



# **2015/2016 FINANCIAL INFORMATION ACT REPORT**

(Published in accordance with the Public Bodies Information Act of British Columbia,  
1987, Chapter 8, and the Financial Information Act.)



**2015/2016 FINANCIAL INFORMATION ACT REPORT  
STATEMENT OF FINANCIAL INFORMATION APPROVAL**

The undersigned represents the Board of Governors of Camosun College and approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

A handwritten signature in black ink, appearing to read 'B. Baym', is written over a horizontal line.

Chair, Board of Governors

September 19, 2016

Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9



## 2015/2016 FINANCIAL INFORMATION ACT REPORT SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

There were no guarantees or indemnities given by the College during the 2015/2016 fiscal year that required government approval prior to being given under the *Guarantees and Indemnities Regulation* (B.C. Reg. 258/87).

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Chair, Board of Governors

September 19, 2016

A handwritten signature in black ink, appearing to read 'Selbach Huebner', written over a horizontal line.

Chief Financial Officer

September 19, 2016



**2015/2016 FINANCIAL INFORMATION ACT REPORT  
SCHEDULE OF DEBT**

The College reports no long term debt secured by debt instruments such as debentures, mortgages and bonds for the 2015/2016 fiscal year (B.C. Reg. 371/93).

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Chair, Board of Governors

September 19, 2016

A handwritten signature in black ink, appearing to read 'Selbach Huebner', written over a horizontal line.

Chief Financial Officer

September 19, 2016



## 2015/2016 FINANCIAL INFORMATION ACT MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act*, have been prepared by management in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, in particular, the financial statements are presented in accordance therewith.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Governors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Finance and Audit Committees of the Board. The Finance Committee reviews proposed budgets, monitors financial results and reports on any significant financial matters. The committee meets with management a minimum of 4 times a year. In addition, the Audit Committee, composed of independent Governors, appoints the external auditors, reviews the audit plan and meets with the external auditors to receive their reports prior to making recommendations to the Board of Governors. The committee normally meets 2 times a year.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and expresses an opinion on the financial statements. This examination does not relate to the other schedules and statements required by the Act. This examination includes a review and evaluation of the College's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

On behalf of Camosun College:

A handwritten signature in black ink, appearing to read "Deborah Huelscher", is written over a horizontal line.

Name: Deborah Huelscher  
Title: Chief Financial Officer

Date: September 19, 2015



**STATEMENT OF REMUNERATION AND  
EXPENSES  
FOR THE BOARD OF GOVERNORS  
FOR THE YEAR ENDED MARCH 31, 2016**

Total amount of remuneration for each board member and the total amount of expenses paid to or on behalf of that board member.

Prepared under the Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

<b>Name</b>	<b>Position</b>	<b>Full or Partial Year</b>	<b>Remuneration</b>	<b>Expenses</b>	<b>Retainers</b>	<b>Number of meetings attended</b>
Bell, Sherri <sup>1</sup>	President Ex-officio	Partial	132,446	12,833		43
Chang, Stephen <sup>2</sup>	Appointed Member	Full			500	20
Chen, Andy	Elected Student	Partial			666	2
Choi, Cindy	Appointed Member	Full			2,000	29
Erwin, Jennifer	Elected Employee	Partial	59,803	1,998		13
Fletcher, Stefan	Appointed Member	Partial		50	500	4
Giuliany, Nigel	Appointed Member	Full			2,000	15
Gyles, Bill	Appointed Member	Full			2,000	19
Laurin, Kathryn <sup>1</sup>	Past President Ex-officio	Partial	202,056			0
Lazaruk, Russ	Appointed Member, Chair	Full		877	2,292	54
Lockie, Peter <sup>1,3</sup>	Interim President Ex-officio	Partial	51,108	475		10
Marks, Chris	Elected Student	Full			2,000	17
Pattison, Marilyn	Appointed Member, Past Chair	Partial			833	20
Rice, Ron	Appointed Member	Full			2,000	34
Robinson, Shaylee	Elected Student	Partial			1,332	10
Rohani, Laylee	Appointed Member	Full			2,000	17
Sly, Nancy <sup>1</sup>	Elected Employee	Full	88,883	6,741		17
Todd, Keith <sup>1</sup>	Elected Employee	Partial	46,497	314		4
Wrate, Cynthia <sup>1</sup>	Education Council Ex-officio	Full	88,997	236		21
			\$ 669,790	\$ 23,524	\$ 18,123	349

<sup>1</sup>Remuneration and expenses reported for elected and ex-officio board members who are employees of the College is in respect of their duties as employees.

<sup>2</sup>Stephen Chang declined remuneration following the first quarter of 2015.

<sup>3</sup>Remuneration of Peter Lockie paid to Inverleith Consulting Inc.



**STATEMENT OF EMPLOYEES'  
REMUNERATION AND EXPENSES FOR  
THE YEAR ENDED MARCH 31, 2016**



Total amount of remuneration for each employee that exceeds \$75,000 and the total amount of expenses paid to or on behalf of that employee, excluding employees who are members of the Board of Governors and excluding any amounts paid under a severance agreement.

*Prepared under the Financial Information Regulation, Schedule 1, section 6 and the Financial Information Act, Section 2(3)(b)(i).*

<b>Employee Name</b>	<b>Remuneration</b>	<b>Expenses</b>
Abuleal, Sue	89,160	4,484
Adu-Febiri, Francis	89,992	3,828
Aitchison, Lee	84,672	3,743
Alexander, Julie	89,829	3,000
Alexander, Kevin	94,466	
Allen, Christian	97,694	4,108
Anderson, Kristal	88,287	3,290
Anthony, Lawrence	88,256	3,000
Armour, David	89,090	5,786
Armstrong, David	90,299	848
Ashwood-Smith, Hannah	90,002	1,495
Astren, Joan	85,688	1,779
Atkinson, Gillian	86,577	3,600
Auchinachie, Valerie	81,362	3,000
Avis, Christopher	77,140	
Ayers, Tim	97,017	2,076
Ayles, Christopher	88,256	2,536
Bai, Bao-Qin	89,829	3,593
Bain, John	85,851	1,756
Ballinger, George	91,767	369
Balmer, Christopher	89,992	2,719
Bannikoff, Sandra	89,992	
Barker, Ada	86,271	2,799
Bartlett, C	95,455	6,000
Baskerville-Bridges, Robert	90,300	377
Bass, Michelle	88,451	2,100
Beck, Sandra	84,879	1,891
Bennett, Jennifer	93,378	2,605
Bergeron, Dominic	114,817	12,331
Bergerud, Daniel	89,829	
Berna, Laura-Lea	101,628	15,595
Berry, Stuart	95,233	43
Biin, Dianne	78,153	14,109
Bishop, Stephen	88,997	3,470
Black, Matthew	85,954	
Blundon, David	89,160	3,407

Boehme, John	89,992	3,019
Boraas, John	153,453	22,644
Borins, Michael	93,056	958
Borrowman, Anne	89,089	3,892
Bouallouche, Amar	90,019	2,897
Bowe, Alison	83,666	2,199
Bradley, Carmen	92,087	167
Brady, Paul	89,118	3,000
Brash, Mona	76,696	3,000
Brix, Ann	88,246	3,105
Broad, Kyle	95,015	248
Brooks, Nigel	82,222	
Broom, Zoe	93,540	3,551
Browning, Ian	89,402	7,243
Bryan, Gwenda	86,804	2,483
Burchnall, James	90,341	1,536
Burrage, Peter	96,051	767
Callin, Timothy	89,576	
Calvert, Brian	85,161	446
Cameron, Ian	89,828	
Campbell, Brock	89,419	3,960
Campbell, Meghan	90,798	
Cazelais, Gilles	89,280	
Chan, Arnold	83,130	
Chan, Grace	79,333	2,941
Chandler, Susan	88,997	1,586
Chen, Susan	92,709	1,436
Chia, Pei Mei	93,685	156
Christensen, Sandra	79,163	1,170
Chung, Lawrence	98,476	2,733
Clarke, Karen	89,119	2,074
Clarke, Margie	88,997	2,196
Clement, Michelle	91,795	7,457
Coccola, Odette	92,669	2,101
Code, William	86,233	3,215
Coey, Brian	92,555	2,462
Colangeli, Anna	93,651	
Conway, Jacqueline	90,852	12,280
Corrigan, Shari	76,538	4,502
Crowther, Douglas	92,087	1,908
Cuizon, Gemma	84,003	
Cumiskey, Jason	89,119	
Curtis, Trevor	89,307	
Daigle, Daniel	90,497	
Dehalt, Annette	82,031	1,738
delVillano, Heather	93,542	21,463
Denchev, Yolina	90,047	4,792

Dhillon, Jasdeep	84,003	415
Dober, Clemens	85,270	
Doner, Susan	80,864	2,643
Donnecke, Daniel	89,713	
Donnelly, Bonnie	77,420	1,223
Doran, James	89,280	973
Dosanjh, Harjit	77,266	1,526
Downarowicz, Jadwiga	88,487	5,208
Drews, Marilyn	83,217	5,146
Duncan, Alan	104,499	3,283
Dundas, Melvyn	97,798	4,668
Dunkley, Christina	89,014	
Dunning, Troy	95,020	315
Dyer, Clifford	76,258	
Edwards, Barbara	89,829	4,160
Elkin, Timothy	89,281	3,663
Elliot, Enid	89,901	3,389
Erdelyi, Sarah	80,517	3,753
Evangelou, Teresa	82,109	4,902
Everitt, Carl	92,710	5,548
Fast, Robin	89,812	3,162
Fell, Peter	89,829	798
Ferguson, Stephen	102,210	662
Fernyhough, Lois	79,136	1,713
Ferriss, Anita	93,343	5,274
Fertile, Candace	89,807	3,000
Fisher, Blair	90,199	1,192
Frame, Heather	91,214	449
Frayling, Amanda	78,778	387
Frost, Catherine	84,850	
Fukushima, Masayuki	89,829	3,000
Fyfe, Maria	83,177	2,214
Gantly, Katrina	89,992	
Gaudreault, Patricia	90,459	347
Gibbs, Allen	94,598	1,620
Gibbs, Renate	85,251	14,493
Giffon, Karen	89,105	461
Giles-Pereira, Rosalind	90,341	3,325
Glover, Marie	78,551	1,521
Glover, Robert	95,824	1,895
Godwin, Leah	84,003	2,969
Gordon, John	103,684	23,589
Gormican, Stephen	93,542	5,436
Gosse, Carole	91,344	3,214
Gow, Jennifer	76,664	785
Greengoe, Nicole	100,716	8,594
Grigoryan, Narine	102,290	3,695

Grondin, Isabel	91,078	2,171
Gruno, Paul	89,865	
Haden, Gillyan	92,626	5,272
Hadian, Shohreh	90,116	
Hagreen, Vara	80,371	4,497
Haig, Graham	89,829	
Hall, Carly	94,787	9,458
Hamilton, Tark	89,119	3,184
Hampton, John	89,992	
Harber, Mary	89,297	5,763
Harper, Nevin	92,861	2,899
Harris, Donavan	85,794	923
Harrison, Sybil	114,635	6,131
Haynes, Sheryl	79,992	954
Hayre, Mandeep	93,510	2,370
Haywood, Geoffrey	89,131	3,384
Heagy, Robin	97,458	550
Heerah, Imtehaze	90,820	5,300
Herron, Brian	89,992	1,639
Hlady, Deborah	97,841	6,317
Hodgson, Daniel	92,864	117
Hoggard, Amy	89,402	6,092
Hoh, Joseph	93,359	2,265
Holland, Ken	143,717	4,967
Horsman, Beverly	89,826	
Hoskyn, Karen	84,908	3,293
Hoyland, Antoinette	90,429	540
Huelscher, Deborah	137,410	2,783
Huffman, Shauna	84,003	1,144
Hulbert, William	87,950	
Humphries, Ian	114,798	9,274
Humphries, Joan	93,901	4,677
Hunt, Judith	88,937	5,469
Hunter, Peggy	87,534	3,869
Iacobucci, Denise	90,438	
Inglis, Gordon	92,656	5,108
Ipe, Alex	88,287	
Iribarne, Jeanne	90,470	2,346
Isaac, Jo-Anne	78,603	4,667
Jackson, Beverly	90,540	3,216
Jackson, Janet	83,130	
Jackson, Lynnea	83,381	2,705
Jaffey, Marina	88,144	4,183
Jantzen, Darlaine	91,821	6,706
Jarrett, Patricia	89,554	932
Johnson, Pamela	89,119	320
Johnston, Susan	91,957	1,760

Jones, Christopher	94,779	5,253
Jones, Kari	90,202	1,601
Jones, Patrick	97,774	3,762
Kellman, Chris	107,075	1,199
Kemp, Timothy	91,888	2,804
Kendrew, Jolene	84,019	2,574
Kennedy, Sonja	93,507	1,431
Kerins, Kristine	89,280	
Kerrigan, Neil	76,372	1,302
Khalifa, Nasr	89,992	
Kilburn, Nicole	89,992	2,593
Kirchner, Christine	89,119	2,950
Klassen, Constance	93,529	836
Knipfel, Graham	83,652	79,654
Kohl, Diana	83,821	2,711
Kristjanson, Tana	91,150	1,253
Ku, Tennyson	83,008	
Kumar, Mahesh	101,280	2,292
Kunen, Mark	87,723	
Lai, Raymond	88,407	
Lane, Kirstin	88,246	2,852
Lang, Stephen	92,709	
Larkin, Kara	76,944	1,362
Le Gros, Kathryn	101,399	8,483
Lee, John	89,189	3,546
Lee, Lawrence	93,542	
Lenihan, Beverley	89,119	3,000
LeVecque, Jennifer	85,660	2,840
Li, Diana	89,119	
Lidstone, Rodney	91,741	1,057
Limacher, Mark	89,117	2,802
Lindner, Bonnie	83,130	
Lindsay, Maureen	87,414	450
Liska, Julia	94,162	841
Littlejohn, Paula	89,160	2,924
Loewen, Sarah	101,370	4,500
Loree, Kyle	80,866	12,973
Loucks, Byron	77,000	1,532
Lu, Ocean	85,823	3,395
Luick, Nancy	84,232	463
Lundgren, Jodi	78,275	
Lyle, Ross	82,851	1,250
Lysak, Michelle	99,228	2,281
MacDonald, Kenneth	87,021	595
Mack, Catherine	91,909	1,826
MacRae, William	88,997	
Mai, Nicolas	89,992	54

Marczak, Karyn	89,829	
Mason, Rebecca	89,829	2,032
Mayes, Wayne	95,456	
McAlister, Martha	87,819	2,634
McCormack, Bruce	89,119	4,645
McDonald, Catherine	84,113	910
McIntosh, Ann	88,897	450
McKinnon, Stephen	75,476	
McPherson, Robert	88,150	1,000
McQueen, Robin	88,246	2,968
Meanwell, Neil	89,992	213
Mearns, Warren	93,098	5,621
Meek, David	92,087	
Megenbir, Ron	92,551	693
Mehta, Rajesh	89,160	2,480
Mekelburg, Brent	82,567	12,640
Melissa, Shelley	84,104	2,551
Mitchell, Sandee	87,714	2,998
Montague, Valerie	83,441	4,222
Moorhouse, Kelli-An	89,280	5,100
Morch, Elizabeth	90,940	1,072
Morris, Dennis	92,087	12,752
Morrison, Alexander	100,394	3,040
Murray, Geoff	92,118	1,251
Neilson, Karen	94,319	449
Nelson, Edgar	89,775	1,626
Nemec, James	88,246	3,201
Nevado, Thuy	89,280	2,100
Newburg, Grant	132,056	670
Newton, Thomas	91,924	1,437
Nielsen, Olaf	103,422	31,205
Niwa, Maureen	89,992	2,757
Noel, Justine	89,992	3,000
Nordman, Eric	91,921	
Norrie, Keri	95,472	4,063
Noussitou, Gilbert	95,653	9,059
O'Connor, Alyssa	81,880	545
Odynski, Patricia	89,929	567
Ogilvie, Ernest	88,941	4,934
Ormiston, Todd	89,119	3,911
Ortilla, Noreen	89,646	3,611
Oxford, Ivan	91,897	5,963
Paetkau, Laura	82,838	1,585
Painter, Leslie	89,119	
Panton, Douglas	85,403	
Parker, Alison	89,160	3,858
Paterson, Allan	91,255	2,909

Paterson, Elaine	89,160	5,056
Patterson, Dianne	89,904	449
Paxman, Erika	87,414	3,347
Pelling, Cate	88,246	2,550
Penn, Hazell	89,119	3,000
Perkin, Ronald	81,510	3,037
Petays, Brenda	77,464	3,000
Petrak, Heidi	89,992	450
Pettyjohn, Dwayne	83,538	4,842
Pimlott, Godfried	96,343	
Pitman, Kelly	89,221	
Plant, Nannette	76,564	8,135
Plante, Ybo	81,425	2,724
Ploughman, Elizabeth	92,644	
Plummer, Marilyn	88,997	1,508
Pollock, Michael	87,783	92
Pringle, Margaret	88,287	4,635
Prytherch, Sian	89,992	2,710
Quigley, Sharon	87,409	3,108
Raju, David	89,119	
Rasnick, Deborah	89,361	1,003
Rayson, Todd	83,271	1,067
Read, Nicholas	99,686	2,092
Reed, Jennifer	85,417	
Reimer, Deidrich	83,577	
Richman, Michael	91,616	5,404
Rippon, Thomas	89,080	3,000
Robb, Leanne	85,886	3,321
Robertson, Lisa	88,997	845
Robinson, Liisa	91,023	3,045
Robson, Beverley	81,473	6,200
Roemer, Thomas	126,900	47,889
Rook, Rusty	89,992	232
Ross, Kristin	89,325	943
Rumpel, Steven	93,507	146
Russell, Robert	83,335	2,684
Sacilotto, Laura	89,119	3,450
Sandford, Hilary	88,246	1,959
Schaefer, Melissa	89,829	5,711
Schaerer, Saryta	133,633	1,902
Schudel, Emily	79,869	941
Scott, Stephen	77,182	3,732
Sehn, Eric	114,798	4,878
Sekhon, Kanwarjit	91,290	217
Severyn, Barbara	131,538	10,236
Shelstad, Megan	89,829	3,270
Shepherd, Laura	78,463	

Shields, Diana	87,553	10,561
Shirley, Karen	88,511	174
Sillem, Nikolaas	80,796	
Simcoe, Janice	92,813	2,832
Sims, Trina	91,115	1,897
Smith, Cynthia	113,925	8,880
Smith, Derek	91,255	1,021
Smith, Mavis	88,997	4,439
Sorensen, Robert	87,414	874
Spaulding, William	91,527	1,053
Stask, Christopher	99,537	6,739
Steele, Robert	91,261	2,806
Stein, Anna	87,414	1,344
Stein, Jennifer	88,997	
Stekelenburg, Lisa	75,837	6,454
Stephen, Jeffrey	80,922	4,748
Stephens, Karen	80,490	5,251
Stratford, James	91,924	
Stretch, Lindsay	90,816	700
Stride, Richard	126,964	24,152
Sunderland, Andree	92,280	1,561
Surridge, Blair	94,861	2,521
Swanwick, Mark	84,208	1,163
Syme, Paul	93,820	385
Szwender, Halinka	95,323	2,851
Tait, Shannon	75,618	
Tarnai-Lokhorst, Kathy	89,394	21,430
Tavares, Cecilia	75,805	615
Taylor, Vi	89,829	
Thiessen, Susanne	90,049	9,149
Thorndyke, Robert	124,684	
Todd, Thea	89,221	3,000
Tol, Ian	102,685	1,359
Tonks, Randal	89,591	3,105
Tudor, Tara	90,040	2,824
Underwood, Larry	80,709	10,290
Van Akker, Albert	95,791	3,981
van de Vegte, Joyce	100,063	497
van Oort, James	94,755	
van Wiltenburg, Wilma	88,994	1,711
VanDenbossche, Jamie	77,427	23,173
VanSchubert, Steven	88,246	3,819
Vaux, Darren	93,658	1,751
Vawda, Ahmed	89,968	
Verjinschi, Bogdan	89,117	
Vernon, Anthony	89,117	20,752
Vis, Alfred	89,838	6,523



Vliet, Larry	83,840	
Wadsworth, Kerry	88,546	995
Wakefield, Ronald	89,815	
Walker-Duncan, Steven	89,496	5,000
Walzak, Timothy	133,415	8,065
Warren, Russell	92,876	
Warrender, Ian	95,653	28,022
Waugh, Erin	88,477	
Weaver, Michael	85,954	
Webster, Anthony	89,214	3,826
Welch, Christina	76,060	679
Welsh, Marlene	89,362	2,550
West, Elizabeth	89,733	1,407
Wiewiorowski, Jayna	76,736	1,414
Willbond, Mary	89,160	500
Williams, Ryan	76,255	5,000
Willihnganz, Nancy	89,117	2,844
Wilmot, Eva	94,518	3,108
Wilmshurst, Geoffrey	124,390	51,360
Wilson, Ali	89,507	1,755
Wilton, Bree	79,317	
Won, Stephanie	84,300	450
Wong, Bill	93,541	3,730
Wong, Regina	88,572	4,297
Woodward, Eleanor	88,244	
Worrall, Richard	83,444	437
Wrean, Patricia	89,829	
Yakimoski, Nancy	90,130	1,065
Yang, John	88,407	
Yates, Joan	151,035	7,407
Yee, Francis	104,938	3,000
Young, Paula	89,007	
Yutani, Lynelle	91,983	2,292
Zajchowski, Richard	81,011	3,414
Zamluk, Corrine	89,160	1,932
Zehr, Lori	83,459	5,129
<b>Total over \$75,000</b>	<b>36,310,936</b>	<b>1,389,748</b>
<b>Total for employees earning less than \$75,000</b>	<b>35,976,580</b>	<b>1,211,034</b>
<b>Total All Employees</b>	<b>72,287,516</b>	<b>2,600,782</b>

**Severance Information:**

**Number of agreements** 1

**Number of equivalent month's gross salary** 3

*Prepared under the Financial Information Regulation, Schedule 1, section 6(7)*

## Reconciliation

Total remuneration for Members of the Board of Governors	\$ 711,437
Total remuneration for other employees	\$ 72,287,516
	<hr/>
Subtotal	\$ 72,998,953
Total per Note 15. Expenses by object:	91,204,459
	<hr/>
Variance	<u><u>(18,205,506)</u></u>

### Explanation of variance:

Prepared under the *Financial Information Regulation* , Schedule 1, section 6 and the *Financial Information Act* , Section 2(3)(b)(i).

Amounts disclosed in these schedules differ from total expenses disclosed in the Statement of Operations due to adjustments required in the Statement to comply with Generally Accepted Accounting Principles.



**PAYMENTS TO CORPORATIONS, FIRMS  
AND INDIVIDUALS FOR SUPPLIES OR  
SERVICES RENDERED DURING  
THE YEAR ENDED MARCH 31, 2016**

*Prepared under the Financial Information Regulation, Schedule 1, section 7 and the Financial Information Act, Section 2.*

<b>Vendor</b>	<b>Amount</b>
3D Systems Inc.	42,280
Acklands - Grainger Inc.	70,768
ACME Supplies Ltd.	117,236
Affordable Interior Systems 4	53,126
Agenda Office Interiors	287,282
Air Liquide Canada Inc.	446,068
Airgas Canada Inc.	135,080
Andrew Sheret Ltd.	33,652
Apple	85,240
Applied Engineering Solutions Ltd.	60,072
Applied Management Centre	168,473
Aral Construction	50,158
Aramark	94,174
Austin Navigation Systems	156,640
Avatier	45,035
Avid Apparel	33,025
B&C Food Distributors	49,937
B+H Architects	269,704
Bartle & Gibson Co Ltd.	29,561
BC Electrical Association	27,235
BC Hydro	736,359
BCNET	480,709
BC Pension Corporation	6,203,828
BC Transit	85,781
Black Press Group Ltd.	50,204
BMS Integrated Services Corp.	43,369
Boardwalk Communications	119,361
Bradley Shuya Architect Inc.	48,863
Camosun College Foundation	86,320
Can-Achieve Education Consultants Ltd.	90,050
Canadian Colleges Athletic	37,414
Canadian Sport Institute	29,100
Canam Consultants	58,831
Canem Systems	249,368
Capital Stenographic Services	29,534
Cascade Raider Holdings Ltd.	30,825
Charms Education & Immigration Services	49,713
Chemistry Consulting Group Inc.	80,421
Chris Dahl	27,431
Chris Stone	63,965
City Spaces Consulting Ltd.	204,407
Coastal Painting Ltd.	36,356

Coca-Cola Refreshments Canada Co.	49,685
Colleges and Institutes Canada	36,578
CommPlan Canada	55,524
Consulab Educatech Inc	32,946
Corporation of the District of Saanich	217,381
Creaform	36,803
Dave's Drywall	27,383
Davies Park & Associates Inc.	77,755
DJO Canada Inc	20,563
DPMC International	49,767
Dunlop House Restaurant	26,190
Ebsco Canada Ltd.	81,513
Edley Imagineering Inc	121,084
Farmer Construction Ltd.	382,844
Federal Express Canada Ltd.	39,123
Finning (Canada)	77,581
Fisher Scientific Company	88,118
Follet Higher Education Group	114,466
FortisBC	348,597
FPP Edu-Media	26,078
GE Healthcare	46,762
Getinge Canada Ltd.	50,271
Global Payments	335,199
Gordon White Consulting	26,782
Graphic Office Interiors Ltd.	94,609
Greaves Moving and Storage Ltd.	35,482
Gregg Distributors B C Ltd.	217,536
Guard.Me International	29,898
Gunnar Pacific Agencies Inc.	25,323
Hampden Engineering Corporation	60,028
Harbour Door Services Ltd.	107,415
Harris & Company LLP	86,909
Haworth Ltd.	170,002
Heatherbrae Builders Co Ltd.	434,404
Henry Schein Canada, Inc.	75,573
Homewood Health Inc.	42,134
Honeywell Limited	121,774
Hooper Access and Privacy Consulting Ltd.	32,878
Hunter Engineering Company	72,624
Hybrid News Limited	38,700
IDP Education	40,829
IMTARC	305,006
Inland Equipment Sales	173,600
Integrity-Paahi Solutions Inc.	26,095
Inverleith Consulting Inc.	34,259
Island Office Equipment Ltd.	61,106
Island Tractor & Supply Ltd.	42,520

JPT Sales Ltd.	33,653
Jenner Chevrolet Oldsmobile Ltd.	30,043
Jensen Chernoff Thompson Architects	66,045
Justice Institute of BC	32,700
JJL International Education Exchange Promotion Ltd.	36,929
Jodi L. Goodrick	27,500
John Wiley & Sons Canada Ltd.	79,452
Kinetic Construction Ltd.	11,593,127
KMS Tools	41,018
Knappett Projects Inc.	402,223
KPMG LLP	37,370
Lamar Advertising	26,240
Landis International	40,891
Lesperance Mendes Lawyers	1,697,559
Liesch Interiors Ltd.	242,750
Lincoln Electric Company	40,680
Linde Canada	163,137
Literacy Victoria	47,610
Login Brothers Canada	240,803
Long View Systems Corporation	326,958
Low Hammond Rowe Architects Inc.	198,759
Lumberworld Ltd.	73,804
Macquarie Equipment Finance Ltd.	468,089
Manulife Financial	4,705,546
Mark's Work Wearhouse	24,450
Matthews Store Fixtures & Shelving	30,736
MBS Textbook Exchange, Inc.	31,528
McGraw-Hill Ryerson Limited	115,279
McKesson Information Solutions Canada	20,657
MCW Consultants Ltd.	38,001
Mencius Consulting Ltd.	49,724
Microserve Business Computers	787,484
Minister of Finance Province of BC	438,324
Moneris	83,901
Monk Office	256,373
Morgan Electrical Group Ltd.	33,525
Morneau Shepell Ltd.	62,704
Morrison Hershfield Ltd.	28,813
Morton Clarke & Co. Ltd.	44,837
Motus Design Group Ltd.	252,357
MPS Macmillan Publishing Services	74,694
MVCC Video Communications Corp.	273,161
Nebraska Book Company	36,768
NEC Canada Inc.	25,795
Nelson Education Ltd.	306,514
North Island College	27,266
Oceanview Mechanical Ltd.	49,324

Omax	227,564
Open School BC	42,094
Oxford University Press	112,267
P.R. Bridge Systems Ltd.	90,244
PA Finishing	39,598
Pacific Audio Works	33,593
Pacific Institute for Sport Excellence	639,480
Passion Sports	41,372
Patterson Dental Canada Inc.	29,554
Pattison Outdoor Advertising	27,379
Pearson Education Canada	639,297
Penske Truck Leasing Canada Ltd.	175,280
PerkinElmer Health Sciences Canada, Inc.	26,385
Postage by Phone	50,000
Praxair Products Inc.	227,022
Professional Choice Uniform Inc.	28,737
Proquest LLC	108,670
Queens Printer	271,717
Read Jones Christoffersen Ltd.	88,242
Receiver General for Canada	3,716,356
Red Cab Enterprises	49,848
Refuse Holdings Ltd.	29,146
RFS Canada	44,072
Ricci Island Plumbing	33,495
Ricoh Canada Inc.	145,663
Robbins Parking	176,825
Rogers Wireless Inc.	84,444
Rolux Plastics & Printing Ltd.	35,941
Russell Food Equipment Ltd.	357,546
Saltspring Island Literacy Society	33,000
School District #63	137,363
School District #64	124,419
Securiguard Services Limited	118,343
Shanahan's Ltd.	27,804
Signs of the Times Enterprises Inc.	31,481
Simon Fraser University	178,985
SirsiDynix	39,402
SkillPlan	54,062
Skills Canada BC	44,492
Songhees First Nation	70,957
Southwest Bindings	31,913
Spicers Canada	142,229
Splunk	45,909
Stantec Architecture Ltd.	38,002
Sushil Seli	114,090
Sysco Victoria	158,750
TC Publication Limited Partnership	49,540



Telus	141,772
Testforce Systems Inc.	61,520
The Cumis Group Ltd.	43,060
Think Communications Inc.	134,949
Thrifty Foods	25,208
Thurber Engineering Ltd.	36,597
Top Line Roofing Ltd	736,852
Torrans & Sons	47,674
Trotec Laser Canada Inc.	125,748
True & Able Fire Protection	39,168
Unisource Canada, Inc.	61,595
Universal Sheet Metal Ltd.	370,151
University of Victoria	31,595
Vancouver Island Health Authority	43,606
Vancouver Island University	30,160
Victoria Conservatory of Music	172,500
Waste Management	95,584
Wesco Distribution-Canada Inc.	68,135
West Bay Mechanical Ltd.	45,068
Westburn	78,743
Westcoast Roof Inspection	54,705
Wilkinson Steel and Metals	148,254
Wilson's Transportation Ltd.	173,029
Wingenback Inc.	178,711
Wolseley Mechanical Group	89,196
WorkSafe BC	273,288
Ws'anec School Board	28,105
WSP Canada Inc.	104,590
<b>Total over \$25,000</b>	<b>51,991,885</b>
<b>Total less than \$25,000</b>	<b>7,128,825</b>
<b>Grand total</b>	<b>59,120,710</b>

**Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 51,991,885
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 7,128,825
Consolidated total of all grants and contributions exceeding \$25,000	\$ -
	<hr/>
Subtotal	\$ 59,120,710
Total per Note 15. Expenses by object	30,475,645
	<hr/>
Variance	<u><u>28,645,065</u></u>

**Explanation of variance:**

Prepared under the *Financial Information Regulation* , Schedule 1, section 7 and the *Financial Information Act* , Section 2.

Amounts disclosed in these schedules differ from total expenses disclosed in the Statement of Operations due to adjustments required in the Statement to comply with Generally Accepted Accounting Principles.