



**CAMPBELL RIVER**  
School District 72

MEMO

**Date:** Sept 22, 2023  
**To:** The Board of Education  
**From:** Kevin Patrick, Secretary-Treasurer  
**Subject:** **PUBLIC BOARD MEETING – Sept 26, 2023**

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**A Meeting of the Board of Education will be held:**

**Date:** **Tuesday, Sept 26, 2023**  
**Time:** **7:30 pm**  
**Place:** **School Board Office Board Room, 425 Pinecrest Rd**

The public is invited to attend the public board meeting in person or join the meeting livestream. The following link will allow you to observe the board meeting and to electronically participate in the question period on agenda items.

Attend the Sept 26 meeting online <https://bit.ly/43gnyUM>

SD72 event calendar <https://www.sd72.bc.ca/page/109/calendar>

Kevin W. Patrick, CPA, CGA  
Secretary-Treasurer

KWP:nc

Enc.

c: Schools  
Partner Groups

# SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER)

## BOARD OF EDUCATION PUBLIC BOARD MEETING 7:30 pm, Tuesday, September 26, 2023 School Board Office Board Room

### AGENDA

1. Call to Order/ Chairperson's Remarks
2. Superintendent's Remarks
3. Approval of the minutes of the meeting of September 5, 2023 *Exhibit*
4. Business arising from the minutes
5. Additions or alterations to the agenda
6. Approval of the agenda
7. Report of Board decisions from the Sept 26, 2023 Confidential Board Meeting
8. Correspondence
9. Public Submissions:
  - A. Greenways school programming report 22/23 *Exhibit*
10. Agenda Submissions:
11. Educational Submissions:
12. Electorate and Board Matters
  - A. Presentation of Audited Financial Statements for the year ending June 30, 2023 (Cory Vanderhorst –MNP LLP) *Presentation*
  - B. Financial Statement Discussion and Analysis as at June 30, 2023 (K Patrick) *Exhibit*
  - C. Recommendation from Audit Committee (Audit Committee) *(motion required)*
  - D. Recommendation for extension of Auditors' contract (Audit Committee) *(motion required)*

Public Board Meeting Sept 26, 2023

13. Educational Issues:
14. Business Administration:
  - A. Maintenance and Operations summer project update (J Decksheimer) *Presentation*
  - B. Capital Plan Response Letter & Bylaw No. 23/24-CPSD72-02 (K. Patrick) *Exhibit*  
(*motion required*)
  - C. Minor Capital Plan submission 24/25 *Exhibit*  
(*motion required*)
  - D. Finance Warrant No. 10, April 30, 2023 (K Patrick) *Exhibit*  
(*motion required*)
  - E. Finance Warrant No. 11, May 31, 2023 (K Patrick) *Exhibit*  
(*motion required*)
  - F. Finance Warrant No. 12, June 30, 2023 (K Patrick) *Exhibit*  
(*motion required*)
15. Committee Reports:
  - A. Audit Conversation Report (K. Eddy)
  - B. DPAC Committee Report (J. McMann)
16. Any Other Business:
  - A. Article: Metro Vancouver Teachers re ChatGPT & AI (J. Gladish)
17. Questions from Anyone Present on Agenda Items for This Meeting:
18. Adjournment:

Kevin W. Patrick, CPA, CGA  
Secretary-Treasurer

KWP:nc

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The following link will allow you to observe the board meeting and to electronically participate in the question period on agenda items. <https://www.sd72.bc.ca/Board/boardmeetingschedule>

**MINUTES OF A MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER), HELD IN PERSON AND ELECTRONICALLY AT 7:30 PM, ON TUESDAY, SEPTEMBER 5, 2023**

**Present:** C. Gillis, Chair; S. Briggs, K. Eddy, J. Gladish, D. Hagen, D. Harper, J. McMann, Trustees; P. Cizmic, Associate Superintendent, M. Kyle, Associate Superintendent, J. Morrow, Superintendent; and K. Patrick, Secretary-Treasurer.

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**23-105 Call to order/ Chair's remarks**

Board Chair Eddy called the meeting to order at 7:30 pm. Eddy welcomed everyone to the new school year and introduced Superintendent Geoff Manning. She thanked Jeremy Morrow for his service to the district as the Superintendent from 2018-2023 and recognized Philip Cizmic for his role as the interim Superintendent over the summer.

**23-106 Superintendent's remarks**

Superintendent Manning reflected on his first day in the district and visits to schools throughout the area.

**23-107 Approval of the minutes of June 20, 2023**

It was proposed by D. Harper, seconded by J. Gladish and **CARRIED:**

*THAT the minutes of the meeting of June, 2023 are hereby approved as circulated.*

**23-108 Approval of the Agenda**

It was proposed by C. Gillis, seconded by D. Hagen and **CARRIED:**

*THAT the agenda is hereby approved as submitted.*

**23-109 Report from the September 5, 2023 Confidential Board Meeting**

Vice-Chair Gillis reported general statements of matters discussed in the Board's Confidential Meeting, and in accordance with Section 72(3) of the School Act, reports the following:

1. Teaching, administrative and support staff changes;
2. Property, legal and financial issues.

**23-110 Presentation of 2022/2023 schedule of internally restricted surplus**

Secretary-Treasurer Patrick presented the 2022-2023 schedule of internally restricted surplus (reserves). He noted Board Governance Policy 26: Accumulated Operating Surplus and how that governs Board reserve expenditures. Budget appropriations were identified from the surplus which will be included in the 2022-2023 financial statement for approval at the next Board meeting.

It was proposed by D. Harper, seconded by D. Hagen and **CARRIED:**

*THAT the 2022-2023 Schedule of Internally Restricted Reserves be accepted as presented.*



**23-111 Questions from anyone present on agenda items for this meeting:**

There were no questions from the gallery

**23-112 Adjournment**

The meeting adjourned at 7:55 pm.

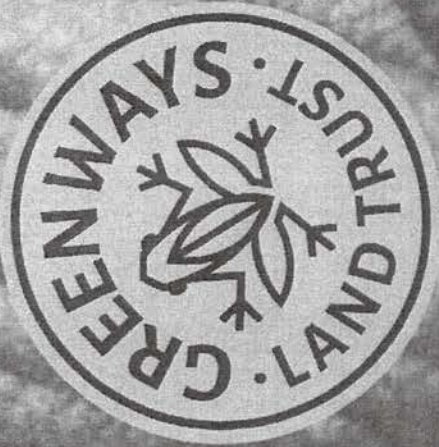
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**Kat Eddy, Chair.**

KWP:nc

September 5, 2023

**Kevin Patrick, Secretary-Treasurer.**



# GREENWAYS' SCHOOL PROGRAMMING

2022 - 2023





# ABOUT US

Our mission is to restore, sustain and protect natural areas and critical habitats, particularly ecological and recreational greenways, for the benefit of our community

## 2022-23 SCHOOL YEAR OVERVIEW



657

Native plantings and  
native plant seeds  
started



480 KG

Invasive species and  
garbage removed  
from local  
ecosystems



76

In class sessions,  
environmental  
stewardship and  
nature outings



1727 HOURS

Time invested in  
Greenways projects  
by students,  
teachers, and  
volunteers



## SCHOOL YEAR OVERVIEW CONTINUED



7

School gardens part  
of our online  
volunteer database  
project



2

Food forest visits



4

Nature interpretation  
outings and birding  
walks



3

Trails maintained in  
the Beaver Lodge  
Forest Lands by class  
groups





## PROGRAMMING

### ECOACTION RESTORATION SITES

Environment Canada funding for EcoAction program 2022-2025 for EcoAction projects

### SEED STARTING

Started native plant seeds with 15 classes in 2023.

### FOOD SECURITY

Includes school garden support and our Campbell River Fruit Tree Project

### ECOLOGICAL WORK AND LEARNING

Invasive removal, Yellow Fish storm drain painting Program, litter clean-up, nestbox construction, trail maintenance and more!



2022 - 2023

#### DENMAN POND

- Close to 200 native plants
- Enhanced ecosystem function and habitat potential around pond
- Plants improve water holding capacity and shading of pond
- Approved by city, who came out to teach about Storm Water Ponds on planting days

#### TREELANE POND

- Close to 200 native plants
- Students planted at the pond, and grew native plant species from seeds in the classroom



## INTERPRETIVE WALKS

### Nature interpretation

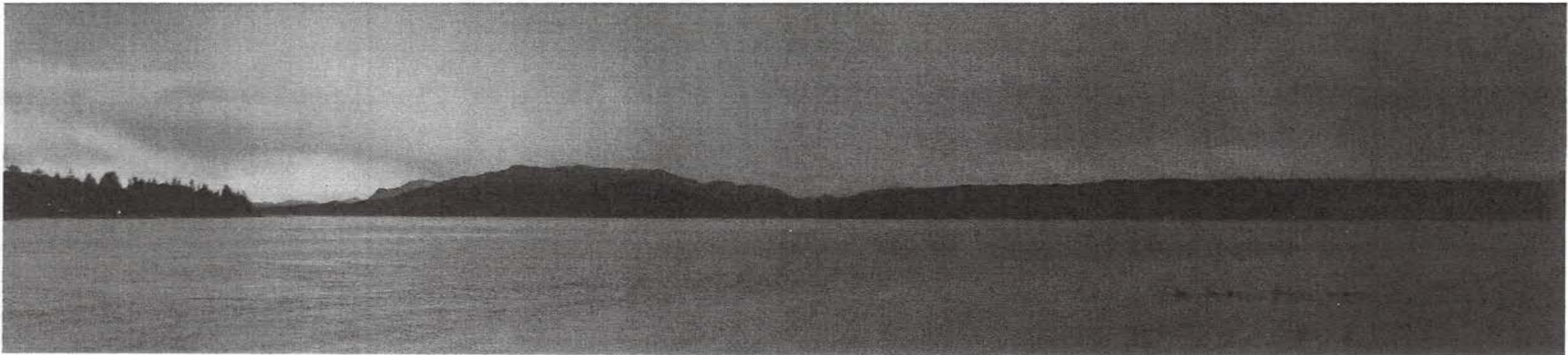
Birding and intertidal walks!

### History

Of the restoration work at  
Baikie Island Nature Reserve,  
Willow Creek Conservation  
Area, Campbell River Estuary,  
and Beaver Lodge Forest  
Lands!

### Invasive species talks

How to spot and remove  
invasive species!



## FRUIT TREE PROJECT

THE FRUIT TREE PROJECT IS A FRUIT GLEANING PROGRAM, WHICH ENTAILS PICKING FRUIT FROM A HOMEOWNER'S TREE FOR DONATION

### FRUIT TREES GET PICKED BY VOLUNTEERS

- 50% GOES TO COMMUNITY ORGANIZATIONS
- 25% TO PICKING VOLUNTEERS
- 25% TO TREE OWNER

### SCHOOL GROUP PARTICIPANTS

- HELP WITH PICKING
- USE FRUIT IN COOKING AND FOOD SECURITY CLASSES



## THANK YOU TO OUR AMAZING COMMUNITY PARTNERS



### SD72

So many amazing teachers and staff have made this program what it is. Thank you for all that you do.



### CITY OF CAMPBELL RIVER

Amazing partnership with the design, application and launching of the school garden volunteer database, as well as with funding for Junior Streamkeepers 2022-2025



### STEWARDSHIP LEADER VOLUNTEERS

Dedicating their time to helping spread ecological knowledge and stewardship to the next generation



### ENVIRONMENT AND CLIMATE CHANGE CANADA


Funding Junior Streamkeepers 2022-2025 through their EcoAction Funding



*Please note that future school group programming is subject to funding*

THANK YOU

This project was undertaken with the financial support of  
Ce projet a été réalisé avec l'appui financier de

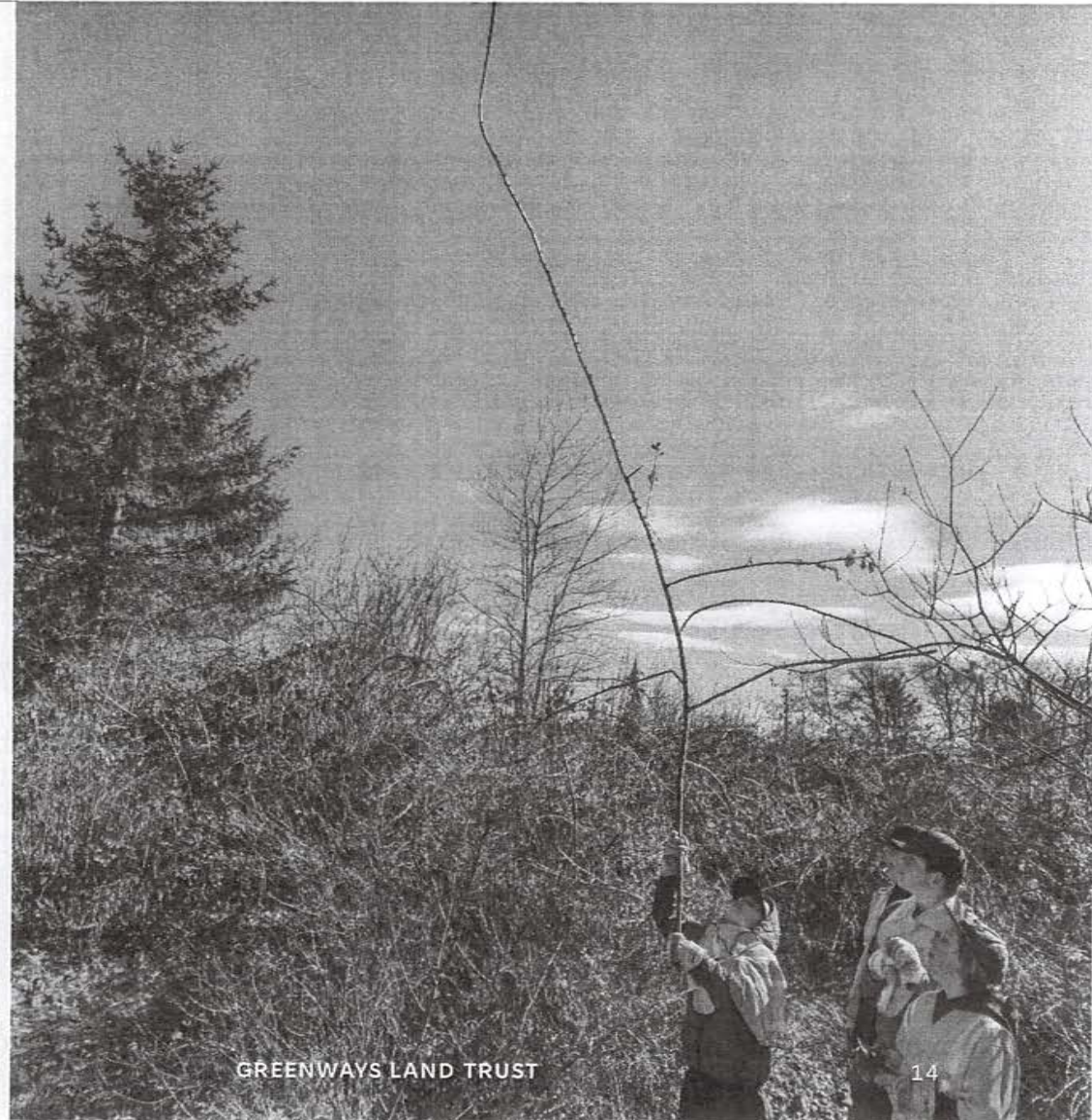
 Environment and  
Climate Change Canada    Environnement et  
Changement climatique Canada



Kyle Fitzpatrick

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GREENWAYS LAND TRUST

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Audited Financial Statements of

**School District No. 72 (Campbell River)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 72 (Campbell River)

June 30, 2023

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# School District No. 72 (Campbell River)

## MANAGEMENT REPORT

Version: 4056-3310-1327

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 72 (Campbell River) 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. 72 (Campbell River) (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, MNP 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. 72 (Campbell River) 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. 72 (Campbell River)

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Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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# School District No. 72 (Campbell River)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	19,650,334	20,410,345
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	107,139	480,843
Due from First Nations	626,818	69,064
Other (Note 3)	473,657	212,605
<b>Total Financial Assets</b>	<u>20,857,948</u>	<u>21,172,857</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	9,068,685	9,065,778
Unearned Revenue (Note 5)	783,698	881,473
Deferred Revenue (Note 6)	1,603,413	1,233,329
Deferred Capital Revenue (Note 7)	64,605,922	65,388,954
Employee Future Benefits (Note 8)	1,497,007	1,534,867
Asset Retirement Obligation (Note 17)	14,157,307	14,157,307
<b>Total Liabilities</b>	<u>91,716,032</u>	<u>92,261,708</u>
<b>Net Debt</b>	<u>(70,858,084)</u>	<u>(71,088,851)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	78,976,739	80,054,136
Prepaid Expenses	474,540	256,152
<b>Total Non-Financial Assets</b>	<u>79,451,279</u>	<u>80,310,288</u>
<b>Accumulated Surplus (Deficit)</b>	<u>8,593,195</u>	<u>9,221,437</u>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	8,593,195	9,221,437
Accumulated Remeasurement Gains (Losses)		
	<u>8,593,195</u>	<u>9,221,437</u>

Contingent Liabilities (Note 15)

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. 72 (Campbell River)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	69,894,618	69,979,683	65,664,694
Other	63,000		48,982
Tuition	972,000	945,849	925,399
Other Revenue	5,113,483	4,906,519	4,422,004
Rentals and Leases	138,000	154,352	128,877
Investment Income	365,800	609,469	168,203
Amortization of Deferred Capital Revenue	3,215,199	3,211,775	3,168,190
<b>Total Revenue</b>	<u>79,762,100</u>	<u>79,807,647</u>	<u>74,526,349</u>
<b>Expenses</b>			
Instruction	61,398,842	61,311,677	57,874,986
District Administration	3,022,989	3,187,835	3,248,438
Operations and Maintenance	14,333,723	13,914,264	13,999,110
Transportation and Housing	1,963,820	2,022,113	1,861,677
Debt Services			1,253
<b>Total Expense</b>	<u>80,719,374</u>	<u>80,435,889</u>	<u>76,985,464</u>
<b>Surplus (Deficit) for the year</b>	<u>(957,274)</u>	<u>(628,242)</u>	<u>(2,459,115)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		9,221,437	11,680,552
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>8,593,195</u>	<u>9,221,437</u>

# School District No. 72 (Campbell River)

## Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(957,274)	(628,242)	(2,459,115)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,046,973)	(3,319,346)	(2,426,121)
Amortization of Tangible Capital Assets	4,390,902	4,396,743	4,400,459
<b>Total Effect of change in Tangible Capital Assets</b>	1,343,929	1,077,397	1,974,338
Acquisition of Prepaid Expenses		(474,540)	(256,152)
Use of Prepaid Expenses		256,152	309,863
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(218,388)	53,711
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	386,655	230,767	(431,066)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		230,767	(431,066)
<b>Net Debt, beginning of year</b>		(71,088,851)	(70,657,785)
<b>Net Debt, end of year</b>		(70,858,084)	(71,088,851)

# School District No. 72 (Campbell River)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 21)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(628,242)	(2,459,115)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(445,102)	338,681
Prepaid Expenses	(218,388)	53,711
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,908	513,024
Unearned Revenue	(97,775)	292,667
Deferred Revenue	370,084	(18,266)
Employee Future Benefits	(37,860)	77,666
Amortization of Tangible Capital Assets	4,396,743	4,400,459
Amortization of Deferred Capital Revenue	(3,211,775)	(3,168,190)
Deferred Capital Transferred to Operations and Maintenance	(1,055,256)	(1,163,567)
<b>Total Operating Transactions</b>	<u>(924,663)</u>	<u>(1,132,930)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,835,857)	(2,080,394)
Tangible Capital Assets -WIP Purchased	(483,489)	(347,646)
Capital Approved Project Expense		1,919
<b>Total Capital Transactions</b>	<u>(3,319,346)</u>	<u>(2,426,121)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	3,483,998	6,203,097
Capital Lease Principal Payments		(18,497)
<b>Total Financing Transactions</b>	<u>3,483,998</u>	<u>6,184,600</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(760,011)	2,625,549
<b>Cash and Cash Equivalents, beginning of year</b>	<u>20,410,345</u>	<u>17,784,796</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>19,650,334</u>	<u>20,410,345</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>19,650,334</u>	<u>20,410,345</u>
	<u>19,650,334</u>	<u>20,410,345</u>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 72 (Campbell River)", and operates as "School District No. 72 (Campbell River)". A board of education (Board) elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education. The School District is exempt from federal and provincial corporate income tax.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**NOTE 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 Notes 2(e) and 2(l).

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

As noted in Notes 2(e) and 2(l), 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 tangible capital assets into revenue on the same basis as the related amortization expense.



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

a) Basis of Accounting (continued)

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

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

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

- Year-ended June 30, 2022 – increase in annual surplus by \$1,352,651.
- June 30, 2022 – increase in accumulated surplus (deficit) and decrease in deferred contributions by \$59,401,339.
- Year-ended June 30, 2023 – increase in annual surplus by \$2,700,283.
- June 30, 2023 – increase in accumulated surplus (deficit) and decrease in deferred contributions by \$58,884,470.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities with original terms to 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) Accounts Receivable

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

d) Unearned Revenue

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



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board.

When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(l).

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 transfer or 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 note 2 (a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits.

The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

g) 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 assets and are being amortized on the same basis as the related tangible capital asset (see Note 2 (i)). Assumptions used in the calculations are reviewed annually.

h) 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 of the following criteria are met:

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

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



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

i) Tangible Capital Assets

The following criteria apply:

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

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

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

j) Capital Leases

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

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

k) Prepaid Expenses

Software licensing and support, memberships, dues and tuition are included as a prepaid expense, stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) 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 Notes 13 – Interfund Transfers and Note 9 – Accumulated Surplus). *Funds and reserves are disclosed on Schedules 2, 3 and 4.*

m) Revenue Recognition

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

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



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

m) Revenue Recognition *(continued)*

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 Note 2(a) 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 is performed is deferred and recognized when the fee is earned, or service performed.

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

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

n) Expenses

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 Other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

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.

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

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.

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

o) Financial Instruments *(continued)*

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. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) 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, allowance for doubtful accounts, employee incentive bonuses and estimated employee future benefits. Actual results could differ from those estimates.

q) Future Changes in Accounting Policies

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

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

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

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

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

q) Future Changes in Accounting Policies (continued)

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

r) Statement of Re-measurement Gains and Losses

A statement of re-measurement gains and losses has not been presented as the District does not hold any financial assets or liabilities that would give rise to re-measurement gains or losses.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

	2023	2022
Due from Federal Government	\$82,013	\$78,890
Due from North Island College	-	10,000
Due from Royal Bank	44,044	13,162
Due from other	347,600	110,553
	\$473,657	\$212,605

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	2023	2022
Trade Payables	\$ 840,241	\$ 1,183,957
Salaries and Benefits Payable	6,526,605	6,101,298
Accrued Vacation Pay	846,851	782,707
Capital Trade Payables	120,950	146,444
Other Payables	734,038	851,372
	\$9,068,685	\$9,065,778



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 5      UNEARNED REVENUE**

Unearned revenue consists of contributions received for services to be delivered in a future period. Changes in unearned revenue are as follows:

	2023	2022
Balance, beginning of year	<u>\$881,473</u>	<u>\$588,806</u>
Changes for the year:		
Increase:		
Tuition fees	756,198	1,044,300
Decrease:		
Tuition fees	<u>(853,973)</u>	<u>(588,806)</u>
Net changes for the year	<u>(97,775)</u>	<u>292,667</u>
Balance, end of year	<u>\$783,698</u>	<u>\$881,473</u>

**NOTE 6      DEFERRED REVENUE**

a) Deferred Revenue – Ministry of Education

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.

The special purpose fund represents government grants for aboriginal improvement and early learning, repairs and minor capital improvements to facilities, special education equipment, labor equity, and social equity programs; recorded on the capital funds represents government grants for seismic, building envelope and asset disposal proceeds in use by the Ministry of Education.

	2023	2022
Balance, beginning of year	<u>\$252,059</u>	<u>\$159,904</u>
Increases:		
Provincial grants – MEd	6,463,409	5,695,925
Investment income	16,634	1,940
	<u>6,480,043</u>	<u>5,697,865</u>
Decreases:		
Transfers to Revenue	(6,176,326)	(5,605,710)
Recovery	-	-
	<u>(6,176,326)</u>	<u>(5,605,710)</u>
Net Changes for the year	<u>303,717</u>	<u>92,155</u>
Balance, end of the year	<u>\$555,776</u>	<u>\$252,059</u>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 6 DEFERRED REVENUE (continued)**

b) Deferred Revenue – Other

Deferred Revenue – Other recorded in the operating fund represents an aboriginal early learning grant; recorded in the special purpose fund represents school generated funds, community supported social programs and scholarship trust funds; recorded in the capital fund represents community grants to support capital projects.

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$981,270	\$1,091,691
Increases:		
School Generated Funds	2,185,297	1,653,085
Investment income	7,464	501
Other	67,306	70,034
	<u>2,260,067</u>	<u>1,723,620</u>
Decreases:		
Transfers to Revenue	<u>(2,193,700)</u>	<u>(1,834,041)</u>
Net Changes for the year	<u>66,367</u>	<u>(110,421)</u>
Balance, end of the year	<u>\$1,047,637</u>	<u>\$981,270</u>
<b>Total Deferred Revenue</b>	<u>\$1,603,413</u>	<u>\$1,233,329</u>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 7 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. Changes to deferred capital revenue are as follows:

	Deferred Cap Revenue	Unspent Def. Cap Revenue	2023 Total	2022 Total
Balance, beginning of year	\$59,401,339	\$5,987,615	\$65,388,954	\$63,517,613
Increases:				
Transfers from DC - capital additions	2,216,794	-	2,216,794	1,109,003
Transfers from DC – work in progress	483,489	-	483,489	243,648
Provincial Grants – Med	-	3,483,998	3,483,998	2,943,249
Provincial Grants – Other	-	-	-	3,249,848
Other Revenue	-	-	-	10,000
	<u>2,700,283</u>	<u>3,483,998</u>	<u>6,184,281</u>	<u>7,555,748</u>
Decreases:				
Amortization	3,211,775	-	3,211,775	3,168,190
Transfers to revenue - capital additions	-	2,216,794	2,216,794	1,109,003
Transfers to revenue – capital additions	-	483,489	483,489	243,648
Transfers to revenue – site purchases	-	-	-	-
Transfers to capital expense	-	380,316	380,316	312,836
Transfers to capital - approved project expense	-	674,939	674,939	850,730
	<u>3,211,775</u>	<u>3,755,538</u>	<u>6,972,690</u>	<u>56,684,407</u>
Balance, end of the year	<u>\$58,889,847</u>	<u>\$5,716,075</u>	<u>\$64,605,922</u>	<u>\$65,388,954</u>



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 8      EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, 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.

The period of amortization is equal to the expected average remaining service lifetime (EARSL) of active employees.

	2023	2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$1,302,264	\$1,542,825
Service Cost	111,162	133,891
Interest Cost	42,492	39,616
Benefit Payments	(185,813)	(109,053)
Actuarial (Gain)/Loss	(32,981)	(305,015)
Accrued Benefit Obligation – March 31	\$1,237,124	\$1,302,264
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$1,237,124	\$1,302,264
Funded Status - Surplus/(Deficit)	(1,237,124)	(1,302,264)
Employer Contributions After Measurement Date	32,318	47,960
Benefit Expense After Measurement Date	(39,971)	(38,414)
Unamortized Net Actuarial (Gain)/Loss	(252,230)	(242,149)
Accrued Benefit Asset/(Liability) – June 30	\$(1,497,007)	\$(1,534,867)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) – July 1	\$1,534,867	\$1,457,201
Net Expense for Fiscal Year	132,312	227,071
Employer Contributions	(170,172)	(149,405)
Accrued Benefit Liability (Asset) – June 30	\$1,497,007	\$1,534,867
<b>Components of Net Benefit Expense</b>		
Service Cost	\$110,588	\$128,209
Interest Cost	44,623	40,335
Amortization of Net Actuarial Loss	(22,899)	58,527
Net Benefit Expense	\$132,312	\$227,071

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 8      EMPLOYEE FUTURE BENEFITS – (continued)**

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

	2023	2022
Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + Seniority	2.50% + Seniority
Long Term Salary Growth – March 31	2.50% + Seniority	2.50% + Seniority
EARSL – March 31	10.6	10.6

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 9      INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

	2023	2022
Internally Restricted (Appropriated) By Board For:		
Constraints On Funds		
Indigenous Education Program	\$91,000	\$128,804
Operations Spanning Multiple Years		
Reserve Required to Balance Next Year Budget	\$ -	\$150,000
School Based Supply Accounts	94,619	357,306
International Program	26,728	100,000
International Program – to Balance Next Year Budget	100,000	-
Health and Safety	30,000	-
Strategic Priorities	100,000	-
Robron Conference Room	50,000	-
ERP Replacement	50,000	-
Subtotal Operations Spanning Multiple Years	451,347	607,306
Subtotal Internally Restricted	542,347	736,110
Unrestricted Operating Surplus (Deficit)		
Operational Needs and Emergency Contingency	694,065	449,647
Unrestricted	1,000,000	1,000,000
Subtotal Unrestricted	1,694,065	1,449,647
Total Available for Future Operations	\$2,236,412	\$2,185,757



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 10 CAPITAL LEASE OBLIGATIONS**

The School District's two capital leases for the purchase of equipment matured in 2022. The leases were financed through Stride Capital at a rate of 6% interest. There are no outstanding capital lease obligations at June 30, 2023.

Total interest on capital leases for the year was \$0 (2022: \$1,253).

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**June 30, 2023**

Cost:	Opening Cost July 1, 2022	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$8,448,233	\$ -	\$ -	\$ -	\$8,448,233
Buildings	166,641,639	1,562,342	-	347,646	168,551,627
Buildings – work in progress	347,646	483,489	-	(347,646)	483,489
Furniture & Equipment	2,467,628	200,775	(191,701)	-	2,467,702
Vehicles	3,059,373	793,658	(7,510)	-	3,845,521
Computer Hardware	3,086,101	279,082	(902,207)	-	2,462,976
<b>Total</b>	<b>\$184,050,620</b>	<b>\$3,319,346</b>	<b>\$(1,101,418)</b>	<b>\$ -</b>	<b>\$186,268,548</b>

Accumulated Amortization:	Opening Accumulated Amortization July 1, 2022	Additions	Disposals	Balance at June 30, 2023
Buildings	\$100,217,202	\$3,249,373	\$ -	\$103,466,575
Furniture & Equipment	1,012,022	247,217	(191,701)	1,067,538
Vehicles	1,193,518	345,245	(7,510)	1,531,253
Computer Hardware	1,573,742	554,908	(902,207)	1,226,443
<b>Total</b>	<b>\$103,996,484</b>	<b>\$4,396,743</b>	<b>\$(1,101,418)</b>	<b>\$107,291,809</b>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

**June 30, 2022**

Cost:	Opening Cost July 1, 2021	Prior Period Adjustment (Note 21)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022 (Restated – Note 21)
Sites	\$8,448,233	\$ -	\$ -	\$ -	\$ -	\$8,448,233
Buildings	151,503,422	14,157,307	854,821	-	126,089	166,641,639
Buildings – work in progress	128,008	-	347,646	-	(128,008)	347,646
Furniture & Equipment	2,431,121	-	208,616	(172,109)	-	2,467,628
Vehicles	2,734,932	-	352,327	(27,886)	-	3,059,373
Computer Hardware	2,990,068	-	664,630	(568,597)	-	3,086,101
<b>Total</b>	<b>\$168,235,784</b>	<b>\$14,157,307</b>	<b>\$2,428,040</b>	<b>\$(768,592)</b>	<b>\$(1,919)</b>	<b>\$184,050,620</b>

Accumulated Amortization:	Opening Accumulated Amortization July 1, 2021	Prior Period Adjustment (Note 21)	Additions	Disposals	Balance at June 30, 2022 (Restated – Note 21)
Buildings	\$82,828,722	\$14,157,307	\$3,231,173	\$ -	\$86,059,895
Furniture & Equipment	939,193	-	244,938	(172,109)	1,012,022
Vehicles	931,688	-	289,716	(27,886)	1,193,518
Computer Hardware	1,534,722	-	607,617	(568,597)	1,573,742
<b>Total</b>	<b>\$86,234,325</b>	<b>\$14,157,307</b>	<b>\$4,373,444</b>	<b>\$(768,592)</b>	<b>\$103,996,484</b>

**Net Book Value:**

	Net Book Value June 30, 2023	Net Book Value June 30, 2022 (Restated – Note 21)
Sites	\$8,448,233	\$8,448,233
Buildings	65,085,052	66,424,437
Buildings – work in progress	483,489	347,646
Furniture & Equipment	1,409,164	1,455,606
Vehicles	2,314,268	1,865,855
Computer Hardware	1,236,533	1,512,359
<b>Total</b>	<b>\$78,976,739</b>	<b>\$80,054,136</b>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

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

Buildings – work in progress having a value of \$483,489 (2022: \$347,646) have not been amortized. Amortization of these assets will commence the year the asset is put into service.

**NOTE 12 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

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

The School District paid \$5,375,428 for employer contributions to these plans for the year ended June 30, 2023 and \$5,172,624 for the year ended June 30, 2022.

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

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



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 13 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds are reported on Schedule 1 (Statement of Changes in Accumulated Surplus (Deficit) by Fund). For the year ended June 30, 2023 transfers were as follows:

- A transfer in the amount of \$191,801 was made from the operating fund to the capital fund for the purchase of local capital assets.
- A transfer in the amount of \$279,783 was made from the operating fund to the capital fund for the purchase of capital assets.
- A transfer in the amount of \$17,594 was made from the special purpose fund to the capital fund for the purchase of capital assets.

**NOTE 14 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 these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

**NOTE 15 CONTINGENT LIABILITIES**

In the ordinary course of operations, the School District has legal proceedings brought against it and provision has been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 16 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 28, 2023. The Board adopted a preliminary annual budget on May 30, 2022. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2023 Amended	2023 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$69,894,618	\$65,426,256	\$4,468,362
Other	63,000	70,791	(7,791)
Tuition	972,000	877,500	94,500
Other Revenue	5,113,483	4,872,176	241,307
Rentals and Leases	138,000	134,000	4,000
Investment Income	365,800	100,800	265,000
Amortization of Deferred Capital Revenue	3,215,199	3,211,964	3,235
<b>Total Revenue</b>	<b>\$79,762,100</b>	<b>\$74,693,487</b>	<b>\$5,068,613</b>
<b>Expenses</b>			
Instruction	61,398,842	57,207,120	4,191,722
District Administration	3,022,989	2,774,114	248,875
Operations and Maintenance	10,283,964	9,630,982	652,982
Transportation and Housing	1,622,677	1,544,307	78,370
Debt Services	-	-	-
Amortization	4,390,902	4,306,889	84,013
<b>Total Expenses</b>	<b>80,719,374</b>	<b>75,463,412</b>	<b>5,255,962</b>
<b>Deficit for the year</b>	<b>(957,274)</b>	<b>(769,925)</b>	<b>(187,349)</b>
<b>Effects of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,046,973)	(2,540,683)	(506,290)
Amortization of Tangible Capital Assets	4,390,902	4,306,889	84,013
<b>Total Effect of change, Tangible Capital Assets</b>	<b>1,343,929</b>	<b>1,766,206</b>	<b>(422,277)</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>386,655</b>	<b>996,281</b>	<b>(609,626)</b>

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 17 ASSET RETIREMENT OBLIGATION**

Legal liabilities exist for the removal and disposal of asbestos 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 (see Note 21 – Prior Period Adjustment – Change in Accounting Policy). 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.

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$	14,157,307
Settlements during the year		-
Asset Retirement Obligation, closing balance	\$	14,157,307

**NOTE 18 EXPENSE BY OBJECT**

	Budget 2023	Actual 2023	Actual 2022
Salaries	\$52,807,723	\$52,454,342	\$50,736,487
Benefits	11,270,630	12,234,969	11,069,186
Service and supplies	12,250,119	11,349,835	10,778,079
Interest	-	-	1,253
Amortization	4,390,902	4,396,743	4,373,444
	\$ 80,719,374	\$80,435,889	\$76,958,449

**NOTE 19 TRUST FUNDS**

Funds in the amount of \$2,061,168 (2022 - \$1,999,473) are held in trust for teachers who participate in the payroll savings plan. These funds are included in Cash and Cash Equivalents in Statement 1 for the year ended June 30, 2023 and are to be paid to teachers who participate in the plan through August 31, 2023. The amount payable is included in Salaries and Benefits Payable as stated in Note 4.

**NOTE 20 ECONOMIC DEPENDENCE**

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.

**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 21 PRIOR PERIOD ADJUSTMENT**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 17). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

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

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$ 14,157,307
Tangible Capital Assets – cost	14,157,307
Tangible Capital Assets – accumulated amortization	14,157,307
Operations & Maintenance Expense – Asset amortization (2022)	27,015
Accumulated Surplus – Invested in Capital Assets	(14,157,307)

**NOTE 22 RISK MANAGEMENT**

All significant financial assets, financial liabilities and equity instruments of the School District are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk.

- Credit Risk

Financial instruments that potentially subject the School District to concentrations of credit risk consist primarily of other receivables. The maximum credit risk exposure is \$473,657 (2022 - \$212,605).

However, the School District believes that there is minimal risk associated with the collection of these amounts as they consist primarily of receivables from the Federal and Provincial Government organizations. The School District manages its credit risk by performing regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.



**SCHOOL DISTRICT NO.72 (CAMPBELL RIVER)**  
**NOTES TO THE FINANCIAL STATEMENTS – JUNE 30, 2023**

**NOTE 22     RISK MANAGEMENT – (continued)**

- **Liquidity Risk**

Liquidity risk is the risk that the School District will encounter difficulty in meeting obligations associated with financial liabilities.

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, to 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.

- **Foreign Currency Risk**

The School District maintains a U.S. bank account and enters into transactions with vendors for supplies denominated in U.S. currency for which the related expenses and accounts payable balances are subject to exchange rate fluctuations. As at June 30, 2023, there was an insignificant balance maintained in the U.S. dollar bank account.

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. In seeking to manage the risks from foreign exchange rate fluctuations, the School District does not hold significant funds in U.S. dollars in order to reduce their risk against adverse movements in the foreign exchange rates

- **Financial Asset Impairment**

At each year-end date, the School District is required to evaluate and record any other-than-temporary impairment of its financial assets, other than those classified as held for trading. Accordingly, the School District has compared the carrying value of each of these financial assets to its fair value as at June 30, 2023. No provision for impairment was recorded in the current year, as the fair value of all financial assets tested exceeded their carrying value.

- **Fair Values of Financial Instruments**

The carrying amount of cash, accounts receivable and accounts payable and accrued liabilities approximates their fair value due to the short-term maturities of these items.

- **Risk Management Policy**

The School District, as part of its operations, has established objectives (i.e. hedging of risk exposures and avoidance of undue concentrations of risk) to mitigate credit risk as risk management objectives. In seeking to meet these objectives, the School District follows a risk management policy approved by its Board of Trustees.



# School District No. 72 (Campbell River)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,185,757		7,035,680	9,221,437	25,810,844
Prior Period Adjustments					(14,130,292)
Accumulated Surplus (Deficit), beginning of year, as restated	<u>2,185,757</u>	-	<u>7,035,680</u>	<u>9,221,437</u>	<u>11,680,552</u>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	522,239	17,594	(1,168,075)	(628,242)	(2,459,115)
Interfund Transfers					
Tangible Capital Assets Purchased	(279,783)	(17,594)	297,377	-	
Local Capital	(191,801)		191,801	-	
Net Changes for the year	<u>50,655</u>	-	<u>(678,897)</u>	<u>(628,242)</u>	<u>(2,459,115)</u>
Accumulated Surplus (Deficit), end of year - Statement 2	<u><u>2,236,412</u></u>	-	<u><u>6,356,783</u></u>	<u><u>8,593,195</u></u>	<u><u>9,221,437</u></u>

# School District No. 72 (Campbell River)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	61,863,375	62,764,735	58,911,570
Tuition	972,000	945,849	925,399
Other Revenue	2,707,093	2,711,940	2,659,313
Rentals and Leases	138,000	154,352	128,877
Investment Income	360,000	576,820	125,188
<b>Total Revenue</b>	<u>66,040,468</u>	<u>67,153,696</u>	<u>62,750,347</u>
<b>Expenses</b>			
Instruction	52,773,203	53,297,121	50,887,162
District Administration	3,022,989	3,187,835	3,248,438
Operations and Maintenance	8,545,677	8,544,333	8,351,332
Transportation and Housing	1,548,170	1,602,168	1,519,752
<b>Total Expense</b>	<u>65,890,039</u>	<u>66,631,457</u>	<u>64,006,684</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>150,429</u>	<u>522,239</u>	<u>(1,256,337)</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>319,571</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(270,000)	(279,783)	(790,033)
Local Capital	(200,000)	(191,801)	(320,779)
Other			(19,750)
<b>Total Net Transfers</b>	<u>(470,000)</u>	<u>(471,584)</u>	<u>(1,130,562)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>50,655</u>	<u>(2,386,899)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		2,185,757	4,572,656
<b>Operating Surplus (Deficit), end of year</b>		<u>2,236,412</u>	<u>2,185,757</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 9)		542,347	736,110
Unrestricted		1,694,065	1,449,647
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,236,412</u>	<u>2,185,757</u>

# School District No. 72 (Campbell River)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	61,786,658	61,902,248	60,486,017
ISC/LEA Recovery	(2,078,449)	(2,042,951)	(2,046,856)
Other Ministry of Education and Child Care Grants			
Pay Equity	75,322	75,322	75,322
Funding for Graduated Adults	629	629	7,860
Student Transportation Fund	316,860	316,860	316,860
Support Staff Benefits Grant	61,931	63,499	61,931
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation	792	792	2,249
Labour Settlement Funding	1,684,064	2,432,768	
Equity Scan	7,381	7,381	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>61,863,375</b>	<b>62,764,735</b>	<b>58,911,570</b>
<b>Tuition</b>			
International and Out of Province Students	972,000	945,849	925,399
<b>Total Tuition</b>	<b>972,000</b>	<b>945,849</b>	<b>925,399</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	487,518	477,862	463,658
Funding from First Nations	2,078,449	2,031,623	2,031,321
Miscellaneous			
Contract Services - Learning Support Services	71,626	71,626	71,626
Miscellaneous Revenue/Transcripts	69,500	130,829	92,708
<b>Total Other Revenue</b>	<b>2,707,093</b>	<b>2,711,940</b>	<b>2,659,313</b>
<b>Rentals and Leases</b>	<b>138,000</b>	<b>154,352</b>	<b>128,877</b>
<b>Investment Income</b>	<b>360,000</b>	<b>576,820</b>	<b>125,188</b>
<b>Total Operating Revenue</b>	<b>66,040,468</b>	<b>67,153,696</b>	<b>62,750,347</b>

# School District No. 72 (Campbell River)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Salaries</b>			
Teachers	28,134,838	28,292,460	27,151,366
Principals and Vice Principals	4,162,424	4,074,678	4,189,563
Educational Assistants	5,775,095	5,530,706	5,223,374
Support Staff	6,907,089	6,791,635	6,608,164
Other Professionals	1,746,959	1,904,623	1,939,414
Substitutes	1,596,944	1,545,019	1,559,201
<b>Total Salaries</b>	<b>48,323,349</b>	<b>48,139,121</b>	<b>46,671,082</b>
<b>Employee Benefits</b>	<b>10,357,583</b>	<b>11,228,027</b>	<b>10,205,989</b>
<b>Total Salaries and Benefits</b>	<b>58,680,932</b>	<b>59,367,148</b>	<b>56,877,071</b>
<b>Services and Supplies</b>			
Services	1,896,573	1,965,455	1,667,767
Student Transportation	25,153	63,740	17,428
Professional Development and Travel	925,990	706,421	459,832
Rentals and Leases	72,700	56,463	60,598
Dues and Fees	60,900	62,659	113,827
Insurance	164,488	181,645	114,951
Supplies	2,570,348	2,443,227	3,047,111
Utilities	1,492,955	1,784,699	1,648,099
<b>Total Services and Supplies</b>	<b>7,209,107</b>	<b>7,264,309</b>	<b>7,129,613</b>
<b>Total Operating Expense</b>	<b>65,890,039</b>	<b>66,631,457</b>	<b>64,006,684</b>



# School District No. 72 (Campbell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	21,372,903	662,133	337,980	639,663	34,281	1,492,285	24,539,245
1.07 Library Services	849,700			117,376			967,076
1.08 Counselling	1,051,120			23,701		8,097	1,082,918
1.10 Special Education	3,681,112	339,809	4,373,891	90,663		13,914	8,499,389
1.30 English Language Learning	348,780		76			7,860	356,716
1.31 Indigenous Education	552,188	150,561	807,499	51,311		4,612	1,566,171
1.41 School Administration		2,900,172		531,545			3,431,717
1.60 Summer School	105,669	12,003	11,260	7,569		701	137,202
1.62 International and Out of Province Students	330,988			55,213	101,823		488,024
<b>Total Function 1</b>	<b>28,292,460</b>	<b>4,064,678</b>	<b>5,530,706</b>	<b>1,517,041</b>	<b>136,104</b>	<b>1,527,469</b>	<b>41,068,458</b>
<b>4 District Administration</b>							
4.11 Educational Administration		10,000		51,070	575,481	1,234	637,785
4.40 School District Governance					102,213		102,213
4.41 Business Administration				411,726	810,005	16,316	1,238,047
<b>Total Function 4</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>462,796</b>	<b>1,487,699</b>	<b>17,550</b>	<b>1,978,045</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				110,905	52,761		163,666
5.50 Maintenance Operations				3,743,970	207,421		3,951,391
5.52 Maintenance of Grounds				189,928			189,928
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,044,803</b>	<b>260,182</b>	<b>-</b>	<b>4,304,985</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				766,995	20,638		787,633
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>766,995</b>	<b>20,638</b>	<b>-</b>	<b>787,633</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>28,292,460</b>	<b>4,074,678</b>	<b>5,530,706</b>	<b>6,791,635</b>	<b>1,904,623</b>	<b>1,545,019</b>	<b>48,139,121</b>

# School District No. 72 (Campbell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 16)	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	24,539,245	5,885,875	30,425,120	1,582,119	32,007,239	30,756,889	30,854,377
1.07 Library Services	967,076	234,841	1,201,917	178,225	1,380,142	1,439,380	1,447,537
1.08 Counselling	1,082,918	247,353	1,330,271		1,330,271	1,287,597	1,324,170
1.10 Special Education	8,499,389	1,995,803	10,495,192	168,407	10,663,599	11,006,584	9,936,661
1.30 English Language Learning	356,716	83,425	440,141	34,505	474,646	437,297	403,690
1.31 Indigenous Education	1,566,171	381,756	1,947,927	108,885	2,056,812	2,066,665	1,931,999
1.41 School Administration	3,431,717	723,871	4,155,588	148,682	4,304,270	4,576,687	4,193,872
1.60 Summer School	137,202	27,798	165,000	2,736	167,736	230,104	128,356
1.62 International and Out of Province Students	488,024	100,657	588,681	323,725	912,406	972,000	666,500
<b>Total Function 1</b>	<b>41,068,458</b>	<b>9,681,379</b>	<b>50,749,837</b>	<b>2,547,284</b>	<b>53,297,121</b>	<b>52,773,203</b>	<b>50,887,162</b>
<b>4 District Administration</b>							
4.11 Educational Administration	637,785	112,393	750,178	124,606	874,784	893,146	1,059,439
4.40 School District Governance	102,213	6,606	108,819	130,983	239,802	251,962	185,479
4.41 Business Administration	1,238,047	264,574	1,502,621	570,628	2,073,249	1,877,881	2,003,520
<b>Total Function 4</b>	<b>1,978,045</b>	<b>383,573</b>	<b>2,361,618</b>	<b>826,217</b>	<b>3,187,835</b>	<b>3,022,989</b>	<b>3,248,438</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	163,666	38,185	201,851	121,499	323,350	273,205	327,678
5.50 Maintenance Operations	3,951,391	893,043	4,844,434	1,202,841	6,047,275	6,207,213	5,762,306
5.52 Maintenance of Grounds	189,928	45,995	235,923	178,832	414,755	565,854	571,699
5.56 Utilities	-	716	716	1,758,237	1,758,953	1,499,405	1,689,649
<b>Total Function 5</b>	<b>4,304,985</b>	<b>977,939</b>	<b>5,282,924</b>	<b>3,261,409</b>	<b>8,544,333</b>	<b>8,545,677</b>	<b>8,351,332</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	787,633	185,136	972,769	591,249	1,564,018	1,498,170	1,481,415
7.73 Housing	-	-	-	38,150	38,150	50,000	38,337
<b>Total Function 7</b>	<b>787,633</b>	<b>185,136</b>	<b>972,769</b>	<b>629,399</b>	<b>1,602,168</b>	<b>1,548,170</b>	<b>1,519,752</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>48,139,121</b>	<b>11,228,027</b>	<b>59,367,148</b>	<b>7,264,309</b>	<b>66,631,457</b>	<b>65,890,039</b>	<b>64,006,684</b>

# School District No. 72 (Campbell River)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 16) \$	2023 Actual \$	2022 Actual (Restated - Note 21) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	6,556,129	6,159,692	5,589,557
Other			48,982
Other Revenue	2,406,390	2,194,579	1,762,691
Investment Income	800	15,756	38,521
<b>Total Revenue</b>	<u>8,963,319</u>	<u>8,370,027</u>	<u>7,439,751</u>
<b>Expenses</b>			
Instruction	8,625,639	8,014,556	6,987,824
Operations and Maintenance	263,173	263,177	373,468
Transportation and Housing	74,507	74,700	52,209
<b>Total Expense</b>	<u>8,963,319</u>	<u>8,352,433</u>	<u>7,413,501</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>17,594</u>	<u>26,250</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(17,594)	(26,250)
<b>Total Net Transfers</b>	<u>-</u>	<u>(17,594)</u>	<u>(26,250)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 72 (Campbell River)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		10,296	140,715	758,996		9,128		89,631	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	263,177	214,149			128,000	31,850	293,943	564,822	302,568
Other			22,891	2,185,297					
Investment Income		408	5,267			554	879	1,940	
	263,177	214,557	28,158	2,185,297	128,000	32,404	294,822	566,762	302,568
<b>Less:</b> Allocated to Revenue	263,177	211,224	27,965	2,110,958	128,000	23,031	265,447	591,587	302,568
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>13,629</b>	<b>140,908</b>	<b>833,335</b>	<b>-</b>	<b>18,501</b>	<b>29,375</b>	<b>64,806</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	263,177	210,816			128,000	22,477	264,568	589,647	302,568
Other Revenue			27,965	2,110,958			879		
Investment Income		408				554		1,940	
	263,177	211,224	27,965	2,110,958	128,000	23,031	265,447	591,587	302,568
<b>Expenses</b>									
Salaries									
Teachers							63,500	40,529	
Principals and Vice Principals							47,651		
Educational Assistants		170,295			94,063			362,228	
Support Staff					5,163		12,381		
Other Professionals									220,682
Substitutes						331	7,686		8,325
	-	170,295	-	-	99,226	331	131,218	402,757	229,007
Employee Benefits		40,929			24,976	1,531	30,482	101,068	73,561
Services and Supplies	263,177		27,965	2,110,958	3,798	21,169	86,153	87,762	
	263,177	211,224	27,965	2,110,958	128,000	23,031	247,853	591,587	302,568
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,594</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(17,594)		
	-	-	-	-	-	-	(17,594)	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**School District No. 72 (Campbell River)**

Schedule 3A (Unaudited)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	ECL (Early Care & Learning)	District Trust Funds	Van Foundation KELP Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			62,005	59,340	21,653			10,989	70,576
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,408,110	126,936	104,071	52,000	11,250	607,563	175,000		
Other								44,415	
Investment Income			2,819	986	682	8,035	86	19	2,178
	3,408,110	126,936	106,890	52,986	11,932	615,598	175,086	44,434	2,178
<b>Less:</b> Allocated to Revenue	3,408,110	126,936	74,699	79,397	10,808	347,117	172,224	54,777	-
<b>Deferred Revenue, end of year</b>	-	-	<b>94,196</b>	<b>32,929</b>	<b>22,777</b>	<b>268,481</b>	<b>2,862</b>	<b>646</b>	<b>72,754</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	3,408,110	126,936	71,880	78,411	10,126	339,082	172,138		
Other Revenue								54,777	
Investment Income			2,819	986	682	8,035	86		
	3,408,110	126,936	74,699	79,397	10,808	347,117	172,224	54,777	-
<b>Expenses</b>									
Salaries									
Teachers	2,722,263			56,441					
Principals and Vice Principals						575	141,164		
Educational Assistants									
Support Staff			44,704			315			
Other Professionals									
Substitutes	67,317	104,521		2,662	8,709				
	2,789,580	104,521	44,704	59,103	8,709	890	141,164	-	-
Employee Benefits	618,530	22,415	14,901	13,464	1,841	930	31,060		
Services and Supplies			15,094	6,830	258	345,297		54,777	
	3,408,110	126,936	74,699	79,397	10,808	347,117	172,224	54,777	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

## School District No. 72 (Campbell River)

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

Schedule 3A (Unaudited)

	Oasis PRP	Headstart PRP	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			1,233,329
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	89,985	89,985	6,463,409
Other			2,252,603
Investment Income	147	99	24,099
	90,132	90,084	8,740,111
<b>Less:</b> Allocated to Revenue	85,219	86,783	8,370,027
<b>Deferred Revenue, end of year</b>	<b>4,913</b>	<b>3,301</b>	<b>1,603,413</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care	85,072	86,684	6,159,692
Other Revenue			2,194,579
Investment Income	147	99	15,756
	85,219	86,783	8,370,027
<b>Expenses</b>			
Salaries			
Teachers	58,157	58,002	2,998,892
Principals and Vice Principals	6,719	6,718	202,827
Educational Assistants			626,586
Support Staff	2,060	2,060	66,683
Other Professionals			220,682
Substitutes			199,551
	66,936	66,780	4,315,221
Employee Benefits	15,550	15,704	1,006,942
Services and Supplies	2,733	4,299	3,030,270
	85,219	86,783	8,352,433
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>17,594</b>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(17,594)
	-	-	(17,594)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 72 (Campbell River)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual			2022 Actual (Restated - Note 21)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	1,475,114	1,055,256		1,055,256	1,163,567
Other	63,000			-	
Investment Income	5,000		16,893	16,893	4,494
Amortization of Deferred Capital Revenue	3,215,199	3,211,775		3,211,775	3,168,190
<b>Total Revenue</b>	<b>4,758,313</b>	<b>4,267,031</b>	<b>16,893</b>	<b>4,283,924</b>	<b>4,336,251</b>
<b>Expenses</b>					
Operations and Maintenance	1,475,114	1,055,256		1,055,256	1,163,567
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,049,759	4,051,498		4,051,498	4,110,743
Transportation and Housing	341,143	345,245		345,245	289,716
Debt Services					
Capital Lease Interest				-	1,253
<b>Total Expense</b>	<b>5,866,016</b>	<b>5,451,999</b>	<b>-</b>	<b>5,451,999</b>	<b>5,565,279</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1,107,703)</b>	<b>(1,184,968)</b>	<b>16,893</b>	<b>(1,168,075)</b>	<b>(1,229,028)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	270,000	297,377		297,377	816,283
Local Capital	200,000		191,801	191,801	320,779
Capital Lease Payment				-	19,750
<b>Total Net Transfers</b>	<b>470,000</b>	<b>297,377</b>	<b>191,801</b>	<b>489,178</b>	<b>1,156,812</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		321,686	(321,686)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>321,686</b>	<b>(321,686)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(637,703)</b>	<b>(565,905)</b>	<b>(112,992)</b>	<b>(678,897)</b>	<b>(72,216)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>6,358,331</b>	<b>677,349</b>	<b>7,035,680</b>	<b>21,238,188</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(14,130,292)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>6,358,331</b>	<b>677,349</b>	<b>7,035,680</b>	<b>7,107,896</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>5,792,426</b>	<b>564,357</b>	<b>6,356,783</b>	<b>7,035,680</b>

# School District No. 72 (Campbell River)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	8,448,233	152,484,332	2,467,628	3,059,373		3,086,101	169,545,667
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		14,157,307					14,157,307
<b>Cost, beginning of year, as restated</b>	<b>8,448,233</b>	<b>166,641,639</b>	<b>2,467,628</b>	<b>3,059,373</b>	<b>-</b>	<b>3,086,101</b>	<b>183,702,974</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,311,514	159,623	745,657			2,216,794
Operating Fund		14,996	14,259			250,528	279,783
Special Purpose Funds						17,594	17,594
Local Capital		235,832	26,893	48,001		10,960	321,686
Transferred from Work in Progress		347,646					347,646
	-	1,909,988	200,775	793,658	-	279,082	3,183,503
Decrease:							
Deemed Disposals			191,701	7,510		902,207	1,101,418
	-	-	191,701	7,510	-	902,207	1,101,418
<b>Cost, end of year</b>	<b>8,448,233</b>	<b>168,551,627</b>	<b>2,476,702</b>	<b>3,845,521</b>	<b>-</b>	<b>2,462,976</b>	<b>185,785,059</b>
<b>Work in Progress, end of year</b>		<b>483,489</b>					<b>483,489</b>
<b>Cost and Work in Progress, end of year</b>	<b>8,448,233</b>	<b>169,035,116</b>	<b>2,476,702</b>	<b>3,845,521</b>	<b>-</b>	<b>2,462,976</b>	<b>186,268,548</b>
<b>Accumulated Amortization, beginning of year</b>		<b>86,059,895</b>	<b>1,012,022</b>	<b>1,193,518</b>		<b>1,573,742</b>	<b>89,839,177</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		14,157,307					14,157,307
<b>Accumulated Amortization, beginning of year, as restated</b>		<b>100,217,202</b>	<b>1,012,022</b>	<b>1,193,518</b>	<b>-</b>	<b>1,573,742</b>	<b>103,996,484</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		3,249,373	247,217	345,245		554,908	4,396,743
Decrease:							
Deemed Disposals			191,701	7,510		902,207	1,101,418
			191,701	7,510		902,207	1,101,418
<b>Accumulated Amortization, end of year</b>		<b>103,466,575</b>	<b>1,067,538</b>	<b>1,531,253</b>	<b>-</b>	<b>1,226,443</b>	<b>107,291,809</b>
<b>Tangible Capital Assets - Net</b>	<b>8,448,233</b>	<b>65,568,541</b>	<b>1,409,164</b>	<b>2,314,268</b>	<b>-</b>	<b>1,236,533</b>	<b>78,976,739</b>



# School District No. 72 (Campbell River)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
 Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	347,646				347,646
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	53,309				53,309
Deferred Capital Revenue - Other	430,180				430,180
	483,489	-	-	-	483,489
Decrease:					
Transferred to Tangible Capital Assets	347,646				347,646
	347,646	-	-	-	347,646
<b>Net Changes for the Year</b>	135,843	-	-	-	135,843
<b>Work in Progress, end of year</b>	<b>483,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>483,489</b>

# School District No. 72 (Campbell River)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	52,632,587	5,815,413	709,691	59,157,691
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,216,794			2,216,794
Transferred from Work in Progress	243,648			243,648
	<u>2,460,442</u>	<u>-</u>	<u>-</u>	<u>2,460,442</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,957,181	221,695	32,899	3,211,775
	<u>2,957,181</u>	<u>221,695</u>	<u>32,899</u>	<u>3,211,775</u>
<b>Net Changes for the Year</b>	<u>(496,739)</u>	<u>(221,695)</u>	<u>(32,899)</u>	<u>(751,333)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>52,135,848</u>	<u>5,593,718</u>	<u>676,792</u>	<u>58,406,358</u>
Work in Progress, beginning of year	243,648			243,648
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	53,309	430,180		483,489
	<u>53,309</u>	<u>430,180</u>	<u>-</u>	<u>483,489</u>
Decrease				
Transferred to Deferred Capital Revenue	243,648			243,648
	<u>243,648</u>	<u>-</u>	<u>-</u>	<u>243,648</u>
<b>Net Changes for the Year</b>	<u>(190,339)</u>	<u>430,180</u>	<u>-</u>	<u>239,841</u>
<b>Work in Progress, end of year</b>	<u>53,309</u>	<u>430,180</u>	<u>-</u>	<u>483,489</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>52,189,157</u>	<u>6,023,898</u>	<u>676,792</u>	<u>58,889,847</u>

# School District No. 72 (Campbell River)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	752,520	1,971,262	3,263,833			5,987,615
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,483,998					3,483,998
Transfer project surplus to MECC Restricted (from) Bylaw	(275,259)	275,259				-
	<u>3,208,739</u>	<u>275,259</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,483,998</u>
Decrease:						
Transferred to DCR - Capital Additions	2,216,794					2,216,794
Transferred to DCR - Work in Progress	53,309		430,180			483,489
AFG Spent on Non-Capital	380,316					380,316
Capital Approved Project Expense	674,939					674,939
	<u>3,325,358</u>	<u>-</u>	<u>430,180</u>	<u>-</u>	<u>-</u>	<u>3,755,538</u>
<b>Net Changes for the Year</b>	<u>(116,619)</u>	<u>275,259</u>	<u>(430,180)</u>	<u>-</u>	<u>-</u>	<u>(271,540)</u>
<b>Balance, end of year</b>	<u>635,901</u>	<u>2,246,521</u>	<u>2,833,653</u>	<u>-</u>	<u>-</u>	<u>5,716,075</u>

**School District No. 72 (Campbell River)**  
**Financial Statement Discussion and Analysis**  
For the year ended June 30, 2023



## Overview of the School District

School District 72 serves 5,600 students in a large geographic area on Mid-Vancouver Island. It provides services to students through 12 elementary schools, 2 middle schools, 2 high schools, 1 alternate program, a distance learning program and an international program.

Over 400 teachers, 300 Support staff and 50 administrative staff work to provide services to our students.

The board began their strategic plan in June 2019. The strategic plan has three goals:

1. Improve student achievement.
2. Build a culture of learning and wellness.
3. Honour Indigenous world views and perspectives.

Our goals are a high-level guide to schools, departments and leaders in creating objectives and focusing resources that align with our vision.

## Financial Highlights

90% of the School District's revenue comes from the Ministry of Education. The level of funding is based on enrollment and unique needs for our geographic region. 5% of our revenue comes from Other Revenue which consists of our local education agreements with our local indigenous bands and an agreement with the Conseil Scolaire francophone de la Colombie-Britannique and School Generated Funds. The remaining revenue comes from the recognition of deferred capital grants, international program, leases, investment income and miscellaneous revenue.

81% of our expenses are salary and benefit related. The balance of expenses are related to supplies, contracted services, utilities and amortization.

Financially, we finished the year with a decrease of our accumulated surplus (savings) by \$628,242. The variance of the budgeted deficit of \$957,274 to the \$628,242 actual deficit is due to underspending of the internally restricted reserve that were budgeted but not spent.

Description	Budget	Actual	Difference
Revenue	79,762,100	79,807,647	_ (45,547)
Expenses	80,719,374	80,435,889	_ 283,485
Surplus (Deficit)	(957,274)	(628,242)	(329,032)

The overall accumulated surplus decrease was impacted by the \$50,655 surplus in operating surplus plus the capital surplus decrease of \$678,897.

Description	22/23	21/22	Difference
Accumulated Surplus - Capital	6,356,783	7,035,680	(678,897)
Accumulated Surplus - Operations	2,236,412	2,185,757	50,655
Total Accumulated Surplus	8,598,572	9,221,437	(628,242)

Our combined operating surplus increased from \$2,185,757 to \$2,236,412. \$1,236,412 of which was internally restricted for specific purposes and \$1,000,000 is unrestricted. This year SD 72's operating surplus increased significantly by \$474,427. The internal restrictions increased by \$50,655 while the unrestricted remains unchanged at \$1,000,000. The District continues an emphasis on following the board's governance Accumulated Surplus policy limiting the use of restrictions for ongoing programs and referring new spending requests based on feedback from the budget process. After increasing budgets that reflect the increasing inflation and sick replacements, the surplus allows the district is in a position to rebuild the contingency reserve while also investing in emergent needs. This year's recommendations include \$230,000 in new emergent items and \$244,418 to rebuilding the emergency contingency reserve.

Below is the historical use of our reserves over the last four years.

<b>Draw on Reserves 19/20 to 22/23</b>				
(Thousands (\$'000))	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 ACTUAL
Accumulated Surplus (Deficit), Beginning of Year	\$6,423	\$5,833	\$4,573	\$2,186
Use of Prior Year Appropriated Surplus	(\$591)	(\$1,260)	(\$2,387)	\$50
Accumulated Surplus (Deficit), End of Year	\$5,832	\$4,573	\$2,186	\$2,236

Asset Retirement Obligation is a new accounting regulation that is in the 22/23 financial statements. An asset retirement obligation is liability factoring the cost safely disposing hazardous materials when you retire and demolish an asset. For example, many older buildings have asbestos or lead paint that poses no safety risk while the building is occupied but requires additional precautions when removing it from the building. Under the ARO, the additional precautions are costed and included as a future liability.

### Operating Accounts

When we look at our operating budget and separate the spending of restricted reserve purchases from the annual operating accounts, we slightly underspent our budget finished with a \$474,427 operating surplus vs the \$319,571 budgeted.

The 22/23 budget focused on recovery from the financial impacts of COVID-19. During COVID-19 inflation was higher than estimated and sick use doubled. When planning the 22/23 amended budget, we increased our estimates appropriately to reflect the ongoing costs of inflation and sick use.

The 22/23 budget recovery came from significant cost reductions of \$2,000,000 to balance our budget.

Operating revenue increased by \$4,403,349 from 2021/22. The increase consisted of:

- MOE funding to cover teacher and support staff wage increases of \$3,853,165.
- increase in international tuition \$20,450
- other revenue increases from interest income and leases \$529,734.

Operating expenses (on schedule 2) increased \$2,624,773 from 2022. This was due to an annual increase in wages. The wage increase of 6.75% was funded by the MOE, the total expenses (\$2,624,773) didn't increase the same amount as the revenue (\$3,853,165) because we made \$2,000,000 in cost reductions from 2022 to 2023.

### **Special Purpose Fund**

Our special purpose funds are funds held by the district for a specific purpose. They are provided by third parties with a directive on the use of funds. Due to this restriction they are held in a special fund where they can be reported on a supporting schedule separately from the operating accounts.

In 22/23 our Special Purpose Fund balance increased overall by \$307,084:

- New for 2022/23 is the Student and Family Affordability Grant provided to offset rising costs for parents in the amount of \$607,563. We utilized \$347,117 to help parents with school supplies, meals and transportation needs. There is \$268,481 remaining to continue offsetting cost pressures for families in the next school year. This was a one-time grant.
- The Classroom Enhancement Fund continued for the 2022/23 school year. Created by the Ministry of Education as part of the settlement from the Supreme Court Ruling on Class Size and Composition with the BCTF, the fund provided an additional 33.06 FTE of teachers in the amount of \$3,408,110. In recognition of the additional administrative work required to support the CEF the Ministry has provided \$302,568 in overhead funding.
- Another new grant for 22/23 is our Early Care and Learning grant in the amount of \$175,000 to assist with preparation for our child care program starting in September 2023.
- School Generated funds returned to regular levels in 22/23. However, there was a noticeable decline in activity during 20/21 due to COVID.

### **Capital**

We had an exciting capital spending program in 2023 with the beginning of our child care centres. In 2022 we received \$8,124,620 of funding approval to build six child care centres in Campbell River and one on Quadra Island. Construction of these sites began in spring of 2023 and are expected to be complete by January 224.

The Carbon Neutral and School Enhancement programs included minor capital projects including roofing and mechanical upgrades.

Our AFG program spending remained consistent from 21/22 in the amount of \$1,161,686.

Inflationary costs continue to be a concern as the project go to tender. SD 72's approach is to scale back the project to meet the funding. In 2022/23 some projects were scaled back that lead to an underspend from the approved project funding. In these cases, the excess is used for minor cost overruns on other ministry approved projects or it is saved by the district in a Ministry of Education Restricted Capital fund for future use. The district must seek the Minister of Education's approval to access restricted capital fund. When a project is scaled back the phases that are removed are added to our next year's capital program application.



## Financial Analysis of the School District

<b>Financial Assets</b>	<b>2023 Actual</b>	<b>2022 Actual</b>	<b>Variance</b>	<b>Change</b>
Cash and Cash Equivalents	19,650,334	20,410,345	(760,011)	(3.72%)
Accounts Receivable – MOE	107,139	480,843	(373,704)	(77,72%)
Accounts Receivable – FN	626,818	69,064	557,754	807.59%
Accounts Receivable	473,657	212,605	261,052	122.79%
<b>Total Financial Assets</b>	<b>20,857,948</b>	<b>21,172,857</b>	<b>(314,909)</b>	<b>(1.49%)</b>
<b>Liabilities</b>				
Accounts Payable	9,068,685	9,065,778	2,907	0.03%
Unearned Revenue	783,698	881,473	(97,775)	(11.09%)
Deferred Revenue	1,603,413	1,233,329	370,084	30.01%
Deferred Capital Revenue	64,605,922	65,388,954	(783,032)	(1.20%)
Employee Future Benefits	1,497,007	1,534,867	(37,860)	(2.47%)
Asset Retirement Obligation	14,157,307	14,157,307	-	0%
<b>Total Liabilities</b>	<b>91,716,032</b>	<b>92,261,708</b>	<b>(545,676)</b>	<b>(0.59%)</b>
<b>Net Financial Assets (Debt)</b>	<b>(70,858,084)</b>	<b>(71,088,851)</b>	<b>230,767</b>	<b>(0.32%)</b>
<b>Non-Financial Assets</b>				
Tangible Capital Assets	78,976,739	80,054,136	(1,077,397)	(1.35%)
Prepaid Expenses	474,540	256,152	218,388	85.26%
<b>Total Non-Financial Assets</b>	<b>79,451,279</b>	<b>80,310,288</b>	<b>(859,009)</b>	<b>(1.07%)</b>
<b>Accumulated Surplus (Deficit)</b>	<b>8,593,195</b>	<b>9,221,437</b>	<b>(628,242)</b>	<b>(6.81%)</b>

## Reference Notes for the Financial Assets:

- The increase in Accounts Receivable – First Nations was due to the invoices being delivered later in the fiscal year which with the First Nations not able to pay the Q4 invoice before the end of our fiscal year.
- The Accounts Receivable – MOE decreased because we received our draw that more closely matched our expenditures on our capital projects that are in progress at the end of June.
- Accounts Receivable Other – the invoice to SD 93 for tuition was delivered late in the fiscal year and was not received by June 30, 2023 and remained as a receivable.
- Unearned Revenue – international student enrollment increased for 2021/22 after a COVID impacted 2021 year. Student’s families pre-pay tuition for the year to secure a spot.
- Deferred Revenue – A new program called the Student and Family Affordability fund was provided to school districts to offset rising costs for families. \$268,481 remained unspent leading to an increase in deferred revenue.
- Prepaid invoices increased due to high cost of renewed licensing for our servers entering year two of a three year pre-payment.

## Statement 2 (Income Statement)

Revenues	2023 Actual	2022 Actual	Change	Variance
Ministry of Education	69,969,557	65,664,694	4,304,863	6.56%
Other Provincial	10,126	48,982	(38,856)	(79.33%)
Tuition	945,849	925,399	20,450	2.21%
Other Revenue	4,906,519	4,422,004	484,515	10.96%
Rentals and Leases	154,352	128,877	25,475	19.77%
Investment Income	609,469	168,203	441,266	262.34%
Amortization of Deferred Capital Revenue	3,211,775	3,168,189	48,963	1.55%
<b>Total Revenue</b>	<b>79,807,647</b>	<b>74,526,349</b>	<b>5,286,676</b>	<b>7.09%</b>
<b>Expenses</b>				
Instruction	61,311,677	57,874,986	3,436,691	5.94%
District Administration	3,187,835	3,248,438	(60,603)	(1.87%)
Operations and Maintenance	13,914,264	13,999,110	(57,831)	(0.41%)
Transportation and Housing	2,022,113	1,861,677	160,436	8.62%
Debt Services	-	1,253	(1,253)	(100.00%)
<b>Total Expense</b>	<b>80,435,889</b>	<b>76,985,464</b>	<b>3,477,440</b>	<b>4.52%</b>
<b>Surplus (Deficit) for the year</b>	<b>(628,242)</b>	<b>(2,459,115)</b>	<b>1,809,236</b>	<b>(50.37%)</b>

**Reference Notes for Income Statement:**

- Other Provincial revenue reduced from 21/22 due to a child care grant being recorded as a special purpose fund instead of operating revenue.
- Gym rental revenue increased in 2022/23 as user groups resumed their bookings after a break during COVID-19.
- Other revenue increased in 2022/23 from an increase in school activities that collected funds.
- The increasing interest rates are having a positive impact on SD 72's investment income. The board saw an increase in interest rates from 0.5% in 2021/22 to 5.7% in 2022/23.

**Budget Highlights/Analysis of Operating Results to Budget**

**Schedule 2A - Operating Revenue**

	2023 Budget	2023 Actual	Diff \$	Diff %	Reason
Provincial Grants MOE	61,863,375	62,764,735	901,360	1.46%	On target to budget
Tuition	972,000	945,849	(26,151)	(2.69%)	Increase in students attending.
LEA/Direct Funding from First Nations	2,078,449	2,031,623	(46,826)	(2.25%)	On target to budget
Other School District/Education Authorities	487,518	477,862	(9,656)	(1.98%)	Enrollment increased
Contracted Services (Student Services)	71,626	71,626	-	0.00%	On target to budget
Miscellaneous revenue	69,500	130,829	61,329	88.24%	Sale of busses, P-card rebate and mentor grant
Rentals and leases	138,000	154,352	16,352	11.85%	Gym bookings resumed
Investment Income	360,000	576,820	216,820	60.23%	Increase in interest rate
<b>TOTAL</b>	<b>\$66,040,468</b>	<b>\$67,153,696</b>	<b>\$1,113,228</b>	<b>1.69%</b>	



**Schedule 2B - Operating Expense by Object**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>Diff \$</b>	<b>Diff %</b>	<b>Reason</b>
Teachers	28,134,838	28,292,460	157,622	0.56%	On target to budget
Principals & Vice Principals	4,162,424	4,074,678	(87,746)	(2.11%)	On target to budget
Other Professionals	1,746,959	1,904,623	157,664	9.03%	CEF admin costs did not cover budgeted allocation
Educational Assistants	5,775,095	5,530,706	(244,389)	(4.23%)	On target to budget
Support Staff	6,907,089	6,791,635	(115,454)	(1.67%)	On target to budget
Teachers Teaching On Call	1,596,944	1,545,019	(51,925)	(3.25%)	On target to budget
Employee Benefits	10,357,583	11,228,027	870,444	8.40%	On target to budget
Services	1,896,573	1,965,455	68,882	3.63%	On target to budget
Student Transportation	25,153	63,740	38,587	153.41%	Boarding allowance demand higher than estimated
Professional Dues and Travel	925,990	706,421	(219,569)	(23.71%)	Travel was still reduced post COVID
Rentals and Leases	72,700	56,463	(16,237)	(22.33%)	Reducing underutilized equipment
Dues and Fees	60,900	62,659	1,759	2.89%	Website annual fee
Insurance	164,488	181,645	17,157	10.43%	Insurance premiums more than expected
Supplies	2,570,348	2,446,227	(127,121)	(4.95%)	On target to budget
Utilities	1,492,955	1,784,699	291,744	19.54%	Increase due to colder winter inflation
<b>TOTAL</b>	<b>\$65,890,039</b>	<b>\$66,631,457</b>	<b>\$741,418</b>	<b>1.13%</b>	



## Reserves – Operating, Special Purpose and Capital Balances

### Statement of Operations - Special Purpose Fund

Program	22/23 This Year Spending	21/22 Last Year Spending	Difference	Deferred Revenue Balance	Comments
<b>Ministry of Education Funded</b>					
Annual Facilities Grant (AFG)	263,177	257,578	5,599	-	
Oasis/Headstart PRP	172,002	240,093	(68,091)	8,214	Program was reduced in half for 22/23
Special Education Equipment	-	18,073	(18,073)	-	
Strong Start	128,000	128,000	-	-	
Learning Improvement Fund	211,224	195,580	15,644	13,629	Carry forward of unspent funds.
Community LINK program	591,587	534,320	31,334	64,806	Refocused the program to compliment the SFAF
French Language (OLEP)	247,853	158,621	89,232	29,375	Received additional grant for programing
Ready Set Learn	23,301	24,506	(1,475)	918,501	
First Nations Student Transportation	74,699	52,209	22,490	94,196	
Mental Health in Schools	79,397	63,883	15,514	32,929	
Changing Results for Young Readers	10,808	4,915	(10,808)	22,777	
Classroom Enhancement Funding (Staffing)	3,408,110	3,251,249	158,861	-	
Classroom Enhancement Funding (Overhead)	302,568	291,660	10,908	-	
Classroom Enhancement Funding (Remedies)	126,936	126,098	838	-	
Provincial Safe Return to School	-	143,038	(143,038)	-	
Federal Safe Return to Class Fund	-	115,890	(115,890)	-	
Student & Family Affordability	347,117	-	347,117	268,481	
Early Care & Learning	172,224	-	172,224	2,862	
Sub-Total	\$6,158,733	\$5,605,713	\$536,319	\$555,770	

Program	22/23 This Year Spending	21/22 Last Year Spending	Difference	Deferred Revenue Balance	Comments
<b>Other</b>					
School Generated Funds	2,110,958	1,617,553	493,405	833,335	SGF returned to normalized activity in 22/23
Scholarships	27,965	23,600	4,365	140,908	
District Trusts	54,777	118,340	(63,563)	646	21/22 saw a rush spending from the COVID year and that year. 22/23 resumed normal activity
BC Skills for Jobs Blueprint	-	16,620	-	-	
Provincial Literacy	-	52,320	-	-	
BC Numeracy Network Classroom Assessments	-	5,605	-	-	
Van Kelp Foundation	-	-	-	72,754	
Sub-Total	2,193,700	1,834,038	359,662	1,047,643	
Schedule 3A Total	\$8,352,433	7,439,751	\$895,981	\$1,603,413	

## Capital Assets

### New Spaces Childcare Centres

- SD 72 applied for and was approved for 7 childcare centres at some schools in SD72. The total project received funding for \$8,124,620. Design was completed with a prime contractor selected in the spring of 2023. Construction at most sites started in June. The project incurred \$430,178 in costs by June 30.

### School Enhancement Funded Projects (SEP)

- Southgate has completed its D-wing mechanical upgrades, spending \$250,280 of the \$415,863 budget. As inflation has escalated costs, part of this project was deferred and is included in the next phase.
- A section of Southgate's roof has been replaced. Work finished during the summer of 2022 at a cost of \$630,595, just over the budget.
- Quadra has begun a multi-phase mechanical upgrade in 2022/24. The first phase was completed under budget at a cost of \$270,539. Well under the budget of \$349,249. Excess funds will be used for phase 2.
- Phase 2 of the Southgate project was approved and started in 22/23. \$17,616 has been spent before June 30. This project includes the deferred portion from Phase 1.
- Phase 2 of the Quadra mechanical upgrades has started. \$16,457 has been spent by June 30.

### Playground Equipment Program

- Georgia Park was funded for a playground replacement in 21/22 with installation set for July of 2022.

### Carbon Neutral Capital funded Projects (CNCP)

- Robron was approved for funding of \$289,290 to replace pneumatic controls. The project was completed slightly over budget at \$293,117
- Ripple Rock has completed work on replacing its boilers with \$200,633, well over its \$133,000 budget. The shortfall will be funded from other minor capital projects from 22/23.
- Sayward had a new project approved for upgrading of its HVAC systems. The work began in June and is expected to be completed during the summer of 2023.

### Bus Acquisition Program (BUS)

- SD 72 was funded for the replacement purchase of four school busses from the 2023 capital plan. The busses were purchased in 2022 at a total cost of \$745,654.

### Budget Summary

Project	Approved Budget	Spent to June 30, 2022	Variance to Approved Budget	Estimated Final Expenditure
Robron HVAC (CNCP)	\$289,290	\$293,117	(\$3,827)	\$293,117
Southgate HVAC	415,863	250,280	165,583	250,280
Southgate Roof	615,000	630,595	(15,595)	630,595
Quadra Mechanical HVAC	349,204	270,539	78,665	270,539
Southgate HVAC Phase 2	91,850	17,616	74,234	91,850
Ripple Rock HVAC	133,000	200,633	(67,633)	200,633
Sayward HVAC	100,282	19,235	81,047	100,282
Quadra HVAC Phase 2	413,942	16,457	397,485	413,942
<b>Totals</b>	<b>\$2,408,431</b>	<b>\$1,698,472</b>	<b>\$709,959</b>	<b>\$2,251,238</b>

### Local Capital/Surplus

- A ride-on mower was purchased for \$8,040.
- The grounds department replaced a mower deck at a cost of \$7,705.
- A replacement flat deck maintenance truck was purchased for \$48,000.
- The installation of the Ocean Grove portable conclude in July of 2022. \$235,831 has been from local capital in 2023. With the finished cost of the portable and installation was \$339,000.

### Annual Facilities Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Education for designated school capital or maintenance upgrades. The following budget summary is provided.

#### 2022/23 AFG Projects valued over \$20,000 include:

- Refurbish lockers at Carihi Secondary \$22,100
- Exterior painting Ecole Willow Point \$136,019

- Replace a section of Sandowne roof \$175,323
- Exterior painting at Pinecrest \$75,454
- DDC upgrades at Georgia Park \$76,661
- DDC upgrades at Ocean Grove \$58,006
- Carihi main water feed replacement \$20,700
- Ecole Phoenix mechanical upgrade \$ 30,000
- Pinecrest library carpet replacement \$20,448
- Ripple Rock security camera installation \$30,000
- Replace Ripple Rock exterior cladding \$31,000
- Robron replace flooring in two rooms \$23,650
- Replace carpeting in 4 rooms at Sayward \$48,160
- Install coat hooks at Southgate \$26,600
- Remove carpeting from 5 rooms at Timberline \$37,770



## **Factors Bearing on the School District's Future/Other Potentially Significant Matters**

### **COVID-19 Pandemic**

The COVID-19 pandemic will continue to have a material impact on SD 72. In 22/23 we made cost reductions of \$2,000,000 that allowed us to increase supplies and services impacted by inflation. We were also able to increase sick replacement costs to cover the higher ongoing use. One new area of concern is the escalating cost of employee benefits. Benefit use dropped during COVID. In 22/23 we experienced a higher than expected catch-up of benefit costs. Combined with the spike in inflation, benefits exceeded the budget by \$870,444. Some of this was offset by Ministry of Education labour settlement grants that were provided after the amended budget was passed.

### **Contacting Management**

This financial report is designed to provide the School District's stakeholders with a more general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district.

If you have questions about this financial report, please contact the Office of the Secretary-Treasurer at 250-830-2300.

You are encouraged to review the Board's strategic plan, financial statements and other documents at <http://www.sd72.bc.ca/Pages/Publications.aspx>.



14. B.

September 15, 2023

Ref: 293335

To: Secretary-Treasurer and Superintendent  
School District No. 72 (Campbell River)

**Capital Plan Bylaw No. 2023/24-CPSD72-02**

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

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This letter is in response to your School District's 2023/24 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- **School Food Infrastructure Program (FIP)\***
- **Carbon Neutral Capital Program (CNCP)**
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- **Bus Acquisition Program (BUS)**

**\*Note: The FIP is a new program commencing in fiscal year 2023/24. FIP project requests are required to be submitted as part of the capital plan submissions that are due on June 30, 2023. School districts will be advised of approved FIP projects in early fall via an amended 2023/24 Capital Plan Response letter. Further information regarding the scope of the program, program criteria, and eligible projects will be included in the 2024/25 Capital Plan Instructions.**

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

**MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)**

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

**New projects for SEP, CNCP, BEP, PEP**

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Southgate Middle School*	SEP - HVAC Upgrades	\$459,252	Proceed to design, tender & construction. To be completed by December 31, 2023.
Quadra Elementary	SEP - HVAC Upgrades	\$413,942	Proceed to design, tender & construction. To be completed by March 31, 2024.
Southgate Middle School	SEP - Roofing Upgrades	\$230,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Cortes Island School, Ripple Rock Elementary, Sayward Elem-Jr Secondary	CNCP - Energy Upgrades	\$306,243	Proceed to design, tender & construction. To be completed by March 31, 2024.
Sayward Elem-Jr Secondary*	CNCP - HVAC Upgrades	\$501,410	Proceed to design, tender & construction. To be completed by December 31, 2023.
Pinecrest Elementary	PEP - Accessible Playground Equipment	\$195,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Carihi Secondary	FIP – Delivery Vehicle and Kitchen Upgrade	\$100,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
TBD	CNCP – Energy Upgrades (Charging Infrastructure/Charging Station)	\$65,000	Proceed to design, tender & construction. To be completed by March 31, 2024.

*\*Please contact your Minor Capital planning officer for information on funding structure.*

**New projects for BUS**

Existing Bus Fleet #	New/Replacement Bus Type	Amount Funded by Ministry	Next Steps & Timing
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7720A	C (34-45) with 4 wheelchair spaces	\$189,667	Proceed to ordering the school bus(es) between April 3rd and May 15th, 2023 from the list of approved vendors available through the Bus Standing Offer portal on the ASTSBC website at <a href="http://www.astsbc.org">http://www.astsbc.org</a>
9721	D (80+RE) with 0 wheelchair spaces	\$247,082	Proceed to ordering the school bus(es) between April 3rd and May 15th, 2023 from the list of approved vendors available through the Bus Standing Offer portal on the ASTSBC website at <a href="http://www.astsbc.org">http://www.astsbc.org</a>
<b>ADDED</b>	<b>Supplementary school bus funding for 1 (new) electric bus</b>	<b>\$30,000</b>	<b>Funding applicable to the electric bus(es) recently ordered through the Bus Standing Offer portal on the ASTSBC website at <a href="http://www.astsbc.org">http://www.astsbc.org</a></b>

**An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2023/24 fiscal year as listed above.**

**In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2023/24 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:**

**<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>**

**The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Nathan Whipp at [Nathan.Whipp@gov.bc.ca](mailto:Nathan.Whipp@gov.bc.ca) as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.**

As the 2023/24 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2024/25 Annual Five-Year Capital Plan submission process (using the Ministry's Capital Asset Planning System (CAPS) online platform) will be available on the Ministry's Capital Planning webpage by April 1<sup>st</sup>, 2023.

NOTE: School districts' Capital Plan submission deadlines for the 2024/25 fiscal year, using the CAPS online platform, will be as follows:



- **June 30, 2023** – Major Capital Programs (SMP, EXP, REP, RDP, SAP, BEP); Minor Capital Programs (FIP).
- **September 30, 2023** – Minor Capital Programs (SEP, CNCP, PEP, BUS).

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2023 deadline.

Additionally, the Annual Facility Grant (AFG) project requests for the 2023/24 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2023.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process.

Sincerely,



Damien Crowell, A/Executive Director  
Capital Management Branch

pc: Geoff Croshaw, A/Director, Major Capital Projects, Capital Management Branch  
Michael Nyikes, Director, Minor Capital Programs and Finance Unit, Capital Management Branch

# Submission Summary

**Submission Summary:** Minor 2024/2025 | 2023-09-30

**Submission Type:** Capital Plan

**School District:** Campbell River (SD72)

**Open Date:** 2023-04-14

**Close Date:** 2023-09-30

**Submission Status:** Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,681,321
CNCP	\$1,996,510
BUS	\$247,082
PEP	\$390,000
<b>Total</b>	<b>\$5,314,913</b>

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163571	Transportation	Replacement	Lifecycle replacement of Bus 7725 based on age criteria. 2008 Type D.	\$247,082
<b>Submission Category Total:</b>					<b>\$247,082</b>
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159243	Sandowne Elementary	HVAC (CNCP)	HVAC system upgrade classrooms 17 to 23.	\$603,510
2	159244	Cortes Island School	HVAC (CNCP)	Mechanical Systems Upgrade Phase 1 and 2 - Classrooms, Administration and	\$955,000
4	163559	Timberline Secondary School	HVAC (CNCP)	Replace existing low efficiency gas fired boilers with new high efficiency condensing	\$438,000
<b>Submission Category Total:</b>					<b>\$1,996,510</b>
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	153629	Cortes Island School	Replacement (PEP)	Replace obsolete playground	\$195,000
2	153630	Ecole Willow Point Elementary	Replacement (PEP)	Replace playground	\$195,000
<b>Submission Category Total:</b>					<b>\$390,000</b>
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159036	Sayward Elem-Jr Secondary	Roofing (SEP)	Replace Roof Sections A-1, A-2, A-3	\$900,000
2	163565	Various	Roofing (SEP)	Installation of fall safety systems at all District properties (12x elementary, 3x middle	\$400,000
3	163564	Ecole Phoenix Middle	Electrical (SEP)	Replacement of the high voltage transformer and main electrical distribution switch	\$300,000



## Submission Summary

4	158446	Robron Middle School	HVAC (SEP)	HVAC upgrade to IT and Conference Room areas, to suit changes in occupancy	\$438,321
5	163566	Robron Middle School	Roofing (SEP)	Replacement of roof sections H,L,N,O at Robron Middle School.	\$643,000
Submission Category Total:					<b>\$2,681,321</b>

Summary of Accounts	General Operating	Payroll	Summer Savings	US Funds	TOTAL
Bank Balance beginning, per statement	11,889,915.28	(3,444,948.78)	1,501,305.00	15,715.83	9,961,987.33
O/S Cheques last month	60,461.52	61,886.26		8,292.72	130,640.50
O/S Payroll last month					-
O/S Deposits last month	(100.00)				(100.00)
G/L Balance	11,829,553.76	(3,506,835.04)	1,501,305.00	7,423.11	9,831,446.83
Deposits	622,241.06				622,241.06
EFT	7,469,239.08				7,469,239.08
Benefit Payroll	4,074.94				4,074.94
Payroll Reversal	-				-
Interest	26,222.38		5,741.18	45.67	32,009.23
	8,121,777.46	-	5,741.18	45.67	8,127,564.31
Cheques	184,107.84				184,107.84
Direct Deposits	811,221.22	2,845,931.92			3,657,153.14
Direct Payments	2,412,250.58	74,690.00			2,486,940.58
					-
					-
					-
US Batch					-
	3,407,579.64	2,920,621.92	-	-	6,328,201.56
Service Charges	849.26			35.00	884.26
US Exchange	847.48				847.48
Wire Transfer Fee	51.00				51.00
INTL Wire Transfers	2,892.07				2,892.07
BMO Prchs Card Pymnt	171,884.17				171,884.17
WCB Premiums 040119-063019	180,467.46				180,467.46
PST Filing	1,264.69				1,264.69
Employer Health Tax Pymnt	-				-
Moneris Fees	-				-
Transfers to Payroll Account	3,444,948.78	(3,444,948.78)			-
Transfers to USD Account	4,819.59			(4,819.59)	-
Transfers to Summer Savings Account	206,503.06		(206,503.06)		-
	4,014,527.56	(3,444,948.78)	(206,503.06)	(4,784.59)	358,291.13
G/L Balance	12,529,224.02	(2,982,508.18)	1,713,549.24	12,253.37	11,272,518.45
O/S Cheques-current	29,751.58	74,690.00		476.72	104,918.30
O/S Deposits	(1,737.53)				(1,737.53)
O/S Payroll					-
Bank Balance ending	12,557,238.07	(2,907,818.18)	1,713,549.24	12,730.09	11,375,699.22
Bank Balance, per statement	12,557,238.07	(2,907,818.18)	1,713,549.24	12,730.09	11,375,699.22
	-	-	-	-	-



<u>GENERAL ACCOUNT</u>		
DISBURSEMENTS		\$ 3,407,579.64
DEPOSITS		\$ 17,959,011.14
<u>PAYROLL DISBURSEMENTS</u>		
Teaching Net Payroll	\$ 1,712,840.94	
Operating Net Payroll	1,100,913.37	
Substitute Net Payroll	106,867.61	\$ 2,920,621.92
<u>Bank Charges and Debt Services</u>		
(1) U.S. Exchange	\$ 847.48	
(2) Service Charges	884.26	
(3) Moneris	-	
(4) BMO Purchase Card	171,884.17	
(5) Wire transfers	2,943.07	
(6) Employer Health Tax	-	
(7) WCB	180,467.46	
(8) PST Self-assessment filing	1,264.69	
		\$ 358,291.13
Closing Bank Balance		\$ 11,272,518.45
<u>RECONCILIATION</u>		
<u>Account Balances</u>		
General	\$ 12,557,238.07	
Payroll	(2,907,818.18)	
Teach Summer Pay Trust	1,713,549.24	
U.S. Account	12,730.09	\$ 11,375,699.22
Add: O/S Deposits	-	
Less: O/S Cheques - General	(29,751.58)	
Less: O/S Direct Payments - General	1,737.53	
Less: O/S Cheques - Payroll	(74,690.00)	
Less: O/S Cheques - Summer Savings	-	
Less: O/S Cheques - US	(476.72)	\$ (103,180.77)
Closing Bank Balance		\$ 11,272,518.45
	(Chairperson of the Board)	
	(Secretary-Treasurer)	

	Opening Balance		9,831,446.83
	RECEIVED FROM		AMOUNT
13225	INTERNATIONAL IN-1500/LOFFLER, JULE	CR	1,500.00
13225	INTERNATIONAL IN-1506/WEBER, LINE	CR	750.00
13226	INTEREST ON ACCOUNT	CR	26,222.38
13255	INTERNATIONAL IN-1542/YEUNG,PUI KA	CR	25,665.00
13220	LORRAINE CARRIERE/MAR 20-MAR 26,2023	CR	222.45
13221	INTERNATIONAL IN-1526/SATO, HANA	CR	25,950.00
13256	INTERNATIONAL IN-1493/BARRIOPEDRO M, L.	CR	25,850.00
13222	JOSEPH SHIELDS	CR	35.00
13223	JOE SHIELDS	CR	35.00
13224	JOE SHIELDS	CR	35.00
13227	KAREN LUTZ	CR	35.00
13258	INTERNATIONAL IN-1445/MARI LOPEZ, JOAN	CR	6,250.00
13259	INTERNATIONAL IN-1492/RIOSECHT,MARTINO	CR	7,875.00
13228	INGRID THOMAS	CR	25.00
13229	TIA STEPHENS	CR	35.00
13260	INTERNATIONAL IN-1548/DOOLITTLE, PAYTON	CR	1,600.00
13262	INTERNATIONAL IN-1543 KRUG, MAX	CR	13,125.00
13262	INTERNATIONAL IN-1550 FONTAINE, BEN	CR	1,600.00
13263	INTERNATIONAL IN-1536/LOVELACE,MASAKI	CR	13,425.00
13264	OPERATING GRANT	CR	2,930,025.00
13265	AUTUMN RECOUNT ADJUSTMENT JAN-JUNE	CR	56,965.00
13266	PRP REGULAR SCHOOL	CR	17,412.00
13230	INTERNATIONAL IN-1547/DENNIS,KAYIN	CR	1,600.00
13231	WCB	CR	-
13231	WCB-ROBYNNE FRASER MAR 20-MAR 26/23	CR	1,235.50
13232	TRANSPORTATION/FIELD TRIP-LINDA SPOONER	CR	53.10
13233	SOUTHGATE IN/OUT ACCOUNT	CR	5,201.41
13234	QUADRA IN/OUT ACCOUNT	CR	1,902.38
13235	WENDY RIEDL-MAR 13-MAR 19/23	CR	157.98
13235	WENDY RIEDL-MAR 20-MAR 26/23	CR	789.90
13235	WENDY RIEDL-MAR 27-APR 02/23	CR	789.90
13236	TINA MORRISON-NOV 7-NOV 13, 2023	CR	242.78
13236	TINA MORRISON-NOV 14-NOV 20,2023	CR	606.95
13236	TINA MORRISON-NOV 21-DEC 20,2023	CR	-
13236	TINA MORRISON-NOV 21-DEC 04,2023	CR	1,213.90
13236	TINA MORRISON-DEC 05-DEC 18,2023	CR	1,213.90
13236	TINA MORRISON-DEC 19-JAN 01,2023	CR	1,213.90
13236	TINA MORRISON-JAN 02-JAN 15,2023	CR	1,213.90
13237	BRENT WILKEN OCT 17-23, 2023	CR	28.82
13238	INTERNATIONAL IN-1516/OWAKI, AIRI	CR	25,650.00
13239	RIPPLE ROCK IN/OUT ACCOUNT	CR	652.29
13240	OCEAN GROVE IN/OUT ACCOUNT	CR	752.95
13241	TIN RECYCLING	CR	2,680.64
13243	BRENDA NIELSEN	CR	35.00
13244	MEAGHAN LOGUE	CR	35.00
13267	INTERNATIONAL IN-1252/FLOOD, DENVER	CR	1,600.00
13245	INTERNATIONAL IN-1551/JENSEN-WEST, KAI	CR	1,600.00
13246	WENDY LARSON	CR	70.00
13247	KIM MAJIC	CR	35.00
13248	KRISTI RENSBY	CR	35.00
13249	RANDY RENSBY	CR	25.00
13250	ROBRON CENTRE IN/OUT ACCOUNT	CR	129.02
13251	PENFIELD IN/UT ACCOUNT	CR	9,766.03
13252	INTERNATIONAL IN-1507/YANG, YUNMIAO	CR	13,750.00
13253	WENDY RIEDL APR 3-9/23	CR	789.90
13254	POLICY 4E.301_05 - PLATE #KS7970	CR	214.00
13257	INTERNATIONAL IN-1509/SHI, FUYUAN	CR	26,871.00
13268	MINISTRY OF CITIZENS SERVICES	CR	-

	RECEIVED FROM		AMOUNT
13268	BUS AUCTION VIN 4DRBWAAR4ED766704	CR	8,121.75
13277	INTERNATIONAL IN-1552/FUCILI, EMMA	CR	12,393.75
13261	MELODY BEATTIE	CR	35.00
13276	INTERNATIONAL IN-1560/DEGUCHI, MAO	CR	300.00
13269	SHARENE ZEMANEK	CR	35.00
13270	TIMBERLINE IN/OUT ACCOUNT	CR	10,201.77
13271	TIMBERLINE REIMBURSE BUS CHARGES&5101	CR	8,514.71
13272	CORTES IN/OUT ACCOUNT	CR	10,937.06
13273	WCB-DYLAN GRIER-MAR 6-MAR 12/23	CR	965.40
13274	RIVERCITY INCLUSION SOCIETY	CR	5,968.82
13275	KARLY STONES	CR	35.00
13278	MAUREEN DESROCHERS	CR	50.00
13317	INTERNATIONAL IN-1556/LEE,JHEN KAI	CR	13,440.00
13279	PATRICIA STEWART/APR 17-APR 23,2023	CR	438.48
13280	DEREK ARMITAGE/BUS D-MAR 20-MAR 26,23	CR	453.45
13281	DANIELLE TAKS-APR 10-APR 16, 2023	CR	455.02
13281	WENDY RIEDL APR 10-APR 23, 2023	CR	1,579.80
13282	INTERNATIONAL IN-1555/PAKOSZ,ZOSIA	CR	1,600.00
13283	BUS PASS REPLACEMENT FEE	CR	10.00
13283	READY SET LEARN	CR	20.00
13284	RIPPLE ROCK IN/OUT ACCOUNT	CR	185.54
13285	TEACHER BENEFIT ENHANCEMENT APR	CR	5,294.00
13286	GRADUATE ADULT ENROLMENT JAN 31	CR	472.00
13287	OPERATING GRANT ADJ ENRL COUNT	CR	9,199.00
13288	REMEDIES CEF LABOUR SETTLEMENT	CR	234.00
13289	EXCLUDED LABOUR SETTLEMENT FEB-JUNE	CR	30,347.00
13290	OPERATING GRANT	CR	2,930,025.00
13291	PAY EQUITY	CR	19,372.00
13292	CEF REMEDIES ADJS JAN-JUNE	CR	6,267.00
13293	CEF OVERHEAD	CR	29,166.00
13294	GRADUATED ADULT ENROLMENT-JAN	CR	189.00
13295	AUTUMN RECOUNT ADJUSTMENT JAN-JUNE	CR	56,965.00
13296	STUDENT TRANSPORTATION FUND	CR	95,058.00
13297	CEF STAFFING ADJUSTMENT JAN-JUNE	CR	3,399.00
13298	LIF LABOUR SETTLEMENT FEB-JUN	CR	772.00
13299	SUPPORT LABOUR SETTLEMENT MAR-JUN	CR	68,488.00
13300	CEF-STAFFING	CR	325,125.00
13301	COMMUNITY LINK	CR	55,104.00
13302	GRADUATED ADULT ENROLMENT-CORR	CR	(472.00)
13303	TEACHERS LABOUR SETTLEMENT FEB-JUNE	CR	138,061.00
13304	READ SET LEARN 30% APR 28	CR	9,555.00
13305	LEARNING IMPROVEMENT FUND	CR	20,643.00
13306	STAFFING CEF LABOUR SETTLEMENT	CR	12,286.00
13307	OVERHEAD CEF LABOUR SETTLEMENT	CR	1,090.00
13308	LABOUR SETTLEMENT CL FEB-JUNE	CR	1,377.00
13309	STRONG START 30% APR 28	CR	38,400.00
13311	INDUSTRY TRAINING AUTHORITY	CR	17,085.00
13312	INTERNATIONAL IN-1528/FORNASIERO,BIANCA	CR	13,143.75
609291	MINISTRY OF CITIZENS SERVICES	CRAR	957.20
609283	DISCOVERY COMMUNITY COLLEGE	CRAR	762.64
609284	DISCOVERY COMMUNITY COLLEGE	CRAR	1,389.50
609285	PACIFICCARE FAMILY ENRICHMENT	CRAR	130.72
609286	WARDROPE, TRACEY	CRAR	420.00
609288	CRUSH VOLLEYBALL	CRAR	105.00
609292	NORTH ISLAND COLLEGE	CRAR	21,670.17
609293	MULTICULTURAL/IMMIGRANT SERV.	CRAR	-
609294	CR CRICKET CLUB	CRAR	63.00
609295	NORTH ISLAND METIS ASSOCIATION	CRAR	563.49
609296	QUADRA RECREATION SOCIETY	CRAR	168.00

	RECEIVED FROM		AMOUNT
609299	MULTICULTURAL/IMMIGRANT SERV.	CRAR	63.80
609297	CR COMMUNITY LITERACY ASSOC.	CRAR	30.97
609298	CR COMMUNITY LITERACY ASSOC.	CRAR	93.81
609300	WE WAI KAI NATION	CRAR	392,568.00
609301	WE WAI KAI TREATY SOCIETY	CRAR	2,162.02
609302	CR BAND COUNCIL	CRAR	475,468.26
609303	VERTICAL MADNESS	CRAR	1,737.53
609304	JOHN HOWARD SOCIETY	CRAR	171.13
EFT	BENEFIT PAYROLL RUNS		4,074.94
	PAYROLL REVERSAL		-
	US INTEREST		45.67
	US RETURNED PAYMENT		-
	SUMMER TRUST INTEREST		5,741.18
			8,127,564.31



Cheque No.	Date	Type	Supplier Name	Amount
59000	04/06/23	CANCK	CHEQUE ISSUED IN ERROR-DUPLICATE PAYMENT	(146.56)
59191	04/13/23	CANCK	AREC ENVIRONMENTAL GROUP	997.50
59192	04/13/23	CANCK	ASSOCIATED HEALTH SYSTEMS	4,795.70
59193	04/13/23	CANCK	BEACH CLUB RESORT	687.75
59194	04/13/23	CANCK	COASTAL BEHAVIOUR CONSULTING	2,360.00
59195	04/13/23	CANCK	DANIELA GR CONSULTING	2,500.00
59196	04/13/23	CANCK	SAYWARD PAC	2,500.00
59197	04/13/23	CANCK	SCHMID, HUGH	500.00
59198	04/13/23	CANCK	SCHOOL DISTRICT NO. 63 SAANICH	65.00
59199	04/13/23	CANCK	SPORTS EXPERTS	1,890.00
59200	04/13/23	CANCK	STRATHCONA NORDIC SKI CLUB	5,808.00
59201	04/14/23	CANCK	PACIFIC BLUE CROSS	136,628.38
59202	04/25/23	CANCK	AEROSMITH ENVIRONMENTAL	1,627.50
59203	04/25/23	CANCK	BAMBU LAB USA INC	2,166.08
59204	04/25/23	CANCK	CAMPFIRE MINISTRIES	655.20
59205	04/25/23	CANCK	CHURCH, JEREMY	104.04
59206	04/25/23	CANCK	COASTAL BEHAVIOUR CONSULTING	1,735.00
59207	04/25/23	CANCK	CR BASKETBALL REFEREES ASSOC.	3,180.00
59208	04/25/23	CANCK	CR LAWYERS	168.00
59209	04/25/23	CANCK	HOUSER, MICHAEL	2,114.11
59210	04/25/23	CANCK	LEE, BIANCA	350.00
59211	04/25/23	CANCK	MISKOLZIE, MNIC	350.00
59212	04/25/23	CANCK	PUBLIC ED BENEFITS TRUST	1,237.50
59213	04/25/23	CANCK	SHAR KARE	8,332.84
59214	04/25/23	CANCK	VIDULICH, KIRSTEN	700.00
59215	04/25/23	CANCK	WEI WAI KUM FIRST NATION	2,801.80
32404	04/13/23	DIRDP	A.C.E. COURIER SERVICES	36.26
32405	04/13/23	DIRDP	AINSWORTH INC	18,506.21
32406	04/13/23	DIRDP	ANDREW SHERET LTD.	8,579.64
32407	04/13/23	DIRDP	APPLE CANADA	178.08
32408	04/13/23	DIRDP	BC TEACHERS' FEDERATION	7,172.28
32409	04/13/23	DIRDP	BOYLE, MICHAEL S.	62.16
32410	04/13/23	DIRDP	BRANCHI, RISA	20.00
32411	04/13/23	DIRDP	BUNZL CLEANING & HYGIENE	5,776.69
32412	04/13/23	DIRDP	CANADIAN UNION OF PUBLIC	5,296.88
32413	04/13/23	DIRDP	CARMAC DIESEL LTD.	7,462.62
32414	04/13/23	DIRDP	CARRIERE, LORRAINE J.	16.70
32415	04/13/23	DIRDP	CITY OF CAMPBELL RIVER	2,550.00
32416	04/13/23	DIRDP	CLOSE, RANAE D.	15.96
32417	04/13/23	DIRDP	COLUMBIA FUELS	704.32
32418	04/13/23	DIRDP	CR FIRE SAFETY SERVICES	2,163.42
32419	04/13/23	DIRDP	CRAWSHAW, NATALIE	155.78
32420	04/13/23	DIRDP	E.B. HORSMAN & SON	1,742.44
32421	04/13/23	DIRDP	EDUCAN INSTITUTIONAL FURNITURE	1,372.39
32422	04/13/23	DIRDP	GIGIEL, KATE J.	62.88
32423	04/13/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	2,432.15
32424	04/13/23	DIRDP	HAYDUK, MERCEDES	3,313.68
32425	04/13/23	DIRDP	HUMPHREY, MICHELLE A.	98.04
32426	04/13/23	DIRDP	ISLAND IMAGING SUPPLIES	184.80
32427	04/13/23	DIRDP	IVES TRAINING GROUP	1,013.25
32428	04/13/23	DIRDP	KAL TIRE	401.71
32429	04/13/23	DIRDP	KNOX, GEORGINA E.	243.10
32430	04/13/23	DIRDP	LEASK, GILLIAN	304.80
32431	04/13/23	DIRDP	LEGGETT, CLARKE	88.05
32432	04/13/23	DIRDP	MID ISLAND CO-OP	424.85
32433	04/13/23	DIRDP	MSH INTERNATIONAL (CANADA)LTD	342.55
32434	04/13/23	DIRDP	NORTH ISLAND COMMUNICATIONS	1,058.40
32435	04/13/23	DIRDP	NORTH ISLAND GLASS LTD.	461.44

Cheque No.	Date	Type	Supplier Name	Amount
32436	04/13/23	DIRDP	ONSITE ENGINEERING LTD.	10,626.00
32437	04/13/23	DIRDP	PACIFIC COASTAL PEST CONTROL	630.00
32438	04/13/23	DIRDP	PENINSULA CO-OP	168.16
32439	04/13/23	DIRDP	PIONEER HARDWARE LTD.	317.77
32440	04/13/23	DIRDP	POINTS WEST AUDIO VISUAL LTD.	3,026.31
32441	04/13/23	DIRDP	POWERSCHOOL CANADA ULC	13,415.89
32442	04/13/23	DIRDP	QUINSAM RADIO COMMUNICATIONS	1,125.31
32443	04/13/23	DIRDP	RENSBY, KRISTI	1,716.80
32444	04/13/23	DIRDP	RICHELIEU	308.53
32445	04/13/23	DIRDP	SOUTHSIDE WELDING LTD.	70.01
32446	04/13/23	DIRDP	SQUIRREL COVE TRADING	403.74
32447	04/13/23	DIRDP	ST. JOHN SOCIETY	687.55
32448	04/13/23	DIRDP	STAPLES	940.49
32449	04/13/23	DIRDP	STAPLES - RICHMOND HILL	330.62
32450	04/13/23	DIRDP	STRATHCONA GARDENS RECREATION	334.40
32451	04/13/23	DIRDP	SUPERIOR PROPANE INC.	7,896.78
32452	04/13/23	DIRDP	SYSCO VICTORIA	1,616.99
32453	04/13/23	DIRDP	THE SHERWIN-WILLIAMS CO.	417.08
32454	04/13/23	DIRDP	TYEE CHEVROLET LTD.	1,130.23
32455	04/13/23	DIRDP	ULINE	687.20
32456	04/13/23	DIRDP	UPLAND CONTRACTING	3,480.23
32457	04/13/23	DIRDP	VINING, LORILL D.	50.64
32458	04/13/23	DIRDP	WILKEN, BRENT F.	244.44
32459	04/13/23	DIRDP	WINDSOR PLYWOOD	558.56
32460	04/13/23	DIRDP	WURTH CANADA LIMITED	418.90
32461	04/14/23	DIRDP	AIG INSURANCE COMPANY CANADA	155.37
32462	04/14/23	DIRDP	BC PRINCIPALS' & VICE-PRINCI	3,129.68
32463	04/14/23	DIRDP	BC TEACHERS FEDERATION	114,328.65
32464	04/14/23	DIRDP	BC TEACHERS' FEDERATION	2,957.26
32465	04/14/23	DIRDP	CANADIAN UNION OF PUBLIC	30,735.91
32466	04/14/23	DIRDP	CANADIAN WESTERN TRUST	10,096.57
32467	04/14/23	DIRDP	CR & DISTRICT TEACHERS' ASSOC.	17,977.64
32468	04/14/23	DIRDP	CR PRINCIPALS & VICE-PRINCIPAL	1,450.00
32469	04/14/23	DIRDP	DESJARDINS INSURANCE	8,791.03
32470	04/14/23	DIRDP	INDUSTRIAL ALLIANCE INSURANCE	697.02
32471	04/14/23	DIRDP	MANULIFE	12,336.53
32472	04/14/23	DIRDP	PEBT IN TRUST	1,888.18
32473	04/14/23	DIRDP	SCHOOL BOARD OFFICE STAFF FUND	240.00
32474	04/25/23	DIRDP	ACME FIRE NORTH ISALND	1,791.59
32475	04/25/23	DIRDP	ADAM'S TARP & TOOL	332.73
32476	04/25/23	DIRDP	AINEY, SHELLEY	350.00
32477	04/25/23	DIRDP	APPLE CANADA	4,017.10
32478	04/25/23	DIRDP	ARRUDA, MICHAELA	950.00
32479	04/25/23	DIRDP	ATKINSON, JENNIFER L.	1,900.00
32480	04/25/23	DIRDP	BABB, KATHLEEN	350.00
32481	04/25/23	DIRDP	BADGER, CHELSEA E.	1,110.00
32482	04/25/23	DIRDP	BAUTZ, JANICE	12.88
32483	04/25/23	DIRDP	BC HYDRO & POWER AUTHORITY	80,777.11
32484	04/25/23	DIRDP	BEAL, MONIKA	350.00
32485	04/25/23	DIRDP	BELL, ANGIE M.	26.39
32486	04/25/23	DIRDP	BERNIER, ALEXANDRE	350.00
32487	04/25/23	DIRDP	BEST, PATRICK K.	21.66
32488	04/25/23	DIRDP	BG DISTRIBUTION	635.29
32489	04/25/23	DIRDP	BIRCHARD, JENNY	101.76
32490	04/25/23	DIRDP	BLANCHARD SECURITY	3,506.59
32491	04/25/23	DIRDP	BOBS FLOORS (1163438 BC LTD)	20,474.02
32492	04/25/23	DIRDP	BOYLE, LAURA	710.00
32493	04/25/23	DIRDP	BRENNAN, MONA L.	950.00
32494	04/25/23	DIRDP	BROADLEY, NEIL	1,900.00



Cheque No.	Date	Type	Supplier Name	Amount
32495	04/25/23	DIRDP	BROWN, LESLEY A.	123.60
32496	04/25/23	DIRDP	BUNZL CLEANING & HYGIENE	6,421.70
32497	04/25/23	DIRDP	BURGESS, GERRY	1,900.00
32498	04/25/23	DIRDP	CAMBRIDGE, JIM	3,701.25
32499	04/25/23	DIRDP	CAMP HOMEWOOD	500.00
32500	04/25/23	DIRDP	CANADIAN TIRE ASSOCIATES STORE	26.82
32501	04/25/23	DIRDP	CARIHI SECONDARY SCHOOL	4,459.73
32502	04/25/23	DIRDP	CARMAC DIESEL LTD.	3,366.15
32503	04/25/23	DIRDP	CEDAR ELEMENTARY SCHOOL	1,654.59
32504	04/25/23	DIRDP	CHAMBERLAIN, KELTIE	950.00
32505	04/25/23	DIRDP	CITY OF CAMPBELL RIVER	1,728.00
32506	04/25/23	DIRDP	CLOVERDALE PAINT	684.40
32507	04/25/23	DIRDP	CLUTCH SOLUTIONS CANADA INC	3,026.24
32508	04/25/23	DIRDP	COLUMBIA FUELS	11,589.16
32509	04/25/23	DIRDP	COLUMBIA ICE	28.17
32510	04/25/23	DIRDP	COWLEY, TRACEY	950.00
32511	04/25/23	DIRDP	CR LAUNDROMAT	195.21
32512	04/25/23	DIRDP	CRES 1986 LTD.	883.02
32513	04/25/23	DIRDP	DECKSHEIMER, JASON	259.40
32514	04/25/23	DIRDP	DECLAN INDUSTRIES INC	101.32
32515	04/25/23	DIRDP	DISCOVERY LAUNCH (1998) LTD.	1,213.28
32516	04/25/23	DIRDP	DOHERTY, BRENDA	950.00
32517	04/25/23	DIRDP	DOLPHIN, KALYAN	1,900.00
32518	04/25/23	DIRDP	DUARTE, JULINA L.	1,900.00
32519	04/25/23	DIRDP	DUMOUCHEL, ANNIK	170.00
32520	04/25/23	DIRDP	DYER, PATRICIA E.	30.74
32521	04/25/23	DIRDP	E.B. HORSMAN & SON	732.38
32522	04/25/23	DIRDP	ECOLE DES DEUX MONDES	1,393.89
32523	04/25/23	DIRDP	ECOLE PHOENIX MIDDLE SCHOOL	2,931.10
32524	04/25/23	DIRDP	ECOLE WILLOW POINT ELEMENTARY	907.76
32525	04/25/23	DIRDP	FIELD, SUZANNE	950.00
32526	04/25/23	DIRDP	FOLLIOTT, ANGELIKA	475.00
32527	04/25/23	DIRDP	FOREST, DANIEL	1,900.00
32528	04/25/23	DIRDP	FORTISBC-NATURAL GAS	68,625.77
32529	04/25/23	DIRDP	GAGE, KELLY L.	162.75
32530	04/25/23	DIRDP	GALLAGHER, JOLENE	142.56
32531	04/25/23	DIRDP	GASPARD	1,432.18
32532	04/25/23	DIRDP	GEORGIA PARK ELEMENTARY	5,469.84
32533	04/25/23	DIRDP	GIESBRECHT, KAREN	100.00
32534	04/25/23	DIRDP	GLADISH, JANICE M.	463.00
32535	04/25/23	DIRDP	GLEN, ANN A.	59.25
32536	04/25/23	DIRDP	GORDON, JEANNE M.	27.36
32537	04/25/23	DIRDP	GRAND & TOY	742.21
32538	04/25/23	DIRDP	GREENWOOD, DAVID	950.00
32539	04/25/23	DIRDP	GREGORY, ALLISON	350.00
32540	04/25/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	1,421.49
32541	04/25/23	DIRDP	HARBIN, ELIZABETH	950.00
32542	04/25/23	DIRDP	HARTZ, TOM	950.00
32543	04/25/23	DIRDP	HAUGEN, SHANNON	950.00
32544	04/25/23	DIRDP	HAYDUK, MERCEDES	1,037.17
32545	04/25/23	DIRDP	HEADLEY, JENNA LEE	950.00
32546	04/25/23	DIRDP	HONSBERGER, KATRINA	1,900.00
32547	04/25/23	DIRDP	HUTTON, CAROLYN	950.00
32548	04/25/23	DIRDP	INTROBA CANADA LLP	5,040.00
32549	04/25/23	DIRDP	ISLAND IMAGING SUPPLIES	89.60
32550	04/25/23	DIRDP	JEWELL, TINA	950.00
32551	04/25/23	DIRDP	JOHNSON, PAMELA L.	1,121.50
32552	04/25/23	DIRDP	JPJ ATHLETICS AND REPAIRS	1,348.16
32553	04/25/23	DIRDP	KAL TIRE	294.29

Cheque No.	Date	Type	Supplier Name	Amount
32554	04/25/23	DIRDP	KBAM! KEVIN BRUCE ARTS	16,650.00
32555	04/25/23	DIRDP	KEEP YOUR SHIRT ON!	2,216.48
32556	04/25/23	DIRDP	KIM, GUMLIM	350.00
32557	04/25/23	DIRDP	KIRKE, GILLIAN M.	175.58
32558	04/25/23	DIRDP	KOBAYASHI, JENNIFER OR JEFF	1,900.00
32559	04/25/23	DIRDP	KOLBEINS, NANCY	950.00
32560	04/25/23	DIRDP	KONICA MINOLTA BUSINESS	38,727.71
32561	04/25/23	DIRDP	KOZUKI, KIMBERLEY A.	1,454.36
32562	04/25/23	DIRDP	LAFFLING, SHERRY	950.00
32563	04/25/23	DIRDP	LANE 8 DELIVERY SERVICES	241.50
32564	04/25/23	DIRDP	LANE, DENISE	950.00
32565	04/25/23	DIRDP	LAZELL, SASHA	950.00
32566	04/25/23	DIRDP	LEE, SOPHIA	1,190.00
32567	04/25/23	DIRDP	LESSARD, LINDA T.	201.51
32568	04/25/23	DIRDP	LITKE, MELISSA A.	112.05
32569	04/25/23	DIRDP	LOOCK, SHYLO	950.00
32570	04/25/23	DIRDP	LUTZ, KAREN M.	29.88
32571	04/25/23	DIRDP	MACDONALD HAGARTY ARCHITECTS	6,825.00
32572	04/25/23	DIRDP	MACDONALD, KIM	950.00
32573	04/25/23	DIRDP	MACFARLANE, JANA L.	950.00
32574	04/25/23	DIRDP	MAPLE MEADOWS PAINT/CONT LTD	451.50
32575	04/25/23	DIRDP	MARRIOTT, TRACY L.	736.00
32576	04/25/23	DIRDP	MAXWELL, SANDRA L.	216.83
32577	04/25/23	DIRDP	MCAUGHREN, SHANDA	950.00
32578	04/25/23	DIRDP	MCCABE, BRIGITTE	14.48
32579	04/25/23	DIRDP	MCCAY, KELLY	950.00
32580	04/25/23	DIRDP	MCCRINDLE, SALLY I.	114.00
32581	04/25/23	DIRDP	MCFEE, SHANTALL	390.00
32582	04/25/23	DIRDP	MICHAEL OVIATT TRUCKING LTD	9,691.50
32583	04/25/23	DIRDP	MURDOCH, ELICIA F.	483.14
32584	04/25/23	DIRDP	MURPHY, TARA L.	20.42
32585	04/25/23	DIRDP	MUSIC PLANT	2,844.78
32586	04/25/23	DIRDP	NELSON, RYLEE D.	105.95
32587	04/25/23	DIRDP	NETZEL, MARIA	950.00
32588	04/25/23	DIRDP	NORTH ISLAND COMMUNICATIONS	1,328.04
32589	04/25/23	DIRDP	OCEAN GROVE ELEMENTARY	2,832.72
32590	04/25/23	DIRDP	ORDANO, AUDREY M.	47.14
32591	04/25/23	DIRDP	OUELLET, SELENA	12.82
32592	04/25/23	DIRDP	PACIFIC COASTAL PEST CONTROL	945.00
32593	04/25/23	DIRDP	PAKOSZ, DONNA	560.00
32594	04/25/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	406.21
32595	04/25/23	DIRDP	PENINSULA CO-OP	177.83
32596	04/25/23	DIRDP	PINECREST ELEMENTARY SCHOOL	62.87
32597	04/25/23	DIRDP	PIONEER HARDWARE LTD.	32.52
32598	04/25/23	DIRDP	PLAMONDON, SARA	2,850.00
32599	04/25/23	DIRDP	POINTS WEST AUDIO VISUAL LTD.	1,079.33
32600	04/25/23	DIRDP	POLLITT, JO	221.15
32601	04/25/23	DIRDP	POSLOWSKY, SHARLENE	1,900.00
32602	04/25/23	DIRDP	PREMIER PACIFIC SEEDS LTD.	3,683.42
32603	04/25/23	DIRDP	PRESTON, KELLY	950.00
32604	04/25/23	DIRDP	QUADRA ELEMENTARY SCHOOL	150.00
32605	04/25/23	DIRDP	QUINSAM RADIO COMMUNICATIONS	2,744.00
32606	04/25/23	DIRDP	REHABCO SERVICES	1,264.25
32607	04/25/23	DIRDP	RENSBY, KRISTI	1,677.57
32608	04/25/23	DIRDP	RENUABLE RESOURCES LTD	7,350.00
32609	04/25/23	DIRDP	RIPPLE ROCK ELEMENTARY	1,890.32
32610	04/25/23	DIRDP	RIVERCITY INCLUSION SOCIETY	235.50
32611	04/25/23	DIRDP	ROBRON CENTRE	4,877.25
32612	04/25/23	DIRDP	ROGERS WIRELESS INC.	3,517.62



Cheque No.	Date	Type	Supplier Name	Amount
32613	04/25/23	DIRDP	ROSS, NICOLE I.	416.67
32614	04/25/23	DIRDP	RUSICK, SCOTT	130.00
32615	04/25/23	DIRDP	SANDOWNE ELEMENTARY SCHOOL	72.00
32616	04/25/23	DIRDP	SCHOOL DISTRICT NO. 71 COMOX	5,748.07
32617	04/25/23	DIRDP	SHAW CABLE	816.82
32618	04/25/23	DIRDP	SHEA, JOLIE M.	223.73
32619	04/25/23	DIRDP	SHEMKO, DANI	28.64
32620	04/25/23	DIRDP	SHERIFF, SHELLY	28.13
32621	04/25/23	DIRDP	SMITH, SHEILA M.	103.85
32622	04/25/23	DIRDP	SOUCH, DAN	350.00
32623	04/25/23	DIRDP	SOUTHGATE MIDDLE SCHOOL	1,464.60
32624	04/25/23	DIRDP	SOUTHSIDE WELDING LTD.	2,952.49
32625	04/25/23	DIRDP	SQUIRREL COVE TRADING	307.57
32626	04/25/23	DIRDP	STAPLES	268.97
32627	04/25/23	DIRDP	STEEVES AND ASSOCIATES	4,200.00
32628	04/25/23	DIRDP	STEPHENS, TIA K.	1,044.09
32629	04/25/23	DIRDP	STRATHCON INDUSTRIES	1,019.66
32630	04/25/23	DIRDP	SUPER SAVE DISPOSAL INC.	6,274.14
32631	04/25/23	DIRDP	SUPERIOR PROPANE INC.	7,781.57
32632	04/25/23	DIRDP	SWANSON, ALEXIS	950.00
32633	04/25/23	DIRDP	TAPESTRY MUSIC LTD.	89.60
32634	04/25/23	DIRDP	TEACHER'S FILE	8,914.54
32635	04/25/23	DIRDP	TECHNICAL SAFETY BC	411.88
32636	04/25/23	DIRDP	TELUS	1,982.72
32637	04/25/23	DIRDP	TERAMURA, RHONDA	60.00
32638	04/25/23	DIRDP	THE SHERWIN-WILLIAMS CO.	361.54
32639	04/25/23	DIRDP	THOMAS, SARAH	1,900.00
32640	04/25/23	DIRDP	THOMPSON, ALANA	30.78
32641	04/25/23	DIRDP	THOMPSON, ASHLEY Y.	1,900.00
32642	04/25/23	DIRDP	TIMBERLINE SECONDARY	7,495.85
32643	04/25/23	DIRDP	TK ELEVATOR (CANADA) LIMITED	3,860.06
32644	04/25/23	DIRDP	TOEWS, JULIE A.	13.44
32645	04/25/23	DIRDP	TONKIN, CHRISTINE E.	54.51
32646	04/25/23	DIRDP	TURKSTRA, JONATHAN	950.00
32647	04/25/23	DIRDP	TYEE CHEVROLET LTD.	240.30
32648	04/25/23	DIRDP	UPLAND CONTRACTING	194.91
32649	04/25/23	DIRDP	UPLAND READY MIX	1,632.96
32650	04/25/23	DIRDP	VOWLES, COLEEN	950.00
32651	04/25/23	DIRDP	WAGER, BARBARA L.	43.15
32652	04/25/23	DIRDP	WASTE CONNECTIONS OF CANADA	756.89
32653	04/25/23	DIRDP	WILKEN, BRENT F.	208.19
32654	04/25/23	DIRDP	WILKINSON, GEORGIA	950.00
32655	04/25/23	DIRDP	WILSON, AMANDA	130.20
32656	04/25/23	DIRDP	WINDSOR PLYWOOD	3,328.89
32657	04/25/23	DIRDP	WOLOSHYN, GAYLE	43.96
32658	04/25/23	DIRDP	WOOD, HEATHER	1,900.00
32659	04/25/23	DIRDP	WURTH CANADA LIMITED	472.46
289	04/01/23	MANCK	TRANSFER FROM GENERAL TO PAYROLL	3,444,948.78
303	04/11/23	MANCK	TRF FROM GENERAL TO U.S. ACCOUNT	2,019.75
304	04/14/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	87,009.96
305	04/18/23	MANCK	TRANSFER FROM GENERAL TO U.S.ACCOUNT	253.56
306	04/26/23	MANCK	TRANSFER FROM GENERAL TO U.S.	2,388.76
333	04/28/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	119,493.10
334	04/28/23	MANCK	FLYLEAF INV#30987	1,887.07
2112	04/27/23	MANCK	CREATED IN ERROR-J.E.ADDED INSTEAD	0.00
2179	04/06/23	MANCK	ROYAL BANK VISA	6,900.15
2190	04/06/23	MANCK	ACTIVITY FEE-MARCH 2023	849.26

Cheque No.	Date	Type	Supplier Name	Amount
2191	04/06/23	MANCK	BANK FEES IN-1509/SHI, FUYUAN	17.00
2192	04/11/23	MANCK	BANK FEES - IN-1445	17.00
2193	04/11/23	MANCK	BANK FEES - IN1492	17.00
2195	04/14/23	MANCK	INTERNATIONAL-EFIGIE PROJOTOS	1,005.00
2196	04/14/23	MANCK	ROYAL BANK WIRE TRANSFERS	1,005.00
2200	04/19/23	MANCK	WCB PREMIUMS 1ST QUARTER 01012	180,467.46
2209	04/26/23	MANCK	PST PAYMENT 010123-033123	1,264.69
2182	04/05/23	MANCK	ADMIN 033123 PR DUE 040523	1,037.22
2183	04/05/23	MANCK	CUPE 032523 PR DUE 040523	11,849.33
2184	04/05/23	MANCK	TTOC 031523 PR DUE 040523	25,968.13
2185	04/05/23	MANCK	ADMIN 033123 PR DUE 040523	90,101.49
2186	04/05/23	MANCK	CUPE 032523 PR DUE 040523	134,414.97
2187	04/05/23	MANCK	TEACH 033123 PR DUE 040523	468,649.43
2188	04/05/23	MANCK	TEACH 032223 PR DUE 040523	19,232.53
2189	04/06/23	MANCK	TEACH 032423 PR DUE 040623	696,115.16
2194	04/12/23	MANCK	TTOC 033123 PR DUE 041223	20,938.22
2197	04/14/23	MANCK	ADMIN 033123 PR DUE 041423	9,874.24
2198	04/14/23	MANCK	ADMIN 033123 PR DUE 041423	42,247.66
2199	04/14/23	MANCK	CUPE 033123 PR DUE 041423	85,094.28
2201	04/19/23	MANCK	ADMIN 041523 PR DUE 041923	1,037.22
2202	04/19/23	MANCK	CUPE 040823 PR DUE 041923	9,583.24
2203	04/19/23	MANCK	ADMIN 041523 PR DUE 041923	90,530.81
2204	04/19/23	MANCK	CUPE 040823 PR DUE 041923	94,153.46
2205	04/19/23	MANCK	TEACH 043023 PR DUE 041923	461,237.08
2207	04/20/23	MANCK	TTOC 040623 PR DUE 042023	16,731.93
2208	04/26/23	MANCK	TTOC 041523 PR DUE 042623	7,868.44
2210	04/28/23	MANCK	ADMIN 041423 PR DUE 042823	10,120.95
2211	04/28/23	MANCK	ADMIN 041423 PR DUE 042823	42,247.66
2212	04/28/23	MANCK	CUPE 041423 PR DUE 042823	66,316.98
Cdn \$Currency Total				7,250,223.03
US Dollars				-
US \$ Currency Total				-
Grand Total				7,250,223.03

PDUM1								
PROG - CSD.501		SCHOOL DISTRICT NO 72 (CAMPBELL RIVER)				Page 1		
DATE - 7/27/23		Public Disclosure Report Details						
TIME - 16:09:27		APR01/23 to APR30/23						
-----								
Employee	Vendor	Invoice	Inv Date	Pub Date	P/O	Object	Pub Amount	
-----								
Briggs, Shannon	18000229	042323	APR23/23	APR23/23	PO301	3430	97.60	
		MILEAGE						
Briggs, Shannon	18000229	042323	APR23/23	APR23/23	PO301	3490	70.00	
		INTERNET						
Briggs, Shannon	18000229	042323-1	APR23/23	APR23/23	PO301	3430	97.60	
		MILEAGE						
		Employee Total	265.20					
Kyle, Morgan L.	19000272	ROYAL BANK VISA	2879284	04230597-MK	APR20/23	APR17/23 PO302	3420	68.90
		TAXI						
Kyle, Morgan L.	19000272	ROYAL BANK VISA	2879284	04230597-MK	APR20/23	APR18/23 PO302	3440	233.15
		HOTEL						
		Employee Total	302.05					
Morrow, Jeremy	90055	042523	APR25/23	APR25/23	PO301	3450	38.74	
		LUNCH						
		Employee Total	38.74					
		Grand Total	605.99					

MAY 31, 2023

FINANCE WARRANT NO. 11

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Summary of Accounts	General Operating	Payroll	Summer Savings	US Funds	TOTAL
Bank Balance beginning, per statement	12,557,238.07	(2,907,818.18)	1,713,549.24	12,730.09	11,375,699.22
O/S Cheques last month	29,751.58	74,690.00		476.72	104,918.30
O/S Payroll last month					-
O/S Deposits last month	(1,737.53)				(1,737.53)
G/L Balance	12,529,224.02	(2,982,508.18)	1,713,549.24	12,253.37	11,272,518.45
Deposits	391,547.80				391,547.80
EFT	7,022,357.61				7,022,357.61
Benefit Payroll	4,327.63				4,327.63
Payroll Reversal	-				-
Interest	31,238.11		6,379.07	34.95	37,652.13
	7,449,471.15	-	6,379.07	34.95	7,455,885.17
Cheques	179,365.00				179,365.00
Direct Deposits	1,053,062.14	2,986,778.15			4,039,840.29
Direct Payments	2,680,862.30	86,767.62			2,767,629.92
					-
					-
					-
					-
US Batch				19,636.84	19,636.84
	3,913,289.44	3,073,545.77	-	19,636.84	7,006,472.05
Service Charges	656.76			35.00	691.76
US Exchange	5,177.15				5,177.15
Wire Transfer Fee	85.00				85.00
INTL Wire Transfers	-				-
BMO Prchs Card Pymnt	105,400.32				105,400.32
WCB Premiums 040119-063019	-				-
PST Filing	-				-
Employer Health Tax Pymnt	-				-
Moneris Fees	159.24				159.24
Transfers to Payroll Account	2,907,818.18	(2,907,818.18)			-
Transfers to USD Account	14,817.25			(14,817.25)	-
Transfers to Summer Savings Account	209,701.67		(209,701.67)		-
	3,243,815.57	(2,907,818.18)	(209,701.67)	(14,782.25)	111,513.47
G/L Balance	12,821,590.16	(3,148,235.77)	1,929,629.98	7,433.73	11,610,418.10
O/S Cheques-current	391,993.04	86,767.62		16,977.97	495,738.63
O/S Deposits	(100.00)				(100.00)
O/S Payroll					-
Bank Balance ending	13,213,483.20	(3,061,468.15)	1,929,629.98	24,411.70	12,106,056.73
Bank Balance, per statement	13,213,483.20	(3,061,468.15)	1,929,629.98	24,411.70	12,106,056.73
	-	-	-	-	-



<u>GENERAL ACCOUNT</u>		
DISBURSEMENTS		\$ 3,932,926.28
DEPOSITS		\$ 18,728,403.62
PAYROLL DISBURSEMENTS		
Teaching Net Payroll	\$ 1,701,506.87	
Operating Net Payroll	1,192,002.87	
Substitute Net Payroll	180,036.03	\$ 3,073,545.77
Bank Charges and Debt Services		
(1) U.S. Exchange	\$ 5,177.15	
(2) Service Charges	691.76	
(3) Moneris	159.24	
(4) BMO Purchase Card	105,400.32	
(5) Wire transfers	85.00	
(6) Employer Health Tax	-	
(7) WCB	-	
(8) PST Self-assessment filing	-	
		\$ 111,513.47
Closing Bank Balance		<b>\$ 11,610,418.10</b>
<u>RECONCILIATION</u>		
Account Balances		
General	\$ 13,213,483.20	
Payroll	(3,061,468.15)	
Teach Summer Pay Trust	1,929,629.98	
U.S. Account	24,411.70	\$ 12,106,056.73
Add: O/S Deposits	-	
Less: O/S Cheques - General	(391,993.04)	
Less: O/S Direct Payments - General	100.00	
Less: O/S Cheques - Payroll	(86,767.62)	
Less: O/S Cheques - Summer Savings	-	
Less: O/S Cheques - US	(16,977.97)	\$ (495,638.63)
Closing Bank Balance		<b>\$ 11,610,418.10</b>
	(Chairperson of the Board)	
	(Secretary-Treasurer)	

	Opening Balance		11,272,518.45
	RECEIVED FROM		AMOUNT
398	TO REVERSED FITNESS PASS-CR13247	CR	(35.00)
491	CORRECT HEALTH SERVICES A/C	CR	(35.00)
13339	INTEREST ON ACCOUNT	CR	31,238.11
13337	INTERNATIONAL IN-1503/KORBER, JONAS	CR	26,250.00
13338	INTERNATIONAL IN-1439/UMBERTO, JANNON	CR	5,400.00
13338	INTERNATIONAL IN-1492/RIOSECHT, MARTINO	CR	5,400.00
13338	INTERNATIONAL IN-1447/SOTGIU, CLAUDIA	CR	5,400.00
13340	INTERNATIONAL IN-1559/I.L. ZABALZA	CR	24,087.50
13341	INTERNATIONAL IN-1558/J.G. B.FERNANDEZ	CR	12,393.75
13313	PATRICIA STEWART APR 24-APR 30,2023	CR	548.10
13314	SEAN COULTER/MAINT/MAR 20-26, 2023	CR	337.96
13314	SEAN COULTER/MAINT/MAR 27-APR 2/23	CR	844.90
13314	SEAN COULTER/MAINT/APR 03-APR 16/23	CR	1,689.80
13314	SEAN COULTER/CUST/APR 03-APR 16/23	CR	483.20
13315	CEDAR IN/OUT ACCOUNT	CR	214.69
13316	ECOLE WILLOW POINT-IN/OUT ACCOUNT	CR	1,550.09
13342	INTERNATIONAL IN-1266/BETANOFF SACHA	CR	12,393.75
13343	INTERNATIONAL IN-1455/IN-1477	CR	-
13343	INTERNATIONAL IN-1477	CR	-
13343	INTERNATIONAL IN-1477/SCHMIDT-MORSBACH J	CR	12,076.50
13343	INTERNATIONAL IN-1455	CR	-
13343	INTERNATIONAL IN-1455/KOPATZI, NORA	CR	12,093.75
13344	INTERNATIONAL IN-1524/DIAGNE NAVARRO,A	CR	12,100.00
13357	INTERNATIONAL IN-1561/DEGUCHI, MAO	CR	25,650.00
13318	LAUREL VALENTYIK	CR	70.00
13347	INTERNATIONAL IN-1567/WAKABAYASHI,SAKU	CR	300.00
13319	SANODOWNE IN/OUT ACCOUNT	CR	7,075.57
13320	INTERNATIONAL IN-1566/CLAUDIA F.MELGAR	CR	100.00
13321	CARIHI IN/OUT ACCOUNT	CR	23,640.71
13322	CARIHI IN/OUT ACCOUNT	CR	65,005.11
13323	CARIHI IN/OUT ACCOUNT	CR	32,407.22
13324	DRY GRAD CARIHI/TIMBERLINE	CR	2,518.94
13325	(blank)	CR	-
13326	QUADRA ELEMENTARY IN/OUT ACCOUNT	CR	251.50
13327	RIPPLE ROCK IN/OUT ACCOUNT	CR	2,622.10
13327	RIPPLPE ROCK IN/OUT ACCOUNT	CR	-
13328	PINECREST IN/OUT ACCOUNT	CR	1,070.00
13329	GOV. OF CANADA GST REBATE JAN-MAR 23	CR	68,916.19
13330	SOUTHGATE IN/OUT ACCOUNT	CR	2,833.61
13331	SOUTHGATE IN/OUT ACCOUNT	CR	1.26
13332	ECOLE PHOENIX IN/OUT ACCOUNT	CR	39,247.55
13333	WENDY RIEDL/APR 24-APR 30, 2023	CR	789.90
13333	WENDY RIEDL/MAY 01-MAY 07, 2023	CR	253.34
13334	CINDY BOYLE/MAR 20-MAR 26, 2023	CR	145.45
13335	COVER ACCOUNT OVERAGE	CR	1,750.89
13336	ICBC-PLATE#KS7989	CR	59.00
13348	INTERNATIONAL IN-1472-2/SCHMIDT M, JAN	CR	300.00
13352	TEACHER BENFIT ENHANCEMENT APR	CR	5,293.00
13353	OPERATING GRANT ADJ ENRL COUNT A	CR	9,198.00
13354	OPERATING GRANT	CR	2,930,024.00
13355	AUTUMN RECOUNT ADJUSTMENT JAN-JUN	CR	56,965.00
13356	PRP REGULAR SCHOOL	CR	17,412.00
13349	INTERNATIONAL IN-1545/MIZUTANI,GEORGE	CR	25,950.00
13345	MELODY BEATTIE	CR	35.00
13351	BMO-PAYABLES REBATE APR 22-MAR 2023	CR	14,545.76
13369	INTERNATIONAL IN-1568/WAKABAYASHI,SAKU	CR	25,650.00
13370	INTERNATIONAL IN-1565/HONDO,TAKUMA	CR	25,950.00
406	CORRECT REFUND	CR	(70.00)

	RECEIVED FROM		AMOUNT
13346	LAUREL VALENTYIK	CR	70.00
13358	WENDY RIEDL-MAY 8-MAY 14, 2023	CR	215.01
13359	SANDOWNE IN/OUT ACCOUNT	CR	7,821.20
13360	CEDAR IN/OUT ACCOUNT	CR	135.65
13361	PATRICIA STEWART MAY 1-MAY 14, 2023	CR	-
13361	PATRICIA STEWART MAY 1-MAY 07, 2023	CR	548.10
13361	PATRICIA STEWART MAY 8-MAY 14, 2023	CR	461.08
13362	ECOLE PHOENIX	CR	13,007.08
13363	PHOTOCOPYING	CR	360.35
13363	REIMBURSE 5101	CR	1,177.39
13364	MID ISLAND CO-OP EQUITY 29 JAN 2022	CR	242.95
13365	REIMBURSE FROM EXPENSE CLAIM IN ERROR	CR	222.28
13366	CARIHI REIMBURSE INDIGENOUS ED	CR	100.00
13367	TIA STEPHENS	CR	35.00
13389	INTERNATIONAL IN-1571/UCHIDA, KANON	CR	1,316.62
476	TO CORRECT REFUND ERROR ON AJE 406	CR	35.00
13368	WENDY RIEDL/APR 24-MAY 21, 2023	CR	881.50
13390	INTERNATIONAL IN-1563/KATAOKA, SEITO	CR	100.00
13391	TEACHER BENEFIT ENHANCEMENT APR	CR	5,294.00
13392	OPERATING GRANT ADJ ENRL COUNT A	CR	9,199.00
13393	REMEDIES CEF LABOUR SETTLEMENT	CR	235.00
13394	EXCLUDED LABOUR SETTLEMENT FEB-JUNE	CR	30,346.00
13395	OPERATING GRANT	CR	2,930,025.00
13396	PAY EQUITY	CR	19,373.00
13397	CEF REMEDIES ADJS JAN-JUN	CR	6,268.00
13398	CEF OVERHEAD	CR	29,166.00
13400	AUTUMN RECOUNT ADJUSTMENT JAN-JUN	CR	56,966.00
13401	CEF STAFFING ADJUSTMENTS JAN-JUN	CR	3,400.00
13402	LIF LABOUR SETTLEMENT FEB-JUN	CR	772.00
13403	SUPPORT LABOUR SETTLEMENT MAR-JUN	CR	68,488.00
13404	CEF STAFFING	CR	325,125.00
13405	COMMUNITY LINK	CR	55,105.00
13406	SN ENROL GROWTH UPDATE MAY 31	CR	10,730.00
13407	TEACHERS LABOUR SETTLEMENT FEB-JUNE	CR	138,060.00
13408	LEARNING IMPROVEMENT FUND	CR	20,643.00
13409	STAFFING CEF LABOUR SETTLEMENT FEB-JUN	CR	12,287.00
13410	OVERHEAD CEF LABOUR SETTLEMENT	CR	1,091.00
13411	LABOUR SETTLEMENT CL FEB-JUNE	CR	1,378.00
69318	MULTICULTURAL/IMMIGRANT SERV.	CRAR	109.71
69319	MULTICULTURAL/IMMIGRANT SERV.	CRAR	352.54
69321	MINISTRY OF CITIZENS SERVICES	CRAR	957.20
69306	CRDTA	CRAR	12,532.10
69309	HOMALCO INDIAN BAND	CRAR	57,435.38
69310	LAICHWILTACH FAMILY LIFE	CRAR	5,685.83
69311	LAICHWILTACH FAMILY LIFE	CRAR	5,633.33
69312	LAICHWILTACH FAMILY LIFE	CRAR	5,633.33
69313	DISCOVERY COMMUNITY COLLEGE	CRAR	251.47
69314	DISCOVERY COMMUNITY COLLEGE	CRAR	1,389.50
69315	CRDTA	CRAR	468.26
69316	NORTH ISLAND METIS ASSOCIATION	CRAR	624.46
69317	VERTICAL MADNESS	CRAR	435.15
69329	BC TEACHERS' FEDERATION	CRAR	8,340.56
69322	ACHESON SWEENEY FOLEY SAHOTA	CRAR	47.86
69323	CRDTA	CRAR	11,757.32
69324	CR YOUTH SOCCER	CRAR	52.50
69325	LAICHWILTACH FAMILY LIFE	CRAR	5,633.33
69326	CR COMMUNITY LITERACY ASSOC.	CRAR	53.26
69327	DISCOVERY COMMUNITY COLLEGE	CRAR	432.44
69328	CR COMMUNITY LITERACY ASSOC.	CRAR	814.90

	RECEIVED FROM		AMOUNT
69330	NORTH ISLAND COLLEGE	CRAR	21,350.83
69331	CR COMMUNITY LITERACY ASSOC.	CRAR	325.96
69332	CIVIX CANADA	CRAR	3,220.90
69333	QUADRA RECREATION SOCIETY	CRAR	126.00
69346	SET BC	CRAR	405.99
EFT	BENEFIT PAYROLL RUNS		4,327.63
	PAYROLL REVERSAL		-
	US INTEREST		34.95
	US RETURNED PAYMENT		-
	SUMMER TRUST INTEREST		6,379.07
			7,455,885.17



Cheque No.	Date	Type	Supplier Name	Amount
59216	05/09/23	CANCK	BC FERRY SERVICES	5,000.00
59217	05/09/23	CANCK	CR & DISTRICT CHAMBER COMMERCE	346.50
59218	05/09/23	CANCK	CR LAWYERS	84.00
59219	05/09/23	CANCK	FOUNDATION SALON AND ACADEMY	1,890.00
59220	05/09/23	CANCK	MEI, LING	650.00
59221	05/09/23	CANCK	NICOLAYE, BETTY	1,600.00
59222	05/09/23	CANCK	REVENUE SERVICES OF BC	4,350.00
59223	05/09/23	CANCK	ROYKO, ROCKFORD	93.60
59224	05/09/23	CANCK	SCHMID, HUGH	1,500.00
59225	05/09/23	CANCK	WE WAI KAI NATION	5,000.00
59226	05/11/23	CANCK	PACIFIC BLUE CROSS	140,388.56
59227	05/24/23	CANCK	CARIHI DRY GRAD	1,259.47
59228	05/24/23	CANCK	CLIFFE, CORY	1,000.00
59229	05/24/23	CANCK	GONZALEZ, DANIELLE	395.20
59230	05/24/23	CANCK	LEE, BIANCA	350.00
59231	05/24/23	CANCK	MISKOLZIE, MNIC	350.00
59232	05/24/23	CANCK	MURRAY, RACHEL	135.85
59233	05/24/23	CANCK	PEBBLE STAR ARTISTS	1,750.00
59234	05/24/23	CANCK	SANDOWNE PAC	7,461.00
59235	05/24/23	CANCK	TIMBERLINE DRY GRAD	1,259.47
59236	05/24/23	CANCK	VIDULICH, KIRSTEN	2,100.00
59237	05/24/23	CANCK	WEI WAI KUM FIRST NATION	2,401.35
32660	05/09/23	DIRDP	A.C.E. COURIER SERVICES	21.54
32661	05/05/23	DIRDP	WRONG PO AND VENDOR - HOUR ZERO	(32,120.19)
	05/09/23	DIRDP	ADAM'S TARP & TOOL	32,120.19
32662	05/09/23	DIRDP	ALLAN, JENNIFER B.	67.48
32663	05/09/23	DIRDP	ALSKA FOOD AND FLORA	1,647.28
32664	05/09/23	DIRDP	APPLE CANADA	2,607.75
32665	05/09/23	DIRDP	BADGER, CHELSEA E.	247.75
32666	05/09/23	DIRDP	BAKER, DEBBIE L.	182.45
32667	05/09/23	DIRDP	BARNES, CLAUDIA	110.60
32668	05/09/23	DIRDP	BARNES, TODD T.	1,000.00
32669	05/09/23	DIRDP	BEACH CLUB RESORT	2,063.25
32670	05/09/23	DIRDP	BILLOWS, VERONICA	32.43
32671	05/09/23	DIRDP	BOUEY, CALEB C.	673.27
32672	05/09/23	DIRDP	BOYD, LUCIA P.	153.86
32673	05/09/23	DIRDP	BUNZL CLEANING & HYGIENE	3,957.68
32674	05/09/23	DIRDP	CALESTAGNE, JENNIFER	1,007.37
32675	05/09/23	DIRDP	CAMP HOMEWOOD	1,980.51
32676	05/09/23	DIRDP	CAMPBELL, MIRAY	75.00
32677	05/09/23	DIRDP	CARIHI SECONDARY SCHOOL	2,967.00
32678	05/09/23	DIRDP	CARMAC DIESEL LTD.	15,751.67
32679	05/09/23	DIRDP	CITY OF CAMPBELL RIVER	1,635.00
32680	05/09/23	DIRDP	COLUMBIA FUELS	8,278.04
32681	05/09/23	DIRDP	COLUMBIA ICE	19.83
32682	05/09/23	DIRDP	COMOX VALLEY REGIONAL DISTRICT	13.26
32683	05/09/23	DIRDP	CR COASTLINE TOWING & TRANSP	415.80
32684	05/09/23	DIRDP	CR METAL FABRICATORS	465.08
32685	05/09/23	DIRDP	CRAWSHAW, NATALIE	517.37
32686	05/09/23	DIRDP	CRES 1986 LTD.	321.33
32687	05/09/23	DIRDP	DAFCO FILTRATION GROUP	13,606.43
32688	05/09/23	DIRDP	DAVIS, DAYNA	120.00
32689	05/09/23	DIRDP	DE VITO, DARLANA L.	1,140.26
32690	05/09/23	DIRDP	DECLAN INDUSTRIES INC	25.21
32691	05/09/23	DIRDP	DEVRY GREENHOUSES LTD	3,209.89
32692	05/08/23	DIRDP	MILEAGE CLAIMED IN ERROR	(322.36)
	05/09/23	DIRDP	DURET-SAUER, NADINE	322.36
32693	05/09/23	DIRDP	E.B. HORSMAN & SON	314.60

Cheque No.	Date	Type	Supplier Name	Amount
32694	05/09/23	DIRDP	ECOLE DES DEUX MONDES	856.76
32695	05/09/23	DIRDP	EDDY, KAT	511.10
32696	05/09/23	DIRDP	ELLISON TRAVEL & TOURS LTD	1,334.05
32697	05/09/23	DIRDP	EWING, BRENNNA	424.00
32698	05/09/23	DIRDP	FORTISBC-NATURAL GAS	57,636.48
32699	05/09/23	DIRDP	FOWLER, CATHY C.	154.19
32700	05/09/23	DIRDP	FRASER, CHRISTINE	290.86
32701	05/09/23	DIRDP	GABEREL, MELINDA	243.11
32702	05/09/23	DIRDP	GALE, BREANNE M.	356.35
32703	05/09/23	DIRDP	GEE, RYAN	15.72
32704	05/09/23	DIRDP	GIGIEL, KATE J.	359.10
32705	05/09/23	DIRDP	GORDON, TARA L.	499.00
32706	05/09/23	DIRDP	GRAND & TOY	1,902.04
32707	05/09/23	DIRDP	GREGORY, ALLISON	350.00
32708	05/09/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	4,933.86
32709	05/09/23	DIRDP	HAGEN, SHANNON L.	110.31
32710	05/09/23	DIRDP	HARPER, DAVID R.	313.60
32711	05/09/23	DIRDP	HARVEY, RENATE	150.00
32712	05/09/23	DIRDP	HENNESSY, ADRIENNE	91.20
32713	05/09/23	DIRDP	HENRY, MIKE	25.00
32714	05/09/23	DIRDP	ISLAND IMAGING SUPPLIES	352.80
32715	05/09/23	DIRDP	JAMES, ALEC G.	61.18
32716	05/09/23	DIRDP	JANSEN, HEATHER	535.00
32717	05/09/23	DIRDP	JOHNSON, CHRISTINE A.	1,226.90
32718	05/09/23	DIRDP	KAL TIRE	1,369.64
32719	05/09/23	DIRDP	KBAM! KEVIN BRUCE ARTS	3,150.00
32720	05/09/23	DIRDP	KEEP YOUR SHIRT ON!	7,836.22
32721	05/09/23	DIRDP	KENNEDY, HEATHER M.	182.45
32722	05/09/23	DIRDP	KIRKE, GILLIAN M.	121.89
32723	05/09/23	DIRDP	LAKELAND AUTOMOTIVE LTD.	106.04
32724	05/09/23	DIRDP	LOMAX, KATIE	546.56
32725	05/09/23	DIRDP	LOGLAND, WENDY J.	767.81
32726	05/09/23	DIRDP	LOOMIS EXPRESS	136.39
32727	05/09/23	DIRDP	MAXWELL, SANDRA L.	162.75
32728	05/09/23	DIRDP	MCCABE, BRIGITTE	11.40
32729	05/09/23	DIRDP	MCMANN, JOYCE I.	485.20
32730	05/09/23	DIRDP	MID ISLAND CO-OP	230.00
32731	05/09/23	DIRDP	MINISTER OF FINANCE	37,280.00
32732	05/09/23	DIRDP	MORROW, JEREMY	104.77
32733	05/09/23	DIRDP	MURRAY, KALA R.	26.10
32734	05/09/23	DIRDP	NELSON ROOFING & SHEET METAL	1,646.68
32735	05/09/23	DIRDP	NORTH ISLAND GLASS LTD.	2,066.10
32736	05/09/23	DIRDP	NORTH ISLAND PUMPS	3,092.05
32737	05/09/23	DIRDP	NUTTALL, JANE	609.46
32738	05/09/23	DIRDP	PACIFIC COASTAL PEST CONTROL	1,281.00
32739	05/09/23	DIRDP	PADINGTON, KIMBERLY F.	1,896.01
32740	05/09/23	DIRDP	PARADIS, JOHANNA	69.65
32741	05/09/23	DIRDP	PATRICK, JENNIFER L.	542.47
32742	05/09/23	DIRDP	PAZIUUK, STEVE	36.75
32743	05/09/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	197.42
32744	05/09/23	DIRDP	PENINSULA CO-OP	139.49
32745	05/09/23	DIRDP	PIONEER HARDWARE LTD.	3,117.60
32746	05/09/23	DIRDP	PISTERZI, NICOLAS	124.55
32747	05/09/23	DIRDP	PRAIRIECOAST EQUIPMENT	8,292.48
32748	05/09/23	DIRDP	PROBYN, SHONA L.	397.20
32749	05/09/23	DIRDP	QUINSAM RADIO COMMUNICATIONS	2,744.00
32750	05/09/23	DIRDP	REID, PAUL	1,383.21
32751	05/09/23	DIRDP	RIPPLE ROCK ELEMENTARY	1,901.96
32752	05/09/23	DIRDP	ROBRON CENTRE	2,812.75

Cheque No.	Date	Type	Supplier Name	Amount
32753	05/09/23	DIRDP	RUEHLEN, DANA	724.70
32754	05/09/23	DIRDP	RUEHLEN, LAIRD M.	4,489.82
32755	05/09/23	DIRDP	SANDOWNE ELEMENTARY SCHOOL	230.60
32756	05/09/23	DIRDP	SMITH, DONALD L.	101.00
32757	05/09/23	DIRDP	SOUTHGATE MIDDLE SCHOOL	587.12
32758	05/09/23	DIRDP	SOUTHSIDE WELDING LTD.	1,399.10
32759	05/09/23	DIRDP	SQUIRREL COVE TRADING	309.08
32760	05/09/23	DIRDP	ST. JOHN SOCIETY	214.55
32761	05/09/23	DIRDP	ST. PIERRE, LINDA L.	347.08
32762	05/09/23	DIRDP	STEPHENS, TIA K.	359.32
32763	05/09/23	DIRDP	STIRRETT, LINDA	707.44
32764	05/09/23	DIRDP	STRATHCON INDUSTRIES	88.46
32765	05/09/23	DIRDP	STRATHCONA NORDIC SKI CLUB	1,712.00
32766	05/09/23	DIRDP	STRATHCONA REGIONAL DISTRICT	815.90
32767	05/09/23	DIRDP	SYSCO VICTORIA	1,902.09
32768	05/09/23	DIRDP	TAKE TWO INC.	4,546.32
32769	05/09/23	DIRDP	TEACHER'S FILE	2,476.60
32770	05/09/23	DIRDP	TEAM SALES	5,225.76
32771	05/09/23	DIRDP	TECHNICAL SAFETY BC	196.00
32772	05/09/23	DIRDP	TERAMURA, RHONDA	11,574.98
32773	05/09/23	DIRDP	THE BRICK - COQUITLAM	1,831.20
32774	05/09/23	DIRDP	THE SHERWIN-WILLIAMS CO.	229.14
32775	05/09/23	DIRDP	TIMBERLINE SECONDARY	3,394.72
32776	05/09/23	DIRDP	TK ELEVATOR (CANADA) LIMITED	3,530.10
32777	05/09/23	DIRDP	TOEWS, JULIE A.	95.42
32778	05/09/23	DIRDP	TSOLUM & TSABLE ENVIRONMENTAL	52.50
32779	05/09/23	DIRDP	UPLAND CONTRACTING	155.49
32780	05/09/23	DIRDP	UPPER ISLAND COUNSELLING	18,650.10
32781	05/09/23	DIRDP	VINING, LORILL D.	719.73
32782	05/09/23	DIRDP	WALLS, LISA D.	119.12
32783	05/09/23	DIRDP	WEIMAN, AMY	35.00
32784	05/09/23	DIRDP	WESTERN EQUIPMENT LTD.	84.54
32785	05/09/23	DIRDP	WILSON, RAYMOND H.	1,217.56
32786	05/09/23	DIRDP	WINDSOR PLYWOOD	341.23
32787	05/09/23	DIRDP	WURTH CANADA LIMITED	1,763.85
32788	05/08/23	DIRDP	HOUR ZERO CRISIS CONSULTING	32,025.00
32789	05/11/23	DIRDP	AIG INSURANCE COMPANY CANADA	155.37
32790	05/11/23	DIRDP	BC PRINCIPALS' & VICE-PRINCI	3,129.68
32791	05/11/23	DIRDP	BC TEACHERS FEDERATION	116,006.56
32792	05/11/23	DIRDP	BC TEACHERS' FEDERATION	2,391.92
32793	05/11/23	DIRDP	CANADIAN UNION OF PUBLIC	18,569.49
32794	05/11/23	DIRDP	CANADIAN WESTERN TRUST	10,096.57
32795	05/11/23	DIRDP	CR & DISTRICT TEACHERS' ASSOC.	17,702.31
32796	05/11/23	DIRDP	CR PRINCIPALS & VICE-PRINCIPAL	1,450.00
32797	05/11/23	DIRDP	DESJARDINS INSURANCE	8,791.03
32798	05/11/23	DIRDP	INDUSTRIAL ALLIANCE INSURANCE	88.86
32799	05/11/23	DIRDP	MANULIFE	12,363.42
32800	05/11/23	DIRDP	PEBT IN TRUST	45,173.01
32801	05/11/23	DIRDP	SCHOOL BOARD OFFICE STAFF FUND	247.50
32802	05/16/23	DIRDP	MICHAEL BRYAN AUTO BROKERS INC	49,504.00
32803	05/24/23	DIRDP	A.C.E. COURIER SERVICES	89.93
32804	05/24/23	DIRDP	ADAM'S TARP & TOOL	908.02
32805	05/24/23	DIRDP	AINEY, SHELLEY	350.00
32806	05/24/23	DIRDP	APPLE CANADA	1,879.14
32807	05/24/23	DIRDP	ARRUDA, MICHAELA	950.00
32808	05/24/23	DIRDP	ATKINSON, JENNIFER L.	1,900.00
32809	05/24/23	DIRDP	AV SOLUTIONS	5,247.20
32810	05/24/23	DIRDP	BABB, KATHLEEN	350.00
32811	05/24/23	DIRDP	BADGER, CHELSEA E.	950.00

Cheque No.	Date	Type	Supplier Name	Amount
32812	05/24/23	DIRDP	BAUTZ, JANICE	26.22
32813	05/24/23	DIRDP	BC HYDRO & POWER AUTHORITY	80,271.25
32814	05/24/23	DIRDP	BC SCHOOL TRUSTEES ASSOCIATI	3,700.18
32815	05/24/23	DIRDP	BC TECHNOLOGY FOR LEARNING	90.00
32816	05/24/23	DIRDP	BEAL, MONIKA	350.00
32817	05/24/23	DIRDP	BERNIER, ALEXANDRE	350.00
32818	05/24/23	DIRDP	BG DISTRIBUTION	571.20
32819	05/24/23	DIRDP	BILLOWS, VERONICA	88.57
32820	05/24/23	DIRDP	BISHOP, JOANNE L.	28.88
32821	05/24/23	DIRDP	BLANCHARD SECURITY	462.00
32822	05/24/23	DIRDP	BLISS, ALANA J.	145.64
32823	05/24/23	DIRDP	BOYLE, LAURA	950.00
32824	05/24/23	DIRDP	BRENNAN, MONA L.	950.00
32825	05/24/23	DIRDP	BRIGGS, SHANNON	273.60
32826	05/24/23	DIRDP	BROADLEY, NEIL	1,900.00
32827	05/24/23	DIRDP	BROWN, LESLEY A.	1,533.66
32828	05/24/23	DIRDP	BUNZL CLEANING & HYGIENE	4,736.47
32829	05/24/23	DIRDP	BURGESS, GERRY	1,900.00
32830	05/24/23	DIRDP	CARIHI SECONDARY SCHOOL	2,614.41
32831	05/24/23	DIRDP	CASTRO, CANDICE M.	950.00
32832	05/24/23	DIRDP	CEDAR ELEMENTARY SCHOOL	1,858.06
32833	05/24/23	DIRDP	CHAMBERLAIN, KELTIE	950.00
32834	05/24/23	DIRDP	CITY OF CAMPBELL RIVER	15,228.76
32835	05/24/23	DIRDP	CLOVERDALE PAINT	836.09
32836	05/24/23	DIRDP	CLUTCH SOLUTIONS CANADA INC	18,144.00
32837	05/24/23	DIRDP	COLUMBIA FUELS	15,564.08
32838	05/24/23	DIRDP	CORMACK, GORDON	600.00
32839	05/24/23	DIRDP	COUTTENIER, JOY E.	199.32
32840	05/24/23	DIRDP	COWLEY, TRACEY	950.00
32841	05/24/23	DIRDP	CR LAUNDROMAT	32.34
32842	05/24/23	DIRDP	CR WHALE WATCHING	1,522.50
32843	05/24/23	DIRDP	CRES 1986 LTD.	1,296.65
32844	05/24/23	DIRDP	DECLAN INDUSTRIES INC	18.65
32845	05/24/23	DIRDP	DEVRY GREENHOUSES LTD	5,841.70
32846	05/24/23	DIRDP	DOHERTY, BRENDA	950.00
32847	05/24/23	DIRDP	DOLPHIN, KALYAN	1,900.00
32848	05/24/23	DIRDP	DUARTE, JULINA L.	1,900.00
32849	05/24/23	DIRDP	DUKETOW, CHRISTINE M.	136.64
32850	05/24/23	DIRDP	DUMOUCHEL, ANNIK	140.00
32851	05/24/23	DIRDP	DURET-SAUER, NADINE	224.76
32852	05/24/23	DIRDP	E.B. HORSMAN & SON	54.48
32853	05/24/23	DIRDP	ECOLE PHOENIX MIDDLE SCHOOL	3,540.46
32854	05/24/23	DIRDP	EWING, BRENNNA	78.00
32855	05/24/23	DIRDP	FARRELL, LAUREN	172.30
32856	05/24/23	DIRDP	FIELD, SUZANNE	950.00
32857	05/24/23	DIRDP	FOLLIOTT, ANGELIKA	950.00
32858	05/24/23	DIRDP	FOREST, DANIEL	950.00
32859	05/24/23	DIRDP	FRASER, CHRISTINE	156.41
32860	05/24/23	DIRDP	GAGE, KELLY L.	1,809.15
32861	05/24/23	DIRDP	GALLAGHER, JOLENE	146.37
32862	05/24/23	DIRDP	GILLIS, CRAIG C.	572.15
32863	05/24/23	DIRDP	GLADISH, JANICE M.	498.20
32864	05/24/23	DIRDP	GORDON, JEANNE M.	18.58
32865	05/24/23	DIRDP	GREENWWOD, DAVID	950.00
32866	05/24/23	DIRDP	GREGORY, ALLISON	350.00
32867	05/24/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	485.68
32868	05/24/23	DIRDP	HANSON, CLAYTON F.	716.62
32869	05/24/23	DIRDP	HARBIN, ELIZABETH	950.00
32870	05/24/23	DIRDP	HARRIS & COMPANY	846.72



Cheque No.	Date	Type	Supplier Name	Amount
32871	05/24/23	DIRDP	HARTZ, TOM	950.00
32872	05/24/23	DIRDP	HAUGEN, SHANNON	950.00
32873	05/24/23	DIRDP	HAYDUK, MERCEDES	2,103.99
32874	05/24/23	DIRDP	HEADLEY, JENNA LEE	950.00
32875	05/24/23	DIRDP	HONSBERGER, KATRINA	1,900.00
32876	05/24/23	DIRDP	HRYBKO, STEVEN M.	154.00
32877	05/24/23	DIRDP	HURD, DUNCAN	950.00
32878	05/24/23	DIRDP	HUTTON, CAROLYN	950.00
32879	05/24/23	DIRDP	INTROBA CANADA LLP	27,546.23
32880	05/24/23	DIRDP	JAMES, ALEC G.	28.79
32881	05/24/23	DIRDP	JEWELL, TINA	950.00
32882	05/24/23	DIRDP	JOHNSON, PAMELA L.	830.00
32883	05/24/23	DIRDP	JOHNSON, TAMI J.	72.91
32884	05/24/23	DIRDP	KAL TIRE	829.92
32885	05/24/23	DIRDP	KIM, GUMLIM	950.00
32886	05/24/23	DIRDP	KNOX, GEORGINA E.	435.00
32887	05/24/23	DIRDP	KOBAYASHI, JENNIFER OR JEFF	1,900.00
32888	05/24/23	DIRDP	KOLBEINS, NANCY	950.00
32889	05/24/23	DIRDP	KONICA MINOLTA PREMIER FINANCE	572.71
32890	05/24/23	DIRDP	KOZUKI, KIMBERLEY A.	1,012.41
32891	05/24/23	DIRDP	KULESH, LELA	120.00
32892	05/24/23	DIRDP	LAFFLING, SHERRY	830.00
32893	05/24/23	DIRDP	LAKELAND AUTOMOTIVE LTD.	1,959.95
32894	05/24/23	DIRDP	LANE 8 DELIVERY SERVICES	157.50
32895	05/24/23	DIRDP	LANE, DENISE	950.00
32896	05/24/23	DIRDP	LAZELL, SASHA	950.00
32897	05/24/23	DIRDP	LEE, SOPHIA	950.00
32898	05/24/23	DIRDP	LESSARD, LINDA T.	594.41
32899	05/24/23	DIRDP	LEWIS, LORI S.	124.00
32900	05/24/23	DIRDP	LINES, STEPHEN	55.00
32901	05/24/23	DIRDP	LOCK, SHYLO	950.00
32902	05/24/23	DIRDP	MACDONALD, KIM	950.00
32903	05/24/23	DIRDP	MACFARLANE, JANA L.	950.00
32904	05/24/23	DIRDP	MACLAREN, KERRY A.	368.18
32905	05/24/23	DIRDP	MAKE A FUTURE	2,553.95
32906	05/24/23	DIRDP	MANSON, CATHY	472.84
32907	05/24/23	DIRDP	MAXWELL, SANDRA L.	14.48
32908	05/24/23	DIRDP	MCAUGHREN, SHANDA	950.00
32909	05/24/23	DIRDP	MCCAY, KELLY	950.00
32910	05/24/23	DIRDP	MCCREITH, TANYA	617.70
32911	05/24/23	DIRDP	MCREE, SHANTALL	950.00
32912	05/24/23	DIRDP	MERWIN, VICTORIA	600.00
32913	05/24/23	DIRDP	MESSER CANADA INC.	459.83
32914	05/24/23	DIRDP	MEYERS NORRIS PENNY	13,230.00
32915	05/24/23	DIRDP	MID ISLAND CO-OP	680.00
32916	05/24/23	DIRDP	MONK OFFICE	2,773.33
32917	05/24/23	DIRDP	MORROW, JEREMY	257.11
32918	05/24/23	DIRDP	MORTON, LINDSEY M.	20.99
32919	05/24/23	DIRDP	MUIR ENGINEERING LTD	8,691.41
32920	05/24/23	DIRDP	MURPHY, TARA L.	29.35
32921	05/24/23	DIRDP	NETZEL, MARIA	950.00
32922	05/24/23	DIRDP	NEXGEN HEARING	1,218.00
32923	05/24/23	DIRDP	NORTH ISLAND COLLEGE	3,984.70
32924	05/24/23	DIRDP	NORTH ISLAND COMMUNICATIONS	245.70
32925	05/24/23	DIRDP	OCEAN GROVE ELEMENTARY	673.60
32926	05/24/23	DIRDP	ONSITE ENGINEERING LTD.	53,130.00
32927	05/24/23	DIRDP	PAKOSZ, DONNA	120.00
32928	05/24/23	DIRDP	PANZIERA, LOUISE	250.00
32929	05/24/23	DIRDP	PATRICK, JENNIFER L.	844.93

Cheque No.	Date	Type	Supplier Name	Amount
32930	05/24/23	DIRDP	PATRICK, KEVIN W.	1,473.98
32931	05/24/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	3,190.00
32932	05/24/23	DIRDP	PENINSULA CO-OP	135.13
32933	05/24/23	DIRDP	PINECREST ELEMENTARY SCHOOL	173.72
32934	05/24/23	DIRDP	PLAMONDON, SARA	2,850.00
32935	05/24/23	DIRDP	POLLITT, JO	123.66
32936	05/24/23	DIRDP	POSLOWSKY, SHARLENE	1,900.00
32937	05/24/23	DIRDP	PRESTON, KELLY	950.00
32938	05/24/23	DIRDP	QUADRA ELEMENTARY SCHOOL	139.40
32939	05/24/23	DIRDP	QUINSAM RADIO COMMUNICATIONS	435.22
32940	05/24/23	DIRDP	RENSBY, KRISTI	950.00
32941	05/24/23	DIRDP	ROBRON CENTRE	600.00
32942	05/24/23	DIRDP	ROGERS WIRELESS INC.	2,159.61
32943	05/24/23	DIRDP	ROSS, MADISON K.	172.84
32944	05/24/23	DIRDP	RUSICK, SCOTT	130.00
32945	05/24/23	DIRDP	SAMSON, LEAH A.	226.00
32946	05/24/23	DIRDP	SCHOOL DISTRICT NO. 71 COMOX	5,748.07
32947	05/24/23	DIRDP	SCOTT, SUZY K.	373.75
32948	05/24/23	DIRDP	SHARE CANADA	1,661.98
32949	05/24/23	DIRDP	SHAW CABLE	800.80
32950	05/24/23	DIRDP	SHEA, JOLIE M.	130.00
32951	05/24/23	DIRDP	SKARINA, OLGA	172.84
32952	05/24/23	DIRDP	SMITH, SHEILA M.	126.08
32953	05/24/23	DIRDP	SOUCH, DAN	350.00
32954	05/24/23	DIRDP	SQUIRREL COVE TRADING	363.36
32955	05/24/23	DIRDP	ST. JOHN SOCIETY	200.00
32956	05/24/23	DIRDP	STAPLES	1,180.46
32957	05/24/23	DIRDP	STEEVES AND ASSOCIATES	1,155.00
32958	05/24/23	DIRDP	STIRRETT, LINDA	6.79
32959	05/24/23	DIRDP	STRATHCON INDUSTRIES	616.50
32960	05/24/23	DIRDP	SUMMIT CUSTOM BROKERS	164.79
32961	05/24/23	DIRDP	SUPER SAVE DISPOSAL INC.	5,354.11
32962	05/24/23	DIRDP	SUPERIOR PROPANE INC.	15,405.95
32963	05/24/23	DIRDP	SUPERSTORE	155.57
32964	05/24/23	DIRDP	SWANSON, ALEXIS	950.00
32965	05/24/23	DIRDP	TEACHER'S FILE	1,640.85
32966	05/24/23	DIRDP	TECHNICAL SAFETY BC	6,911.00
32967	05/24/23	DIRDP	TELUS	1,982.30
32968	05/24/23	DIRDP	TERAMURA, RHONDA	60.00
32969	05/24/23	DIRDP	THE SHERWIN-WILLIAMS CO.	130.32
32970	05/24/23	DIRDP	THINKTEL COMMUNICATIONS	1,838.56
32971	05/24/23	DIRDP	THOMAS, SARAH	1,900.00
32972	05/24/23	DIRDP	THOMPSON, ALANA	32.66
32973	05/24/23	DIRDP	THOMPSON, ASHLEY Y.	1,900.00
32974	05/24/23	DIRDP	TIMBERLINE SECONDARY	2,700.00
32975	05/24/23	DIRDP	TONKIN, CHRISTINE E.	24.22
32976	05/24/23	DIRDP	TURKSTRA, JONATHAN	950.00
32977	05/24/23	DIRDP	TWO STORY ROBOT LABS INC.	131.25
32978	05/24/23	DIRDP	VINING, LORILL D.	147.50
32979	05/24/23	DIRDP	VOWLES, COLEEN	950.00
32980	05/24/23	DIRDP	WARD, KASH A.	205.61
32981	05/24/23	DIRDP	WASTE CONNECTIONS OF CANADA	1,084.32
32982	05/24/23	DIRDP	WILKEN, BRENT F.	1,446.71
32983	05/24/23	DIRDP	WILKINSON, GEORGIA	950.00
32984	05/24/23	DIRDP	WILSON, AMANDA	112.84
32985	05/24/23	DIRDP	WOLOSHYN, GAYLE	31.61
32986	05/24/23	DIRDP	WOOD, HEATHER	1,900.00
32987	05/24/23	DIRDP	WURTH CANADA LIMITED	194.83
32988	05/29/23	DIRDP	PERSONAL TRAVEL MANAGEMENT	18,592.00

Cheque No.	Date	Type	Supplier Name	Amount
20	05/05/23	MABMO	BMO PURCHASE CARD UPLOAD	105,400.32
21	05/31/23	MABMO	BMO PURCHASE CARD UPLOAD	194,885.89
346	05/01/23	MANCK	\	0.00
	05/01/23	MANCK	TRF GENENRAL TO PAYROLL	2,907,818.18
349	05/15/23	MANCK	TRF GEN TO SUMMER SAVINGS	87,119.08
350	05/16/23	MANCK	TRF FROM GENERAL TO U.S. ACCOUNT	19,994.40
387	05/31/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	122,582.59
388	05/31/23	MANCK	TRANSFER GENERAL TO PAYROLL	0.00
2213	05/01/23	MANCK	MONTHLY MONERIS FEE	102.49
2214	05/01/23	MANCK	TO CORRECT REFUND ON RECEIPT#C	0.00
2215	05/01/23	MANCK	REFUND ON RECEIPT#13246	70.00
2216	05/02/23	MANCK	BANK FEES INTERNATIONA IN-1439	17.00
2222	05/04/23	MANCK	BANK FEES INTERNATIONAL IN-155	17.00
2223	05/05/23	MANCK	ACTIVITY FEE - APR 2023	656.76
2225	05/05/23	MANCK	BANK FEES INTERNATIONAL IN-126	17.00
2226	05/05/23	MANCK	BANK FEES INTERNATIONAL IN-152	17.00
2232	05/15/23	MANCK	BANK FEES IN-1477-2	17.00
2236	05/11/23	MANCK	ROYAL BANK VISA	2,396.58
2241	05/31/23	MANCK	MONTHLY MONERIS FEE	56.75
2217	05/03/23	MANCK	ADMIN 043023 PR DUE 050323	4,185.53
2218	05/03/23	MANCK	CUPE 042223 PR DUE 050323	12,108.36
2219	05/03/23	MANCK	ADMIN 043023 PR DUE 050323	86,894.20
2220	05/03/23	MANCK	CUPE 042223 PR DUE 050323	142,054.99
2221	05/03/23	MANCK	TEACH 043023 PR DUE 050323	482,333.31
2224	05/05/23	MANCK	TTOC 042123 PR DUE 050523	7,587.93
2227	05/10/23	MANCK	TTOC 043023 PR DUE 051023	28,247.00
2228	05/12/23	MANCK	ADMIN 042823 PR DUE 051223	9,874.24
2229	05/12/23	MANCK	ADMIN & ADJUST. 042823 PR DUE	41,860.17
2230	05/12/23	MANCK	CUPE 042823 PR DUE 051223	88,152.32
2231	05/12/23	MANCK	TEACH 042823 PR DUE 051223	705,741.62
2233	05/17/23	MANCK	CUPE 050623 PR DUE 051723	11,980.34
2234	05/17/23	MANCK	CUPE 050623 PR DUE 051723	140,263.51
2235	05/19/23	MANCK	TTOC 050523 PR DUE 051923	20,157.77
2237	05/25/23	MANCK	ADMIN 051523 PR DUE 052523	2,909.91
2238	05/25/23	MANCK	ADMIN 051523 PR DUE 052523	88,441.12
2239	05/25/23	MANCK	TEACH 053123 PR DUE 052523	471,173.99
2240	05/26/23	MANCK	CUPE 051223 PR DUE 052623	86,731.48
2242	05/29/23	MANCK	ADMIN 051523 PR DUE 052923	10,665.71
2243	05/29/23	MANCK	ADMIN 051523 PR DUE 052923	42,146.33
Cdn \$Currency Total				7,157,105.01
US Dollars				19,636.84
US \$ Currency Total				19,636.84
Grand Total				7,176,741.85



PDUM1							
PROG - CSD.501		SCHOOL DISTRICT NO 72 (CAMPBELL RIVER)				Page 1	
DATE - 7/27/23		Public Disclosure Report Details					
TIME - 16:14:36		MAY01/23 to MAY31/23					
Employee	Vendor	Invoice	Inv Date	Pub Date	P/O	Object	Pub Amount
Cizmic, Philip V.	2059 PATRICK, KEVIN W.	50020 050223		MAY02/23	APR27/23	PO302	3450 37.04
	MEAL						
Cizmic, Philip V.	2059 BC SCHOOL TRUSTEES ASSOCI	7342721 40353		MAY11/23	MAY11/23	PO301	3410 616.70
	ADM REGISTRATION						
Cizmic, Philip V.	2059 ROYAL BANK VISA	2879284 05232050-PC		MAY23/23	MAY23/23	PO302	3450 36.32
	MEALS						
	Employee Total		690.06				
Eddy, Kat	18000228	050123		MAY01/23	MAY01/23	PO301	3420 399.54
	FLIGHTS/TAXI						
Eddy, Kat	18000228	050123		MAY01/23	MAY01/23	PO301	3450 64.00
	MEALS						
Eddy, Kat	18000228 PATRICK, KEVIN W.	50020 050223		MAY02/23	APR27/23	PO302	3450 37.04
	MEAL						
Eddy, Kat	18000228 BC SCHOOL TRUSTEES ASSOCI	7342721 40353		MAY11/23	MAY11/23	PO301	3410 616.70
	AGM REGISTRATION						
Eddy, Kat	18000228 ROYAL BANK VISA	2879284 05237235-KP		MAY23/23	MAY23/23	PO301	3450 37.04
	MEALS						
	Employee Total		1,154.32				
Kyle, Morgan L.	19000272	050523		MAY05/23	MAY05/23	PO358	3430 184.22
	MILEAGE						
Kyle, Morgan L.	19000272	051123		MAY11/23	MAY11/23	PO302	3430 146.40
	MILEAGE						
Kyle, Morgan L.	19000272 ROYAL BANK VISA	2879284 05230597-MK		MAY23/23	MAY23/23	PO302	3410 934.50
	REGISTRATION						
Kyle, Morgan L.	19000272 ROYAL BANK VISA	2879284 05230597-MK		MAY23/23	MAY23/23	PO302	3420 21.00
	TAXI						
Kyle, Morgan L.	19000272 ROYAL BANK VISA	2879284 05230597-MK		MAY23/23	MAY23/23	PO302	3440 679.72
	HOTEL						
Kyle, Morgan L.	19000272 ROYAL BANK VISA	2879284 05230597-MK		MAY23/23	MAY23/23	PO302	3450 16.81
	MEALS						
	Employee Total		1,982.65				
McMann, Joyce I.	80248	050123		MAY01/23	APR30/23	PO301	3420 387.20
	FLIGHT						
McMann, Joyce I.	80248	050123		MAY01/23	APR30/23	PO301	3450 98.00
	MEALS						
McMann, Joyce I.	80248 PATRICK, KEVIN W.	50020 050223		MAY02/23	APR27/23	PO302	3450 37.04
	MEAL						
McMann, Joyce I.	80248 BC SCHOOL TRUSTEES ASSOCI	7342721 40353		MAY11/23	MAY11/23	PO301	3410 616.69
	AGM REGISTRATION						
McMann, Joyce I.	80248 ROYAL BANK VISA	2879284 05237235-KP		MAY23/23	MAY23/23	PO301	3450 37.04
	MEALS						
	Employee Total		1,175.97				
Morrow, Jeremy	90055	050423-1		MAY04/23	MAY04/23	PO301	3450 87.56
	MEALS						
Morrow, Jeremy	90055 ROYAL BANK VISA	2879284 05237235-KP		MAY23/23	MAY23/23	PO301	3410 1,088.64
	SURVEY MONKEY						
Morrow, Jeremy	90055 ROYAL BANK VISA	2879284 05237235-KP		MAY23/23	MAY23/23	PO301	3450 37.06
	MEALS						
Morrow, Jeremy	90055 ROYAL BANK VISA	2879284 05239702-JM		MAY23/23	MAY23/23	PO301	3410 551.25
	LEADERSHIP GATHERING						
Morrow, Jeremy	90055 ROYAL BANK VISA	2879284 05239702-JM		MAY23/23	MAY23/23	PO301	3440 667.74
	ACCOMMODATION						
	Employee Total		2,432.25				
Patrick, Kevin W.	50020	050223		MAY02/23	APR27/23	PO302	3430 54.90



MILEAGE						
Patrick, Kevin W.	50020	050223	MAY02/23 APR27/23 PO302	3450		101.08
MEALS						
Patrick, Kevin W.	50020	050823	MAY08/23 JUL10/22 PO302	3490		634.80
INTERNET						
Patrick, Kevin W.	50020	050823-1	MAY08/23 JAN10/23 PO302	3490		453.00
INTERNET						
Patrick, Kevin W.	50020	BC SCHOOL TRUSTEES ASSOCI	7342721 40353	MAY11/23	MAY11/23 PO301	34 10 616.69
AGM REGISTRATION						
Patrick, Kevin W.	50020	ROYAL BANK VISA	2879284 05237235-KP	MAY23/23	MAY23/23 PO301	3450 37.06
MEALS						
Employee Total						1,897.53
Grand Total						9,332.78

JUNE 30, 2023

FINANCE WARRANT NO. 12

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Summary of Accounts	General Operating	Payroll	Summer Savings	US Funds	TOTAL
Bank Balance beginning, per statement	13,213,483.20	(3,061,468.15)	1,929,629.98	24,411.70	12,106,056.73
O/S Cheques last month	391,993.04	86,767.62		16,977.97	495,738.63
O/S Payroll last month					-
O/S Deposits last month	(100.00)				(100.00)
G/L Balance	12,821,590.16	(3,148,235.77)	1,929,629.98	7,433.73	11,610,418.10
Deposits	306,674.77				306,674.77
EFT	7,071,601.92				7,071,601.92
Benefit Payroll	5,488.08				5,488.08
Payroll Reversal	-				-
Interest	36,219.71		7,448.24	68.99	43,736.94
	7,419,984.48	-	7,448.24	68.99	7,427,501.71
Cheques	183,730.00				183,730.00
Direct Deposits	1,372,686.44	3,029,948.08			4,402,634.52
Direct Payments	2,480,021.69	78,690.97			2,558,712.66
					-
					-
					-
					-
US Batch				2,884.00	2,884.00
	4,036,438.13	3,108,639.05	-	2,884.00	7,147,961.18
					-
Service Charges	591.42			35.00	626.42
US Exchange	985.30				985.30
Wire Transfer Fee	-				-
INTL Wire Transfers	-				-
BMO Prchs Card Pymnt	194,885.89				194,885.89
WCB Premiums 040119-063019	-				-
PST Filing	-				-
Employer Health Tax Pymnt	311,770.75				311,770.75
Moneris Fees	169.35				169.35
Transfers to Payroll Account	3,061,468.15	(3,061,468.15)			-
Transfers to USD Account	2,884.00			(2,884.00)	-
Transfers to Summer Savings Account	124,089.36		(124,089.36)		-
	3,696,844.22	(3,061,468.15)	(124,089.36)	(2,849.00)	508,437.71
G/L Balance	12,508,292.29	(3,195,406.67)	2,061,167.58	7,467.72	11,381,520.92
O/S Cheques-current	196,846.88	78,690.97		2,884.00	278,421.85
O/S Deposits	(113,228.52)				(113,228.52)
O/S Payroll					-
Bank Balance ending	12,591,910.65	(3,116,715.70)	2,061,167.58	10,351.72	11,546,714.25
Bank Balance, per statement	12,591,910.65	(3,116,715.70)	2,061,167.58	10,351.72	11,546,714.25
	-	-	-	-	-

<u>GENERAL ACCOUNT</u>		
DISBURSEMENTS		\$ 4,039,322.13
DEPOSITS		\$ 19,037,919.81
PAYROLL DISBURSEMENTS		
Teaching Net Payroll	\$ 1,744,589.35	
Operating Net Payroll	1,187,232.12	
Substitute Net Payroll	176,817.58	\$ 3,108,639.05
Bank Charges and Debt Services		
(1) U.S. Exchange	\$ 985.30	
(2) Service Charges	626.42	
(3) Moneris	169.35	
(4) BMO Purchase Card	194,885.89	
(5) Wire transfers	-	
(6) Employer Health Tax	311,770.75	
(7) WCB	-	
(8) PST Self-assessment filing	-	
		\$ 508,437.71
Closing Bank Balance		\$ 11,381,520.92
<u>RECONCILIATION</u>		
Account Balances		
General	\$ 12,591,910.65	
Payroll	(3,116,715.70)	
Teach Summer Pay Trust	2,061,167.58	
U.S. Account	10,351.72	\$ 11,546,714.25
Add: O/S Deposits	-	
Less: O/S Cheques - General	(196,846.88)	
Less: O/S Direct Payments - General	113,228.52	
Less: O/S Cheques - Payroll	(78,690.97)	
Less: O/S Cheques - Summer Savings	-	
Less: O/S Cheques - US	(2,884.00)	\$ (165,193.33)
Closing Bank Balance		\$ 11,381,520.92
	(Chairperson of the Board)	
	(Secretary-Treasurer)	

	Opening Balance		11,610,418.10
	RECEIVED FROM		AMOUNT
13371	VANCOUVER SCHOOL BOARD-TSVI TRAIING GRANT	CR	3,200.00
13372	TIMBERLINE STAFF BURSARY	CR	1,600.00
13373	PATRICIA STEWART MAY 15-21, 2023	CR	352.31
13373	PATRICIA STEWART MAY 22-28, 2023	CR	287.04
13374	KTEA COMPREHENSIVE KIT/L.S.S. DEPT	CR	30.00
13375	GAYLE HARTLING MAY 08-MAY 14, 2023	CR	245.34
13435	INTEREST ON ACCOUNT	CR	36,219.71
13376	SOPHIE ARBORE BUECKERT	CR	35.00
13454	INTERNATIONAL IN-1569/RUIZ ROSCO, JAVIER	CR	26,150.00
13377	DANIELLE LEMIRE-MAY 15-MAY 28, 2023	CR	904.84
13378	LEANNE STORBACK OCT 10-OCT 16, 2022	CR	453.76
13378	LEANNE STORBACK OCT 17-OCT 23, 2022	CR	567.20
13378	LEANNE STORBACK OCT 24-OCT 30, 2022	CR	567.20
13379	RIPPLE ROCK IN/OUT ACCOUNT	CR	1,086.65
13380	SOUTGATE MIDDLE IN/OUT ACCOUNT	CR	15,266.70
13381	SHREDDABLE TIN LOOSE '	CR	248.47
13382	PAID ON WORK CARD IN ERROR ON VISA	CR	105.00
13383	RIVERCITY INCLUSION SOCIETY	CR	5,968.82
13384	TRANSPORTATION FIELD TRIPS	CR	2,400.00
13386	TIMBERLINE IN/OUT ACCOUNT	CR	39,488.03
13387	APRIL BMO/FIELD TRIPS	CR	12,136.96
13388	CARIHI IN/OUT ACCOUNT	CR	17,705.24
13412	REIMBURSE BUSING FIELD TRIPS-TRNSP A/C	CR	200.00
13413	WCB-DANIELLE LEMIRE APR 17-APR 30, 23	CR	904.84
13413	WCB-DANIELLE LEMIRE MAY 01-MAY 14, 23	CR	904.84
13455	INTERNATIONAL IN-1575	CR	350.00
13468	INTERNATIONAL IN-1574	CR	350.00
13414	LEAH M WILSON	CR	35.00
13415	DANIELLE LEMIRE/MAY 29-JUNE 11, 2023	CR	904.84
13415	PATRICIA STEWART MAY 29-JUNE 11, 2023	CR	200.03
13415	PATRICIA STEWART JUNE 5-JUNE 11, 2023	CR	113.01
13416	OCEAN GROVE IN/OUT ACCOUNT	CR	2,373.85
13417	LESLEY BROWN	CR	140.00
13448	OPERATING GRANT	CR	2,930,025.00
13449	OPERATING GRANT ADJ ENRL COUNT	CR	9,198.00
13450	TEACHER BENEFIT ENHANCEMENT APR	CR	5,293.00
13451	AUTUMN RECOUNT ADJUSTMENT JAN-JUN	CR	56,965.00
13452	SN ENROLL GROWTH UPDATE MAY 31	CR	10,730.00
13453	PRP REGULAR SCHOOL	CR	17,412.00
13489	INTERNATIONAL IN-1577/NAGLE, LEE	CR	350.00
13490	INTERNATIONAL IN-1579/HAESSLER, VEIT	CR	325.00
13418	MEAGHAN LOGUE	CR	35.00
13492	INTERNATIONAL IN-1562/ARROLA BENITO	CR	100.00
13493	INTERNATIONAL IN-1475/GOVONI, ALESSANDRO	CR	9,800.00
13494	INTERNATIONAL IN-1460/1461VIDAL M,CHAMAD	CR	33,722.50
13419	ALICE CABILLE	CR	35.00
13420	ALICE CABILLE	CR	35.00
13495	INTERNATIONAL IN-1581/HADDORP, BENTHE	CR	300.00
13496	INTERNATIONAL IN-1580/LI, YITONG	CR	1,197.82
13421	JANE NUTTALL	CR	25.00
13422	CORTES ISLAND SCHOOL	CR	597.41
13423	BOUNCE A RAMA-PHOENIX	CR	5,584.75
13424	PHOENIX IN/OUT ACCOUNT	CR	16,028.93
13425	PHOENIX IN/OUT ACCOUNT	CR	18,415.19
13426	ROBRON IN/OUT ACCOUNT	CR	319.85
13428	SOUTHGATE IN/OUT ACCOUNT	CR	12,305.62
13429	RIPPLE ROCK IN/OUT ACCOUNT	CR	2,410.71
13430	OVERPAYMENT IN METAL ACCOUNT	CR	937.93



	RECEIVED FROM		AMOUNT
13431	QUADRA IN/OUT ACCOUNT	CR	3,157.31
13432	QUADRA-PAC REIMBURSEMENT	CR	525.77
13433	LESLIE CUMMINGS	CR	70.00
13434	QUADRA-COMMUNITY LINKS ACCOUNTS	CR	4,766.33
13436	REIMBURSE INDIGENOUS EDUCATION	CR	410.00
13438	RIPPLE ROCK-COMMUNITY LINKS CLEARED OUT	CR	18,087.41
13497	CERT # 062-501523	CR	20,000.00
13498	CERT# 062-501525	CR	20,000.00
13499	CERT#062-501526	CR	25,000.00
13439	REIMBURSE COMMUNITY LINKS	CR	6,387.47
13440	DONATION	CR	400.00
13441	RIVERCITY INCLUSION SOCIETY	CR	5,968.82
13442	REIMBURSEMENT TOWARDS BUSING FEES	CR	834.85
13443	JULIE TOEWS	CR	70.00
13444	REIMBURSE COMMUNITY LINKS	CR	6.83
13445	TRANSPORTATION/MUSEUM/HATCHERY	CR	204.60
13446	WILLOW POINT IN/OUT ACCOUNT	CR	2,788.40
13447	PINECREST-TRANSPORTATION	CR	581.15
13456	COMMUNITY LINKS	CR	1,407.82
13457	EDM PAC-COVERING BUSSING COSTS	CR	961.94
13458	IN/OUT ACCOUNT	CR	3,754.31
13459	DANIELLE LEMIRE	CR	-
13459	DANIELLE LEMIRE JUN 12-JUN 25, 2023	CR	904.84
13460	CARIHI IN/OUT ACCOUNT	CR	35,022.14
13461	ECOLE WILLOW POINT IN/OUT ACCOUNT	CR	248.24
13462	RIPPLE ROCK IN/OUT ACCOUNT	CR	521.36
13463	PINECREST IN/OUT ACCOUNT	CR	-
13463	AMOUNT DIFFERENCE ON RECEIPT CR13447	CR	3.80
13464	QUADRA IN/OUT ACCOUNT	CR	536.69
13465	ROBRON IN/OUT ACCOUNT	CR	1,510.81
13466	QUADRA IN/OUT ACCOUNT	CR	843.35
13467	TIMBERLINE IN/OUT ACCOUNT	CR	21,006.72
13469	OCEAN GROVE IN/OUT ACCOUNT	CR	205.98
13470	ECOLE PHOENIX IN/OUT ACCOUNT	CR	40.00
13471	SOUTHGATE IN/OUT ACCOUNT	CR	37,269.32
13472	PENFIELD IN/OUT ACCOUNT	CR	3,425.30
13473	PAC GEN - MAY 25	CR	626.61
13474	PAC GAM - MAY 25	CR	219.86
13475	PAC GEN JUNE 12	CR	112.39
13475	SEXUAL HEALTH LESSONS COST	CR	319.18
13477	OCEAN GROVE PAC-GAMING	CR	1,303.59
13478	OCEAN GROVE PAC	CR	1,240.68
13479	COMMUNITY LINKS	CR	818.13
13480	PINECREST-COMMUNITY LINKS	CR	810.28
13481	SANDOWNE IN/OUT ACCOUNT	CR	4,830.58
13482	SAYWARD-COMMUNITY LINKS	CR	1,171.56
13483	SAYWARD IN/OUT ACCOUNT	CR	13,062.59
13484	SAYWARD-TRANSPORTATION-FIELD TRIPS	CR	612.00
13485	CARIHI - COMMUNITY LINKS	CR	125.00
13486	TRANSPORTATION	CR	2,147.92
13486	IN/OUT ACCOUNT	CR	8,259.92
13486	INSTRUCTION	CR	156.82
13500	TEACHER BENEFIT ENHANCEMENT APR	CR	5,294.00
13501	OPERATING GRANT ADJ ENRL COUNT A	CR	9,199.00
13502	REMEDIES CEF LABOUR SETTLEMENT	CR	234.00
13503	EXCLUDED LABOUR SETTLEMENT FEB-JUNE	CR	30,346.00
13504	OPERATING GRANT	CR	2,930,025.00
13505	PAY EQUITY	CR	19,373.00
13506	CEF REMEDIES ADJS JAN-JUNE	CR	6,268.00
13507	CEF-OVERHEAD	CR	29,166.00

	RECEIVED FROM		AMOUNT
13508	AUTUMN RECOUNT ADJUSTMENT JAN-JUNE	CR	56,965.00
13509	CEF STAFFING ADJUSTMENT JAN-JUNE	CR	3,399.00
13510	TBE CORRECTION JUNE 30	CR	26,468.00
13511	LIF LABOUR SETTLEMENT FEB-JUN	CR	772.00
13512	MAY ENROL RECALC REC JUN 30	CR	(19,436.00)
13513	SUPPORT LABOUR SETTLEMENT	CR	68,488.00
13514	CEF-STAFFING	CR	325,125.00
13515	COMMUNITY LINK	CR	55,105.00
13516	NOMINAL ROLL ADJUSTMENTS JUNE 30	CR	3,905.00
13517	SN ENROLL GROWTH UPDATE MAY 31	CR	10,570.00
13518	TEACHERS LABOUR SETTLEMENT FEB-JUNE	CR	138,060.00
13519	TBE CORRECTION JUN 30	CR	26,468.00
13520	ADJUST CORRECTIONS JUNE 30	CR	57,003.00
13521	LEARNING IMPROVEMENT FUND	CR	20,643.00
13522	STAFFING CEF LABOUR SETTLEMENT	CR	12,287.00
13523	OVERHEAD CEF LABOUR SETTLEMENT	CR	1,091.00
13524	LABOUR SETTLEMENT CL FEB-JUN	CR	1,377.00
13527	TBE CORRECTION JUNE 30	CR	-
13527	CORRECT RECEIPT #CR13519	CR	(52,936.00)
609334	VERTICAL MADNESS	CRAR	1,862.86
609356	MULTICULTURAL/IMMIGRANT SERV.	CRAR	100.38
609357	MULTICULTURAL/IMMIGRANT SERV.	CRAR	352.54
609359	MINISTRY OF CITIZENS SERVICES	CRAR	957.20
609382	JOHN HOWARD SOCIETY	CRAR	103.13
609335	KIDSCOVE CHILDCARE	CRAR	1,480.50
609336	DISCOVERY COMMUNITY COLLEGE	CRAR	395.64
609337	DISCOVERY COMMUNITY COLLEGE	CRAR	1,389.50
609338	QUADRA RECREATION SOCIETY	CRAR	168.00
609339	WARDROPE, TRACEY	CRAR	420.00
609340	WARDROPE, TRACEY	CRAR	420.00
609341	PACIFICCARE FAMILY ENRICHMENT	CRAR	130.72
609342	PACIFICCARE FAMILY ENRICHMENT	CRAR	130.72
609343	TIMBERLINE SECONDARY SCHOOL	CRAR	121.72
609344	CRDTA	CRAR	12,585.47
609345	NORTH ISLAND METIS ASSOCIATION	CRAR	612.07
609348	DENNE, KATIE	CRAR	52.50
609349	VERTICAL MADNESS	CRAR	526.42
609352	CR MINOR HOCKEY	CRAR	52.50
609353	CR COMMUNITY LITERACY ASSOC.	CRAR	48.73
609354	LAICHWILTACH FAMILY LIFE	CRAR	5,633.33
609378	NORTH ISLAND COLLEGE	CRAR	19,527.83
609355	CR COMMUNITY LITERACY ASSOC.	CRAR	31.32
609360	CR LAWYERS	CRAR	44.70
609361	KLAHOOSE FIRST NATION	CRAR	33,457.50
609364	VERTICAL MADNESS	CRAR	275.83
609366	BC PRINCIPALS' &	CRAR	343.21
609367	GREENWAYS LAND TRUST	CRAR	135.75
609376	CRDTA	CRAR	11,320.88
609384	JOHN HOWARD SOCIETY	CRAR	-
609386	JOHN HOWARD SOCIETY	CRAR	-
609387	JOHN HOWARD SOCIETY	CRAR	174.39
EFT	BENEFIT PAYROLL RUNS		5,488.08
	PAYROLL REVERSAL		-
	US INTEREST		68.99
	US RETURNED PAYMENT		-
	SUMMER TRUST INTEREST		7,448.24

	RECEIVED FROM		AMOUNT
			7,427,501.71

Cheque No.	Date	Type	Supplier Name	Amount
59203	06/02/23	CANCK	PAYMENT NOT RECEIVED	(2,166.08)
59238	06/06/23	CANCK	CR LAWYERS	168.00
59239	06/06/23	CANCK	FUJITSU CONSULTING CANADA INC	324.77
59240	06/06/23	CANCK	HOLLY HILL FARM	127.50
59241	06/06/23	CANCK	JEPSON, JOHN M.	1,410.53
59242	06/06/23	CANCK	QUADRA PARENT ADVISORY COUNCIL	2,250.00
59243	06/06/23	CANCK	REVENUE SERVICES OF BC	4,725.00
59244	06/06/23	CANCK	ROYKO, ROCKFORD	93.60
59245	06/13/23	CANCK	PACIFIC BLUE CROSS	133,348.27
59246	06/07/23	CANCK	MARTEL, DEBRA M.	3,000.00
	06/09/23	CANCK	*VOID*	(3,000.00)
59247	06/20/23	CANCK	CAMPFIRE MINISTRIES	1,282.05
59248	06/20/23	CANCK	COASTAL BEHAVIOUR CONSULTING	5,610.00
59249	06/20/23	CANCK	GUNTER BROS MEAT CO	9,957.00
59250	06/20/23	CANCK	HUMAN WORKS CONSULTING GROUP	2,261.49
59251	06/20/23	CANCK	KEN HAMER TRUCKING	1,729.11
59252	06/20/23	CANCK	LEE, BIANCA	350.00
59253	06/20/23	CANCK	LIONHEART SPORTS APPAREL	3,990.00
59254	06/20/23	CANCK	MISKOLZIE, MNIC	350.00
59255	06/20/23	CANCK	MURRAY, RACHEL	482.35
59256	06/20/23	CANCK	VIDULICH, KIRSTEN	350.00
59257	06/20/23	CANCK	WE WAI KAI TREATY SOCIETY	1,200.00
59258	06/29/23	CANCK	CR FORESTRY EDUCATION ASSOC	231.01
59259	06/29/23	CANCK	CR LAWYERS	84.00
59260	06/29/23	CANCK	FUJITSU CONSULTING CANADA INC	2,219.07
59261	06/29/23	CANCK	IPSEA	1,250.00
59262	06/29/23	CANCK	LONG & MCQUADE	1,206.81
59263	06/29/23	CANCK	MURRAY, RACHEL	135.85
59264	06/29/23	CANCK	OCEAN GROVE PAC	2,910.84
59265	06/29/23	CANCK	REVENUE SERVICES OF BC	4,050.00
59266	06/29/23	CANCK	ROYKO, ROCKFORD	132.60
59267	06/29/23	CANCK	SAFER SCHOOLS TOGETHER	1,260.00
59268	06/29/23	CANCK	SAM, QWAYA	306.23
59269	06/29/23	CANCK	SCHMID, HUGH	2,100.00
32788	06/15/23	DIRDP	DIRECT DEPOSIT NEVER PROCESSED	(32,025.00)
32989	06/06/23	DIRDP	A.C.E. COURIER SERVICES	38.77
32990	06/06/23	DIRDP	ACME FIRE NORTH ISALND	168.35
32991	06/06/23	DIRDP	ADAM'S TARP & TOOL	836.69
32992	06/06/23	DIRDP	AINSWORTH INC	1,915.20
32993	06/06/23	DIRDP	ANDREW, MARYANNE	14.59
32994	06/06/23	DIRDP	APPLY TO EDUCATION	7,889.70
32995	06/06/23	DIRDP	BARNES, CLAUDIA	163.99
32996	06/06/23	DIRDP	BEATTIE, MELODY G.	932.50
32997	06/06/23	DIRDP	BELL, ANGIE M.	12.65
32998	06/06/23	DIRDP	BERRY, SCOTT D.	565.58
32999	06/06/23	DIRDP	BG DISTRIBUTION	787.59
33000	06/06/23	DIRDP	BIRCHARD, JENNY	91.14
33001	06/06/23	DIRDP	BUNZL CLEANING & HYGIENE	10,288.73
33002	06/06/23	DIRDP	CAMPBELL RIVER INDIAN BAND	1,834.40
33003	06/06/23	DIRDP	CAMPBELL, MIRAY	75.00
33004	06/06/23	DIRDP	CARIHI SECONDARY SCHOOL	178.00
33005	06/06/23	DIRDP	CARMAC DIESEL LTD.	25,844.13
33006	06/06/23	DIRDP	CITY OF CAMPBELL RIVER	5,900.00
33007	06/06/23	DIRDP	CLUTCH SOLUTIONS CANADA INC	14,515.20
33008	06/06/23	DIRDP	COLUMBIA FUELS	16,301.84
33009	06/06/23	DIRDP	COMOX VALLEY REGIONAL DISTRICT	13.26
33010	06/06/23	DIRDP	CORTES ISLAND ACADEMY SOCIETY	21,400.00
33011	06/06/23	DIRDP	CR & DISTRICT TEACHERS' ASSOC.	282.88



Cheque No.	Date	Type	Supplier Name	Amount
33012	06/06/23	DIRDP	CR MARINE TERMINAL	319.73
33013	06/06/23	DIRDP	CR MARITIME HERITAGE CENTRE	1,639.62
33014	06/06/23	DIRDP	CR METAL FABRICATORS	274.86
33015	06/06/23	DIRDP	CRES 1986 LTD.	351.32
33016	06/06/23	DIRDP	DE COTIIS, KATE	61.94
33017	06/06/23	DIRDP	DECKSHEIMER, JASON	325.00
33018	06/06/23	DIRDP	DECLAN INDUSTRIES INC	18.28
33019	06/06/23	DIRDP	DEROUIN, LORI D.	17.00
33020	06/06/23	DIRDP	DEVRY GREENHOUSES LTD	9,947.77
33021	06/06/23	DIRDP	E.B. HORSMAN & SON	1,156.11
33022	06/02/23	DIRDP	ERROR WITH PAYMENT	(27.00)
	06/06/23	DIRDP	ECOLE DES DEUX MONDES	27.00
33023	06/06/23	DIRDP	EWING, BRENNNA	181.20
33024	06/06/23	DIRDP	FOORT, JOHN D.	565.58
33025	06/06/23	DIRDP	FRASER, CHRISTINE	87.39
33026	06/06/23	DIRDP	FRIEDERICH, RACHEL	307.20
33027	06/06/23	DIRDP	FRIESENS	6,895.49
33028	06/06/23	DIRDP	GABEREL, MELINDA	116.23
33029	06/06/23	DIRDP	GFL ENVIRONMENTAL	75.59
33030	06/06/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	2,506.08
33031	06/06/23	DIRDP	HAMILTON, SANDI D.	161.00
33032	06/06/23	DIRDP	HRYISIO, DAVID J.	158.92
33033	06/06/23	DIRDP	IDENTICARD	2,562.75
33034	06/06/23	DIRDP	INLET NAVIGATION (1985) LTD.	315.00
33035	06/06/23	DIRDP	ISLAND IMAGING SUPPLIES	89.60
33036	06/06/23	DIRDP	ISLAND OVERHEAD DOOR (1979)	4,395.41
33037	06/06/23	DIRDP	KIRKE, GILLIAN M.	156.00
33038	06/06/23	DIRDP	KOWALCHUK, KOLYA A.	60.00
33039	06/06/23	DIRDP	KRELL, JOLENE	911.83
33040	06/06/23	DIRDP	LAKELAND AUTOMOTIVE LTD.	358.86
33041	06/06/23	DIRDP	LAWSON, FIONA M.	624.64
33042	06/06/23	DIRDP	LEASK, GILLIAN	958.26
33043	06/06/23	DIRDP	LEE, BEN	180.00
33044	06/06/23	DIRDP	LEGGETT, CLARKE	229.42
33045	06/06/23	DIRDP	LESSARD, LINDA T.	769.58
33046	06/06/23	DIRDP	MACLAREN, KERRY A.	89.67
33047	06/06/23	DIRDP	MCCREITH, TANYA	82.59
33048	06/06/23	DIRDP	MID ISLAND CO-OP	487.15
33049	06/06/23	DIRDP	MINISTER OF FINANCE	50,321.25
33050	06/06/23	DIRDP	MUIR ENGINEERING LTD	2,950.50
33051	06/06/23	DIRDP	MURPHY, TARA L.	19.95
33052	06/06/23	DIRDP	NORTH ISLAND COLLEGE	1,066.10
33053	06/06/23	DIRDP	NORTH ISLAND GLASS LTD.	678.34
33054	06/06/23	DIRDP	ORR, BOBBY L.	2,905.71
33055	06/06/23	DIRDP	PACIFIC COASTAL PEST CONTROL	105.00
33056	06/06/23	DIRDP	PARADIS, JOHANNA	69.65
33057	06/06/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	608.77
33058	06/06/23	DIRDP	PICKERING, ERIN M.	136.04
33059	06/06/23	DIRDP	PIONEER HARDWARE LTD.	5,347.92
33060	06/06/23	DIRDP	RICH'S AUTO COLLISION	2,807.78
33061	06/02/23	DIRDP	ERROR WITH PAYMENT	(90.14)
	06/06/23	DIRDP	RIPPLE ROCK ELEMENTARY	90.14
33062	06/06/23	DIRDP	ROBERTSON, RICHARD A.	552.77
33063	06/06/23	DIRDP	ROBINSON, AMBER L.	376.39
33064	06/06/23	DIRDP	ROBRON CENTRE	1,100.00
33065	06/06/23	DIRDP	ROCK CREEK DIVING LTD	4,200.00
33066	06/06/23	DIRDP	RODRIGUES, MARCINA A.	24.05
33067	06/06/23	DIRDP	SCHROEDER, AUDRA L.	78.53
33068	06/06/23	DIRDP	SCOTT, SUZY K.	527.82

Cheque No.	Date	Type	Supplier Name	Amount
33069	06/06/23	DIRDP	SHIELDS, JOE M.	1,484.81
33070	06/06/23	DIRDP	SQUIRREL COVE TRADING	242.00
33071	06/06/23	DIRDP	STEPHENS, TIA K.	69.05
33072	06/06/23	DIRDP	STRATHCON INDUSTRIES	391.05
33073	06/06/23	DIRDP	SYSCO VICTORIA	6,016.32
33074	06/06/23	DIRDP	THE SHERWIN-WILLIAMS CO.	235.82
33075	06/06/23	DIRDP	THINKTEL COMMUNICATIONS	1,827.16
33076	06/06/23	DIRDP	TIMBERLINE SECONDARY	2,000.00
33077	06/06/23	DIRDP	UBRIACO, PETER	836.44
33078	06/06/23	DIRDP	VINING, LORILL D.	325.60
33079	06/06/23	DIRDP	WAGER, BARBARA L.	28.25
33080	06/06/23	DIRDP	WILKEN, BRENT F.	135.14
33081	06/06/23	DIRDP	WILLIAMS, DREW	217.91
33082	06/06/23	DIRDP	WINDSOR PLYWOOD	2,092.89
33083	06/06/23	DIRDP	WOLSELEY MECHANICAL GROUP	145.91
33084	06/06/23	DIRDP	WURTH CANADA LIMITED	1,245.53
33085	06/13/23	DIRDP	AIG INSURANCE COMPANY CANADA	155.37
33086	06/13/23	DIRDP	BC PRINCIPALS' & VICE-PRINCI	3,075.72
33087	06/13/23	DIRDP	BC TEACHERS FEDERATION	114,730.68
33088	06/13/23	DIRDP	BC TEACHERS' FEDERATION	4,025.82
33089	06/13/23	DIRDP	CANADIAN UNION OF PUBLIC	21,106.42
33090	06/13/23	DIRDP	CANADIAN WESTERN TRUST	10,096.57
33091	06/13/23	DIRDP	CR & DISTRICT TEACHERS' ASSOC.	18,320.53
33092	06/13/23	DIRDP	CR PRINCIPALS & VICE-PRINCIPAL	1,425.00
33093	06/13/23	DIRDP	DESJARDINS INSURANCE	8,487.67
33094	06/13/23	DIRDP	INDUSTRIAL ALLIANCE INSURANCE	544.98
33095	06/13/23	DIRDP	MANULIFE	12,368.63
33096	06/13/23	DIRDP	SCHOOL BOARD OFFICE STAFF FUND	255.00
33097	06/20/23	DIRDP	A.C.E. COURIER SERVICES	38.77
33098	06/20/23	DIRDP	AINEY, SHELLEY	350.00
33099	06/20/23	DIRDP	AINSWORTH INC	8,323.67
33100	06/20/23	DIRDP	ALSKA FOOD AND FLORA	1,215.96
33101	06/20/23	DIRDP	APPLE CANADA	939.57
33102	06/20/23	DIRDP	ARRUDA, MICHAELA	808.00
33103	06/20/23	DIRDP	ATKINSON, JENNIFER L.	1,804.00
33104	06/20/23	DIRDP	BABB, KATHLEEN	350.00
33105	06/20/23	DIRDP	BADGER, CHELSEA E.	950.00
33106	06/20/23	DIRDP	BC SCHOOL TRUSTEES ASSOCIATI	3,074.88
33107	06/20/23	DIRDP	BEACH CLUB RESORT	988.65
33108	06/20/23	DIRDP	BEAL, MONIKA	350.00
33109	06/20/23	DIRDP	BELL, ANGIE M.	125.63
33110	06/20/23	DIRDP	BERNIER, ALEXANDRE	350.00
33111	06/20/23	DIRDP	BILLOWS, VERONICA	89.95
33112	06/20/23	DIRDP	BIRCHARD, JENNY	178.08
33113	06/20/23	DIRDP	BLANCHARD SECURITY	336.79
33114	06/20/23	DIRDP	BLISS, ALANA J.	59.62
33115	06/20/23	DIRDP	BOLLANS, ALYSSA	1,761.34
33116	06/20/23	DIRDP	BOYLE, LAURA	950.00
33117	06/20/23	DIRDP	BRENNAN, MONA L.	950.00
33118	06/20/23	DIRDP	BROADLEY, NEIL	2,000.00
33119	06/20/23	DIRDP	BUNZL CLEANING & HYGIENE	12,071.51
33120	06/20/23	DIRDP	BURGESS, GERRY	1,900.00
33121	06/20/23	DIRDP	C & L SUPPLY (1988) LTD.	308.16
33122	06/20/23	DIRDP	CAMPBELL RIVER INDIAN BAND	7,470.15
33123	06/20/23	DIRDP	CANADIAN TIRE ASSOCIATES STORE	1,013.89
33124	06/20/23	DIRDP	CARIHI SECONDARY SCHOOL	6,649.24
33125	06/20/23	DIRDP	CASTRO, CANDICE M.	1,320.00
33126	06/20/23	DIRDP	CEDAR ELEMENTARY SCHOOL	6,697.71
33127	06/20/23	DIRDP	CHAMBERLAIN, KELTIE	1,000.00

Cheque No.	Date	Type	Supplier Name	Amount
33128	06/20/23	DIRDP	CITY OF CAMPBELL RIVER	3,124.00
33129	06/20/23	DIRDP	CLUTCH SOLUTIONS CANADA INC	246,133.78
33130	06/20/23	DIRDP	COLUMBIA FUELS	16,144.13
33131	06/20/23	DIRDP	COULTER, ANNA S.	50.40
33132	06/20/23	DIRDP	COWLEY, TRACEY	1,000.00
33133	06/20/23	DIRDP	CR LAUNDROMAT	143.57
33134	06/20/23	DIRDP	CR MARITIME HERITAGE CENTRE	75.00
33135	06/20/23	DIRDP	CR METAL FABRICATORS	163.80
33136	06/20/23	DIRDP	CR WHALE WATCHING	2,444.78
33137	06/20/23	DIRDP	CRAWSHAW, NATALIE	196.30
33138	06/20/23	DIRDP	CRES 1986 LTD.	394.89
33139	06/20/23	DIRDP	DECLAN INDUSTRIES INC	18.28
33140	06/20/23	DIRDP	DOHERTY, BRENDA	1,000.00
33141	06/20/23	DIRDP	DOLPHIN, KALYAN	1,822.00
33142	06/20/23	DIRDP	DUARTE, JULINA L.	1,630.00
33143	06/20/23	DIRDP	DUMOUCHEL, ANNIK	210.00
33144	06/20/23	DIRDP	ECOLE DES DEUX MONDES	6,851.27
33145	06/20/23	DIRDP	ECOLE PHOENIX MIDDLE SCHOOL	3,800.69
33146	06/20/23	DIRDP	ECOLE WILLOW POINT ELEMENTARY	1,006.97
33147	06/20/23	DIRDP	ENEX	2,223.11
33148	06/20/23	DIRDP	EVANS, KAREN L.	305.70
33149	06/20/23	DIRDP	FIELD, SUZANNE	950.00
33150	06/20/23	DIRDP	FINNERTY, DARRIN	1,000.00
33151	06/20/23	DIRDP	FOLLIOTT, ANGELIKA	790.00
33152	06/20/23	DIRDP	FOREST, DANIEL	1,000.00
33153	06/20/23	DIRDP	FORTISBC-NATURAL GAS	17,576.14
33154	06/20/23	DIRDP	FOWLER, CATHY C.	140.63
33155	06/20/23	DIRDP	FOY, TERESA M.	127.18
33156	06/20/23	DIRDP	FRASER, CHRISTINE	73.35
33157	06/20/23	DIRDP	GALLAGHER, JOLENE	71.25
33158	06/20/23	DIRDP	GASPARD	8,460.70
33159	06/20/23	DIRDP	GEORGIA PARK ELEMENTARY	4,123.44
33160	06/20/23	DIRDP	GIESBRECHT, KAREN	228.67
33161	06/20/23	DIRDP	GORDON, JEANNE M.	31.64
33162	06/20/23	DIRDP	GREENWOD, DAVID	1,000.00
33163	06/20/23	DIRDP	GREGORY, ALLISON	350.00
33164	06/20/23	DIRDP	GUILLEVIN INTERNATIONAL INC.	557.75
33165	06/20/23	DIRDP	HAGEN, SHANNON L.	112.63
33166	06/20/23	DIRDP	HALPIN, SHERI A.	100.00
33167	06/20/23	DIRDP	HAMILTON, SANDI D.	273.76
33168	06/20/23	DIRDP	HARBIN, ELIZABETH	1,142.00
33169	06/20/23	DIRDP	HAUGEN, SHANNON	1,000.00
33170	06/20/23	DIRDP	HAYDUK, MERCEDES	1,206.30
33171	06/20/23	DIRDP	HEADLEY, JENNA LEE	1,238.00
33172	06/20/23	DIRDP	HEINRICH, FRAUKE	9.90
33173	06/20/23	DIRDP	HENRY, BRUCE A.	296.40
33174	06/20/23	DIRDP	HONSBERGER, KATRINA	1,744.00
33175	06/20/23	DIRDP	HOUR ZERO CRISIS CONSULTING	32,025.00
33176	06/20/23	DIRDP	HUMPHREYS, RYAN	565.58
33177	06/20/23	DIRDP	HURD, DUNCAN	950.00
33178	06/20/23	DIRDP	HUTTON, CAROLYN	854.00
33179	06/20/23	DIRDP	IDENTICARD	630.37
33180	06/20/23	DIRDP	INTROBA CANADA LLP	27,546.23
33181	06/20/23	DIRDP	ISLAND IMAGING SUPPLIES	84.00
33182	06/20/23	DIRDP	ISLAND LIFE PHOTOGRAPHICS	833.57
33183	06/20/23	DIRDP	JESSER, CHELSEA	600.00
33184	06/20/23	DIRDP	JEWELL, TINA	950.00
33185	06/20/23	DIRDP	JOHNSON, PAMELA L.	1,032.00
33186	06/20/23	DIRDP	JOHNSON, SHAYLA	917.40



Cheque No.	Date	Type	Supplier Name	Amount
33187	06/20/23	DIRDP	JOHNSON, TAMI J.	63.21
33188	06/20/23	DIRDP	KAL TIRE	41.62
33189	06/20/23	DIRDP	KEENAN, ANDY A.	631.74
33190	06/20/23	DIRDP	KIM, GUMLIM	950.00
33191	06/20/23	DIRDP	KIRKE, GILLIAN M.	265.07
33192	06/20/23	DIRDP	KLAAHOSE FIRST NATION	19,715.30
33193	06/20/23	DIRDP	KLASSEN, KATHIE	124.83
33194	06/20/23	DIRDP	KLASSEN, VALERIE L.	91.20
33195	06/20/23	DIRDP	KOBAYASHI, JENNIFER OR JEFF	1,950.00
33196	06/20/23	DIRDP	KOLBEINS, NANCY	1,000.00
33197	06/20/23	DIRDP	KOZUKI, KIMBERLEY A.	959.00
33198	06/20/23	DIRDP	KRELL, JOLENE	146.40
33199	06/20/23	DIRDP	KYLE, MORGAN L.	1,963.31
33200	06/20/23	DIRDP	LAFFLING, SHERRY	1,192.00
33201	06/20/23	DIRDP	LAKELAND AUTOMOTIVE LTD.	258.93
33202	06/20/23	DIRDP	LANE 8 DELIVERY SERVICES	378.00
33203	06/20/23	DIRDP	LANE, DENISE	904.00
33204	06/20/23	DIRDP	LANE, JODI L.	418.23
33205	06/20/23	DIRDP	LANG, JEREMIAH	550.00
33206	06/20/23	DIRDP	LARMOUR, BRENT T.	239.54
33207	06/20/23	DIRDP	LAZELL, SASHA	1,000.00
33208	06/20/23	DIRDP	LEE, SOPHIA	950.00
33209	06/20/23	DIRDP	LESSARD, LINDA T.	22.80
33210	06/20/23	DIRDP	LITKE, MELISSA A.	54.93
33211	06/20/23	DIRDP	LONG, ANNE-MARIE	431.90
33212	06/20/23	DIRDP	LOOCK, SHYLO	1,000.00
33213	06/20/23	DIRDP	MACDONALD, KIM	1,000.00
33214	06/20/23	DIRDP	MACFARLANE, JANA L.	950.00
33215	06/20/23	DIRDP	MAXWELL, SANDRA L.	798.54
33216	06/20/23	DIRDP	MCAUGHREN, SHANDA	950.00
33217	06/20/23	DIRDP	MCCABE, BRIGITTE	17.78
33218	06/20/23	DIRDP	MCCAY, KELLY	950.00
33219	06/20/23	DIRDP	MCFEE, SHANTALL	904.00
33220	06/20/23	DIRDP	MENDOZA, ADINA	831.61
33221	06/20/23	DIRDP	MID ISLAND CO-OP	230.00
33222	06/20/23	DIRDP	NELSON EDUCATION LTD	6,164.55
33223	06/20/23	DIRDP	NETZEL, MARIA	950.00
33224	06/20/23	DIRDP	NOHR, MICHELLE D.	27.98
33225	06/20/23	DIRDP	NORTH ISLAND COMMUNICATIONS	127.89
33226	06/20/23	DIRDP	NORTH ISLAND GLASS LTD.	174.72
33227	06/20/23	DIRDP	OCEAN GROVE ELEMENTARY	4,441.42
33228	06/20/23	DIRDP	PADINGTON, KIMBERLY F.	583.68
33229	06/20/23	DIRDP	PANZIERA, LOUISE	105.00
33230	06/20/23	DIRDP	PARACHONIAK, SANDI A.	1,877.31
33231	06/20/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	1,193.63
33232	06/20/23	DIRDP	PERSONAL TRAVEL MANAGEMENT	26,360.00
33233	06/20/23	DIRDP	PICKERING, ERIN M.	194.38
33234	06/20/23	DIRDP	PINECREST ELEMENTARY SCHOOL	352.44
33235	06/20/23	DIRDP	PIONEER HARDWARE LTD.	3,469.59
33236	06/20/23	DIRDP	PLAMONDON, SARA	3,741.62
33237	06/20/23	DIRDP	POSLOWSKY, SHARLENE	1,936.00
33238	06/20/23	DIRDP	PRESTON, KATHERINE L.	73.84
33239	06/20/23	DIRDP	PRESTON, KELLY	680.00
33240	06/20/23	DIRDP	QUADRA UTILITY LOCATING LTD	2,581.04
33241	06/20/23	DIRDP	QUAY WEST KITCHEN & CATERING	2,456.92
33242	06/20/23	DIRDP	QUINN, JANET C.	211.64
33243	06/20/23	DIRDP	QUINSAM RADIO COMMUNICATIONS	7,080.64
33244	06/20/23	DIRDP	RENSBY, KRISTI	790.00
33245	06/20/23	DIRDP	RIPPLE ROCK ELEMENTARY	3,885.00



Cheque No.	Date	Type	Supplier Name	Amount
33246	06/20/23	DIRDP	RITCHIE, ANDREA M.	174.05
33247	06/20/23	DIRDP	RIVER INK PRINTING & SIGNS LTD	7,930.36
33248	06/20/23	DIRDP	RIVERCITY INCLUSION SOCIETY	240.00
33249	06/20/23	DIRDP	ROBRON CENTRE	8,976.72
33250	06/20/23	DIRDP	ROGERS WIRELESS INC.	1,714.73
33251	06/20/23	DIRDP	ROSS, NICOLE I.	74.10
33252	06/20/23	DIRDP	RUSICK, SCOTT	170.00
33253	06/20/23	DIRDP	SANDOWNE ELEMENTARY SCHOOL	1,665.91
33254	06/20/23	DIRDP	SCHOOL DISTRICT NO. 71 COMOX	5,833.35
33255	06/20/23	DIRDP	SCHROEDER, AUDRA L.	228.47
33256	06/20/23	DIRDP	SHEA, JOLIE M.	220.00
33257	06/20/23	DIRDP	SHEPHERD, KAREN S.	225.00
33258	06/20/23	DIRDP	SHERIFF, SHELLY	719.76
33259	06/20/23	DIRDP	SMITH, SHEILA M.	210.08
33260	06/20/23	DIRDP	SOUCH, DAN	350.00
33261	06/20/23	DIRDP	SOUTHGATE MIDDLE SCHOOL	748.60
33262	06/20/23	DIRDP	SOUTHSIDE WELDING LTD.	201.60
33263	06/20/23	DIRDP	SQUIRREL COVE TRADING	587.44
33264	06/20/23	DIRDP	STAPLES	41.43
33265	06/20/23	DIRDP	STEPHENS, TIA K.	60.44
33266	06/20/23	DIRDP	STIRRETT, LINDA	408.20
33267	06/20/23	DIRDP	STIX, KIM F.	91.01
33268	06/20/23	DIRDP	STRATHCON INDUSTRIES	54.88
33269	06/20/23	DIRDP	STRATHCONA GARDENS RECREATION	341.50
33270	06/20/23	DIRDP	SUMMIT CUSTOM BROKERS	73.68
33271	06/20/23	DIRDP	SUPERIOR PROPANE INC.	2,027.53
33272	06/20/23	DIRDP	SUPERSTORE	30.25
33273	06/20/23	DIRDP	SWANSON, ALEXIS	904.00
33274	06/20/23	DIRDP	TECHNICAL SAFETY BC	486.00
33275	06/20/23	DIRDP	TELUS	1,983.26
33276	06/20/23	DIRDP	TERAMURA, RHONDA	6,122.49
33277	06/20/23	DIRDP	THE SHERWIN-WILLIAMS CO.	113.91
33278	06/20/23	DIRDP	THOMAS, SARAH	1,822.00
33279	06/20/23	DIRDP	THOMPSON, ALANA	56.60
33280	06/20/23	DIRDP	THOMPSON, ASHLEY Y.	2,000.00
33281	06/20/23	DIRDP	TIMBERLINE SECONDARY	12,561.44
33282	06/20/23	DIRDP	TRIBUNE BAY OUTDOOR ED SOCIETY	6,848.75
33283	06/20/23	DIRDP	TURKSTRA, JONATHAN	950.00
33284	06/20/23	DIRDP	UPLAND CONTRACTING	335.88
33285	06/20/23	DIRDP	VANCOUVER KIDSBOKS LTD	1,178.65
33286	06/20/23	DIRDP	VATON, TANYA K.	152.17
33287	06/20/23	DIRDP	VILLAGE OF SAYWARD	420.00
33288	06/20/23	DIRDP	VINING, LORILL D.	219.94
33289	06/20/23	DIRDP	VISTA RADIO	1,102.50
33290	06/20/23	DIRDP	VOWLES, COLEEN	1,000.00
33291	06/20/23	DIRDP	WAGER, BARBARA L.	814.00
33292	06/20/23	DIRDP	WASTE CONNECTIONS OF CANADA	820.79
33293	06/20/23	DIRDP	WESTERN CAMPUS RESOURCES	6,963.94
33294	06/20/23	DIRDP	WILKEN, BRENT F.	966.54
33295	06/20/23	DIRDP	WILKINSON, GEORGIA	950.00
33296	06/20/23	DIRDP	WILLIAMS, DREW	848.38
33297	06/20/23	DIRDP	WILSON, CATHERINE E.	650.00
33298	06/20/23	DIRDP	WINDSOR PLYWOOD	204.57
33299	06/20/23	DIRDP	WOLOSHYN, GAYLE	53.42
33300	06/20/23	DIRDP	WOOD, HEATHER	1,854.00
33301	06/20/23	DIRDP	WURTH CANADA LIMITED	77.34
33302	06/20/23	DIRDP	ZEMANEK, SHARENE L.	197.22
33303	06/23/23	DIRDP	CITY OF CAMPBELL RIVER	25,486.00
33304	06/29/23	DIRDP	APPLE CANADA	6,567.73

Cheque No.	Date	Type	Supplier Name	Amount
33305	06/29/23	DIRDP	BAUTZ, JANICE	16.59
33306	06/29/23	DIRDP	BC HYDRO & POWER AUTHORITY	65,932.70
33307	06/29/23	DIRDP	BEATTIE, MELODY G.	216.32
33308	06/29/23	DIRDP	BELL, ANGIE M.	42.98
33309	06/29/23	DIRDP	BERES, DEBORAH	325.00
33310	06/29/23	DIRDP	BILLOWS, VERONICA	91.43
33311	06/29/23	DIRDP	BISHOP, JOANNE L.	49.17
33312	06/29/23	DIRDP	BRANDT TRACTOR LTD.	428.37
33313	06/29/23	DIRDP	BRIGGS, SHANNON	371.20
33314	06/29/23	DIRDP	BRZOVIC, LAURA	38.06
33315	06/29/23	DIRDP	BUNZL CLEANING & HYGIENE	3,047.95
33316	06/29/23	DIRDP	CAMPBELL RIVER INDIAN BAND	3,692.45
33317	06/29/23	DIRDP	CAMPBELL, MIRAY	120.00
33318	06/29/23	DIRDP	CARIHI SECONDARY SCHOOL	2,645.76
33319	06/29/23	DIRDP	CITY OF CAMPBELL RIVER	2,825.00
33320	06/29/23	DIRDP	CLOVERDALE PAINT	1,025.11
33321	06/29/23	DIRDP	COLUMBIA FUELS	772.63
33322	06/29/23	DIRDP	COMPETITIVE EDGE SPORTSWEAR	2,176.53
33323	06/29/23	DIRDP	CR WHALE WATCHING	2,231.25
33324	06/29/23	DIRDP	CRAWSHAW, NATALIE	256.15
33325	06/29/23	DIRDP	DE VITO, DARLANA L.	638.21
33326	06/29/23	DIRDP	DECKSHEIMER, JASON	272.70
33327	06/29/23	DIRDP	DUKETOW, CHRISTINE M.	160.67
33328	06/29/23	DIRDP	E.B. HORSMAN & SON	114.47
33329	06/29/23	DIRDP	EDDY, KAT	470.40
33330	06/29/23	DIRDP	EVANS, KAREN L.	168.83
33331	06/29/23	DIRDP	EWING, BRENNNA	266.22
33332	06/29/23	DIRDP	FOWLER, CATHY C.	61.85
33333	06/29/23	DIRDP	GIGIEL, KATE J.	66.70
33334	06/29/23	DIRDP	GLADISH, JANICE M.	343.45
33335	06/29/23	DIRDP	GUY, JODI	531.52
33336	06/29/23	DIRDP	HAGEN, SHANNON L.	941.33
33337	06/29/23	DIRDP	HARRIS & COMPANY	523.61
33338	06/29/23	DIRDP	HART, CYNDI	180.00
33339	06/29/23	DIRDP	HARVEY, RENATE	120.00
33340	06/29/23	DIRDP	HAYDUK, MERCEDES	4,072.58
33341	06/29/23	DIRDP	INLET NAVIGATION (1985) LTD.	19,403.85
33342	06/29/23	DIRDP	ISLAND LIFE PHOTOGRAPHICS	12.82
33343	06/29/23	DIRDP	ISLAND READY-MIX LIMITED	645.91
33344	06/29/23	DIRDP	JOHNSON, LISA C.	195.24
33345	06/29/23	DIRDP	JOHNSON, SHAYLA	106.49
33346	06/29/23	DIRDP	JOHNSON, TAMI J.	26.51
33347	06/29/23	DIRDP	KAL TIRE	1,291.55
33348	06/29/23	DIRDP	KIRKE, GILLIAN M.	319.80
33349	06/29/23	DIRDP	KLASSEN, VALERIE L.	19.80
33350	06/29/23	DIRDP	KNOX, GEORGINA E.	327.46
33351	06/29/23	DIRDP	LAPOINTE-BAKOTA, DIONNE	125.38
33352	06/29/23	DIRDP	LARMOUR, BRENT T.	53.24
33353	06/29/23	DIRDP	LEGGETT, CLARKE	88.65
33354	06/29/23	DIRDP	LUTZ, KAREN M.	20.69
33355	06/29/23	DIRDP	MACLAREN, KERRY A.	212.89
33356	06/29/23	DIRDP	MAXIUM-CONVEX DEVELOPMENTS	4,181.18
33357	06/29/23	DIRDP	MCELHANNEY LTD.	728.70
33358	06/29/23	DIRDP	MERIT HOME FURNITURE	2,692.46
33359	06/29/23	DIRDP	MID ISLAND CO-OP	220.00
33360	06/29/23	DIRDP	MORROW, JEREMY	905.94
33361	06/29/23	DIRDP	NELSON, RYLEE D.	164.75
33362	06/29/23	DIRDP	NOBLE, KYLIE A.	92.80
33363	06/29/23	DIRDP	NOHR, MICHELLE D.	176.39

Cheque No.	Date	Type	Supplier Name	Amount
33364	06/29/23	DIRDP	NORTH ISLAND COMMUNICATIONS	189.00
33365	06/29/23	DIRDP	PACIFIC COASTAL PEST CONTROL	105.00
33366	06/29/23	DIRDP	PADINGTON, TAYLOR	324.40
33367	06/29/23	DIRDP	PARADIS, JOHANNA	69.65
33368	06/29/23	DIRDP	PEBT IN TRUST	94,891.42
33369	06/29/23	DIRDP	PENFIELD ELEMENTARY SCHOOL	1,000.00
33370	06/29/23	DIRDP	PICKERING, ERIN M.	210.48
33371	06/29/23	DIRDP	QUADIENT CANADA LTD	698.27
33372	06/29/23	DIRDP	RENNIE, KIM E.	31.30
33373	06/29/23	DIRDP	RENSBY, KRISTI	1,467.22
33374	06/29/23	DIRDP	RIVER INK PRINTING & SIGNS LTD	2,754.14
33375	06/29/23	DIRDP	ROBINSON, CAMERON	16.81
33376	06/29/23	DIRDP	ROBRON CENTRE	1,300.00
33377	06/29/23	DIRDP	RODRIGUES, MARCINA A.	27.42
33378	06/29/23	DIRDP	ROSS, NICOLE I.	38.76
33379	06/29/23	DIRDP	SCOTT, SUZY K.	214.32
33380	06/29/23	DIRDP	SECRET RESOURCES LTD.	1,270.50
33381	06/29/23	DIRDP	SHAW CABLE	800.80
33382	06/29/23	DIRDP	SHEMKO, DANI	19.38
33383	06/29/23	DIRDP	SOUTHGATE MIDDLE SCHOOL	1,920.00
33384	06/29/23	DIRDP	SOUTHSIDE WELDING LTD.	1,956.41
33385	06/29/23	DIRDP	STAPLES PROFESSIONAL	1,648.92
33386	06/29/23	DIRDP	STEEVES AND ASSOCIATES	5,355.00
33387	06/29/23	DIRDP	STIX, KIM F.	564.12
33388	06/29/23	DIRDP	STRATHCONA PARK LODGE	1,785.06
33389	06/29/23	DIRDP	SUPER SAVE DISPOSAL INC.	7,562.49
33390	06/29/23	DIRDP	SUPERSTORE	84.84
33391	06/29/23	DIRDP	TAPLIN, NANCY M.	500.55
33392	06/29/23	DIRDP	THINKTEL COMMUNICATIONS	1,875.69
33393	06/29/23	DIRDP	TIMBERLINE SECONDARY	666.15
33394	06/29/23	DIRDP	TONKIN, CHRISTINE E.	23.61
33395	06/29/23	DIRDP	VILLAGE OF SAYWARD	20,761.00
33396	06/29/23	DIRDP	VINING, LORILL D.	310.95
33397	06/29/23	DIRDP	WAGER, BARBARA L.	43.82
33398	06/29/23	DIRDP	WARD, KASH A.	50.34
33399	06/29/23	DIRDP	WILKEN, BRENT F.	413.86
22	45107	MABMO	BMO PURCHASE CARD UPLOAD	163,734.91
373	06/09/23	MANCK	INDIGENOUS ED-PAYMENT CASH-HONORARIUMS	3,000.00
405	06/01/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	3,061,468.15
437	06/02/23	MANCK	TRF FROM GENERAL TO U.S.ACCOUNT-ASNA	1,044.08
438	06/07/23	MANCK	TRF GENERAL TO U.S.- C.I. SOLUTIONS	2,825.22
469	06/15/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	83,041.89
475	06/30/23	MANCK	TRANSFER FROM GENERAL TO SUMMER SAVINGS	41,047.47
2244	06/09/23	MANCK	ROYAL BANK VISA	7,589.21
2251	06/06/23	MANCK	ACTIVITY FEE-MAY 2023	591.42
2255	06/12/23	MANCK	BC EHT REMITTANCE JAN 1-MAR 31	311,770.75
2256	06/08/23	MANCK	PAYMENT CONVERTED TO CASH/HONO	0.00
2271	06/30/23	MANCK	MONTHLY MONERIS FEES-JUNE 2023	169.35
2245	06/05/23	MANCK	ADMIN 053123 PR DUE 060523	989.95
2246	06/05/23	MANCK	CUPE 052623 PR DUE 060523	12,767.89
2247	06/05/23	MANCK	TTOC 052323 PR DUE 060523	36,602.90
2248	06/05/23	MANCK	ADMIN 053123 PR DUE 060523	82,346.76
2249	06/05/23	MANCK	CUPE 052623 PR DUE 060523	139,645.85
2250	06/05/23	MANCK	TEACH 053123 PR DUE 060523	474,509.49
2252	06/06/23	MANCK	TEACH 052323 PR DUE 060623	23,659.54
2253	06/09/23	MANCK	CUPE 052623 PR DUE 060923	85,530.45
2254	06/12/23	MANCK	TTOC 053123 PR DUE 061223	32,906.91

Cheque No.	Date	Type	Supplier Name	Amount
2257	06/14/23	MANCK	ADMIN 053123 PR DUE 061423	10,172.29
2258	06/14/23	MANCK	ADMIN 053123 PR DUE 061423	41,133.03
2259	06/14/23	MANCK	TEACH 053123 PR DUE 061423	699,642.31
2262	06/19/23	MANCK	CUPE 060323 PR DUE 061923	12,336.38
2263	06/19/23	MANCK	CUPE 060323 PR DUE 061923	142,032.34
2264	06/21/23	MANCK	TTOC 060723 PR DUE 062123	22,923.46
2265	06/23/23	MANCK	CUPE 060923 PR DUE 062323	86,152.32
2266	06/26/23	MANCK	ADMIN 061523 PR DUE 062623	2,469.44
2267	06/26/23	MANCK	ADMIN 061523 PR DUE 062623	73,555.59
2268	06/26/23	MANCK	TEACH 063023 PR DUE 062623	469,901.24
2269	06/29/23	MANCK	ADMIN 061523 PR DUE 062923	10,172.29
2270	06/29/23	MANCK	ADMIN 061523 PR DUE 062923	41,133.03
Cdn \$Currency Total				7,733,282.35
			US Dollars	2,884.00
US \$ Currency Total				2,884.00
Grand Total				7,736,166.35



PDUM1								
PROG - CSD.501	SCHOOL DISTRICT NO 72 (CAMPBELL RIVER)				Page 1			
DATE - 7/31/23	Public Disclosure Report Details							
TIME - 15:01:01	JUN01/23 to JUN30/23							
Employee	Vendor	Invoice	Inv Date	Pub Date	P/O	Object	Pub Amount	
Briggs, Shannon	18000229	060823	JUN18/23	JUN08/23	PO301	3430	97.60	
		MILEAGE						
Briggs, Shannon	18000229	061823	JUN18/23	JUN18/23	PO301	3430	97.60	
		MILEAGE						
Briggs, Shannon	18000229	061823	JUN18/23	JUN18/23	PO301	3490	78.40	
		INTERNET						
Briggs, Shannon	18000229	062023	JUN18/23	JUN20/23	PO301	3430	97.60	
		MILEAGE						
		Employee Total	371.20					
Eddy, Kat	18000228	061623	JUN16/23	JUN16/23	PO301	3490	470.40	
		INTERNET						
		Employee Total	470.40					
Kyle, Morgan L.	19000272	060523	JUN05/23	APR21/23	PO302	3410	579.16	
		REGISTRATION						
Kyle, Morgan L.	19000272	060523	JUN05/23	JUN05/23	PO302	3420	653.55	
		TRANSPORTATION/FLIGTS						
Kyle, Morgan L.	19000272	060523	JUN05/23	APR21/23	PO302	3450	169.00	
		MEALS						
Kyle, Morgan L.	19000272	060623	JUN06/23	JUN06/23	PO302	3430	253.76	
		MILEAGE						
		Employee Total	1,655.47					
Morrow, Jeremy	90055	061923	JUN19/23	JUN19/23	PO301	3420	20.00	
		TAXI						
Morrow, Jeremy	90055	061923	JUN19/23	JUN19/23	PO301	3430	53.68	
		MILEAGE						
Morrow, Jeremy	90055	061923	JUN19/23	JUN19/23	PO301	3440	780.26	
		HOTEL						
Morrow, Jeremy	90055	061923	JUN19/23	JUN19/23	PO301	3450	52.00	
		MEAL						
Morrow, Jeremy	90055 ROYAL BANK VISA	2879284	06230801-JD	JUN20/23	JUN20/23	PO301	3440	691.36
		ACCOMMODATION						
		Employee Total	1,597.30					
		Grand Total	4,094.37					

British Columbia

## How Metro Vancouver teachers are dealing with ChatGPT in the classroom

AI can be useful for teachers, present opportunities to reconsider teaching methods, some say

Laurence Watt · CBC News · Posted: Sep 14, 2023 5:00 AM PDT | Last Updated: September 14



One instructor says the growing presence of AI tools like ChatGPT presents an opportunity to reconsider teaching methods, including increasing face-to-face interactions with students. (Shutterstock)

comments 

Teachers in B.C.'s Lower Mainland say artificial intelligence is posing challenges in the classroom, but it also presents opportunities for learning.

Some say students have submitted assignments written by ChatGPT. Others say the technology presents an opportunity to rethink teaching methods.

"There absolutely are students that come in with work that I look at and go, 'That's not your writing,'" Erin Tarbuck, a high school teacher at David Thompson Secondary in Vancouver, said on The Early Edition's back-to-school series, Beyond the Books: How AI is Disrupting Classrooms in Vancouver.

ChatGPT is an AI language program that can produce text based on user prompts, including writing essays or explaining string theory in the style of Shakespeare.



**The Early Edition** 15:49

Beyond the Books: Teachers discuss the use of ChatGPT in Vancouver schools

We hear from three educators -- and some students -- about how ChatGPT and other generative AI tools are creating challenges and opportunities in their classrooms.

"When we look at a piece of student writing stylistically and grammatically, there are markers we can look at and go, 'Yeah, you know, you didn't master the semicolon overnight, sweetheart. Good try,'" Tarbuck said.

Simon Worley, a high school teacher at Handsworth Secondary in North Vancouver, says he encounters ChatGPT "all the time."



High school teacher Simon Worley says there needs to be a 'bridge' between students and teachers around the use of AI in school. (Submitted by Simon Worley)

"There's like a student divide where they talk about [ChatGPT] in their little groups, and the teachers talk about it at lunch in their little groups. I really think there needs to be this bridge," Worley said.

"I actually had a big conversation at one of our staff meetings and I introduced 13 different AI tools for teachers. And so that was really helpful."

One such tool is Perplexity AI, he says, which functions like a search engine by providing answers to questions that include attributions to sources.

***WATCH | Teachers, professor on the challenges, surprising opportunities of AI tools:***





A UBC professor and two high school teachers from the Lower Mainland talk about the challenges and surprising opportunities presented by AI tools like ChatGPT.

Another is Goblin Tools, which helps simplify tasks by presenting users with step-by-step directions for what they want to do.

It is being used to help individuals with developmental disabilities, according to Keegan Newberry, assistant director of assistive technology at the Developmental Disabilities Association, and can be helpful for neurodivergent people who find certain tasks overwhelming or difficult to understand.

- **PARENTAL GUIDANCE** [AI and your kids: Is this new tech terrifying or a helpful tool?](#)

"To have a tool that you can type in 'pack your bag' and ... it creates a task breakdown instantly for you, is not only amazing for caregivers and support staff but also for the individual who is using this," said Newberry.

It can also help students manage school-related stresses.

"If you write 'I'm really anxious about this test coming up,' when it pulls that out into a to-do list, it will actually give you a step-by-step of breathing exercises you can go through to help manage ... test anxiety."



This is our final installment of our back-to-school series: "Beyond the Books: How ChatGPT is Disrupting Classrooms in Vancouver." We hear about how AI tools are being used to support students with developmental disabilities.

## Making room for face-to-face interactions

Some say the growth of generative AI presents an opportunity to reconsider traditional modes of academic assessment, like assigning long-form essays.



Michael Hooper, associate professor of community and regional planning at the University of British Columbia, suggests more in-person interactions where students are asked to explain what they wrote, rather than solely handing it in and waiting for feedback.

"More human interaction, more dialogue between faculty and between students is really the solution I want to use," said Hooper.



**The Early Edition 6:49**  
Beyond the Books: ChatGPT at UBC

Professors are raising the alarm about students using ChatGPT - a controversial artificial intelligence chatbot. We head to the University of British Columbia where policy makers are working with teachers and students navigate the evolving world of AI.

"The take-home essay, for example, is a thing we kind of get locked into ... I think there's a lot of instances where it doesn't make sense," he said, adding some students spend a lot of time commuting to class, while others work full-time.

"There's so many reasons to move away from our current modes of assessment that are not even AI-related."

- **ChatGPT could help rather than hinder student learning, says B.C. professor**

UBC has published guidelines around ChatGPT's use among students and faculty. In a statement, the university said using ChatGPT and other generative AI tools does not automatically equate to academic misconduct for students.

Simon Bates, vice-provost and associate vice-president of teaching and learning at UBC, says there are a "number of challenges" when it comes to formulating policy around generative AI programs.

- **'Alarming and amazing all at once': TED Talks tackles AI with wonder and warnings in Vancouver**

"I don't think there's any Canadian institution that really has a formal policy in terms of academic governance," said Bates, who is currently on sabbatical. "One [challenge] is the fast pace of change.

"There are issues around how these tools might be regulated ... around access to tools, whether it's free or paid, and the implications that might have for students. And there's the privacy and IP issues as well."

## **'An issue of interest'**

B.C.'s Minister of Education Rachna Singh says ChatGPT is a topic of ongoing discussion within the ministry and beyond.

"Recently when we were meeting with my colleagues from other jurisdictions, we were talking about this issue," Singh said. "So it's an issue of interest."

Singh says the ministry is looking to have further conversations with teachers about how AI tools can be used in education settings.

**WATCH | How educators can effectively use AI:**



AI could be used in universities to optimize learning, professor says  
15 days ago | 1:45

Entrepreneurship and innovation professor Terri Griffith says the challenge facing educators is not in restricting the use of AI but in identifying ways of effectively using it in the classroom.

For now, Tarbuck says she is spending more time familiarizing herself with students' academic abilities and writing styles.

"The biggest thing is ... knowing our students and what they're able to do. And a lot of that is just watching what they're doing and beginning on paper," said Tarbuck.

"When kids cheat, they do so because they think they can't do the work. Or they really don't know where to start. And so a lot of it is, 'Let's get you started, let's help you walk up those steps to that learning.'"

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