

**School District  
Statement of Financial Information (SOFI)  
School District No. 44 (North Vancouver)**

**Fiscal Year Ended June 30, 2019**

**TABLE OF CONTENTS**

Documents are arranged in the following order:

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



# 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 C. Sacre	November 26, 2019
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Original signed by M. Pearmain	November 28, 2019
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original signed by G. Allison	November 26, 2019

## Statement of Financial Information for Year Ended June 30, 2019

### 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, 2019**

**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:

Original signed by G. Allison

---

Georgia Allison, Secretary Treasurer

Date:

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

Consolidated Audited Financial Statements of

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

June 30, 2019

# School District No. 44 (North Vancouver)

June 30, 2019

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2
Consolidated Statement of Financial Position - Statement 1 .....	5
Consolidated Statement of Operations - Statement 2 .....	6
Consolidated Statement of Changes in Net Financial Assets (Debt) - Statement 4 .....	7
Consolidated Statement of Cash Flows - Statement 5 .....	8
Notes to the Consolidated Financial Statements .....	9-29
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	30
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	31
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	32
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	33
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	34
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	36
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	37
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	39
Schedule 4A - Tangible Capital Assets (Unaudited) .....	40
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....	41
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	42
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	43

# School District No. 44 (North Vancouver)

## MANAGEMENT REPORT

Version: 6072-5326-3344

Management's Responsibility for the 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 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 financial statements.

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

Original signed by C.Sacre	September 24, 2019
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by M. Pearmain	September 24, 2019
Signature of the Superintendent	Date Signed
Original signed by G. Allison	September 24, 2019
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 financial statements of School District No. 44 (North Vancouver) (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the 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, 2019 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 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.

Chartered Professional Accountants

Victoria, Canada  
September 24, 2019

# School District No. 44 (North Vancouver)

Statement 1

## Consolidated Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	50,804,816	47,703,040
Accounts Receivable (Note 3)		
Due from Province - Ministry of Education	3,069,828	162,389
Other	1,512,721	1,259,633
Inventories for Resale (Note 4)	353,004	357,872
<b>Total Financial Assets</b>	<b>55,740,369</b>	<b>49,482,934</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	54,997	53,563
Other (Note 5)	15,770,934	9,076,780
Unearned Revenue (Note 6)	10,009,398	9,675,021
Deferred Revenue (Note 7)	4,678,968	4,725,858
Deferred Capital Revenue (Note 8)	194,580,740	182,273,101
Employee Future Benefits (Note 9)	7,516,625	7,231,899
Capital Lease Obligations (Note 10)	544,708	720,320
<b>Total Liabilities</b>	<b>233,156,370</b>	<b>213,756,542</b>
<b>Net Financial Assets (Debt)</b>	<b>(177,416,001)</b>	<b>(164,273,608)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	288,599,693	274,090,179
Prepaid Expenses	2,994,896	1,027,874
<b>Total Non-Financial Assets</b>	<b>291,594,589</b>	<b>275,118,053</b>
<b>Accumulated Surplus (Deficit) (Note 13)</b>	<b>114,178,588</b>	<b>110,844,445</b>

Approved by the Board

Original signed by C. Sacre	September 24, 2019
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by M. Pearmain	September 24, 2019
Signature of the Superintendent	Date Signed
Original signed by G. Allison	September 24, 2019
Signature of the Secretary Treasurer	Date Signed

# School District No. 44 (North Vancouver)

## Consolidated Statement of Operations

Year Ended June 30, 2019

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	155,423,146	<b>156,378,664</b>	148,597,332
Other	62,000	<b>126,384</b>	17,385
Federal Grants	5,000	<b>6,650</b>	5,000
Tuition	10,545,625	<b>10,859,534</b>	11,012,146
Other Revenue	12,211,510	<b>12,664,871</b>	12,143,272
Rentals and Leases	2,094,323	<b>2,266,635</b>	2,132,489
Investment Income	701,300	<b>1,031,194</b>	815,375
Amortization of Deferred Capital Revenue	5,756,300	<b>6,175,550</b>	5,934,773
<b>Total Revenue</b>	<u>186,799,204</u>	<u><b>189,509,482</b></u>	<u>180,657,772</u>
<b>Expenses</b>			
Instruction	155,502,901	<b>154,675,898</b>	147,219,935
District Administration	5,584,730	<b>5,808,671</b>	5,657,610
Operations and Maintenance	25,933,225	<b>25,480,974</b>	25,189,030
Transportation and Housing	468,645	<b>172,901</b>	321,880
Debt Services		<b>36,895</b>	22,005
<b>Total Expense</b>	<u>187,489,501</u>	<u><b>186,175,339</b></u>	<u>178,410,460</u>
<b>Surplus (Deficit) for the year</b>	<u>(690,297)</u>	<u><b>3,334,143</b></u>	<u>2,247,312</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>110,844,445</b>	108,597,133
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>114,178,588</b></u>	<u>110,844,445</u>

# School District No. 44 (North Vancouver)

Statement 4

## Consolidated Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(690,297)	<b>3,334,143</b>	2,247,312
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(5,937,066)	<b>(24,574,532)</b>	(10,707,579)
Amortization of Tangible Capital Assets	9,521,347	<b>10,065,018</b>	9,679,007
<b>Total Effect of change in Tangible Capital Assets</b>	3,584,281	<b>(14,509,514)</b>	(1,028,572)
Acquisition of Prepaid Expenses		<b>(994,896)</b>	(1,360,826)
Use of Prepaid Expenses		<b>1,027,874</b>	1,313,129
Prepaid Deposits		<b>(2,000,000)</b>	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(1,967,022)</b>	(47,697)
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>2,893,984</u>	<b>(13,142,393)</b>	1,171,043
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(13,142,393)</b>	1,171,043
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(164,273,608)</b>	(165,444,651)
<b>Net Financial Assets (Debt), end of year</b>		<b>(177,416,001)</b>	(164,273,608)

# School District No. 44 (North Vancouver)

## Consolidated Statement of Cash Flows

Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	3,334,143	2,247,312
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,160,533)	867,929
Inventories for Resale	4,874	(4,509)
Prepaid Expenses	(1,967,022)	(47,697)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	6,695,587	1,688,089
Unearned Revenue	334,377	117,296
Deferred Revenue	(46,890)	328,926
Employee Future Benefits	284,726	121,934
Amortization of Tangible Capital Assets	10,065,018	9,679,007
Amortization of Deferred Capital Revenue	(6,175,550)	(5,934,773)
<b>Total Operating Transactions</b>	<b>9,368,730</b>	<b>9,063,514</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(5,211,230)	(8,007,233)
Tangible Capital Assets -WIP Purchased	(19,363,302)	(2,275,441)
Insurance Proceeds Expended and not Capitalized		(1,047,469)
Local Capital Transferred to Bylaw		379,663
<b>Total Capital Transactions</b>	<b>(24,574,532)</b>	<b>(10,950,480)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	18,483,189	6,410,043
Capital Lease Payments	(175,611)	(84,248)
<b>Total Financing Transactions</b>	<b>18,307,578</b>	<b>6,325,795</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>3,101,776</b>	<b>4,438,829</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>47,703,040</b>	<b>43,264,211</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>50,804,816</b>	<b>47,703,040</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	48,317,484	45,263,283
Cash Equivalents	2,487,332	2,439,757
	<b>50,804,816</b>	<b>47,703,040</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 44 (North Vancouver) is exempt from federal and provincial corporate income taxes.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a) Basis of Accounting

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

a) Basis of Accounting *(continued)*

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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.

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.



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

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 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, 2019**

---

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

j) Liability for Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

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

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

k) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties for no consideration are recorded at carrying value.
- 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, 2019**

---

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

k) 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

l) Capital Leases

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

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

m) Prepaid Expenses

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

n) 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.

o) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

o) Revenue Recognition *(continued)*

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

p) Expenditures *(continued)*

Allocation of Costs

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

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.

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

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. Significant 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.

**NOTE 3      ACCOUNTS RECEIVABLE**

	<b>2019</b>	<b>2018</b>
Due from Province Includes:		
Miscellaneous Grants Receivable	<b>\$147,739</b>	\$162,389
COA Draws Receivable	2,922,089	-
	<b>\$3,069,828</b>	<b>\$162,389</b>
Other Receivables Include:		
GST/PST/HST Receivable	\$321,754	\$81,515
Recoverable Insurance Claims	20,226	50,221
Recoverable Payroll	15,261	42,865
Sundry Billings	416,678	553,784
Miscellaneous Receivables	717,843	504,630
Special Purpose	20,959	26,618
	<b>\$1,512,721</b>	<b>\$1,259,633</b>

**NOTE 4      INVENTORIES FOR RESALE**

Inventories for resale include:

	<b>2019</b>	<b>2018</b>
Publications	\$44,887	\$47,119
Artists for Kids – Prints	308,117	310,753
	<b>\$353,004</b>	<b>\$357,872</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	<b>2019</b>	<b>2018</b>
Trade payables	\$7,081,687	\$1,604,057
Salaries and benefits payable	8,068,098	6,902,883
Accrued vacation pay	621,149	569,840
	<b>\$15,770,934</b>	<b>\$9,076,780</b>

**NOTE 6      UNEARNED REVENUE**

	<b>2019</b>	<b>2018</b>
Balance, beginning of year	\$9,675,021	\$9,557,725
Changes for the year:		
Increase:		
Tuition fees collected	11,187,364	11,288,203
Other	1,892,399	2,656,032
	13,079,763	13,944,235
Decrease:		
Tuition fees recognized	(10,859,534)	(11,012,146)
Other	(1,885,852)	(2,814,793)
	(12,745,386)	(13,826,939)
Net changes for the year	334,377	117,296
<b>Balance, end of year</b>	<b>\$10,009,398</b>	<b>\$9,675,021</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 7      DEFERRED REVENUE**

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

	<b>2019</b>	<b>2018</b>
Balance, beginning of year	\$4,725,858	\$4,396,932
Changes for the year:		
Increase:		
Provincial grants	18,925,419	15,014,119
Other revenue	8,014,820	7,252,666
	26,940,239	22,266,785
Decrease:		
Allocated to revenue	(26,664,856)	(21,937,859)
Recoveries	(322,273)	
	(26,987,129)	(21,937,859)
Net changes for the year	(46,890)	328,926
<b>Balance, end of year</b>	<b>\$4,678,968</b>	<b>\$4,725,858</b>

**NOTE 8      DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	<b>2019</b>	<b>2018</b>
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$175,631,104	\$170,569,984
Increases:		
Capital additions	3,075,563	5,745,605
Transfer from deferred capital revenue – work in progress	138,534	5,250,288
Decreases:		
Amortization	(6,175,550)	(5,934,773)
Net change for the year	(2,961,453)	5,061,120
Balance, end of year	172,669,651	175,631,104



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 8      DEFERRED CAPITAL REVENUE (Continued)**

	<b>2019</b>	<b>2018</b>
<b>Deferred capital revenue – work in progress</b>		
Balance, beginning of year	2,554,427	5,591,185
Increases:		
Transfer from deferred capital revenue - unspent	18,063,830	2,213,530
Decreases:		
Transfer to deferred capital revenue subject to amortization	(138,534)	(5,250,288)
Net change for the year	17,925,296	(3,036,758)
Balance, end of year	20,479,723	2,554,427
 <b>Deferred capital revenue - unspent</b>		
Balance, beginning of year	4,087,570	6,684,131
Increases:		
Provincial Grants – Ministry of Education	18,309,359	6,253,622
Provincial Grants – Other	50,876	53,648
Transfer Unspent (Bylaw) to MEd Restricted	(1,698,841)	-
MEd Restricted Capital	1,698,841	-
Playground - PAC	122,954	102,773
	18,483,189	6,410,043
Decreases:		
Transfer to deferred capital revenue subject to amortization	(3,075,563)	(5,745,605)
Transfer to deferred capital revenue – work in progress	(18,063,830)	(2,213,530)
Insurance proceeds netted with expenditures	-	(1,047,469)
	21,139,393	(9,006,604)
Net change for the year	(2,656,204)	(2,596,561)
Balance, end of year	1,431,366	4,087,570
<b>Total deferred capital revenue balance, end of year</b>	<b>\$194,580,740</b>	<b>\$182,273,101</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**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.

	<b>June 30, 2019</b>	<b>June 30, 2018</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	7,219,056	7,429,266
Service Cost	577,554	556,656
Interest Cost	201,529	206,140
Benefit Payments	(688,126)	(583,092)
Actuarial (Gain) Loss	1,014,016	(389,914)
Accrued Benefit Obligation – March 31	8,324,029	7,219,056
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	8,324,029	7,219,056
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(8,324,029)	(7,219,056)
Employer Contributions After Measurement Date	200,399	331,421
Benefits Expense After Measurement Date	(216,520)	(194,771)
Unamortized Net Actuarial (Gain) Loss	823,525	(149,493)
Accrued Benefit Asset (Liability) - June 30	(7,516,625)	(7,231,899)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	7,231,899	7,109,965
Net Expense for Fiscal Year	841,830	854,844
Employer Contributions	(557,104)	(732,910)
Accrued Benefit Liability (Asset) - June 30	7,516,625	7,231,899
<b>Components of Net Benefit Expense</b>		
Service Cost	598,136	561,880
Interest Cost	202,696	204,988
Amortization of Net Actuarial (Gain)/Loss	40,998	87,976
Net Benefit Expense (Income)	841,830	854,844
<b>Assumptions</b>		
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	2.75%
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	8.3

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**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:

2020	182,149
2021	182,149
2022	182,149
2023	69,982
Total minimum lease payments	\$616,429
Less amounts representing interest at 5.38%	71,721
Present value of net minimum capital lease payments	<u><u>\$544,708</u></u>

Total interest on the capital lease obligation for the year ended June 30, 2019 was \$36,895 (2018: \$22,005).

**NOTE 11 TANGIBLE CAPITAL ASSETS**

<b>Net Book Value:</b>	<b>Net Book Value 2019</b>	<b>Net Book Value 2018</b>
Sites	\$12,472,243	\$12,472,243
Buildings	247,030,198	251,947,805
Buildings – work in progress	22,829,819	3,605,051
Furniture & Equipment	2,608,653	2,188,542
Vehicles	892,671	796,595
Computer Software	138,412	270,987
Computer Hardware	2,627,697	2,808,956
<b>Total</b>	<u><u>\$288,599,693</u></u>	<u><u>\$274,090,179</u></u>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 11 TANGIBLE CAPITAL ASSETS**  
*(Continued)*

**June 30, 2019**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2019</b>
Sites	\$12,472,243	\$ -	-	\$ -	\$12,472,243
Buildings	378,555,075	3,548,950	-	138,534	382,242,559
Buildings – work in progress	3,605,051	19,363,302	-	(138,534)	22,829,819
Furniture & Equipment	3,369,450	757,056	(213,759)	-	3,912,747
Vehicles	1,211,197	217,196	(116,988)	-	1,311,405
Computer Software	662,874	-	(341,941)	-	320,933
Computer Hardware	4,346,435	688,028	(872,995)	-	4,161,468
<b>Total</b>	<b>\$404,222,325</b>	<b>\$24,574,532</b>	<b>(\$1,545,683)</b>	<b>\$ -</b>	<b>\$427,251,174</b>

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2019</b>
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	126,607,270	8,605,091	-	135,212,361
Furniture & Equipment	1,180,908	336,945	(213,759)	1,304,094
Vehicles	414,602	121,120	(116,988)	418,734
Computer Software	391,887	132,575	(341,941)	182,521
Computer Hardware	1,537,479	869,287	(872,995)	1,533,771
<b>Total</b>	<b>\$130,132,146</b>	<b>\$10,065,018</b>	<b>(\$1,545,683)</b>	<b>\$138,651,481</b>

- Buildings – work in progress having a value of \$22,829,819 (2018: \$3,605,051) has not been amortized. Amortization of these assets will commence when the asset is put into service.
- Equipment under capital lease: Included in capital assets is equipment under capital lease with a cost of \$804,568 (2018: \$804,568) and accumulated amortization of \$160,914 (2018: \$0).

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2018**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2018</b>
Sites	\$12,472,243	\$ -	-	\$ -	\$12,472,243
Buildings	365,105,982	5,639,989	-	-	378,555,075
				7,809,104	
Buildings – work in progress	9,138,714	2,275,441	-	(7,809,104)	3,605,051
Furniture & Equipment	2,901,504	1,080,989	(613,043)	-	3,369,450
Vehicles	1,383,955	284,180	(456,938)	-	1,211,197
Computer Software	931,153	-	(268,279)	-	662,874
Computer Software – work in progress	-	-	-	-	-
Computer Hardware	3,842,449	1,426,980	(922,994)	-	4,346,435
<b>Total</b>	<b>\$395,776,000</b>	<b>\$10,707,579</b>	<b>(\$2,261,254)</b>	<b>\$ -</b>	<b>\$404,222,325</b>

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2018</b>
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	118,311,530	8,295,740	-	126,607,270
Furniture & Equipment	1,503,801	290,150	(613,043)	1,180,908
Vehicles	733,144	138,396	(456,938)	414,602
Computer Software	473,935	186,231	(268,279)	391,887
Computer Hardware	1,691,983	768,490	(922,994)	1,537,479
<b>Total</b>	<b>\$122,714,393</b>	<b>\$9,679,007</b>	<b>(\$2,261,254)</b>	<b>\$130,132,146</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**NOTE 12      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, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 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. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

School District No. 44 paid \$13,466,248 for employer contributions to these plans for the year ended June 30, 2019 (2018: \$14,075,488).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available later in 2019.

**NOTE 13      ACCUMULATED SURPLUS**

Accumulated surplus consists of individual fund surpluses as follows:

	<b>2019</b>	<b>2018</b>
Invested in tangible capital assets	\$94,412,210	\$94,690,927
Operating surplus	8,798,471	10,018,731
Local capital surplus	10,967,907	6,134,787
	<b>\$114,178,588</b>	<b>\$110,844,445</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 13      ACCUMULATED SURPLUS (Continued)**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- Tangible capital assets and work in progress purchased from operating fund: \$652,424
- Capital lease principal payments from operating fund: \$175,612
- Transfer from Operating Fund to Local Capital Fund for construction projects and future capital acquisitions: \$6,328,483
- Tangible capital assets purchased from special purpose fund: \$1,198,204

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

	<b>2019</b>	<b>2018</b>
<b>Restricted Surplus</b>		
Amounts for Three Year Staffing Plan	\$2,300,000	\$2,300,000
2019/20 Annual Budget Surplus Appropriation	2,296,289	-
School Capital Projects	2,000,000	-
Outstanding Purchase Orders as at June 30th	177,000	-
Operations Spanning the School Year		3,981,311
<b>Subtotal Internally Restricted</b>	<b>\$6,773,289</b>	<b>\$6,281,311</b>
 <b>Unrestricted Surplus</b>	 2,025,182	 3,737,420
<b>Total Operating Surplus</b>	<b>\$8,798,471</b>	<b>\$10,018,731</b>

**NOTE 14      RELATED PARTY TRANSACTIONS**

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

**NOTE 15      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 \$2,044,434 at June 30, 2019 (2018: \$2,046,037).

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**NOTE 16      CONTRACTUAL OBLIGATIONS**

The School District has entered into contracts related to various capital construction projects totaling approximately \$62,768,648. These contracts relate primarily to the Argyle Secondary School replacement.

Additionally, the School District has commitments relating to a management contract expiring June 30, 2022 for the operations of the Cheakamus Centre:

2020	250,000
2021	250,000
2022	250,000
Total future obligation	<b>\$750,000</b>

**NOTE 17      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:

2020	\$1,531,512
2021	1,544,901
2022	1,215,026
2023	1,209,903
2024	1,238,299
Thereafter	3,934,702
Total future lease revenue	<b>\$10,674,343</b>

**NOTE 18      BUDGET FIGURES**

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 19, 2019. The Board approved the annual budget on June 27, 2018. The following table sets out the amended annual operating budget with a comparison to the annual budget.



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 18**      **BUDGET FIGURES** *(Continued)*

**Annual Budget - Revenue and Expense**

	<b>2019 Amended Annual Budget</b>	<b>2019 Annual Budget</b>	<b>2019 Actual</b>
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	155,423,146	149,428,658	156,378,664
Other	62,000	10,000	126,384
Federal Grants	5,000	5,000	6,650
Tuition	10,545,625	9,502,500	10,859,534
Other Revenue	12,211,510	12,178,566	12,664,871
Rentals and Leases	2,094,323	2,094,323	2,266,635
Investment Income	701,300	526,300	1,031,194
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	5,756,300	5,756,300	6,175,550
<b>Total Revenue</b>	<b>186,799,204</b>	<b>179,501,647</b>	<b>189,509,482</b>
<b>Expenses</b>			
Instruction	155,502,901	152,810,219	154,675,898
District Administration	5,584,730	5,318,260	5,808,671
Operations and Maintenance	16,411,878	16,325,766	15,415,956
Transportation and Housing	468,645	465,950	172,901
Interest	-	-	36,895
Amortization of Tangible Capital Assets	9,521,347	9,521,347	10,065,018
<b>Total Expense</b>	<b>187,489,501</b>	<b>184,441,542</b>	<b>186,175,339</b>
<b>Net Revenue (Expense)</b>	<b>(690,297)</b>	<b>(4,939,895)</b>	<b>3,334,143</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>4,461,828</b>	<b>2,297,811</b>	<b>-</b>
<b>Budgeted Surplus (Deficit) for the year</b>	<b>3,771,531</b>	<b>(2,642,084)</b>	<b>3,334,143</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**NOTE 19      CONTINGENCIES**

The School District has granted \$244,817 in irrevocable standby letters of credit in favour of the Corporation of the District of North Vancouver. Two letters of credit, for \$100,000 each, are in lieu of security deposits for general capital projects and the Argyle replacement, respectively. A third irrevocable standby letter of credit in the amount of \$44,817 in favour of the Corporation of the District of North Vancouver was issued in lieu of a security deposit for the Highlands School capital project.

The School District has not accrued the unpaid Teacher Remedy expense of \$381,686 related to the Classroom Enhancement Fund and restored language, pending the outcome of negotiations with North Vancouver Teachers' Association. The deferred Classroom Enhancement Fund grant revenue of \$155,227 relates to the funds received from the Province in respect of this unpaid Teacher Remedy. At June 30, 2019, a contingent liability of \$226,440 related to a portion of the Teacher Remedy exists.

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, 2019, 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.

**NOTE 20      EXPENSE BY OBJECT**

	<b>2019</b>	<b>2018</b>
Salaries and Benefits	\$ 152,321,152	\$ 145,227,306
Services and Supplies	23,752,274	23,482,142
Interest	36,895	22,005
Amortization	10,065,018	9,679,007
	<b>\$ 186,175,339</b>	<b>\$ 178,410,460</b>

**NOTE 21      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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**NOTE 22      RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents 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 cash. 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 2018 related to credit, market or liquidity risks.

# School District No. 44 (North Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	10,018,731		100,825,714	<b>110,844,445</b>	108,597,133
<b>Changes for the year</b>					
Surplus (Deficit) for the year	5,936,259	1,198,204	(3,800,320)	<b>3,334,143</b>	2,247,312
Interfund Transfers					
Tangible Capital Assets Purchased	(623,758)	(1,198,204)	1,821,962	-	
Tangible Capital Assets - Work in Progress	(28,666)		28,666	-	
Local Capital	(6,328,483)		6,328,483	-	
Other	(175,612)		175,612	-	
<b>Net Changes for the year</b>	<b>(1,220,260)</b>	<b>-</b>	<b>4,554,403</b>	<b>3,334,143</b>	<b>2,247,312</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>8,798,471</b>	<b>-</b>	<b>105,380,117</b>	<b>114,178,588</b>	110,844,445

# School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	136,528,426	<b>137,301,031</b>	133,682,731
Other	62,000	<b>25,096</b>	17,900
Federal Grants	5,000	<b>6,650</b>	5,000
Tuition	10,545,625	<b>10,859,534</b>	11,012,146
Other Revenue	5,020,369	<b>5,178,936</b>	5,129,946
Rentals and Leases	2,094,323	<b>2,266,635</b>	2,132,489
Investment Income	701,300	<b>905,151</b>	694,762
<b>Total Revenue</b>	<u>154,957,043</u>	<u><b>156,543,033</b></u>	<u>152,674,974</u>
<b>Expenses</b>			
Instruction	130,528,928	<b>129,431,163</b>	126,658,890
District Administration	5,419,730	<b>5,640,064</b>	5,618,687
Operations and Maintenance	16,358,568	<b>15,362,646</b>	15,428,609
Transportation and Housing	468,645	<b>172,901</b>	275,539
<b>Total Expense</b>	<u>152,775,871</u>	<u><b>150,606,774</b></u>	<u>147,981,725</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>2,181,172</u>	<u><b>5,936,259</b></u>	<u>4,693,249</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>4,461,828</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,168,000)	<b>(623,758)</b>	(752,597)
Tangible Capital Assets - Work in Progress		<b>(28,666)</b>	
Local Capital	(5,475,000)	<b>(6,328,483)</b>	
Other		<b>(175,612)</b>	(84,248)
<b>Total Net Transfers</b>	<u>(6,643,000)</u>	<u><b>(7,156,519)</b></u>	<u>(836,845)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(1,220,260)</b></u>	<u>3,856,404</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>10,018,731</b>	6,162,327
<b>Operating Surplus (Deficit), end of year</b>		<u><b>8,798,471</b></u>	<u>10,018,731</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>6,773,289</b>	6,281,311
Unrestricted		<b>2,025,182</b>	3,737,420
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>8,798,471</b></u>	<u>10,018,731</u>

# School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	133,297,955	<b>133,449,509</b>	129,602,729
Other Ministry of Education Grants			
Pay Equity	2,966,047	<b>2,966,047</b>	2,966,047
Funding for Graduated Adults	12,000	<b>13,503</b>	16,452
Transportation Supplement	40,566	<b>40,566</b>	40,566
Economic Stability Dividend		<b>173,377</b>	92,203
Return of Administrative Savings			665,252
Carbon Tax Grant	90,000	<b>97,355</b>	113,861
Employer Health Tax Grant		<b>367,966</b>	
Strategic Priorities - Mental Health Grant		<b>31,000</b>	
Support Staff Benefits Grant	104,118	<b>104,118</b>	98,802
BCTEA - LEA Capacity Building Grant		<b>6,850</b>	
Inclusive Education		<b>30,000</b>	
Equity Scan		<b>3,000</b>	
FSA	17,740	<b>17,740</b>	17,740
Skills Training			17,079
Support Building Capacity			52,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>136,528,426</b>	<b>137,301,031</b>	133,682,731
<b>Provincial Grants - Other</b>	<b>62,000</b>	<b>25,096</b>	17,900
<b>Federal Grants</b>	<b>5,000</b>	<b>6,650</b>	5,000
<b>Tuition</b>			
Summer School Fees	133,125	<b>141,125</b>	104,275
International and Out of Province Students	10,412,500	<b>10,718,409</b>	10,907,871
<b>Total Tuition</b>	<b>10,545,625</b>	<b>10,859,534</b>	11,012,146
<b>Other Revenues</b>			
Miscellaneous			
Cheakamus Centre	2,538,616	<b>2,377,832</b>	2,218,161
Other	367,000	<b>501,576</b>	244,343
Band & Strings	607,953	<b>607,383</b>	588,820
Recoveries and Donations	94,500	<b>349,360</b>	340,006
School Miscellaneous	75,000	<b>86,756</b>	334,559
Artists for Kids	353,300	<b>251,704</b>	283,851
Academy Fees	984,000	<b>1,004,325</b>	1,120,206
<b>Total Other Revenue</b>	<b>5,020,369</b>	<b>5,178,936</b>	5,129,946
<b>Rentals and Leases</b>	<b>2,094,323</b>	<b>2,266,635</b>	2,132,489
<b>Investment Income</b>	<b>701,300</b>	<b>905,151</b>	694,762
<b>Total Operating Revenue</b>	<b>154,957,043</b>	<b>156,543,033</b>	152,674,974

# School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

## Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	67,467,891	<b>65,464,889</b>	65,008,622
Principals and Vice Principals	9,911,417	<b>9,863,456</b>	9,519,308
Educational Assistants	12,902,461	<b>12,674,667</b>	12,779,955
Support Staff	11,918,264	<b>11,121,985</b>	11,123,371
Other Professionals	3,964,112	<b>3,891,897</b>	3,754,613
Substitutes	3,707,510	<b>5,288,690</b>	4,290,006
<b>Total Salaries</b>	<b>109,871,655</b>	<b>108,305,584</b>	<b>106,475,875</b>
<b>Employee Benefits</b>	<b>26,398,306</b>	<b>26,386,900</b>	<b>25,369,082</b>
<b>Total Salaries and Benefits</b>	<b>136,269,961</b>	<b>134,692,484</b>	<b>131,844,957</b>
<b>Services and Supplies</b>			
Services	8,524,283	<b>8,861,147</b>	8,493,831
Student Transportation	91,000	<b>78,485</b>	52,860
Professional Development and Travel	828,988	<b>926,298</b>	862,068
Rentals and Leases	31,000	<b>34,485</b>	31,632
Dues and Fees	58,100	<b>57,669</b>	56,648
Insurance	432,200	<b>327,453</b>	349,626
Supplies	3,665,118	<b>3,086,163</b>	3,677,097
Utilities	2,875,221	<b>2,542,590</b>	2,613,006
<b>Total Services and Supplies</b>	<b>16,505,910</b>	<b>15,914,290</b>	<b>16,136,768</b>
<b>Total Operating Expense</b>	<b>152,775,871</b>	<b>150,606,774</b>	<b>147,981,725</b>

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	49,851,332	2,571,776	1,730,750	1,698,325		4,191,687	<b>60,043,870</b>
1.03 Career Programs	96,256			260,908		3,604	<b>360,768</b>
1.07 Library Services	2,434,626	21,587	164,765	222,708		40,176	<b>2,883,862</b>
1.08 Counselling	3,107,918					9,345	<b>3,117,263</b>
1.10 Special Education	7,453,900	720,460	10,191,502	674,606		431,773	<b>19,472,241</b>
1.30 English Language Learning	1,486,247					11,198	<b>1,497,445</b>
1.31 Aboriginal Education	378,953	135,506	495,598			9,081	<b>1,019,138</b>
1.41 School Administration		6,290,207		858,339		81,480	<b>7,230,026</b>
1.60 Summer School	294,608			19,790			<b>314,398</b>
1.62 International and Out of Province Students	293,926			92,053	167,691	974	<b>554,644</b>
1.64 Other	67,123			15,007	167,881	6,947	<b>256,958</b>
<b>Total Function 1</b>	<b>65,464,889</b>	<b>9,739,536</b>	<b>12,582,615</b>	<b>3,841,736</b>	<b>335,572</b>	<b>4,786,265</b>	<b>96,750,613</b>
<b>4 District Administration</b>							
4.11 Educational Administration					694,960		<b>694,960</b>
4.40 School District Governance					186,350		<b>186,350</b>
4.41 Business Administration		123,920		1,070,653	1,431,028	2,055	<b>2,627,656</b>
<b>Total Function 4</b>	<b>-</b>	<b>123,920</b>	<b>-</b>	<b>1,070,653</b>	<b>2,312,338</b>	<b>2,055</b>	<b>3,508,966</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				53,858	801,873		<b>855,731</b>
5.50 Maintenance Operations				5,909,959	442,114	500,074	<b>6,852,147</b>
5.52 Maintenance of Grounds				245,779			<b>245,779</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,209,596</b>	<b>1,243,987</b>	<b>500,074</b>	<b>7,953,657</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation			92,052			296	<b>92,348</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>92,052</b>	<b>-</b>	<b>-</b>	<b>296</b>	<b>92,348</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>65,464,889</b>	<b>9,863,456</b>	<b>12,674,667</b>	<b>11,121,985</b>	<b>3,891,897</b>	<b>5,288,690</b>	<b>108,305,584</b>



# School District No. 44 (North Vancouver)

## Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	60,043,870	15,065,571	75,109,441	4,148,845	79,258,286	83,180,326	80,048,834
1.03 Career Programs	360,768	88,605	449,373	32,379	481,752	478,416	501,925
1.07 Library Services	2,883,862	706,151	3,590,013	20,899	3,610,912	3,360,500	3,209,694
1.08 Counselling	3,117,263	738,123	3,855,386	13,905	3,869,291	2,800,335	3,967,043
1.10 Special Education	19,472,241	4,886,004	24,358,245	364,133	24,722,378	21,319,783	21,887,374
1.30 English Language Learning	1,497,445	397,820	1,895,265	9,770	1,905,035	1,646,803	1,725,788
1.31 Aboriginal Education	1,019,138	217,443	1,236,581	67,357	1,303,938	1,365,617	1,223,357
1.41 School Administration	7,230,026	1,434,120	8,664,146	253,436	8,917,582	8,071,092	8,900,744
1.60 Summer School	314,398	55,589	369,987	36,843	406,830	362,866	360,319
1.62 International and Out of Province Students	554,644	122,332	676,976	1,349,639	2,026,615	4,788,842	1,818,765
1.64 Other	256,958	55,579	312,537	2,616,007	2,928,544	3,154,348	3,015,047
<b>Total Function 1</b>	<b>96,750,613</b>	<b>23,767,337</b>	<b>120,517,950</b>	<b>8,913,213</b>	<b>129,431,163</b>	<b>130,528,928</b>	<b>126,658,890</b>
<b>4 District Administration</b>							
4.11 Educational Administration	694,960	142,508	837,468	327,130	1,164,598	1,069,852	1,169,612
4.40 School District Governance	186,350	17,288	203,638	113,230	316,868	308,666	308,790
4.41 Business Administration	2,627,656	565,784	3,193,440	965,158	4,158,598	4,041,212	4,140,285
<b>Total Function 4</b>	<b>3,508,966</b>	<b>725,580</b>	<b>4,234,546</b>	<b>1,405,518</b>	<b>5,640,064</b>	<b>5,419,730</b>	<b>5,618,687</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	855,731	184,123	1,039,854	510,732	1,550,586	1,625,762	1,563,504
5.50 Maintenance Operations	6,852,147	1,638,280	8,490,427	2,069,145	10,559,572	11,041,901	10,533,747
5.52 Maintenance of Grounds	245,779	55,045	300,824	499,132	799,956	815,684	796,461
5.56 Utilities	-	-	-	2,452,532	2,452,532	2,875,221	2,534,897
<b>Total Function 5</b>	<b>7,953,657</b>	<b>1,877,448</b>	<b>9,831,105</b>	<b>5,531,541</b>	<b>15,362,646</b>	<b>16,358,568</b>	<b>15,428,609</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	92,348	16,535	108,883	64,018	172,901	468,645	275,539
<b>Total Function 7</b>	<b>92,348</b>	<b>16,535</b>	<b>108,883</b>	<b>64,018</b>	<b>172,901</b>	<b>468,645</b>	<b>275,539</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>108,305,584</b>	<b>26,386,900</b>	<b>134,692,484</b>	<b>15,914,290</b>	<b>150,606,774</b>	<b>152,775,871</b>	<b>147,981,725</b>

# School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	18,894,720	<b>19,077,633</b>	14,914,601
Other		<b>101,288</b>	(515)
Other Revenue	7,191,141	<b>7,485,935</b>	7,013,326
Investment Income			10,447
<b>Total Revenue</b>	<u>26,085,861</u>	<u><b>26,664,856</b></u>	<u>21,937,859</u>
<b>Expenses</b>			
Instruction	24,973,973	<b>25,244,735</b>	20,561,045
District Administration	165,000	<b>168,607</b>	38,923
Operations and Maintenance	53,310	<b>53,310</b>	81,414
Transportation and Housing			46,341
<b>Total Expense</b>	<u>25,192,283</u>	<u><b>25,466,652</b></u>	<u>20,727,723</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>893,578</u>	<u><b>1,198,204</b></u>	<u>1,210,136</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(893,578)	<b>(1,198,204)</b>	(1,210,136)
<b>Total Net Transfers</b>	<u>(893,578)</u>	<u><b>(1,198,204)</b></u>	<u>(1,210,136)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>

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

Changes in Special Purpose Funds and Expense by Object

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
District Entered			3,452,889					83,287	
<b>Deferred Revenue, beginning of year, as restated</b>	-	-	3,452,889	-	-	-	-	83,287	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	626,273	506,353		224,000	61,250	268,463	1,098,847		5,317,326
Other			7,772,316						
	626,273	506,353	7,772,316	224,000	61,250	268,463	1,098,847	-	5,317,326
<b>Less:</b> Allocated to Revenue	626,273	506,353	7,368,763	224,000	61,250	268,463	1,098,847	83,287	5,317,326
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>3,856,442</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	626,273	506,353		224,000	61,250	268,463	1,098,847	83,287	5,317,326
Provincial Grants - Other									
Other Revenue			7,368,763						
	626,273	506,353	7,368,763	224,000	61,250	268,463	1,098,847	83,287	5,317,326
<b>Expenses</b>									
Salaries									
Teachers						76,015	252,749		
Principals and Vice Principals									46,840
Educational Assistants		417,039					385,868		3,842,101
Support Staff				163,078	5,685		38,221		112,495
Other Professionals									71,435
Substitutes					8,368	29,213		8,035	51,271
	-	417,039	-	163,078	14,053	105,228	676,838	8,035	4,124,142
Employee Benefits		89,314		34,866	1,907	22,518	154,212	1,465	872,569
Services and Supplies	53,310		7,136,901	26,056	45,290	111,029	267,797	30,711	
	53,310	506,353	7,136,901	224,000	61,250	238,775	1,098,847	40,211	4,996,711
<b>Net Revenue (Expense) before Interfund Transfers</b>	572,963	-	231,862	-	-	29,688	-	43,076	320,615
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(572,963)		(231,862)			(29,688)		(43,076)	(320,615)
	(572,963)	-	(231,862)	-	-	(29,688)	-	(43,076)	(320,615)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Carlile Youth Inpatient Unit	Violence Prevention	ERAC Funding	Mental Health Hub	Cheakamus Special Projects	Metro Regional Implementation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									-
District Entered		322,273	330,786			225,515	6,141	304,967	4,725,858
<b>Deferred Revenue, beginning of year, as restated</b>	-	322,273	330,786	-	-	225,515	6,141	304,967	4,725,858
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	8,928,648	1,894,259							18,925,419
Other				20,000	170,903			51,601	8,014,820
	8,928,648	1,894,259	-	20,000	170,903	-	-	51,601	26,940,239
<b>Less:</b> Allocated to Revenue	8,928,648	1,739,032	224,154	20,000	-	101,288	-	97,172	26,664,856
Recovered		322,273							322,273
<b>Deferred Revenue, end of year</b>	-	155,227	106,632	-	170,903	124,227	6,141	259,396	4,678,968
<b>Revenues</b>									
Provincial Grants - Ministry of Education	8,928,648	1,739,032	224,154						19,077,633
Provincial Grants - Other						101,288			101,288
Other Revenue				20,000				97,172	7,485,935
	8,928,648	1,739,032	224,154	20,000	-	101,288	-	97,172	26,664,856
<b>Expenses</b>									
Salaries									
Teachers	6,890,143		141,537						7,360,444
Principals and Vice Principals			14,067			70,084			130,991
Educational Assistants									4,645,008
Support Staff									319,479
Other Professionals									71,435
Substitutes	203,388	1,389,668							1,689,943
	7,093,531	1,389,668	155,604	-	-	70,084	-	-	14,217,300
Employee Benefits	1,835,117	349,364	36,454			13,582			3,411,368
Services and Supplies			32,096	20,000		17,622		97,172	7,837,984
	8,928,648	1,739,032	224,154	20,000	-	101,288	-	97,172	25,466,652
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	1,198,204
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									(1,198,204)
	-	-	-	-	-	-	-	-	(1,198,204)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income			126,043	126,043	110,166
Amortization of Deferred Capital Revenue	5,756,300	6,175,550		6,175,550	5,934,773
<b>Total Revenue</b>	<u>5,756,300</u>	<u>6,175,550</u>	<u>126,043</u>	<u>6,301,593</u>	<u>6,044,939</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets Operations and Maintenance	9,521,347	10,065,018		10,065,018	9,679,007
Debt Services Capital Lease Interest			36,895	36,895	22,005
<b>Total Expense</b>	<u>9,521,347</u>	<u>10,065,018</u>	<u>36,895</u>	<u>10,101,913</u>	<u>9,701,012</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(3,765,047)</u>	<u>(3,889,468)</u>	<u>89,148</u>	<u>(3,800,320)</u>	<u>(3,656,073)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	2,061,578	1,821,962		1,821,962	1,962,733
Tangible Capital Assets - Work in Progress		28,666		28,666	
Local Capital	5,475,000		6,328,483	6,328,483	
Capital Lease Payment			175,612	175,612	84,248
<b>Total Net Transfers</b>	<u>7,536,578</u>	<u>1,850,628</u>	<u>6,504,095</u>	<u>8,354,723</u>	<u>2,046,981</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		313,705	(313,705)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,270,806	(1,270,806)	-	
Principal Payment Capital Lease		175,612	(175,612)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>1,760,123</u>	<u>(1,760,123)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>3,771,531</u>	<u>(278,717)</u>	<u>4,833,120</u>	<u>4,554,403</u>	<u>(1,609,092)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>94,690,927</u>	<u>6,134,787</u>	<u>100,825,714</u>	<u>102,434,806</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>94,412,210</u>	<u>10,967,907</u>	<u>105,380,117</u>	<u>100,825,714</u>

# School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	12,472,243	378,555,075	3,369,450	1,211,197	662,874	4,346,435	<b>400,617,274</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,832,100	105,000				<b>2,937,100</b>
Deferred Capital Revenue - Other		108,505	29,958				<b>138,463</b>
Operating Fund		26,517	412,745	14,145		170,351	<b>623,758</b>
Special Purpose Funds		572,963	209,353	4,007		411,881	<b>1,198,204</b>
Local Capital		8,865		199,044		105,796	<b>313,705</b>
Transferred from Work in Progress		138,534					<b>138,534</b>
	-	3,687,484	757,056	217,196	-	688,028	<b>5,349,764</b>
Decrease:							
Deemed Disposals			213,759	116,988	341,941	872,995	<b>1,545,683</b>
	-	-	213,759	116,988	341,941	872,995	<b>1,545,683</b>
<b>Cost, end of year</b>	12,472,243	382,242,559	3,912,747	1,311,405	320,933	4,161,468	<b>404,421,355</b>
<b>Work in Progress, end of year</b>		22,829,819					<b>22,829,819</b>
<b>Cost and Work in Progress, end of year</b>	12,472,243	405,072,378	3,912,747	1,311,405	320,933	4,161,468	<b>427,251,174</b>
<b>Accumulated Amortization, beginning of year</b>		126,607,270	1,180,908	414,602	391,887	1,537,479	<b>130,132,146</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		8,605,091	336,945	121,120	132,575	869,287	<b>10,065,018</b>
Decrease:							
Deemed Disposals			213,759	116,988	341,941	872,995	<b>1,545,683</b>
		-	213,759	116,988	341,941	872,995	<b>1,545,683</b>
<b>Accumulated Amortization, end of year</b>		135,212,361	1,304,094	418,734	182,521	1,533,771	<b>138,651,481</b>
<b>Tangible Capital Assets - Net</b>	<b>12,472,243</b>	<b>269,860,017</b>	<b>2,608,653</b>	<b>892,671</b>	<b>138,412</b>	<b>2,627,697</b>	<b>288,599,693</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	3,605,051				<b>3,605,051</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	13,832,817				<b>13,832,817</b>
Deferred Capital Revenue - Other	4,231,013				<b>4,231,013</b>
Operating Fund	28,666				<b>28,666</b>
Local Capital	1,270,806				<b>1,270,806</b>
	<u>19,363,302</u>	-	-	-	<u><b>19,363,302</b></u>
Decrease:					
Transferred to Tangible Capital Assets	138,534				<b>138,534</b>
	<u>138,534</u>	-	-	-	<u><b>138,534</b></u>
<b>Net Changes for the Year</b>	<u>19,224,768</u>	-	-	-	<u><b>19,224,768</b></u>
<b>Work in Progress, end of year</b>	<u><b>22,829,819</b></u>	-	-	-	<u><b>22,829,819</b></u>

# School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	168,250,219	2,877,338	4,503,547	<b>175,631,104</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,937,100	108,505	29,958	<b>3,075,563</b>
Transferred from Work in Progress	138,534			<b>138,534</b>
	<u>3,075,634</u>	<u>108,505</u>	<u>29,958</u>	<u><b>3,214,097</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	5,888,609	89,350	197,591	<b>6,175,550</b>
	<u>5,888,609</u>	<u>89,350</u>	<u>197,591</u>	<u><b>6,175,550</b></u>
<b>Net Changes for the Year</b>	<u>(2,812,975)</u>	<u>19,155</u>	<u>(167,633)</u>	<u><b>(2,961,453)</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>165,437,244</u>	<u>2,896,493</u>	<u>4,335,914</u>	<u><b>172,669,651</b></u>
<b>Work in Progress, beginning of year</b>	650,958	1,903,469		<b>2,554,427</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	13,832,817	4,231,013		<b>18,063,830</b>
	<u>13,832,817</u>	<u>4,231,013</u>	<u>-</u>	<u><b>18,063,830</b></u>
Decrease				
Transferred to Deferred Capital Revenue	138,534			<b>138,534</b>
	<u>138,534</u>	<u>-</u>	<u>-</u>	<u><b>138,534</b></u>
<b>Net Changes for the Year</b>	<u>13,694,283</u>	<u>4,231,013</u>	<u>-</u>	<u><b>17,925,296</b></u>
<b>Work in Progress, end of year</b>	<u>14,345,241</u>	<u>6,134,482</u>	<u>-</u>	<u><b>20,479,723</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>179,782,485</b></u>	<u><b>9,030,975</b></u>	<u><b>4,335,914</b></u>	<u><b>193,149,374</b></u>



# School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	173,864	3,875,488	57,629		(19,411)	<b>4,087,570</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	18,309,359					<b>18,309,359</b>
Provincial Grants - Other			50,876			<b>50,876</b>
Transfer project surplus to MEd Restricted (from) Bylaw	(1,698,841)	1,698,841				-
					122,954	<b>122,954</b>
	16,610,518	1,698,841	50,876	-	122,954	<b>18,483,189</b>
Decrease:						
Transferred to DCR - Capital Additions	2,937,100		108,505		29,958	<b>3,075,563</b>
Transferred to DCR - Work in Progress	13,832,817	4,231,013				<b>18,063,830</b>
	16,769,917	4,231,013	108,505	-	29,958	<b>21,139,393</b>
<b>Net Changes for the Year</b>	(159,399)	(2,532,172)	(57,629)	-	92,996	<b>(2,656,204)</b>
<b>Balance, end of year</b>	<b>14,465</b>	<b>1,343,316</b>	-	-	<b>73,585</b>	<b>1,431,366</b>

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

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

**Fiscal Year Ended June 30, 2019**

**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, 2019**

**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, 2019**  
**SCHEDULE OF REMUNERATION AND EXPENSES**

<b>ELECTED OFFICIALS</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
BRUCE, DEVON AIDEN	TRUSTEES	17,550	1,251
FORWARD, BARRY ALAN	TRUSTEES	8,750	50
GERLACH, CYNTHIA LOUISE	TRUSTEES	26,301	1,972
HIGGINS, MEGAN	TRUSTEES	26,301	2,128
MANN, KULVIR	TRUSTEES	17,550	2,401
SACRE, CHRISTINE	TRUSTEES	28,526	1,307
SKINNER, SUSAN H.	TRUSTEES	8,750	0
STANLEY, JESSICA L	TRUSTEES	8,750	45
STRATTON, FRANCI KATHERINE	TRUSTEES	9,021	0
TASI BAKER, MARY	TRUSTEES	17,550	2,694
TSIAKOS, GEORGE	TRUSTEES	18,069	1,201
<b>TOTAL FOR ELECTED OFFICIALS</b>		<b>\$187,119</b>	<b>\$13,050</b>

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
<b>EMPLOYEES EXCEEDING \$75,000</b>			
AHLUWALIA, LOVELEEN	TEACHERS	78,201	0
AIELLO, MARIA	TEACHERS	89,172	442
AISEKHALAYE, JOSEPH S	ICT OPERATIONS COORDINATOR	77,450	1,535
ALEXIS, TARA MARIE	TEACHERS	89,495	0
ALLISON, GEORGIA VIVIAN	SECRETARY TREASURER	180,576	3,225
AMIRIECHIMEH, ZAHRA	TEACHERS	82,365	2,478
ANDREWS, DAVID ALLEN	TEACHERS	94,065	1,150
ARAGON, JENNIFER ELIZABETH	TEACHERS	82,512	1,803
ARKINSTALL, KENDRA IRIS	TEACHERS	81,519	591
ARREAGA, ALICIA ESTHER	TEACHERS	75,009	0
ATKINSON, CHRISTOPHER J	ADMINISTRATORS	177,033	7,543
AUDIA, SALVATORE	TEACHERS	89,882	0
AULIN, NICOLA L.	TEACHERS	82,415	0
AW-YONG, JEFFREY CHIEN FEI	TEACHERS	97,078	240
BAILLARGEON, CARMEN	TEACHERS	82,365	194
BAKER, BRADLEY RAYMOND	ADMINISTRATORS	135,506	14,000
BAKER, KATHLEEN MICHELE	TEACHERS	89,888	1,919
BAKER, TERRI ELIZABETH	TEACHERS	82,365	0
BAKER, TREVOR R.	TEACHERS	75,266	73
BALEN, NADINE ANN	TEACHERS	90,439	60
BALLOU, MELANIE DIANNE R.	TEACHERS	85,982	263
BARATTINI, VANESSA OLGA	TEACHERS	79,295	443
BARNETT, SANDRA	TEACHERS	89,861	1,537
BARRETT, MARK CHRISTOPHE	ADMINISTRATORS	117,992	1,345
BARTER, KATHLEEN NORA	ADMINISTRATORS	135,506	6,429
BATES, MARNIE ELIZABETH	TEACHERS	93,746	0
BATISTA, CYNTHIA MARIE	TEACHERS	88,533	1,534
BAUMANN, ADAM SAMUEL	ADMINISTRATORS	145,844	7,391
BECKINGHAM, BEVERLY JOY	TEACHERS	80,009	0
BEDGOOD, KERSTIN	TEACHERS	82,414	179
BELESKI, JANE ALICE	TEACHERS	89,495	28
BELL, BRENDA JOYCE	ADMINISTRATORS	135,506	1,594
BELL, GEORGINA JANICE	TEACHERS	76,988	0
BELL, JAMES SHELDON	FACILITIES & PLANNING COORD	81,606	2,298
BENNETT, BRENDA MARGARET	TEACHERS	82,390	0
BENTLEY, SCOTT DAVID	TEACHERS	77,756	100
BERGSTRAND, CAROLYN MARIE	TEACHERS	91,189	380
BERTRAND, JULIE A.	ADMINISTRATORS	88,639	4,787
BEST, SARAH NICOLE	ADMINISTRATORS	117,992	3,402
BEVERIDGE, DOUGLAS	ADMINISTRATORS	127,304	4,308
BIRT, CHRISTOPHER RYAN	TEACHERS	96,739	35

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
BJORNSON, KIT ROYDEN	TEACHERS	97,557	0
BLACK, KATHERINE JANE	TEACHERS	86,105	388
BLACK, MELANIE DAWN	TEACHERS	90,777	559
BLACK, TANYA L.	ADMINISTRATORS	111,670	2,517
BLAY, CHRISTOPHER JOHN	TEACHERS	104,911	0
BLEWMAN, JILL DENISE	TEACHERS	86,901	436
BLUME, LISA DESIREE	TEACHERS	80,566	0
BOGEN, KORY ERIC	TEACHERS	84,215	2,232
BOLEN, LYNNE**	PROGRAM ADMINISTRATOR INT'L	106,908	64,295
BOLJUNCIC, MILAN TONY	TEACHERS	91,581	3,259
BOND, PETER DAVID	TEACHERS	84,733	1,985
BORAK, MARTINE L.	TEACHERS	87,269	344
BOWERING, GRAHAM C.	TEACHERS	89,834	281
BRADFORD, LOUISE ELIZABETH	TEACHERS	89,834	210
BRADSHAW, CARLA CHRISTINE	TEACHERS	82,365	0
BRADSHAW, DAVID JAMES	TEACHERS	89,834	3,033
BRADY, ALANNA LOUISE	TEACHERS	91,116	327
BRADY, MEGAN MARY	TEACHERS	86,614	0
BREAKINGBURY, CHRISTIE LEE	TEACHERS	82,027	1,869
BREEZE, EMMA J.	TEACHERS	89,775	0
BROWN, TERRY AUBREY	TEACHERS	89,834	0
BRUMEC, SUZANNE JUDITH	TEACHERS	83,154	0
BRUNO, STEPHEN ANTHONY	TEACHERS	82,390	0
BUCHANAN, JOHN RICHARD	TEACHERS	89,284	0
BULGER, MURRAY ARTHUR	TEACHERS	98,949	206
BURNETT, MATTHEW CHRISTIAN	TEACHERS	91,116	375
BURNS, JENNIFER LORRAINE	TEACHERS	89,834	367
BURTT, TROY ANDREW	TEACHERS	82,076	1,162
BUTTERFIELD, JENNIFER JANE	TEACHERS	83,712	38
CABRERA, SEBASTIAN	TEACHERS	82,615	0
CADMAN, DAVID SPENCER M.	TEACHERS	91,001	1,575
CAMPBELL, JOSEPH ANATEXIS	ADMINISTRATORS	127,304	1,250
CAMPBELL, TARA K.	HUMAN RESOUCES MANAGER	96,680	1,505
CARDLE, PETER JOSEPH	TEACHERS	89,888	523
CARPINO, CINDY OLIVIA P.	TEACHERS	91,176	420
CATALANO, LAURENA MICHELLE	TEACHERS	82,612	50
CHAN, RICK	ADMINISTRATORS	127,304	2,334
CHAN, SALLY GEORGIA	TEACHERS	89,834	380
CHAND, JEENIECE ANLASHA	ADMINISTRATORS	111,670	2,117
CHAND, NARESH	TEACHERS	82,416	0
CHAPMAN, KATHERINE FRANCES	TEACHERS	81,772	111
CHAPMAN, MICHAEL D.	ASSISTANT DIRECTOR F & P	125,439	1,153
CHEN, TAI-YU	IT INFRASTRUCTURE MANAGER	107,261	292
CHENG, SUSANA	TEACHERS	89,834	619
CHEUNG, PING KWAN	IT APPLICATION DEVELOPER	82,475	0
CHONG, DANIEL SHUE	TEACHERS	89,834	0
CHONG, SELENA CHUI FOONG	TEACHERS	80,517	0
CHURCH, JEREMY ANDREW	ADMINISTRATORS	135,506	5,866
CLANCY, SEAN MATTHEW M.	TEACHERS	89,834	0
CLARK, KAMMI ANNE	ADMINISTRATORS	110,700	1,889
CLARKE, D PAUL	TEACHERS	95,479	2,044
CONN, CHANTRY ERIN	TEACHERS	98,401	601
COPP, ELIZABETH ANN	ADMINISTRATORS	127,304	1,470
COTTER, GARRY GERALD J.	TEACHERS	90,494	674
COUPLAND, WILLIAM ALLAN	TEACHERS	79,656	0
CRAIK, DAVID C.	TEACHERS	92,040	0
CRAVEN, PAMELA MARIE	ADMINISTRATORS	134,773	3,792
CROWE, JENNIFER ANNA	TEACHERS	89,157	200
CROWLEY, JOHN PATRICK	ADMINISTRATORS	115,678	1,382
CROWTHER, TRISTAN BRUCE	ADMINISTRATORS	111,670	4,495
CUNLIFFE, IAN GAARE	TEACHERS	77,534	70
CURRY, KELLY ANN	ADMINISTRATORS	108,668	2,586
CUSANELLI, DEBRA ELLEN	TEACHERS	82,390	309
DAI, LAN	TEACHERS	89,446	274
DALE, NANCY JOANNE	TEACHERS	90,467	0
DALEY, TAMMY JEAN	TEACHERS	89,326	95

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
DANG, CALVIN MICHAEL	TEACHERS	91,116	0
DANIELI, SUSAN KERRY	TEACHERS	82,998	141
DASH, NATASHA IRENE ANN	TEACHERS	82,312	166
DASHKEVICH, VIKKI J.	TEACHERS	91,116	22
DAVIS, KEVIN JOHN	TEACHERS	89,993	0
DAVIS, MICHELLE R.	TEACHERS	90,333	156
DAWSON, SARAH C.	TEACHERS	84,620	290
DE BEER, WHITNEY L.	TEACHERS	76,617	180
DE LA SALLE, LAURA	TEACHERS	90,946	51
DELEURME, ROBIN JOSEPH	TEACHERS	96,564	0
DELLENEY, PHYLLIS JEANNE	TEACHERS	82,026	0
DEMINGER, LINDA CLAIRE	TEACHERS	82,365	112
DEMINGER, NANCY CATHERINE	TEACHERS	82,365	100
DESJARDINS, KIMBERLY	TEACHERS	92,040	439
DHANJI, KHATIJA NIZAR	TEACHERS	97,078	0
DIDIER, MICHELLE LEANNE	TEACHERS	82,751	273
DISHAW, KATHRYN LAURIE	TEACHERS	96,062	92
DOAN, COLETTE P.L.	TEACHERS	77,998	100
DOHM, SUZETTE CHRISTINA	ADMINISTRATORS	121,444	3,269
DOLL, CHRISTOPHER MUNRO	TEACHERS	83,733	0
DONALD, JOHN THOMAS	TEACHERS	91,116	0
DOWNIE, MEGHAN LEIGH	ADMINISTRATORS	121,767	1,746
DOYLE, ARIEL MONENN	TEACHERS	81,373	361
DREW, CRAIG WILLIAM	TEACHERS	89,834	246
DREW, JOANNE MARIE	TEACHERS	82,575	1,022
DUDLEY, DEBORAH FRANCEEN A	TEACHERS	88,691	1,133
DUFFY, RYAN G.	TEACHERS	81,537	401
DUMONT, MYRIAM	TEACHERS	76,312	474
DUNCAN, HEATHER MAUREEN	TEACHERS	91,432	50
DUNN, MARJORIE MARY	TEACHERS	91,116	483
EADON, FELICITY ANN	TEACHERS	90,777	0
EARL, RYAN CAMERON	TEACHERS	92,047	8,684
EDGAR, CHRISTOPHER MICHAEL	TEACHERS	91,116	0
EDGAR, RYAN JACOB	TEACHERS	92,606	0
EHLING, DIANE A.	ADMINISTRATORS	111,670	1,063
ELLWOOD, LAURA LYNNE RUTH	TEACHERS	77,379	2,000
EMANOUILIDIS, NICOLAOS	TEACHERS	82,365	45
EMBLEY, DARREN EDWARDS	TEACHERS	91,116	100
EMMERSON, JOANNA KATHERINE	TEACHERS	89,431	195
ENGLAND, TRACEY ANN	TEACHERS	82,365	0
ESTERER, DENISE MAY	TEACHERS	81,616	247
EUGENE, MARCEL BERNARD	TEACHERS	90,209	1,363
EWING, ARLEENE FRANCES	TEACHERS	90,434	87
FAIREY, DIANE LOUISE	TEACHERS	91,487	0
FALCONER, CAROLINE ANNE	TEACHERS	86,839	0
FARRELL, BRADLEY RAY	TEACHERS	82,365	0
FARRELL, SUSAN DAWN	TEACHERS	91,036	589
FERREIRA, TANYA C.	TEACHERS	82,898	0
FINLAY, ELSPETH MACKENZIE	TEACHERS	91,116	0
FLETCHER, ALEXIS KATHLEEN	TEACHERS	90,039	0
FLETCHER, MARY PHYLLIS	TEACHERS	88,893	0
FORST, SIMON ALEXANDER	TEACHERS	87,547	0
FORSYTH, DONALD MICHAEL	TEACHERS	90,501	4,868
FORTIN, MARK JAMES	TEACHERS	77,545	152
FRAENKEL, CAROLANN	TEACHERS	79,106	0
FRAINE, GILLIAN SUZANNE	TEACHERS	82,320	308
FRAUENSTEIN, TANJA GEORGINA	TEACHERS	81,688	0
FRAZEE, JUSTINE ANNE	TEACHERS	96,330	1,667
FRIESEN, JANET PATRICIA	TEACHERS	90,438	353
FRITH, SOFIA	TEACHERS	90,296	501
GALE, SCOTT ERIC	TEACHERS	89,889	182
GALPIN, JUDITH MARY	TEACHERS	90,653	231
GAMACHE, CHAD ALAN	TEACHERS	82,390	168
GAMEL, MONIQUE ELISA	TEACHERS	89,888	0
GARDNER, PATRICIA KAREN	TEACHERS	89,834	50
GARGIULO, MARION LESLIE	TEACHERS	91,116	99

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
GERANDOL, BRIGETTE ANNE M.L.	ADMINISTRATORS	111,670	1,354
GIBBS, CARSON DONALD	TEACHERS	91,116	0
GIESE, EUGENIE LUDOVICA	TEACHERS	89,495	159
GILL, KRISTEN MARIE	TEACHERS	89,834	178
GIRAUD, HEATHER K.	SERVICE CENTRE COORDINATOR	83,743	531
GLIENER, MARCY LYNN	TEACHERS	82,026	1,150
GOELLER, LARS ANDREW	TEACHERS	91,116	329
GORDON, JILLIAN ASHLEY	ADMINISTRATORS	112,045	1,095
GOULD, MARTIN JOSEPH	TEACHERS	83,628	697
GRANT, DARCY LAURENT	TEACHERS	93,223	1,588
GREENBERG, ALLYSON ELIZABETH	TEACHERS	82,365	493
GRENDL, ANNE LISE VICTORIA	ADMINISTRATORS	111,670	720
GRILLS, JILL ANNE	TEACHERS	81,688	141
GUPTA, SANGEETA	TEACHERS	82,365	0
HALL, CAREN JANET	ADMINISTRATORS	117,992	1,070
HALL, LAURA ROBIN	TEACHERS	81,562	463
HALLAM, TRACEY ARTHUR	TEACHERS	75,260	44
HAM, CHERYL ANN	ADMINISTRATORS	111,670	4,088
HANSELL, JULIAN	TEACHERS	82,365	0
HANSEN, MARK TAYLOR	TEACHERS	82,365	0
HARNDEN, BELINDA LAURA	TEACHERS	90,274	163
HARRINGTON, TESSA ISOBEL R.	TEACHERS	79,308	621
HARRIS, DAVID NOEL	TEACHERS	87,799	0
HARRIS, JOHNEEN CATHERINE	ADMINISTRATORS	111,670	1,323
HARRIS, KELLY A.	TEACHERS	81,753	324
HART, SARA REID	TEACHERS	85,120	368
HAYWOOD, JASON	ADMINISTRATORS	111,670	1,856
HEATON, CYNTHIA ANNE	TEACHERS	90,825	36
HEBBOURN, WENDY JANE	TEACHERS	82,365	513
HEBERT-WONG, JESSAMINE CAROL	TEACHERS	78,531	50
HENDERSON, KERRY CHARLOTTE	TEACHERS	77,917	390
HENDERSON, L. TODD	ADMINISTRATORS	127,304	1,049
HENNESSY, ROBIN JAYNE	TEACHERS	80,836	312
HENRY, SEAN DAVID L.	TEACHERS	97,557	0
HERNANDEZ FISHER, CRISTINA ALE	TEACHERS	89,834	107
HIGGINS, MONICA DANICE	TEACHERS	88,479	261
HILL, JANET ANNE	TEACHERS	89,834	469
HOCKLEY, GREGORY DOUGLAS	ADMINISTRATORS	117,992	577
HOGAN, DANIEL MAURICE	TEACHERS	90,045	157
HOLLETT, ROSALIND ANN	TEACHERS	88,987	97
HOLLIDAY, DEBORAH ANNE	TEACHERS	89,889	0
HOLMAN, RANDALL L.	ADMINISTRATORS	127,138	643
HOODSPITH, MEGAN ARMINDA	TEACHERS	90,079	85
HORNER, CATHERINE JANET	TEACHERS	89,834	50
HOWELL, OWEN GORDON	TEACHERS	91,116	0
HOWTON, JULIANNA MARIE	TEACHERS	91,143	207
HUDSON, CYNTHIA LOUISE	ADMINISTRATORS	112,045	654
HUGHES, BRYAN ROY	TEACHERS	86,837	6,830
HUGHES, MARIE ELIZABETH	TEACHERS	82,365	0
HUNGLE, CARY GRAEME	ADMINISTRATORS	130,138	578
HUNT, ROY DONALD	TEACHERS	89,834	0
HUXLEY, KATHLEEN L.	TEACHERS	80,841	160
INFANTA, KATRINA MICHELLE	TEACHERS	81,803	0
INGLIS, MARGARET PATRICIA	TEACHERS	89,834	0
INKSTER, THOMAS ALLAN	TEACHERS	97,203	45
IRELAND, JAIMIE CHRISTOBEL	TEACHERS	91,171	0
IRELAND, TIMOTHY DAVID J	ADMINISTRATORS	117,992	3,178
ISRAEL, JUDITH RUTH	TEACHERS	80,988	373
JACKSON, JEFFREY PAUL	MAINTENANCE MANAGER	105,910	2,422
JAMES, TREVOR MARK	ADMINISTRATORS	135,630	2,958
JASEK, PAULA	TEACHERS	90,552	1,069
JEFFERSON, CATHERINE G.	TEACHERS	89,825	104
JEFFERSON, TANYA LOUISE	TEACHERS	88,649	0
JENKINS, CATHY DIANE	PROJECT MANAGER	87,091	1,029
JENSEN, PATRICIA KAREN	TEACHERS	82,550	365
JETTE, THERESA	TEACHERS	82,026	718

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
JOHAL, SANJEET SINGH	ADMINISTRATORS	127,304	4,338
JOHNS, HWIE LIE	TEACHERS	78,086	0
JOHNSON, CAROL M.	TEACHERS	91,171	0
JOHNSON, PATRICK	TEACHERS	82,365	0
JOHNSON, ROBERT RODERICK	TEACHERS	77,756	327
JOHNSON, SHERI JEAN	TEACHERS	91,116	2,606
JOHNSTON, SUSAN KELLY	TEACHERS	98,039	2,720
JONAT, KIMBERLY ANN	ADMINISTRATORS	130,138	722
KABOK, SABOLC	TEACHERS	82,295	395
KABOLI, ARASH	TEACHERS	81,545	81
KALAMAR, TANJA	CAPITAL PROJECTS MANAGER	94,341	1,727
KANEGAE, VALERIE LOUISE	TEACHERS	84,024	736
KARMALI, BERGEES	TEACHERS	88,845	321
KARVELIS, GERASIMOS-GEORG	TEACHERS	87,348	0
KAUFMAN, CELINE BARBARA	TEACHERS	92,513	69
KEE, KATHERINE	ADMINISTRATORS	127,305	1,458
KEE, MICHAEL	ADMINISTRATORS	135,630	1,156
KELLEY, MORAG JEAN	TEACHERS	97,078	1,516
KELLY, R SPENCER	ADMINISTRATORS	127,138	595
KELLY, SEAN	TEACHERS	91,116	631
KELSON, PATRICIA	TEACHERS	82,156	80
KENNEDY, IAN S.	ADMINISTRATORS	95,822	578
KENNEDY, LAURIE MICHELLE	TEACHERS	89,834	0
KENNY, VERONICA YEE-CHU	TEACHERS	83,209	837
KERLUCK, RYAN MURRAY	TEACHERS	75,387	189
KEYS, KAREN JILL	TEACHERS	90,842	217
KINAKIN, JENNIFER Y.	TEACHERS	83,579	159
KING, CHARLES LUCAS	ADMINISTRATORS	117,992	2,718
KIRCHNER, BARBARA PIROSKA	TEACHERS	82,365	0
KIRKLAND, CHRISTOPHER NORTON	TEACHERS	89,157	0
KLAUSEN, SHELOAH LEE	TEACHERS	96,229	0
KNIBBS, JENNIFER MARY	TEACHERS	81,713	0
KOENIGSFEST, LAURA LEIGH	TEACHERS	81,297	1,020
KOROLUK, KAREN DAWN	TEACHERS	90,439	652
KORSCH, LISA MARIE	TEACHERS	82,365	0
KOWALCHUK, MARINA	TEACHERS	75,563	95
KOZAK, ADAM CHRISTIAN	TEACHERS	91,116	6,336
KRISTENSEN, LAURA-MARIE	TEACHERS	81,781	644
KRUZ, HEIDI MARIE	TEACHERS	89,834	0
KRY, DONNA MARIE	TEACHERS	80,173	276
LA PRAIRIE, DENISE MARY ELLEN	TEACHERS	83,085	408
LA ROUE, KELLY	ADMINISTRATORS	126,972	1,067
LACKMANCE, FREDERICK	TEACHERS	76,749	0
LAM, FAI MICHAEL	TEACHERS	89,888	224
LANDRY, TRICIA DAWN	TEACHERS	94,566	175
LANGLOIS, NATHALIE M.	TEACHERS	89,834	130
LANGSTON, RAMESES CARLTON	TEACHERS	93,223	345
LANZI, JILLIAN RAE	TEACHERS	89,889	59
LARSSON, IAN J. I.	Director of IT	115,120	409
LAUZON, WILLIAM JOSEPH	TEACHERS	91,171	0
LAVALLEE, DAVID	TEACHERS	84,002	0
LAWSON, JANET CHRISTINE	TEACHERS	82,365	34
LAWSON, JOCELYN ANNE	ADMINISTRATORS	125,396	720
LAYTON, KARIN LOUISE	TEACHERS	75,683	2,919
LE NOBLE, MICHELE ELIZABETH	TEACHERS	79,078	1,507
LEAROYD, MELANIE D.	ADMINISTRATORS	127,855	3,184
LEBRUN, MARCEL JOSEPH	TEACHERS	89,834	0
LECHLEITER, KATE CAROLINE	ADMINISTRATORS	110,840	1,657
LEE, FRANCIS SANG-HAG	TEACHERS	91,171	1,213
LEE, WENDY DIANE	TEACHERS	91,116	143
LEMPRIERE, SHIRLEY JAYNE	TEACHERS	91,116	74
LENZ, CATHERINE ELEANOR	TEACHERS	82,026	217
LEONARD, GLENN SCOTT	MAINTENANCE COORDINATOR	85,458	1,413
LESLIE, ETHEL LASSE	TEACHERS	82,668	0
LEUNG, FRANK WING-FAI	TEACHERS	82,365	0
LEUNG, MARLYN NG	TEACHERS	89,834	485



<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
LEVEY-BATES, ANDRIE	TEACHERS	91,526	894
LEWIS, JACK TAYLOR	TEACHERS	91,116	0
LEWIS, RAYMOND ALEXANDER	TEACHERS	127,172	3,191
LIEBLICH, ALEXANDRA	TEACHERS	91,031	0
LIPP, LETITIA R	TEACHERS	91,002	844
LIU, DAMIEN TAI-MING	TEACHERS	88,600	230
LLOYD, TRACEY	TEACHERS	82,365	551
LOCKLESS, BRYAN COLIN	TEACHERS	89,834	2,615
LOEFFELHOLZ, HANS L.	OCCUPATIONAL HEALTH & SAFETY	85,418	1,928
LONSBROUGH, STEPHEN CLIFFORD	TEACHERS	82,026	386
LOUWE, LAURIE JEAN ELENA	TEACHERS	82,365	1,180
LOVEGROVE, CALIE MORGAN	TEACHERS	83,603	1,619
LOWE, JUDITH ELIZABETH	ADMINISTRATORS	96,393	644
LUCHINSKI, TY LEONARD	TEACHERS	82,365	55
LUCHSINGER, DAYLEN NEAL	TEACHERS	92,408	242
MACARIO, MARIANNE JOAN	TEACHERS	89,761	0
MACCOLL, KATHRYN SARAH	TEACHERS	82,365	0
MACDONALD, DANIELLE C.	TEACHERS	89,834	0
MACDONALD, JENNIFER ANN	TEACHERS	82,365	706
MACDONALD, TOBY LYNNE	TEACHERS	91,805	164
MACKENZIE, JAMES M	DIRECTOR F&P	152,709	795
MACLAREN, LISA COLLEEN	TEACHERS	89,834	400
MACLEOD, TIMOTHY P	ADMINISTRATORS	127,304	1,569
MACNAUGHT, ANNA	TEACHERS	91,116	1,148
MACNEIL, LINETTE ODELE	TEACHERS	91,273	0
MACPHAIL, NORMAN GRANT	TEACHERS	91,171	0
MADILL, ELIZABETH ANNE	TEACHERS	82,245	0
MAKI, STEPHANIE ANNE	TEACHERS	89,834	2,134
MALONE, ERIN	TEACHERS	92,502	128
MANN, JANIS C.	ADMINISTRATORS	107,579	1,709
MANN, LUCAS SAMUEL	TEACHERS	75,825	0
MANNES, CARLA SAMANTHA	TEACHERS	82,365	608
MAQUIGNAZ, SUSAN E.	TEACHERS	92,502	51
MARAFON, CARMEN ROMANA	TEACHERS	77,244	0
MARION, NANCY JEAN	TEACHERS	89,834	158
MARION, SERGE CLAUDE	TEACHERS	91,116	390
MARSH, CASEY	TEACHERS	83,564	84
MARSHALL, KAREN MICHIO	TEACHERS	92,040	41
MARSHALL, SHANNON DAWN	TEACHERS	89,761	211
MARTIN, ARLENE	ADMINISTRATORS	142,757	11,865
MARTIN, ERIC BLAIR	TEACHERS	89,303	0
MARTIN, STEVEN MICHAEL	TEACHERS	93,135	533
MARTIN, WENDY JO-ANN	TEACHERS	91,116	0
MARTINELLO, YOLANDE M	ADMINISTRATORS	138,887	1,662
MATSUBUCHI, WENDY JUNKO	TEACHERS	85,791	2,230
MAURICE, LUC JOSEPH	TEACHERS	93,008	588
MAWSON, ROBERT SCOTT	TEACHERS	89,834	0
MAXWELL, STEPHANIE SUSAN	TEACHERS	91,491	59
MAY, JOULIA	TEACHERS	89,834	0
MCALLISTER, MARIA LEE	TEACHERS	89,859	3,281
MCCARTNEY, DEBORAH JANE	TEACHERS	83,434	0
MCCAULEY, JILL ELIZABETH	TEACHERS	82,365	861
MCCLARTY, BRIDGET A.	TEACHERS	82,365	8,504
MCCORMICK, THEODORE JOHN	TEACHERS	82,365	0
MCCURDY, SARAH E.	TEACHERS	75,784	0
MCDONALD, IAN ALPIN L.	TEACHERS	91,116	442
MCFARLANE, ELIZABETH ANNE	TEACHERS	82,686	207
MCGOWAN, JOHN SAMUEL	ADMINISTRATORS	135,630	2,466
MCGUIRE, LESLIE	ADMINISTRATORS	111,670	1,212
MCKAY, ANGELA LEIGH	TEACHERS	80,333	0
MCKENNA, CHRISTY L.	TEACHERS	75,729	220
MCLEAN, SUSAN DIANE	TEACHERS	91,116	0
MCLEOD, PAMELA CHRISTINE	TEACHERS	89,834	0
MCLEOD, ROBERT ORLAND D.	ADMINISTRATORS	117,992	500
MCMULLAN, CONOR	DIRECTOR EDUCATION PROGRAMS	117,624	2,596
MCMULLIN, BLAIR ARTHUR	MAINTENANCE COORDINATOR	79,902	2,078

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
MCOUAT, CAROL ANN	TEACHERS	86,790	10
MCPHERSON, DANIEL JOHN	TEACHERS	89,834	858
MCQUEEN, CINDY JOY	OTHER	119,773	419
MCVEY, MARILYN	ADMINISTRATORS	113,818	2,078
MEGAHY, SUSAN ELIZABETH	TEACHERS	89,719	461
MEILLEUR, SIMONE FRANCES	TEACHERS	82,051	50
MENZIES, LORNA JEAN	TEACHERS	90,134	442
MEULE, ANGELA	ADMINISTRATORS	112,717	750
MEY, NICOLA L.	TEACHERS	84,140	90
MEYER, GREGORY SCOTT	TEACHERS	91,410	0
MICHAUD, DENEKA	COMMUNICATIONS MANAGER	92,073	3,518
MILLAR, DANA M.	TEACHERS	93,008	0
MILLER, BRENDA ELIZABETH	TEACHERS	82,792	110
MILLER, CHRISTOPHER JAMES	TEACHERS	88,479	0
MILORD, IAN THOMAS	TEACHERS	82,685	662
MINN, EUGENE	TEACHERS	89,889	0
MIRAFTAB, BABAK	TEACHERS	89,184	0
MITCHELL, ANN MALENE	TEACHERS	89,834	0
MITCHELL, JANICE ANN	TEACHERS	82,365	0
MITRUK, TERRY STEPHEN	TEACHERS	91,116	1,441
MOLLS, MARTHA LOUISE	TEACHERS	77,742	0
MORGAN, NICOLA ELAINE	RECORDS MANAGER	87,091	2,325
MORGAN, SUZANNE MARIE	TEACHERS	81,054	58
MORROW, GABRIELLE N.	TEACHERS	78,053	0
MULDER, GAIL LOUISE	TEACHERS	82,365	349
MULLER, JENNIFER RHONDA	TEACHERS	76,227	0
MUMFORD, WILLOW	TEACHERS	78,047	456
MUNRO, KELLY LYNN	TEACHERS	89,683	913
MURDOCK, JAMES ANDREW	TEACHERS	90,832	1,703
MURRAY, PATRICIA ELIZABETH	TEACHERS	91,116	15
MURTON, DAVID WILLIAM	TEACHERS	91,116	0
MUSTAPICH, WALTER ANTHONY	ADMINISTRATORS	117,610	500
MUTER, GORDON JAMES	TEACHERS	82,365	0
MYERS, SHAWN DARCY T.	TEACHERS	89,495	2,408
MYHRE, HEATHER GAY	TEACHERS	81,349	791
NEAL, JEREMY J	MAINTENANCE COORDINATOR	75,688	170
NEVISON, JAMES H	TEACHERS	76,601	292
NIPP, WARREN	TEACHERS	91,087	345
NOVAK, JANICE LYNNE	TEACHERS	91,116	0
O'BRIEN, XENEY POTA	SENIOR HR MANAGER	106,247	5,285
O'BRIEN-KOPACEK, BRIDGET	ADMINISTRATORS	107,416	2,542
O'CONNOR, TERESE ELLEN	TEACHERS	90,466	0
O'NEILL, LEANNE EVELYN	TEACHERS	82,390	449
OLDRIDGE, KAREN E.	TEACHERS	89,157	0
OLIVER, SIAN PATRICIA	TEACHERS	91,116	599
OLSON, ROBERT JAMES	TEACHERS	91,116	1,878
ORELLANA, MARTHA ANNE	TEACHERS	90,997	358
ORR, CARLA N.	ADMINISTRATORS	127,305	526
OTTENBREIT, LISA COLLEEN	TEACHERS	91,116	88
OUCHAREK, SUSAN LOUISE	TEACHERS	89,495	670
OVERGAARD, DAVID	ADMINISTRATORS	89,707	655
OWEN, LOUISE MAUREEN	TEACHERS	101,857	455
OWENS, SUSAN REBECCA	ADMINISTRATORS	127,304	516
PAIUK, NICOLE ALEXANDRA	TEACHERS	100,750	1,489
PATHAK, ANITA	TEACHERS	90,946	308
PEARMAIN, MARK	ADMINISTRATORS	231,565	9,880
PEDERSEN, LISA ANN	TEACHERS	82,365	0
PENA, CAROLYN MARIA	TEACHERS	91,116	0
PETERSON, JOHN CHARLES	TEACHERS	101,944	76
PEWSEY, CATHERINE	TEACHERS	88,871	273
PHILLIPS, MICHELLE ANNE	TEACHERS	89,889	0
PICKERING, SEAN EDWARD	MAINTENANCE COORDINATOR	85,179	49
PICKTHALL, KENNETH WAYNE	TEACHERS	97,557	0
PIGGOTT, WILLIAM ANDREW	TEACHERS	89,834	218
PISICA, COSTIN FLORIN	TEACHERS	99,005	0
PISTILLI, ANNA	TEACHERS	89,719	88

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
PITEUX, CATHERINE J.	ADMINISTRATORS	127,304	791
POITRAS, AMELIA C.	ADMINISTRATORS	100,188	1,251
POLYMENAKOS, GEORGE FOTIOS	ADMINISTRATORS	111,670	535
POOLE, JULIA KAREN	TEACHERS	83,229	0
POWELL, IAN JAMES	TEACHERS	91,116	11
PRATT, MICHELLE MELISSA	TEACHERS	89,861	61
PRCHALOVA, ALENA	TEACHERS	91,172	0
PRESCOTT, MARY JOANNE	TEACHERS	82,365	658
PREVETTE, BRADLEY ROBERT	TEACHERS	76,323	0
PRICE, TERI	PAYROLL MANAGER	99,540	6,040
PROSS, CORALEE KATHLEEN	TEACHERS	78,086	1,933
PRUNER, MICHAEL JAMES	TEACHERS	91,116	334
QUENVILLE, PAMELA MARIE	TEACHERS	91,116	0
RANKIN, REGAN	TEACHERS	89,549	723
RATH, DARREN KIERAN	TEACHERS	80,672	3,434
REID, HEATHER DAWN	TEACHERS	82,076	308
REID, WILLIAM JOHN	ADMINISTRATORS	127,305	500
REMPEL, LYLA ELIZABETH	TEACHERS	90,608	409
RICKARD, NADYA	ADMINISTRATORS	111,713	848
RICKARD, PATRICK JOHN	TEACHERS	89,888	0
RIML, MICHAEL LUIS	TEACHERS	82,365	152
RISPIN, CLARA DI	TEACHERS	82,365	0
RIVE, JAMES RICHARD	GROUNDS WORKER	75,760	125
ROBB, KATHRYN MICHELLE	TEACHERS	79,949	48
ROBERTS, FRANCES IONA	TEACHERS	91,144	416
ROBERTS, NANCY JEAN	ADMINISTRATORS	117,988	3,231
ROBERTSON, DEANNA	ADMINISTRATORS	83,753	500
ROBERTSON, GLENDA ALICE	ADMINISTRATORS	111,670	1,463
ROBERTSON, JOANNE A.	ADMINISTRATORS	83,720	3,592
ROCHE, DHYANA GALE	TEACHERS	79,064	0
RODRIGUEZ SCHNACKENBERG, NAZEN	TEACHERS	91,116	357
ROE, ASHLEY M.	TEACHERS	82,365	193
ROSS, LEANNE NICOLE	TEACHERS	84,051	94
ROSS, LORI A.	TEACHERS	91,171	93
ROUMELIOTIS, KONSTANTINOS	TEACHERS	82,365	55
ROY, CARLY	ADMINISTRATORS	110,340	1,539
ROYER, DANIEL GEORGE	TEACHERS	75,327	0
RUBEN, PAUL DOUGLAS	TEACHERS	92,656	304
RUSSELL, GEOFFREY DOUGLAS	TEACHERS	82,365	0
RYAN, CYNTHIA PAULA	TEACHERS	81,339	0
RYAN, PIUS G.	ADMINISTRATORS	176,013	11,320
SADAFI, NATACHA	TEACHERS	102,861	581
SAMRA-GYNANE, RUPINDER	ADMINISTRATORS	103,581	3,412
SAUNDERS, WENDY C.	TEACHERS	76,014	0
SCHAFFER, MICHAEL JACOB	TEACHERS	89,834	0
SCHARNAGL, ELISABETH	TEACHERS	82,365	121
SCHMID, MAUREEN EDITH	TEACHERS	89,825	108
SCHULZ, ROLAND MARTIN	TEACHERS	93,008	0
SCHUMAN, JAMES EDWARD	TEACHERS	89,834	2,130
SCHWEGLER, STACEY ANN	TEACHERS	90,901	237
SHANE, SHAWNA MARIE	TEACHERS	89,834	858
SHARMAN, ANNMARIE	PURCHASING OFFICER	79,222	3,363
SHARP, SHANNON ALAYNE	TEACHERS	98,973	2,683
SHARPE, ALISON K.	TEACHERS	88,310	440
SHAW, WAYNE KEVIN	TEACHERS	88,096	162
SHEFFIELD, BRIAN ARTHUR	TEACHERS	90,777	0
SHEPPARD, MICHAEL STANLEY	TEACHERS	78,326	0
SHERLOCK, JENNIFER JANE	TEACHERS	89,834	144
SHOBRIDGE, ANDREW MICHAEL	TEACHERS	97,078	244
SHTENKO, PAUL VALENTIN	TEACHERS	91,171	0
SHYNKARYK, WILLIAM NICHOLAS	TEACHERS	89,834	36
SIDDALL, VANESSA KATE	TEACHERS	78,335	68
SIDHU, JASMINE K.	TEACHERS	75,547	0
SIGURDSSON, KATHERINE ANNE	TEACHERS	89,834	289
SIMCOX, CAROL ANN	TEACHERS	89,889	394
SIMMS, CHARLES GRAHAM	TEACHERS	76,365	292

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
SIMON, SUSANNE	TEACHERS	90,075	220
SIMPSON, SUZANNE C.	TEACHERS	91,116	3,689
SINGH, SATVINDER SANDRA	ADMINISTRATORS	124,513	930
SLATER, BRADLEY GEORGE	TEACHERS	81,011	819
SLED, BRUCE KENNETH	TEACHERS	96,099	495
SLYKERMAN, SUNNY PATRICIA E	TEACHERS	82,413	0
SMEATON, LUKE A.	SUSTAINABILITY MANAGER	84,574	1,418
SMYTH, CHANIN MAY	ADMINISTRATORS	127,304	1,482
SMYTH, ROBERT MORTON A.	ADMINISTRATORS	127,304	1,636
SNELL, CAROLINE M.	TEACHERS	78,571	464
SO, MANSEI	TEACHERS	98,464	205
SOPER, SEAN ROBERT	TEACHERS	91,171	2,257
SPARKS, MARY CATHERINE	TEACHERS	97,208	911
SPOFFORTH, CLAIRE MARY	TEACHERS	83,824	1,074
STAMPER, LIONEL ERIC	TEACHERS	82,365	0
STANGL, ROGER M	SERVICE OPERATIONS MANAGER	77,259	3,128
STANLEY, SCOTT E.	EXEC DIRECTOR OF HUMAN RESOURCES	176,734	4,214
STEELE, DARREN A.	TEACHERS	91,143	22
STEWART, LAURA ALLISON	ADMINISTRATORS	94,493	4,170
STIBBARDS, SHAWN CURTIS	TEACHERS	91,416	0
STOREY, RANDALL PHILIP	TEACHERS	82,415	328
STRANDT, STEPHANIE CHRISTINE	TEACHERS	97,997	176
STREAT, JOEL MARTIN	TEACHERS	91,116	0
STROH, FIONA W.	TEACHERS	77,095	0
STUIBLE, MARTIN JOHN	TEACHERS	98,786	0
SUMMERS, PATRICIA	TEACHERS	97,513	2,369
SWAIN, CHRISTINE HELENE	TEACHERS	89,549	181
SYMONS, LEAH NICOLE	TEACHERS	82,365	45
TADEY, PAUL JONATHAN	TEACHERS	91,116	47
TANSEY, JOANNE L.	TEACHERS	91,152	0
TARVES, LESLIE ROBIN	TEACHERS	89,834	502
TAYLOR, EMILY-JEAN RELLA	TEACHERS	91,171	0
TEEGEN, SUSAN JANE	ADMINISTRATORS	121,055	1,836
TEVENDALE, RHENA	TEACHERS	91,116	1,777
THOMAS, MARNA FONTENELLE	TEACHERS	77,748	416
THOMSON, CARL MARK	CAPITAL PROJECTS MANAGER	110,739	2,365
THOMSON, MARK JAMES	TEACHERS	89,048	2,465
THORNHILL, BRADLEY GORDON	TEACHERS	89,834	51
THORNHILL, ELIZABETH CATHERINE	TEACHERS	100,429	1,886
THRENDYLE, SHEILA	TEACHERS	80,325	0
THURSTON, TAMIKO ANN	TEACHERS	89,889	1,022
TIECHE, JENNIFER MARY	TEACHERS	106,787	260
TODD, KAREN LOUISE	TEACHERS	89,495	0
TOLFO, GRETCHEN JEAN	TEACHERS	89,834	93
TOMS, CHERYL ANN	TEACHERS	82,365	0
TOOMBS, ERICA YOLANDE	TEACHERS	97,078	12
TORRES, FERNANDO CABRAL	TEACHERS	82,365	400
TOZER, KEVIN WESLEY	TEACHERS	91,116	281
TOZER, WENDY ELIZABETH	TEACHERS	89,834	297
TSE WONG, CHRISTINA	HUMAN RESOURCES MANAGER	96,680	893
TSONIS, FOTINI ADRIENNE	TEACHERS	89,834	183
TURCO, JOSEPH ANTHONY	TEACHERS	81,582	0
TURNER, HAZEL GRACE	TEACHERS	87,221	0
TUSTIN, ALBERT CALVIN	TEACHERS	82,365	0
UPTON, LISA ANN	ADMINISTRATORS	127,347	980
VALLEAU, LISA DAWN	TEACHERS	82,365	0
VAN SAMANG, ALEXANDER JOHN	TEACHERS	82,415	879
VANDEKERKHOVE, ERIN	ADMINISTRATORS	110,840	759
VENTURINI, CHRISTINA	TEACHERS	91,116	0
VERMEER, NATALIE ERIN	TEACHERS	87,984	0
VESCHINI, TANIA	TEACHERS	82,054	11
VILLAVICENCIO, RACHEL A.	TEACHERS	89,040	767
VILLEGAS, MARIA-JOSE	TEACHERS	82,365	0
VILLEGAS, NELLIE CAROLINA M	TEACHERS	91,116	260
VINARIC, VICKIE SARINA	TEACHERS	88,442	639
VOTH, ANDREW JAMES	TEACHERS	89,888	0

<b>OTHER EMPLOYEES</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
VOTH, SARAH ANN	TEACHERS	82,390	0
WADDLE, SANDRA EMILY	TEACHERS	97,893	580
WAICH, ANDREA	TEACHERS	89,985	0
WALKER, ROBERT JOHN	TEACHERS	93,378	214
WALTERS, ANDREW RIENKS	TEACHERS	80,784	14
WANNER, DEBORAH E.	ADMINISTRATORS	135,506	3,145
WARD, KEVIN	ADMINISTRATORS	116,939	854
WARDAS, ILONA MARIE	ADMINISTRATORS	111,504	728
WARLAND, JILL NICOLE	TEACHERS	89,834	273
WATERMAN, HEIDI ELIZABETH	TEACHERS	91,116	206
WATSON, KRISTEN E.	DIRECTOR OF FINANCIAL SERVICES	128,074	4,838
WATT, ANNE TREACY	TEACHERS	91,116	735
WATT, HILARY JEAN	TEACHERS	108,374	272
WEBER, HERBERT JOACHIM	TEACHERS	90,293	0
WEBER, TAWNYA M.	TEACHERS	89,888	0
WEBSTER, SHANNON JILL	TEACHERS	91,170	456
WEDGE, MARILYN ELIZABETH	TEACHERS	82,365	349
WELCH, LORRIE VERA	TEACHERS	98,949	69
WENSVEEN, KRISTY JOY	TEACHERS	91,116	219
WEXLER, AMANDA	TEACHERS	88,998	0
WEYELL, ELINOR GAYLE	TEACHERS	93,904	3,044
WHEATLEY, MEGAN LEE	ADMINISTRATORS	117,271	1,422
WHITE, SHAWN ELIZABETH	TEACHERS	89,549	188
WHITE, VINCENT JAMES	ADMINISTRATORS	137,657	8,515
WHYTE, CYNTHIA ANN	TEACHERS	76,378	316
WILLEMS, RUBY ANN	TEACHERS	92,442	245
WILLEMSE, PETRA LOUISE	TEACHERS	91,116	602
WILLIAMS, HEATHER LYNN	TEACHERS	82,365	155
WILLIAMS, PAUL KEVIN	TEACHERS	89,665	0
WILLIAMS, PETER MATTHEW	TEACHERS	90,832	0
WILSON, CHARLENE MARIE	TEACHERS	90,777	311
WILSON, ERICA MICHELLE	TEACHERS	88,327	716
WILSON, JENNIFER R	ADMINISTRATORS	127,751	1,988
WINTER, SEAN MICHAEL D.	TEACHERS	83,229	0
WITHERS, RESHMA BEGUM	TEACHERS	76,649	0
WONG, JUSTIN WAI MING	ADMINISTRATORS	117,992	2,509
WOOD, DARCEY LEA	TEACHERS	81,737	31
WOOD, KRISTA LIANNE	TEACHERS	82,888	292
WRIGHT, AMY LOUISE	TEACHERS	89,889	2,974
WRIGHT, PAUL M.	TEACHERS	90,154	1,634
YANG, KEVIN KAI CHENG	TEACHERS	91,171	0
YARAGHI, MAHSHID	TEACHERS	91,144	749
YEO, ANDREA TRACY	TEACHERS	90,155	355
YEO, DOUGLAS DEAN	ADMINISTRATORS	125,976	880
YIP, RAYMOND GEE MING	TEACHERS	89,887	10
ZANDER, MONIQUE MELANIE	TEACHERS	89,834	527
ZAYONC, ANNE MARIE	TEACHERS	91,116	0
ZINCK, JULIE ERIN	TEACHERS	76,054	512
ZLOTNIK, STEPHEN JAMES	TEACHERS	91,116	778
ZWART, MAYA	TEACHERS	89,592	54
<b>TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000</b>		<b>\$57,692,760</b>	<b>\$580,889</b>
<b>TOTAL REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS</b>		<b>\$66,177,074</b>	<b>\$341,332</b>
<b>CONSOLIDATED TOTAL OF OTHER EMPLOYEES</b>		<b>\$123,869,834</b>	<b>\$922,221</b>
<b>GRAND TOTAL</b>		<b>\$124,056,953</b>	<b>\$935,271</b>
<b>EMPLOYER PORTION OF E.I. AND C.P.P</b>			<b>\$6,537,005</b>

\*\*Includes travel expenses for International Student Recruitment

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

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

**Fiscal Year Ended June 30, 2019**

**STATEMENT OF SEVERANCE AGREEMENTS**

There was one severance agreement made between School District No. 44 (North Vancouver) and a non-unionized employee during fiscal year ended June 30, 2019.

This agreement represents 4 months of compensation.

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

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

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

**Fiscal Year Ended June 30, 2019**

**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, 2019**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>TOTAL AMOUNT PAID DURING FISCAL YEAR</b>
4TH UTILITY INC.	115,199
AFFINITY GROUP TOURS	164,700
ALL-PRO SERVICES LTD	574,761
ALLSTREAM INC	36,487
AMAZON	153,854
AP EXAMS	26,353
APPLE CANADA INC C3120	384,631
ARBUTUS ROOFING & DRAINS LTD.	59,955
AROUND THE WORLD TRAVEL	102,981
AUSTIN METAL FABRICATORS LP	53,318
AV SOLUTIONS	25,889
AW FIRE GUARD SUPPLIES	99,145
B COLLECTIVE HOMES INC	65,577
BARAGAR ENTERPRISES LTD.	37,249
BARTLE & GIBSON CO. LTD	33,625
BARTLETT TREE EXPERTS	164,082
BC CENTRE FOR ABILITY	163,026
BC COMMUNICATIONS INC.	36,687
BC HYDRO & POWER AUTHORITY	1,073,653
BC PLANT HEALTH CARE INC	30,382
BC SCHOOL SPORTS	28,986
BC SCHOOL TRUSTEES ASSOCIATION	60,432
BCTF	190,083
BEATTY FLOORS LTD.	25,405
BELL MOBILITY	153,982
BIG KAHUNA SPORT COMPANY	47,110
BREAD GARDEN	39,811
BRIGHTER MECHANICAL LTD	117,653
BUNZL CLEANING AND HYGIENE	68,764
BUR-HAN SERVICES INC	100,956
CALYSTA CONSULTING	29,280
CAMBIE ROOFING CONTRACTORS LTD	72,030
CANADA SPANISH LANGUAGE	163,504
CANADA-CUBA SPORTS & CULTURAL	231,320
CANUCK VOLLEYBALL	38,827
CAPILANO GLASS & SCREEN LTD.	34,216
CAPILANO HIGHWAY SERVICES CO.	63,046
CARTER DODGE CHRYSLER LTD	97,699



NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
CASCADE ROOFING & WATERPROOFIN	169,910
CDW CANADA	58,437
CENTENNIAL FOOD SERVICE	40,662
CENTRAL DE INTERCAMBIO	61,000
CHARTER TELECOM INC.	95,195
CHUCK BROOK, REAL ESTATE ADVIS	57,054
CITI ZHO CORPORATION #4926	27,238
CITY OF NORTH VANCOUVER	70,254
CITY OF VANCOUVER	27,154
COMMERCIAL LIGHTING PRODUCTS	238,825
COMMITTEE FOR CHILDREN	62,819
CONTI ELECTRONICS LTD	57,825
CORNERSTONE PLANNING GROUP	25,368
CORPORATE EXPRESS	226,919
COSTCO WHOLESALE	32,559
CREATIVE CHILDREN	57,087
CREUS ENGINEERING LTD	36,683
CUMIS LIFE INSURANCE CO.	120,739
CURTIS PAVING (2003) ENTERPRIS	50,235
DA ARCHITECTS + PLANNERS	55,795
DEEP COVE KAYAK	39,258
DELL CANADA INC	183,467
DELL FINANCIAL SERVICES	54,838
DGS CONSTRUCTION CO. LTD	12,331,004
DISABILITY MANAGEMENT INSTITUT	52,552
DISTRICT OF NORTH VANCOUVER	2,695,939
ELLISON TRAVEL	412,918
EMCO CORPORATION	27,294
ENERSYS ANALYTICS INC	39,207
ESC AUTOMATION INC	91,591
EVER-BRITE ALUMINUM PROD. LTD.	88,268
EXP SERVICES INC	156,313
FIELD HOCKEY BC	129,700
FINA ELECTRIC SERVICES GROUP	40,464
FINA ELECTRICAL SYSTEMS LTD.	31,569
FIRST CANADA ULC	46,778
FIRSTCANADA ULC	54,364
FOLLETT LIBRARY RESOURCES	37,766
FORTIS BC	475,229
FS PROPERTY INC DBA EXECUTIVE	35,479
FUTUREBOOK PRINTING INC	109,859
GARAVENTA (CANADA) LTD.	38,772
GESCAN (SONEPAR CANADA INC.)	32,052
GOH, CHOR KIM & RADHIAH, BINTE	43,175
GORDON FOOD SERVICES	78,330

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
GRAFTON INTEGRATED HEALTH NETW	27,887
GRAND AND TOY	155,287
GRANT KOVACS NORELL	29,285
GREAT-WEST LIFE ASSURANCE CO.	187,227
GROUSE MOUNTAIN RESORTS LP	39,673
HABITAT SYSTEMS INCORPORATED	126,081
HAMIDAVI, MR EMAD	28,800
HARRIS & COMPANY BARRISTERS	112,547
HOMWOOD HEALTH INC.	94,158
HONG, MI YOUNG	28,800
I GLOBAL EDU CO.	127,800
ICBC	60,508
INDUSTRIAL ALLIANCE	50,751
INSIGHT GLOBAL EDUCATION	41,888
INTEGRAL GROUP	80,977
INTERNATIONAL BACCALAUREATE	130,226
INTERNATIONAL STAGE LINES	124,282
IREDALE ARCHITECTURE	345,116
JASON FULLERTON	51,542
JEONG, EUNJU	43,175
JET SPORTSWEAR	32,708
JOSTENS CANADA LTD	71,454
KAHUNAVERSE SPORTS GROUP	83,264
KEVGROUP	103,339
KINETIC OHS SERVICES LTD.	29,456
KIWI INNOVATION INC	55,517
KMBR ARCHITECTS PLANNERS INC	1,221,665
KOFFMAN KALEF LLP	67,541
KPMG LLP, T4348	55,125
KRIKKE CONSULTING LTD	42,833
L'AUBERGE DU MONT	65,110
LEC ENGINEERING CONTRACTING LT	314,302
LEE, YU MIN	28,775
LILLIE FAMILY HEATING & PLUMBI	105,135
LISA SOUTHERN	74,514
LISTEL CANADA LTD.	278,804
LONG & MCQUADE MUSIC	97,320
LONSDALE ENERGY CORP	125,091
LYNCH BUS LINES LTD.	130,916
MARRIOTT VANCOUVER PINNACLE DO	32,431
MARSH CANADA LIMITED	40,727
MARY K STEWART INVESTIGATIVE S	44,158
MCCARTHY TETRAULT LLP	43,208
MEDICAL SERVICES PLAN OF BC (EMPLOYEES)	1,035,549
MEK ENTERPRISES LTD.	177,550

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
METRO ROOFING REPAIRS & MAINTENANCE	77,556
MINISTER OF FINANCE	1,046,808
MONARCH PAVING LTD.	120,934
MORNEAU SHEPELL LTD IN TRUST	95,547
MOUNT SEYMOUR RESORTS LTD	80,762
N/C HOCKEY GROUP	116,050
NATURAL POD	25,306
NELSON EDUCATION LTD.	84,369
NORTH RIVER IT SERVICES	122,653
NORTH SHORE GIRLS SOCCER CLUB	114,255
NORTH SHORE KIA	32,498
NORTH SHORE NEWS	31,782
NORTH VANCOUVER BASKETBALL ACA	132,147
NORTH VANCOUVER REC CENTRE	27,907
NORTH VANCOUVER TEACHERS' ASSN	94,500
OH, SUNGHUI	28,800
OPUS ART SUPPLIES	41,392
OPUS CONSULTING GROUP LTD.	253,417
ORION SECURITY SYSTEMS	63,149
PACIFIC BLUE CROSS	4,120,622
PALADIN SECURITY GROUP LTD.	27,048
PARK, JUNHEE	28,800
PEARSON CANADA INC.	33,202
PEERLESS PAINTING AND CONTRACT	213,977
PEMBERTON AUTO SERVICES LTD.	26,966
PINCHIN LTD	68,996
PINNACLE HOTEL	56,592
POWERSCHOOL CANADA ULC	148,353
PRIME TRAVEL	42,623
PRO ACTIVE HAZMAT & ENVIRONMENTAL	31,352
PROSSER, RAY	34,400
PUBLIC EDUCATION BENEFITS TRUST	1,123,450
R F BINNIE & ASSOCIATES LTD	71,566
R T SAINT / RTS ENTERPRISES	65,606
REAL CDN SUPERSTORE #	32,866
RECEIVER GENERAL OF CANADA	6,537,520
RECTEC INDUSTRIES INC.	36,094
RFS CANADA	202,849
RICOH CANADA INC	198,083
RITE-WAY FENCING INC.	32,532
ROLLINS MACHINERY LIMITED	63,006
ROPER GREYELL LLP	28,360
ROSTIN, ALI	28,800
S CARTER CONSTRUCTION LTD	89,199
SALTS SAIL & LIFE TRAINING	42,822

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
SAVE ON FOODS	220,753
SCHOLANTIS LEARNING SYSTEMS	82,657
SCHOLASTIC BOOK FAIRS	83,915
SCHOOLHOUSE PUBLICATIONS INC	30,138
SD #39 (VANCOUVER)	37,179
SD #45 (WEST VANCOUVER)	30,318
SEYMOUR DANCE	47,796
SHANAHAN'S	144,534
SHELL ENERGY NORTH AMERICA (CA	31,154
SHIPPAM & ASSOCIATES INC	30,531
SILVERLINE SECURITY LOCK LTD	37,320
SKY HIGH SPORTS	65,253
SKYLAND TRAVEL ESCAPES	124,987
SKYLINE ATHLETICS INC	51,327
SOFTCHOICE CORPORATION	83,080
SOLUTION TREE EDUCATION CANADA	25,906
SUNCOR ENERGY PRODUCTS PARTNER	90,802
SUPERANNUATION COMMISSION	2,765,043
S'WICH CAFE	51,290
SWISH MAINTENANCE LIMITED.	147,957
TAPESTRY MUSIC	28,191
TD SYSTEMS	57,803
TD WATERHOUSE	41,986
TEACHERS' PENSION PLAN	10,699,235
TECHNICAL SAFETY BC	25,747
TELUS COMMUNICATIONS INC	66,979
TEWANEE CONSULTING GROUP INC.	33,075
THE BANQUETING TABLE	39,185
THURBER ENGINEERING LTD	31,526
THYSSENKRUPP ELEVATOR (CANADA)	45,582
TRAINOR MECHANICAL CONTRACTORS	517,351
TRAVEL HEALTHCARE INSURANCE SO	455,382
TWO RIVERS	26,306
UNDERHILL GEOMATICS& UNDERHILL	29,305
VANCOUVER COASTAL HEALTH AUTHO	35,003
VANCOUVER CONVENTION CENTRE	188,031
VANCOUVER KIDSBOOKS	60,538
VDZ+A CONSULTING	29,700
VERITIV CANADA, INC	134,400
VIKING-ALEXANDER METAL PROD.	35,563
VOLLEYBALL CANADA	150,950
W.E. TRAVEL	49,095
WASHINGTON KIDS FOUNDATION	33,870
WASTE CONNECTIONS OF CANADA IN	95,704
WELL FED FOODS LTD.	51,781

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
WENGER CANADA	152,322
WESTERN BUS PARTS & SERV. LTD.	54,085
WESTERN CAMPUS RESOURCES	85,408
WESTERN NOISE CONTROL (2015) L	31,280
WESTERRA EQUIPMENT LP	38,316
WESTIN (WESTIN HOTELS)	60,472
WOLSELEY MECHANICAL GRP BC REG	126,274
WORKERS COMPENSATION BD OF BC.	906,547
WSP CANADA INC.	39,533
X10 NETWORKS	119,927
YEN BROS	94,743
<b>TOTAL (Suppliers with payments exceeding \$25,000)</b>	<hr/> <b>\$64,933,750</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$7,821,442</b>
<b>Consolidated Total</b>	<hr/> <hr/> <b>\$72,755,192</b>

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

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

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

**Fiscal Year Ended June 30, 2019**

**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