  |                             | 121,687                         |                              | 33,338          | 8,337                   | 123,753       | 199,559       | 1,307,984                                   | 2,563,557                                   |
| Services and Supplies                                    | 53,310                      |                                 | 7,006,906                    | 10,521          | 25,563                  | 207,047       | 192,159       |   |   |
|  | 53,310                      | 629,145                         | 7,006,906                    | 224,000         | 68,565                  | 835,069       | 1,270,786     | 6,677,376                                   | 12,442,387                                  |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | 573,081                     | -                               | 375,191                      | -               | -                       | 37,816        | -             | -   | -   |
| <b>Interfund Transfers</b>                               |                             |                                 |                              |                 |                         |               |               |   |   |
| Tangible Capital Assets Purchased                        | (573,081)                   |                                 | (375,191)                    |                 |                         | (37,816)      |               |   |   |
|  | (573,081)                   | -                               | (375,191)                    | -               | -                       | (37,816)      | -             | -   | -   |
| <b>Net Revenue (Expense)</b>                             | -                           | -                               | -                            | -               | -                       | -             | -             | -   | -   |



# School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2024

|  | Classroom<br>Enhancement<br>Fund - Remedies | First Nation<br>Student<br>Transportation | Mental<br>Health<br>in Schools | Changing<br>Results for<br>Young Children | Student &<br>Family<br>Affordability | SEY2KT<br>(Early Years to<br>Kindergarten) | ECL<br>(Early Care<br>& Learning) | Feeding<br>Futures<br>Fund | Health<br>Career<br>Grants |
|--|---|---|--------------------------------|---|--------------------------------------|--|-----------------------------------|----------------------------|----------------------------|
|  | \$  | \$  | \$                             | \$  | \$                                   | \$   | \$                                | \$                         | \$                         |
| <b>Deferred Revenue, beginning of year</b>               |   | 39,957                                    | 837                            | 6,623                                     | 201,071                              |  | 175,000                           |                            |                            |
| <b>Add:</b> Restricted Grants                            |   |   |                                |   |                                      |  |                                   |                            |                            |
| Provincial Grants - Ministry of Education and Child Care | 1,328,037                                   | 211,896                                   | 51,000                         | 6,750                                     | 479,000                              | 19,000                                     | 175,000                           | 1,734,379                  | 5,000                      |
| Other  |   |   |                                |   |                                      |  |                                   |                            |                            |
|  | 1,328,037                                   | 211,896                                   | 51,000                         | 6,750                                     | 479,000                              | 19,000                                     | 175,000                           | 1,734,379                  | 5,000                      |
| <b>Less:</b> Allocated to Revenue                        | 1,328,037                                   | 187,154                                   | 37,575                         | 5,180                                     | 98,625                               | 289  | 244,822                           | 1,162,540                  | -                          |
| <b>Deferred Revenue, end of year</b>                     | -   | <b>64,699</b>                             | <b>14,262</b>                  | <b>8,193</b>                              | <b>581,446</b>                       | <b>18,711</b>                              | <b>105,178</b>                    | <b>571,839</b>             | <b>5,000</b>               |
| <b>Revenues</b>  |   |   |                                |   |                                      |  |                                   |                            |                            |
| Provincial Grants - Ministry of Education and Child Care | 1,328,037                                   | 187,154                                   | 37,575                         | 5,180                                     | 98,625                               | 289  | 244,822                           | 1,162,540                  |                            |
| Other Revenue  |   |   |                                |   |                                      |  |                                   |                            |                            |
|  | 1,328,037                                   | 187,154                                   | 37,575                         | 5,180                                     | 98,625                               | 289  | 244,822                           | 1,162,540                  | -                          |
| <b>Expenses</b>  |   |   |                                |   |                                      |  |                                   |                            |                            |
| Salaries   |   |   |                                |   |                                      |  |                                   |                            |                            |
| Teachers   |   |   | 10,816                         |   |                                      |  |                                   |                            |                            |
| Principals and Vice Principals                           |   |   |                                |   |                                      |  | 202,768                           | 116,562                    |                            |
| Educational Assistants                                   |   |   |                                |   |                                      |  |                                   | 347,458                    |                            |
| Support Staff  |   |   |                                |   |                                      |  |                                   | 56,259                     |                            |
| Other Professionals                                      |   |   |                                |   |                                      |  |                                   |                            |                            |
| Substitutes  | 996,028                                     |   |                                | 3,882                                     |                                      |  |                                   |                            |                            |
|  | 996,028                                     | -   | 10,816                         | 3,882                                     | -                                    | -  | 202,768                           | 520,279                    | -                          |
| Employee Benefits  | 332,009                                     |   | 2,763                          | 636                                       |                                      |  | 42,054                            | 112,353                    |                            |
| Services and Supplies                                    |   | 187,154                                   | 23,996                         | 662                                       | 98,625                               | 289  |                                   | 513,377                    |                            |
|  | 1,328,037                                   | 187,154                                   | 37,575                         | 5,180                                     | 98,625                               | 289  | 244,822                           | 1,146,009                  | -                          |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | -   | -   | -                              | -   | -                                    | -  | -                                 | 16,531                     | -                          |
| <b>Interfund Transfers</b>                               |   |   |                                |   |                                      |  |                                   |                            |                            |
| Tangible Capital Assets Purchased                        |   |   |                                |   |                                      |  |                                   | (16,531)                   |                            |
|  | -   | -   | -                              | -   | -                                    | -  | -                                 | (16,531)                   | -                          |
| <b>Net Revenue (Expense)</b>                             | -   | -   | -                              | -   | -                                    | -  | -                                 | -                          | -                          |

# School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2024

|  | Carlile Youth<br>Inpatient<br>PRP | Violence<br>Prevention | Metro<br>Regional<br>Implementation | Sutherland<br>Track | NSSSAA         | Provincial<br>Schools Outreach<br>Programs | TOTAL            |
|--|-----------------------------------|------------------------|-------------------------------------|---------------------|----------------|--|------------------|
|  | \$                                | \$                     | \$                                  | \$                  | \$             | \$   | \$               |
| <b>Deferred Revenue, beginning of year</b>               | 6,768                             | 20,762                 | 161,147                             | 10,000              | 118,380        |  | 5,147,645        |
| <b>Add:</b> Restricted Grants                            |                                   |                        |                                     |                     |                |  |                  |
| Provincial Grants - Ministry of Education and Child Care | 252,920                           |                        |                                     |                     |                | 1,619,000                                  | 28,599,573       |
| Other  |                                   | 20,000                 | 79,045                              |                     | 354,709        |  | 7,644,607        |
|  | 252,920                           | 20,000                 | 79,045                              | -                   | 354,709        | 1,619,000                                  | 36,244,180       |
| <b>Less:</b> Allocated to Revenue                        | 186,499                           | 6,106                  | 66,185                              | 10,000              | 362,967        | 1,128,039                                  | 35,017,650       |
| <b>Deferred Revenue, end of year</b>                     | <b>73,189</b>                     | <b>34,656</b>          | <b>174,007</b>                      | <b>-</b>            | <b>110,122</b> | <b>490,961</b>                             | <b>6,374,175</b> |
| <b>Revenues</b>  |                                   |                        |                                     |                     |                |  |                  |
| Provincial Grants - Ministry of Education and Child Care | 186,499                           |                        |                                     |                     |                | 1,128,039                                  | 27,190,295       |
| Other Revenue  |                                   | 6,106                  | 66,185                              | 10,000              | 362,967        |  | 7,827,355        |
|  | 186,499                           | 6,106                  | 66,185                              | 10,000              | 362,967        | 1,128,039                                  | 35,017,650       |
| <b>Expenses</b>  |                                   |                        |                                     |                     |                |  |                  |
| Salaries   |                                   |                        |                                     |                     |                |  |                  |
| Teachers   | 107,848                           |                        |                                     |                     | 122,258        | 185,241                                    | 10,850,195       |
| Principals and Vice Principals                           | 38,714                            |                        |                                     |                     |                |  | 427,896          |
| Educational Assistants                                   |                                   |                        |                                     |                     |                |  | 6,739,344        |
| Support Staff  |                                   |                        |                                     |                     | 25,769         |  | 543,207          |
| Other Professionals                                      |                                   |                        |                                     |                     |                | 323,078                                    | 323,078          |
| Substitutes  | 2,966                             |                        |                                     |                     |                | 1,571                                      | 1,011,321        |
|  | 149,528                           | -                      | -                                   | -                   | 148,027        | 509,890                                    | 19,895,041       |
| Employee Benefits  | 33,787                            |                        |                                     |                     | 39,176         | 122,252                                    | 5,043,245        |
| Services and Supplies                                    | 3,184                             | 6,106                  | 66,185                              |                     | 175,764        | 402,421                                    | 8,973,269        |
|  | 186,499                           | 6,106                  | 66,185                              | -                   | 362,967        | 1,034,563                                  | 33,911,555       |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | <b>-</b>                          | <b>-</b>               | <b>-</b>                            | <b>10,000</b>       | <b>-</b>       | <b>93,476</b>                              | <b>1,106,095</b> |
| <b>Interfund Transfers</b>                               |                                   |                        |                                     |                     |                |  |                  |
| Tangible Capital Assets Purchased                        |                                   |                        |                                     | (10,000)            |                | (93,476)                                   | (1,106,095)      |
|  | -                                 | -                      | -                                   | (10,000)            | -              | (93,476)                                   | (1,106,095)      |
| <b>Net Revenue (Expense)</b>                             | <b>-</b>                          | <b>-</b>               | <b>-</b>                            | <b>-</b>            | <b>-</b>       | <b>-</b>                                   | <b>-</b>         |

# School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2024

|  | 2024                | 2024 Actual                            |                  |                    | 2023               |
|--|---------------------|--|------------------|--------------------|--------------------|
|  | Budget<br>(Note 19) | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance    | Actual             |
|  | \$                  | \$                                     | \$               | \$                 | \$                 |
| <b>Revenues</b>                                      |                     |  |                  |                    |                    |
| Provincial Grants                                    |                     |  |                  |                    |                    |
| Ministry of Education and Child Care                 |                     | 127,209                                |                  | 127,209            |                    |
| Investment Income                                    | 88,000              |  | 114,730          | 114,730            | 151,424            |
| Amortization of Deferred Capital Revenue             | 10,495,943          | 10,512,190                             |                  | 10,512,190         | 10,322,220         |
| <b>Total Revenue</b>                                 | <b>10,583,943</b>   | <b>10,639,399</b>                      | <b>114,730</b>   | <b>10,754,129</b>  | <b>10,473,644</b>  |
| <b>Expenses</b>                                      |                     |  |                  |                    |                    |
| Amortization of Tangible Capital Assets              |                     |  |                  |                    |                    |
| Operations and Maintenance                           | 15,677,577          | 15,569,010                             |                  | 15,569,010         | 15,312,483         |
| Write-off/down of Buildings and Sites                |                     | 17,671                                 |                  | 17,671             | -                  |
| Debt Services  |                     |  |                  |                    |                    |
| Capital Lease Interest                               |                     |  |                  | -                  | 545                |
| <b>Total Expense</b>                                 | <b>15,677,577</b>   | <b>15,586,681</b>                      | <b>-</b>         | <b>15,586,681</b>  | <b>15,313,028</b>  |
| <b>Capital Surplus (Deficit) for the year</b>        | <b>(5,093,634)</b>  | <b>(4,947,282)</b>                     | <b>114,730</b>   | <b>(4,832,552)</b> | <b>(4,839,384)</b> |
| <b>Net Transfers (to) from other funds</b>           |                     |  |                  |                    |                    |
| Tangible Capital Assets Purchased                    | 2,904,358           | 2,092,852                              |                  | 2,092,852          | 2,628,031          |
| Local Capital  | 600,000             |  |                  | -                  | -                  |
| Capital Lease Payment                                |                     |  |                  | -                  | 44,991             |
| <b>Total Net Transfers</b>                           | <b>3,504,358</b>    | <b>2,092,852</b>                       | <b>-</b>         | <b>2,092,852</b>   | <b>2,673,022</b>   |
| <b>Other Adjustments to Fund Balances</b>            |                     |  |                  |                    |                    |
| Tangible Capital Assets Purchased from Local Capital |                     | 762,102                                | (762,102)        | -                  |                    |
| <b>Total Other Adjustments to Fund Balances</b>      |                     | <b>762,102</b>                         | <b>(762,102)</b> | <b>-</b>           |                    |
| <b>Total Capital Surplus (Deficit) for the year</b>  | <b>(1,589,276)</b>  | <b>(2,092,328)</b>                     | <b>(647,372)</b> | <b>(2,739,700)</b> | <b>(2,166,362)</b> |
| <b>Capital Surplus (Deficit), beginning of year</b>  |                     | <b>86,736,671</b>                      | <b>2,604,472</b> | <b>89,341,143</b>  | <b>91,507,505</b>  |
| <b>Capital Surplus (Deficit), end of year</b>        |                     | <b>84,644,343</b>                      | <b>1,957,100</b> | <b>86,601,443</b>  | <b>89,341,143</b>  |

# School District No. 44 (North Vancouver)

Tangible Capital Assets  
Year Ended June 30, 2024

|  | Sites             | Buildings          | Furniture and<br>Equipment | Vehicles       | Computer<br>Software | Computer<br>Hardware | Total              |
|--|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
|  | \$                | \$                 | \$                         | \$             | \$                   | \$                   | \$                 |
| <b>Cost, beginning of year</b>                     | 12,472,243        | 562,646,940        | 9,806,184                  | 1,916,847      | 67,917               | 7,938,768            | <b>594,848,899</b> |
| <b>Changes for the Year</b>                        |                   |                    |                            |                |                      |                      |                    |
| Increase:  |                   |                    |                            |                |                      |                      |                    |
| Purchases from:                                    |                   |                    |                            |                |                      |                      |                    |
| Deferred Capital Revenue - Bylaw                   |                   | 5,985,563          | 189,527                    |                |                      | 48,140               | <b>6,223,230</b>   |
| Deferred Capital Revenue - Other                   |                   | 186,484            | 200,914                    |                |                      |                      | <b>387,398</b>     |
| Operating Fund                                     |                   | 84,149             | 151,925                    | 35,239         |                      | 715,444              | <b>986,757</b>     |
| Special Purpose Funds                              |                   | 583,081            | 274,777                    |                |                      | 248,237              | <b>1,106,095</b>   |
| Local Capital                                      |                   | 160,057            |                            |                |                      | 602,045              | <b>762,102</b>     |
| Capital Lease                                      |                   |                    |                            |                |                      | 608,017              | <b>608,017</b>     |
| Transferred from Work in Progress                  |                   | 912,474            |                            |                |                      |                      | <b>912,474</b>     |
|  | -                 | 7,911,808          | 817,143                    | 35,239         | -                    | 2,221,883            | <b>10,986,073</b>  |
| Decrease:  |                   |                    |                            |                |                      |                      |                    |
| Deemed Disposals                                   |                   |                    | 300,175                    | 108,005        |                      | 688,028              | <b>1,096,208</b>   |
| Written-off/down During Year                       |                   | 494,336            |                            |                |                      |                      | <b>494,336</b>     |
| Asset retirement obligation                        |                   | 277,581            |                            |                |                      |                      | <b>277,581</b>     |
|  | -                 | 771,917            | 300,175                    | 108,005        | -                    | 688,028              | <b>1,868,125</b>   |
| <b>Cost, end of year</b>                           | 12,472,243        | 569,786,831        | 10,323,152                 | 1,844,081      | 67,917               | 9,472,623            | <b>603,966,847</b> |
| <b>Work in Progress, end of year</b>               |                   | 3,708,664          |                            |                |                      |                      | <b>3,708,664</b>   |
| <b>Cost and Work in Progress, end of year</b>      | 12,472,243        | 573,495,495        | 10,323,152                 | 1,844,081      | 67,917               | 9,472,623            | <b>607,675,511</b> |
| <b>Accumulated Amortization, beginning of year</b> |                   | 187,684,675        | 2,897,120                  | 879,623        | 33,961               | 3,293,254            | <b>194,788,633</b> |
| <b>Changes for the Year</b>                        |                   |                    |                            |                |                      |                      |                    |
| Increase: Amortization for the Year                |                   | 12,619,774         | 1,006,467                  | 188,047        | 13,582               | 1,741,140            | <b>15,569,010</b>  |
| Decrease:  |                   |                    |                            |                |                      |                      |                    |
| Deemed Disposals                                   |                   |                    | 300,175                    | 108,005        |                      | 688,028              | <b>1,096,208</b>   |
| Written-off During Year                            |                   | 470,604            |                            |                |                      |                      | <b>470,604</b>     |
|  |                   | 470,604            | 300,175                    | 108,005        | -                    | 688,028              | <b>1,566,812</b>   |
| <b>Accumulated Amortization, end of year</b>       |                   | 199,833,845        | 3,603,412                  | 959,665        | 47,543               | 4,346,366            | <b>208,790,831</b> |
| <b>Tangible Capital Assets - Net</b>               | <b>12,472,243</b> | <b>373,661,650</b> | <b>6,719,740</b>           | <b>884,416</b> | <b>20,374</b>        | <b>5,126,257</b>     | <b>398,884,680</b> |

# School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

|  | Buildings               | Furniture and<br>Equipment | Computer<br>Software | Computer<br>Hardware | Total                   |
|--|-------------------------|----------------------------|----------------------|----------------------|-------------------------|
|  | \$                      | \$                         | \$                   | \$                   | \$                      |
| <b>Work in Progress, beginning of year</b> | 1,254,476               |                            |                      |                      | 1,254,476               |
| <b>Changes for the Year</b>                |                         |                            |                      |                      |                         |
| Increase:                                  |                         |                            |                      |                      |                         |
| Deferred Capital Revenue - Bylaw           | 3,259,233               |                            |                      |                      | 3,259,233               |
| Deferred Capital Revenue - Other           | 107,429                 |                            |                      |                      | 107,429                 |
|  | <u>3,366,662</u>        | -                          | -                    | -                    | <u>3,366,662</u>        |
| Decrease:                                  |                         |                            |                      |                      |                         |
| Transferred to Tangible Capital Assets     | 912,474                 |                            |                      |                      | 912,474                 |
|  | <u>912,474</u>          | -                          | -                    | -                    | <u>912,474</u>          |
| <b>Net Changes for the Year</b>            | <u>2,454,188</u>        | -                          | -                    | -                    | <u>2,454,188</u>        |
| <b>Work in Progress, end of year</b>       | <u><u>3,708,664</u></u> | -                          | -                    | -                    | <u><u>3,708,664</u></u> |

# School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

|   | Bylaw<br>Capital          | Other<br>Provincial     | Other<br>Capital        | Total<br>Capital          |
|---|---------------------------|-------------------------|-------------------------|---------------------------|
|   | \$                        | \$                      | \$                      | \$                        |
| <b>Deferred Capital Revenue, beginning of year</b>    | 282,915,665               | 9,450,173               | 4,091,312               | <b>296,457,150</b>        |
| <b>Changes for the Year</b>                           |                           |                         |                         |                           |
| Increase:   |                           |                         |                         |                           |
| Transferred from Deferred Revenue - Capital Additions | 6,223,230                 | 201,883                 | 185,515                 | <b>6,610,628</b>          |
| Transferred from Work in Progress                     | 825,918                   | 5,632                   | 80,924                  | <b>912,474</b>            |
|   | <u>7,049,148</u>          | <u>207,515</u>          | <u>266,439</u>          | <u><b>7,523,102</b></u>   |
| Decrease:   |                           |                         |                         |                           |
| Amortization of Deferred Capital Revenue              | 10,005,402                | 285,686                 | 221,102                 | <b>10,512,190</b>         |
| Revenue Recognized on Write-off/down of Buildings     | 6,066                     |                         |                         | <b>6,066</b>              |
|   | <u>10,011,468</u>         | <u>285,686</u>          | <u>221,102</u>          | <u><b>10,518,256</b></u>  |
| <b>Net Changes for the Year</b>                       | <u>(2,962,320)</u>        | <u>(78,171)</u>         | <u>45,337</u>           | <u><b>(2,995,154)</b></u> |
| <b>Deferred Capital Revenue, end of year</b>          | <u>279,953,345</u>        | <u>9,372,002</u>        | <u>4,136,649</u>        | <u><b>293,461,996</b></u> |
| <b>Work in Progress, beginning of year</b>            | 1,167,919                 | 5,632                   | 80,924                  | <b>1,254,475</b>          |
| <b>Changes for the Year</b>                           |                           |                         |                         |                           |
| Increase  |                           |                         |                         |                           |
| Transferred from Deferred Revenue - Work in Progress  | 3,259,233                 | 107,429                 |                         | <b>3,366,662</b>          |
|   | <u>3,259,233</u>          | <u>107,429</u>          | <u>-</u>                | <u><b>3,366,662</b></u>   |
| Decrease  |                           |                         |                         |                           |
| Transferred to Deferred Capital Revenue               | 825,918                   | 5,632                   | 80,924                  | <b>912,474</b>            |
|   | <u>825,918</u>            | <u>5,632</u>            | <u>80,924</u>           | <u><b>912,474</b></u>     |
| <b>Net Changes for the Year</b>                       | <u>2,433,315</u>          | <u>101,797</u>          | <u>(80,924)</u>         | <u><b>2,454,188</b></u>   |
| <b>Work in Progress, end of year</b>                  | <u>3,601,234</u>          | <u>107,429</u>          | <u>-</u>                | <u><b>3,708,663</b></u>   |
| <b>Total Deferred Capital Revenue, end of year</b>    | <u><b>283,554,579</b></u> | <u><b>9,479,431</b></u> | <u><b>4,136,649</b></u> | <u><b>297,170,659</b></u> |

# School District No. 44 (North Vancouver)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2024

|  | Bylaw<br>Capital | MECC<br>Restricted<br>Capital | Other<br>Provincial<br>Capital | Land<br>Capital | Other<br>Capital | Total      |
|--|------------------|-------------------------------|--------------------------------|-----------------|------------------|------------|
| <b>Balance, beginning of year</b>                        | \$ 4,039         | \$ -                          | \$ 128,782                     | \$ -            | \$ 115,196       | \$ 248,017 |
| <b>Changes for the Year</b>                              |                  |                               |                                |                 |                  |            |
| Increase:  |                  |                               |                                |                 |                  |            |
| Provincial Grants - Ministry of Education and Child Care | 9,478,424        |                               | 1,674,536                      |                 |                  | 11,152,960 |
| Other  |                  |                               |                                |                 | 78,794           | 78,794     |
|  | 9,478,424        | -                             | 1,674,536                      | -               | 78,794           | 11,231,754 |
| Decrease:  |                  |                               |                                |                 |                  |            |
| Transferred to DCR - Capital Additions                   | 6,223,230        |                               | 201,883                        |                 | 185,515          | 6,610,628  |
| Transferred to DCR - Work in Progress                    | 3,259,233        |                               | 107,429                        |                 |                  | 3,366,662  |
|  | 9,482,463        | -                             | 309,312                        | -               | 185,515          | 9,977,290  |
| <b>Net Changes for the Year</b>                          | (4,039)          | -                             | 1,365,224                      | -               | (106,721)        | 1,254,464  |
| <b>Balance, end of year</b>                              | -                | -                             | 1,494,006                      | -               | 8,475            | 1,502,481  |

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

**School District No. 44 (North Vancouver)**

**Fiscal Year Ended June 30, 2024**

**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, 2024**

**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, 2024**  
**SCHEDULE OF REMUNERATION AND EXPENSES**

| <u>NAME</u>                        | <u>POSITION</u> | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|------------------------------------|-----------------|---------------------------|-----------------------|
| ANDERSON, DANIEL JOHN              | TRUSTEE         | \$ 29,637                 | \$ 2,113              |
| GERLACH, CYNTHIA LOUISE            | TRUSTEE         | 29,697                    | 1,488                 |
| MANN, KULVIR                       | TRUSTEE         | 30,674                    | 1,491                 |
| MUNRO, LINDA                       | TRUSTEE         | 31,449                    | 1,315                 |
| TSIAKOS, GEORGE                    | TRUSTEE         | 29,637                    | 1,289                 |
| TUMANENG, LAILANI GAPIDO           | TRUSTEE         | 29,637                    | 1,289                 |
| WILSON, ANTJE                      | TRUSTEE         | 30,142                    | 1,489                 |
| <b>TOTAL FOR ELECTED OFFICIALS</b> |                 | <b>\$ 210,873</b>         | <b>\$ 10,474</b>      |

| <u>OTHER EMPLOYEES</u>      | <u>POSITION</u>       | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-----------------------------|-----------------------|---------------------------|-----------------------|
| ABERNETHY, TARA LYN         | TEACHERS              | \$ 94,064                 | \$ -                  |
| ADAM, CAROLINE C.           | TEACHERS              | 99,699                    | 2,450                 |
| ADAM, MILIA                 | TEACHERS              | 105,005                   | 267                   |
| ADIE, KAHLYN DIANA E.       | TEACHERS              | 93,087                    | 76                    |
| AHLUWALIA, LOVELEEN         | TEACHERS              | 101,567                   | -                     |
| AHOY, MICHELLE              | TEACHERS              | 86,508                    | 547                   |
| AIELLO, MARIA               | TEACHERS              | 108,641                   | 787                   |
| ALBERT, RAPHAELLE           | TEACHERS              | 110,183                   | -                     |
| ALEXIS, TARA MARIE          | TEACHERS              | 108,641                   | 50                    |
| ALMEIDA, JEANINE ANITA      | TEACHERS              | 77,343                    | 1,436                 |
| AMES, LAURA ALLISON         | ADMINISTRATORS        | 142,256                   | 9,330                 |
| AMIRIECHIMEH, ZAHRA         | TEACHERS              | 99,649                    | -                     |
| ANDERSON, ASHLEY MARY-THERE | TEACHERS              | 80,595                    | 343                   |
| ANDERSON, STEPHANIE L.      | TEACHERS              | 100,520                   | 27                    |
| ANDREWS, DAVID ALLEN        | ADMINISTRATORS        | 131,145                   | 2,691                 |
| ARAGON, JENNIFER ELIZABETH  | TEACHERS              | 117,588                   | 168                   |
| ARKINSTALL, KENDRA IRIS     | ADMINISTRATORS        | 130,789                   | 3,048                 |
| ARNOLD, BRIDGET             | TEACHERS              | 76,889                    | 499                   |
| ARNOLD, MARJORIE            | TEACHERS              | 120,450                   | -                     |
| ARREAGA, ALICIA ESTHER      | TEACHERS              | 108,641                   | -                     |
| ARYANPOUR, APAMEH           | TEACHERS              | 84,649                    | -                     |
| ATKINSON, CHRISTOPHER J     | ASSIST SUPERINTENDENT | 226,193                   | 10,414                |
| AUDIA, SALVATORE            | TEACHERS              | 108,752                   | -                     |
| AULIN, NICOLA L.            | TEACHERS              | 99,750                    | -                     |
| AW-YONG, JEFFREY CHIEN FEI  | TEACHERS              | 117,272                   | 53                    |
| BACKIE, KEVIN DANIEL        | TEACHERS              | 94,009                    | -                     |
| BADESHA, TAJINDER           | TEACHERS              | 107,932                   | 60                    |
| BAILEY, GENEVIEVE S.        | TEACHERS              | 79,860                    | 302                   |
| BAKER, BRADLEY RAYMOND      | SECONDED              | 209,181                   | -                     |
| BAKER, KATHLEEN MICHELE     | TEACHERS              | 108,024                   | 127                   |
| BAKER, MELISSA ANNE         | TEACHERS              | 88,298                    | 220                   |
| BAKER, SHAKTI               | TEACHERS              | 81,937                    | 656                   |
| BAKER, TREVOR R.            | TEACHERS              | 111,599                   | -                     |
| BALEN, NADINE ANN           | TEACHERS              | 110,747                   | 69                    |
| BALL, SAMANTHA M.           | TEACHERS              | 80,676                    | 1,116                 |
| BALLOU, MELANIE DIANNE R.   | TEACHERS              | 108,743                   | 10                    |
| BALTRUSCHAT, DORIS W.       | TEACHERS              | 79,200                    | -                     |
| BARATTINI, VANESSA OLGA     | TEACHERS              | 110,235                   | 231                   |
| BARNETT, SANDRA             | TEACHERS              | 108,698                   | 841                   |
| BARRECA, ELIZABETH MARIE    | TEACHERS              | 88,048                    | 495                   |
| BARRETT, MARK CHRISTOPHE    | ADMINISTRATORS        | 160,420                   | 11,547                |
| BARRIE, MATTHEW             | TEACHERS              | 85,794                    | 2,280                 |
| BATES, MARNIE ELIZABETH     | TEACHERS              | 119,248                   | 316                   |
| BATISTA, CYNTHIA MARIE      | TEACHERS              | 108,412                   | 973                   |
| BAUCK, HANS G.              | TEACHERS              | 93,882                    | -                     |
| BAUMANN, ADAM SAMUEL        | ADMINISTRATORS        | 177,424                   | 10,489                |
| BAXTER, KERRY A             | TEACHERS              | 85,291                    | -                     |

| <u>NAME</u>               | <u>POSITION</u>     | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|---------------------------|---------------------|---------------------------|-----------------------|
| BEAUDRY, KELSEY DAWN      | TEACHERS            | 87,642                    | -                     |
| BECK, LAUREN A.           | TEACHERS            | 86,272                    | -                     |
| BECK, TOBY T              | TEACHERS            | 109,393                   | 204                   |
| BEERE, SARAH              | HR MANAGER          | 103,073                   | 40                    |
| BELANGER, CAMILLE         | TEACHERS            | 82,922                    | 739                   |
| BELANGER, MARYSE          | TEACHERS            | 85,080                    | -                     |
| BELL, BRENDA JOYCE        | ADMINISTRATORS      | 166,341                   | 750                   |
| BELL, GEORGINA JANICE     | TEACHERS            | 108,641                   | -                     |
| BENKO, JENNA A.           | TEACHERS            | 95,225                    | -                     |
| BENNETT, ASHLEY           | TEACHERS            | 79,394                    | 42                    |
| BENNETT, BRYCE R.         | TEACHERS            | 85,615                    | 1,937                 |
| BENNETT, SCOTT GORDON     | TEACHERS            | 109,456                   | -                     |
| BENOIT, HEIDI L.          | TEACHERS            | 120,174                   | 1,342                 |
| BENTLEY, SCOTT DAVID      | TEACHERS            | 115,729                   | 224                   |
| BERGLER, RYANNE SUZANNE   | TEACHERS            | 87,609                    | 601                   |
| BERGSTRAND, CAROLYN MARIE | TEACHERS            | 110,672                   | 937                   |
| BERMUDEZ, JENNIFER E.     | TEACHERS            | 91,875                    | 172                   |
| BERNIER, CHRISTINE ANNE   | TEACHERS            | 77,009                    | -                     |
| BERRY, ROSALIND           | TEACHERS            | 91,985                    | 1,771                 |
| BERTRAND, JULIE A         | ADMINISTRATORS      | 141,632                   | 1,693                 |
| BEST, PAUL T.             | TEACHERS            | 105,735                   | 1,121                 |
| BEST, SARAH NICOLE        | ADMINISTRATORS      | 162,217                   | 7,668                 |
| BEUK, GRACE               | TEACHERS            | 76,564                    | 237                   |
| BEVERIDGE, DOUGLAS        | ADMINISTRATORS      | 157,900                   | 750                   |
| BEVIS, CHRIS              | TEACHERS            | 91,069                    | -                     |
| BIRCHENALL, KAREN L       | TEACHERS            | 118,102                   | -                     |
| BIRD, KELSEY              | TEACHERS            | 93,970                    | -                     |
| BISHOP, LIZA LYNN         | TEACHERS            | 83,316                    | -                     |
| BJORNSON, KIT ROYDEN      | TEACHERS            | 118,210                   | -                     |
| BLACK, KATHERINE JANE     | TEACHERS            | 108,908                   | 558                   |
| BLAIS-CREPEAU, CATHERINE  | TEACHERS            | 84,200                    | 299                   |
| BLAKENEY, CHRISTINE R     | TEACHERS            | 78,443                    | 3,804                 |
| BLAKER, KELLY             | TEACHERS            | 100,714                   | -                     |
| BLAY, CHRISTOPHER JOHN    | TEACHERS            | 111,537                   | 735                   |
| BLUME, LISA DESIREE       | TEACHERS            | 97,309                    | 1,337                 |
| BOGEN, KORY ERIC          | TEACHERS            | 118,853                   | 3,157                 |
| BOLJUNCIC, MILAN TONY     | TEACHERS            | 109,820                   | 115                   |
| BOLTON, LAURENCE NATACHA  | TEACHERS            | 83,973                    | 25                    |
| BOND, PETER DAVID         | TEACHERS            | 120,063                   | -                     |
| BORAK, MARTINE L.         | ADMINISTRATORS      | 122,694                   | 71                    |
| BOTT, JASON D             | TEACHERS            | 80,529                    | -                     |
| BOTTESELLE, AMANDA A.     | TEACHERS            | 87,989                    | 270                   |
| BOTTESELLE, RYAN          | TEACHERS            | 78,555                    | 3,009                 |
| BOWCOTT, NADYA            | TEACHERS            | 82,223                    | 759                   |
| BOYARSKI, CHANTELE L.     | TEACHERS            | 86,469                    | 116                   |
| BRADSHAW, CARLA CHRISTINE | TEACHERS            | 82,606                    | -                     |
| BRADSHAW, DAVID JAMES     | TEACHERS            | 108,641                   | 1,446                 |
| BRADY, ALANNA LOUISE      | TEACHERS            | 109,820                   | 65                    |
| BRADY, BRIAN PATRICK      | TEACHERS            | 106,289                   | 10,130                |
| BRADY, MEGAN MARY         | TEACHERS            | 110,183                   | 20                    |
| BRAULT, ALEXANDRE         | TEACHERS            | 99,750                    | 73                    |
| BRAZIER, BRONWYN C.       | TEACHERS            | 77,285                    | -                     |
| BREAKFAST, LANA LEE       | PURCHASING MANAGER  | 92,185                    | 1,829                 |
| BREEZE, EMMA J.           | TEACHERS            | 85,539                    | 809                   |
| BRENNAN, MARISSA E.       | TEACHERS            | 86,976                    | -                     |
| BRENT, SHAWNA             | TEACHERS            | 82,764                    | 964                   |
| BRIEN, CASSANDRA          | TEACHERS            | 88,318                    | -                     |
| BRODIE, SIMONE A.         | TEACHERS            | 91,340                    | 3,449                 |
| BROWN, COURTENAY E.       | TEACHERS            | 86,818                    | -                     |
| BROWN, KYLE               | TEACHERS            | 99,438                    | 404                   |
| BRUCHESI, JEFF            | TEACHERS            | 91,756                    | -                     |
| BRUMEC, SUZANNE JUDITH    | TEACHERS            | 108,641                   | 669                   |
| BUDNOV, VOLODYMYR         | IT NETWORK ENGINEER | 79,851                    | 500                   |
| BULGER, MURRAY ARTHUR     | TEACHERS            | 110,183                   | 684                   |

| <u>NAME</u>                 | <u>POSITION</u>             | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-----------------------------|-----------------------------|---------------------------|-----------------------|
| BULSARA, ANGELEE            | TEACHERS                    | 110,183                   | 31                    |
| BUNCE, MAGDALENE            | TEACHERS                    | 91,806                    | 2,941                 |
| BURNETT, MATTHEW CHRISTIAN  | TEACHERS                    | 110,183                   | 2,221                 |
| BURNS, JENNIFER LORRAINE    | TEACHERS                    | 107,550                   | 467                   |
| BURTT, TROY ANDREW          | TEACHERS                    | 106,069                   | 910                   |
| BYRNE, HEATHER              | TEACHERS                    | 100,989                   | -                     |
| CABANA, MICHAEL JOHN        | TEACHERS                    | 99,649                    | 568                   |
| CABRERA, SEBASTIAN          | TEACHERS                    | 108,879                   | 4,054                 |
| CADMAN, DAVID SPENCER M.    | ADMINISTRATORS              | 138,554                   | 14,651                |
| CAMPBELL, JOSEPH ANATEXIS   | ADMINISTRATORS              | 157,900                   | 2,780                 |
| CAMPBELL, TARA K.           | HR MANAGER                  | 97,990                    | 944                   |
| CANNON, MELANIE             | TEACHERS                    | 105,035                   | 2,842                 |
| CAPELLE, ELODIE D           | TEACHERS                    | 78,867                    | 126                   |
| CAPITANIA-KWOK, TERENCE     | MAINTENANCE COORDINATOR     | 95,008                    | 429                   |
| CAPRI, JOSHUA               | TEACHERS                    | 100,638                   | 304                   |
| CARABETTA, STEPHANIE        | TEACHERS                    | 79,737                    | 22                    |
| CARDLE, PETER JOSEPH        | TEACHERS                    | 112,786                   | 450                   |
| CARLSON, CHELSEA            | TEACHERS                    | 99,132                    | 93                    |
| CARMICHAEL, HELEN CHRISTINE | TEACHERS                    | 89,638                    | -                     |
| CARNEY, MICHELLE            | TEACHERS                    | 83,084                    | 474                   |
| CARRUTH, ANNA               | TEACHERS                    | 99,636                    | 564                   |
| CARSON, SUSAN ADELE         | TEACHERS                    | 108,586                   | 1,503                 |
| CARTER, ROBERT JAMES        | GROUND                      | 94,222                    | 157                   |
| CATALANO, LAURENA MICHELLE  | TEACHERS                    | 108,566                   | 115                   |
| CERESA, DANIEL              | TEACHERS                    | 92,475                    | 21                    |
| CHADDOCK, WILLIAM C.        | TEACHERS                    | 92,898                    | -                     |
| CHAMBERS, HELEN L           | ADMINISTRATORS              | 133,773                   | 1,203                 |
| CHAN, JEFFREY G             | TEACHERS                    | 78,893                    | 175                   |
| CHAN, RICK                  | ADMINISTRATORS              | 78,950                    | 2,971                 |
| CHAND, JEENIECE ANLASHA     | ADMINISTRATORS              | 155,863                   | 13,148                |
| CHAND, NARESH               | TEACHERS                    | 99,750                    | -                     |
| CHANG, CHEN LEI (KEVIN)     | TEACHERS                    | 76,569                    | 86                    |
| CHANG, EDITH HEN LEE        | TEACHERS                    | 97,844                    | 448                   |
| CHANG, TAEWON(MICHAEL)      | TEACHERS                    | 95,930                    | 569                   |
| CHAPMAN, KATHERINE FRANCES  | TEACHERS                    | 107,186                   | 247                   |
| CHAPMAN, MICHAEL D.         | ASST DIRECTOR OF FACILITIES | 162,020                   | 1,190                 |
| CHAPMAN, TRACEY ANN         | TEACHERS                    | 79,719                    | 31                    |
| CHEN, DAMON H.              | TEACHERS                    | 80,652                    | -                     |
| CHENG, COREY                | TEACHERS                    | 96,686                    | -                     |
| CHENG, SUSANA               | TEACHERS                    | 110,183                   | 592                   |
| CHENG, TAO                  | HVAC TECHNICIAN             | 88,939                    | 164                   |
| CHEUNG, PING KWAN           | IT APPLICATIONS DEVELOPER   | 93,559                    | -                     |
| CHIESA, MARISA              | TEACHERS                    | 99,750                    | 88                    |
| CHITTY, ALAN CYRIL          | HVAC PLUMBER                | 114,646                   | 418                   |
| CHITTY, JUSTYN A            | HVAC PLUMBER                | 75,031                    | 384                   |
| CHIU, JANA E MICHELLE       | TEACHERS                    | 111,141                   | 578                   |
| CHOI, JUNGKWON              | TEACHERS                    | 89,434                    | 112                   |
| CHONG, DANIEL SHUE          | TEACHERS                    | 109,420                   | -                     |
| CHONG, SELINA CHUI FOONG    | TEACHERS                    | 97,211                    | 1,935                 |
| CHORNEY-WILSON, AMBER DYANE | TEACHERS                    | 98,558                    | 53                    |
| CHOW, SUSANNE J.            | TEACHERS                    | 80,456                    | 56                    |
| CHURCH, JEREMY ANDREW       | ADMINISTRATORS              | 169,470                   | 7,802                 |
| CIESLIK, MICHELLE           | TEACHERS                    | 89,602                    | -                     |
| CLANCY, SEAN MATTHEW M.     | TEACHERS                    | 108,641                   | -                     |
| CLARK, ESTHER ROCHELLE      | TEACHERS                    | 76,458                    | -                     |
| CLARK, KAMMI ANNE           | ADMINISTRATORS              | 142,158                   | 2,628                 |
| COATES, DARRYL R A          | DDC TECH                    | 81,578                    | -                     |
| COFFIN, ANNA                | TEACHERS                    | 76,173                    | 104                   |
| COLANGELO, MENINA C.        | ADMINISTRATORS              | 130,432                   | 5,401                 |
| COMPTON, KATELYN GRACE      | TEACHERS                    | 121,373                   | 1,040                 |
| CONN, CHANTRY ERIN          | TEACHERS                    | 119,248                   | -                     |
| CONSTANTIS, ALIKI ELENI     | TEACHERS                    | 86,821                    | 474                   |
| CONWAY, SHERYL NOREEN       | HR ASSISTANT                | 108,061                   | 102                   |
| CORBETT, CATHERINE          | TEACHERS                    | 99,031                    | -                     |

| <u>NAME</u>                | <u>POSITION</u>     | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|----------------------------|---------------------|---------------------------|-----------------------|
| CORDY-SIMPSON, TARA        | TEACHERS            | 110,147                   | 550                   |
| CORRIGAN, MEGAN            | TEACHERS            | 81,953                    | 493                   |
| COULING, LAURA             | TEACHERS            | 87,568                    | -                     |
| COUPLAND, WILLIAM ALLAN    | TEACHERS            | 97,103                    | 77                    |
| COWARD, DEVAN W.           | TEACHERS            | 100,783                   | 65                    |
| COX, DAVID EDWARD          | TEACHERS            | 100,625                   | -                     |
| CRAIK, DAVID C.            | TEACHERS            | 112,382                   | -                     |
| CRANSTOUN, HELEN           | TEACHERS            | 110,558                   | 204                   |
| CROUCH, SASHA MIAH REESE   | TEACHERS            | 86,510                    | 66                    |
| CROWE, JENNIFER ANNA       | TEACHERS            | 108,056                   | 135                   |
| CROWTHER, TRISTAN BRUCE    | ADMINISTRATORS      | 153,647                   | 5,131                 |
| CUNLIFFE, IAN GAARE        | TEACHERS            | 94,583                    | -                     |
| CURRY, KELLY ANN           | ADMINISTRATORS      | 138,554                   | 6,713                 |
| CUSANELLI, CARLO C.        | TEACHERS            | 99,750                    | 601                   |
| CUSANELLI, DEBRA ELLEN     | TEACHERS            | 100,452                   | 710                   |
| D'AOUST, KELLY ANNE MARIE  | TEACHERS            | 110,747                   | 100                   |
| DAI, LAN                   | TEACHERS            | 119,888                   | -                     |
| DALE, NANCY JOANNE         | TEACHERS            | 107,914                   | 170                   |
| DALEY, TAMMY JEAN          | TEACHERS            | 109,111                   | 788                   |
| DANG, CALVIN MICHAEL       | TEACHERS            | 109,820                   | -                     |
| DASH, NATASHA IRENE ANN    | TEACHERS            | 110,060                   | 310                   |
| DASHKEVICH, VIKKI J.       | TEACHERS            | 109,909                   | 71                    |
| DAVIDSON, LINDSAY ANN      | TEACHERS            | 109,475                   | 512                   |
| DAVIDSON, ROSS DOUGLAS     | SECURITY RUNNER     | 102,652                   | 344                   |
| DAVIS, KEVIN JOHN          | TEACHERS            | 108,302                   | -                     |
| DAWSON, SARAH C.           | ADMINISTRATORS      | 116,073                   | 1,804                 |
| DAY, CHERYL IRENE          | TEACHERS            | 79,719                    | 1,553                 |
| DEAN, SARAH                | ELECTRICIAN         | 76,005                    | 385                   |
| DEJGIR, MONA               | TEACHERS            | 90,361                    | -                     |
| DELEURME, ROBIN JOSEPH     | TEACHERS            | 112,931                   | -                     |
| DELLENEY, PHYLLIS JEANNE   | TEACHERS            | 98,972                    | -                     |
| DEMINGER, LINDA CLAIRE     | TEACHERS            | 99,649                    | 611                   |
| DEMINGER, NANCY CATHERINE  | TEACHERS            | 99,649                    | 118                   |
| DENNY, ALAINA NOELLE       | ADMINISTRATORS      | 130,789                   | 3,047                 |
| DESAI, JAGRUTI             | ADMINISTRATORS      | 138,554                   | 750                   |
| DESBIENS, SYLVAIN          | TEACHERS            | 99,649                    | -                     |
| DESBRISSAY, BRITTANY EVE   | ELECTRICIAN         | 83,480                    | 250                   |
| DEWLING, HEATHER P         | TEACHERS            | 95,080                    | 380                   |
| DHANJI, KHATIJA NIZAR      | TEACHERS            | 113,134                   | 882                   |
| DICKSON, JORDAN            | TEACHERS            | 101,025                   | -                     |
| DIDIER, DAVID WESLEY       | TEACHERS            | 99,293                    | -                     |
| DIDIER, MICHELLE LEANNE    | TEACHERS            | 112,008                   | 1,127                 |
| DISHAW, KATHRYN LAURIE     | TEACHERS            | 110,183                   | 137                   |
| DOHM, SUZETTE CHRISTINA    | ADMINISTRATORS      | 166,341                   | 6,910                 |
| DOKHANI, VEIS              | TEACHERS            | 96,463                    | 868                   |
| DOLAN, SARAH ALISON        | TEACHERS            | 98,837                    | 541                   |
| DOLL, CHRISTOPHER MUNRO    | TEACHERS            | 110,124                   | -                     |
| DONALD, JOHN THOMAS        | TEACHERS            | 110,183                   | -                     |
| DOTZEVA, TEODORA           | DIRECTOR OF IT      | 155,290                   | 677                   |
| DOWLING, KATHLENE MARY     | TEACHERS            | 86,904                    | 587                   |
| DOWNIE, MEGHAN LEIGH       | ADMINISTRATORS      | 145,958                   | 10,203                |
| DOYLE, ARIEL MONENN        | TEACHERS            | 99,334                    | 475                   |
| DOYLE, JENNIFER L.         | TEACHERS            | 77,571                    | 108                   |
| DREW, CRAIG WILLIAM        | TEACHERS            | 108,599                   | 202                   |
| DREW, JOANNE MARIE         | TEACHERS            | 109,820                   | 335                   |
| DREW, TIFFANY L.           | TEACHERS            | 81,056                    | 61                    |
| DROULIS, SANDRA L          | TEACHERS            | 98,209                    | -                     |
| DRURY, MARIA HELENA        | DIRECTOR OF FINANCE | 155,290                   | 3,089                 |
| DUDLEY, DEBORAH FRANCEEN A | TEACHERS            | 106,141                   | 1,600                 |
| DUMONT, MYRIAM             | TEACHERS            | 110,291                   | 644                   |
| DUMONT, STEPHEN J          | TEACHERS            | 75,149                    | -                     |
| DUPREY, JANINE MARY        | TEACHERS            | 99,649                    | -                     |
| EADON, FELICITY ANN        | TEACHERS            | 88,078                    | -                     |
| EARL, RYAN CAMERON         | TEACHERS            | 111,919                   | 280                   |

| <u>NAME</u>                  | <u>POSITION</u>        | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|------------------------------|------------------------|---------------------------|-----------------------|
| EARLAND, DAVID J.            | TEACHERS               | 88,317                    | 842                   |
| EBY, JENNIFER                | TEACHERS               | 97,555                    | -                     |
| EDGAR, CHRISTOPHER MICHAEL   | TEACHERS               | 111,616                   | -                     |
| EDGAR, RYAN JACOB            | TEACHERS               | 109,638                   | 409                   |
| EHLING, DIANE A.             | ADMINISTRATORS         | 138,554                   | 2,416                 |
| ELLIOTT, CHARLOTTE (MOLLY)   | TEACHERS               | 100,425                   | -                     |
| ELLWOOD, LAURA LYNNE RUTH    | TEACHERS               | 115,470                   | 606                   |
| EMANOUILIDIS, NICOLAOS       | TEACHERS               | 99,649                    | -                     |
| EMBLEY, DARREN EDWARDS       | TEACHERS               | 110,165                   | 106                   |
| EUGENE, MARCEL BERNARD       | TEACHERS               | 116,648                   | 1,954                 |
| EVERTON, EDWARD C.           | TEACHERS               | 81,201                    | 291                   |
| EWING-NAGY, EMMA             | TEACHERS               | 76,172                    | 975                   |
| FAGANELLO, LAURA             | TEACHERS               | 99,990                    | 86                    |
| FALCONER, CAROLINE ANNE      | TEACHERS               | 115,391                   | 101                   |
| FAN, ARIEL                   | TEACHERS               | 91,203                    | 1,354                 |
| FARRELL, BRADLEY RAY         | TEACHERS               | 110,184                   | -                     |
| FARRELL, KATHERINE A         | TEACHERS               | 108,696                   | -                     |
| FARRELL, SUSAN DAWN          | TEACHERS               | 108,388                   | -                     |
| FEATHERSTONE, GRANT          | TEACHERS               | 101,436                   | 415                   |
| FEBBRAIO, TANYA K            | TEACHERS               | 85,897                    | -                     |
| FERREIRA BENETTI, ALEXANDRE  | IT NETWORK ENGINEER    | 80,209                    | -                     |
| FILTEAU, CHLOE S             | TEACHERS               | 90,835                    | 45                    |
| FINDEN, FIONNA D             | TEACHERS               | 98,922                    | 904                   |
| FINLAY, ELSPETH MACKENZIE    | TEACHERS               | 110,183                   | -                     |
| FITZGIBBON, GAMELLE          | TEACHERS               | 111,008                   | -                     |
| FLACK, JEREMY                | TEACHERS               | 78,945                    | -                     |
| FLETCHER, ALEXIS KATHLEEN    | TEACHERS               | 111,787                   | 5                     |
| FLETCHER, MARY PHYLLIS       | TEACHERS               | 112,494                   | 313                   |
| FONG, CHIN (MARCO) SHING     | TEACHERS               | 83,780                    | 2,026                 |
| FONG, JONROSS                | ADMINISTRATORS         | 115,419                   | 1,486                 |
| FORSYTH, DONALD MICHAEL      | TEACHERS               | 106,014                   | 9,063                 |
| FORTIN, MARK JAMES           | TEACHERS               | 108,468                   | 3,437                 |
| FOX, ADAM                    | TEACHERS               | 97,961                    | 1,104                 |
| FRAINE, GILLIAN SUZANNE      | TEACHERS               | 108,605                   | 671                   |
| FRANCIS, ALYSIA L            | TEACHERS               | 99,955                    | 3,009                 |
| FRAUENSTEIN, TANJA GEORGINA  | TEACHERS               | 99,649                    | -                     |
| FRIESEN, JANET PATRICIA      | TEACHERS               | 110,354                   | 410                   |
| FRIESEN, MEGAN J             | TEACHERS               | 109,672                   | -                     |
| FRITH, SOFIA                 | TEACHERS               | 117,331                   | 2,112                 |
| FRITZLAN, AMANDA             | TEACHERS               | 104,746                   | -                     |
| FROST, NATALIE MAN CHING     | TEACHERS               | 110,183                   | 222                   |
| FULTON, (KRISTINA) LINDY     | TEACHERS               | 91,158                    | -                     |
| FULTON, SEAN EVERARD         | TEACHERS               | 99,467                    | -                     |
| GAGNON, CHRISTINE A J        | TEACHERS               | 88,578                    | 574                   |
| GALE, SCOTT ERIC             | TEACHERS               | 108,750                   | 34                    |
| GALLILEE, HEATHER LYNN       | TEACHERS               | 108,641                   | 1,009                 |
| GAMACHE, CHAD ALAN           | TEACHERS               | 99,700                    | -                     |
| GAMEL, MONIQUE ELISA         | TEACHERS               | 108,752                   | 157                   |
| GARCIA CASTILLO, ERIN MARIE  | TEACHERS               | 95,833                    | -                     |
| GARDNER, PATRICIA KAREN      | TEACHERS               | 108,277                   | -                     |
| GAZIT, YAEL                  | TEACHERS               | 78,751                    | -                     |
| GERANDOL, BRIGETTE ANNE M.L. | ADMINISTRATORS         | 149,283                   | 3,990                 |
| GIBBS, CARSON DONALD         | TEACHERS               | 110,183                   | -                     |
| GILL, KRISTEN MARIE          | TEACHERS               | 107,914                   | 257                   |
| GIRAUD, HEATHER K.           | SERVICE CENTRE MANAGER | 98,535                    | 3,701                 |
| GODO, KRISTY                 | ADMINISTRATORS         | 128,331                   | 2,948                 |
| GOELLER, LARS ANDREW         | TEACHERS               | 95,772                    | -                     |
| GONDEKOVA, IVANA             | TEACHERS               | 99,285                    | 39                    |
| GOODMAN, HAYLEY LYNNE        | TEACHERS               | 103,814                   | 1,811                 |
| GORDON, JILLIAN ASHLEY       | ADMINISTRATORS         | 148,927                   | 1,369                 |
| GRANTHAM, BEVERLEY JOYCE     | TEACHERS               | 86,429                    | 211                   |
| GREEN, KAITLYN               | TEACHERS               | 88,933                    | -                     |
| GREENBERG, ALLYSON ELIZABETH | TEACHERS               | 99,649                    | 1,142                 |
| GREENE, ROSEANNE             | ADMINISTRATORS         | 156,887                   | 6,644                 |

| <u>NAME</u>                    | <u>POSITION</u>           | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|--------------------------------|---------------------------|---------------------------|-----------------------|
| GRENDDEL, ANNE LISE VICTORIA   | ADMINISTRATORS            | 138,554                   | 1,869                 |
| GREWAL-SOLANKI, SARBJIT KAUR   | TEACHERS                  | 96,045                    | -                     |
| GROCOTT, JODIE LYN             | TEACHERS                  | 81,179                    | 1,010                 |
| GROSS, EVAN G                  | TEACHERS                  | 75,179                    | -                     |
| GRUETZNER, KAITLYN M           | TEACHERS                  | 92,483                    | 952                   |
| GUPTA, SANGEETA                | TEACHERS                  | 99,649                    | -                     |
| GURD, GREGORY J                | TEACHERS                  | 78,011                    | -                     |
| HALL, CAREN JANET              | ADMINISTRATORS            | 145,958                   | 11,230                |
| HALL, LAURA ROBIN              | TEACHERS                  | 117,219                   | 339                   |
| HALLAM, TRACEY ARTHUR          | TEACHERS                  | 108,585                   | 94                    |
| HALLIDAY, ELISSA               | TEACHERS                  | 78,102                    | -                     |
| HAM, CHERYL ANN                | ADMINISTRATORS            | 138,554                   | 3,089                 |
| HAMILTON, ALLISON ELIZABETH    | TEACHERS                  | 116,544                   | 33                    |
| HANNA, JESSICA                 | TEACHERS                  | 85,733                    | 141                   |
| HANSELL, JULIAN                | TEACHERS                  | 99,649                    | 154                   |
| HANSEN, MARK TAYLOR            | TEACHERS                  | 108,641                   | -                     |
| HARDEN, BELINDA LAURA          | TEACHERS                  | 109,129                   | -                     |
| HARRINGTON, TESSA ISOBEL R.    | TEACHERS                  | 108,747                   | 67                    |
| HARRIS, CODY L                 | TEACHERS                  | 79,394                    | 373                   |
| HARRIS, DAVID NOEL             | TEACHERS                  | 110,297                   | -                     |
| HARRIS, JOHNEEN CATHERINE      | TEACHERS                  | 108,145                   | 200                   |
| HARTWELL, CATHERINE            | TEACHERS                  | 78,333                    | 1,050                 |
| HEAVEN, MARISSA KATHERINE      | TEACHERS                  | 99,700                    | -                     |
| HEBBOURN, WENDY JANE           | TEACHERS                  | 99,649                    | -                     |
| HEBERT-WONG, JESSAMINE CAROL   | TEACHERS                  | 93,003                    | -                     |
| HELM, STEPHANIE C.             | TEACHERS                  | 95,916                    | 978                   |
| HENRY, SEAN DAVID L.           | TEACHERS                  | 118,210                   | -                     |
| HERNANDEZ FISHER, CRISTINA ALE | TEACHERS                  | 108,185                   | 611                   |
| HERRERA DOMINGUEZ, DANIA       | TEACHERS                  | 97,495                    | 209                   |
| HERRINGTON, JAMIE E            | TEACHERS                  | 93,596                    | 683                   |
| HERSCHMILLER, DANIELLE M.      | TEACHERS                  | 79,833                    | 144                   |
| HEWSON, DANIELLE JENNET        | TEACHERS                  | 99,699                    | -                     |
| HIGGINS, MONICA DANICE         | TEACHERS                  | 108,965                   | 133                   |
| HILL, JANET ANNE               | TEACHERS                  | 108,277                   | 684                   |
| HILSON, JENNIFER MARY          | TEACHERS                  | 99,649                    | -                     |
| HOCKLEY, GREGORY DOUGLAS       | ADMINISTRATORS            | 162,121                   | 3,435                 |
| HOGAN, DANIEL MAURICE          | TEACHER ON CALL           | 75,754                    | -                     |
| HOLLETT, ROSALIND ANN          | TEACHERS                  | 86,913                    | -                     |
| HOLLIDAY, DEBORAH ANNE         | TEACHERS                  | 109,308                   | 454                   |
| HOLLINGSWORTH, PAMELA          | TEACHERS                  | 98,307                    | 397                   |
| HOLMAN, RANDALL L.             | ADMINISTRATORS            | 157,900                   | 1,863                 |
| HOLT, MICHAEL BRADEN           | TEACHERS                  | 75,546                    | 142                   |
| HOODSPITH, MEGAN ARMINDA       | TEACHERS                  | 110,312                   | -                     |
| HOPE, NATALIE                  | TEACHERS                  | 108,459                   | 268                   |
| HOPKINS, ALAN M.               | TEACHERS                  | 98,933                    | 547                   |
| HOU, CHENYU                    | BUDGET MANAGER            | 89,194                    | 734                   |
| HOWELL, OWEN GORDON            | TEACHERS                  | 110,183                   | -                     |
| HUANG, JIE (JERRY)             | IT SYSTEM TECHNICIAN      | 105,382                   | 980                   |
| HUDSON, CYNTHIA LOUISE         | ADMINISTRATORS            | 153,682                   | 2,678                 |
| HUGHES, BRYAN ROY              | TEACHERS                  | 106,737                   | 12,945                |
| HUGHES, MARIE ELIZABETH        | TEACHERS                  | 99,649                    | -                     |
| HUNDAL, BALRAJ SINGH           | HVAC PLUMBER              | 87,111                    | 898                   |
| HUNGLE, CARY GRAEME            | ADMINISTRATORS            | 166,341                   | 9,487                 |
| HUNT, ROY DONALD               | TEACHERS                  | 108,096                   | -                     |
| INFANTA, KATRINA MICHELLE      | TEACHERS                  | 111,976                   | -                     |
| IRANI, PARWEEN                 | TEACHERS                  | 99,649                    | -                     |
| IRANI, TUZAR                   | ADMINISTRATORS            | 130,402                   | 12,184                |
| IRELAND, TIMOTHY DAVID J       | ADMINISTRATORS            | 145,958                   | 9,253                 |
| ISRAEL, JUDITH RUTH            | TEACHERS                  | 86,692                    | 1,663                 |
| ITO, CELINE                    | TEACHERS                  | 108,752                   | -                     |
| JACKSON, JASON ROBERT          | IT INFRASTRUCTURE MANAGER | 100,772                   | 1,003                 |
| JACKSON, JEFFREY PAUL          | MAINTENANCE MANAGER       | 127,614                   | 4,455                 |
| JACKSON, REBECCA JANE          | TEACHERS                  | 88,258                    | -                     |
| JACOBSON, MEGGAN               | TEACHERS                  | 81,777                    | 178                   |

| <u>NAME</u>               | <u>POSITION</u>          | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|---------------------------|--------------------------|---------------------------|-----------------------|
| JASEK, PAULA              | TEACHERS                 | 111,160                   | 1,420                 |
| JAYNE, EMILY R            | TEACHERS                 | 85,348                    | -                     |
| JEFFERSON, CATHERINE G.   | ADMINISTRATORS           | 130,075                   | 4,746                 |
| JEFFERSON, TANYA LOUISE   | TEACHERS                 | 107,550                   | -                     |
| JENKINS, CATHY DIANE      | PROJECT MANAGER          | 105,739                   | 4,478                 |
| JENKS, ANDREA K           | TEACHERS                 | 112,277                   | 100                   |
| JENSEN, PATRICIA KAREN    | TEACHERS                 | 100,136                   | 517                   |
| JEPSEN, BREANNE L.        | TEACHERS                 | 99,165                    | -                     |
| JETTE, THERESA            | TEACHERS                 | 112,718                   | 1,524                 |
| JOHAL, SANJEET SINGH      | ADMINISTRATORS           | 157,544                   | 2,118                 |
| JOHNS, HWIE LIE           | TEACHERS                 | 94,427                    | 237                   |
| JOHNSON, CAROL M.         | TEACHERS                 | 110,295                   | 164                   |
| JOHNSON, MARGO LAURIE     | TEACHERS                 | 79,719                    | -                     |
| JOHNSON, ROBERT RODERICK  | TEACHERS                 | 108,641                   | 373                   |
| JOHNSON, SHERI JEAN       | TEACHERS                 | 110,762                   | 5,624                 |
| JOHNSON, SUZANNE L        | TEACHERS                 | 77,487                    | -                     |
| JOHNSTON, SUSAN KELLY     | TEACHERS                 | 111,894                   | 288                   |
| JOHNSTONE, COURTNEY P.    | ADMINISTRATORS           | 131,145                   | 3,243                 |
| JONAT, KIMBERLY ANN       | ADMINISTRATORS           | 166,341                   | 3,585                 |
| JONES, NICOLA MARY        | TEACHERS                 | 83,712                    | 3,829                 |
| JOO, KRISTEN              | TEACHERS                 | 87,373                    | 188                   |
| JOURDAIN, JULIA SUZANNE   | TEACHERS                 | 93,200                    | 47                    |
| JUNG, KIMBERLEY E         | ADMINISTRATORS           | 140,099                   | 2,703                 |
| KABOK, SABOLC             | TEACHERS                 | 102,480                   | 3,713                 |
| KABOLI, ARASH             | TEACHERS                 | 114,213                   | 144                   |
| KADI, JULIA               | TEACHERS                 | 78,826                    | 83                    |
| KALAMAR, TANJA            | CAPITAL PROJECTS MANAGER | 132,634                   | 3,084                 |
| KAM, CINDY                | TEACHERS                 | 95,327                    | -                     |
| KAN, ROBIN                | TEACHERS                 | 86,695                    | 97                    |
| KANEGAE, VALERIE LOUISE   | TEACHERS                 | 108,752                   | -                     |
| KARMALI, BERGEES          | TEACHERS                 | 108,694                   | 790                   |
| KARR, DAVID RYAN          | TEACHERS                 | 111,141                   | 1,204                 |
| KARVELIS, GERASIMOS-GEORG | TEACHERS                 | 105,573                   | 929                   |
| KEEVIL, ANDREA LEE        | TEACHERS                 | 88,149                    | 739                   |
| KELLEY, MORAG JEAN        | ADMINISTRATORS           | 122,997                   | 2,392                 |
| KELLY, ASHLEY M.          | TEACHERS                 | 108,641                   | 191                   |
| KELLY, R SPENCER          | ADMINISTRATORS           | 157,900                   | 868                   |
| KELLY, SEAN               | TEACHERS                 | 110,184                   | -                     |
| KELSCH, ALEX              | TEACHERS                 | 96,152                    | 1,028                 |
| KELSCH, MAXWELL L         | TEACHERS                 | 76,965                    | -                     |
| KENNEDY, LAURIE MICHELLE  | TEACHERS                 | 108,641                   | 100                   |
| KENNY, KATHRYN JOY        | TEACHERS                 | 108,312                   | 1,531                 |
| KERR, ALLISON             | ADMINISTRATORS           | 161,765                   | 5,251                 |
| KERR, KRISTEN             | TEACHERS                 | 100,630                   | 102                   |
| KILDAW, KRISTINA L.       | TEACHERS                 | 95,140                    | 46                    |
| KIM, JIA                  | TEACHERS                 | 81,912                    | -                     |
| KINAKIN, JENNIFER Y.      | TEACHERS                 | 112,783                   | 3,357                 |
| KING, CHARLES LUCAS       | ADMINISTRATORS           | 157,901                   | 5,217                 |
| KIRKLAND, CHRISTOPHER     | TEACHERS                 | 107,914                   | -                     |
| KITTS, IAIN J.            | TEACHERS                 | 94,848                    | -                     |
| KLAUSEN, SHELOAH LEE      | TEACHERS                 | 107,521                   | 82                    |
| KNIBBS, JENNIFER MARY     | TEACHERS                 | 99,700                    | -                     |
| KOENIGSFEST, LAURA LEIGH  | TEACHERS                 | 75,789                    | 820                   |
| KOLOSKA, EMMA             | TEACHERS                 | 75,680                    | 999                   |
| KONAR, KATHLEEN           | TEACHERS                 | 76,398                    | -                     |
| KORLAK, HEATHER L.        | TEACHERS                 | 98,791                    | -                     |
| KORSCH, LISA MARIE        | TEACHERS                 | 99,649                    | -                     |
| KOSSMANN, CELINE          | TEACHERS                 | 85,220                    | -                     |
| KOVANDA, DANA             | TEACHERS                 | 77,462                    | -                     |
| KOVEN, VALERIE SUZANNE    | EXECUTIVE ASSISTANT      | 78,754                    | 16,246                |
| KOZAK, ADAM CHRISTIAN     | TEACHERS                 | 110,184                   | 2,689                 |
| KRISTENSEN, LAURA-MARIE   | TEACHERS                 | 108,840                   | 707                   |
| KWAN, TIM TIE-MUN         | TEACHERS                 | 110,935                   | 1,072                 |
| KWONG, JENNIFER D.        | TEACHERS                 | 82,036                    | 208                   |



| <u>NAME</u>                   | <u>POSITION</u>         | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-------------------------------|-------------------------|---------------------------|-----------------------|
| LA ROUE, KELLY                | ADMINISTRATORS          | 157,722                   | 3,107                 |
| LABRECQUE, LINDSAY ALLISON    | TEACHERS                | 99,699                    | -                     |
| LACEY, KATHLEEN F             | TEACHERS                | 84,642                    | -                     |
| LACHICA, FERNANDO T           | PAINTER                 | 85,459                    | 173                   |
| LAM, FAI MICHAEL              | TEACHERS                | 108,734                   | 289                   |
| LAMB, ALEXANDRA E.            | TEACHERS                | 86,584                    | 1,197                 |
| LANE, JOANNA M.               | ADMINISTRATORS          | 139,176                   | 4,362                 |
| LANGLOIS, NATHALIE M.         | TEACHERS                | 108,641                   | 84                    |
| LANGLOIS, STEPHANIE CHRISTINE | TEACHERS                | 117,085                   | 2,475                 |
| LANGSTON, RAMESES CARLTON     | TEACHERS                | 108,641                   | 264                   |
| LANZI, JILLIAN RAE            | TEACHERS                | 108,388                   | 1,108                 |
| LAUFER, DANIEL T              | TEACHERS                | 99,932                    | -                     |
| LAURSEN, PATRICIA             | TEACHERS                | 109,504                   | -                     |
| LAUZON, WILLIAM JOSEPH        | TEACHERS                | 120,002                   | -                     |
| LAVALLEE, DAVID               | TEACHERS                | 81,761                    | -                     |
| LAWSON, JANET CHRISTINE       | TEACHERS                | 99,520                    | -                     |
| LAWSON, JOCELYN ANNE          | ADMINISTRATORS          | 157,900                   | 1,557                 |
| LAYTON, KARIN LOUISE          | TEACHERS                | 98,972                    | 1,215                 |
| LAZAROVA, ANTONIA V           | TEACHERS                | 100,956                   | 110                   |
| LEBOE, MAUREEN FRANCES        | TEACHERS                | 86,913                    | 61                    |
| LECHLEITER, KATE CAROLINE     | ADMINISTRATORS          | 153,148                   | 750                   |
| LEE SUN, CORINNA P.           | TEACHERS                | 86,890                    | 588                   |
| LEE, FRANCIS SANG-HAG         | TEACHERS                | 109,746                   | 3,629                 |
| LEE, HEE-YOUNG RAINA          | TEACHERS                | 80,536                    | -                     |
| LEE, KIRA DALYCE              | TEACHERS                | 77,429                    | -                     |
| LEE, MIN-JEN (KELLY)          | TEACHERS                | 76,173                    | 547                   |
| LEE, ZISIN                    | TEACHERS                | 96,761                    | -                     |
| LENZ, CATHERINE ELEANOR       | TEACHERS                | 98,655                    | 184                   |
| LEONARD, GLENN SCOTT          | MAINTENANCE COORDINATOR | 105,259                   | 123                   |
| LESSMAN SIMM, HEIDI           | TEACHERS                | 76,267                    | -                     |
| LEUNG, FRANK WING-FAI         | TEACHERS                | 99,649                    | -                     |
| LEUNG, MARLYN NG              | TEACHERS                | 108,641                   | 518                   |
| LEW, RACHAEL CHRISTINE        | TEACHERS                | 85,399                    | -                     |
| LEWIS, RAYMOND ALEXANDER      | TEACHERS                | 116,227                   | 1,010                 |
| LI, LU                        | TEACHERS                | 96,763                    | 718                   |
| LIEBLICH, ALEXANDRA           | TEACHERS                | 109,820                   | -                     |
| LINDAHL, KELLY                | TEACHERS                | 87,575                    | -                     |
| LIU, YU CHYI DAVID            | TEACHERS                | 87,266                    | -                     |
| LIPP, LETITIA R               | TEACHERS                | 110,296                   | 1,436                 |
| LITTLE, SUSAN F.              | TEACHERS                | 108,510                   | 9                     |
| LIU, DAMIEN TAI-MING          | TEACHERS                | 107,186                   | -                     |
| LLOYD, TRACEY                 | TEACHERS                | 99,649                    | 493                   |
| LO, ELLIOT                    | TEACHERS                | 84,780                    | 713                   |
| LO, SAMANTHA KAI YAN          | TEACHERS                | 112,381                   | 174                   |
| LOCKLESS, BRYAN COLIN         | TEACHERS                | 108,641                   | 1,853                 |
| LOK, VINCENT                  | TEACHERS                | 90,436                    | 166                   |
| LONNEBERG, KATHERINE JEAN     | TEACHERS                | 89,684                    | -                     |
| LONNEBERG, KORY ANDREW        | TEACHERS                | 99,269                    | -                     |
| LONSBROUGH, STEPHEN CLIFFORD  | TEACHERS                | 99,649                    | -                     |
| LOUISY-DANIEL, PEGGY          | TEACHERS                | 90,827                    | 606                   |
| LOUWE, LAURIE JEAN ELENA      | TEACHERS                | 108,641                   | 31                    |
| LOVEGROVE, CALIE MORGAN       | TEACHERS                | 104,862                   | -                     |
| LOWE, JESSICA                 | TEACHERS                | 97,951                    | 6,260                 |
| LU, XU LI                     | ACCOUNTING MANAGER      | 107,015                   | 1,821                 |
| LUCHINSKI, TY LEONARD         | TEACHERS                | 108,641                   | -                     |
| LUCHSINGER, DAYLEN NEAL       | ADMINISTRATORS          | 124,279                   | 3,100                 |
| LUMLEY, SARAH L               | TEACHERS                | 76,128                    | 122                   |
| LUPTON, CAROLINE BRIAR        | TEACHERS                | 101,006                   | 7,960                 |
| LUSK, KELLEY                  | TEACHERS                | 90,412                    | 667                   |
| LY, KHUNG                     | HVAC TECHNICIAN         | 91,535                    | 715                   |
| MACARIO, MARIANNE JOAN        | TEACHERS                | 112,381                   | 669                   |
| MACCARL, ISLA B.              | TEACHERS                | 101,075                   | -                     |
| MACDONALD, DANIELLE C.        | TEACHERS                | 108,641                   | 175                   |
| MACDONALD, JENNIFER ANN       | TEACHERS                | 117,902                   | -                     |

| <u>NAME</u>               | <u>POSITION</u>        | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|---------------------------|------------------------|---------------------------|-----------------------|
| MACDONALD, KARLY BREANNE  | TEACHERS               | 82,748                    | -                     |
| MACDONALD, TOBY LYNNE     | TEACHERS               | 111,043                   | -                     |
| MACIVER, TERRI-LYNN J     | TEACHERS               | 107,868                   | 81                    |
| MACKENZIE, JAMES M        | DIRECTOR OF FACILITIES | 172,643                   | 10                    |
| MACLEOD, TIMOTHY P        | ADMINISTRATORS         | 157,900                   | 4,491                 |
| MACNAUGHT, ANNA           | TEACHERS               | 110,183                   | 376                   |
| MACNEIL, LINETTE ODELE    | TEACHERS               | 110,936                   | -                     |
| MACPHAIL, NORMAN GRANT    | TEACHERS               | 119,964                   | -                     |
| MADILL, CHRISTOPHER J C   | TEACHERS               | 76,047                    | 624                   |
| MADILL, ELIZABETH ANNE    | TEACHERS               | 108,566                   | 55                    |
| MADSEN, ERIN STACEY       | TEACHERS               | 99,285                    | 652                   |
| MAH, STEPHEN K            | TEACHERS               | 76,922                    | 314                   |
| MALIK, DIVYA              | TEACHERS               | 84,304                    | 1,267                 |
| MALONE, ERIN              | TEACHERS               | 113,121                   | 28                    |
| MANARA, JENNIFER ELAINE   | TEACHERS               | 85,035                    | -                     |
| MANN, JANIS C.            | ADMINISTRATORS         | 157,187                   | 1,522                 |
| MANN, LUCAS SAMUEL        | TEACHERS               | 107,452                   | 708                   |
| MANNARINO, MELISSA SALWA  | TEACHERS               | 78,831                    | -                     |
| MANNES, CARLA SAMANTHA    | TEACHERS               | 109,197                   | 894                   |
| MANSON, ALENA             | TEACHERS               | 109,292                   | 1,242                 |
| MAQUIGNAZ, SUSAN E.       | TEACHERS               | 111,832                   | 396                   |
| MARINING, DANICA          | TEACHERS               | 95,730                    | 1,420                 |
| MARINING, MIKAELA         | TEACHERS               | 78,608                    | 150                   |
| MARSHALL, KAREN MICHIO    | TEACHERS               | 113,134                   | 986                   |
| MARSHALL, SHANNON DAWN    | TEACHERS               | 109,456                   | -                     |
| MARTIN, ARLENE            | ASSIST SUPERINTENDENT  | 217,867                   | 8,930                 |
| MARTIN, STEVEN MICHAEL    | TEACHERS               | 112,584                   | 607                   |
| MARTIN, VINCENT P.        | TEACHERS               | 91,422                    | 75                    |
| MARTIN, WENDY JO-ANN      | TEACHERS               | 110,183                   | 25                    |
| MARTINELLO, RUDY          | TEACHERS               | 84,327                    | -                     |
| MATHIESON, DAVID T.       | TEACHERS               | 99,750                    | -                     |
| MATSUBUCHI, WENDY JUNKO   | TEACHERS               | 79,539                    | 201                   |
| MAVOR, MIA LINN           | TEACHERS               | 114,171                   | 380                   |
| MAWSON, ROBERT SCOTT      | TEACHERS               | 106,641                   | -                     |
| MAXWELL, STEPHANIE SUSAN  | TEACHERS               | 119,888                   | 29                    |
| MAY, JOULIA               | TEACHERS               | 108,641                   | 233                   |
| MAYERT, RUSSELL           | ADMINISTRATORS         | 130,610                   | 1,760                 |
| MAYNARD, JILLIAN MARGRIT  | TEACHERS               | 79,799                    | 2,097                 |
| MAZZEI, SARAH             | TEACHERS               | 75,921                    | -                     |
| MCALLISTER, MARIA LEE     | TEACHERS               | 108,318                   | -                     |
| MCCARTNEY, DEBORAH JANE   | TEACHERS               | 99,700                    | 124                   |
| MCCAULEY, JILL ELIZABETH  | TEACHERS               | 98,922                    | 797                   |
| MCCORMICK, THEODORE JOHN  | TEACHERS               | 99,649                    | -                     |
| MCCORQUODALE, NICOLA      | TEACHERS               | 119,788                   | 5,824                 |
| MCCURDY, SARAH E.         | TEACHERS               | 108,206                   | -                     |
| MCDERMID, AMY             | TEACHERS               | 99,965                    | -                     |
| MCDONNELL, BRYN A         | TEACHERS               | 76,856                    | 188                   |
| MCFARLANE, ELIZABETH ANNE | TEACHERS               | 110,183                   | 543                   |
| MCGILL, JESSICA M.P.      | TEACHERS               | 93,952                    | -                     |
| MCGOWAN, JOHN SAMUEL      | ADMINISTRATORS         | 166,341                   | 1,310                 |
| MCGUIRE, LORI-ANN NANCY   | TEACHERS               | 99,649                    | 124                   |
| MCINTYRE, SYLVIA MARIE    | TEACHERS               | 79,639                    | 271                   |
| MCKAY, ANGELA LEIGH       | TEACHERS               | 97,334                    | 142                   |
| MCKAY, KATHRYN DANAE      | TEACHERS               | 99,649                    | 298                   |
| MCKAY, TAMARA             | TEACHERS               | 112,494                   | 562                   |
| MCKENNA, CHRISTY L.       | TEACHERS               | 110,183                   | -                     |
| MCKINNON, KIMBERLEY ERIN  | TEACHERS               | 95,740                    | -                     |
| MCLEAN, LISA ANNE         | TEACHERS               | 99,649                    | -                     |
| MCLEAN, SARAH E.          | TEACHERS               | 92,768                    | 573                   |
| MCMULLAN, CONOR           | DIRECTOR OF EDUCATION  | 148,385                   | 465                   |
| MCOUAT, CAROL ANN         | TEACHERS               | 108,609                   | -                     |
| MCPHERSON, DANIEL JOHN    | TEACHERS               | 108,641                   | 443                   |
| MCTAVISH, NATALIE S.      | TEACHERS               | 78,415                    | 148                   |
| MCWILLIAM, EMILY          | TEACHERS               | 95,498                    | 1,092                 |

| <u>NAME</u>                 | <u>POSITION</u>         | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-----------------------------|-------------------------|---------------------------|-----------------------|
| MEILLEUR, SIMONE FRANCES    | TEACHERS                | 99,896                    | 106                   |
| MERCIER, YVETTE ANNETTE N.  | SECONDED                | 161,974                   | -                     |
| MEULE, ANGELA               | ADMINISTRATORS          | 149,462                   | 1,205                 |
| MEY, NICOLA L.              | ADMINISTRATORS          | 134,854                   | 1,908                 |
| MEYER, GREGORY SCOTT        | TEACHERS                | 109,820                   | -                     |
| MIDZAIN, RUTH ANNE          | TEACHERS                | 84,397                    | 116                   |
| MILES, GENEVIEVE ANIK       | TEACHERS                | 88,696                    | 481                   |
| MILKS, MAYNARD LIONEL       | TEACHERS                | 105,404                   | -                     |
| MILLAR, DANA M.             | TEACHERS                | 119,309                   | -                     |
| MILLER, CHRISTOPHER JAMES   | TEACHERS                | 108,277                   | 275                   |
| MILLER, CODY DOUGLAS        | TEACHERS                | 97,499                    | 155                   |
| MINN, EUGENE                | TEACHERS                | 108,752                   | -                     |
| MIRAFTAB, BABAK             | TEACHERS                | 111,936                   | -                     |
| MISCEO, CONCETTA            | TEACHERS                | 99,336                    | 53                    |
| MISTRY, IRA GUPTA           | TEACHERS                | 77,762                    | 76                    |
| MITCHELL, ANN MALENE        | TEACHERS                | 108,641                   | 474                   |
| MITCHELL, SARAH L.          | TEACHERS                | 99,285                    | -                     |
| MITRUK, TERRY STEPHEN       | TEACHERS                | 94,895                    | 1,529                 |
| MONAHAN-BESSE, ALEXANDRA K. | TEACHERS                | 83,529                    | -                     |
| MONCADO, DEAN JOSEPH        | TEACHERS                | 106,041                   | 16                    |
| MONTGOMERIE, KATE P.        | TEACHERS                | 79,482                    | 8,485                 |
| MONTGOMERY, SHEENA MARIE    | TEACHERS                | 79,355                    | 227                   |
| MOREL, LYNN ISABEL          | TEACHERS                | 79,515                    | 175                   |
| MORGAN, NICOLA ELAINE       | RECORDS MANAGER         | 110,119                   | 2,334                 |
| MORGAN, SUZANNE MARIE       | TEACHERS                | 99,717                    | 206                   |
| MORIN, CHARLES L            | ELECTRICIAN             | 84,208                    | 118                   |
| MORRIS, DIANA               | TEACHERS                | 124,455                   | 542                   |
| MORRISON, HILARY GAIL       | TEACHERS                | 80,251                    | -                     |
| MORROW, GABRIELLE N.        | TEACHERS                | 99,649                    | 276                   |
| MOTAGHEDI, SHAHRZAD         | TEACHERS                | 83,329                    | 1,208                 |
| MRKICH, SOREN               | TEACHERS                | 108,641                   | 476                   |
| MULDER, GAIL LOUISE         | TEACHERS                | 98,195                    | 1,140                 |
| MULLER, JENNIFER RHONDA     | TEACHERS                | 95,855                    | -                     |
| MULOCK, JESSICA S.          | TEACHERS                | 92,424                    | 14                    |
| MUMFORD, WILLOW             | TEACHERS                | 110,297                   | -                     |
| MUNRO, KELLY LYNN           | TEACHERS                | 118,824                   | -                     |
| MURDOCK, JAMES ANDREW       | TEACHERS                | 110,295                   | 1,407                 |
| MURNAGHAN, SHELLEY LYNN     | TEACHERS                | 98,922                    | -                     |
| MURPHY, CHRISTOPHER E.      | TEACHERS                | 99,649                    | 45                    |
| MURTON, DAVID WILLIAM       | TEACHERS                | 116,922                   | -                     |
| MUTER, GORDON JAMES         | TEACHERS                | 99,649                    | -                     |
| MYERS, SHAWN DARCY T.       | TEACHERS                | 99,747                    | 1,532                 |
| NAFREY, SARAH FELICITY      | TEACHERS                | 77,626                    | 473                   |
| NEAL, JEREMY J              | MAINTENANCE COORDINATOR | 105,989                   | 463                   |
| NEUFELD, STEPHEN R.         | TEACHER ON CALL         | 75,447                    | -                     |
| NEVISON, JAMES H            | TEACHERS                | 109,886                   | 27                    |
| NG, ANTHONY                 | TEACHERS                | 108,744                   | -                     |
| NICHOLLS, KATIE MARIE       | TEACHERS                | 96,066                    | -                     |
| NOEL, CHLOE                 | TEACHERS                | 80,955                    | 378                   |
| NORVELL, EMILY J            | TEACHERS                | 76,139                    | 791                   |
| NOVAK, JANICE LYNNE         | TEACHERS                | 109,820                   | -                     |
| NYGARD, WILLIAM R.          | IT NETWORK ENGINEER     | 77,422                    | 1,551                 |
| O'BRIEN, XENEY POTA         | ASST DIRECTOR OF HR     | 143,774                   | 7,935                 |
| O'BRIEN-KOPACEK, BRIDGET    | ADMINISTRATORS          | 146,740                   | 5,189                 |
| O'CONNOR, THERESE ELLEN     | TEACHERS                | 110,240                   | 34                    |
| O'NEILL, LEANNE EVELYN      | TEACHERS                | 107,969                   | 95                    |
| OHASHI, KIM MICHIO          | TEACHERS                | 91,406                    | 9,574                 |
| OHLHAUSER, DARLENE          | TEACHERS                | 95,952                    | 222                   |
| OLDRIDGE, KAREN E.          | TEACHERS                | 99,964                    | 578                   |
| OLIVER, SIAN PATRICIA       | TEACHERS                | 93,176                    | 262                   |
| OLIVER, SONJA M.            | TEACHERS                | 85,751                    | 1,455                 |
| OLSON, ROBERT JAMES         | TEACHERS                | 110,609                   | 2,103                 |
| ORELLANA, MARTHA ANNE       | TEACHERS                | 108,919                   | 1,278                 |
| ORR, CARLA N.               | ADMINISTRATORS          | 157,900                   | 750                   |

| <u>NAME</u>                 | <u>POSITION</u>         | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-----------------------------|-------------------------|---------------------------|-----------------------|
| OSMAN, RACHEL M             | TEACHERS                | 78,767                    | -                     |
| OSZADSKY, ILONA             | TEACHERS                | 107,866                   | 1,935                 |
| OTERO, MONICA C             | TEACHERS                | 93,105                    | -                     |
| OTTENBREIT, LISA COLLEEN    | TEACHERS                | 109,456                   | -                     |
| OTTENBREIT, NIKOLAS         | TEACHERS                | 77,071                    | 72                    |
| OUCHAREK, SUSAN LOUISE      | TEACHERS                | 109,475                   | 763                   |
| OWEN, LOUISE MAUREEN        | TEACHERS                | 110,183                   | -                     |
| OWEN, MAGGIE M.             | TEACHERS                | 92,042                    | -                     |
| PACE, STEVEN A.             | TEACHERS                | 91,547                    | 80                    |
| PAIUK, NICOLE ALEXANDRA     | TEACHERS                | 123,843                   | 1,176                 |
| PANKIW, SAMUEL J.           | TEACHERS                | 110,183                   | 812                   |
| PANTON, CLAUDIA ANNABELLE   | TEACHERS                | 93,882                    | 715                   |
| PARKER, TINE                | ADMINISTRATORS          | 138,929                   | 3,634                 |
| PATEL, FALGUNI S            | SERVICE OPS COORDINATOR | 76,942                    | 48                    |
| PATHAK, ANITA               | TEACHERS                | 110,183                   | 650                   |
| PATHER, BHASHKAREN          | TEACHERS                | 112,931                   | 280                   |
| PATTERSON, KATHLEEN ANN     | TEACHERS                | 83,198                    | 2,163                 |
| PAUL, HEATHER               | TEACHERS                | 90,911                    | 5,561                 |
| PEARSON, HEATHER LOUISE     | TEACHERS                | 99,649                    | 299                   |
| PEDERSEN, LISA ANN          | TEACHERS                | 99,955                    | 453                   |
| PEERS, IAN A                | TEACHERS                | 99,982                    | -                     |
| PEERS, JESSA M              | TEACHERS                | 98,094                    | 75                    |
| PELLETIER, KAARINA KATHLEEN | TEACHERS                | 88,044                    | 671                   |
| PELTON, SALLY DAWN          | TEACHERS                | 110,002                   | -                     |
| PENA, KATRINA KAIRA         | TEACHERS                | 92,722                    | 1,491                 |
| PERISTERIS, HELEN           | TEACHERS                | 79,752                    | 162                   |
| PERRIN, CAMERON             | TEACHERS                | 80,785                    | -                     |
| PERSHICK, KELLY             | TEACHERS                | 89,066                    | 836                   |
| PEWSEY, CATHERINE           | TEACHERS                | 108,749                   | -                     |
| PHILLIPS, MICHELLE ANNE     | TEACHERS                | 108,752                   | -                     |
| PICCONE, CRISTINA LUISA     | TEACHERS                | 97,698                    | 157                   |
| PICKERING, HEATHER S.       | TEACHERS                | 99,563                    | -                     |
| PICKERING, SEAN EDWARD      | MAINTENANCE COORDINATOR | 105,439                   | -                     |
| PIKE, JANE MANDERSON        | TEACHERS                | 76,496                    | 982                   |
| PINESE, ROBYN K             | TEACHERS                | 83,538                    | -                     |
| PINK, ELLIS                 | TEACHERS                | 88,914                    | 163                   |
| PISICA, COSTIN FLORIN       | TEACHERS                | 110,296                   | 300                   |
| PISTILLI, ANNA              | TEACHERS                | 108,752                   | 297                   |
| PITEUX, CATHERINE J.        | TEACHERS                | 89,518                    | 85                    |
| PLACE, SARA PAULINE         | TEACHERS                | 88,191                    | 668                   |
| PLAISANT, SARAH A           | TEACHERS                | 115,206                   | 90                    |
| POLYMENAKOS, GEORGE FOTIOS  | ADMINISTRATORS          | 138,554                   | 2,056                 |
| POOLE, JULIA KAREN          | TEACHERS                | 99,649                    | -                     |
| POSNIKOFF, MARIKA ALEXANDRA | TEACHERS                | 88,216                    | -                     |
| POSTL, HEIDI                | TEACHERS                | 94,518                    | 1,400                 |
| POWELL, MAHALIA B.          | TEACHERS                | 78,886                    | 781                   |
| POWER, MARIA                | TEACHERS                | 110,672                   | 337                   |
| POZNIKOFF, MICHELLE J.      | TEACHERS                | 82,653                    | 679                   |
| PRATT, MICHELLE MELISSA     | TEACHERS                | 109,881                   | -                     |
| PREPCHUK, JAY DOUGLAS       | TEACHERS                | 92,092                    | 325                   |
| PRESCOTT, MARY JOANNE       | TEACHERS                | 99,649                    | 408                   |
| PREVETTE, BRADLEY ROBERT    | TEACHERS                | 108,641                   | -                     |
| PRICE, BRANDI               | TEACHERS                | 89,902                    | -                     |
| PRICE, TERI                 | PAYROLL MANAGER         | 125,944                   | 5,999                 |
| PRIMROSE, CRYSTAL RENEE N.  | TEACHERS                | 99,649                    | -                     |
| PRINGLE, TARA ELIZABETH     | TEACHERS                | 86,004                    | 803                   |
| PRIOR, AMANDA               | TEACHERS                | 108,292                   | -                     |
| PROSS, CORALEE KATHLEEN     | ADMINISTRATORS          | 115,205                   | 5,876                 |
| PRUNER, MICHAEL JAMES       | TEACHERS                | 119,536                   | -                     |
| PULICE, ASHLEY L.           | TEACHERS                | 92,572                    | 2,241                 |
| PURVIS, HOLLY ANNE          | TEACHERS                | 85,399                    | -                     |
| QUARLESS, MARYN CURLING     | TEACHERS                | 76,121                    | 84                    |
| QUEE, ERIKA                 | TEACHERS                | 79,719                    | 5                     |
| RAE, TOVA                   | TEACHERS                | 75,491                    | 861                   |

| <u>NAME</u>                    | <u>POSITION</u>     | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|--------------------------------|---------------------|---------------------------|-----------------------|
| RAJAN, SORAYA N                | TEACHERS            | 109,093                   | 123                   |
| RAKHSHANIFAR, MAHSA            | TEACHERS            | 86,049                    | 26                    |
| RANKIN, REGAN                  | TEACHERS            | 88,535                    | 145                   |
| RATH, DARREN KIERAN            | TEACHERS            | 99,649                    | -                     |
| RATZ, CAITLIN A                | TEACHERS            | 92,670                    | 80                    |
| REBLE, LUKAS                   | TEACHERS            | 107,836                   | -                     |
| REEVES, KELLY RACHELLE         | TEACHERS            | 99,649                    | 117                   |
| REID, HEATHER DAWN             | TEACHERS            | 110,115                   | 183                   |
| REID, MELANIE ELIZABETH        | TEACHERS            | 98,758                    | 383                   |
| REMPEL, LYLA ELIZABETH         | TEACHERS            | 109,093                   | 1,042                 |
| RENWICK, ROBYN B.              | TEACHERS            | 103,977                   | 22                    |
| REYNOLDS, STEPHANIE M          | TEACHERS            | 115,935                   | 919                   |
| RICHTER, LEINA MARIE           | TEACHERS            | 89,434                    | 508                   |
| RICKARD, NADYA                 | ADMINISTRATORS      | 138,751                   | 2,346                 |
| RICKARD, PATRICK JOHN          | TEACHERS            | 108,748                   | -                     |
| RIML, MICHAEL LUIS             | TEACHERS            | 99,750                    | 145                   |
| ROBB, KATHRYN MICHELLE         | TEACHERS            | 107,080                   | 369                   |
| ROBERTS, MARK ADRIAN           | TEACHERS            | 89,280                    | -                     |
| ROBERTSON, GLENDA ALICE        | ADMINISTRATORS      | 149,461                   | 4,711                 |
| ROBERTSON, GRAHAM A.           | TEACHERS            | 108,641                   | -                     |
| ROBINSON, EVA                  | TEACHERS            | 110,856                   | 819                   |
| ROBINSON, MELISSA A.           | TEACHERS            | 108,802                   | 25                    |
| ROBITAILLE, LAUREN             | TEACHERS            | 80,938                    | 54                    |
| ROBITAILLE, SOPHIE             | TEACHERS            | 108,063                   | 1,314                 |
| RODRIGUEZ SCHNACKENBERG, NAZEN | TEACHERS            | 107,607                   | -                     |
| ROE, ASHLEY M.                 | TEACHERS            | 99,686                    | 788                   |
| ROMEO, FRANCESCO               | TEACHERS            | 77,979                    | 31                    |
| ROSS, LEANNE NICOLE            | TEACHERS            | 95,232                    | 104                   |
| ROSS, LORI A.                  | TEACHERS            | 88,236                    | -                     |
| ROSS, SHEILA MARGARET          | TEACHERS            | 85,399                    | -                     |
| ROUMELIOTIS, KONSTANTINOS      | TEACHERS            | 99,649                    | 247                   |
| ROY, CARLY                     | ADMINISTRATORS      | 143,651                   | 3,535                 |
| RUBEN, PAUL DOUGLAS            | ADMINISTRATORS      | 142,256                   | 8,571                 |
| RUGHANI, SHALINI               | TEACHERS            | 79,640                    | 107                   |
| RUSH, EMMA BRETT               | TEACHERS            | 78,231                    | 106                   |
| RUSSELL, GEOFFREY DOUGLAS      | TEACHERS            | 108,426                   | 107                   |
| RUSSELL, KATRINA ELIZABETH     | SECONDED            | 121,463                   | -                     |
| RYAN, CYNTHIA PAULA            | TEACHERS            | 99,520                    | -                     |
| RYAN, PATRICK J.               | TEACHERS            | 104,247                   | 1,649                 |
| RYAN, PIUS G.                  | SUPERINTENDENT      | 282,240                   | 17,305                |
| SABETGHADAM, MAHSHID           | TEACHERS            | 110,294                   | -                     |
| SADAFI, NATACHA                | TEACHERS            | 119,006                   | 101                   |
| SAHLER LEE, HELENE SYLVAIN     | TEACHERS            | 89,240                    | 100                   |
| SAMRA-GYNANE, RUPINDER         | ADMINISTRATORS      | 158,540                   | 12,339                |
| SANDBERG, ELISABETH PATRICIA   | TEACHERS            | 77,563                    | -                     |
| SANHEDRAI, POPPY S             | TEACHERS            | 78,887                    | 617                   |
| SANTOLIN, PAUL                 | TEACHERS            | 111,764                   | 68                    |
| SANTOS, JERRY EGANGO           | CUSTODIAN           | 85,842                    | -                     |
| SASGES, CORINNE E.             | TEACHERS            | 85,483                    | 248                   |
| SAXER, DARLEEN                 | TEACHERS            | 79,918                    | 193                   |
| SCHAFFER, JODIE ANNAMEIKA      | TEACHERS            | 108,641                   | 668                   |
| SCHAFFER, MICHAEL JACOB        | TEACHERS            | 110,183                   | 266                   |
| SCHIFFER, MERAV G.             | TEACHERS            | 81,798                    | -                     |
| SCHLUMBERGER, BROOKE           | TEACHERS            | 102,308                   | 519                   |
| SCHMIDT, ERIKA                 | TEACHERS            | 76,497                    | 418                   |
| SCHMIT, JENNIFER SHARON        | TEACHERS            | 79,355                    | -                     |
| SCHUMAN, JAMES EDWARD          | TEACHERS            | 108,605                   | -                     |
| SCHUT, ROOS                    | TEACHERS            | 80,622                    | 1,239                 |
| SCOTT, CHLOE E                 | EXECUTIVE ASSISTANT | 76,001                    | 2,598                 |
| SCOTT, KARIN CORNELIA          | SCHOOL ASSISTANT    | 88,114                    | -                     |
| SCOTT-DESFOSSES, NATHALIE      | TEACHERS            | 82,989                    | -                     |
| SERGEANT, HEATHER D.           | TEACHERS            | 90,676                    | -                     |
| SHANE, SHAWNA MARIE            | TEACHERS            | 108,459                   | 976                   |
| SHARPE, ALISON K.              | TEACHERS            | 93,641                    | 496                   |

| <u>NAME</u>                  | <u>POSITION</u>            | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|------------------------------|----------------------------|---------------------------|-----------------------|
| SHAW, WAYNE KEVIN            | TEACHERS                   | 108,752                   | -                     |
| SHEEHAN, KATE M              | TEACHERS                   | 75,020                    | -                     |
| SHEFFIELD, STEPHEN R         | TEACHERS                   | 108,641                   | 606                   |
| SHEPPARD, MICHAEL STANLEY    | TEACHERS                   | 108,500                   | -                     |
| SHERLOCK, JENNIFER JANE      | TEACHERS                   | 108,500                   | 17                    |
| SHERMAN, CEDAR D             | TEACHERS                   | 81,053                    | -                     |
| SHERRILL, DEANNA J.          | ADMINISTRATORS             | 124,061                   | 1,952                 |
| SHOBRIDGE, ANDREW MICHAEL    | TEACHERS                   | 110,183                   | -                     |
| SHONE, MADELINE E.           | TEACHERS                   | 79,441                    | 554                   |
| SHOUP, AMY ELIZABETH **      | INTERNATIONAL PROG MANAGER | 146,763                   | 92,644                |
| SHTENKO, PAUL VALENTIN       | TEACHERS                   | 93,416                    | -                     |
| SHYNKARYK, WILLIAM NICHOLAS  | TEACHERS                   | 108,641                   | -                     |
| SIDDALL, VANESSA KATE        | TEACHERS                   | 110,037                   | -                     |
| SIDHU, AVNEET K              | TEACHERS                   | 79,075                    | -                     |
| SIGURDSSON, KATHERINE ANNE   | TEACHERS                   | 109,183                   | -                     |
| SIMON, SUSANNE               | TEACHERS                   | 109,820                   | -                     |
| SIMPSON, SUZANNE C.          | TEACHERS                   | 118,184                   | 401                   |
| SINGH, SATVINDER SANDRA      | ADMINISTRATORS             | 82,181                    | 2,423                 |
| SKELLEY, SHANNON A.          | TEACHERS                   | 113,456                   | -                     |
| SLATER, BRADLEY GEORGE       | TEACHERS                   | 99,649                    | 457                   |
| SLED, BRUCE KENNETH          | ADMINISTRATORS             | 130,967                   | 1,109                 |
| SLYKERMAN, SUNNY PATRICIA E  | TEACHERS                   | 108,749                   | 1,480                 |
| SMALL, GENEVA M.             | TEACHERS                   | 88,947                    | -                     |
| SMALLRIDGE, BARBARA ANNE     | TEACHERS                   | 124,378                   | 75                    |
| SMART, SHANNON C.            | ADMINISTRATORS             | 138,371                   | 9,098                 |
| SMEATON, LUKE A.             | ENERGY MANAGER             | 109,531                   | 6,044                 |
| SMITH, KERRY A.              | TEACHERS                   | 97,595                    | 2,278                 |
| SMYTH, ALEXANDRA MAXWELL     | TEACHERS                   | 91,042                    | 1,061                 |
| SMYTH, CHANIN MAY            | ADMINISTRATORS             | 170,372                   | 9,055                 |
| SNELL, CAROLINE M.           | ADMINISTRATORS             | 129,719                   | 3,673                 |
| SO, MANSEI                   | TEACHERS                   | 110,733                   | 51                    |
| SOARES, NICOLE TERESA        | TEACHERS                   | 108,641                   | -                     |
| SOLOMAKHA, ALEXEI            | TEACHERS                   | 108,641                   | -                     |
| SOPER, SEAN ROBERT           | TEACHERS                   | 117,391                   | 293                   |
| SORACE, ALLISON E.           | TEACHERS                   | 77,222                    | 775                   |
| SPARKS, MARY CATHERINE       | TEACHERS                   | 97,795                    | 440                   |
| SPEAKMAN, AMY                | TEACHERS                   | 80,644                    | 64                    |
| SPICER, JAY                  | TEACHERS                   | 97,566                    | -                     |
| SPOFFORTH, CLAIRE MARY       | ADMINISTRATORS             | 131,666                   | 7,825                 |
| STAMPER, LIONEL ERIC         | TEACHERS                   | 99,649                    | -                     |
| STANGL, ROGER M              | SERVICE OPS MANAGER        | 97,306                    | 2,724                 |
| STANLEY, CHANEL A.           | TEACHERS                   | 87,531                    | 1,217                 |
| STANLEY, MARTINE NICOLE      | TEACHERS                   | 111,141                   | 1,212                 |
| STANLEY, SCOTT E.            | EXEC DIRECTOR OF HR        | 221,098                   | 2,545                 |
| STEELE, DARREN A.            | TEACHERS                   | 110,240                   | -                     |
| STEWART, ALEISHA DAWN        | TEACHERS                   | 104,775                   | -                     |
| STEWART, JACQUELINE          | SECRETARY TREASURER        | 237,409                   | 4,318                 |
| STEWART, JESSICA REBECCA K.  | TEACHERS                   | 86,637                    | 1,281                 |
| STOKER, MEAGAN S.            | TEACHERS                   | 108,231                   | 1,718                 |
| STOKES, ADAM J               | ADMINISTRATORS             | 131,145                   | 3,289                 |
| STORRY, LINDSAY J.           | TEACHERS                   | 108,931                   | -                     |
| STRANDT, STEPHANIE CHRISTINE | TEACHERS                   | 132,711                   | 3,594                 |
| STREAT, JOEL MARTIN          | TEACHERS                   | 110,183                   | 352                   |
| STROH, FIONA W.              | TEACHERS                   | 99,750                    | -                     |
| SUMMERS, PATRICIA            | TEACHERS                   | 113,494                   | 1,437                 |
| SUPERSTEIN, SARA ANDREA      | TEACHERS                   | 110,187                   | 327                   |
| SUTTON, ANGELA               | TEACHERS                   | 98,558                    | -                     |
| SWAIN, CHRISTINE HELENE      | TEACHERS                   | 109,527                   | 571                   |
| SYKES, CAROLINE LEIGH        | TEACHERS                   | 77,768                    | 233                   |
| SYMONS, LEAH NICOLE          | TEACHERS                   | 102,278                   | 448                   |
| TADEY, PAUL JONATHAN         | TEACHERS                   | 110,183                   | -                     |
| TAILLEFER, MARC J.           | TEACHERS                   | 93,443                    | 68                    |
| TAJASSOSY, FARIBA            | TEACHERS                   | 99,816                    | 172                   |
| TANSEY, JOANNE L.            | TEACHERS                   | 117,669                   | 19                    |

| <u>NAME</u>                    | <u>POSITION</u>          | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|--------------------------------|--------------------------|---------------------------|-----------------------|
| TARVES, LESLIE ROBIN           | TEACHERS                 | 80,610                    | 302                   |
| TAVANGAR, ZAHRA                | TEACHERS                 | 93,293                    | 240                   |
| TAYLOR, EMILY-JEAN RELLA       | TEACHERS                 | 110,296                   | -                     |
| TAYLOR, GENEVIEVE N            | TEACHERS                 | 109,750                   | -                     |
| TAYLOR, JASMINE E              | TEACHERS                 | 76,965                    | 614                   |
| TE STROETE, ANNETTE E          | TEACHERS                 | 110,183                   | 410                   |
| TEEGEN, SUSAN JANE             | ADMINISTRATORS           | 153,682                   | 4,593                 |
| TEVENDALE, RHENA               | TEACHERS                 | 110,183                   | 2,101                 |
| THEODOROPOULOS, ATHANASIA      | TEACHERS                 | 83,542                    | -                     |
| THOMAS, ANDREW M.              | TEACHERS                 | 81,889                    | -                     |
| THOMPSON, CATHERINE E.         | TEACHERS                 | 82,284                    | 1,521                 |
| THOMPSON, KAREN GILLIAN        | TEACHERS                 | 108,620                   | 100                   |
| THOMSON, CARL MARK             | CAPITAL PROJECTS MANAGER | 135,184                   | 557                   |
| THOMSON, KATHERINE MARGARET N  | TEACHERS                 | 94,427                    | 122                   |
| THOMSON, MARK JAMES            | TEACHERS                 | 108,641                   | 1,147                 |
| THORNDYCRAFT, VINCENT PAUL     | CARPENTER                | 85,205                    | 397                   |
| THORNHILL, BRADLEY GORDON      | TEACHERS                 | 108,641                   | 1,274                 |
| THORNHILL, ELIZABETH CATHERINE | TEACHERS                 | 119,409                   | 10,590                |
| THUE-PIGOTT, SHANNON           | TEACHERS                 | 83,298                    | 1,654                 |
| THURSTON, TAMIKO ANN           | TEACHERS                 | 92,511                    | 335                   |
| TIECHE, JENNIFER MARY          | ADMINISTRATORS           | 142,256                   | 841                   |
| TILSTON, JACY                  | TEACHERS                 | 86,966                    | 30                    |
| TISDALL, ALAN MICHAEL          | TEACHERS                 | 89,240                    | -                     |
| TODD, KAREN LOUISE             | TEACHERS                 | 108,384                   | 1,548                 |
| TOLLIDAY, MEGAN                | TEACHERS                 | 101,989                   | 1,557                 |
| TOOMBS, ERICA YOLANDE          | TEACHERS                 | 116,544                   | -                     |
| TORRES, FERNANDO CABRAL        | TEACHERS                 | 99,286                    | 789                   |
| TOZER, KEVIN WESLEY            | TEACHERS                 | 88,147                    | 339                   |
| TOZER, WENDY ELIZABETH         | TEACHERS                 | 86,913                    | 962                   |
| TREMBLAY, JEAN-PAUL J G        | TEACHERS                 | 110,183                   | -                     |
| TSE WONG, CHRISTINA            | HR MANAGER               | 121,235                   | 891                   |
| TSONIS, FOTINI ADRIENNE        | TEACHERS                 | 108,641                   | -                     |
| TURCATO, AMANDA L.             | TEACHERS                 | 102,359                   | 965                   |
| TURCO, JOSEPH ANTHONY          | TEACHERS                 | 110,538                   | -                     |
| TURNER, HAZEL GRACE            | TEACHERS                 | 104,697                   | -                     |
| VALETTE, GUILLAUME L           | TEACHERS                 | 78,370                    | 17                    |
| VALLEAU, LISA DAWN             | TEACHERS                 | 99,649                    | 163                   |
| VAN DE VELDE, KIMBERLY E.      | TEACHERS                 | 80,713                    | -                     |
| VAN SAMANG, ALEXANDER JOHN     | TEACHERS                 | 98,989                    | 1,038                 |
| VANDEKERKHOVE, ERIN            | ADMINISTRATORS           | 140,033                   | 1,019                 |
| VANDERHAM, LAUREN N.           | ADMINISTRATORS           | 131,145                   | 4,555                 |
| VARASTEH-GEIPEL, VALERIE S     | TEACHERS                 | 82,306                    | 744                   |
| VATOUGIOS, JOHN                | TEACHERS                 | 92,825                    | 406                   |
| VATOUGIOS, SANE YU-SHAN        | CARPENTER                | 99,520                    | 2,225                 |
| VENNELS, TRACEY ELLEN          | TEACHERS                 | 88,147                    | 261                   |
| VERMEER, NATALIE ERIN          | TEACHERS                 | 118,344                   | -                     |
| VERNEY, CODY                   | TEACHERS                 | 117,390                   | 186                   |
| VESCHINI, TANIA                | TEACHERS                 | 91,467                    | 1,364                 |
| VICCARS, KEVIN M               | ELECTRICIAN              | 84,139                    | 168                   |
| VILLANUEVA, FRITZGERALD A      | TEACHERS                 | 75,305                    | -                     |
| VILLAVICENCIO, RACHEL A.       | TEACHERS                 | 108,022                   | 1,059                 |
| VILLEGAS, MARIA-JOSE           | TEACHERS                 | 99,751                    | -                     |
| VINARIC, VICKIE SARINA         | TEACHERS                 | 110,183                   | 190                   |
| VIRANI, SHAMEZ                 | TEACHERS                 | 108,006                   | 239                   |
| VOILES, LOUISE E               | SERVICE OPS MANAGER      | 94,262                    | 1,802                 |
| VOTH, ANDREW JAMES             | TEACHERS                 | 108,752                   | 382                   |
| VOTH, SARAH ANN                | TEACHERS                 | 78,956                    | -                     |
| WADDLE, SANDRA EMILY           | TEACHERS                 | 96,120                    | 2,137                 |
| WAICH, ANDREA                  | TEACHERS                 | 110,051                   | 469                   |
| WALKER, ROBERT JOHN            | TEACHERS                 | 113,502                   | -                     |
| WALTERS, SAMANTHA L.           | TEACHERS                 | 83,910                    | -                     |
| WANNER, DEBORAH E.             | ADMINISTRATORS           | 159,625                   | 1,437                 |
| WARD, KEVIN                    | ADMINISTRATORS           | 153,682                   | 3,019                 |
| WARDAS, ILONA MARIE            | ADMINISTRATORS           | 138,198                   | 1,610                 |

| <u>NAME</u>                 | <u>POSITION</u> | <u>TOTAL REMUNERATION</u> | <u>TOTAL EXPENSES</u> |
|-----------------------------|-----------------|---------------------------|-----------------------|
| WATANABE, SAYA              | TEACHERS        | 84,301                    | 115                   |
| WATT, ANNE TREACY           | TEACHERS        | 111,029                   | 971                   |
| WAY, SAMANTHA               | TEACHERS        | 100,688                   | 51                    |
| WEBER, TAWNYA M.            | TEACHERS        | 108,748                   | 255                   |
| WEBSTER, SHANNON JILL       | TEACHERS        | 109,931                   | 160                   |
| WENSVEEN, KRISTY JOY        | TEACHERS        | 110,183                   | 215                   |
| WESTERN, MICHAEL            | TEACHERS        | 98,578                    | -                     |
| WEXLER, AMANDA              | TEACHERS        | 106,568                   | -                     |
| WHELAN, JENNA               | TEACHERS        | 107,959                   | 1,237                 |
| WHITE, ALEX C.              | TEACHERS        | 76,022                    | 269                   |
| WHITE, SHAWN ELIZABETH      | TEACHERS        | 95,241                    | 272                   |
| WHITE, VINCENT JAMES *      | ADMINISTRATORS  | 192,674                   | 49,277                |
| WHITNEY, KATE EMILY         | TEACHERS        | 78,992                    | -                     |
| WHITWORTH, CHRISTOPHER MARK | TEACHERS        | 88,985                    | 851                   |
| WHYTE, CYNTHIA ANN          | TEACHERS        | 108,277                   | 411                   |
| WILLEMS, RUBY ANN           | TEACHERS        | 113,741                   | -                     |
| WILLEMSE, PETRA LOUISE      | TEACHERS        | 117,270                   | 1,430                 |
| WILLIAMS, HEATHER LYNN      | TEACHERS        | 77,717                    | -                     |
| WILLIAMS, PETER MATTHEW     | TEACHERS        | 109,750                   | -                     |
| WILSON, ERICA MICHELLE      | TEACHERS        | 109,393                   | -                     |
| WILSON, JENNIFER R          | ADMINISTRATORS  | 157,562                   | 5,658                 |
| WILSON, KATHLEEN JANET      | TEACHERS        | 107,914                   | 218                   |
| WILSON, LAURA A.            | TEACHERS        | 110,296                   | -                     |
| WINDIBANK, JODI COLLEEN     | TEACHERS        | 79,719                    | 160                   |
| WINTER, SEAN MICHAEL D.     | TEACHERS        | 99,649                    | 280                   |
| WISE, SASHA M               | TEACHERS        | 101,317                   | 255                   |
| WITHERS, RESHMA BEGUM       | TEACHERS        | 92,742                    | -                     |
| WONG, DARREN J.             | TEACHERS        | 91,220                    | 758                   |
| WONG, JULIA A               | TEACHERS        | 111,338                   | 75                    |
| WONG, JUSTIN WAI MING       | ADMINISTRATORS  | 157,900                   | 1,077                 |
| WONG, LUCAS CHEE KIN        | TEACHERS        | 99,750                    | -                     |
| WONG, SIN WAN ALICE         | IT MANAGER      | 94,262                    | -                     |
| WOOD, ALAN W.               | TEACHERS        | 110,296                   | 160                   |
| WOOD, KRISTA LIANNE         | TEACHERS        | 106,737                   | 169                   |
| WOOD, NANCY L               | TEACHERS        | 76,898                    | 101                   |
| WORLEY, SIMON               | TEACHERS        | 93,204                    | 2,930                 |
| WRIGHT, AMY LOUISE          | TEACHERS        | 108,752                   | 467                   |
| YANG, KEVIN KAI CHENG       | TEACHERS        | 109,746                   | -                     |
| YEO, ANDREA TRACY           | TEACHERS        | 101,402                   | 408                   |
| YEO, DOUGLAS DEAN           | ADMINISTRATORS  | 157,722                   | 3,437                 |
| YIP, RAYMOND GEE MING       | TEACHERS        | 108,747                   | 134                   |
| YOUNG, COLIN A.             | TEACHERS        | 90,074                    | 894                   |
| YU, HANNAH                  | TEACHERS        | 107,078                   | -                     |
| ZANDER, MONIQUE MELANIE     | TEACHERS        | 104,478                   | 483                   |
| ZHAI, HELEN                 | TEACHERS        | 110,397                   | -                     |
| ZHAO, KATHLEEN YILI         | TEACHERS        | 100,243                   | -                     |
| ZHU, SIJIA (CYNTHIA)        | TEACHERS        | 92,709                    | 7,027                 |
| ZINCK, JULIE ERIN           | TEACHERS        | 98,360                    | 205                   |
| ZLOTNIK, STEPHEN JAMES      | TEACHERS        | 110,936                   | 1,009                 |
| ZUBIC, WENDY JANET          | TEACHERS        | 75,887                    | 1,141                 |

|  |                       |                     |
|--|-----------------------|---------------------|
| <b>REMUNERATION TO EMPLOYEES PAID MORE THAN \$75,000</b> | <b>\$ 97,004,647</b>  | <b>\$ 1,058,753</b> |
| <b>REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS</b>   | <b>\$ 70,192,225</b>  | <b>\$ 386,830</b>   |
| <b>GRAND TOTAL</b>                                       | <b>\$ 167,407,745</b> | <b>\$ 1,456,057</b> |

|  |                      |
|--|----------------------|
| <b>EMPLOYER PORTION OF E.I AND C.P.P. PAID TO THE RECEIVER GENERAL OF CANADA</b> | <b>\$ 10,072,984</b> |
|--|----------------------|

\* Travel expenses for the Provincial Schools Outreach Program

\*\*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, 2024**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were two severance agreements made between School District No. 44 (North Vancouver) and non-unionized employees during the fiscal year ended June 30, 2024.

Those agreement represent total 9.5 months 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, 2024**

**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, 2024**

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

| <b><u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u></b> | <b><u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u></b> |
|---|--|
| 12529327 CANADA INC.                                  | 25,625   |
| 4TH UTILITY INC                                       | 43,731   |
| A MOVEABLE FEAST CATERING                             | 41,179   |
| ACTES ENVIRONMENTAL                                   | 457,735  |
| ADMINISTRACION DE SERVICIOS SHA S.C.                  | 53,000   |
| ADVANTAGE PEST CONTROL LTD                            | 56,023   |
| AHMA  | 26,598   |
| AINSWORTH   | 140,471  |
| AIRPLUS INDUSTRIAL CORP                               | 157,964  |
| ALL-PRO SERVICES LTD                                  | 733,793  |
| ALLSTREAM BUSINESS INC                                | 62,784   |
| AMAZON  | 357,028  |
| APPLE CANADA INC C3120                                | 205,026  |
| ATLAS POWER SWEEPING                                  | 30,490   |
| AUSTIN METAL FABRICATORS LP                           | 156,594  |
| AW FIRE GUARD SUPPLIES                                | 116,985  |
| BAKAU CONSULTING INC.                                 | 25,725   |
| BARCLAY RESTORATIONS LTD                              | 35,315   |
| BARTLE & GIBSON CO. LTD                               | 36,242   |
| BARTLETT TREE EXPERTS                                 | 299,455  |
| BC AGRICULTURE IN THE CLASSROOM                       | 166,942  |
| BC CENTRE FOR ABILITY ASSOCIATION                     | 278,753  |
| BC HARDWOOD FLOOR CO. LTD                             | 254,830  |
| BC HYDRO & POWER AUTHORITY                            | 1,048,320  |
| BC SCHOOL SPORTS                                      | 73,508   |
| BC SCHOOL TRUSTEES ASSOCIATION                        | 67,936   |
| BC TEACHERS FEDERATION                                | 260,601  |
| BOSTON CONSTRUCTION CORP                              | 416,337  |
| BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY              | 50,542   |
| BUNT & ASSOCIATES ENGINEERING                         | 70,004   |
| BUNZL CLEANING AND HYGIENE                            | 130,217  |
| BUR-HAN SERVICES INC                                  | 157,911  |
| CALYSTA CONSULTING                                    | 32,763   |
| CAMBIE ROOFING CONTRACTORS LTD                        | 134,400  |
| CAMDEN LOCH PAINTING                                  | 47,045   |
| CANUEL CATERERS                                       | 104,631  |
| CAPILANO GLASS & SCREEN LTD                           | 38,331   |

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u> |
|--|---|
| CAPILANO HIGHWAY SERVICES CO.                  | 82,158  |
| CDW CANADA INC                                 | 160,011   |
| CENTRAL DE INTERCAMBIO VIAGENS                 | 41,263  |
| CHARTER TELECOM INC                            | 98,412  |
| CHRIS WEIMER                                   | 148,195   |
| CHUCK BROOK, REAL ESTATE ADVISOR               | 33,390  |
| CITY OF VANCOUVER                              | 74,659  |
| CLIMACHANGE SOLUTIONS INC.                     | 69,352  |
| COLLEGE BOARD                                  | 60,107  |
| CONCEPT ONE FLOORS LTD                         | 98,270  |
| CONCORD PAINTING & WALLCOVERING LTD            | 204,558   |
| CITY OF NORTH VANCOUVER                        | 266,551   |
| THE DISTRICT OF NORTH VANCOUVER                | 640,917   |
| CORPORATE EXPRESS                              | 235,728   |
| COSTCO WHOLESALE                               | 47,657  |
| CREATIVE CHILDREN                              | 25,566  |
| CREUS ENGINEERING LTD                          | 36,960  |
| CUMIS LIFE INSURANCE CO.                       | 56,142  |
| CUSTOM BLACKTOP LTD                            | 92,542  |
| DA ARCHITECTS + PLANNERS                       | 1,840,779                                       |
| DEEP COVE ROWING CLUB                          | 62,849  |
| DELL CANADA INC                                | 556,211   |
| DFIR SOLUTIONS BC LTD DBA DFI FORENSICS        | 31,500  |
| DOUBLETHINK INC                                | 25,409  |
| DR. JENNIFER KATZ                              | 26,250  |
| EDUCATIONAL WORLD TOURS                        | 175,200   |
| ELLISON TRAVEL & TOURS LTD                     | 454,104   |
| ENERGY NETWORK SERVICES INC                    | 126,341   |
| ENERSYS ANALYTICS INC                          | 26,324  |
| ENVELOPE 1ST                                   | 221,240   |
| FINO PROJECTS CORPORATION                      | 142,241   |
| FIRST CLASS PLANNERS LTD                       | 31,326  |
| FLYWIRE PAYMENTS CORPORATION                   | 76,474  |
| FOCUSED EDUCATION RESOURCES SOCIETY            | 74,524  |
| FOLLETT SCHOOL SOLUTIONS, INC                  | 42,591  |
| FORT MODULAR                                   | 186,455   |
| FORTIS BC                                      | 631,512   |
| FRIESENS CORPORATION                           | 125,656   |
| FUNDSTREAM INC.                                | 64,103  |
| GARAVENTA (CANADA) LTD                         | 99,414  |
| GEOCLIMA MECHANICAL ENGINEERIN                 | 77,278  |
| GES GEOTECH INC.                               | 26,327  |
| GESCAN (SONEPAR CANADA INC)                    | 105,470   |
| GFL ENVIRONMENTAL INC                          | 96,810  |
| GLOBISE CORPORATE SERVICES INC                 | 33,400  |

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u> |
|--|---|
| GORDON FOOD SERVICES                           | 256,050   |
| GRAND AND TOY                                  | 259,417   |
| GUL AND GULA CANADA LTD.                       | 40,372  |
| HABITAT SYSTEMS INCORPORATED                   | 33,591  |
| HARRIS & COMPANY LLP                           | 313,220   |
| HARRY, JAMES                                   | 44,800  |
| HERITAGE OFFICE FURNISHINGS                    | 25,794  |
| HI-CRS   | 26,834  |
| HOMWOOD HEALTH INC                             | 102,801   |
| HUB INTERNATIONAL INSURANCE BROKERS            | 41,289  |
| I GLOBAL EDU                                   | 129,020   |
| ICHINOSE, DAICHI                               | 51,100  |
| IMPACT RECRUITMENT INC                         | 27,258  |
| IMPERIAL DADE CANADA INC.                      | 227,730   |
| INTERNATIONAL BACCALAUREATE                    | 117,058   |
| INTERNATIONAL STAGE LINES INC                  | 61,303  |
| INTRADO CANADA, INC                            | 53,343  |
| INTROBA CANADA LLP                             | 93,040  |
| IRON MOUNTAIN CANADA CORPORATION               | 47,382  |
| JAMES BUSH & ASSOCIATES                        | 89,576  |
| JAMF SOFTWARE, LLC                             | 45,255  |
| JENSENSIGNS.COM                                | 28,778  |
| JET SPORTSWEAR LTD                             | 81,046  |
| JOHN LEWIS EXECUTIVE ADVISOR INC               | 36,036  |
| JONATHAN MORGAN & COMPANY LIMITED              | 26,818  |
| JUAN YE  | 33,000  |
| KEVGROUP                                       | 237,625   |
| KM CIVIL CONSULTANTS LTD                       | 99,792  |
| KMBR ARCHITECTS PLANNERS INC                   | 56,266  |
| KMS TOOLS AND EQUIPMENT LTD                    | 25,898  |
| KOHLAR ENTERPRISES LTD                         | 102,163   |
| KPMG LLP                                       | 50,400  |
| L'AUBERGE DU MONT                              | 70,500  |
| LEADERS INTERNATIONAL EXECUTIVE SEARCH         | 52,976  |
| LES HALL FILTER SERVICE                        | 163,785   |
| LIFETOUCH CANADA ULC                           | 45,135  |
| LILLIE FAMILY HEATING & PLUMBING               | 118,617   |
| LISTEL CANADA                                  | 291,431   |
| LISTEL CANADA LTD                              | 1,691,165                                       |
| LOFT MECHANICAL                                | 994,109   |
| LONG & MCQUADE MUSIC                           | 70,678  |
| LONSDALE ENERGY CORP                           | 134,796   |
| LOON LAKE CAMP                                 | 34,907  |
| LYNCH BUS LINES LTD                            | 75,308  |
| MANUFACTURERS LIFE INS CO                      | 266,509   |

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u> |
|--|---|
| MARINE ROOFING (1996) LTD.                     | 215,835   |
| MARK CLIFFORD                                  | 44,573  |
| MARRIOTT VANCOUVER PINNACLE DOWNTOWN           | 55,418  |
| MCCARTHY TETRAULT LLP                          | 54,335  |
| MCGREGOR HARDWARE DISTRIBUTION                 | 30,552  |
| METRO ROOFING REPAIRS & MAINTENANCE            | 67,599  |
| MILESTONE ENVIRONMENTAL CONTRACTING INC        | 49,694  |
| MINISTER OF FINANCE                            | 730,801   |
| MINISTRY OF FINANCE - EHT                      | 3,145,674                                       |
| MOUNTAIN WEST MECHANICAL LTD.                  | 276,814   |
| MYUHAK EDUCATION CO.                           | 26,070  |
| N/C HOCKEY GROUP                               | 30,450  |
| NATURAL POD                                    | 39,291  |
| NELSON EDUCATION LTD                           | 46,804  |
| NEWCO SOLAR SOLUTIONS DIV OF NEWCO GLASS       | 42,256  |
| NORTH SHORE GIRLS SOCCER CLUB                  | 100,206   |
| NORTH SHORE SECONDARY SCHOOLS'                 | 81,000  |
| NORTH VANCOUVER TEACHERS' ASSN                 | 148,856   |
| NORTHERN COMPUTER                              | 438,859   |
| NORTHLAND AT GROUSE LIMITED PARTNERSHIP        | 25,081  |
| NOVACOM BUILDING PARTNERS LTD                  | 113,926   |
| ODDBALL WORKSHOP INC.                          | 25,927  |
| ONCIDIUM LEGAL SERVICES                        | 58,147  |
| ORION SECURITY SYSTEMS                         | 71,438  |
| PACIFIC BLUE CROSS                             | 5,261,579                                       |
| PACIFIC COAST CATERING GROUP LTD               | 51,425  |
| PACIFIC COAST PUBLICATIONS LMP                 | 28,634  |
| PALADIN SECURITY GROUP LTD                     | 54,281  |
| PARK N PLAY DESIGN                             | 326,341   |
| PATTISON FG ONLINE                             | 25,445  |
| PEARSON CANADA ASSESSMENT INC                  | 30,997  |
| PINCHIN LTD                                    | 25,142  |
| PINNACLE HOTEL AT THE PIER                     | 38,413  |
| PLOOTO   | 381,644   |
| POWERSCHOOL CANADA ULC                         | 197,359   |
| PRECISION RESTORATIONS                         | 30,704  |
| PROSTOCK ATHLETIC SUPPLY LTD                   | 127,914   |
| PUBLIC EDUCATION BENEFITS TRUST                | 2,195,804                                       |
| QUANTUM LIGHTING, INC.                         | 33,074  |
| R T SAINT / RTS ENTERPRISES                    | 62,939  |
| RAY CONTRACTING LTD                            | 25,653  |
| REAL CANADIAN SUPERSTORE                       | 83,243  |
| RECEIVER GENERAL OF CANADA                     | 10,072,984                                      |
| RECOLLECTIVE CONSULTING INC                    | 29,663  |
| RFS CANADA                                     | 202,849   |

| <u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u> | <u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u> |
|--|---|
| RICHELIEU HARDWARE CANADA LTD                  | 38,034  |
| RICOH CANADA INC                               | 135,598   |
| ROPER GREYELL LLP                              | 38,754  |
| SAVE ON FOODS                                  | 181,772   |
| SCHOLANTIS LEARNING SYSTEMS                    | 51,756  |
| SCHOLASTIC BOOK FAIRS CANADA INC               | 85,213  |
| SCHOOL START                                   | 82,404  |
| SCHOOLHOUSE PRODUCTS INC                       | 71,874  |
| SD44 TEACHERS SAVINGS PLAN                     | 2,843,086                                       |
| SEA TO SKY FIELD HOCKEY CLUB                   | 42,534  |
| SECCAN INC.                                    | 29,870  |
| SEYMOUR DANCE                                  | 57,977  |
| SHEMDIN CONTRACTING LTD                        | 26,250  |
| SHIM, KYU HA                                   | 32,200  |
| SHIPPAM & ASSOCIATES INC                       | 31,961  |
| SILVERLINE SECURITY LOCK LTD                   | 45,292  |
| SKYLAND TRAVEL INC.                            | 187,431   |
| SKYLINE ATHLETICS INC                          | 159,718   |
| SOFTCHOICE CORPORATION                         | 157,691   |
| SOUTHERN BUTLER PRICE                          | 62,973  |
| SPECTRA TEC SERVICES GROUP (2002) INC          | 30,182  |
| SQUAMISH NATION                                | 55,845  |
| STERLING FLEET OUTFITTERS                      | 29,234  |
| SUNCOR ENERGY PRODUCTS PARTNER                 | 114,462   |
| SUPER SAVE ENTERPRISES LTD                     | 27,736  |
| SUPERANNUATION COMMISSION                      | 3,523,120                                       |
| SUSTAINABLE PROJECTS GROUP                     | 81,549  |
| SWISH MAINTENANCE LIMITED.                     | 168,942   |
| TD SYSTEMS                                     | 25,429  |
| TEACHERS' PENSION PLAN                         | 12,953,743                                      |
| TELUS COMMUNICATIONS INC                       | 58,322  |
| TELUS MOBILITY                                 | 131,833   |
| THE BANQUETING TABLE                           | 46,477  |
| THE CENTER FOR SYSTEMS AWARENE                 | 33,923  |
| THE NORTH SHORE SALVATION ARMY                 | 26,541  |
| THE SILENT GARDENER LTD.                       | 113,001   |
| THE WESTIN BAYSHORE                            | 290,650   |
| THIRST FIRST REFRESHMENTS INC                  | 33,455  |
| THURBER ENGINEERING LTD                        | 57,829  |
| TK ELEVATOR (CANADA) LIMITED                   | 31,216  |
| TLD COMPUTERS                                  | 120,213   |
| TOMKO SPORTS SYSTEMS INC.                      | 71,325  |
| TOPWEST ASPHALT LTD                            | 197,652   |
| TOWER HVAC SOLUTIONS                           | 88,064  |
| TRAVEL HEALTHCARE INSURANCE SOLUTIONS          | 213,142   |

| <b><u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u></b>        | <b><u>TOTAL AMOUNT PAID<br/>DURING FISCAL YEAR</u></b> |
|--|--|
| TSLEIL-WAUTUTH NATION  | 126,771  |
| ULINE  | 67,766   |
| UNDERHILL GEOMATICS& UNDERHILL                               | 27,967   |
| UNITECH CONSTRUCTION MANAGEMENT LTD                          | 72,944   |
| UPPER CANADA FOREST PRODUCTS                                 | 35,774   |
| VANCOUVER COASTAL HEALTH AUTHORITY                           | 99,264   |
| VANCOUVER CONVENTION CENTRE                                  | 68,337   |
| VANCOUVER KIDSBOOKS  | 97,994   |
| VENTANA CONSTRUCTION CORPORATION                             | 2,084,161  |
| VIKING FIRE PROTECTION INC                                   | 39,602   |
| VIKING-ALEXANDER METAL PROD.                                 | 44,457   |
| VOLLEYBALL CANADA  | 133,998  |
| VULCAN METAL WORKS   | 101,318  |
| WALMART CANADA   | 44,766   |
| WASHINGTON KIDS FOUNDATION                                   | 74,770   |
| WASTE CONNECTIONS OF CANADA                                  | 125,036  |
| WEST COAST ELEVATOR SERVICES                                 | 42,317   |
| WESTBURNE ELECTRIC SUPPLY (BC)                               | 54,222   |
| WESTERN CAMPUS RESOURCES                                     | 87,274   |
| WESTERN WINDOWS INC  | 36,708   |
| WORKERS COMPENSATION BD OF BC.                               | 2,038,941  |
| WSP CANADA INC   | 41,711   |
| X10 TECHNOLOGIES INC   | 425,212  |
| ZEN MAKER LAB  | 46,409   |
| ZHOU, YAN  | 33,300   |
| ZOHO CANADA CORPORATION                                      | 95,317   |
| <b>TOTAL (SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000)</b>    | <b>\$ 75,339,328</b>                                   |
| <b>TOTAL (SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS)</b> | <b>\$ 8,016,016</b>                                    |
| <b>CONSOLIDATED TOTAL</b>                                    | <b>\$ 83,355,344</b>                                   |



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

**School District No. 44 (North Vancouver)**

**Fiscal Year Ended June 30, 2024**

**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