



**Central Okanagan
Public Schools**

Together We Learn

STATEMENT OF FINANCIAL INFORMATION

For the Year Ending
June 30, 2025





**Central Okanagan
Public Schools**

Together We Learn

**Statement of Financial Information (SOFI)
For the year ended June 30, 2025**

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 - 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
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**Central Okanagan
Public Schools**

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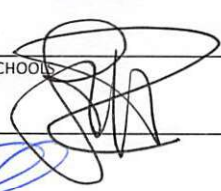

STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
23	Central Okanagan	2024/2025
OFFICE LOCATION		TELEPHONE NUMBER
1040 Hollywood Road South		250-860-8888
MAILING ADDRESS		
1040 Hollywood Road South		
CITY	PROVINCE	POSTAL CODE
Kelowna	British Columbia	V1X 4N2
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Jon Rever		250-860-8888
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Delta Carmichael		250-860-8888

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2025 for Central Okanagan Public Schools as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
	Dec. 10/2025
SIGNATURE OF SUPERINTENDENT OF SCHOOLS	DATE SIGNED
	Dec 11/2025
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
	Dec 10/2025

Central Okanagan Public Schools

Statement of Financial Information (SOFI) For the year ended June 30, 2025

Financial Information Act – Submission Checklist

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

Central Okanagan Public Schools

Statement of Financial Information (SOFI) For the year ended June 30, 2025

MANAGEMENT REPORT

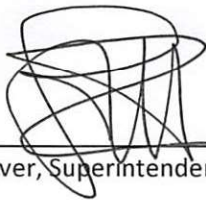
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of Central Okanagan Public Schools



Jon Rever, Superintendent of Schools/CEO

Dec 11 / 2025.
Date



Delta Carmichael, Secretary-Treasurer/CFO

Dec 10 / 2025
Date

Audited Financial Statements of

School District No. 23 (Central Okanagan)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 23 (Central Okanagan)

June 30, 2025

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School District No. 23 (Central Okanagan)

MANAGEMENT REPORT

Version: 5507-4761-2779

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 23 (Central Okanagan) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.




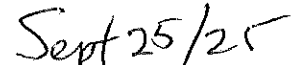
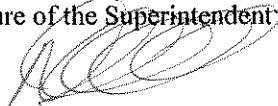
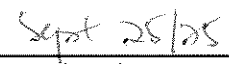
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

The Board of Education of School District No. 23 (Central Okanagan) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Doane Grant Thornton LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 23 (Central Okanagan) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 23 (Central Okanagan)

 _____ Signature of the Chairperson of the Board of Education	 _____ Date Signed
 _____ Signature of the Superintendent	 _____ Date Signed
 _____ Signature of the Secretary Treasurer	 _____ Date Signed

Independent auditor's report

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

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

Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2025, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of School District No. 23 (Central Okanagan) as at June 30, 2025 and for the year then ended, are prepared in all material respects in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

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

Other Matter – Supplementary Information

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

Other Information

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

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

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

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 23.1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

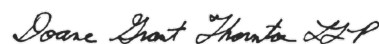
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

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

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

Kelowna, Canada
September 17, 2025



Chartered Professional Accountants

School District No. 23 (Central Okanagan)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 3)	46,228,448	51,490,169
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	19,563,370	9,528,446
Due from First Nations		127,070
Other (Note 4)	3,673,998	3,256,275
Portfolio Investments	15,599,614	14,631,719
Total Financial Assets	85,065,430	79,033,679
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	31,752,528	26,349,806
Unearned Revenue (Note 7)	5,015,018	4,892,857
Deferred Revenue (Note 8)	7,804,232	6,956,855
Deferred Capital Revenue (Note 9)	347,522,221	291,599,002
Employee Future Benefits (Note 10)	11,885,754	11,695,569
Asset Retirement Obligation (Note 11)	27,113,750	26,081,446
Other Liabilities (Note 12)	15,840,326	15,273,929
Total Liabilities	446,933,829	382,849,464
Net Debt	(361,868,399)	(303,815,785)
Non-Financial Assets		
Tangible Capital Assets (Note 13)	469,232,466	409,655,423
Prepaid Expenses (Note 14)	303,702	269,545
Supplies Inventory	247,538	231,060
Total Non-Financial Assets	469,783,706	410,156,028
Accumulated Surplus (Deficit)	107,915,307	106,340,243
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	106,937,833	105,708,519
Accumulated Remeasurement Gains (Losses)	977,474	631,724
	107,915,307	106,340,243

Contractual Obligations (Note 20)

Contingent Liabilities (Note 21)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 23 (Central Okanagan)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	329,123,564	335,410,502	327,006,115
Other	416,844	442,828	352,467
Municipal Grants Spent on Sites			4,818,887
Federal Grants	1,976,218	2,099,328	1,443,395
Tuition	6,200,000	7,106,375	6,328,101
Other Revenue	11,815,976	15,675,842	14,988,137
Rentals and Leases	1,187,100	1,257,487	1,167,586
Investment Income	655,000	1,186,892	1,197,044
Amortization of Deferred Capital Revenue	10,890,266	12,065,516	10,911,026
Total Revenue	<u>362,264,968</u>	<u>375,244,770</u>	<u>368,212,758</u>
Expenses			
Instruction	304,209,602	310,944,398	294,672,111
District Administration	9,679,787	9,385,912	8,570,443
Operations and Maintenance	44,495,565	47,164,967	44,453,966
Transportation and Housing	6,666,952	6,520,179	6,634,208
Total Expense	<u>365,051,906</u>	<u>374,015,456</u>	<u>354,330,728</u>
Surplus (Deficit) for the year	<u>(2,786,938)</u>	<u>1,229,314</u>	<u>13,882,030</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		105,708,519	91,826,489
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>106,937,833</u></u>	<u><u>105,708,519</u></u>

School District No. 23 (Central Okanagan)

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	631,724	96,810
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	843,120	733,018
Amounts Reclassified to the Statement of Operations:		
Portfolio Investments	(497,370)	(198,104)
Net Remeasurement Gains (Losses) for the year	345,750	534,914
Accumulated Remeasurement Gains (Losses) at end of year	977,474	631,724

School District No. 23 (Central Okanagan)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,786,938)	1,229,314	13,882,030
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(34,743,535)	(76,433,595)	(65,243,754)
Amortization of Tangible Capital Assets	15,501,478	16,856,552	16,209,780
Total Effect of change in Tangible Capital Assets	(19,242,057)	(59,577,043)	(49,033,974)
Acquisition of Prepaid Expenses		(150,777)	(64,922)
Use of Prepaid Expenses		116,620	189,263
Acquisition of Supplies Inventory		(5,201,523)	(4,236,643)
Use of Supplies Inventory		5,185,045	4,283,648
Total Effect of change in Other Non-Financial Assets	-	(50,635)	171,346
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(22,028,995)	(58,398,364)	(34,980,598)
Net Remeasurement Gains (Losses)		345,750	534,914
(Increase) Decrease in Net Debt		(58,052,614)	(34,445,684)
Net Debt, beginning of year		(303,815,785)	(269,370,101)
Net Debt, end of year		(361,868,399)	(303,815,785)

School District No. 23 (Central Okanagan)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,229,314	13,882,030
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(10,325,577)	947,410
Supplies Inventories	(16,478)	47,005
Prepaid Expenses	(34,157)	124,341
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,402,722	5,275,489
Unearned Revenue	122,161	645,184
Deferred Revenue	847,377	1,337,471
Employee Future Benefits	190,185	364,070
Asset Retirement Obligations	1,032,304	
Other Liabilities	566,397	1,469,195
Amortization of Tangible Capital Assets	16,856,552	16,209,780
Amortization of Deferred Capital Revenue	(12,065,516)	(10,911,026)
Recognition of Deferred Capital Revenue Spent on Sites	(67,830)	(15,304,121)
Total Operating Transactions	3,737,454	14,086,828
Capital Transactions		
Tangible Capital Assets Purchased	(18,930,290)	(30,434,581)
Tangible Capital Assets -WIP Purchased	(56,471,001)	(34,507,146)
Settlement of Asset Retirement Obligation		(118,014)
Asset Retirement Obligation Change in Estimate	(1,032,304)	
Total Capital Transactions	(76,433,595)	(65,059,741)
Financing Transactions		
Capital Revenue Received	68,056,565	50,118,149
Total Financing Transactions	68,056,565	50,118,149
Investing Transactions		
Investments in Portfolio Investments	(967,895)	(841,725)
Decrease (Increase) in Remeasurement Gains (Losses)	345,750	534,914
Total Investing Transactions	(622,145)	(306,811)
Net Increase (Decrease) in Cash and Cash Equivalents	(5,261,721)	(1,161,575)
Cash and Cash Equivalents, beginning of year	51,490,169	52,651,744
Cash and Cash Equivalents, end of year	46,228,448	51,490,169
Cash and Cash Equivalents, end of year, is made up of:		
Cash	42,046,995	32,573,108
Cash Equivalents	4,181,453	18,917,061
	46,228,448	51,490,169

1. Authority and purpose

The School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 23 (Central Okanagan)", and operates as "School District No. 23 (Central Okanagan)". A Board of Education (the "Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 23 (Central Okanagan) is exempt from federal and provincial corporate income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below.

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

As noted in the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below, Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

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

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

Year ended June 30, 2024 - decrease in annual surplus by	<u>\$ 31,655,538</u>
June 30, 2024 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 283,804,991</u>
Year ended June 30, 2025 - decrease in annual surplus by	<u>\$ 57,333,753</u>
June 30, 2025 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 341,138,743</u>

(b) Cash and cash equivalents

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

(c) Portfolio investments

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

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

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

(d) Accounts receivable

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

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

(e) Prepaid expenses

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

(f) Supplies inventory

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

(g) Tangible capital assets

The following criteria apply:

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

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

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

(h) Unearned revenue

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

(i) Deferred revenue and deferred capital revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

(j) Employee future benefits

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

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

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

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

(k) Asset retirement obligations

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital asset and are being amortized on the same basis as the related tangible capital asset. Assumptions used in the calculations are reviewed annually.

(l) Liability for contaminated sites

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

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

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

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

(m) Revenue recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

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

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

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

(n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

- Categories of salaries
 - Principals, Vice Principals and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
 - Superintendents, Assistant Superintendents, Secretary Treasurers, Trustees and any other employees excluded from union contract are categorized as Other Professionals.
- Allocation of costs
 - Operating expenses are reported by function, program and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
 - Actual salaries of personnel assigned by two or more functions or programs are allocated based on the time spent in each function and program. School based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - Employee benefits are allocated to the same programs, and in the same proportions, as the individual's salary.
 - Supplies and services are allocated based on actual program identification.

(o) Financial instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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

(o) Financial instruments (*continued*)

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

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

(p) Measurement uncertainty

Preparation of financial statements in accordance with the "*Basis of Accounting*" note above requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(q) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see the "*Internally Restricted Surplus - Operating Fund*" and "*Interfund Transfers*" notes below).

3. Cash and cash equivalents

Included in cash and cash equivalents are funds in the amount of \$240,435 (2024 - \$282,995), restricted and paid out to staff who contribute and take part in the District's self-funded deferred salary leave plan.

Also included in cash and cash equivalents are funds in the amount of \$13,114,693 (2024 - \$12,303,679), restricted and paid out to teachers who contribute and take part in the District's self-funded summer saving plan.

4. Accounts receivable - other

	2025	2024
	<u>2025</u>	<u>2024</u>
GST rebate	\$ 959,489	\$ 290,353
Invoices receivable	434,075	569,254
Long term receivable	36,179	55,346
Other receivable	<u>2,244,255</u>	<u>2,341,322</u>
Total accounts receivable - other	<u>\$ 3,673,998</u>	<u>\$ 3,256,275</u>

5. Accounts payable and accrued liabilities - other

	2025	2024
	<u>2025</u>	<u>2024</u>
Trade	\$ 2,644,144	\$ 111,645
Capital	11,865,812	8,236,594
International Education	3,051,549	2,875,714
Summer Savings program	13,114,693	12,303,679
Deferred Salary Leave program	239,985	282,225
Other	<u>836,345</u>	<u>2,539,949</u>
Total accounts payable and accrued liabilities - other	<u>\$ 31,752,528</u>	<u>\$ 26,349,806</u>

6. Bank loans

The School District has a revolving demand operating credit facility with the Royal Bank of Canada in the amount of \$5,000,000. The facility is secured by a certified copy of a resolution permitting short term borrowings up to \$5,000,000 under Section 139 of the School Act approved by the Board of Education of the School District. The amounts are repayable on demand and bear interest at the bank's prime lending rate. At June 30, 2025 the balance outstanding under this credit facility was \$nil (2024 - \$nil).

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2025

7. Unearned revenue

	2025	2024
Balance, beginning of year	\$ 4,892,857	\$ 4,247,673
Changes for the year:		
Increase:		
Tuition fees	5,968,515	6,597,848
Other	22,408	25,918
	<u>5,990,923</u>	<u>6,623,766</u>
Decrease:		
Tuition fees	(5,854,907)	(5,972,930)
Other	(13,855)	(5,652)
	<u>(5,868,762)</u>	<u>(5,978,582)</u>
Balance, end of year	<u>\$ 5,015,018</u>	<u>\$ 4,892,857</u>
	2025	2024
Unearned revenue comprised of:		
Tuition fees	\$ 4,986,164	\$ 4,872,555
Other	28,854	20,302
	<u>\$ 5,015,018</u>	<u>\$ 4,892,857</u>

8. Deferred revenue

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	2025	2024
Balance, beginning of year	\$ 6,956,855	\$ 5,619,384
Contributions received during the year	54,390,607	47,103,994
Revenue recognized from deferred contributions	<u>(53,543,230)</u>	<u>(45,766,523)</u>
	<u>847,377</u>	<u>1,337,471</u>
Balance, end of year	<u>\$ 7,804,232</u>	<u>\$ 6,956,855</u>

9. Deferred capital revenue

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

	2025	2024
	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 291,599,002	\$ 267,696,000
Contributions received during the year	67,774,369	49,211,558
Investment income	282,196	906,591
Revenue recognized from deferred contributions	(12,065,516)	(10,911,026)
Site purchases	<u>(67,830)</u>	<u>(15,304,121)</u>
Balance, end of year	<u>\$ 347,522,221</u>	<u>\$ 291,599,002</u>

10. Employee future benefits

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2025

10. Employee future benefits (continued)

	2025	2024
Reconciliation of accrued benefit obligation		
Accrued benefit obligation - April 1	\$ 9,785,203	\$ 9,588,450
Service cost	854,667	869,117
Interest cost	433,218	400,311
Benefit payments	(711,443)	(515,540)
Actuarial gain	1,352,596	(557,135)
Accrued benefit obligation - March 31	\$ 11,714,241	\$ 9,785,203
Reconciliation of funded status at end of fiscal year		
Accrued benefit obligation - March 31	\$ (11,714,241)	\$ (9,785,203)
Employer contributions after measurement date	437,825	265,595
Benefit expense after measurement date	(393,607)	(321,971)
Unamortized net actuarial gain	(215,731)	(1,853,990)
Accrued benefit obligation - June 30	\$ (11,885,754)	\$ (11,695,569)
Reconciliation of change in accrued benefit liability		
Accrued benefit liability - July 1	\$ 11,695,569	\$ 11,331,499
Net expense for fiscal year	1,073,858	994,681
Employer contributions	(883,673)	(630,611)
Accrued benefit liability - June 30	\$ 11,885,754	\$ 11,695,569
Components of net benefit expense		
Service cost	\$ 913,285	\$ 856,893
Interest cost	446,236	437,405
Amortization of net actuarial gain	(285,663)	(285,663)
Net benefit expense	\$ 1,073,858	\$ 1,008,635

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

	2025	2024
Discount rate - April 1	4.25%	4.00%
Discount rate - March 31	4.00%	4.25%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
Expected avg. remaining service lifetime (EARSL) - March 31	12.0	10.9

The impact of changes in assumptions between the March 31, 2025 measurement date and June 30, 2025 reporting date have been considered and are not considered to be material.

11. Asset retirement obligation

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

	2025	2024
Asset Retirement Obligation, opening balance	\$ 26,081,446	\$ 25,897,433
Increase due to change in estimate	1,032,304	302,027
Settlements during the year	-	184,013
Asset Retirement Obligation, closing balance	<u>\$ 27,113,750</u>	<u>\$ 26,081,446</u>

12. Other liabilities

	2025	2024
Accrued vacation payable	\$ 1,972,482	\$ 1,844,359
Benefits payable	11,451,105	11,310,543
Wages payable	2,199,090	1,774,399
Other payables	<u>217,649</u>	<u>344,628</u>
Total other liabilities	<u>\$ 15,840,326</u>	<u>\$ 15,273,929</u>

School District No. 23 (Central Okanagan)**Notes to the Financial Statements****June 30, 2025**

13. Tangible capital assets

	2025	2024
<u>Net Book Value</u>		
Sites	\$ 76,287,671	\$ 76,219,841
Buildings	282,607,938	270,529,286
Buildings - WIP	91,356,748	45,451,698
Computer hardware	6,285,306	6,101,665
Computer software	62,839	38,553
Furniture & equipment	8,229,280	7,327,601
Vehicles	4,402,684	3,986,779
Total	\$ 469,232,466	\$ 409,655,423

	Balance at July 1, 2024	Additions	Disposals	Net WIP Transfer	Balance at June 30, 2025
<u>Cost</u>					
Sites	\$ 76,219,841	\$ 67,830	\$ -	\$ -	\$ 76,287,671
Buildings	524,707,418	13,426,326	-	10,565,951	548,699,695
Buildings - WIP	45,451,698	56,471,001	-	(10,565,951)	91,356,748
Computer hardware	12,363,560	2,696,919	(2,291,274)	-	12,769,205
Computer software	56,440	38,774	(6,778)	-	88,436
Furniture & equipment	14,197,228	2,365,611	(1,481,425)	-	15,081,414
Vehicles	9,123,002	1,367,134	(588,552)	-	9,901,584
Total	\$ 682,119,187	\$ 76,433,595	\$ (4,368,029)	\$ -	\$ 754,184,753
<u>Acc. Amortization</u>					
Buildings	\$ 254,178,132	\$ 11,913,625	\$ -	\$ -	\$ 266,091,757
Computer hardware	6,261,895	2,513,278	(2,291,274)	-	6,483,899
Computer software	17,887	14,488	(6,778)	-	25,597
Furniture & equipment	6,869,627	1,463,932	(1,481,425)	-	6,852,134
Vehicles	5,136,223	951,229	(588,552)	-	5,498,900
Total	\$ 272,463,764	\$ 16,856,552	\$ (4,368,029)	\$ -	\$ 284,952,287

School District No. 23 (Central Okanagan)**Notes to the Financial Statements****June 30, 2025**

13. Tangible capital assets (continued)

	Balance at July 1, 2023	Additions	Disposals	Net WIP Transfers	Balance at July 1, 2024
<u>Cost</u>					
Sites	\$ 60,915,720	\$ 15,304,121	\$ -	\$ -	\$ 76,219,841
Buildings	498,795,982	11,589,854	-	14,321,582	524,707,418
Buildings - WIP	25,266,134	34,507,146	-	(14,321,582)	45,451,698
Computer hardware	12,442,404	2,575,528	(2,654,372)	-	12,363,560
Computer software	40,876	15,564	-	-	56,440
Furniture & equipment	13,578,117	1,151,203	(532,092)	-	14,197,228
Vehicles	9,463,049	100,338	(440,385)	-	9,123,002
Total	\$ 620,502,282	\$ 65,243,754	\$ (3,626,849)	\$ -	\$ 682,119,187
<u>Acc. Amortization</u>					
Buildings	\$ 242,773,181	\$ 11,404,951	\$ -	\$ -	\$ 254,178,132
Computer hardware	6,435,669	2,480,598	(2,654,372)	-	6,261,895
Computer software	8,155	9,732	-	-	17,887
Furniture & equipment	6,016,523	1,385,196	(532,092)	-	6,869,627
Vehicles	4,647,305	929,303	(440,385)	-	5,136,223
Total	\$ 259,880,833	\$ 16,209,780	\$ (3,626,849)	\$ -	\$ 272,463,764

Buildings - WIP having a value of \$89,562,050 (2024 - \$45,608,620) has not been amortized. Amortization of these assets will commence when the assets are put in service.

14. Prepaid expenses

	2025	2024
Prepaid software licensing	\$ 303,702	\$ 269,545

15. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members from school districts and approximately 42,000 retired members. As at December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent valuation of the Teachers' Pension Plan as at December 31, 2023 indicated a \$4,572 million surplus for basic pension benefits on a going concern basis. The next valuation for the Teachers' Pension Plan will be as at December 31, 2026.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan. The School District paid \$25,040,016 (2024 - \$23,748,790) for employer contributions to these plans in the year ended June 30, 2025.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2025

16. Internally restricted surplus - operating fund

	2025	2024
Internally restricted (appropriated) by Board for:		
Appropriated for next year's budget	\$ 629,135	\$ 1,286,174
Net school surpluses	6,754	870,921
Targeted indigenous program	331,932	561,055
BCIT Dual Credit Program	42,373	25,896
BC Parks Foundation	60,000	-
CUPE training funds	511,723	439,054
Jordan Principle funding	168,460	145,856
Learning & Innovation Resources	36,005	-
WCB core audit funds	32,000	31,000
Wheels Program Equipment	170,422	-
Trustee travel	23,203	32,203
Subtotal (internally restricted)	\$ 2,012,007	\$ 3,392,159
Unrestricted operating surplus	2,843,604	629,135
Total available for future operations	\$ 4,855,611	\$ 4,021,294

17. Expense by object

	2025	2024
Salaries and benefits	\$ 314,594,875	\$ 296,375,825
Services and supplies	42,564,029	41,745,123
Amortization on tangible capital assets	16,856,552	16,209,780
Total expenses by object	\$ 374,015,456	\$ 354,330,728

18. Interfund transfers

Inter-fund transfers between operating, special purpose and capital funds for the year ended June 30, 2025 were as follows:

- Transfers in the amount of \$718,648 (2024 - \$866,647) were made from the Special Purpose Funds to the Capital Fund for capital asset purchases funded by the Special Purpose Funds.
- Transfers in the amount of \$696,787 (2024 - \$434,507) were made from the Operating Fund to the Capital Fund for capital asset purchases funded by the Operating Fund.
- Transfers in the amount of \$3,552,500 (2024 - \$1,630,000) were made from Local Capital within the Operating fund to the Capital Fund for capital asset purchases funded by Local Capital.

19. Related party transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations.

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

20. Contractual obligations

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

- Construction contracts, relating to various projects including, bus, playground, capital upgrades and Annual Facilities purchases, resulting in commitments of \$62,905,212 at June 30, 2025 (2024 - \$141,494,273). These commitments will be funded by bylaw capital through the Province of British Columbia and will become liabilities in the future when the terms of the contracts are met.
- In 2021, the District has entered into an agreement with the Minister of Children and Family Development to construct new child care spaces at seven district locations. The total commitment for this project is \$28,952,095. At June 30, 2025, \$26,013,739 has been received (2024 - \$23,836,122) and \$26,033,664 (2024 - \$24,131,696) has been spent.

21. Contingencies

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

The School District has three letters of credit with the Royal Bank of Canada in the amounts of \$61,385 and \$33,156, payable to the City of Kelowna, and \$15,000, payable to the Rutland Waterworks District. The City of Kelowna letters of credit for \$61,385 and \$33,156 were required in connection with the construction of an addition to École Dr. Knox Middle School at 121 Drysdale Boulevard. These letters of credit were issued on May 16, 2023 and March 24, 2023 respectively. The Rutland Waterworks District letter of credit was necessary to cover hydrant installation and geoexchange improvements for the new administration office and was issued on April 5, 2017.

22. Risk management

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

Credit risk

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed with the Royal Bank of Canada and the School District invests solely in fixed income and money market securities. All bonds must have a 'BBB' or better credit rating.

Market risk

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash and cash equivalents and portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in fixed income and money market securities.

Liquidity risk

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

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation. It is management's opinion that the School District is not exposed to significant liquidity risk, as cash flows are guaranteed by the Ministry of Education.

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

23. Economic dependence

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

24. Budget figures

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 26, 2024. While PSAS require the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education and Child Care on February 19, 2025. Significant changes between the original and amended budget are as follows:

	Amended Annual Budget	Annual Budget	Change
Revenue			
Provincial Grants	\$ 335,365,606	\$ 329,540,408	\$ 5,825,198
Federal Grants	2,378,328	1,976,218	402,110
Tuition	6,587,500	6,200,000	387,500
Other Revenue	14,452,510	11,815,976	2,636,534
Rentals and Leases	1,187,100	1,187,100	0
Investment Income	700,000	655,000	45,000
Amortization of Deferred Cap Revenue	11,417,542	10,890,266	527,276
Total Revenue	\$ 372,088,586	\$ 362,264,968	\$ 9,823,618
Expense			
Instruction	\$ 312,425,899	\$ 304,209,602	\$ 8,216,297
District Administration	9,776,248	9,679,787	96,461
Operations and Maintenance	45,714,760	44,495,565	1,219,195
Transportation and Housing	6,745,710	6,666,952	78,758
Total Expense	\$ 374,662,617	\$ 365,051,906	\$ 9,610,711
Net Revenue (Expense)	\$ (2,574,031)	\$ (2,786,938)	\$ 212,907
Budget Allocation of Surplus (Deficit)	3,392,159	4,024,261	(632,102)
Budget Surplus (Deficit), for the year	\$ 818,128	\$ 1,237,323	\$ (419,195)

School District No. 23 (Central Okanagan)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,021,294		101,687,225	105,708,519	91,826,489
Changes for the year					
Surplus (Deficit) for the year	5,083,604	718,648	(4,572,938)	1,229,314	13,882,030
Interfund Transfers					
Tangible Capital Assets Purchased	(696,787)	(718,648)	1,415,435	-	
Local Capital	(3,552,500)		3,552,500	-	
Net Changes for the year	834,317	-	394,997	1,229,314	13,882,030
Accumulated Surplus (Deficit), end of year - Statement 2	4,855,611	-	102,082,222	106,937,833	105,708,519
Accumulated Remeasurement Gains (Losses) - Statement 3	977,474			977,474	631,724
	5,833,085	-	102,082,222	107,915,307	106,340,243

School District No. 23 (Central Okanagan)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	290,836,474	291,587,190	280,062,580
Other	416,844	442,828	352,467
Federal Grants	1,976,218	2,099,328	1,443,395
Tuition	6,200,000	7,106,375	6,328,101
Other Revenue	5,815,976	6,003,092	5,676,153
Rentals and Leases	1,187,100	1,257,487	1,167,586
Investment Income	550,000	943,428	681,353
Total Revenue	306,982,612	309,439,728	295,711,635
Expenses			
Instruction	260,661,159	258,208,469	249,854,682
District Administration	9,679,787	9,385,912	8,570,443
Operations and Maintenance	28,994,087	30,241,564	28,177,335
Transportation and Housing	6,666,952	6,520,179	6,634,208
Total Expense	306,001,985	304,356,124	293,236,668
Operating Surplus (Deficit) for the year	980,627	5,083,604	2,474,967
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,024,261		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,007,388)	(696,787)	(434,507)
Local Capital	(2,997,500)	(3,552,500)	(1,630,000)
Total Net Transfers	(5,004,888)	(4,249,287)	(2,064,507)
Total Operating Surplus (Deficit), for the year	-	834,317	410,460
Operating Surplus (Deficit), beginning of year		4,021,294	3,610,834
Operating Surplus (Deficit), end of year		4,855,611	4,021,294
Operating Surplus (Deficit), end of year			
Internally Restricted		2,012,007	3,392,159
Unrestricted		2,843,604	629,135
Total Operating Surplus (Deficit), end of year		4,855,611	4,021,294

School District No. 23 (Central Okanagan)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	289,177,257	291,043,335	279,563,425
ISC/LEA Recovery	(1,337,141)	(1,420,885)	(1,444,627)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,238,323	1,238,323	1,238,323
Funding for Graduated Adults	100,000	80,371	57,810
Student Transportation Fund	600,000	600,000	600,000
FSA Scorer Grant	30,000	27,292	29,542
Child Care Funding	12,000	18,754	
French Teacher Recruitment	51,000		
Other	965,035		18,107
Total Provincial Grants - Ministry of Education and Child Care	290,836,474	291,587,190	280,062,580
Provincial Grants - Other	416,844	442,828	352,467
Federal Grants	1,976,218	2,099,328	1,443,395
Tuition			
International and Out of Province Students	6,200,000	7,106,375	6,328,101
Total Tuition	6,200,000	7,106,375	6,328,101
Other Revenues			
Other School District/Education Authorities	620,000	574,196	615,073
Funding from First Nations	1,337,141	1,420,885	1,444,627
Miscellaneous			
Building Safer Communities	672,335	176,364	496,748
Transportation Fees	1,800,000	2,040,548	1,736,824
Wage Recoveries	650,000	556,529	576,575
Other	736,500	1,234,570	806,306
Total Other Revenue	5,815,976	6,003,092	5,676,153
Rentals and Leases	1,187,100	1,257,487	1,167,586
Investment Income	550,000	943,428	681,353
Total Operating Revenue	306,982,612	309,439,728	295,711,635

School District No. 23 (Central Okanagan)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	133,176,413	131,019,759	127,385,563
Principals and Vice Principals	16,104,640	16,667,603	16,498,225
Educational Assistants	27,259,840	25,646,872	24,333,590
Support Staff	27,661,292	28,473,670	27,090,990
Other Professionals	4,955,894	4,859,289	4,332,517
Substitutes	9,675,955	10,638,802	11,363,139
Total Salaries	218,834,034	217,305,995	211,004,024
Employee Benefits	57,412,995	58,653,385	53,519,124
Total Salaries and Benefits	276,247,029	275,959,380	264,523,148
Services and Supplies			
Services	8,136,651	7,618,402	7,477,499
Student Transportation	536,500	539,100	699,419
Professional Development and Travel	2,393,643	1,729,444	1,838,440
Rentals and Leases	299,000	573,437	738,297
Dues and Fees	547,345	613,825	592,333
Insurance	814,600	905,105	801,776
Supplies	12,399,143	11,807,451	12,043,203
Utilities	4,628,074	4,609,980	4,522,553
Total Services and Supplies	29,754,956	28,396,744	28,713,520
Total Operating Expense	306,001,985	304,356,124	293,236,668

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	102,319,704	1,939,584	941,090	1,426,794		9,873,553	116,500,725
1.03 Career Programs	902,080			363,915		44,495	1,310,490
1.07 Library Services	2,639,320	224,803		1,600,396	271,049	26,209	4,761,777
1.08 Counselling	3,798,264	36,329				3,360	3,837,953
1.10 Inclusive Education	16,632,104	470,700	21,892,856	1,600,849		452,744	41,049,253
1.30 English Language Learning	3,074,855					14,400	3,089,255
1.31 Indigenous Education	1,097,246	526,549	2,812,926	76,528		36,884	4,550,133
1.41 School Administration		12,001,111		4,569,446		98,903	16,669,460
1.62 International and Out of Province Students	556,186	277,278		170,132	458,880	9,980	1,472,456
Total Function 1	131,019,759	15,476,354	25,646,872	9,808,060	729,929	10,560,528	193,241,502
4 District Administration							
4.11 Educational Administration		459,745		173,786	863,577	53,040	1,550,148
4.40 School District Governance					180,205		180,205
4.41 Business Administration		731,504		1,211,967	1,762,513	25,234	3,731,218
Total Function 4	-	1,191,249	-	1,385,753	2,806,295	78,274	5,461,571
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				237,679	668,989		906,668
5.50 Maintenance Operations				12,381,745	305,968		12,687,713
5.52 Maintenance of Grounds				1,261,176			1,261,176
5.56 Utilities				114,682	115,741		230,423
Total Function 5	-	-	-	13,995,282	1,090,698	-	15,085,980
7 Transportation and Housing							
7.41 Transportation and Housing Administration				210,438	232,367		442,805
7.70 Student Transportation				3,074,137			3,074,137
Total Function 7	-	-	-	3,284,575	232,367	-	3,516,942
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	131,019,759	16,667,603	25,646,872	28,473,670	4,859,289	10,638,802	217,305,995

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	116,500,725	30,086,420	146,587,145	8,511,514	155,098,659	156,572,808	154,673,510
1.03 Career Programs	1,310,490	358,540	1,669,030	707,195	2,376,225	2,224,368	1,701,537
1.07 Library Services	4,761,777	1,376,991	6,138,768	424,724	6,563,492	7,035,771	6,208,657
1.08 Counselling	3,837,953	1,011,256	4,849,209	79,867	4,929,076	5,442,990	5,159,659
1.10 Inclusive Education	41,049,253	12,243,077	53,292,330	964,546	54,256,876	54,735,693	48,220,527
1.30 English Language Learning	3,089,255	814,839	3,904,094	43,548	3,947,642	3,961,681	3,016,806
1.31 Indigenous Education	4,550,133	1,265,462	5,815,595	443,490	6,259,085	7,026,749	6,115,411
1.41 School Administration	16,669,460	4,394,264	21,063,724	6,757	21,070,481	20,027,868	20,902,133
1.62 International and Out of Province Students	1,472,456	391,029	1,863,485	1,843,448	3,706,933	3,633,231	3,856,442
Total Function 1	193,241,502	51,941,878	245,183,380	13,025,089	258,208,469	260,661,159	249,854,682
4 District Administration							
4.11 Educational Administration	1,550,148	388,359	1,938,507	286,277	2,224,784	2,136,547	2,100,463
4.40 School District Governance	180,205	12,767	192,972	215,126	408,098	424,964	331,421
4.41 Business Administration	3,731,218	964,793	4,696,011	2,057,019	6,753,030	7,118,276	6,138,559
Total Function 4	5,461,571	1,365,919	6,827,490	2,558,422	9,385,912	9,679,787	8,570,443
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	906,668	236,942	1,143,610	696,795	1,840,405	1,784,921	1,628,019
5.50 Maintenance Operations	12,687,713	3,571,144	16,258,857	4,304,821	20,563,678	19,350,030	19,177,261
5.52 Maintenance of Grounds	1,261,176	320,914	1,582,090	651,562	2,233,652	1,950,270	1,826,254
5.56 Utilities	230,423	49,551	279,974	5,323,855	5,603,829	5,908,866	5,545,801
Total Function 5	15,085,980	4,178,551	19,264,531	10,977,033	30,241,564	28,994,087	28,177,335
7 Transportation and Housing							
7.41 Transportation and Housing Administration	442,805	117,492	560,297	67,483	627,780	581,574	643,655
7.70 Student Transportation	3,074,137	1,049,545	4,123,682	1,768,717	5,892,399	6,085,378	5,990,553
Total Function 7	3,516,942	1,167,037	4,683,979	1,836,200	6,520,179	6,666,952	6,634,208
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	217,305,995	58,653,385	275,959,380	28,396,744	304,356,124	306,001,985	293,236,668

School District No. 23 (Central Okanagan)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	38,287,090	43,755,482	36,458,301
Other Revenue	6,000,000	9,669,499	9,241,827
Investment Income		96,447	50,799
Total Revenue	<u>44,287,090</u>	<u>53,521,428</u>	<u>45,750,927</u>
Expenses			
Instruction	43,548,443	52,735,929	44,817,429
Operations and Maintenance		66,851	66,851
Total Expense	<u>43,548,443</u>	<u>52,802,780</u>	<u>44,884,280</u>
Special Purpose Surplus (Deficit) for the year	<u>738,647</u>	<u>718,648</u>	<u>866,647</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(738,647)	(718,648)	(866,647)
Total Net Transfers	<u>(738,647)</u>	<u>(718,648)</u>	<u>(866,647)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 23 (Central Okanagan)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	84,765	5,237,914	-	-	78,815	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	785,499	1,023,909		256,000	78,400	414,403	1,296,051	626,485	34,832,073
Other			10,835,756						
Investment Income		5,569							
	785,499	1,029,478	10,835,756	256,000	78,400	414,403	1,296,051	626,485	34,832,073
Less: Allocated to Revenue	785,499	1,049,487	9,669,499	256,000	78,400	455,016	1,296,051	626,485	34,832,073
Recovered									
Deferred Revenue, end of year	-	64,756	6,404,171	-	-	38,202	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	785,499	1,043,918		256,000	78,400	455,016	1,296,051	626,485	34,832,073
Other Revenue			9,669,499						
Investment Income		5,569							
	785,499	1,049,487	9,669,499	256,000	78,400	455,016	1,296,051	626,485	34,832,073
Expenses									
Salaries									
Teachers			79,850		41,650	143,256	34,057		27,846,055
Principals and Vice Principals									
Educational Assistants		866,418		166,971					
Support Staff				12,000					
Substitutes		2,127				90,960		626,485	
	-	868,545	79,850	178,971	41,650	234,216	34,057	626,485	27,846,055
Employee Benefits		180,942	20,327	53,420	11,000	31,428	8,584		6,986,018
Services and Supplies	66,851		9,569,322	23,609	25,750	189,372	1,253,410		
	66,851	1,049,487	9,669,499	256,000	78,400	455,016	1,296,051	626,485	34,832,073
Net Revenue (Expense) before Interfund Transfers	718,648	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(718,648)								
	(718,648)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	5,642	22,124	23,223	27,510	159,842	856,267	21,888	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	43,552		48,000	6,750	55,400			19,000	175,000
Other									
Investment Income						10,502	56,259		
	43,552	-	48,000	6,750	55,400	10,502	56,259	19,000	175,000
Less: Allocated to Revenue	43,552	-	4,224	6,723	56,386	168,417	833,108	12,964	175,000
Recovered									
Deferred Revenue, end of year	-	5,642	65,900	23,250	26,524	1,927	79,418	27,924	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	43,552		4,224	6,723	56,386	157,915	776,849	12,964	175,000
Other Revenue									
Investment Income						10,502	56,259		
	43,552	-	4,224	6,723	56,386	168,417	833,108	12,964	175,000
Expenses									
Salaries									
Teachers						111,791			
Principals and Vice Principals						23,014			143,764
Educational Assistants									
Support Staff					41,517				
Substitutes	43,552			108					
	43,552	-	-	108	41,517	134,805	-	-	143,764
Employee Benefits				12	13,090	33,612			31,236
Services and Supplies			4,224	6,603	1,779		833,108	12,964	
	43,552	-	4,224	6,723	56,386	168,417	833,108	12,964	175,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Work Experience Program	National School Food Program	Provincial Resource Program	Literacy Support	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	367,063	50,000	-	-	-	21,802	-	6,956,855
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	2,828,440	50,000	125,000	50,000	319,792	216,182	208,468	43,458,404
Other								10,835,756
Investment Income	24,117							96,447
	2,852,557	50,000	125,000	50,000	319,792	216,182	208,468	54,390,607
Less: Allocated to Revenue	2,780,972	50,390	125,000	-	-	216,182	-	53,521,428
Recovered						21,802		21,802
Deferred Revenue, end of year	438,648	49,610	-	50,000	319,792	-	208,468	7,804,232
Revenues								
Provincial Grants - Ministry of Education and Child Care	2,756,855	50,390	125,000			216,182		43,755,482
Other Revenue								9,669,499
Investment Income	24,117							96,447
	2,780,972	50,390	125,000	-	-	216,182	-	53,521,428
Expenses								
Salaries								
Teachers						111,232		28,367,891
Principals and Vice Principals	187,355	40,984	101,666					496,783
Educational Assistants	208,243							1,241,632
Support Staff	170,856							224,373
Substitutes						3,600		766,832
	566,454	40,984	101,666	-	-	114,832	-	31,097,511
Employee Benefits	120,353	9,406	23,334			28,315		7,551,077
Services and Supplies	2,094,165					73,035		14,154,192
	2,780,972	50,390	125,000	-	-	216,182	-	52,802,780
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	718,648
Interfund Transfers								
Tangible Capital Assets Purchased								(718,648)
	-	-	-	-	-	-	-	(718,648)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025	2025 Actual			2024
	Budget	Invested in Tangible	Local	Fund	Actual
	\$	Capital Assets	Capital	Balance	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		67,830		67,830	10,485,234
Municipal Grants Spent on Sites				-	4,818,887
Other Revenue			3,251	3,251	70,157
Investment Income	105,000		147,017	147,017	464,892
Amortization of Deferred Capital Revenue	10,890,266	12,065,516		12,065,516	10,911,026
Total Revenue	10,995,266	12,133,346	150,268	12,283,614	26,750,196
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,501,478	16,856,552		16,856,552	16,209,780
Total Expense	15,501,478	16,856,552	-	16,856,552	16,209,780
Capital Surplus (Deficit) for the year	(4,506,212)	(4,723,206)	150,268	(4,572,938)	10,540,416
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,746,035	1,415,435		1,415,435	1,301,154
Local Capital	2,997,500		3,552,500	3,552,500	1,630,000
Total Net Transfers	5,743,535	1,415,435	3,552,500	4,967,935	2,931,154
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		2,566,960	(2,566,960)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,951,797	(1,951,797)	-	
Total Other Adjustments to Fund Balances		4,518,757	(4,518,757)	-	
Total Capital Surplus (Deficit) for the year	1,237,323	1,210,986	(815,989)	394,997	13,471,570
Capital Surplus (Deficit), beginning of year		99,449,604	2,237,621	101,687,225	88,215,655
Capital Surplus (Deficit), end of year		100,660,590	1,421,632	102,082,222	101,687,225

School District No. 23 (Central Okanagan)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	76,219,841	524,707,418	14,197,228	9,123,002	56,440	12,363,560	636,667,489
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	67,830	9,644,819	1,159,465	1,367,134			12,239,248
Deferred Capital Revenue - Other		1,048,647				1,660,000	2,708,647
Operating Fund		236,294	277,199		38,774	144,520	696,787
Special Purpose Funds		718,648					718,648
Local Capital		745,614	928,947			892,399	2,566,960
Asset Retirement Obligation Change in Estimate		1,032,304					1,032,304
Transferred from Work in Progress		10,565,951					10,565,951
	67,830	23,992,277	2,365,611	1,367,134	38,774	2,696,919	30,528,545
Decrease:							
Deemed Disposals			1,481,425	588,552	6,778	2,291,274	4,368,029
	-	-	1,481,425	588,552	6,778	2,291,274	4,368,029
Cost, end of year	76,287,671	548,699,695	15,081,414	9,901,584	88,436	12,769,205	662,828,005
Work in Progress, end of year		91,356,748					91,356,748
Cost and Work in Progress, end of year	76,287,671	640,056,443	15,081,414	9,901,584	88,436	12,769,205	754,184,753
Accumulated Amortization, beginning of year		254,178,132	6,869,627	5,136,223	17,887	6,261,895	272,463,764
Changes for the Year							
Increase: Amortization for the Year		11,913,625	1,463,932	951,229	14,488	2,513,278	16,856,552
Decrease:							
Deemed Disposals			1,481,425	588,552	6,778	2,291,274	4,368,029
		-	1,481,425	588,552	6,778	2,291,274	4,368,029
Accumulated Amortization, end of year		266,091,757	6,852,134	5,498,900	25,597	6,483,899	284,952,287
Tangible Capital Assets - Net	76,287,671	373,964,686	8,229,280	4,402,684	62,839	6,285,306	469,232,466

School District No. 23 (Central Okanagan)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	45,451,698				45,451,698
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	53,653,442				53,653,442
Deferred Capital Revenue - Other	865,762				865,762
Local Capital	1,951,797				1,951,797
	56,471,001	-	-	-	56,471,001
Decrease:					
Transferred to Tangible Capital Assets	10,565,951				10,565,951
	10,565,951	-	-	-	10,565,951
Net Changes for the Year	45,905,050	-	-	-	45,905,050
Work in Progress, end of year	91,356,748	-	-	-	91,356,748

School District No. 23 (Central Okanagan)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	220,002,361	17,973,470	1,603,946	239,579,777
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	12,171,418	1,036,205	1,672,442	14,880,065
Transferred from Work in Progress	3,784,459	6,781,492		10,565,951
	15,955,877	7,817,697	1,672,442	25,446,016
Decrease:				
Amortization of Deferred Capital Revenue	10,883,201	800,297	382,018	12,065,516
	10,883,201	800,297	382,018	12,065,516
Net Changes for the Year	5,072,676	7,017,400	1,290,424	13,380,500
Deferred Capital Revenue, end of year	225,075,037	24,990,870	2,894,370	252,960,277
Work in Progress, beginning of year	34,533,344	9,691,872		44,225,216
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	53,653,442	865,762		54,519,204
	53,653,442	865,762	-	54,519,204
Decrease				
Transferred to Deferred Capital Revenue	3,784,459	6,781,492		10,565,951
	3,784,459	6,781,492	-	10,565,951
Net Changes for the Year	49,868,983	(5,915,730)	-	43,953,253
Work in Progress, end of year	84,402,327	3,776,142	-	88,178,469
Total Deferred Capital Revenue, end of year	309,477,364	28,767,012	2,894,370	341,138,746

School District No. 23 (Central Okanagan)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	2,884,983	1,646,666	766,147	2,496,213		7,794,009
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	63,112,824					63,112,824
Provincial Grants - Other			2,177,617			2,177,617
Other					1,672,442	1,672,442
Investment Income	9,999	108,190		164,007		282,196
School Site Acquisition Charges				811,486		811,486
	63,122,823	108,190	2,177,617	975,493	1,672,442	68,056,565
Decrease:						
Transferred to DCR - Capital Additions	12,171,418		1,036,205		1,672,442	14,880,065
Transferred to DCR - Work in Progress	53,653,442		865,762			54,519,204
Transferred to Revenue - Site Purchases	67,830					67,830
	65,892,690	-	1,901,967	-	1,672,442	69,467,099
Net Changes for the Year	(2,769,867)	108,190	275,650	975,493	-	(1,410,534)
Balance, end of year	115,116	1,754,856	1,041,797	3,471,706	-	6,383,475

Central Okanagan Public Schools
Statement of Financial Information (SOFI)
For the year ended June 30, 2025

SCHEDULE OF DEBT

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

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2025**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2025**

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between Central Okanagan Public Schools and its non-unionized employees during the 2024/2025 fiscal year.

Central Okanagan Public Schools

**Statement of Financial Information (SOFI)
For the year ended June 30, 2025**

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

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

School District No. 23 (Central Okanagan)
Elected Officials Schedule of Remuneration Expenses
For the period ending June 30, 2025

Employee Name	Remuneration	Expenses
Broughton, W.	\$ 24,924	\$ 15,198
Desrosiers, C.	24,924	20,391
Fraser, J.	27,690	21,176
Geistlinger, A.	24,924	13,921
Guderyan, L.	25,823	17,416
Johnson, V.	24,924	15,057
Tiede, L.	26,183	15,686
	<u>\$ 179,392</u>	<u>\$ 118,845</u>

School District No. 23 (Central Okanagan)
Schedule of Remuneration and Expenses
For the period ending June 30, 2025

Employee Name	Position Title	Remuneration	Expenses
Abbott, L.	Teacher	\$ 89,305	\$ 216
Abney, L.	Teacher	99,130	240
Adam, L.	Teacher	93,844	219
Adams, C.	Teacher Principal Designate	99,707	319
Adams, T.	Teacher	96,186	319
Adamson, J.	Principal Elementary	149,308	2,418
Adaway, C.	Operations Millwright	82,058	34
Aeckersberg, A.	Teacher	111,942	219
Aeckersberg, L.	Teacher	105,303	577
Aitken, C.	Teacher	112,895	1,057
Aitken, T.	Teacher	75,274	247
Aka, K.	Teacher	91,696	219
Akuriene, M.	Teacher	109,351	219
Albrecht, M.	Teacher	93,867	219
Alexander, H.	Principal Secondary	166,211	1,881
Alfred, H.	Teacher	80,181	219
Allardyce, E.	Teacher	88,523	370
Allardyce, P.	Teacher	100,073	219
Allen, A.	Teacher	109,960	540
Allison, G.	Teacher	109,394	219
Alston, S.	Teacher	90,606	219
Altwasser, K.	Teacher	111,654	256
Amyotte, J.	Teacher	112,412	242
Anderson, B.	Teacher	102,173	219
Anderson, C.	Teacher	97,545	221
Anderson, S.	Teacher	77,700	242
Andrews, B.	Operations Glazier	77,890	244
Andrews, M.	Teacher Principal Designate	109,351	219
Angeard, A.	Teacher	102,433	219
Angle, K.	Teacher	111,844	219
Anjos, J.	Principal Elementary	149,308	2,875
Anvar, S.	Teacher	102,173	-
Appel, K.	Teacher	76,356	1,555
Appelbohm, T.	Teacher	102,133	219
Apps, M.	Teacher	111,399	219
Arcand, J.	Teacher	80,807	283
Arlt, L.	Teacher	102,092	219
Armstrong, E.	Teacher Depart Head	76,254	247
Arsenault, C.	Teacher	83,252	338
Ashley, J.	Teacher	111,889	219
Asmolovskaia, N.	Welcome Centre Program Manager	92,971	6,992
Atamanchuk, B.	Teacher	77,770	220
Atkins, J.	Vice Principal Secondary	148,143	1,845
Auclair, K.	Vice Principal Middle	142,092	1,778
Augustin, C.	Teacher	102,092	-
Aujla, R.	Teacher Principal Designate	112,071	219
Austin, R.	Vice Principal Middle	134,679	2,305
Aviani, R.	Principal Middle	161,986	2,342
Babcock, K.	Principal Elementary	154,494	2,314
Bach, S.	Teacher	102,133	219
Baerg, E.	Teacher	114,123	218
Baerwald, H.	Teacher Principal Designate	91,059	219
Baggett, C.	Teacher	111,884	249
Bailey, J.	Teacher Principal Designate	94,650	219
Baines, J.	Teacher Curricular Lead	115,100	219
Baker, K.	Teacher	111,674	297
Balkenhol, J.	Teacher	111,844	954
Ball, D.	Teacher	85,363	219
Ball, J.	Teacher	91,734	175
Ball, T.	Teacher	109,351	219
Banting, D.	Teacher Curricular Lead	105,344	1,533
Barclay, C.	Teacher	110,815	219
Barton, A.	Teacher Principal Designate	102,728	219
Baruta, R.	Principal Middle	161,986	1,686
Basdeo, K.	Teacher	102,173	755
Bateman, J.	Teacher	102,092	274

Employee Name	Position Title	Remuneration	Expenses
Bateman, L.	Head Secretary	78,170	28
Bauer, S.	Human Resource Advisor	91,834	2,568
Bauhart, S.	COTA Executive	98,808	-
Bawtinheimer, A.	Teacher	96,892	219
Baxter, L.	Teacher	98,251	247
Beaman Green, H.	Teacher	109,307	-
Beatch, L.	Teacher	82,064	219
Beath, L.	Teacher	102,133	303
Beaudoin, W.	Teacher	108,761	219
Beaudreau, T.	Teacher	111,889	219
Beaudry, B.	Vice Principal Secondary	130,972	1,913
Beaudry, T.	Deputy Superintendent	297,612	9,516
Bedard, M.	Principal Elementary	157,760	1,671
Bedwell, A.	Teacher	111,932	220
Beebe, A.	Teacher	81,651	269
Begg, J.	Teacher	113,404	3,300
Begley, T.	Teacher	111,330	269
Bell, L.	Teacher	93,266	219
Bell-Lowther, P.	Teacher	111,399	219
Bennett, P.	Teacher	111,932	219
Bennett, P.	Teacher	103,814	219
Bennett, R.	Teacher Curricular Lead	81,955	423
Benoit, D.	Teacher	99,705	219
Berg, L.	Teacher	101,113	219
Bergen, A.	Teacher	99,859	219
Bernhardsson, A.	Teacher Depart Head	107,073	559
Berry, E.	Operations Landscape Horticulturist	75,971	309
Bertoia, M.	Teacher	102,092	255
Bezugley, K.	Teacher	81,577	378
Binnie, M.	Operations Electrician	80,128	870
Birkeland, J.	Principal Elementary	157,760	2,293
Birkeland, M.	Teacher - Consultant	115,100	1,741
Bischoff, L.	Teacher	89,894	334
Bishop, S.	Teacher	102,133	219
Bitcon, S.	Teacher	99,369	219
Blake, L.	Teacher	111,844	220
Blake, S.	Teacher	89,722	394
Blaskovits, T.	Teacher - Consultant	119,791	4,649
Blatchford, C.	Teacher	89,367	294
Boal, J.	Teacher	114,541	293
Boback, B.	Teacher - Consultant	122,584	2,941
Bodnar, G.	Teacher Department Head	115,100	293
Boersma, J.	Teacher Department Head	110,792	691
Bolivar, J.	Teacher Curricular Lead	99,381	197
Bolton, K.	Teacher	95,898	436
Bone, A.	Teacher	111,330	220
Bone, T.	Teacher	89,546	172
Bonneteau, D.	Teacher	102,173	219
Bonneteau, H.	Teacher	80,915	297
Bonnette, E.	Teacher	102,894	391
Booth, B.	Teacher	110,808	219
Borovickic, M.	Teacher	85,831	-
Bosch, K.	Operations Carpenter	80,008	671
Bouchie, A.	Teacher	75,876	219
Boulanger, J.	Teacher Curricular Lead	111,884	242
Boulanger, M.	Teacher	109,307	220
Bourdon, A.	Teacher Curricular Lead	113,151	219
Bourdon, J.	Teacher	111,932	247
Bouwman, B.	Teacher	84,577	242
Bowen, S.	Teacher	102,092	219
Bracken, S.	Teacher Department Head	113,137	247
Brade Nixon, C.	Teacher	99,526	219
Bradshaw, L.	Executive Assistant Secretary Treasurer/CFO	81,604	2,657
Brassard, K.	Teacher	119,791	1,563
Brengarth, N.	Teacher	93,667	219
Bresch, K.	Teacher	111,932	366
Brew, S.	Teacher	102,100	219
Bridges, R.	Teacher	111,889	372
Briere, B.	Vice Principal Elementary	138,387	1,710
Briggs, W.	Principal Elementary	118,320	1,693
Britton, A.	Teacher	87,516	175

Employee Name	Position Title	Remuneration	Expenses
Broadhurst, A.	Teacher	111,932	218
Broderick, K.	Teacher	102,133	773
Brodin, K.	Operations Mechanic	90,959	1,437
Brooker, N.	Operations Electrician	78,663	34
Brooks, C.	Teacher	111,932	269
Brousseau, B.	Teacher	98,626	229
Brown, D.	Teacher	116,172	245
Brown, D.	Teacher	77,800	219
Brown, J.	Teacher	85,063	218
Brown, J.	Teacher	77,856	219
Brown, S.	Vice Principal Secondary	145,798	1,740
Brown, S.	Teacher	109,307	219
Bruce, J.	Director of Instruction Indigenous Education and Equity	167,730	3,329
Bruckal, K.	Teacher	101,663	218
Brucker, J.	Teacher	100,563	275
Bruder, P.	Teacher	111,932	218
Brunn, A.	Teacher	102,173	219
Buchanan, J.	Teacher	97,232	219
Buchanan, K.	Teacher	98,251	219
Buchanan, N.	Teacher	111,094	219
Bueckert, D.	Teacher	102,173	467
Buehner, D.	Teacher	101,888	219
Bulatovich, J.	Teacher	108,861	297
Bundgaard, J.	Teacher	91,976	245
Burdeniuk, M.	Teacher	103,688	219
Burns, C.	Teacher	102,173	241
Burrell, S.	Operations Carpenter	80,274	247
Burton, E.	Teacher	110,909	219
Bury, E.	Teacher	109,316	219
Bush, D.	Teacher	89,367	219
Butcher, W.	Teacher Curricular Lead	84,779	245
Butterworth, A.	Teacher	104,430	219
Byrka, D.	Teacher	102,173	246
Byrne, A.	Teacher	109,351	603
Cadman, D.	Teacher	102,423	219
Callaghan, S.	Teacher	112,773	272
Cameron, J.	Teacher	79,795	219
Cameron, M.	Teacher Principal Designate	111,879	219
Cameron, T.	Teacher	109,351	241
Campbell, L.	District Principal Human Resources	166,211	4,107
Campbell, L.	Teacher	114,989	150
Cann, S.	Vice Princip Elementary	138,387	1,774
Canuel, F.	Teacher Curricular Lead	110,909	220
Capozzi, B.	Teacher	102,032	219
Carmichael, D.	Secretary Treasurer/CFO	256,909	7,252
Carmichael, T.	Teacher	102,380	4,635
Caron, A.	Teacher Curricular Lead	80,849	564
Carpenter, P.	Custodian	79,716	94
Carr, S.	Teacher	111,932	461
Carroll, M.	Teacher	113,447	241
Carter, C.	Teacher	102,133	931
Carter, K.	Teacher	91,919	197
Cartwright, C.	Vice Principal Secondary	98,492	1,173
Cartwright, J.	Teacher Curricular Lead	112,605	268
Casorso, G.	Teacher	102,133	27
Casorso, K.	Teacher	102,133	219
Cassidy, A.	Teacher	112,605	219
Catton, C.	Teacher	111,889	219
Caul, C.	Teacher Principal Designate	111,073	214
Cavaghan, B.	Operations Mechanical Coordinator	88,166	2,591
Cavers, B.	Teacher	75,241	219
Cernak, L.	Teacher	96,878	291
Cernak, T.	Teacher	104,984	218
Cescon, T.	Teacher Department Head	109,351	220
Chabot, J.	Teacher - Consultant	120,784	1,566
Chan, E.	Teacher	101,623	241
Charest, M.	Teacher	102,133	219
Charland, M.	Teacher	109,351	218
Chase, K.	Teacher	100,643	219
Chiasson, M.	Teacher	109,351	219

Employee Name	Position Title	Remuneration	Expenses
Chisholm, C.	Teacher	77,013	305
Chow, M.	Teacher	111,889	219
Christensen, C.	Teacher	100,964	103
Christenson, T.	Teacher	89,420	269
Church, M.	Teacher Principal Designate	109,414	219
Cicchelli, M.	Vice Principal Elementary	130,972	2,509
Ciccotelli, T.	Teacher	83,186	527
Clark, B.	Teacher	84,384	1,245
Clark, L.	Teacher	111,443	2,013
Clarke, J.	Teacher	77,345	322
Clarke, L.	Teacher	109,351	738
Clarke, T.	Teacher Department Head	115,100	247
Clayton, K.	Teacher	76,913	219
Coape-Arnold, B.	Teacher	115,100	219
Cockayne, K.	Teacher	102,173	909
Coles, J.	Teacher	95,114	219
Collins, M.	Teacher	79,397	132
Collinson, J.	Teacher	106,491	220
Commins, S.	Operations Mechanic HVAC	82,135	592
Conne, K.	Teacher	102,173	218
Conne, S.	Teacher	83,412	219
Cook, K.	Teacher	114,861	2,049
Cook, S.	Teacher	111,932	219
Cooper, G.	Teacher	110,771	-
Cooper, H.	Teacher	83,161	219
Corbett, M.	Teacher Curricular Lead	115,143	464
Corkin, J.	Teacher	111,889	-
Cormier, K.	Director of Labour Relations	186,264	9,229
Cornell, D.	Teacher	100,623	255
Cornock, J.	Teacher Curricular Lead	114,610	293
Corothers, S.	Teacher Principal Designate	115,040	219
Corrado, M.	Teacher	111,354	219
Cowell, D.	Teacher	83,228	44
Coyle, M.	Teacher	109,351	219
Craig, J.	Teacher	105,344	219
Cram, M.	Teacher	101,663	269
Cramer, T.	Teacher	111,399	274
Crane, N.	Teacher - Consultant	119,822	1,371
Creightney, S.	Teacher	109,325	247
Cronck, J.	Teacher	101,050	219
Crone, T.	Teacher	80,535	219
Crook, B.	Teacher	98,377	197
Cross, K.	Teacher	102,173	219
Crowell, J.	Teacher	111,932	219
Crumb, J.	Teacher	100,634	203
Cryderman, T.	Operations Carpenter	84,444	339
Cseresnyes, P.	Teacher - Consultant	93,831	1,511
Csikos, H.	Teacher	111,889	5,166
Culham, D.	Teacher Department Head	103,779	297
Culham, M.	Teacher	102,133	219
Culig, L.	Teacher	102,133	96
Cullen, K.	Teacher	104,125	242
Cullen, L.	Teacher	107,934	342
Cundy, J.	Teacher	111,932	412
Cunningham, T.	Teacher	76,638	-
Curran, S.	Teacher Curricular Lead	111,889	247
Currie, B.	Teacher	111,565	-
Currie, J.	Teacher	111,535	219
Currie, J.	Assistant Director of Operations	166,224	3,090
Cutler, A.	Teacher	111,932	219
Cybulski, K.	Operations Plumbing	81,928	140
Dahlen, D.	Teacher Principal Designate	98,501	197
Daley, M.	Operations Grounds	76,871	154
Daley, V.	Teacher	102,092	219
Daniel, B.	Teacher	111,889	3,468
Daniels, K.	Teacher	111,889	247
Daniels, S.	Teacher	111,880	821
Daoust, M.	Teacher	102,353	219
Daponte, T.	Teacher	109,325	219
David, K.	Teacher	102,173	219
Davidson, A.	Teacher	82,903	219

Employee Name	Position Title	Remuneration	Expenses
Davidson, M.	Teacher	111,844	220
Davidson, S.	Teacher	89,546	175
Davies, L.	Teacher	105,755	219
Davis, J.	Teacher - Consultant	110,035	3,525
Davis, S.	Teacher	109,351	247
Davis, S.	Teacher	102,129	219
Dawson Bedard, L.	COTA Executive	111,844	102
Dawson, K.	Teacher	111,844	172
Dawson, K.	Teacher Curricular Lead	103,258	141
Dawson, S.	Teacher	111,889	1,950
Day, L.	Teacher	102,092	271
Day, S.	Teacher	102,133	219
De Faria, T.	Teacher	110,771	377
Dean, H.	Teacher	102,042	219
deBourcier, C.	Teacher	108,417	219
Dedla, C.	Teacher	86,531	552
Degen, M.	Teacher	102,133	218
DeHart, T.	Teacher	76,983	69
deHoog, D.	Teacher	109,351	219
deKergommeaux, A.	Teacher	111,853	220
Deleurme, M.	Teacher	102,173	219
Demarinis, J.	Teacher	97,034	220
Denman, S.	Teacher	98,064	219
Dennis, K.	Teacher	105,708	744
Dent, K.	Teacher - Consultant	119,174	2,621
Dent, K.	Teacher	111,889	294
Dergousoff, A.	Teacher	81,882	129
Dergousoff, C.	Teacher	109,351	220
Desmond, M.	Teacher	100,563	219
DesRoches, K.	Teacher	76,417	203
Detjen, J.	Teacher	109,934	219
Devlin, C.	Teacher	111,844	485
DeVos, L.	Teacher	75,195	219
Dewolf, J.	Teacher	108,848	359
Diaz, H.	Teacher	78,054	245
Dickie, D.	Teacher	100,563	248
Dickie, S.	Teacher - Consultant	119,747	3,802
Dickson, P.	Teacher	118,551	219
Dietzel, H.	Teacher	112,849	219
Dion, K.	Teacher	111,889	275
Dirksen, A.	Teacher	111,844	219
Dishaw, S.	Teacher	111,932	247
Dixon, C.	Teacher	76,258	319
Dodds, K.	Teacher	108,372	259
Dojohn, S.	Teacher Principal Designate	112,497	274
Domeij, R.	Teacher	113,228	219
Donkin, N.	Teacher	87,818	219
Donnelly, J.	Teacher	101,878	247
Donohoe, M.	Teacher	88,240	219
Dorf, A.	Teacher	92,697	219
Dorf, J.	Teacher Department Head	108,891	990
Douville, D.	Teacher	109,853	219
Dow, K.	Teacher Curricular Lead	110,256	220
Dreger, Q.	Teacher	94,330	219
Drescher, C.	Teacher	101,578	247
Drew, R.	Director of Operations	203,479	8,270
Driscoll, S.	Teacher	111,330	220
Drobot, A.	Teacher	81,955	219
Drobot, T.	Teacher	100,623	220
Droettboom, K.	Teacher	94,585	241
Droppo, R.	Teacher	93,309	1,664
Drought, J.	Teacher	100,409	219
Dumaine, M.	Teacher	94,642	219
Dumanski, M.	Teacher	108,861	264
Dumas, A.	Teacher	102,141	245
DuMont, K.	Teacher Department Head	114,557	1,034
Duperreault, N.	Teacher	95,341	219
Dupre, G.	Teacher Department Head	115,139	400
Durda, K.	Payroll Coordinator	84,707	28
Duteil, S.	Teacher	102,133	219

Employee Name	Position Title	Remuneration	Expenses
Dvorack, C.	Teacher	96,475	219
Eaton, L.	Teacher	77,430	257
Edgson, Y.	Teacher	89,880	344
Edwards, C.	Teacher	76,059	27
Egeland, D.	Operations Joiner	79,963	290
Elder, J.	Teacher	102,173	220
Elenko, T.	Teacher	101,073	219
Elia, K.	Teacher	109,394	227
Elliott, D.	Teacher	109,394	219
Elliott, N.	Principal Middle	157,760	1,889
Elliott, T.	Teacher	77,525	220
Ellis, L.	Teacher	89,791	220
Ellis, R.	Vice Principal Secondary	138,381	1,856
Elsworth, C.	Teacher	89,511	1,160
Embregts, C.	Teacher	109,307	219
Enevoldson, K.	Teacher	95,482	219
English, S.	Teacher	115,143	219
Ennig, B.	Teacher	79,472	577
Ennis, R.	Teacher	99,036	219
Enns, J.	Teacher	102,133	218
Erickson, C.	Teacher	112,387	1,605
Erickson, M.	Teacher Department Head	99,649	213
Erickson, P.	Teacher	111,932	220
Essler, M.	Executive Assistant Superintendent of Schools	95,334	896
Estey, L.	Teacher	102,092	228
Everett, J.	Vice Principal Secondary	138,387	3,020
Ewing, J.	Teacher	113,739	219
Ezzard, L.	Teacher	79,381	219
Fafard, P.	Teacher Principal Designate	102,690	289
Fair, J.	Teacher	89,456	264
Fairey, J.	Teacher	95,899	121
Fane, A.	Teacher	108,027	297
Farnsworth, J.	Teacher	102,133	218
Farquhar, S.	Teacher Curricular Lead	118,651	293
Faulkner, A.	Teacher	111,443	268
Faust, M.	Teacher Curricular Lead	111,932	220
Fecht, B.	Teacher	112,517	914
Federko, M.	Teacher	100,898	219
Fedkiw, N.	Teacher	81,245	296
Feldes, C.	Teacher	87,538	187
Fellhauer, J.	Teacher	86,720	-
Fender, S.	Teacher	78,763	219
Fenton, H.	Teacher	78,763	219
Ferguson, N.	Principal Middle	157,760	5,639
Ferguson, T.	Teacher	102,133	219
Fernandes, S.	Teacher	80,391	219
Ferreira, L.	Teacher	115,126	218
Fidler, L.	Teacher	98,377	1,356
Fierbach, J.	Teacher	110,415	397
Findlay, C.	Teacher	102,133	473
Fiorentino, J.	Teacher	111,889	649
Firby, K.	Technician	82,973	1,139
Firth, K.	Teacher	102,133	220
Fischer, W.	Operations Joiner	82,503	271
Fisher, K.	Teacher	78,409	220
Fisher, S.	Teacher	92,912	219
Fiske, C.	Teacher	114,855	269
Fitzgerald, B.	Teacher	112,369	219
Flannigan, K.	Teacher	111,314	219
Fleming, L.	Health and Safety Manager	109,319	6,363
Fleming, L.	Teacher Curricular Lead	102,173	219
Fletcher, K.	Teacher - Consultant	120,751	1,175
Flick, J.	Teacher	111,889	455
Flood, J.	Teacher	102,133	219
Flood, L.	Teacher	111,374	1,803
Foley, S.	Teacher	76,895	219
Folkerts, T.	Teacher	92,262	127
Fonseca, J.	Technician	82,401	2,851
Forbes, D.	Teacher	102,092	-
Ford, B.	Teacher Curricular Lead	109,408	770
Forrest, L.	Teacher	110,256	219

Employee Name	Position Title	Remuneration	Expenses
Foster, A.	Teacher	109,649	377
Foster, C.	Teacher	111,844	1,652
Foster, E.	Teacher	86,788	-
Fowler, L.	Teacher	108,904	219
Frame, A.	Teacher	101,623	219
Franczak, C.	Teacher Curricular Lead	112,033	220
Frank, K.	Teacher	78,194	219
Franklin, R.	Principal Elementary	149,308	1,766
Franz, J.	Teacher Department Head	83,236	185
Fraser, A.	Teacher	81,568	220
Frechette, T.	Teacher	102,133	1,094
Frederick, M.	Teacher Curricular Lead	102,133	9,360
Freeborn, C.	Operations Locksmith	83,650	117
Freeman, F.	Teacher Department Head	115,143	247
Freeman, L.	Teacher	109,307	220
French, S.	Vice Principal Elementary	131,932	1,937
French, S.	Teacher	101,837	316
Friend, J.	Teacher	113,388	353
Friesen, D.	Teacher	102,133	352
Friesen, R.	Teacher	111,889	341
Friesen, S.	Teacher	101,017	319
Friesen, T.	Teacher	99,644	255
Friesen, W.	Teacher	79,381	463
Fryatt, J.	Teacher	98,815	219
Fuller, A.	Teacher	91,903	305
Gadmer, A.	Teacher	86,901	427
Gagliano, A.	Teacher Curricular Lead	112,144	219
Gagne, C.	Teacher Department Head	112,558	443
Gagnon, K.	Teacher	105,072	219
Galbraith, I.	Teacher	87,673	219
Galigan, S.	Teacher	116,615	8,219
Gallagher, B.	Teacher Curricular Lead	104,322	349
Gallicano, J.	Teacher	109,394	218
Gallo, P.	Principal Elementary	157,760	1,940
Gallo, S.	Teacher	111,292	219
Gandha, R.	Teacher	102,173	337
Gandham, R.	Vice Principal Secondary	145,798	1,893
Garbelya, C.	Teacher Curricular Lead	113,608	277
Gartrell, D.	Teacher	97,841	305
Gatti, H.	Teacher	88,767	175
Gaudet, J.	Teacher	85,826	297
Gazel, J.	Teacher	102,500	219
Geary, E.	Teacher	77,977	175
Geen, J.	Principal Middle	145,909	1,961
Geistlinger, S.	Teacher Department Head	112,289	220
Gerber, L.	Teacher	102,092	220
Gerber, S.	Vice Principal Elementary	142,092	1,657
Gerrits, C.	Teacher	76,500	219
Gerrits, L.	Teacher	101,883	1,858
Gerszke, D.	Teacher	102,575	319
Gervais, A.	Teacher	111,932	219
Gervais, S.	Teacher	109,767	219
Gibbs, S.	Teacher Principal Designate	110,004	241
Gilbert, K.	Teacher	113,494	240
Gilbert, M.	Teacher	102,092	218
Gilroy, J.	Teacher	100,152	219
Gingera, E.	Teacher	112,211	219
Ginnell, M.	Teacher	117,153	2,334
Gloor, B.	Teacher	86,480	89
Godwin, M.	Teacher	111,889	220
Goett, J.	Teacher	102,129	219
Goetz, F.	Teacher	75,434	56
Gomez, J.	Teacher	101,888	297
Goodheart, J.	Teacher	96,683	219
Goodmanson, L.	Teacher	76,810	219
Goodsell, D.	Teacher	76,281	219
Goodwin, N.	Teacher Curricular Lead	80,141	219
Goodwin, S.	Teacher	83,647	219
Gordon, C.	Teacher	109,351	219

Employee Name	Position Title	Remuneration	Expenses
Gordon, C.	Teacher	102,092	-
Gordon, I.	Technician	82,341	2,779
Goreas, A.	Director of Instruction Inclusive Education Services	152,997	7,112
Gorjanc, J.	Teacher	87,638	176
Gorman, K.	Teacher Curricular Lead	113,538	219
Goubault, A.	Teacher	99,948	194
Goughnour, M.	Teacher	109,394	255
Gounder, A.	Teacher	75,844	219
Goutier, M.	Teacher	112,864	2,216
Grace, S.	Teacher	90,593	-
Graham, K.	Teacher	98,377	247
Graham, N.	Teacher	112,447	238
Graham, R.	Teacher	111,844	218
Graham, R.	Teacher	88,559	219
Granberg, A.	Teacher	87,062	375
Grant, C.	Teacher	102,100	175
Grant, M.	Teacher Curricular Lead	106,505	220
Grassie, K.	Teacher Curricular Lead	113,538	239
Gratz, B.	Teacher Curricular Lead	89,507	219
Gray, D.	Teacher	76,108	1,203
Green, C.	Teacher	108,372	219
Green, E.	Teacher	76,960	391
Green, J.	Teacher	111,875	1,452
Greenberg, B.	Teacher	101,153	219
Greenshields, K.	Teacher	102,133	219
Greenslade, A.	Teacher	100,010	219
Greer, A.	Teacher	102,133	219
Grenier, R.	Teacher Curricular Lead	115,100	737
Gresak, S.	Teacher	87,947	220
Grewal, K.	Teacher	101,081	219
Greyell, L.	Teacher	111,889	219
Griffin, Z.	Teacher Curricular Lead	89,216	259
Grimwood, K.	Principal Elementary	157,760	1,826
Groetchen, J.	Maintenance Manager	107,344	3,017
Groetchen, T.	Teacher Curricular Lead	115,491	269
Gross, L.	Teacher Curricular Lead	105,344	219
Gruenenwald, T.	Principal Middle	157,760	2,583
Guarasci, P.	Teacher	83,971	219
Guarducci, K.	Teacher	100,664	219
Gubbels, J.	Teacher	109,351	345
Gubeli, A.	Teacher	82,903	219
Guidi, C.	Teacher	109,351	257
Guignard, J.	Teacher Curricular Lead	115,055	309
Guignard, S.	Principal Elementary	157,760	3,532
Gunn, A.	Teacher Curricular Lead	98,247	269
Gunn, K.	Teacher	111,897	1,942
Guthrie, C.	Teacher	89,466	269
Guthrie, D.	Teacher	110,251	219
Hagan, M.	Teacher Department Head	102,668	220
Hagen, S.	Teacher	87,205	219
Hair, M.	Teacher	102,133	219
Halim, P.	Teacher	87,822	298
Hall, J.	Vice Principal Secondary	138,387	2,575
Hall, T.	Teacher	102,092	220
Hamilton, D.	Teacher	93,303	219
Hamilton, L.	Principal Elementary	153,534	3,144
Hamilton-Smith, J.	Teacher	94,506	219
Hammerschmidt, S.	Teacher	102,133	219
Hannan, J.	Teacher	93,635	175
Hansen, C.	Teacher	108,851	269
Hansen, K.	Operations Clerk Dispatcher	75,958	37
Hanson, K.	Teacher	77,278	219
Hanson, S.	Teacher	100,623	219
Harbour, T.	Teacher	113,450	261
Harding, K.	Teacher	102,613	269
Hardman, D.	Teacher	90,770	219
Hardy, J.	Teacher	109,351	628
Hardy, L.	Teacher Curricular Lead	112,089	242
Harms, A.	Teacher	108,805	219
Harms, S.	Operations Mechanic HVAC	83,992	44

Employee Name	Position Title	Remuneration	Expenses
Harper, K.	Teacher	80,536	219
Harris, A.	Teacher	76,636	247
Harris, M.	Teacher Curricular Lead	103,936	281
Harshenin, L.	Teacher	111,889	219
Harvey, M.	Teacher	115,143	220
Harvey, M.	Teacher Curricular Lead	114,820	2,169
Harvey, R.	Teacher	111,932	550
Harvie, M.	Teacher	111,889	218
Hately, A.	Teacher	79,827	219
Hauk, M.	Teacher	111,399	-
Hayes, B.	Teacher	102,547	778
Hayes, K.	Teacher	83,019	219
Hayher, G.	Principal Elementary	157,760	3,023
Hayher, K.	Teacher	102,116	220
Hayhurst, S.	Teacher Principal Designate	117,142	261
Hayhurst, T.	Teacher	109,351	219
Haynes, D.	Teacher	77,971	1,194
Hayter, B.	Teacher	111,932	219
Hayward, G.	Teacher	122,528	219
Hayward, I.	Teacher	102,173	219
Hayward, M.	Teacher	101,400	219
Hazel, L.	Teacher	102,549	712
Heard, T.	Teacher	111,932	270
Heathcote, C.	Operations Electrician	85,093	1,110
Hedde, N.	Operations Electrician	79,643	1,044
Hegberg, L.	Teacher	102,133	220
Hegberg, R.	Teacher	102,133	219
Heichert, K.	Teacher	109,394	269
Heier, A.	Operations Carpenter	78,209	-
Heinrichs, C.	Teacher	78,009	219
Heinzelmann, D.	Teacher Principal Designate	105,466	628
Hellyer, M.	Teacher	102,173	219
Hembling, J.	Operations Carpenter	82,468	-
Henault, M.	Teacher	104,274	137
Henderson, A.	Teacher Curricular Lead	105,344	2,381
Henderson, J.	Teacher	109,394	241
Hendricks, H.	Teacher	87,484	306
Hennessy, C.	Teacher	102,173	269
Henriksen, D.	Teacher	89,915	219
Henry, L.	Teacher	102,173	219
Hepple, A.	Teacher	101,522	219
Herman, A.	Teacher	82,813	129
Hettinga, K.	Teacher Curricular Lead	76,384	533
Hewitson, K.	Teacher	90,786	1,863
Hidalgo, C.	Teacher Curricular Lead	115,623	2,302
Hildebrandt, Y.	Executive Assistant Deputy Superintendent	82,004	618
Hill, J.	Teacher	103,443	255
Hodder, R.	Teacher	89,686	1,219
Hoek, T.	Teacher	106,168	247
Hoekstra, R.	Teacher	89,915	218
Hohl, R.	Teacher	102,100	220
Hokazono, B.	Teacher	111,687	219
Holland, B.	Principal Elementary	157,760	1,700
Hollemeyer, K.	Teacher	102,092	269
Holly, J.	Teacher	102,173	219
Holly, R.	Teacher	111,906	367
Holmes, D.	Teacher Curricular Lead	115,055	218
Holmes, J.	Teacher Curricular Lead	88,839	220
Hoodless, M.	Teacher	110,355	219
Hope, M.	COTA Executive	102,092	29
Hopgood, A.	Teacher Principal Designate	102,021	3,021
Horne, R.	Director of Instruction Inclusive Education	210,252	18,637
Horning, S.	Teacher	109,307	219
Horning, W.	Teacher	109,307	218
Horton, P.	Teacher	109,351	219
Horvath, K.	Teacher	78,627	219
Houston, K.	Teacher	76,490	219
Howell, J.	Teacher	111,889	242
Howell, K.	Teacher	102,173	269
Hoy, S.	Teacher	101,153	219
Hrynyk, B.	Teacher Curricular Lead	94,809	219

Employee Name	Position Title	Remuneration	Expenses
Hudson, J.	Teacher	111,889	242
Huggett, C.	Teacher	101,819	255
Hughes, C.	Principal Elementary	146,690	1,778
Hughes, E.	Teacher	83,373	219
Hughes, G.	Technician	96,959	3,313
Hughes, J.	Teacher	89,880	219
Hughes, J.	Technician	82,320	-
Hunter, B.	Principal Middle	161,986	1,941
Hunter, V.	Principal Secondary	166,211	1,677
Huntley, J.	Teacher	109,647	219
Huser, D.	Teacher Curricular Lead	81,974	245
Huva, B.	Teacher	113,538	5,779
Hvala, S.	Teacher	78,470	219
Ibbetson, B.	Principal Elementary	157,760	1,942
Ihaksi, J.	Teacher	95,060	269
Ikari, C.	Teacher	102,133	219
Imeson, R.	Teacher Department Head	101,200	303
Irvine, F.	Teacher Curricular Lead	111,889	247
Irving, J.	Teacher	80,153	264
Irving, S.	Teacher	103,855	241
Irving, S.	Teacher Department Head	86,408	220
Isabelle, E.	Teacher	114,026	249
Ito, S.	Teacher	109,351	1,055
Ivanovic, K.	Teacher	90,247	247
Jackson, T.	Teacher	111,889	218
Jacobson, L.	Teacher	82,678	175
James, M.	Teacher	102,133	219
Janke, P.	Teacher	111,889	400
Jansen, K.	Teacher	77,752	-
Jelec, D.	Teacher	87,561	228
Jennejohn, K.	Teacher	102,133	219
Jennings, B.	Teacher	101,093	274
Jensen, A.	Teacher	108,298	759
Jensen, J.	Teacher	107,756	219
Jensen, T.	Teacher	99,457	1,088
John, K.	Teacher	111,889	273
Johnson, C.	Teacher	111,687	219
Johnson, D.	Vice Principal Elementary	138,387	1,842
Johnson, G.	Vice Principal Secondary	142,092	1,972
Johnson, J.	Teacher	75,504	175
Johnson, S.	Teacher	111,932	297
Johnston, M.	Vice Principal Secondary	145,798	1,985
Jones, C.	Teacher	99,497	219
Jonker, K.	Teacher	98,205	247
Jonsson, A.	Teacher	78,249	297
Joostema, N.	Teacher	75,545	778
Joyce, C.	Teacher	111,889	219
Joyce, C.	Teacher	91,031	219
Jusunovic, M.	Teacher	109,394	763
Kaardal, K.	Superintendent/CEO	313,816	37,236
Kaiser, K.	Vice Principal Indigenous Education	116,055	3,924
Kaloti, M.	Teacher	100,180	264
Kamstra, S.	Assistant Director of Capital	166,134	3,154
Kane, N.	Assistant Project Manager	88,663	203
Kaupp, M.	District Principal of Inclusive Education	96,957	3,542
Kazemian, H.	Teacher	78,345	64
Keating, S.	Teacher	81,171	219
Keber, M.	Teacher	79,836	219
Kehler, A.	Teacher	95,937	217
Kelliher, L.	Teacher	105,909	218
Kelliher, L.	Teacher	102,173	493
Kellington, S.	Teacher Curricular Lead	82,683	219
Kelly, A.	Teacher	109,806	403
Kelly, C.	Teacher	87,083	344
Kelly, P.	Teacher	111,889	769
Kelly, Q.	District Principal of Inclusive Education	130,480	5,399
Kemp, S.	Teacher	107,856	1,357
Kendall, A.	Teacher	109,351	455
Kennedy, A.	Teacher	105,218	241
Kennedy, C.	Payroll Manager	143,309	99

Employee Name	Position Title	Remuneration	Expenses
Kennedy, P.	Teacher	102,092	219
Kenzie, K.	Teacher	104,364	218
Kerluck, R.	Teacher	105,301	220
Kerr, C.	Teacher	110,874	219
Kerr, S.	Teacher	89,951	219
Kerridge, C.	Teacher	86,200	91
Key, K.	Teacher	81,674	205
Khounviseth, T.	Teacher	75,340	220
Kightley, K.	Teacher	95,587	347
Kim, L.	Teacher	105,338	218
King, A.	Teacher Curricular Lead	115,143	265
King, C.	Teacher	110,815	219
King, D.	Teacher	102,133	292
King, K.	Teacher	84,416	219
King, S.	Teacher	104,364	569
King, T.	Teacher Curricular Lead	115,100	219
Kintzinger, L.	Teacher	109,351	220
Kirkey, D.	Teacher	111,889	686
Kirkey, J.	Teacher	111,889	220
Kirkey, S.	Teacher Principal Designate	108,301	219
Kirsch, B.	District Principal of Early Learning	166,211	8,481
Kirschner, L.	Teacher	86,969	219
Klassen, R.	Teacher	83,310	219
Kleckner, J.	Director of Instruction Learning and Innovation	179,947	9,627
Klinger, H.	Teacher	109,351	219
Knibbs, N.	Teacher	109,351	219
Knight, A.	Teacher Curricular Lead	112,562	291
Knight, C.	Teacher	102,388	219
Knorr, K.	Teacher	107,690	219
Knox, K.	Teacher	90,753	219
Koblischke, J.	Teacher	76,636	269
Kobryn, E.	Teacher	77,259	278
Koch, K.	Teacher	99,604	219
Koch, M.	Teacher Curricular Lead	98,497	269
Koebel, L.	Teacher	102,133	219
Koga, B.	Operations Electrician	88,148	458
Kohlen, K.	Teacher Principal Designate	111,844	219
Kohlman, M.	Teacher	85,871	247
Kolesar, V.	Teacher - Consultant	103,222	3,942
Konneke, M.	Vice Principal Elementary	130,972	2,589
Konte, S.	Teacher	87,453	365
Kormany, M.	Vice Principal Secondary	145,798	1,810
Korzinski, S.	Teacher	92,695	219
Koski, T.	Operations Mechanical	88,356	364
Koskie, J.	Teacher	111,330	3,116
Kozak, T.	Teacher	92,203	269
Koziol, A.	Teacher	79,060	219
Kozoway, M.	Teacher	111,889	1,554
Kraft, A.	Teacher	105,767	220
Kraft, J.	Teacher	103,692	219
Kramer, J.	Teacher	110,909	242
Kramer, K.	Teacher	80,635	220
Krastel, N.	Teacher	99,883	275
Krause, A.	Teacher	76,636	219
Krebbbers, T.	Teacher	110,840	219
Krilow, G.	Teacher	83,381	654
Kruger, K.	Teacher	102,133	427
Kruiswyk, J.	Teacher	91,334	453
Kruschel, T.	Technician	91,480	94
Kryczka, C.	Teacher	100,739	2,966
Kuffner, S.	Teacher	102,613	219
Kuhn, B.	Principal Middle	161,981	3,354
Kuhn, N.	Teacher	82,309	271
Kuhn, V.	Bus Driver	75,146	-
Kulak, M.	Teacher	111,889	3,345
Kurio, L.	Teacher	98,416	1,716
Kuzik, T.	Vice Principal Elementary	130,972	1,693
Labanowicz, P.	Teacher	100,906	219
Labrecque, N.	Teacher	81,279	220
Labrie, N.	Human Resources Manager	131,626	2,759
Labrie, S.	Principal Elementary	149,308	1,922

Employee Name	Position Title	Remuneration	Expenses
Lafleur, W.	Teacher Curricular Lead	115,143	2,002
Lafontaine, K.	Teacher	115,055	1,138
Laird, J.	Principal Secondary	166,211	2,117
Laitinen, J.	Teacher	111,844	3,133
Lahey, K.	Teacher	113,080	299
Lalonde, A.	Assistant Superintendent	223,992	23,647
Lamb, R.	Teacher	119,835	892
Lambert, L.	Assistant Transportation Manager	97,721	3,271
Lambert, X.	Teacher	77,345	219
Landale, S.	Operations Mechanical HVAC	82,479	436
Landry, S.	Teacher	111,844	418
Lane, A.	Teacher	108,029	213
Lane, R.	Teacher	94,900	269
Langlois, H.	Teacher	109,394	219
Langlois, K.	Teacher - Consultant	117,532	3,411
Lapointe, J.	Teacher	84,519	219
Larkin, S.	Teacher	96,994	219
Larmet, R.	Principal Elementary	149,308	2,648
LaRose, C.	Operations Mechanic	86,130	652
Laverock, T.	Teacher	95,287	219
Lavoie, K.	Teacher	89,403	269
Law, R.	Teacher	112,723	1,957
Laycock, S.	Teacher	110,316	219
Lea, D.	District Principal of Human Resources	166,211	2,793
Lea, S.	Teacher	111,889	400
Leboe, N.	Teacher	107,783	3,602
Lecours, M.	Teacher	111,932	219
Legebokoff, L.	Teacher	102,133	219
Leger, E.	Teacher Curricular Lead	89,777	249
Lehmann, K.	Teacher	94,170	219
Lemon, J.	Principal Elementary	149,308	1,787
Lenardon, A.	Teacher	102,092	218
Leone, T.	Teacher	100,160	219
Lesiuk, C.	Teacher	102,092	219
Lesiuk, L.	Teacher	90,097	219
Leslie, H.	Teacher	82,855	548
Letskeman, H.	Teacher	114,925	437
Letourneau, S.	Teacher	101,269	219
Lewis, E.	Teacher	80,890	268
Lewis, J.	Teacher	99,321	220
Lewis, J.	Teacher	75,403	80
Lewis, T.	Teacher	111,844	-
L'Henaff, A.	Teacher	76,458	219
L'Henaff, J.	Teacher	111,085	219
Liebel, A.	Teacher Curricular Lead	109,394	219
Liebel, S.	Teacher	111,932	472
Light, N.	Teacher	84,789	220
Light, S.	Teacher	82,460	219
Lindsay, L.	Teacher	107,224	219
Locke, A.	Teacher	98,361	3,401
Lockwood, K.	Teacher	101,663	219
Loewen, A.	Teacher Curricular Lead	75,927	220
Loewen, J.	Teacher	98,121	7,837
Loewen, J.	Teacher	94,772	400
Long, A.	Teacher	80,483	830
Long, J.	Teacher	110,463	1,115
Long, J.	Teacher	95,635	352
Longman, T.	Teacher Curricular Lead	102,387	275
Lonstrup, K.	Teacher	88,932	219
Lopez, A.	Teacher Curricular Lead	78,409	220
Lou, V.	Teacher	106,301	219
Loveridge-Marks, J.	Vice Principal Secondary	122,865	1,708
Lovering, D.	Teacher	111,862	219
Lovich, B.	Teacher	108,259	219
Low, B.	Teacher	102,161	219
Low, K.	Teacher Curricular Lead	103,497	612
Low, M.	Teacher	81,737	239
Lowe-Walker, W.	Teacher	102,173	220
Loyst, D.	Teacher	103,012	219
Luedee, M.	Teacher	107,309	3,579
Luff, C.	Teacher	75,312	219

Employee Name	Position Title	Remuneration	Expenses
Lum, C.	Teacher	104,984	219
Lunde, M.	Teacher	91,172	219
Lundquist, L.	Teacher	109,394	219
Luthin, C.	Teacher	106,777	219
Lutz, R.	Operations Millwright	79,768	-
Lwowska, P.	Teacher	99,784	220
Lwowski, C.	Teacher	112,343	219
MacAfee, A.	Teacher	109,351	219
MacDonnell, A.	Teacher	109,351	219
MacDowell, A.	Teacher Principal Designate	102,131	219
MacGregor, T.	Vice Principal Middle	138,387	2,061
MacKay, J.	Teacher	109,307	219
Mackenzie, E.	Teacher	75,512	219
MacKenzie, J.	Teacher	101,663	219
MacKenzie, S.	Teacher Curricular Lead	115,100	245
Mackenzie, V.	Teacher	97,474	219
Mackereth, J.	Teacher	111,932	247
MacKinnon, R.	Teacher	80,209	220
MacLean, T.	Teacher	109,351	219
MacLeod, B.	Principal Elementary	157,760	2,053
Macmahon, J.	Technician	91,871	110
MacPherson, M.	Teacher	102,133	219
MacPherson, W.	Teacher	111,889	219
Maddock, B.	Teacher	84,489	220
Maddox, T.	Teacher	102,133	220
Madson, A.	Teacher	77,116	219
Magliocchi, M.	Teacher Curricular Lead	98,846	219
Mahan, D.	Teacher	109,351	219
Maida, E.	Teacher Principal Designate	112,996	249
Maier, G.	Teacher	111,609	1,204
Maier, I.	Teacher	79,924	-
Major, C.	Teacher	102,161	264
Makowetski, J.	Teacher	91,883	119
Malfair, V.	Director of Instruction International Education & Settlement Services	183,772	7,368 *
Malone, P.	Teacher	102,092	219
Mamchur, L.	Teacher	106,989	249
Manana, S.	Teacher	102,991	219
Manca, T.	Teacher	109,351	247
Manders, B.	Teacher	112,299	219
Mandoli, C.	Teacher	103,525	292
Manoin, S.	Teacher	101,153	219
Mansley, K.	Teacher Curricular Lead	114,026	2,278
Mansley, R.	Principal Secondary	157,760	1,764
Mantilla, M.	Teacher	102,133	219
Manuel, L.	Teacher	101,073	241
Mapoles, T.	Teacher	103,755	219
Marazita, A.	Teacher	81,391	130
Marcil, N.	Teacher	102,133	219
Marcuk, B.	Teacher	111,889	219
Marees, J.	Teacher Curricular Lead	82,592	219
Margerison, S.	Teacher	114,136	218
Marino, B.	Teacher	101,847	219
Marino, J.	Operations Carpenter	81,993	34
Marks, C.	Teacher	109,886	477
Marks, D.	Teacher	113,659	220
Markus, J.	Teacher	85,899	175
Marples, L.	Teacher Curricular Lead	84,437	220
Marques, L.	Teacher	81,738	175
Marrs, C.	Teacher	93,330	219
Marrs, K.	Teacher	111,932	220
Marrs, M.	Teacher Principal Designate	115,194	269
Marshall, C.	Teacher	110,041	77
Marshall, J.	Teacher	102,802	347
Marshall, K.	Teacher - Consultant	97,025	5,162
Marshall, L.	Teacher	102,173	524
Marshall, M.	Teacher	81,779	219
Marsich, W.	Teacher	102,133	219
Martens, J.	Teacher	100,250	80
Martens, N.	Technician	79,783	4,712
Martens, R.	Teacher	90,236	219
Martin, C.	Teacher	111,844	219

Employee Name	Position Title	Remuneration	Expenses
Martin, J.	Teacher	102,133	219
Martin, J.	Teacher	83,662	219
Martin, T.	Teacher	90,428	290
Martin, V.	Teacher	111,644	216
Martin, W.	Teacher	96,877	219
Martinson, K.	Teacher	87,440	226
Marton, L.	Teacher Curricular Lead	113,341	247
Massey, I.	Teacher	76,608	220
Matheson, A.	Teacher	90,821	369
Matheson, L.	Teacher	102,133	220
Matheson, R.	Teacher	102,153	220
Matonog, E.	Teacher	103,525	77
Matthews, C.	Teacher	78,241	1,938
Matthews, J.	Teacher	78,764	219
Maundrell, B.	Teacher	102,173	219
Maxwell, C.	Teacher	102,133	219
Maxwell, K.	Teacher	111,197	26
May, J.	Teacher	103,430	219
Mayer, T.	Teacher	102,108	1,225
Mazey, C.	Teacher	109,562	219
McAndrew, N.	Teacher	101,623	249
McArthur-Grant, K.	Teacher	92,146	175
McCabe, D.	Teacher Curricular Lead	104,874	2,340
McCall, P.	Teacher	89,915	1,241
McCann, B.	Teacher	111,932	445
McCarthy, L.	Teacher	108,769	72
McClean, J.	Teacher Curricular Lead	95,906	219
McClellan, K.	Teacher	102,133	219
McCombie, K.	Teacher	102,092	219
McCormack, F.	Teacher	102,092	219
McCrary, D.	Teacher	99,155	835
McDell, D.	Teacher	89,511	131
McDonald, M.	Teacher	79,072	219
McDonnell, C.	Teacher	111,932	219
McDowall, K.	Teacher	111,932	251
McEvoy, J.	Principal Elementary	143,847	2,886
McEwen, B.	Executive Director of Human Resources	210,493	1,585
McEwen, L.	Teacher	111,889	219
McGarry, D.	Teacher	115,143	13,952
McGlinchey, L.	Teacher	80,225	-
McGuigan, S.	Teacher	109,351	219
McIlmoyle, S.	Teacher Principal Designate	105,997	219
McIlmoyle, S.	Teacher Department Head	105,344	2,423
McKay, B.	Vice Principal Secondary	95,741	92
McKee, S.	Teacher	110,102	3,132
McKendrick, I.	Teacher	109,307	218
McKenzie, C.	Teacher	102,092	219
McLane, T.	Teacher	102,173	269
McLaughlin, T.	Teacher	77,700	219
McLeod, C.	Teacher	111,862	219
McLeod, J.	Teacher	111,330	-
McNabb, A.	Teacher	99,459	587
McNabb, P.	Teacher Curricular Lead	94,634	264
McParland, J.	Teacher	111,330	220
McPhail, L.	International Education Homestay Coordinator	81,407	15,848 *
McRae, K.	Teacher	111,844	3,655
McWhirter, J.	Teacher Curricular Lead	115,100	245
Mee, S.	Teacher Curricular Lead	114,541	331
Melia, T.	Teacher	86,015	219
Melin, H.	Teacher	85,147	220
Melle, A.	Teacher	108,848	218
Menzies, S.	Teacher	102,133	219
Messent, N.	International Education Homestay Coordinator	81,236	15,686 *
Messer, B.	Teacher	101,113	219
Messer, S.	Custodial Manager	102,048	1,376
Meyers, K.	Teacher	102,388	219
Meynell, A.	Teacher	111,114	219
Michaud, M.	Teacher	110,211	-
Micklos, M.	Teacher	106,787	219
Middleton, T.	Principal Elementary	157,760	1,849
Miles, M.	Teacher	77,345	219

Employee Name	Position Title	Remuneration	Expenses
Millar, R.	Teacher Curricular Lead	115,100	245
Miller, A.	Vice Principal Middle	134,679	1,944
Miller, A.	Teacher	111,932	1,390
Miller, B.	Teacher	78,054	440
Miller, C.	Teacher	75,218	357
Miller, P.	Teacher	78,378	219
Miller, R.	Vice Principal Elementary	110,378	768
Miller, T.	Teacher	109,351	219
Millikin, R.	Assistant Custodial Manager	102,679	280
Mills, K.	Teacher	109,351	297
Mills-Doherty, C.	Teacher Curricular Lead	86,500	331
Milnes, A.	Teacher	101,683	219
Mimic, T.	Teacher	102,133	219
Minkus, J.	Principal Elementary	157,760	1,827
Minkus, M.	Teacher	110,727	1,405
Minshull, A.	Teacher	109,351	424
Mireau, D.	Teacher	111,889	219
Mireau, L.	Teacher	111,889	219
Mitchell, A.	Teacher	86,754	255
Mitchell, E.	Teacher	102,316	219
Moase, J.	Teacher	111,889	219
Moffatt, J.	Teacher	109,767	219
Mohr, J.	Teacher	111,889	220
Moisan, E.	Teacher	80,890	158
Molzahn, T.	Teacher	102,133	219
Montazi, T.	Teacher	111,778	555
Mondor, P.	Teacher	102,092	219
Montalbetti, S.	Teacher	91,117	1,014
Montgomery, J.	Teacher	101,918	219
Moore, B.	Teacher	89,880	219
Moore, C.	Teacher	82,902	219
Moore, M.	Teacher	78,966	80
Moore, T.	Teacher	109,394	220
Morash, C.	Teacher	75,208	319
Morden, K.	Teacher	111,844	219
Morgan, N.	Teacher	109,394	219
Morgan, S.	Teacher	76,281	210
Morin, N.	Vice Principal Elementary	138,387	2,896
Morneau, C.	Operations Plumbing	79,559	1,621
Morris, C.	Teacher	109,562	219
Morrison, J.	Teacher	101,643	219
Morrone, J.	Principal Elementary	157,760	2,220
Mort, M.	Teacher	91,105	255
Mortenson, K.	Teacher	89,880	219
Mota, A.	Teacher	102,173	219
Mulleny, K.	Teacher	106,363	1,693
Mullings, E.	Teacher	111,932	1,950
Mulvaney, H.	Teacher	102,032	219
Mundie, L.	Teacher	111,687	219
Munroe, J.	Teacher	89,546	1,895
Murdain, S.	Teacher Curricular Lead	111,889	309
Mushansky, K.	Teacher	102,118	1,020
Mustard, S.	Teacher	111,889	455
Myrah, S.	Teacher	110,727	219
Najdychor, M.	Operations Painter	81,209	492
Naka, M.	Teacher	101,582	219
Nanci, B.	Teacher	77,727	277
Nault, K.	Teacher	110,256	368
Neer, D.	Teacher	111,889	1,298
Nelson, L.	Teacher	89,757	833
Nelson, T.	Vice Principal Middle	95,359	1,493
Nemet, T.	Teacher	78,054	291
Neufeld, M.	Teacher Principal Designate	102,912	247
Neville, J.	Teacher Curricular Lead	92,968	3,270
Nevoral, L.	Teacher	111,889	220
Newell, C.	Teacher	109,513	219
Newell, M.	Teacher	81,013	20
Newman, M.	Vice Principal Elementary	138,387	1,845
Nicholls, K.	Teacher Principal Designate	111,728	219
Nichols, T.	Teacher	111,330	247
Nickel, K.	Teacher Department Head	107,803	220

Employee Name	Position Title	Remuneration	Expenses
Nickerson, C.	Teacher	109,930	219
Nicol, C.	Teacher	101,582	219
Nicolai, C.	Teacher	75,768	219
Nittel, K.	Teacher	111,609	259
Nittel, K.	Teacher	108,805	219
Noakes, H.	Teacher	84,760	447
Nobes, K.	Teacher	96,388	219
Noel, M.	Technician	77,038	1,517
Noonan, E.	Teacher	94,053	218
Norbraten, T.	Teacher Curricular Lead	115,100	2,278
Novak, S.	Teacher	102,133	252
Nuessler, K.	Teacher Curricular Lead	121,376	219
Nurmsoo, K.	Teacher	106,915	319
Nye, C.	Teacher	111,889	219
Nygaard, M.	Teacher	101,683	219
Nystrom, S.	Teacher	76,924	327
Oakes, C.	Vice Principal eSchool Learning	142,092	3,666
Oakes, S.	Teacher	111,889	242
Oakes, W.	District Principal of International Education	162,282	10,741 *
Obedkoff, C.	Teacher	101,770	219
O'Connor, A.	Teacher	113,913	219
O'Connor, D.	Teacher	76,470	-
O'Dell, J.	Teacher	96,892	269
O'Donnell, M.	Teacher	111,889	2,504
Ogg, C.	Teacher	111,932	219
Ohashi, T.	Teacher Department Head	115,100	293
Ohlin, C.	Teacher	102,567	219
Oldach, K.	Teacher	98,885	1,958
Olinger, L.	Teacher	102,173	219
Oliver, N.	Technician	78,358	-
Olsen, J.	Teacher	101,918	219
Olson, M.	Teacher Curricular Lead	93,168	219
Oltsher, S.	Teacher	90,170	219
Onespot, N.	Teacher	109,260	1,707
Opperman, R.	Teacher - Consultant	117,254	2,838
Ortwein, T.	Teacher	85,856	218
Otke-Ropotar, A.	Teacher	108,833	298
Ouellette, T.	Operations Structural	87,432	145
Ovelson, C.	Teacher - Consultant	121,004	97
Ovelson, R.	Director of Instruction Feeding Futures	186,312	4,702
Overholt, J.	Teacher Curricular Lead	93,883	219
Owen, D.	Teacher	110,408	131
Owens, B.	Principal Elementary	138,387	1,962
Owens, M.	Teacher	110,415	284
Oye, L.	Teacher	110,213	247
Pakkar, H.	Teacher	97,156	464
Palahniuk, S.	Teacher	101,113	219
Paquette, D.	Teacher	102,173	219
Paquin, E.	Teacher	78,409	219
Park, Y.	Teacher	82,729	219
Parker, C.	Teacher Curricular Lead	101,194	219
Parker, R.	Teacher	101,522	319
Parker, S.	Principal Secondary	166,211	2,622
Parmar, H.	Teacher Curricular Lead	111,889	10,012
Parmar, S.	Teacher	109,351	219
Parrotta, N.	Teacher	99,705	269
Parry, S.	Teacher	115,795	1,759
Partington, B.	Teacher	89,726	-
Pasitney, C.	Teacher	78,375	242
Pastinelli, M.	Vice Principal Elementary	130,972	2,549
Patrick, N.	Teacher	109,351	520
Patterson, D.	Teacher	110,840	218
Pauls, R.	Teacher	80,472	275
Pavlic, T.	Teacher	111,154	220
Payjack, M.	Teacher	105,678	219
Payne, K.	Teacher	109,394	241
Paynter, L.	Teacher	109,103	219
Pazio, K.	Teacher	102,133	274
Pearson, S.	Teacher	102,133	219
Peleshytyk, L.	Teacher	102,092	218
Pembleton, A.	Teacher	86,114	218

Employee Name	Position Title	Remuneration	Expenses
Pendergast, D.	Teacher	113,006	220
Pendergast, E.	Teacher	102,149	219
Pengilly, J.	Teacher	111,889	220
Penner, A.	Teacher	111,824	218
Penner, J.	Teacher	111,778	-
Penner, L.	Teacher	110,017	219
Penner, O.	Teacher	115,143	257
Penner, S.	Teacher Curricular Lead	92,931	219
Pentland, T.	Teacher	89,695	219
Pepin, R.	Teacher	104,154	584
Perry, C.	Teacher	102,133	522
Perry, T.	Teacher - Consultant	117,786	3,043
Person, M.	Teacher	83,638	219
Peters, B.	Operations Plumbing	81,997	236
Peters, C.	Teacher	108,818	587
Peters, K.	Teacher	109,351	219
Peters, M.	Teacher	77,700	219
Petersen, L.	Teacher	111,644	219
Petkau, J.	Teacher	75,554	219
Petryshyn, D.	Teacher	108,904	219
Phillips, M.	Teacher	108,904	219
Phillips, W.	Teacher	80,701	219
Piasentin, D.	Teacher Curricular Lead	115,100	219
Piasentin, L.	Teacher	101,889	-
Piasentin, P.	Teacher	78,585	154
Piche, A.	Teacher	102,572	275
Pinder, A.	Teacher	89,367	219
Pitt, S.	Teacher	76,186	219
Pizzey, M.	Teacher	82,870	219
Plitt, G.	Teacher	89,390	219
Plunet, D.	Operations Plumbing	77,513	1,560
Poole, J.	Teacher	89,915	376
Poon, M.	Hardware/Software Technician	76,966	-
Popoff, R.	Vice Principal Elementary	110,259	2,438
Portsmouth-Dodd, S.	Teacher	112,562	219
Portwood, A.	Teacher	111,889	219
Portwood, J.	Teacher	90,125	219
Pouliot, L.	Teacher	99,628	219
Pourmokhtari, K.	Teacher	90,823	297
Powlesland, B.	Teacher	110,213	219
Prasad, J.	Vice Principal Secondary	142,082	2,203
Prasad, J.	Teacher	100,039	219
Prchal, J.	Teacher	91,423	220
Prediger, J.	Teacher	109,351	219
Prescott, B.	Teacher	103,052	219
Prescott, J.	Teacher	102,572	219
Preston, M.	Teacher	102,133	220
Price, P.	Teacher	115,055	247
Printz, R.	Teacher	109,351	723
Proch, D.	Teacher Curricular Lead	79,827	219
Proctor, M.	Teacher	101,663	225
Prodger, J.	Teacher	111,889	219
Prokopchuk, G.	Transportation Manager	131,592	2,186
Proskiw, J.	Teacher	94,900	219
Proulx, D.	Teacher	111,120	-
Pudlas, K.	Teacher	97,150	268
Pulice-Smith, C.	Teacher - Consultant	119,835	2,228
Rabinovitch, J.	Teacher	102,133	463
Racine, R.	Teacher Department Head	98,640	364
Racz, K.	Teacher	95,114	219
Ragobar, D.	Teacher	76,606	701
Ragoonaden, A.	Principal Central Schools	161,986	2,586
Ragoonaden, M.	Teacher	110,213	247
Rajabally, M.	Teacher	111,285	219
Ramsey, D.	Teacher Curricular Lead	112,562	290
Ramsey, J.	Vice Principal Middle	134,679	3,048
Rathjen, A.	Teacher	102,173	673
Read, S.	Principal Elementary	149,308	1,779
Redfearn, M.	Teacher Department Head	95,404	304
Redman, M.	Teacher	102,628	461
Reed, J.	Teacher	109,351	220

Employee Name	Position Title	Remuneration	Expenses
Regan, K.	Teacher	89,466	219
Reiben, B.	Teacher	95,734	219
Reid, A.	Vice Principal Middle	118,981	491
Reid, H.	Teacher	95,209	26
Reimann, D.	Teacher	87,317	2,291
Reisdorf, H.	Teacher	78,363	219
Reiter, N.	Teacher	92,912	270
Reiter, R.	Operations Electrician	81,572	707
Relova, M.	Principal Elementary	157,760	3,114
Relova, R.	Teacher	111,609	1,166
Rempel, J.	Teacher	94,557	1,489
Renkema, J.	Teacher	82,525	219
Renner, A.	Teacher	79,964	214
Rever, J.	Assistant Superintendent	234,074	25,503
Reynaud, K.	Teacher	102,133	259
Reynolds, D.	Teacher	111,889	434
Reynolds, L.	Teacher	115,100	218
Reynoldson, L.	Teacher	114,285	792
Ribalkin Zanon, T.	Teacher	110,351	3,465
Rice, E.	Teacher	78,763	430
Rice, P.	Teacher	102,133	219
Richards, C.	Teacher	100,389	219
Richards, L.	Teacher	82,475	219
Richards, M.	Teacher	81,448	219
Richardson, C.	Teacher - Consultant	98,328	2,014
Richardson, J.	Teacher Curricular Lead	86,449	219
Richardson, M.	Teacher	111,844	218
Richardson, M.	Teacher	108,761	219
Ringguth, M.	Teacher	109,351	219
Rippel, H.	Teacher	101,618	219
Risso, N.	Teacher	89,880	245
Rivet, D.	Teacher	76,991	219
Robb, L.	Teacher	109,394	299
Robbins, R.	Teacher	100,565	219
Roberts, D.	Teacher	109,930	269
Roberts, S.	Teacher	111,889	220
Robertson, J.	Teacher	79,800	1,203
Robertson, N.	Teacher	102,173	219
Robertson, N.	Teacher	102,173	219
Robertson, S.	Teacher	102,092	219
Robinson, J.	Assistant Superintendent	223,910	28,268
Robinson, J.	Teacher Curricular Lead	105,303	1,225
Robinson, K.	Teacher Curricular Lead	114,610	245
Robinson, K.	Teacher	76,627	219
Robinson, L.	Teacher	98,564	-
Robinson, R.	Teacher	82,442	219
Roche, S.	District Principal Inclusive Education	166,211	9,253
Rode, K.	Teacher	111,889	900
Rodricks, F.	Teacher	111,285	1,750
Rodriguez, E.	Teacher	109,381	269
Rodway, K.	Teacher	78,024	219
Roffey, N.	Teacher	81,154	219
Rogall, J.	Teacher	111,889	1,054
Rogall, L.	Teacher Principal Designate	102,296	431
Rogers, C.	Teacher	96,147	1,147
Rogers, G.	Teacher	89,880	363
Rogers, J.	Teacher	109,391	701
Rogers, R.	Teacher	82,176	125
Romano, L.	Teacher	102,169	219
Rooke, H.	Teacher	79,881	219
Rootes, K.	Teacher	83,658	219
Rosco, J.	Teacher	103,346	248
Rose, K.	Teacher	83,728	219
Roshinsky, T.	Operations Welder	78,993	625
Rosove, A.	Teacher	75,871	219
Ross, A.	Teacher	111,374	220
Ross, H.	Teacher	75,562	208
Ross, J.	Teacher	99,877	248
Ross, K.	Teacher	90,170	219
Ross, L.	Teacher	111,375	257
Ross, M.	Teacher	85,624	125

Employee Name	Position Title	Remuneration	Expenses
Rotheisler, S.	Teacher	89,511	175
Roxin, K.	Teacher	101,649	319
Roy, H.	Teacher	98,416	387
Royan, S.	Teacher	81,706	695
Rubadeau, J.	Teacher Curricular Lead	112,317	219
Ruble, C.	Teacher	76,960	219
Rubuliak, J.	Teacher Curricular Lead	115,037	3,326
Russell, C.	Vice Principal Indigenous Education	142,092	6,838
Ryan, K.	Teacher	109,394	219
Ryan, M.	Operations Mechanical	89,761	819
Ryga, S.	Teacher	102,092	220
Sabouniha, J.	Teacher	75,329	219
Sahota, A.	Teacher	92,912	219
Sanbrooks, J.	Principal Elementary	149,788	2,209
Sandvold, J.	Teacher	102,388	219
Santucci, C.	Teacher	111,094	219
Saraceni, E.	Principal Middle	125,797	94
Sarbit, E.	Teacher Principal Designate	109,896	341
Sarria, A.	Teacher	81,690	242
Saunders, A.	Teacher	82,071	168
Saunders, J.	Teacher	106,370	191
Savage, S.	Teacher	105,052	219
Sawatzky, B.	Teacher Curricular Lead	115,655	709
Sawchuk, H.	Teacher	109,351	247
Schafer, C.	Teacher	102,133	297
Schafer, K.	Teacher	101,153	297
Scheidt, D.	Operations Irrigation	78,539	235
Schilter, K.	Teacher	111,889	219
Schjodt, A.	Teacher	111,889	219
Schmalz, K.	Teacher	89,461	297
Schmidt, B.	Teacher	84,731	219
Schmitt, W.	Teacher	111,889	220
Schneider, J.	Communications Officer	86,901	3,576
Schock, H.	Energy & Sustainability Manager	121,069	1,127
Schroeder, E.	Teacher	86,684	219
Schroeder, N.	Teacher	78,763	219
Schuler, T.	Teacher Curricular Lead	109,307	219
Schultz, D.	Teacher	102,522	153
Schultz, M.	Teacher	75,218	219
Schultz, T.	Teacher	111,889	284
Schulz, D.	Teacher	101,837	220
Schwartz, L.	Teacher	95,060	276
Scorgie, R.	Teacher	111,932	219
Scott, K.	Teacher	96,683	219
Scott, S.	Teacher	109,351	219
Scott, T.	Teacher Principal Designate	111,562	219
Sears, D.	Technician	81,618	5,750
Sebulsky, T.	Teacher	90,579	219
Seeley, T.	Teacher Curricular Lead	104,324	220
Segec, D.	Teacher	79,763	255
Selkirk, M.	Teacher	90,804	219
Semancik, A.	Teacher	111,889	2,043
Semashkewich, E.	Teacher	89,676	219
Semeniuk, D.	Teacher	102,133	219
Semeniuk, M.	Teacher	102,133	220
Semsch, J.	Teacher	82,986	219
Senger, M.	Teacher	75,876	-
Sewell, R.	Teacher	87,763	219
Shaffer, S.	Teacher	76,991	219
Shahi, D.	Purchasing Manager	103,178	1,107
Shane, B.	Teacher	112,562	264
Shane, D.	Teacher	102,133	245
Shanks, T.	Teacher	101,853	219
Shannon, P.	Teacher	107,945	219
Shannon, S.	Teacher	83,694	219
Sharko, C.	Teacher Department Head	113,859	220
Sharma, A.	Business Process Manager	118,597	3,353
Sharpe, K.	Teacher	98,800	255
Shaw Naka, D.	Teacher	75,774	167
Shaw, B.	Teacher	111,889	220
Shaw, G.	Teacher Department Head	112,935	366

Employee Name	Position Title	Remuneration	Expenses
Shaw, T.	Teacher - Consultant	119,791	4,124
Sheehan, L.	Teacher	99,838	219
Shevchuk, D.	Teacher Department Head	115,143	2,305
Shin, K.	Teacher Principal Designate	112,542	219
Shumka, S.	Teacher	101,918	297
Sibbald, C.	Teacher	109,121	255
Siddall, N.	Teacher	111,644	39
Sides-Blanchard, K.	Teacher	111,513	219
Sieben, J.	Teacher	109,034	219
Sieben, S.	District Principal of Transitions	166,211	6,150
Siemens, A.	Teacher	109,238	172
Siemers, K.	Teacher	109,307	594
Siever, N.	Teacher	102,133	406
Sikic, D.	Teacher	111,175	219
Sikora, K.	Teacher	75,876	219
Silver, A.	Teacher	102,159	-
Simpson, L.	Teacher	113,006	502
Sims, P.	Teacher	87,105	270
Sinclair, J.	Teacher	103,535	219
Singer, N.	Teacher	109,351	219
Singh, H.	Teacher	109,351	219
Sinhuber, E.	Teacher	111,932	269
Sininger, K.	Teacher	101,153	848
Skelton, L.	Teacher	110,399	219
Skilbeck, K.	Teacher	102,086	219
Skogstad, J.	Teacher	110,909	608
Smith, A.	Teacher	111,889	226
Smith, B.	Vice Principal Middle	97,653	1,734
Smith, D.	Teacher	112,447	242
Smith, J.	Teacher	102,133	219
Smith, L.	Teacher	109,350	219
Smith, M.	Teacher Curricular Lead	112,562	600
Smith, S.	Teacher	111,844	992
Smith, S.	Teacher	102,133	219
Snarski, N.	Teacher	85,421	219
Snow, S.	Teacher	79,760	219
Snuggs, D.	Teacher	102,133	249
Sodaro, M.	Teacher	110,771	514
Sodaro, T.	Teacher	111,844	219
Sommerfeld, S.	Teacher	89,901	954
Sookocheff, W.	Teacher	109,394	219
Sookochoff, B.	Teacher	111,889	220
Soukeroff, A.	Teacher	107,869	219
Sousa, R.	Teacher	115,055	439
Sparks, A.	Teacher	91,849	219
Speirs, M.	Teacher	87,912	593
Spencer, N.	Teacher	84,437	247
Spies, S.	Teacher	111,889	259
Spinks, A.	Teacher	111,629	219
Springer, K.	Teacher	84,597	238
Sproule, C.	Teacher	109,351	219
Sra, S.	Teacher	111,932	247
St. Amour, S.	Teacher	77,230	1,359
Stacey, G.	Teacher	111,889	433
Stack, H.	Teacher	82,903	219
Stafford, T.	Teacher	98,416	197
Stanford, B.	Teacher	94,514	269
Stanley, L.	Teacher	79,795	269
Stapleton, A.	Teacher	109,394	269
Stariha, A.	Teacher	117,508	325
Starling, J.	Teacher	99,705	218
Steciuk, R.	Teacher	136,226	200
Steen, M.	District Principal of Human Resources	110,122	-
Steen, R.	Assistant Superintendent	234,776	14,672 *
Stephen, M.	Teacher Curricular Lead	95,999	1,533
Stephenson, G.	Teacher	104,317	291
Stetski, K.	Teacher	105,109	74
Stevens, L.	Teacher - Consultant	121,755	4,704
Stevenson, S.	Principal Elementary	121,235	2,609
Stewart, B.	Teacher	111,889	247
Stewart, J.	Teacher	102,137	247

Employee Name	Position Title	Remuneration	Expenses
Stewart, K.	Teacher	111,418	444
Stewart, K.	Teacher	91,976	219
Stiles, A.	Teacher	79,118	219
Stolar, J.	Teacher	97,270	247
Stone, C.	Teacher	115,143	269
Stone, L.	Teacher	81,277	219
Stonebridge, K.	Teacher	108,287	219
Stoski, M.	Teacher Department Head	104,100	220
Stovel, T.	Teacher	115,143	257
Stowell, M.	Teacher Department Head	105,384	219
Strachan, J.	Teacher Department Head	115,055	219
Strachan, L.	Teacher	111,889	219
Stratton, S.	Teacher	98,685	614
Street, K.	Teacher	78,732	219
Strobel, C.	Teacher Principal Designate	99,597	242
Strukoff, C.	Teacher	111,443	219
Stuart, R.	Teacher	106,244	219
Stubbs, J.	Project Manager	103,135	203
Styles, M.	Teacher	100,603	220
Subedi, B.	Teacher	86,333	-
Sullivan, C.	Executive Assistant Human Resources	81,583	74
Summerland, J.	Teacher	76,546	175
Sveistrup, B.	Teacher	101,153	219
Swabey, C.	Teacher	102,092	219
Swanson, D.	Teacher	111,889	219
Swystun, D.	Director of IT Business & Technology Services	157,614	2,272
Sytnick, J.	Operations Mechanic	87,383	2,205
Szalay, M.	Teacher Curricular Lead	89,672	397
Szewczyk, J.	Teacher	107,687	282
Tabbemor, C.	Teacher	111,932	259
Taber, D.	Teacher	75,218	219
Tabor, A.	Teacher	78,273	219
Tadeo, K.	Teacher	81,568	502
Tait, K.	Teacher	105,235	241
Tam, D.	Teacher	86,077	276
Tambasco, G.	Teacher Curricular Lead	115,355	245
Taylor, L.	Teacher	93,431	125
Taylor, N.	Teacher	94,016	219
Taylor, R.	Health & Wellness Manager	115,554	3,337
Taylor, R.	Teacher Curricular Lead	107,979	567
Taylor, S.	Teacher	96,735	218
Taylor, T.	Teacher	113,404	244
Taylor, W.	Teacher	102,092	219
Temme, C.	Teacher	102,092	249
Tennant, L.	Teacher Curricular Lead	157,145	219
Tether, N.	Teacher	111,844	2,576
Thibert, P.	Teacher	101,153	219
Thiessen, E.	Teacher	90,339	219
Thiessen, J.	Teacher	94,835	28
Thompson, C.	Teacher Curricular Lead	110,090	218
Thompson, J.	Teacher	86,204	219
Thompson, K.	Teacher	109,351	219
Thomson, C.	Teacher Curricular Lead	105,344	305
Tidy, S.	Teacher	92,192	219
Tjosvold, C.	Operations Plumbing	83,064	56
Tobin, S.	Teacher	100,753	-
Tongue, M.	Technician	85,364	-
Tonn, C.	Vice Principal Middle	134,679	1,816
Tostenson, S.	Teacher	100,652	219
Toth, A.	Teacher	76,126	219
Trainor, T.	Teacher	111,919	219
Tran, S.	Teacher	75,690	319
Tremblay, E.	Teacher	87,624	520
Trenholm, A.	Teacher	102,173	1,201
Triggs, F.	Teacher	106,833	543
Tromsness, J.	Teacher	87,160	275
Tronnes, T.	Teacher Curricular Lead	84,779	218
Trottier, A.	Teacher	78,575	219
Trozzo, D.	Teacher	109,351	158
Tucker, M.	Teacher	81,955	219

Employee Name	Position Title	Remuneration	Expenses
Turik, R.	Teacher	78,051	219
Tymos, J.	Teacher Curricular Lead	97,876	726
Umeris, S.	Teacher	111,889	219
Vakharia, J.	Teacher	88,128	1,034
Valentino, D.	Teacher	102,133	219
Valiant, C.	Teacher	109,351	219
Vallance, B.	Teacher	87,512	219
Van Dyk, E.	Teacher	102,092	218
Van Goor, C.	Teacher	100,565	219
Van Oyen, E.	Teacher	78,081	219
Vander Gulik, D.	Operations Mechanic	84,906	643
Vandertoolen, C.	Teacher	112,430	315
Vandervoort, K.	Teacher	111,977	219
Vargo, L.	Teacher	98,604	219
Vasko, T.	Teacher	102,100	242
Vaton, T.	Teacher	80,918	219
Vautour, M.	Teacher	83,840	219
Vecchio, L.	Teacher	109,622	219
Veenstra, A.	Teacher	110,217	2,263
Vereb, D.	Teacher Principal Designate	99,257	219
Verigin, W.	Teacher	84,038	219
Verstraete, E.	Teacher	111,330	219
Verstraete, J.	Teacher	111,303	257
Vicaretti, D.	Teacher	113,404	1,677
Vicaretti, S.	Teacher	78,054	218
Vince, A.	Teacher	111,889	219
Virk, J.	Principal Elementary	149,308	3,788
Vissia, B.	Teacher Principal Designate	115,708	219
Vogt, T.	Operations Electrician	78,783	56
Vojtko, B.	Teacher	76,558	219
Volk, A.	Teacher	112,914	218
Vos, G.	Teacher	113,494	820
Vos, T.	Teacher	102,133	337
Voss, D.	Technician	82,323	1,840
Waddell, L.	Teacher	101,878	259
Wagenaar, C.	Teacher	84,924	73
Wakefield, R.	Principal Elementary	149,308	1,800
Wales, L.	Teacher	89,511	4,159
Walker, J.	Teacher	79,525	175
Wallis, L.	Teacher Curricular Lead	91,220	219
Walls, B.	Technician	82,341	2,174
Walls, E.	Teacher	109,351	220
Walls, M.	Teacher	109,351	249
Walry, S.	Teacher	102,522	164
Walters, L.	Teacher	102,133	-
Walz, A.	Teacher	108,818	219
Wanamaker, J.	Teacher	80,536	219
Wandy, S.	Teacher	102,201	218
Warawa, A.	Teacher	101,462	245
Ward, C.	Teacher	87,481	175
Ward, J.	Teacher	111,889	218
Ward, R.	Vice Principal Elementary	138,387	1,869
Ward, S.	Teacher	100,623	219
Wardman, C.	Teacher	109,926	227
Warkentin, S.	Teacher	79,827	274
Watson, M.	Principal Elementary	157,760	2,428
Watson, S.	Principal Middle	153,534	3,083
Wdowiak, E.	Operations Plumbing	85,704	536
Webb, C.	Teacher	93,938	291
Weber, K.	Teacher	99,950	219
Weidner, E.	Teacher	75,666	218
Weill, D.	Teacher	111,330	259
Weir, R.	Teacher	102,133	220
Weller, S.	Teacher	100,643	219
Wells, M.	Teacher	90,786	219
Wellwood, G.	Teacher	109,351	220
Welter, A.	Teacher	111,932	2,193
Wengenmeier, C.	Teacher	77,336	88
Weremy, A.	Teacher	79,879	164
Weremy, L.	Teacher - Consultant	118,242	5,990
Weremy, N.	Teacher	102,133	135
Werner, A.	Teacher	84,004	219
Werry, C.	Teacher	111,889	218
Wessel, J.	Teacher	111,889	391
West, M.	Principal Elementary	157,760	1,985
Weststrate, S.	Teacher	85,884	175

Employee Name	Position Title	Remuneration	Expenses
Whistle, H.	Teacher	111,844	39
White, C.	Teacher	102,173	218
White, D.	Teacher	109,930	219
White, J.	Teacher	91,919	-
White, L.	Teacher	111,844	219
White, T.	District Principal Learning Technology	166,211	9,228
Whitehead, I.	Teacher	109,394	363
Whitehead, S.	Teacher	111,889	219
Wiberg, S.	Teacher	110,403	219
Wickenheiser, S.	Technician	82,828	3,102
Widdis, D.	Planning Manager	121,069	1,786
Wiebe, D.	Teacher Curricular Lead	114,585	219
Wiebe, T.	Teacher	111,889	-
Wiemken, C.	Teacher	97,952	314
Wiemken, L.	Vice Principal Middle	134,679	2,284
Wightman, B.	Operations Carpenter	80,577	1,037
Wightman, M.	Teacher	85,385	218
Wilde, H.	Teacher	91,919	-
Wilkison, A.	Teacher Principal Designate	112,568	219
Wilkison, C.	Teacher	111,889	219
Williams, A.	Teacher Curricular Lead	105,384	242
Williams, J.	Principal Elementary	157,760	2,032
Williams, J.	Teacher	111,354	219
Williams, J.	Teacher	102,133	1,080
Williams, K.	Teacher Principal Designate	112,215	219
Willis, K.	Teacher Principal Designate	102,459	219
Willms, L.	Teacher	109,351	219
Wilson, C.	Teacher	109,351	219
Wilson, L.	Principal Elementary	141,642	2,415
Wilson, S.	Teacher	91,982	-
Winford, A.	Teacher	112,387	219
Winia-Moe, L.	Teacher Principal Designate	112,670	219
Wipf, C.	Vice Principal Middle	114,789	1,064
Wise, M.	Teacher	109,214	242
Wishlow, T.	CUPE Executive	90,670	-
Withers, B.	Teacher Curricular Lead	80,181	219
Wolthuizen, M.	Teacher	105,930	218
Wong, I.	Teacher	109,727	270
Wong, T.	Teacher	87,594	890
Wong, W.	Teacher	80,471	305
Wood, S.	Teacher - Consultant	111,458	1,524
Woodruff, C.	Teacher	76,149	254
Woodworth, A.	Teacher	91,919	227
Wormsbecher, E.	Teacher	84,814	-
Worrall, D.	Teacher	111,932	219
Wowchuk, M.	Teacher	102,173	220
Wrauley, b.	Teacher	75,337	278
Wrbaskic, N.	Teacher	111,889	219
Wright, B.	Teacher	111,889	1,749
Wright, C.	Teacher	109,351	219
Yamabe, T.	Teacher	102,133	219
Yamaoka-Book, C.	Teacher	99,532	219
Yanchuk, R.	Executive Assistant Labour Relations	81,564	2,059
Yanow, L.	Teacher	109,372	290
Yapps, L.	Principal Elementary	153,534	2,807
Yaskovitch, S.	Teacher	109,394	255
Yew, K.	Manager of Privacy and Cybersecurity	111,002	5,100
York, G.	CUPE Executive	85,319	92
Youngberg, R.	Teacher	102,173	294
Zacharias, C.	Teacher	76,907	219
Zaleski, S.	Teacher	91,604	245
Zaseybida, C.	Teacher	110,865	219
Zebedee, J.	Teacher Principal Designate	111,540	247
Ziebart, P.	Teacher	87,446	175
Ziegler, C.	Teacher	111,374	20
Zimmer, J.	Teacher	83,930	219
Zimmermann, N.	Teacher Curricular Lead	115,100	218
Zingano, L.	Teacher	111,844	320
Zorn, L.	Director of Instruction Human Resources	176,635	7,182
Zuyderduyn, A.	Vice Principal Middle	142,572	2,274
Zuyderduyn, L.	Teacher	111,932	183
Canada Revenue Agency			14,944,315
Subtotal		\$ 168,883,439	\$ 16,221,483
Employees below \$75,000		83,470,498	565,285
Totals		\$ 252,353,937	\$ 16,786,768

*includes travel expenses for International Student Recruitment

Central Okanagan Public Schools

Statement of Financial Information (SOFI) For the year ended June 30th, 2025

RECONCILIATION OF SCHEDULED PAYMENTS TO THE FINANCIAL STATEMENTS

- The Schedule of Goods and Services is prepared on a cash basis and expenditures in the financial statements are on an accrual basis.
 - Payments to suppliers include 100% of the Goods and Services tax and expenditures in the financial statements are net of GST rebates.
 - The Schedule of Goods and Services includes payments made on behalf of third parties, such as Parent Advisory Councils, which are recovered from these groups on the financial statements.
 - Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.
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School District No. 23 (Central Okanagan)
Schedule of Suppliers of Goods and Services
For the period ending June 30, 2025

Vendor Name	Amount
2054081 Ontario Inc.Dba Landscape Effects Group	103,859
A&G Supply Ltd	900,161
Accesssmt Holdings Ltd.	30,661
Action Tree Service	49,500
Advanced Learning Partnerships	75,600
Amazon	614,841
Andrew Sheret Limited	172,423
Anona Kampe	31,184
Apex EHS Services Inc	94,610
Apex Sand & Gravel	36,059
Apple Canada Inc. C3120	228,246
ARC Programs Ltd.	1,528,427
Atco Structures & Logistics	228,975
Avenue Machinery Corp.	53,366
Bannister Cadillac Buick Gmc	156,032
Bannister Ventures Penticton Ltd.	25,694
BC Agriculture In The Classroom Foundation	30,522
BC Hydro	832,564
BC Sportswear	26,450
BC Teachers' Federation	6,374,093
BC Transit	29,930
BCPVPA	145,770
BCSTA	112,869
BDO Canada Llp	213,521
BG Distribution	33,699
Black Mountain Irrigation	54,067
Bluestar	31,108
Bricor Mechanical Ltd.	703,878
Canada Safety Equipment Ltd.	35,923
Canadian Mental Health Assoc.	249,996
Canadian Restaurant Supply Ltd	63,086
Canadian Union Of Public	1,199,749
Cascades Recovery+	45,813
Catalys Lubricants Inc.	33,855
CDI Spaces	89,864
Centaur Products Inc.	102,708
Central Okanagan Food Bank	490,497
Charter Telecom Inc.	148,582
Childhood Connections	43,979
Chilkoot Equipment Ltd.	43,900
Christman Plumbing & Heating Ltd.	125,292
City Furniture & Appliances Ltd	77,461
City Of Kelowna	440,902
City Of West Kelowna	465,386
Clark Builders	30,770,400
CM Global English Ltd.	28,044

Vendor Name	Amount
College Board	41,688
Columbia Fuels	467,927
Competition Glass Company Ltd	57,779
COPVPA	172,000
Costco	108,300
COTA	979,633
D&L Environmental Ltd	63,341
Dafco Filtration Group	123,854
Dawson International Truck	153,268
Deli City Cafe	55,657
Desjardins Financial Security	472,880
District Of Lake Country	89,329
DMS Technologies Inc.	51,413
Dollarama	47,863
Domino's Pizza	74,713
Doublethink Inc.	39,293
DPI	42,990
Dubois Chemicals Canada Inc.	29,541
Dulux Paint	42,971
EFC Developments (2020)Ltd.	804,320
Elementa Srl	39,569
Emerald Green Mechanical	657,273
Falcon Engineering Ltd.	75,287
Family Maintenance Enforcement Act	30,399
Fat Daddy'S Pizza Limited	1,455,857
Flynn Canada Ltd	568,192
Focused Education Resources	90,132
Fortis Bc - Electricity	1,652,986
Fortis Bc - Natural Gas	1,127,319
Fortisbc Alternative Energy	26,829
Fulcrum Management Solutions	34,791
Full Line Specialties Inc.	72,161
Gellatly Bay Window Fashions Inc.	80,321
Geometrik Manufacturing Inc.	163,115
Glenmore Ellison Improvement	54,171
Go Fleet Corporation	66,521
Gould Ventures	33,534
Grand & Toy	95,648
Grant Thornton Llp	44,663
Grayhawk Industries Ltd.	142,027
Green Bay Bible Camp	36,192
Guillevin International Co.	249,263
Habitat Systems Inc.	35,527
Hadrian Educational Consulting Ltd.	32,781
Harris & Company	160,461
Hillcrest Farm Market & Cafe	52,794
I A P Life And Financial Services Inc.	53,090
IBM Canada Ltd.	39,048
ICBC	179,741
Imagine Everything Inc.	48,500
Imperial Dade Canada Inc.	34,938

Vendor Name	Amount
Incharge Energy Inc.	54,081
Info International Management	41,155
Insignia Software Corporation	35,000
Interior Testing Services Ltd	74,701
Iron Mountain Canada Corp	28,662
J&S Sales Bc Ltd	258,400
Jamf Software Llc	43,238
Jonathan Morgan & Company Ltd.	38,069
Kbam! Kevin Bruce Arts	119,960
Kelowna United Fc	27,866
Kennedy, Teresa	69,107
Kev Software Inc	224,308
Kimco Controls Ltd.	205,671
Kms Tools And Equipment Ltd	28,841
Kyle Demelo Construction Ltd.	725,395
Laing Roofing Ltd	428,769
Learning A-Z Explore Learning	38,382
Leavitt Machinery Canada Inc.	25,856
Legacy Tire Services	35,208
Lenovo	97,624
Lennox Industries (Canada) Ltd	148,861
Make A Future - Careers In Bc	32,310
Marsh Canada Limited	445,274
Matrix Video Communications Corp.	176,476
Maxium-Convex Developments	26,683
Mcgraw, Randy W.	33,174
Metal Pro Buildings	38,630
Mills Printing And Stationery Co. Ltd	106,147
Minister Of Finance	334,932
Modern Purair Kelowna	316,340
Mosaic Books	136,061
MQN Architects	141,099
MSH International (Canada) Ltd	207,587
Municipal Pension Plan	8,190,125
My Budgetfile Inc	47,591
Nelson Education Ltd.	133,390
Nixon, Gina	30,885
North American Paper	25,175
Northern Computer	2,140,485
Nutech Safety Ltd	28,513
Oakcreek Golf & Turf Lp	247,737
Okanagan Allergy & Respiratory	99,099
Okanagan Boys And Girls Club	116,675
Okanagan Fertilizer Ltd	47,524
Okanagan Power Equipment	48,517
Oneteam Sports Group Inc.	33,185
Orchard Ford Sales Ltd.	104,482
Orkin Canada Corporation	27,147
Pacific Blue Cross	8,892,561
Pacific Western Fire	37,765
PCG Canada	162,500

Vendor Name	Amount
Peters Bros. Construction Ltd.	34,201
Points West Audio Visual Ltd.	68,404
Powerschool Canada Ulc	188,466
Prestige Collision & Glass	58,678
Prestige Monitoring	52,955
Public Education Benefits	7,652,430
Quorum Building Corporation	5,252,045
R 289 Enterprises Ltd.	40,333
Raven Hydronic Supply Ltd.	49,251
Reach Tire Ltd.	30,054
Read Jones Christoffersen	25,447
Real Canadian Superstore	203,621
Refrigerative Supply Limited	148,160
Reimer Hardwoods Ltd.	48,910
RG Facilities	68,048
Rhenisch, Diane	30,630
Richelieu Hardware Canada Ltd.	30,169
Ricoh Canada Inc.	719,777
Rimkus Consulting Group Ca Inc	215,064
RMX Contracting Ltd.	135,002
Rocky Point Engineering Ltd.	78,000
Rutland Waterworks District	42,763
S.C. Restorations Ltd	1,963,904
Save On Foods	134,312
Sawchuk Developments Co. Ltd.	1,381,999
Scholar'S Choice	39,150
School Source	168,961
Schoolhouse Products Inc.	84,998
Secure-Rite Mobile Storage	27,659
Security Paving Co. Ltd.	43,940
Shell Energy North America	27,309
Sierra Landscaping Ltd.	1,261,883
Skyline Athletics Inc	39,800
Softchoice Corporation	414,593
Software4Schools.Ca	34,902
Source Office Furnishings	79,565
Sparkrock Inc.	114,230
Specialty Surfaces Inc	98,781
Spicers Canada Limited	111,136
Sportfactor Inc.	35,650
Staples Professional	381,802
Station One Architects	1,799,652
Sterling Fleet Outfitters Inc.	37,354
Stierman Consulting Inc.	49,463
Studiohub Architects Ltd.	614,849
Sunbelt Rentals Of Canada Inc.	69,768
Suncor Energy Inc.	234,707
Take Two Inc.	189,206
Teacher Pension Plan	41,331,005
Teacher Regulation Branch	192,755
Technical Safety Bc	50,065

Vendor Name	Amount
Telus Communications Inc	88,848
Telus Health (Canada) Ltd.	228,864
Telus Mobility	171,282
Terracom Systems Ltd	104,591
The Home Depot	37,580
Tim Horton's	41,393
Tk Elevator (Canada) Ltd.	51,514
Tom Harris Cellular Ltd.	42,097
Tomtar Roofing & Sheet	568,726
Tops Total Office Products Ltd	500,944
Trail Appliances Ltd	52,906
Troy Life & Fire Safety Ltd	31,732
Tyler Technologies, Inc	50,345
Uline Canada Corporation	35,741
Uniglobe Specialty Travel Ltd	32,538
Unitech Construction Management Ltd	15,486,612
Valley Contract Screenprinting	37,159
Van-Kel Irrigation	46,413
Velocity Truck Centres	435,795
Viking Fire Protection Inc.	61,753
Wentworth Music	35,189
Western Campus Resources	27,216
Western Canada Ic Bus Inc	994,504
Westjet	39,591
White Paper Office Solutions	73,384
Winmar	2,757,218
Wolf Exteriors Ltd.	100,732
Wolseley Canada Inc.	129,312
Workfleets Canada	43,565
Worksafebc	3,630,228
WT Security & Safety Services	35,123
Wytek Direct	54,257
X10 Technologies Inc.	254,693
YMCA Of Southern Interior BC Association	80,318
Vendors greater than \$25,000 Subtotal	\$ 176,430,622
Vendors less than \$25,000	9,243,937
Total	\$ 185,674,558