

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

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2021

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Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
Original signed by K. Mann	Dec 14, 2021
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Original signed by M. Pearmain	Dec 14, 2021
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original signed by J. Stewart	Dec 14, 2021

Statement of Financial Information for Year Ended June 30, 2021

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, 2021

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 44

Original signed by M. Pearmain

Mark Pearmain, Superintendent

Date: December 14, 2021

Original signed by J. Stewart

Jacqui Stewart, Secretary Treasurer

Date: December 14, 2021

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

Consolidated Audited Financial Statements of

School District No. 44 (North Vancouver)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 44 (North Vancouver)

June 30, 2021

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School District No. 44 (North Vancouver)

MANAGEMENT REPORT

Version: 3806-3060-1078

Management's Responsibility for the Consolidated Financial Statements.

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

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

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

The Board of Education of School District No. 44 (North Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Audit Committee, on behalf of the Board, periodically reviews internal consolidated financial statements up to four times a year and provides recommendations. The Board reviews externally audited consolidated financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of School District No. 44 (North Vancouver) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's consolidated financial statements.

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

Original signed by G. Tsiakos	September 21, 2021
Signature of the Chairperson of the Board of Education	Date Signed

Original signed by M. Pearmain	September 21, 2021
Signature of the Superintendent	Date Signed

Original signed by J. Stewart	September 21, 2021
Signature of the Secretary Treasurer	Date Signed



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 44 (North Vancouver), and
To the Minister of Education, 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, 2021
- 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 financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2021 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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 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 auditors' 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 Information, other than the financial statements and the auditors' 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 auditors' 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 auditors' 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
September 21, 2021

School District No. 44 (North Vancouver)

Statement 1

Consolidated Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	63,623,031	66,908,608
Accounts Receivable		
Due from Province - Ministry of Education (Note 3)	4,159,078	697,047
Other (Note 3)	1,012,761	832,709
Inventories for Resale (Note 4)	300,617	312,540
Total Financial Assets	69,095,487	68,750,904
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	-	29,758
Other (Note 5)	26,772,545	23,601,552
Unearned Revenue (Note 6)	8,628,066	8,000,991
Deferred Revenue (Note 7)	4,442,117	5,059,288
Deferred Capital Revenue (Note 8)	291,273,029	241,192,037
Employee Future Benefits (Note 9)	8,051,609	7,742,500
Capital Lease Obligations (Note 10)	219,643	386,086
Total Liabilities	339,387,009	286,012,212
Net Debt	(270,291,522)	(217,261,308)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	391,174,594	335,492,245
Prepaid Expenses	982,738	722,218
Supplies Inventory	8,400	1,678
Total Non-Financial Assets	392,165,732	336,216,141
Accumulated Surplus (Deficit) (Note 14)	121,874,210	118,954,833

Unrecognized Assets (Note 16)
 Contractual Obligations (Note 17)
 Contractual Rights (Note 18)
 Contingent Liabilities (Note 20)

Approved by the Board

Original signed by G. Tsiakos

September 21, 2021

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by M. Pearmain

September 21, 2021

Signature of the Superintendent

Date Signed

Original signed by J. Stewart

September 21, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 44 (North Vancouver)

Consolidated Statement of Operations

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	175,700,419	176,474,421	164,947,085
Other	6,600	9,900	131,295
Federal Grants	6,000	7,000	7,000
Tuition (Note 6)	5,121,950	5,812,237	10,977,768
Other Revenue	5,239,242	3,836,525	8,642,201
Rentals and Leases	1,922,434	2,048,736	2,390,823
Investment Income	377,303	576,760	962,092
Amortization of Deferred Capital Revenue	6,499,135	6,482,967	6,231,951
Total Revenue	<u>194,873,083</u>	<u>195,248,546</u>	<u>194,290,215</u>
Expenses			
Instruction	156,861,722	155,308,416	156,153,816
District Administration	6,107,006	6,249,944	6,234,354
Operations and Maintenance	30,320,654	29,542,957	26,776,392
Transportation and Housing	569,068	480,053	325,880
Debt Services		15,705	23,528
Write-off/down of Buildings and Sites (Note 12)		732,094	
Total Expense	<u>193,858,450</u>	<u>192,329,169</u>	<u>189,513,970</u>
Surplus (Deficit) for the year	<u>1,014,633</u>	<u>2,919,377</u>	<u>4,776,245</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		118,954,833	114,178,588
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>121,874,210</u></u>	<u>118,954,833</u>

School District No. 44 (North Vancouver)

Statement 4

Consolidated Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Surplus (Deficit) for the year	1,014,633	2,919,377	4,776,245
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(12,934,017)	(68,710,296)	(56,981,851)
Amortization of Tangible Capital Assets	10,497,326	10,552,727	10,089,299
Write-down carrying value of Tangible Capital Assets (Note 12)		2,475,220	
Total Effect of change in Tangible Capital Assets	(2,436,691)	(55,682,349)	(46,892,552)
Acquisition of Prepaid Expenses		(1,984,566)	(1,413,169)
Use of Prepaid Expenses		1,724,046	1,685,847
Acquisition of Supplies Inventory		(8,583)	(1,678)
Use of Supplies Inventory		1,861	
Prepaid Deposit			2,000,000
Total Effect of change in Other Non-Financial Assets	-	(267,242)	2,271,000
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,422,058)</u>	(53,030,214)	(39,845,307)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(53,030,214)	(39,845,307)
Net Debt, beginning of year		(217,261,308)	(177,416,001)
Net Debt, end of year		(270,291,522)	(217,261,308)

School District No. 44 (North Vancouver)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,919,377	4,776,245
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,642,083)	3,052,793
Inventories for Resale	11,923	40,464
Supplies Inventories	(6,722)	(1,678)
Prepaid Expenses	(260,520)	2,272,678
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,141,235	7,805,379
Unearned Revenue	627,075	(2,008,407)
Deferred Revenue	(617,171)	380,320
Employee Future Benefits	309,109	225,875
Amortization of Tangible Capital Assets	10,552,727	10,089,299
Amortization of Deferred Capital Revenue	(6,482,967)	(6,231,951)
Write-Off/down of Buildings and Sites (Note 12)	732,094	
Total Operating Transactions	7,284,077	20,401,017
Capital Transactions		
Tangible Capital Assets Purchased	(8,262,244)	(8,159,990)
Tangible Capital Assets -WIP Purchased	(60,448,052)	(48,821,861)
Total Capital Transactions	(68,710,296)	(56,981,851)
Financing Transactions		
Capital Revenue Received	58,307,085	52,843,248
Capital Lease Payments	(166,443)	(158,622)
Total Financing Transactions	58,140,642	52,684,626
Net Increase (Decrease) in Cash and Cash Equivalents	(3,285,577)	16,103,792
Cash and Cash Equivalents, beginning of year	66,908,608	50,804,816
Cash and Cash Equivalents, end of year	63,623,031	66,908,608
Cash and Cash Equivalents, end of year, is made up of:		
Cash	61,070,412	64,367,651
Cash Equivalents	2,552,619	2,540,957
	63,623,031	66,908,608

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

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(o).

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(o), 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

a) Basis of Accounting *(continued)*

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

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.

e) Inventories for Resale

Publications for resale are recorded using the first-in-first-out method. 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, duties. Net realizable value is the expected selling price in the ordinary course of business.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

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(o).

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 (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

i) 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.

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties for no consideration are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

j) Tangible Capital Assets *(continued)*

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

k) 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.

l) 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.

m) 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.

n) 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, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

o) 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.

p) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

p) Expenditures *(continued)*

Categories of Salaries

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

Allocation of Costs

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

q) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

q) Financial Instruments *(continued)*

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.

r) Measurement Uncertainty

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

s) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

s) Future Changes in Accounting Policies *(continued)*

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

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

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

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

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

t) Comparative Information

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

NOTE 3 ACCOUNTS RECEIVABLE

	2021	2020
Due from Province Includes:		
Miscellaneous Grants Receivable	\$541,723	\$80,539
COA Draws Receivable	3,617,355	616,508
	\$4,159,078	\$697,047
Other Receivables Include:		
GST/PST/HST Receivable	\$461,537	\$432,157
Recoverable Insurance Claims	139,741	-
Recoverable Payroll	9,172	13,196
Sundry Billings	224,965	218,093
Miscellaneous Receivables	171,694	160,667
Special Purpose	5,652	7,876
	\$1,012,761	\$832,709

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 4 INVENTORIES FOR RESALE

Inventories for resale at June 30, 2021 and 2020 consist solely of Artists for Kids prints.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2021	2020
Trade payables	\$16,365,987	\$13,872,811
Salaries and benefits payable	9,048,569	9,020,498
Accrued vacation pay	1,357,989	708,243
	\$26,772,545	\$23,601,552

NOTE 6 UNEARNED REVENUE

	2021	2020
Balance, beginning of year	\$8,000,991	\$10,009,398
Changes for the year:		
Increase:		
Tuition fees collected	6,490,440	8,810,235
Other	738,070	1,521,208
	7,228,510	10,331,443
Decrease:		
Tuition fees recognized	(5,812,237)	(10,977,768)
Other	(789,198)	(1,362,082)
	(6,601,435)	(12,339,850)
Net changes for the year	627,075	(2,008,407)
Balance, end of year	\$8,628,066	\$8,000,991

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

	2021	2020
Balance, beginning of year	\$5,059,288	\$4,678,968
Changes for the year:		
Increase:		
Provincial grants	27,870,516	21,396,775
Other revenue	2,605,739	5,148,378
	30,476,255	26,545,153
Decrease:		
Allocated to revenue	(30,368,058)	(26,164,833)
Recoveries	(725,368)	-
	(31,093,426)	(26,164,833)
Net changes for the year	(617,171)	380,320
Balance, end of year	\$4,442,117	\$5,059,288

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 8 DEFERRED CAPITAL REVENUE
(Continued)

	2021	2020
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$172,721,394	\$172,669,651
Increases:		
Capital additions	1,308,335	5,684,679
Transfer from deferred capital revenue – work in progress	54,374,851	599,015
Decreases:		
Amortization	(6,482,967)	(6,231,951)
Write off/down of buildings (see Note 12)	(1,743,126)	-
Net change for the year	47,457,093	51,743
Balance, end of year	220,178,487	172,721,394
 Deferred capital revenue – work in progress		
Balance, beginning of year	68,450,907	20,479,723
Increases:		
Transfer from deferred capital revenue - unspent	57,012,618	48,570,199
Decreases:		
Transfer to deferred capital revenue subject to amortization	(54,374,851)	(599,015)
Net change for the year	2,637,767	47,971,184
Balance, end of year	71,088,674	68,450,907
 Deferred capital revenue - unspent		
Balance, beginning of year	19,736	1,431,366
Increases:		
Provincial Grants – Ministry of Education	58,046,068	52,707,497
Playground - PAC	261,017	135,751
	58,307,085	52,843,248
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,308,335)	(5,684,679)
Transfer to deferred capital revenue – work in progress	(57,012,618)	(48,570,199)
	(58,320,953)	(54,254,878)
Net change for the year	(13,868)	(1,411,630)
Balance, end of year	5,868	19,736
Total deferred capital revenue balance, end of year	\$291,273,029	\$241,192,037

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	7,839,925	8,324,029
Service Cost	693,823	659,886
Interest Cost	180,953	206,195
Benefit Payments	(676,357)	(653,332)
Actuarial (Gain) Loss	(429,262)	(696,853)
Accrued Benefit Obligation – March 31	<u>7,609,082</u>	<u>7,839,925</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	7,609,082	7,839,925
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(7,609,082)	(7,839,925)
Employer Contributions After Measurement Date	312,570	343,113
Benefits Expense After Measurement Date	(222,603)	(218,694)
Unamortized Net Actuarial (Gain) Loss	(532,494)	(26,994)
Accrued Benefit Asset (Liability) - June 30	<u>(8,051,609)</u>	<u>(7,742,500)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	7,742,500	7,516,625
Net Expense for Fiscal Year	954,923	1,021,921
Employer Contributions	(645,814)	(796,046)
Accrued Benefit Liability (Asset) - June 30	<u>8,051,609</u>	<u>7,742,500</u>
Components of Net Benefit Expense		
Service Cost	693,690	668,370
Interest Cost	184,995	199,885
Amortization of Net Actuarial (Gain)/Loss	76,238	153,666
Net Benefit Expense (Income)	<u>954,923</u>	<u>1,021,921</u>
Assumptions		
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.0	9.0

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for multi-function business devices under capital lease in 2018, which expires November 30, 2022.

Repayments are due as follows:

2022	\$182,149
2023	45,537
Total minimum lease payments	\$227,686
Less amounts representing interest at 5.38%	8,043
Present value of net minimum capital lease payments	\$219,643

Total interest on the capital lease obligation for the year ended June 30, 2021 was \$15,705 (2020: \$23,528).

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2021	Net Book Value 2020
Sites	\$12,472,243	\$12,472,243
Buildings	296,992,481	244,291,327
Buildings – work in progress	72,600,042	71,023,999
Furniture & Equipment	4,322,611	2,958,118
Vehicles	1,192,003	1,052,238
Computer Software	81,327	74,225
Computer Hardware	3,513,887	3,620,095
Total	\$391,174,594	\$335,492,245

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2021

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$12,472,243	\$ -	\$ -	\$ -	\$12,472,243
Buildings	388,174,090	5,151,581	(7,383,269)	58,872,009	444,814,411
Buildings – work in progress	71,023,999	60,448,052	-	(58,872,009)	72,600,042
Furniture & Equipment	4,451,535	1,809,647	(403,857)	-	5,857,325
Vehicles	1,602,113	299,976	(169,306)	-	1,732,783
Computer Software	304,074	67,917	(237,020)	-	134,971
Computer Hardware	5,196,654	933,123	(569,943)	-	5,559,834
Total	\$483,224,708	\$68,710,296	(\$8,763,395)	\$ -	\$543,171,609

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	143,882,763	8,847,216	(4,908,049)	147,821,930
Furniture & Equipment	1,493,417	445,154	(403,857)	1,534,714
Vehicles	549,875	160,211	(169,306)	540,780
Computer Software	229,849	60,815	(237,020)	53,644
Computer Hardware	1,576,559	1,039,331	(569,943)	2,045,947
Total	\$147,732,463	\$10,552,727	(\$6,288,175)	\$151,997,015

- Buildings – work in progress having a value of \$72,600,042 (2020: \$71,023,999) has not been amortized. Amortization of these assets will commence when the asset is put into service.
- Building cost and accumulated amortization disposal amounts for the year ended June 30, 2021 relate to the write-off of one demolished building (see Note 12).
- Equipment under capital lease: Included in capital assets is equipment under capital lease with a cost of \$804,568 (2020: \$804,568) and accumulated amortization of \$482,740 (2020: \$321,828).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2020

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$12,472,243	\$ -	-	-	\$12,472,243
Buildings	382,242,559	5,303,850	-	627,681	388,174,090
Buildings – work in progress	22,829,819	48,821,861	-	(627,681)	71,023,999
Furniture & Equipment	3,912,747	740,740	(201,952)	-	4,451,535
Vehicles	1,311,405	290,708	-	-	1,602,113
Computer Software	320,933	-	(16,859)	-	304,074
Computer Hardware	4,161,468	1,824,692	(789,506)	-	5,196,654
Total	\$427,251,174	\$56,981,851	(\$1,008,317)	\$ -	\$483,224,708

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2020
Sites	\$ -	\$ -	-	\$ -
Buildings	135,212,361	8,670,402	-	143,882,763
Furniture & Equipment	1,304,094	391,275	(201,952)	1,493,417
Vehicles	418,734	131,141	-	549,875
Computer Software	182,521	64,187	(16,859)	229,849
Computer Hardware	1,533,771	832,294	(789,506)	1,576,559
Total	\$138,651,481	\$10,089,299	(\$1,008,317)	\$147,732,463

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 WRITE-DOWN AND WRITE-OFF OF SITES AND BUILDINGS

The School District wrote-off the net book value and associated unamortized deferred capital revenue for the former Argyle Secondary School upon demolition during the year ended June 30, 2021, subsequent to completion of a seismic replacement. The school was built in 1960 and had undergone numerous additions and betterments since construction. A significant portion of these costs had been funded through bylaw capital.

- Capital Assets - Building: The net book value of \$2,475,220 (cost – \$7,383,269, accumulated amortization – \$4,908,049) was written off during the year.
- Deferred Capital Revenue: Unamortized deferred capital revenue of \$1,743,126 (deferred capital received – \$4,683,854, accumulated amortization – \$2,940,728) was written off during the year.

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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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, 2017, indicated a \$1,656 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

School District No. 44 paid \$13,541,300 for employer contributions to these plans for the year ended June 30, 2021 (2020: \$13,221,922).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available later in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 14 ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surpluses as follows:

	2021	2020
Invested in tangible capital assets	\$99,194,388	\$93,440,456
Operating surplus	11,266,959	11,083,840
Local capital surplus	11,412,863	14,430,537
	\$121,874,210	\$118,954,833

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- Tangible capital assets and work in progress purchased from operating fund to capital fund: \$569,604
- Capital lease principal payments from operating fund to capital fund: \$166,443
- Transfer from Operating Fund to Local Capital Fund for construction projects and future capital acquisitions: \$4,350,000
- Tangible capital assets purchased from special purpose fund to capital fund: \$2,381,727

The operating surplus has been internally restricted (appropriated) by the Board for:

	2021	2020
Restricted Surplus		
Annual Budget Surplus Appropriation	\$5,553,993	\$2,509,738
Support for 2020/21 Operations Not Known at Time of Budget Approval	-	1,700,000
Early Teacher Mentorship	324,721	-
Holdback – Address Learning Impacts from Pandemic	459,898	-
Capital Projects	1,300,000	800,00
Outstanding Purchase Orders as at June 30th	-	84,000
Subtotal Internally Restricted	\$7,638,612	\$5,093,738
Unrestricted Surplus	3,628,347	5,990,102
Total Operating Surplus	\$11,266,959	\$11,083,840

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, 2021

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 \$2,076,128 at June 30, 2021 (2020: \$2,045,028).

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.

	2022	2023	2024
Handsworth seismic	\$11,140,230	\$874,714	\$255,748
Argyle seismic	2,066,874	-	-
Mountainside seismic	3,383,765	-	-
Management contract for the operations of the Cheakamus Centre	-	250,000	250,000
Total	\$16,590,869	\$1,124,714	\$505,748

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:

2022	\$1,701,383
2023	1,755,434
2024	1,811,165
2025	987,913
2026	935,362
Thereafter	2,133,579
Total future lease revenue	\$9,324,836

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 23, 2021. The Board approved the annual budget on June 23, 2020. The following table sets out the amended annual operating budget with a comparison to the annual budget.

Annual Budget - Revenue and Expense

	2021 Amended Annual Budget	2021 Annual Budget	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	175,700,419	164,623,817	176,474,421
Other	6,600	7,000	9,900
Federal Grants	6,000	5,000	7,000
Tuition	5,121,950	3,694,700	5,812,237
Other Revenue	5,239,242	7,908,840	3,836,525
Rentals and Leases	1,922,434	1,941,384	2,048,736
Investment Income	377,303	281,750	576,760
Amortization of Deferred Capital Revenue	6,499,135	6,360,684	6,482,967
Total Revenue	194,873,083	184,823,175	195,248,546
Expenses			
Instruction	156,861,722	156,081,622	155,308,416
District Administration	6,107,006	5,883,746	6,249,944
Operations and Maintenance	19,823,328	17,175,256	18,990,230
Transportation and Housing	569,068	521,978	480,053
Debt Services	-	-	15,705
Write-off/down of Buildings and Sites	-	-	732,094
Amortization of Tangible Capital Assets	10,497,326	10,156,359	10,552,727
Total Expense	193,858,450	189,818,961	192,329,169
Net Revenue (Expense)	1,014,633	(4,995,786)	2,919,377
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,271,193	2,509,738	-
Budgeted Surplus (Deficit) for the year	3,285,826	(2,486,048)	2,919,377

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

Certain schools in the School District may contain asbestos. No amount has been recorded in these financial statements with regard to this potential liability since the fair value of the future removal costs cannot be reasonably estimated due to unknown timelines.

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, 2021, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

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

NOTE 21 EXPENSE BY OBJECT

	<u>2021</u>	<u>2020</u>
Salaries and Benefits	\$ 164,822,722	\$ 158,838,265
Services and Supplies	16,205,921	20,562,878
Interest	15,705	23,528
Write-off/down of Buildings and Sites	732,094	-
Amortization	10,552,727	10,089,299
	<u>\$ 192,329,169</u>	<u>\$ 189,513,970</u>

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 RISK MANAGEMENT

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 23 RISK MANAGEMENT
(Continued)

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.

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) 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 2020 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, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,083,840		107,870,993	118,954,833	114,178,588
Changes for the year					
Surplus (Deficit) for the year	5,269,166	2,381,727	(4,731,516)	2,919,377	4,776,245
Interfund Transfers					
Tangible Capital Assets Purchased	(569,604)	(1,025,057)	1,594,661	-	
Tangible Capital Assets - Work in Progress		(1,356,670)	1,356,670	-	
Local Capital	(4,350,000)		4,350,000	-	
Other	(166,443)		166,443	-	
Net Changes for the year	183,119	-	2,736,258	2,919,377	4,776,245
Accumulated Surplus (Deficit), end of year - Statement 2	11,266,959	-	110,607,251	121,874,210	118,954,833

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	147,955,756	148,435,876	144,260,513
Other	6,600	9,900	7,068
Federal Grants	6,000	7,000	7,000
Tuition	5,121,950	5,812,237	10,977,768
Other Revenue	1,319,242	1,507,012	3,288,167
Rentals and Leases	1,922,434	2,048,736	2,390,823
Investment Income	375,000	490,717	758,732
Total Revenue	156,706,982	158,311,478	161,690,071
Expenses			
Instruction	130,322,162	130,083,214	131,345,544
District Administration	6,057,006	6,245,990	6,020,540
Operations and Maintenance	17,135,140	16,369,873	16,647,111
Transportation and Housing	451,867	343,235	231,973
Total Expense	153,966,175	153,042,312	154,245,168
Operating Surplus (Deficit) for the year	2,740,807	5,269,166	7,444,903
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,271,193		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(662,000)	(569,604)	(672,589)
Local Capital	(4,350,000)	(4,350,000)	(4,328,324)
Other		(166,443)	(158,621)
Total Net Transfers	(5,012,000)	(5,086,047)	(5,159,534)
Total Operating Surplus (Deficit), for the year	-	183,119	2,285,369
Operating Surplus (Deficit), beginning of year		11,083,840	8,798,471
Operating Surplus (Deficit), end of year		11,266,959	11,083,840
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 14)		7,638,612	5,093,738
Unrestricted		3,628,347	5,990,102
Total Operating Surplus (Deficit), end of year		11,266,959	11,083,840

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	140,130,676	140,601,250	137,468,116
Other Ministry of Education Grants			
Pay Equity	2,966,047	2,966,047	2,966,047
Funding for Graduated Adults	8,140	16,583	16,557
Student Transportation Fund	40,566	40,566	40,566
Carbon Tax Grant			41,805
Employer Health Tax Grant			1,210,892
Support Staff Benefits Grant	200,890	200,890	133,495
Support Staff Wage Increase Funding			663,000
Teachers' Labour Settlement Funding	4,109,123	4,109,123	1,696,618
Early Career Mentorship Funding	330,000	330,000	
FSA Scorer Grant	17,740	17,740	17,740
French Immersion Remote Learning	150,000	150,000	
Early Learning Framework Implementation	2,574	3,677	3,677
Equity Scan			2,000
Total Provincial Grants - Ministry of Education	147,955,756	148,435,876	144,260,513
Provincial Grants - Other	6,600	9,900	7,068
Federal Grants	6,000	7,000	7,000
Tuition			
Summer School Fees	61,950	61,950	131,300
Continuing Education	-		-
International and Out of Province Students	5,060,000	5,750,287	10,846,468
Total Tuition	5,121,950	5,812,237	10,977,768
Other Revenues			
Miscellaneous			
Cheakamus Centre	40,000	165,209	1,400,579
Band and Strings	439,000	429,527	617,715
Academy Fees	293,280	286,430	558,146
Donations and Recoveries	28,000	109,191	103,172
Artists For Kids	216,640	255,239	363,226
Cafeteria and Vending	9,000	10,045	83,634
Other	293,322	251,371	161,695
Total Other Revenue	1,319,242	1,507,012	3,288,167
Rentals and Leases	1,922,434	2,048,736	2,390,823
Investment Income	375,000	490,717	758,732
Total Operating Revenue	156,706,982	158,311,478	161,690,071

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Salaries			
Teachers	71,001,504	70,011,888	69,221,537
Principals and Vice Principals	10,471,845	10,526,159	10,342,118
Educational Assistants	11,632,177	12,238,668	12,300,596
Support Staff	12,410,171	11,855,955	12,105,352
Other Professionals	4,419,432	4,444,974	4,211,118
Substitutes	3,868,866	4,783,858	4,070,038
Total Salaries	113,803,995	113,861,502	112,250,759
Employee Benefits	27,581,074	27,570,636	27,345,166
Total Salaries and Benefits	141,385,069	141,432,138	139,595,925
Services and Supplies			
Services	5,303,328	5,506,237	8,154,503
Student Transportation	66,200	41,498	65,713
Professional Development and Travel	577,050	369,088	609,056
Rentals and Leases	-	-	50,753
Dues and Fees	60,300	60,091	59,126
Insurance	440,000	462,935	418,818
Interest	-	-	-
Supplies	3,357,976	2,489,757	2,907,671
Utilities	2,776,252	2,680,568	2,383,603
Total Services and Supplies	12,581,106	11,610,174	14,649,243
Total Operating Expense	153,966,175	153,042,312	154,245,168

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	53,146,983	2,563,277	14,465	1,722,643	-	3,973,454	61,420,822
1.03 Career Programs	184,730	-	-	179,476	-	208	364,414
1.07 Library Services	2,459,804	-	128,100	129,189	-	18,157	2,735,250
1.08 Counselling	3,425,512	-	-	-	-	6,800	3,432,312
1.10 Special Education	8,281,983	867,618	11,374,860	650,962	-	383,227	21,558,650
1.30 English Language Learning	1,859,283	-	-	-	-	7,358	1,866,641
1.31 Indigenous Education	288,312	143,694	475,201	-	-	6,178	913,385
1.41 School Administration	-	6,807,876	-	1,023,642	-	25,813	7,857,331
1.60 Summer School	247,928	-	-	4,977	-	-	252,905
1.62 International and Out of Province Students	116,348	-	-	98,305	176,516	128	391,297
1.64 Other	211	-	-	59,523	174,807	21,289	255,830
Total Function 1	70,011,094	10,382,465	11,992,626	3,868,717	351,323	4,442,612	101,048,837
4 District Administration							
4.11 Educational Administration	-	-	-	-	798,522	-	798,522
4.40 School District Governance	-	-	-	-	191,401	-	191,401
4.41 Business Administration	-	143,694	-	1,042,627	1,700,119	6,695	2,893,135
Total Function 4	-	143,694	-	1,042,627	2,690,042	6,695	3,883,058
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	794	-	-	181,585	938,566	-	1,120,945
5.50 Maintenance Operations	-	-	-	6,473,111	465,043	331,862	7,270,016
5.52 Maintenance of Grounds	-	-	-	289,915	-	-	289,915
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	794	-	-	6,944,611	1,403,609	331,862	8,680,876
7 Transportation and Housing							
7.70 Student Transportation	-	-	246,042	-	-	2,689	248,731
Total Function 7	-	-	246,042	-	-	2,689	248,731
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	70,011,888	10,526,159	12,238,668	11,855,955	4,444,974	4,783,858	113,861,502

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 19)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	61,420,822	16,293,155	77,713,977	2,641,471	80,355,448	85,892,268	81,474,049
1.03 Career Programs	364,414	90,941	455,355	51,490	506,845	390,708	557,483
1.07 Library Services	2,735,250	658,690	3,393,940	12,374	3,406,314	3,464,245	3,604,263
1.08 Counselling	3,432,312	798,233	4,230,545	10,395	4,240,940	3,135,488	4,275,247
1.10 Special Education	21,558,650	4,456,865	26,015,515	355,976	26,371,491	20,616,496	24,172,016
1.30 English Language Learning	1,866,641	489,951	2,356,592	16,222	2,372,814	2,041,475	2,228,333
1.31 Indigenous Education	913,385	187,709	1,101,094	37,984	1,139,078	1,420,249	1,271,762
1.41 School Administration	7,857,331	1,569,709	9,427,040	146,019	9,573,059	8,408,904	9,120,718
1.60 Summer School	252,905	44,464	297,369	21,964	319,333	308,088	410,346
1.62 International and Out of Province Students	391,297	90,392	481,689	509,567	991,256	3,909,854	1,909,233
1.64 Other	255,830	55,424	311,254	495,382	806,636	734,387	2,322,094
Total Function 1	101,048,837	24,735,533	125,784,370	4,298,844	130,083,214	130,322,162	131,345,544
4 District Administration							
4.11 Educational Administration	798,522	161,298	959,820	333,071	1,292,891	1,148,612	1,173,149
4.40 School District Governance	191,401	16,025	207,426	161,393	368,819	300,785	316,016
4.41 Business Administration	2,893,135	634,459	3,527,594	1,056,686	4,584,280	4,607,609	4,531,375
Total Function 4	3,883,058	811,782	4,694,840	1,551,150	6,245,990	6,057,006	6,020,540
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,120,945	238,132	1,359,077	811,936	2,171,013	2,344,676	1,812,332
5.50 Maintenance Operations	7,270,016	1,665,478	8,935,494	2,269,080	11,204,574	11,600,123	11,652,863
5.52 Maintenance of Grounds	289,915	66,705	356,620	443,854	800,474	1,007,341	884,197
5.56 Utilities	-	-	-	2,193,812	2,193,812	2,183,000	2,297,719
Total Function 5	8,680,876	1,970,315	10,651,191	5,718,682	16,369,873	17,135,140	16,647,111
7 Transportation and Housing							
7.70 Student Transportation	248,731	53,006	301,737	41,498	343,235	451,867	231,973
Total Function 7	248,731	53,006	301,737	41,498	343,235	451,867	231,973
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	113,861,502	27,570,636	141,432,138	11,610,174	153,042,312	153,966,175	154,245,168

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget (Note 19) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	27,744,663	28,038,545	20,686,572
Other			124,227
Other Revenue	3,920,000	2,329,513	5,354,034
Investment Income	2,303		
Total Revenue	31,666,966	30,368,058	26,164,833
Expenses			
Instruction	26,539,560	25,225,202	24,808,272
District Administration	50,000	3,954	213,814
Operations and Maintenance	2,688,188	2,620,357	39,982
Transportation and Housing	117,201	136,818	93,907
Total Expense	29,394,949	27,986,331	25,155,975
Special Purpose Surplus (Deficit) for the year	2,272,017	2,381,727	1,008,858
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,272,017)	(1,025,057)	(1,008,858)
Tangible Capital Assets - Work in Progress		(1,356,670)	
Total Net Transfers	(2,272,017)	(2,381,727)	(1,008,858)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,797,597	5,396	2,872	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	503,723		224,000	61,250	276,882	1,132,336	6,101,085	10,245,057
Other			2,562,414						
	626,273	503,723	2,562,414	224,000	61,250	276,882	1,132,336	6,101,085	10,245,057
Less: Allocated to Revenue Recovered	626,273	503,723	2,308,259	229,396	54,082	276,882	1,132,336	6,101,085	10,245,057
Deferred Revenue, end of year	-	-	4,051,752	-	10,040	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	626,273	503,723		229,396	54,082	276,882	1,132,336	6,101,085	10,245,057
Other Revenue			2,308,259						
	626,273	503,723	2,308,259	229,396	54,082	276,882	1,132,336	6,101,085	10,245,057
Expenses									
Salaries									
Teachers	-					60,785	258,269		8,215,087
Principals and Vice Principals	-					40,071			
Educational Assistants	-	410,666					509,413	4,963,078	
Support Staff	-			182,772			1,500		
Other Professionals	-								
Substitutes	-			79	660	5,747			4,633
	-	410,666	-	182,851	660	106,603	769,182	4,963,078	8,219,720
Employee Benefits	-	93,057		31,536	100	21,679	182,796	1,138,007	2,025,337
Services and Supplies	46,646		1,975,373	15,009	53,322	148,600	180,358		
	46,646	503,723	1,975,373	229,396	54,082	276,882	1,132,336	6,101,085	10,245,057
Net Revenue (Expense) before Interfund Transfers	579,627	-	332,886	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(579,627)		(332,886)						
Tangible Capital Assets - Work in Progress	(579,627)	-	(332,886)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Carlile Youth Inpatient PRP	Violence Prevention	Metro Regional Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	725,368	117,201	-	13,798			107,427	-	279,629
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,304,613	94,346	51,000	11,250	1,116,823	6,006,056	115,822		
Other								20,000	23,325
	1,304,613	94,346	51,000	11,250	1,116,823	6,006,056	115,822	20,000	23,325
Less: Allocated to Revenue	1,304,613	169,286	46,188	9,895	1,116,823	6,006,056	216,850	17,300	3,954
Recovered	725,368								
Deferred Revenue, end of year	-	42,261	4,812	15,153	-	-	6,399	2,700	299,000
Revenues									
Provincial Grants - Ministry of Education	1,304,613	169,286	46,188	9,895	1,116,823	6,006,056	216,850		
Other Revenue								17,300	3,954
	1,304,613	169,286	46,188	9,895	1,116,823	6,006,056	216,850	17,300	3,954
Expenses									
Salaries									
Teachers						1,390,720	127,200		
Principals and Vice Principals						66,804	14,832		
Educational Assistants						425,022			
Support Staff					508,045	284,297			
Other Professionals						80,080			
Substitutes	1,064,238			4,795		358,516	21,105		
	1,064,238	-	-	4,795	508,045	2,605,439	163,137	-	-
Employee Benefits	240,375			677	116,491	505,419	36,696		
Services and Supplies		169,286	46,188	4,423	435,059	1,483,212	17,017	17,300	3,954
	1,304,613	169,286	46,188	9,895	1,059,595	4,594,070	216,850	17,300	3,954
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	57,228	1,411,986	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(57,228)	(55,316)			
Tangible Capital Assets - Work in Progress						(1,356,670)			
	-	-	-	-	(57,228)	(1,411,986)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

	Sutherland Track	TOTAL
	\$	\$
Deferred Revenue, beginning of year	10,000	5,059,288
Add: Restricted Grants		
Provincial Grants - Ministry of Education		27,870,516
Other		2,605,739
	-	30,476,255
Less: Allocated to Revenue	-	30,368,058
Recovered		725,368
Deferred Revenue, end of year	10,000	4,442,117
Revenues		
Provincial Grants - Ministry of Education		28,038,545
Other Revenue		2,329,513
	-	30,368,058
Expenses		
Salaries		
Teachers		10,052,061
Principals and Vice Principals		121,707
Educational Assistants		6,308,179
Support Staff		976,614
Other Professionals		80,080
Substitutes		1,459,773
	-	18,998,414
Employee Benefits		4,392,170
Services and Supplies		4,595,747
	-	27,986,331
Net Revenue (Expense) before Interfund Transfers	-	2,381,727
Interfund Transfers		
Tangible Capital Assets Purchased		(1,025,057)
Tangible Capital Assets - Work in Progress		(1,356,670)
	-	(2,381,727)
Net Revenue (Expense)	-	-

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget (Note 19)	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income			86,043	86,043	203,360
Amortization of Deferred Capital Revenue	6,499,135	6,482,967		6,482,967	6,231,951
Total Revenue	6,499,135	6,482,967	86,043	6,569,010	6,435,311
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,497,326	10,552,727		10,552,727	10,089,299
Write-off/down of Buildings and Sites		732,094		732,094	
Debt Services					
Capital Lease Interest			15,705	15,705	23,528
Total Expense	10,497,326	11,284,821	15,705	11,300,526	10,112,827
Capital Surplus (Deficit) for the year	(3,998,191)	(4,801,854)	70,338	(4,731,516)	(3,677,516)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,934,017	1,594,661		1,594,661	1,681,447
Tangible Capital Assets - Work in Progress		1,356,670		1,356,670	
Local Capital	4,350,000		4,350,000	4,350,000	4,328,324
Capital Lease Payment			166,443	166,443	158,621
Total Net Transfers	7,284,017	2,951,331	4,516,443	7,467,774	6,168,392
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		5,359,248	(5,359,248)	-	
Tangible Capital Assets WIP Purchased from Local Capital		2,078,764	(2,078,764)	-	
Principal Payment					
Capital Lease		166,443	(166,443)	-	
Total Other Adjustments to Fund Balances		7,604,455	(7,604,455)	-	
Total Capital Surplus (Deficit) for the year	3,285,826	5,753,932	(3,017,674)	2,736,258	2,490,876
Capital Surplus (Deficit), beginning of year		93,440,456	14,430,537	107,870,993	105,380,117
Capital Surplus (Deficit), end of year		99,194,388	11,412,863	110,607,251	107,870,993

School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,472,243	388,174,090	4,451,535	1,602,113	304,074	5,196,654	412,200,709
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		9,660	791,737	148,836	-	83,588	1,033,821
Deferred Capital Revenue - Other		-	274,514	-	-	-	274,514
Operating Fund		-	25,089	96,888	54,465	393,162	569,604
Special Purpose Funds		579,627	214,982	-	13,452	216,996	1,025,057
Local Capital		4,562,294	503,325	54,252	-	239,377	5,359,248
Transferred from Work in Progress		58,872,009					58,872,009
	-	64,023,590	1,809,647	299,976	67,917	933,123	67,134,253
Decrease:							
Deemed Disposals			403,857	169,306	237,020	569,943	1,380,126
Written-off/down During Year		7,383,269					7,383,269
	-	7,383,269	403,857	169,306	237,020	569,943	8,763,395
Cost, end of year	12,472,243	444,814,411	5,857,325	1,732,783	134,971	5,559,834	470,571,567
Work in Progress, end of year		72,600,042					72,600,042
Cost and Work in Progress, end of year	12,472,243	517,414,453	5,857,325	1,732,783	134,971	5,559,834	543,171,609
Accumulated Amortization, beginning of year		143,882,763	1,493,417	549,875	229,849	1,576,559	147,732,463
Changes for the Year							
Increase: Amortization for the Year		8,847,216	445,154	160,211	60,815	1,039,331	10,552,727
Decrease:							
Deemed Disposals			403,857	169,306	237,020	569,943	1,380,126
Written-off During Year		4,908,049					4,908,049
		4,908,049	403,857	169,306	237,020	569,943	6,288,175
Accumulated Amortization, end of year		147,821,930	1,534,714	540,780	53,644	2,045,947	151,997,015
Tangible Capital Assets - Net	12,472,243	369,592,523	4,322,611	1,192,003	81,327	3,513,887	391,174,594

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	71,023,999	-	-	-	71,023,999
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	57,012,618				57,012,618
Special Purpose Funds	1,356,670				1,356,670
Local Capital	2,078,764				2,078,764
	<u>60,448,052</u>	-	-	-	<u>60,448,052</u>
Decrease:					
Transferred to Tangible Capital Assets	58,872,009				58,872,009
	<u>58,872,009</u>	-	-	-	<u>58,872,009</u>
Net Changes for the Year	<u>1,576,043</u>	-	-	-	<u>1,576,043</u>
Work in Progress, end of year	<u>72,600,042</u>	-	-	-	<u>72,600,042</u>

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	163,885,627	4,503,271	4,332,496	172,721,394
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,033,821		274,514	1,308,335
Transferred from Work in Progress	48,595,894	5,778,957		54,374,851
	<u>49,629,715</u>	<u>5,778,957</u>	<u>274,514</u>	<u>55,683,186</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,152,421	134,534	196,012	6,482,967
Revenue Recognized on Write-off/down of Buildings	1,743,126			1,743,126
	<u>7,895,547</u>	<u>134,534</u>	<u>196,012</u>	<u>8,226,093</u>
Net Changes for the Year	<u>41,734,168</u>	<u>5,644,423</u>	<u>78,502</u>	<u>47,457,093</u>
Deferred Capital Revenue, end of year	<u>205,619,795</u>	<u>10,147,694</u>	<u>4,410,998</u>	<u>220,178,487</u>
Work in Progress, beginning of year	62,671,950	5,778,957	-	68,450,907
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	57,012,618			57,012,618
	<u>57,012,618</u>	<u>-</u>	<u>-</u>	<u>57,012,618</u>
Decrease				
Transferred to Deferred Capital Revenue	48,595,894	5,778,957		54,374,851
	<u>48,595,894</u>	<u>5,778,957</u>	<u>-</u>	<u>54,374,851</u>
Net Changes for the Year	<u>8,416,724</u>	<u>(5,778,957)</u>	<u>-</u>	<u>2,637,767</u>
Work in Progress, end of year	<u>71,088,674</u>	<u>-</u>	<u>-</u>	<u>71,088,674</u>
Total Deferred Capital Revenue, end of year	<u>276,708,469</u>	<u>10,147,694</u>	<u>4,410,998</u>	<u>291,267,161</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 371	\$ -	\$ -	\$ -	\$ 19,365	\$ 19,736
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	58,046,068					58,046,068
Playgrounds					261,017	261,017
	58,046,068	-	-	-	261,017	58,307,085
Decrease:						
Transferred to DCR - Capital Additions	1,033,821				274,514	1,308,335
Transferred to DCR - Work in Progress	57,012,618					57,012,618
	58,046,439	-	-	-	274,514	58,320,953
Net Changes for the Year	(371)	-	-	-	(13,497)	(13,868)
Balance, end of year	-	-	-	-	5,868	5,868

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

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2021

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, 2021

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, 2021
SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
BRUCE, DEVON AIDEN	TRUSTEE	18,308	145
GERLACH, CYNTHIA LOUISE	TRUSTEE	28,058	408
HIGGINS, MEGAN	TRUSTEE	28,058	408
MANN, KULVIR	TRUSTEE	28,313	465
MUNRO, LINDA	TRUSTEE	1,793	-
SACRE, CHRISTINE	TRUSTEE	29,039	408
TASI BAKER, MARY	TRUSTEE	28,058	408
TSIAKOS, GEORGE	TRUSTEE	29,773	669
TOTAL FOR ELECTED OFFICIALS		\$ 191,401	\$ 2,910

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
ADAM, CAROLINE C.	TEACHER	87,746	-
ADAMS, THOMAS GEORGE	TEACHER	95,696	-
ADIE, KAHLYN DIANA E.	TEACHER	82,011	267
AHLUWALIA, LOVELEEN	TEACHER	83,187	263
AIELLO, MARIA	TEACHER	95,696	931
AISEKHALAYE, JOSEPH S	IT OPERATIONS COORD	89,915	1,673
ALBERT, RAPHAELLE	TEACHER	97,061	50
ALEXIS, TARA MARIE	TEACHER	96,678	69
ALLARDYCE, CHARLES EVAN K.	TEACHER	81,456	1,542
AMIRIECHIMEH, ZAHRA	TEACHER	87,740	-
ANDREWS, DAVID ALLEN	TEACHER	112,147	587
ARAGON, JENNIFER ELIZABETH	TEACHER	90,440	479
ARKINSTALL, KENDRA IRIS	ADMINISTRATOR	112,718	755
ARNOLD, MARJORIE	TEACHER	99,052	30
ARREAGA, ALICIA ESTHER	TEACHER	95,696	203
ATKINSON, CHRISTOPHER J	ASSIST SUPERINTENDENT	208,032	3,554
AUDIA, SALVATORE	TEACHER	95,709	-
AULIN, NICOLA L.	TEACHER	87,753	-
AW-YONG, JEFFREY CHIEN FEI	TEACHER	103,351	50
BAILLARGEON, CARMEN	TEACHER	87,740	-
BAKER, BRADLEY RAYMOND	ADMINISTRATOR	143,694	8,186
BAKER, BRITTNEY D	BUILDING OPS COORD	76,806	70
BAKER, KATHLEEN MICHELE	TEACHER	95,709	-
BAKER, TREVOR R.	TEACHER	87,100	-
BALEN, NADINE ANN	TEACHER	97,061	-
BALLOU, MELANIE DIANNE R.	TEACHER	95,709	54
BARATTINI, VANESSA OLGA	TEACHER	86,410	146
BARNETT, SANDRA	TEACHER	95,703	319
BARNUM, DAVID M.	TEACHER	95,054	144
BARRETT, MARK CHRISTOPHE	ADMINISTRATOR	125,507	1,013
BATES, MARNIE ELIZABETH	TEACHER	105,104	5
BATISTA, CYNTHIA MARIE	TEACHER	96,377	1,101
BAUMANN, ADAM SAMUEL	ADMINISTRATOR	160,498	4,151
BAUMANN, AFSANA	TEACHER	95,696	1,523
BEARE, DAVID MERRITT	TEACHER	90,867	228
BECK, LAUREN A.	TEACHER	76,193	50

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
BECKINGHAM, BEVERLY JOY	TEACHER	82,419	-
BEDGOOD, KERSTIN	TEACHER	87,752	987
BEERE, SARAH	HR ADVISOR	80,203	360
BELESKI, JANE ALICE	TEACHER	85,399	63
BELL, BRENDA JOYCE	ADMINISTRATOR	143,694	570
BELL, GEORGINA JANICE	TEACHER	95,696	-
BELL, JAMES SHELDON	F & P COORDINATOR	84,148	4,904
BENTLEY, SCOTT DAVID	TEACHER	95,698	115
BERGSTRAND, CAROLYN MARIE	TEACHER	98,246	122
BERMUDEZ, JENNIFER E.	TEACHER	75,194	293
BERRY, ROSALIND	TEACHER	79,647	1,136
BERTRAND, JULIE A	ADMINISTRATOR	122,031	1,030
BEST, PAUL T.	TEACHER	78,013	837
BEST, SARAH NICOLE	ADMINISTRATOR	125,507	1,749
BEVERIDGE, DOUGLAS	ADMINISTRATOR	135,413	550
BIRD, KELSEY	TEACHER	79,753	-
BIRD, TRACY LYNNE	TEACHER	79,439	177
BJORNSON, KIT ROYDEN	TEACHER	110,473	595
BLACK, KATHERINE JANE	TEACHER	104,851	251
BLACK, MELANIE DAWN	TEACHER	97,808	686
BLAKER, KELLY	TEACHER	78,275	234
BLAY, CHRISTOPHER JOHN	TEACHER	97,061	120
BLEWMAN, JILL DENISE	TEACHER	97,310	-
BLUME, LISA DESIREE	TEACHER	85,704	722
BOGEN, KORY ERIC	TEACHER	85,812	301
BOLEN, LYNNE	PRGM ADMIN INT'L	122,824	6,386
BOLJUNCIC, MILAN TONY	TEACHER	97,061	-
BOND, PETER DAVID	TEACHER	89,617	-
BORAK, MARTINE L.	TEACHER	96,893	-
BRADFORD, LOUISE ELIZABETH	TEACHER	95,696	40
BRADSHAW, CARLA CHRISTINE	TEACHER	75,983	-
BRADSHAW, DAVID JAMES	TEACHER	95,696	328
BRADY, ALANNA LOUISE	TEACHER	102,987	253
BRADY, MEGAN MARY	TEACHER	97,528	-
BREEZE, EMMA J.	TEACHER	95,709	-
BROWN, TERRY AUBREY	TEACHER	99,272	56
BRUMEC, SUZANNE JUDITH	TEACHER	95,696	304
BUCHANAN, JOHN RICHARD	TEACHER	97,061	-
BULGER, MURRAY ARTHUR	TEACHER	105,670	-
BULSARA, ANGELEE	TEACHER	83,605	142
BUMSTED, CARLA LOUISE	TEACHER	95,696	-
BURNETT, MATTHEW CHRISTIAN	TEACHER	97,061	847
BURNS, JENNIFER LORRAINE	TEACHER	95,696	48
BURTT, TROY ANDREW	TEACHER	87,753	42
CABANA, MICHAEL JOHN	TEACHER	81,630	-
CABRERA, SEBASTIAN	TEACHER	95,529	-
CADMAN, DAVID SPENCER M.	TEACHER	97,075	429
CAMPBELL, JOSEPH ANATEXIS	ADMINISTRATOR	135,413	823
CAMPBELL, TARA K.	HR MANAGER	106,452	2,079
CANNON, MELANIE	TEACHER	87,559	232
CAPRI, JOSHUA	TEACHER	78,400	598
CARDLE, PETER JOSEPH	TEACHER	98,558	42
CARSON, SUSAN ADELE	TEACHER	97,061	68
CATALANO, LAURENA MICHELLE	TEACHER	87,753	-

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
CERINA, MARY ANNE	TEACHER	87,740	-
CHAN, RICK	ADMINISTRATOR	135,413	550
CHAND, JEENIECE ANLASHA	ADMINISTRATOR	125,222	782
CHAND, NARESH	TEACHER	87,753	-
CHAPMAN, KATHERINE FRANCES	TEACHER	95,332	188
CHAPMAN, MICHAEL D.	ASST DIRECTOR OF F & P	137,128	970
CHEN, TAI-YU	IT INFRASTRUCTURE MGR	116,077	80
CHENG, SUSANA	TEACHER	95,787	839
CHEUNG, PING KWAN	IT APPS DEVELOPER	85,437	80
CHIESA, MARISA	TEACHER	87,740	-
CHITTY, ALAN CYRIL	HVAC PLUMBER	98,206	326
CHIU, JANA E MICHELLE	TEACHER	83,761	436
CHONG, DANIEL SHUE	TEACHER	95,696	-
CHONG, SELINA CHUI FOONG	TEACHER	85,692	360
CHORNEY-WILSON, AMBER DYANE	TEACHER	81,630	346
CHURCH, JEREMY ANDREW	ADMINISTRATOR	143,694	2,571
CLANCY, SEAN MATTHEW M.	TEACHER	95,696	-
CLARK, KAMMI ANNE	ADMINISTRATOR	115,493	898
COMPTON, KATELYN GRACE	TEACHER	87,307	174
CONN, CHANTRY ERIN	TEACHER	105,104	-
COPP, ELIZABETH ANN	ADMINISTRATOR	97,372	275
CORBETT, CATHERINE	TEACHER	75,049	376
CORDY-SIMPSON, TARA	TEACHER	97,061	976
COTTER, COURTNEY	TEACHER	79,734	242
COUPLAND, WILLIAM ALLAN	TEACHER	87,740	-
COX, DAVID EDWARD	TEACHER	85,535	-
CRAIK, DAVID C.	TEACHER	101,421	66
CRETU, RALUCA	TEACHER	82,617	-
CROWE, JENNIFER ANNA	TEACHER	94,969	205
CROWLEY, JOHN PATRICK	ADMINISTRATOR	125,507	597
CROWTHER, TRISTAN BRUCE	ADMINISTRATOR	125,222	844
CUNLIFFE, IAN GAARE	TEACHER	87,747	-
CURRY, KELLY ANN	ADMINISTRATOR	118,783	550
CUSANELLI, CARLO C.	TEACHER	87,753	26
CUSANELLI, DEBRA ELLEN	TEACHER	87,747	220
D'AOUST, KELLY ANNE MARIE	TEACHER	97,061	569
DAI, LAN	TEACHER	97,061	674
DALE, NANCY JOANNE	TEACHER	95,332	1,502
DALEY, TAMMY JEAN	TEACHER	96,187	334
DALLA VECCHIA, LISA M	COMM MGR	89,204	355
DAMAVANDI, DEE	TEACHER	97,061	-
DANG, CALVIN MICHAEL	TEACHER	97,061	110
DANIELI, SUSAN KERRY	TEACHER	87,732	143
DASH, NATASHA IRENE ANN	TEACHER	96,194	174
DASHKEVICH, VIKKI J.	TEACHER	98,032	402
DAVIDSON, LINDSAY ANN	TEACHER	96,850	466
DAVIDSON, ROSS DOUGLAS	CARPENTER	75,779	165
DAVIS, KEVIN JOHN	TEACHER	91,868	-
DAVIS, MICHELLE R.	TEACHER	97,061	145
DAY, CHERYL IRENE	TEACHER	82,241	1,569
DE BEER, WHITNEY L.	TEACHER	84,348	-
DE LA SALLE, LAURA	TEACHER	97,969	-
DELLENEY, PHYLLIS JEANNE	TEACHER	87,013	-
DEMINGER, LINDA CLAIRE	TEACHER	87,740	200

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
DEMINGER, NANCY CATHERINE	TEACHER	87,740	136
DENNY, ALAINA NOELLE	TEACHER	80,459	-
DESAI, JAGRUTI	ADMINISTRATOR	125,507	664
DHANJI, KHATIJA NIZAR	TEACHER	99,002	-
DIDIER, MICHELLE LEANNE	TEACHER	94,660	1,086
DIEGO, REGINO RASALAN	CUSTODIAN	79,373	20
DISHAW, KATHRYN LAURIE	TEACHER	104,372	520
DOAN, COLETTE P.L.	TEACHER	97,061	385
DOHM, SUZETTE CHRISTINA	ADMINISTRATOR	140,074	884
DOLL, CHRISTOPHER MUNRO	TEACHER	91,289	5,066
DONALD, JOHN THOMAS	TEACHER	97,061	-
DOWNIE, MEGHAN LEIGH	ADMINISTRATOR	122,031	550
DOYLE, ARIEL MONENN	TEACHER	87,746	274
DREW, CRAIG WILLIAM	TEACHER	95,696	-
DREW, JOANNE MARIE	TEACHER	97,061	219
DROLET, SUZY	TEACHER	87,753	101
DUDLEY, DEBORAH FRANCEEN A	TEACHER	95,834	656
DUFFY, RYAN G.	TEACHER	95,696	103
DUMONT, MYRIAM	TEACHER	87,474	49
DUNCAN, HEATHER MAUREEN	TEACHER	97,485	27
DUNN, MARJORIE MARY	TEACHER	96,576	559
DUPREY, JANINE MARY	TEACHER	75,194	-
EADON, FELICITY ANN	TEACHER	97,061	-
EARL, RYAN CAMERON	TEACHER	97,559	155
EASTWOOD, LAURA	TEACHER	75,889	346
EBY, JENNIFER	TEACHER	75,591	-
EDGAR, CHRISTOPHER MICHAEL	TEACHER	97,061	-
EDGAR, RYAN JACOB	TEACHER	98,554	16
EHLING, DIANE A.	ADMINISTRATOR	118,783	550
ELLWOOD, LAURA LYNNE RUTH	TEACHER	89,264	395
EMANOUILIDIS, NICOLAOS	TEACHER	87,740	-
EMBLEY, DARREN EDWARDS	TEACHER	97,061	420
EMMERSON, JOANNA KATHERINE	TEACHER	96,711	98
ENGLAND, TRACEY ANN	TEACHER	87,740	-
EUGENE, MARCEL BERNARD	TEACHER	97,477	146
EWING, ARLEENE FRANCES	TEACHER	95,696	-
FALCONER, CAROLINE ANNE	TEACHER	79,405	-
FARRELL, BRADLEY RAY	TEACHER	87,740	-
FARRELL, SUSAN DAWN	TEACHER	95,164	835
FEATHERSTONE, GRANT	TEACHER	78,752	-
FINLAY, ELSPETH MACKENZIE	TEACHER	96,698	-
FITZGIBBON, GAMELLE	TEACHER	76,144	595
FLETCHER, MARY PHYLLIS	TEACHER	99,016	-
FORST, SIMON ALEXANDER	TEACHER	87,975	157
FORSYTH, DONALD MICHAEL	TEACHER	95,836	225
FORTIN, MARK JAMES	TEACHER	87,141	45
FOX, ADAM	TEACHER	78,350	865
FRAINE, GILLIAN SUZANNE	TEACHER	95,696	1,047
FRAUENSTEIN, TANJA GEORGINA	TEACHER	75,194	-
FRAZEE, JUSTINE ANNE	TEACHER	83,345	1,269
FRIESEN, JANET PATRICIA	TEACHER	98,554	874
FRITH, SOFIA	TEACHER	97,068	118
GALE, SCOTT ERIC	TEACHER	95,709	29
GALLAGHER, KELLY K.	TEACHER	84,385	-

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
GALLILEE, HEATHER LYNN	TEACHER	76,932	279
GAMACHE, CHAD ALAN	TEACHER	87,747	-
GAMEL, MONIQUE ELISA	TEACHER	95,709	-
GARDNER, PATRICIA KAREN	TEACHER	95,696	-
GARGIULO, MARION LESLIE	TEACHER	97,061	-
GAUTHIER, HELENE M.	TEACHER	96,187	8
GAUTHIER, JOANNE JOSE	TEACHER	95,514	-
GERANDOL, BRIGETTE ANNE M.L.	ADMINISTRATOR	118,783	945
GIBBS, CARSON DONALD	TEACHER	97,061	-
GILL, KRISTEN MARIE	TEACHER	95,696	127
GIRAUD, HEATHER K.	SERVICE CENTRE COORD	91,778	663
GLIENER, MARCY LYNN	TEACHER	87,740	-
GODO, KRISTY	TEACHER	97,716	284
GOELLER, LARS ANDREW	TEACHER	97,061	-
GONDEKOVA, IVANA	TEACHER	85,919	-
GORDON, JILLIAN ASHLEY	ADMINISTRATOR	118,783	840
GRANT, DARCY LAURENT	TEACHER	95,696	-
GRANTHAM, BEVERLEY JOYCE	TEACHER	76,557	-
GREENBERG, ALLYSON ELIZABETH	TEACHER	87,740	814
GRENDL, ANNE LISE VICTORIA	ADMINISTRATOR	118,783	550
GREWAL-SOLANKI, SARBJIT KAUR	TEACHER	82,915	-
GRILLS, JILL ANNE	TEACHER	87,559	-
GRITSAENKO, DARIA	TEACHER	77,964	25
GROSS, EVAN G	TEACHER	76,294	29
GUPTA, SANGEETA	TEACHER	87,740	-
HALL, CAREN JANET	ADMINISTRATOR	125,507	141
HALL, LAURA ROBIN	TEACHER	93,300	535
HALLAM, TRACEY ARTHUR	TEACHER	95,696	-
HALLSON, TARALEE ROSE	EXECUTIVE ASSISTANT	81,783	299
HAM, CHERYL ANN	ADMINISTRATOR	117,891	590
HANSELL, JULIAN	TEACHER	87,740	-
HANSEN, MARK TAYLOR	TEACHER	87,740	-
HARNDEN, BELINDA LAURA	TEACHER	95,760	232
HARRINGTON, TESSA ISOBEL R.	TEACHER	93,485	815
HARRIS, DAVID NOEL	TEACHER	97,742	-
HARRIS, JOHNEEN CATHERINE	TEACHER	93,692	41
HART, CHRISTINE	TEACHER	76,834	-
HART, SARA REID	TEACHER	105,104	205
HAUPTMAN, SYLVIA INGRID	TEACHER	77,425	435
HAYWOOD, JASON	ADMINISTRATOR	118,783	566
HEBBOURN, WENDY JANE	TEACHER	87,740	53
HEBERT-WONG, JESSAMINE CAROL	TEACHER	90,293	-
HENRY, SEAN DAVID L.	TEACHER	104,184	-
HERNANDEZ FISHER, CRISTINA ALE	TEACHER	95,696	-
HERRERA DOMINGUEZ, DANIA	TEACHER	75,810	-
HEWSON, DANIELLE JENNET	TEACHER	77,892	335
HIGGINS, MONICA DANICE	TEACHER	95,332	126
HILL, JANET ANNE	TEACHER	95,696	644
HILSON, JENNIFER MARY	TEACHER	75,352	-
HOCKLEY, GREGORY DOUGLAS	ADMINISTRATOR	125,507	550
HOGAN, LIAM M.	TEACHER	76,303	-
HOLLETT, ROSALIND ANN	TEACHER	95,696	-
HOLLIDAY, DEBORAH ANNE	TEACHER	96,446	-
HOLMAN, RANDALL L.	ADMINISTRATOR	135,413	950

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
HOODSPITH, MEGAN ARMINDA	TEACHER	104,644	-
HOPE, JENNIFER AMANDA	FINANCE MANAGER	98,561	2,007
HOWELL, OWEN GORDON	TEACHER	98,057	-
HUDSON, CYNTHIA LOUISE	ADMINISTRATOR	131,662	2,968
HUGHES, BRYAN ROY	TEACHER	87,740	339
HUGHES, MARIE ELIZABETH	TEACHER	87,740	-
HUNDAL, BALRAJ SINGH	HVAC PLUMBER	76,142	546
HUNGLE, CARY GRAEME	ADMINISTRATOR	140,074	550
HUNT, ROY DONALD	TEACHER	95,696	-
INGLIS, MARGARET PATRICIA	TEACHER	95,696	-
IRELAND, TIMOTHY DAVID J	ADMINISTRATOR	115,571	550
ISABELLE, ELIZABETH	TEACHER	80,108	596
ISRAEL, JUDITH RUTH	TEACHER	81,541	1,831
ITO, CELINE	TEACHER	94,982	-
JACKSON, JEFFREY PAUL	MAINTENANCE MGR	116,071	1,746
JAMES, TREVOR MARK	ADMINISTRATOR	143,694	734
JARVIS, GRAHAM DONALD	TEACHER	93,151	-
JASEK, PAULA	TEACHER	77,906	688
JEFFERSON, CATHERINE G.	TEACHER	102,093	515
JEFFERSON, TANYA LOUISE	TEACHER	94,605	-
JENKINS, CATHY DIANE	PROJECT MANAGER	95,446	2,331
JENSEN, PATRICIA KAREN	TEACHER	88,165	454
JETTE, THERESA	TEACHER	96,432	13
JOHAL, SANJEET SINGH	ADMINISTRATOR	135,413	640
JOHNS, HWIE LIE	TEACHER	83,181	-
JOHNSON, CAROL M.	TEACHER	97,742	168
JOHNSON, ROBERT RODERICK	TEACHER	95,696	401
JOHNSON, SHERI JEAN	TEACHER	97,061	34
JOHNSTON, SUSAN KELLY	TEACHER	104,353	855
JONAT, KIMBERLY ANN	ADMINISTRATOR	140,074	886
KABOK, SABOLC	TEACHER	97,075	1,071
KABOLI, ARASH	TEACHER	95,691	316
KALAMAR, TANJA	CAPITAL PROJECTS MGR	118,092	6,766
KAM, CINDY	TEACHER	75,518	15
KAN, ROBIN	TEACHER	77,253	-
KANEGAE, VALERIE LOUISE	TEACHER	96,200	547
KARMALI, BERGEES	TEACHER	95,703	155
KARR, DAVID RYAN	TEACHER	94,466	1,011
KARVELIS, GERASIMOS-GEORG	TEACHER	87,740	-
KAUFMAN, CELINE BARBARA	TEACHER	84,177	101
KEE, KATHERINE	ADMINISTRATOR	135,056	738
KEE, MICHAEL	ADMINISTRATOR	143,694	829
KELLEY, MORAG JEAN	TEACHER	103,227	1,283
KELLY, R SPENCER	ADMINISTRATOR	135,413	550
KELLY, SEAN	TEACHER	97,061	32
KENNEDY, LAURIE MICHELLE	TEACHER	95,696	38
KENNY, KATHRYN JOY	TEACHER	87,446	728
KERLUCK, RYAN MURRAY	TEACHER	90,626	-
KERR, ALLISON	ADMINISTRATOR	139,115	780
KINAKIN, JENNIFER Y.	TEACHER	87,740	818
KING, CHARLES LUCAS	ADMINISTRATOR	125,507	1,163
KIRCHNER, BARBARA PIROSKA	TEACHER	87,740	-
KIRKLAND, CHRISTOPHER	TEACHER	95,696	-
KLASSEN, HEATHER M.	TEACHER	77,887	44

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
KLAUSEN, SHELOAH LEE	TEACHER	102,066	354
KNIBBS, JENNIFER MARY	TEACHER	87,201	78
KORLAK, HEATHER L.	TEACHER	87,740	215
KOROLUK, KAREN DAWN	TEACHER	96,334	1,812
KORSCH, LISA MARIE	TEACHER	87,740	-
KOSSMANN, CELINE	TEACHER	77,760	-
KOSTAMO, PAULI	TEACHER	80,917	65
KOZAK, ADAM CHRISTIAN	TEACHER	97,061	4,495
KRISTENSEN, LAURA-MARIE	TEACHER	97,074	1,139
KRUZ, HEIDI MARIE	TEACHER	95,696	-
KWAN, TIM TIE-MUN	TEACHER	82,617	352
LA ROUE, KELLY	ADMINISTRATOR	135,413	550
LABRECQUE, LINDSAY ALLISON	TEACHER	87,746	-
LACKMANCE, FREDERICK	TEACHER	95,696	10
LAM, FAI MICHAEL	TEACHER	95,709	-
LANDRY, TRICIA DAWN	TEACHER	95,514	-
LANE, CAITANA	TEACHER	95,469	-
LANE, JOANNA M.	ADMINISTRATOR	115,493	760
LANGEVIN, MELODIE	TEACHER	76,934	2,816
LANGLOIS, NATHALIE M.	TEACHER	95,696	520
LANGSTON, RAMESES CARLTON	TEACHER	95,696	-
LANZI, JILLIAN RAE	TEACHER	95,710	194
LARSSON, IAN J. I.	DIRECTOR OF IT	119,191	98
LAURSEN, PATRICIA	TEACHER	90,305	189
LAUZON, WILLIAM JOSEPH	TEACHER	97,075	185
LAVALLEE, DAVID	TEACHER	86,395	-
LAWSON, JANET CHRISTINE	TEACHER	87,740	500
LAWSON, JOCELYN ANNE	ADMINISTRATOR	107,766	234
LAYTON, KARIN LOUISE	TEACHER	87,747	1,122
LAZAROVA, ANTONIA V	TEACHER	80,584	861
LEAROYD, MELANIE D.	ADMINISTRATOR	138,759	826
LEBRUN, MARCEL JOSEPH	TEACHER	94,869	-
LECHLEITER, KATE CAROLINE	ADMINISTRATOR	131,127	781
LEE SUN, CORINNA P.	TEACHER	84,424	1,871
LEE, FRANCIS SANG-HAG	TEACHER	96,893	551
LENART, MARIA	TEACHER	86,769	1,676
LENZ, CATHERINE ELEANOR	TEACHER	87,740	161
LEONARD, GLENN SCOTT	MAINT COORD - ARCHIT	87,149	155
LEUNG, FRANK WING-FAI	TEACHER	87,377	300
LEUNG, MARLYN NG	TEACHER	95,696	1,024
LEW, RACHAEL CHRISTINE	TEACHER	75,666	26
LEWIS, RAYMOND ALEXANDER	TEACHER	100,637	1,652
LI, LU	TEACHER	75,272	178
LIEBLICH, ALEXANDRA	TEACHER	103,351	398
LIPP, LETITIA R	TEACHER	97,075	963
LIU, DAMIEN TAI-MING	TEACHER	95,696	-
LLOYD, TRACEY	TEACHER	87,740	1,118
LO, SAMANTHA KAI YAN	TEACHER	75,352	16
LOCKLESS, BRYAN COLIN	TEACHER	101,985	44
LONNEBERG, KORY ANDREW	TEACHER	87,740	446
LONSBROUGH, STEPHEN CLIFFORD	TEACHER	87,740	891
LOUISY-DANIEL, PEGGY	TEACHER	76,834	366
LOUWE, LAURIE JEAN ELENA	TEACHER	95,696	26
LOVEGROVE, CALIE MORGAN	TEACHER	98,125	1,321

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
LOWE, JUDITH ELIZABETH	ADMINISTRATOR	115,493	952
LUCHINSKI, TY LEONARD	TEACHER	87,740	-
LUCHSINGER, DAYLEN NEAL	ADMINISTRATOR	100,667	1,374
LUPTON, CAROLINE BRIAR	TEACHER	78,130	-
MACARIO, MARIANNE JOAN	TEACHER	99,670	91
MACDONALD, DANIELLE C.	TEACHER	95,696	-
MACDONALD, JENNIFER ANN	TEACHER	93,666	347
MACDONALD, KARLY BREANNE	TEACHER	81,987	-
MACDONALD, TOBY LYNNE	TEACHER	97,742	-
MACKENZIE, JAMES M	DIRECTOR OF F & P	169,934	456
MACLEOD, TIMOTHY P	ADMINISTRATOR	135,413	1,167
MACNAUGHT, ANNA	TEACHER	97,808	900
MACNEIL, LINETTE ODELE	TEACHER	97,729	-
MACPHAIL, NORMAN GRANT	TEACHER	97,075	-
MADILL, ELIZABETH ANNE	TEACHER	95,709	34
MAHON, CHRISTINE	TEACHER	87,753	148
MAKI, STEPHANIE ANNE	ADMINISTRATOR	115,315	760
MALONE, ERIN	TEACHER	99,016	35
MANARA, JENNIFER ELAINE	TEACHER	75,194	-
MANN, JANIS C.	ADMINISTRATOR	122,031	570
MANN, LUCAS SAMUEL	TEACHER	80,689	-
MANNES, CARLA SAMANTHA	TEACHER	89,332	428
MANSON, ALENA	TEACHER	98,306	221
MAQUIGNAZ, SUSAN E.	TEACHER	98,517	112
MARINING, DANICA	TEACHER	78,092	541
MARION, NANCY JEAN	TEACHER	89,591	74
MARION, SERGE CLAUDE	TEACHER	97,061	-
MARSH, CASEY	TEACHER	81,659	10
MARSHALL, KAREN MICHIO	TEACHER	99,002	535
MARSHALL, SHANNON DAWN	TEACHER	97,061	-
MARTIN, ARLENE	ADMINISTRATOR	159,871	3,082
MARTIN, ERIC BLAIR	TEACHER	98,119	-
MARTIN, STEVEN MICHAEL	TEACHER	99,185	27
MARTIN, WENDY JO-ANN	TEACHER	97,061	11
MATSUBUCHI, WENDY JUNKO	TEACHER	97,061	210
MAURICE, LUC JOSEPH	TEACHER	99,018	-
MAVOR, MIA LINN	TEACHER	94,670	212
MAWSON, DIANE HEATHER	TEACHER	96,445	468
MAWSON, ROBERT SCOTT	TEACHER	94,674	-
MAXWELL, STEPHANIE SUSAN	TEACHER	106,665	20
MAY, JOULIA	TEACHER	95,696	155
MAYERT, RUSSELL	TEACHER	83,275	-
MCALLISTER, MARIA LEE	TEACHER	82,934	132
MCCARTNEY, DEBORAH JANE	TEACHER	87,810	76
MCCAULEY, JILL ELIZABETH	TEACHER	87,740	263
MCCORMICK, THEODORE JOHN	TEACHER	87,740	-
MCCORQUODALE, NICOLA	TEACHER	93,127	404
MCCURDY, SARAH E.	TEACHER	95,709	-
MCEWEN, MEGAN	TEACHER	87,013	213
MCFARLANE, ELIZABETH ANNE	TEACHER	97,061	713
MCGOWAN, JOHN SAMUEL	ADMINISTRATOR	143,694	1,408
MCGUIRE, LESLIE	ADMINISTRATOR	118,783	5,187
MCGUIRE, LORI-ANN NANCY	TEACHER	87,740	83
MCKAY, ANGELA LEIGH	TEACHER	87,377	-

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
MCKAY, KATHRYN DANA E	TEACHER	87,740	-
MCKAY, TAMARA	TEACHER	99,016	42
MCKENNA, CHRISTY L.	TEACHER	97,061	-
MCLEAN, LISA ANNE	TEACHER	87,740	-
MCLEOD, PAMELA CHRISTINE	TEACHER	95,696	-
MCLEOD, ROBERT ORLAND D.	ADMINISTRATOR	139,115	708
MCMULLAN, CONOR	DIR OF EDUCATION PGRMS	130,202	1,382
MCMULLIN, BLAIR ARTHUR	MAINTENANCE COORD	87,610	801
MCOUAT, CAROL ANN	TEACHER	95,696	-
MCQUEEN, CINDY JOY	SECONDMENT	125,907	-
MEILLEUR, SIMONE FRANCES	TEACHER	88,203	321
MENDHAM, JANE CLAIRE	TEACHER	94,969	-
MEULE, ANGELA	ADMINISTRATOR	118,783	785
MEY, NICOLA L.	ADMINISTRATOR	115,493	966
MEYER, GREGORY SCOTT	TEACHER	97,061	-
MIDZAIN, RUTH ANNE	TEACHER	80,376	69
MILE, STEPHANIE	TEACHER	83,277	595
MILES, GENEVIEVE ANIK	TEACHER	77,649	-
MILKS, MAYNARD LIONEL	TEACHER	83,248	-
MILLAR, DANA M.	TEACHER	99,557	45
MILLER, BRENDA ELIZABETH	TEACHER	87,753	200
MILLER, CHRISTOPHER JAMES	TEACHER	95,151	163
MILLER, CODY DOUGLAS	TEACHER	80,817	27
MILORD, IAN THOMAS	TEACHER	88,854	-
MINN, EUGENE	TEACHER	95,710	236
MIRAFTAB, BABAK	TEACHER	95,703	184
MISCEO, CONCETTA	TEACHER	75,199	40
MITCHELL, ANN MALENE	TEACHER	95,696	-
MITCHELL, JANICE ANN	TEACHER	87,740	-
MITCHELL, SARAH L.	TEACHER	83,013	-
MITRUK, TERRY STEPHEN	TEACHER	97,061	100
MOLLS, MARTHA LOUISE	TEACHER	85,564	-
MONCADO, DEAN JOSEPH	TEACHER	89,126	724
MOORE, KELLY	TEACHER	76,168	103
MORGAN, NICOLA ELAINE	RECORDS MANAGER	95,446	749
MORGAN, SUZANNE MARIE	TEACHER	87,753	-
MORRIS, DIANA	TEACHER	81,126	541
MORROW, GABRIELLE N.	TEACHER	87,377	53
MOSER, ROBERT ADOLF	TEACHER	87,740	1,063
MULDER, GAIL LOUISE	TEACHER	86,650	248
MULLER, JENNIFER RHONDA	TEACHER	85,521	-
MUMFORD, WILLOW	TEACHER	96,558	2,494
MUNRO, KELLY LYNN	TEACHER	105,119	5
MURDOCK, JAMES ANDREW	TEACHER	97,075	50
MURNAGHAN, SHELLEY LYNN	TEACHER	75,194	-
MURPHY, CHRISTOPHER E.	TEACHER	87,377	282
MURTON, DAVID WILLIAM	TEACHER	96,698	-
MUSTAPICH, WALTER ANTHONY	ADMINISTRATOR	125,507	544
MUTER, GORDON JAMES	TEACHER	87,740	-
MYERS, SHAWN DARCY T.	TEACHER	87,752	226
NEAL, JEREMY J	MAINTENANCE COORD	90,674	327
NEVISON, JAMES H	TEACHER	87,813	123
NG, ANTHONY	TEACHER	85,779	50
NIPP, WARREN	TEACHER	95,696	70

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
NOORI-SADEGH, NAIMEH	TEACHER	89,769	-
NOVAK, JANICE LYNNE	TEACHER	97,061	-
O'BRIEN, XENEY POTA	SENIOR HR MGR	118,941	982
O'BRIEN-KOPACEK, BRIDGET	ADMINISTRATOR	115,493	735
O'CONNOR, THERESE ELLEN	TEACHER	97,068	-
O'KRANE, CINDY SUZANNE	OHS MGR	78,067	200
O'NEILL, LEANNE EVELYN	TEACHER	87,747	160
OBST, MEGAN LEIGH	TEACHER	80,753	-
OHLHAUSER, DARLENE	TEACHER	84,257	373
OLDRIDGE, KAREN E.	TEACHER	89,887	210
OLIVER, SIAN PATRICIA	TEACHER	97,061	503
OLSON, ROBERT JAMES	TEACHER	97,061	7
ORELLANA, MARTHA ANNE	TEACHER	77,660	-
ORR, CARLA N.	ADMINISTRATOR	135,413	876
OTERO, MONICA C	TEACHER	87,536	960
OTTENBREIT, LISA COLLEEN	TEACHER	97,061	301
OUCHAREK, SUSAN LOUISE	TEACHER	96,432	244
OUELLET, ANNE LENA	TEACHER	82,130	10
OWEN, LOUISE MAUREEN	TEACHER	97,061	-
OWEN, MAGGIE M.	TEACHER	87,740	1,596
PACE, STEVEN A.	TEACHER	79,995	35
PAIUK, NICOLE ALEXANDRA	TEACHER	101,985	652
PANKIW, SAMUEL J.	TEACHER	84,549	73
PARIN, MARIE-LINE	TEACHER	76,834	-
PARKER, TINE	TEACHER	88,803	-
PATHAK, ANITA	TEACHER	97,061	1,025
PATTERSON, KATHLEEN ANN	TEACHER	87,740	959
PEARMAIN, MARK	SUPERINTENDENT	275,950	3,080
PEDERSEN, LISA ANN	TEACHER	87,740	118
PELTON, SALLY DAWN	TEACHER	77,649	60
PENA, CAROLYN MARIA	TEACHER	90,267	-
PETERSON, JOHN CHARLES	TEACHER	110,997	4,551
PEWSEY, CATHERINE	TEACHER	93,891	-
PHILLIPS, MICHELLE ANNE	TEACHER	95,710	131
PICKERING, SEAN EDWARD	MAINTENANCE COORD	89,249	165
PICKTHALL, KENNETH WAYNE	TEACHER	104,184	-
PIGGOTT, WILLIAM ANDREW	TEACHER	95,696	53
PINESE, ROBYN K	TEACHER	87,750	-
PISICA, COSTIN FLORIN	TEACHER	105,683	-
PISTILLI, ANNA	TEACHER	95,709	174
PITEUX, CATHERINE J.	ADMINISTRATOR	135,413	1,777
PLACE, SARA PAULINE	TEACHER	97,068	441
POITRAS, AMELIA C.	ADMINISTRATOR	116,436	760
POLYMENAKOS, GEORGE FOTIOS	ADMINISTRATOR	118,783	555
POOLE, JULIA KAREN	TEACHER	89,588	-
POWELL, IAN JAMES	TEACHER	100,382	326
POWER, MARIA	TEACHER	97,918	637
PRATT, MICHELLE MELISSA	TEACHER	96,427	-
PREPCHUK, JAY DOUGLAS	TEACHER	78,521	-
PRESCOTT, MARY JOANNE	TEACHER	87,740	166
PRICE, TERI	PAYROLL MGR	110,869	3,831
PRIOR, AMANDA	TEACHER	80,275	-
PROSS, CORALEE KATHLEEN	TEACHER	96,680	465
PRUNER, MICHAEL JAMES	TEACHER	97,061	10

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
PURVIS, HOLLY ANNE	TEACHER	76,094	6
PYE, ROBERT KEVIN	TEACHER	87,740	-
QUIRING, REBECCA	TEACHER	78,752	30
RANKIN, REGAN	TEACHER	95,316	367
RATH, DARREN KIERAN	TEACHER	85,408	144
REEVES, KELLY RACHELLE	TEACHER	75,259	-
REID, MELANIE ELIZABETH	TEACHER	81,540	742
REMPPEL, LYLA ELIZABETH	TEACHER	82,424	1,697
RENWICK, ROBYN B.	TEACHER	80,905	100
REYNOLDS, LINDSAY A.	TEACHER	97,061	232
RICHTER, LEINA MARIE	TEACHER	76,329	97
RICKARD, NADYA	ADMINISTRATOR	119,158	550
RICKARD, PATRICK JOHN	TEACHER	95,709	-
RIML, MICHAEL LUIS	TEACHER	87,740	-
RISPIN, CLARA DI	TEACHER	81,559	-
ROBB, KATHRYN MICHELLE	TEACHER	99,002	2,824
ROBERTS, FRANCES IONA	TEACHER	97,068	31
ROBERTS, NANCY JEAN	ADMINISTRATOR	125,507	587
ROBERTSON, GLENDA ALICE	ADMINISTRATOR	129,081	2,660
ROBERTSON, GRAHAM A.	TEACHER	87,271	-
ROBERTSON, JOANNE A.	ADMINISTRATOR	90,676	341
ROBINSON, EVA	TEACHER	97,820	860
ROBITAILLE, LAUREN	TEACHER	77,686	44
ROCHE, DHYANA GALE	TEACHER	83,691	-
RODRIGUEZ SCHNACKENBERG, NAZEN	TEACHER	97,061	-
ROE, ASHLEY M.	TEACHER	87,740	-
ROGERS, MEGAN RUBY J.	TEACHER	78,632	360
ROSS, LEANNE NICOLE	TEACHER	95,970	-
ROSS, LORI A.	TEACHER	97,075	84
ROSS, SHEILA MARGARET	TEACHER	75,194	-
ROUMELIOTIS, KONSTANTINOS	TEACHER	87,740	188
ROY, CARLY	ADMINISTRATOR	118,604	761
RUBEN, PAUL DOUGLAS	TEACHER	105,809	44
RUBIN, JULIEN A.	TEACHER	97,061	298
RUSSELL, GEOFFREY DOUGLAS	TEACHER	87,740	140
RUSSELL, KATRINA ELIZABETH	TEACHER	88,950	-
RYAN, CYNTHIA PAULA	TEACHER	87,740	-
RYAN, PATRICK J.	TEACHER	75,240	10
RYAN, PIUS G.	ASSIST SUPERINTENDENT	203,205	4,632
SABETGHADAM, MAHSHID	TEACHER	97,075	-
SADAFI, NATACHA	TEACHER	86,917	277
SAMRA-GYNANE, RUPINDER	ADMINISTRATOR	107,771	1,149
SAUNDERS, WENDY C.	TEACHER	95,346	-
SCHAFFER, JODIE ANNAMEIKA	TEACHER	95,085	437
SCHAFFER, MICHAEL JACOB	TEACHER	96,508	595
SCHMID, MAUREEN EDITH	TEACHER	94,975	-
SCHUMAN, JAMES EDWARD	TEACHER	95,696	276
SCHWEGLER, STACEY ANN	TEACHER	83,981	-
SCOTT, JANET CAROLINE	TEACHER	77,243	308
SCOTT, TERRI-LYNN J	TEACHER	82,375	-
SERGEANT, HEATHER D.	TEACHER	79,445	419
SHANE, SHAWNA MARIE	TEACHER	96,187	865
SHARMAN, ANNMARIE	PURCHASING OFFICER	85,386	5,684
SHARPE, ALISON K.	TEACHER	86,126	799

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
SHAW, WAYNE KEVIN	TEACHER	95,709	133
SHEPPARD, MICHAEL STANLEY	TEACHER	90,293	-
SHERLOCK, JENNIFER JANE	TEACHER	95,696	-
SHERRILL, DEANNA J.	ADMINISTRATOR	97,240	536
SHOBRIDGE, ANDREW MICHAEL	TEACHER	104,346	10
SHYMKARYK, WILLIAM NICHOLAS	TEACHER	95,696	-
SIDDALL, VANESSA KATE	TEACHER	96,079	-
SIDHU, JASMINE K.	TEACHER	77,094	152
SIGURDSSON, KATHERINE ANNE	TEACHER	96,750	293
SIMMS, CHARLES GRAHAM	TEACHER	88,408	633
SIMON, SUSANNE	TEACHER	97,684	-
SIMPSON, SUZANNE C.	TEACHER	103,370	2,580
SINGH, SATVINDER SANDRA	ADMINISTRATOR	135,413	575
SLATER, BRADLEY GEORGE	TEACHER	87,559	53
SLED, BRUCE KENNETH	TEACHER	102,318	741
SLYKERMAN, SUNNY PATRICIA E	TEACHER	87,752	340
SMALLRIDGE, BARBARA ANNE	TEACHER	87,090	532
SMART, SHANNON C.	TEACHER	82,207	170
SMYTH, CHANIN MAY	ADMINISTRATOR	135,413	561
SO, MANSEI	TEACHER	105,049	81
SOLOMAKHA, ALEXEI	TEACHER	85,076	142
SOPER, SEAN ROBERT	TEACHER	97,075	71
SPARKS, MARY CATHERINE	TEACHER	105,119	267
SPICER, JAY	TEACHER	82,794	-
SPOFFORTH, CLAIRE MARY	TEACHER	97,821	946
STAMPER, LIONEL ERIC	TEACHER	87,740	8
STANGL, ROGER M	SERVICE OPS MGR	87,115	2,931
STANLEY, MARTINE NICOLE	TEACHER	85,464	794
STANLEY, SCOTT E.	EXEC DIRECTOR OF HR	202,348	1,750
STEELE, DARREN A.	TEACHER	97,068	27
STEFFENS, SUSANNE	TEACHER	76,844	1,108
STEWART, ALEISHA DAWN	TEACHER	104,194	-
STEWART, JACQUELINE	SECRETARY TREASURER	211,658	2,756
STEWART, LAURA ALLISON	ADMINISTRATOR	115,493	550
STOKER, MEAGAN S.	TEACHER	84,814	563
STRANDT, STEPHANIE CHRISTINE	TEACHER	107,170	595
STREAT, JOEL MARTIN	TEACHER	97,061	-
STROH, FIONA W.	TEACHER	87,753	234
STUIBLE, MARTIN JOHN	TEACHER	95,696	-
SUMMERS, PATRICIA	TEACHER	103,748	742
SUTTON, ANGELA	TEACHER	78,806	218
SWAIN, CHRISTINE HELENE	TEACHER	96,446	142
SYMONS, LEAH NICOLE	TEACHER	87,377	-
TADEY, PAUL JONATHAN	TEACHER	97,061	10
TAILLEFER, MARC J.	TEACHER	95,696	954
TAJASSOSY, FARIBA	TEACHER	77,291	-
TALIB, ASHIFA	TEACHER	75,179	-
TANCON, ANGELA NOELLE	TEACHER	78,147	119
TANSEY, JOANNE L.	TEACHER	97,075	897
TARVES, LESLIE ROBIN	TEACHER	96,363	36
TAYLOR, ALEKSANDRA A.	TEACHER	95,703	161
TAYLOR, EMILY-JEAN RELLA	TEACHER	97,075	-
TE STROETE, ANNETTE E	TEACHER	83,241	181
TEEGEN, SUSAN JANE	ADMINISTRATOR	131,662	879

OTHER EMPLOYEES	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
TEVENDALE, RHENA	TEACHER	97,061	1,209
THOMPSON, SANDRA LYNN	EXECUTIVE ASSISTANT	75,836	124
THOMSON, CARL MARK	CAPITAL PROJECTS MGR	126,238	969
THOMSON, MARK JAMES	TEACHER	95,696	308
THORNHILL, BRADLEY GORDON	TEACHER	95,696	47
THORNHILL, ELIZABETH CATHERINE	TEACHER	107,077	1,285
THRENDYLE, SHEILA	TEACHER	77,660	1,596
THURSTON, TAMIKO ANN	TEACHER	96,446	792
TIECHE, JENNIFER MARY	ADMINISTRATOR	125,080	1,257
TODD, KAREN LOUISE	TEACHER	77,791	-
TOLLIDAY, MEGAN	TEACHER	75,127	-
TOMS, CHERYL ANN	TEACHER	87,740	1,044
TOOMBS, ERICA YOLANDE	TEACHER	97,061	20
TORRES, FERNANDO CABRAL	TEACHER	87,740	42
TOZER, KEVIN WESLEY	TEACHER	77,649	206
TOZER, WENDY ELIZABETH	TEACHER	76,193	426
TSE WONG, CHRISTINA	HR MGR	106,452	987
TSONIS, FOTINI ADRIENNE	TEACHER	95,696	-
TURCO, JOSEPH ANTHONY	TEACHER	96,050	5
TURNER, HAZEL GRACE	TEACHER	93,814	168
UPTON, LISA ANN	ADMINISTRATOR	135,413	550
VALLEAU, LISA DAWN	TEACHER	87,740	429
VAN SAMANG, ALEXANDER JOHN	TEACHER	87,753	1,805
VANDEKERKHOVE, ERIN	ADMINISTRATOR	118,783	559
VARASTEH-GEIPEL, VALERIE S	TEACHER	77,262	693
VENNELS, TRACEY ELLEN	TEACHER	97,061	9
VERMEER, NATALIE ERIN	TEACHER	102,008	-
VERNEY, CODY	TEACHER	83,773	266
VILLAVICENCIO, RACHEL A.	TEACHER	95,709	909
VILLEGAS, MARIA-JOSE	TEACHER	87,740	-
VILLEGAS, NELLIE CAROLINA M	TEACHER	97,061	59
VINARIC, VICKIE SARINA	TEACHER	96,334	479
VIRANI, SHAMEZ	TEACHER	82,841	249
VOILES, LOUISE E	SERVICE OPS MGR	83,326	1,558
VOROSHINA, ALEXANDRA	TEACHER	93,097	50
VOTH, ANDREW JAMES	TEACHER	95,709	127
WADDLE, SANDRA EMILY	TEACHER	98,917	1,348
WAICH, ANDREA	TEACHER	96,731	-
WALKER, ROBERT JOHN	TEACHER	95,696	-
WALTERS, ANDREW RIENKS	TEACHER	88,044	-
WANNER, DEBORAH E.	ADMINISTRATOR	143,035	2,760
WARD, COLIN WILLIAM	TEACHER	85,296	15
WARD, KEVIN	ADMINISTRATOR	131,662	684
WARDAS, ILONA MARIE	ADMINISTRATOR	118,783	1,127
WARLAND, JILL NICOLE	TEACHER	95,466	120
WATERMAN, HEIDI ELIZABETH	TEACHER	97,061	28
WATSON, KRISTEN E.	DIR OR FINANCIAL SERVICE	138,564	2,227
WATT, ANNE TREACY	TEACHER	97,808	729
WEBER, HERBERT JOACHIM	TEACHER	96,187	-
WEBER, TAWNYA M.	TEACHER	96,200	171
WEBSTER, SHANNON JILL	TEACHER	97,075	367
WELCH, LORRIE VERA	TEACHER	105,670	-
WENSVEEN, KRISTY JOY	TEACHER	97,061	105
WESTERN, MICHAEL	TEACHER	76,211	-

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

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2021

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 44 (North Vancouver) and a non-unionized employee during the fiscal year ended June 30, 2021.

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, 2021

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, 2021**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
ABBOTSFORD CHRYSLER DODGE JEEP	49,762
AG HAIR LTD	63,076
ALLSTREAM BUSINESS INC	38,563
AMAZON	200,060
APPLE CANADA INC C3120	83,485
ASHTON MECHANICAL LTD	101,494
AUSENCO ENGINEERING CANADA INC	45,733
AUSTIN METAL FABRICATORS LP	273,483
AW FIRE GUARD SUPPLIES (1991)	97,770
BAKAU CONSULTING INC.	25,725
BARAGAR ENTERPRISES LTD	37,249
BARCLAY RESTORATIONS LTD	132,264
BARTLETT TREE EXPERTS	138,826
BC CENTRE FOR ABILITY ASSOCIATION	162,833
BC HARDWOOD FLOOR CO. LTD	50,012
BC HOUSING	37,009
BC HYDRO & POWER AUTHORITY	993,144
BC SCHOOL TRUSTEES ASSOCIATION	62,149
BELL MOBILITY	131,587
BROOMFIELD, JODY	41,000
BUNZL CLEANING AND HYGIENE	214,513
BUR-HAN SERVICES INC	97,286
CALYSTA CONSULTING	25,523
CAM CLARK FORD RICHMOND LTD	73,460
CAPILANO GLASS & SCREEN LTD	27,347
CAPILANO HIGHWAY SERVICES CO.	28,012
CARTEL COMMUNICATION SYSTEMS I	63,865
CASCADE ROOFING & WATERPROOFIN	78,694
CDW CANADA INC	73,160
CENTAUR PRODUCTS INC	35,180
CHARTER TELECOM INC	72,779
CHRIS WEIMER	54,659
CLEAN HARBORS CANADA, INC	33,087
COLDSTREAM COMMERCIAL SALES INC	34,463
COMMERCIAL LIGHTING PRODUCTS	27,613
COMMITTEE FOR CHILDREN	85,224

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
CONCEPT ONE FLOORS LTD	46,058
CONCORD PAINTING & WALLCOVERING	194,894
CONTI ELECTRONICS LTD	28,834
CORP OF CITY OF NORTH VANCOUVER	90,033
CORP OF THE DISTRICT OF NORTH VANCOUVER	296,315
CORPORATE EXPRESS	282,645
CREATIVE CHILDREN	88,186
CREUS ENGINEERING LTD	77,215
CROSTOWN METAL INDUSTRIES LTD	149,826
CUMIS LIFE INSURANCE CO.	145,099
DA ARCHITECTS + PLANNERS	34,255
DELL CANADA INC	1,654,971
DGS CONSTRUCTION CO. LTD	14,930,549
DISABILITY MANAGEMENT INSTITUTE	52,552
EDUCAN INSTITUTIONAL FURNITURE	240,431
ELANDER INSPECTIONS LTD	60,317
ENTITY MECHANICAL LTD	74,691
ESC AUTOMATION INC	99,829
EXO CONSTRUCTION GROUP	221,521
EXP SERVICES INC	64,495
FINA ELECTRIC SERVICES GROUP	30,403
FIRST CLASS PLANNERS	38,456
FIRST TRUCK CENTRE VANCOUVER	185,681
FOCUSED EDUCATION RESOURCES SOCIETY	37,463
FOLLETT SCHOOL SOLUTIONS, INC	37,740
FORTIS BC	797,737
FUTUREBOOK PRINTING INC.	73,213
GARAVENTA (CANADA) LTD	34,066
GEOCLIMA MECHANICAL ENGINEERING	95,444
GESCAN (SONEPAR CANADA INC)	109,940
GFL ENVIRONMENTAL INC	72,577
GRADSBC PHOTOGRAPHY & VIDEO	66,008
GRAND AND TOY	489,153
GRANT KOVACS NORELL	143,468
GREEN COAST RUBBISH INC	71,610
HARRIS & COMPANY LLP	57,403
HEALTHLINC MEDICAL EQUIPMENT	31,921
HOMWOOD HEALTH INC	92,563
HOULE	74,894
ICS CLEAN SUPPLIES	40,432
INSURANCE CORPORATION OF BC	50,923
INTEGRAL GROUP	113,901
INTERNATIONAL BACCALAUREATE OR	111,493

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
INTRADO CANADA, INC	35,703
IREDALE ARCHITECTURE	289,477
J.S HELD ULC	71,260
JAMF SOFTWARE, LLC	47,374
JENSENSIGNS.COM	142,876
JOSTENS CANADA LTD	42,850
KEVGROUP	42,175
KLIMOR USA INC	72,650
KMBR ARCHITECTS PLANNERS INC	454,371
KOFFMAN KALEF LLP	59,563
KPMG LLP	63,525
KRIKKE CONSULTING LTD	26,932
LANGLEY ROOFING CO LTD	293,937
LDR ENGINEERING GROUP	123,665
LES HALL FILTER SERVICE (2013)	37,544
LILLIE FAMILY HEATING & PLUMBING	213,045
LIONHEART SPORTS LTD	32,202
LISTEL CANADA LTD	301,848
LMP PUBLICATION LIMITED PARTNERSHIP	41,388
LONG & MCQUADE MUSIC	85,662
LONSDALE ENERGY CORP	128,920
LYNCH BUS LINES LTD	43,077
MANUFACTURERS LIFE INS CO	195,326
MARATHON SURFACES	125,182
MCGREGOR HARDWARE DISTRUBUTION	51,089
METRO ROOFING AND SHEET METAL	26,714
METRO ROOFING REPAIRS & MAINTENTANCE	48,156
MINISTER OF FINANCE	699,529
MINISTER OF FINANCE - EHT	3,192,735
MONARCH PAVING LTD	26,471
MORNEAU SHEPELL LTD IN TRUST	54,833
MORRISON HERSHFIELD LIMITED	78,197
MULTIVISTA CONSTRUCTION	46,381
NATURAL IMPRESSIONS OUTDOOR PLAY	51,937
NELSON EDUCATION LTD	28,904
NORTH RIVER IT SERVICES	114,956
NORTH VANCOUVER TEACHERS' ASSN	94,516
OPUS ART SUPPLIES	39,795
OPUS CONSULTING GROUP LTD	40,960
ORION SECURITY SYSTEMS	90,991
PACE SOLUTIONS	26,023
PACIFIC BLUE CROSS	4,716,816
PACIFICOM INTEGRATION LTD	57,794

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
PALADIN SECURITY GROUP LTD	72,602
PEARSON CANADA INC	25,855
POWERSCHOOL CANADA ULC	400,426
PRISMATIC DATA SOLUTIONS INC	26,880
PROSTOCK ATHLETIC SUPPLY LTD	28,283
PUBLIC EDUCATION BENEFITS TRUST	1,494,171
R T SAINT / RTS ENTERPRISES	49,359
RAM MECHANICAL LTD	415,261
RECEIVER GENERAL OF CANADA	7,043,689
RECTEC INDUSTRIES INC	80,109
REGENCY CHRYSLER	46,343
RFS CANADA	202,849
RICOH CANADA INC	109,015
RIGGIT SERVICES INC	39,915
ROLSON CRANE & FREIGHT LTD.	34,125
RONA A DIVISION OF RONA REVY INC	27,251
ROPER GREYELL LLP	41,569
SAVE ON FOODS	140,330
SCHOLANTIS LEARNING SYSTEMS	113,585
SCHOLASTIC CANADA LTD	45,348
SCHOOL START INC	32,642
SCHOOLHOUSE PRODUCTS INC	220,302
SILVERLINE SECURITY LOCK LTD	49,533
SKYLINE ATHLETICS INC	29,662
SOFTCHOICE CORPORATION	110,863
SOUTHERN BUTLER PRICE	90,484
SPEEDBOLT PRINTING SOLUTIONS	28,902
STANDARD BUILDING SUPPLIES	28,018
STL SAFETY INC	84,513
SUNCOR ENERGY PRODUCTS	74,157
SUPERANNUATION COMMISSION	2,847,838
SWING TIME DISTRIBUTORS LTD	291,202
SWISH MAINTENANCE LIMITED.	258,352
TC. MEDIA LIVRES INC	31,393
TD SYSTEMS	46,662
TEACHERS' PENSION PLAN	10,717,201
TELUS COMMUNICATIONS INC	59,562
THE BRICK WAREHOUSE LP	33,604
THE HOME DEPOT	27,995
THE NORTH SHORE SALVATION ARMY	29,315
THE TREADMILL FACTORY CANADA	32,997
THOMAS DISTRIBUTORS	27,684
THURBER ENGINEERING LTD	83,904

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
TK ELEVATOR (CANADA) LIMITED	29,624
TLD COMPUTERS	230,786
TOWER HVAC SOLUTIONS	60,393
TRANSLINK	58,285
TRAVEL HEALTHCARE INSURANCE	125,386
TSLEIL-WAUTUTH NATION	70,368
ULINE	51,280
UNITECH CONSTRUCTION MANAGEMENT	9,128,296
UPPER CANADA FOREST PRODUCTS	33,733
VANCOUVER COASTAL HEALTH AUTHORITY	53,519
VANCOUVER KIDSBOOKS	92,745
VENTANA CONSTRUCTION CORPORATION	35,148,762
VERITIV CANADA, INC	212,301
VIKING FIRE PROTECTION INC	38,233
VOLLEYBALL CANADA	103,454
VULCAN METAL WORKS	40,840
VWR INTERNATIONAL CO	29,666
WASTE CONNECTIONS OF CANADA INC	105,379
WEST COAST ELEVATOR SERVICES LTD	27,234
WESTERN BUS PARTS & SERV. LTD	32,979
WESTERN CAMPUS RESOURCES	55,827
WHITBY & TOWER MOVING LTD	230,079
WORKERS COMPENSATION BD OF BC.	1,011,807
X10 NETWORKS	401,568
YELLOWRIDGE CONSTRUCTION LTD	1,093,058
ZOHO CORPORATION	27,320
TOTAL (Suppliers with payments exceeding \$25,000)	112,103,315
Total (Suppliers where payments are \$25,000 or less)	5,138,649
Consolidated Total	117,241,964

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

School District No. 44 (North Vancouver)

Fiscal Year Ended June 30, 2021

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