



# **2013/2014 FINANCIAL INFORMATION ACT REPORT**

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



**2013/2014 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, which appears to read 'Marilyn Pattison', is written over a horizontal line.

Chair, Board of Governors

9/8/14

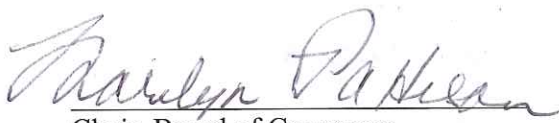
September 8, 2014

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



Schedule of Debts

The College reports no long term debt secured by debt instruments such as debentures, mortgages and bonds for the 2013/2014 fiscal year (B.C. Reg. 371/93).

  
Chair, Board of Governors

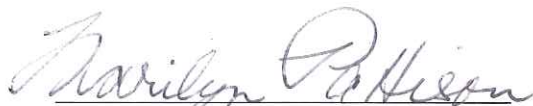
  
Interim Chief Financial Officer

  
September 8, 2014


  
September 8, 2014



There were no guarantees or indemnities given by the College during the 2013/2014 fiscal year that required government approval prior to being given under the *Guarantees and Indemnities Regulation* (B.C. Reg. 258/87).

  
Chair, Board of Governors

  
September 8, 2014

  
Interim Chief Financial Officer

  
September 8, 2014



## 2013/2014 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. It meets with management 6 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. It meets 3 times a year.

The Auditor General of British Columbia conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his 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:

Name: Deborah Huelscher  
Title: Interim Chief Financial Officer

Date: September 8, 2014



**STATEMENT OF REMUNERATION AND  
EXPENSES  
FOR THE BOARD OF GOVERNORS  
FOR THE YEAR ENDED MARCH 31, 2014**

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>Remuneration</b>	<b>Expenses</b>	<b>Retainers</b>	<b>Number of meetings attended</b>
Chan, Kyman T	Appointed Member			1,750	28
Choi, Cindy	Appointed Member			833	8
Cowan, Ian*	Appointed Member			0	21
Dalby, Wayne	Appointed Member			666	5
Hall, Carly**	Education Council Ex-officio	94,173	7,842	0	12
Keller-MacLeod, Madeline	Elected Student			2,000	18
Laurin, Kathryn**	President Ex-officio	205,789	41,219	0	33
Lazaruk, Russ	Appointed Member			2,000	43
Lucas, Margaret	Appointed Member			2,000	34
Marks, Chris	Elected Student			666	4
Marshall, Scott***	Appointed Member			2,000	21
Pattison, Marilyn	Appointed Member			2,240	83
Rice, Ronald	Appointed Member			1,433	18
Sandwith, Jordan	Elected Student			1,333	14
Siemens, Tom	Appointed Member			666	7
Simcoe, Janice**	Elected Employee	91,109	7,824	0	4
Sly, Nancy**	Elected Employee	88,099	17,400	0	12
Todd, Keith**	Elected Employee	47,050	0	0	15
		<u>\$ 526,220</u>	<u>\$ 74,285</u>	<u>\$ 17,587</u>	<u>380</u>

\*Ian Cowan declined the remuneration.

\*\*Elected and ex-officio board members who are employees of the College receive no retainer in respect of their Board duties.

\*\*\*Remuneration of Scott Marshall paid to Wilson Marshall Law Corporation.



**STATEMENT OF EMPLOYEES'  
REMUNERATION AND EXPENSES FOR  
THE YEAR ENDED MARCH 31, 2014**



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(2), (3), (4), (5) and (6)*

<b>Employee Name</b>	<b>Remuneration</b>	<b>Expenses</b>
Ableson, Serena	87,404	2,787
Adu-Febiri, Francis	88,530	5,911
Ahmadi, Bijan	79,510	685
Ainsley, Darryl	88,403	3,759
Aitchison, Lee	77,889	3,859
Albano, Mice	88,146	3,767
Alexander, Julie	88,379	2,681
Alexander, Kevin	90,305	290
Allen, Christian	104,934	3,439
Allen, Glen	87,762	3,922
Anderson, Kristal	87,460	2,397
Anthony, Lawrence	89,768	1,045
Armour, David	77,787	2,257
Armstrong, David	90,390	629
Ashwood-Smith, Hannah	79,997	474
Astren, Joan	80,454	2,660
Atkinson, Gillian	80,389	4,836
Auchinachie, Valerie	88,536	1,282
Augeard, Brigitte	90,127	852
Ayers, Tim	97,170	903
Ayles, Christopher	88,553	2,267
Bai, Bao-Qin	88,379	3,130
Ballinger, George	88,530	4,054
Balmer, Christopher	88,265	2,770
Bannikoff, Sandra	88,274	
Baril, Suzanne	78,641	3,081
Barker, Ada	88,553	2,473
Barker, Deryk	88,379	
Bartlett, C	87,724	2,303
Baskerville-Brid, Robert	82,627	2,818
Bass, Michelle	87,562	680
Bassett, Shirley	85,207	1,805
Bennett, Jennifer	91,557	3,492
Bergeron, Dominic	109,754	1,418
Bergerud, Daniel	88,379	
Berna, Laura-Lea	85,002	3,546
Berry, Stuart	87,952	

Biasio, Heather	87,611	562
Bigauskas, Ray	88,530	767
Bishop, Stephen	89,648	5,615
Black, Matthew	84,589	1,544
Blank, Bonnie	88,379	1,366
Blundon, David	87,762	4,323
Bolt, Clarence	88,379	2,925
Bonin, Lucien	91,164	1,653
Boraas, John	150,920	25,368
Borins, Michael	88,530	1,679
Borrowman, Anne	86,956	4,748
Bouallouche, Amar	88,597	
Bowe, Alison	91,092	3,783
Brady, Paul	90,905	240
Broad, Kyle	92,520	
Brooks, Nigel	88,504	
Broom, Zoe	91,708	1,684
Browning, Ian	93,546	3,510
Bryan, Gwenda	75,171	1,604
Burchnall, James	88,828	
Burrage, Peter	93,627	482
Caldwell, Judy	90,930	3,354
Callin, Timothy	87,762	
Calvert, Brian	86,740	449
Cameron, Ian	102,230	
Cazelais, Gilles	87,762	
Chamberlain, Timothy	88,379	335
Chan, Arnold	81,821	
Chan, Grace	88,530	876
Chandler, Susan	87,689	821
Chen, Susan	90,717	4,717
Chia, Pei Mei	90,431	1,198
Chung, Lawrence	91,108	1,000
Clark, Brenda	87,724	3,051
Clarke, Karen	87,724	2,995
Clarke, Margie	81,518	2,179
Clement, Michelle	80,831	18,263
Coccola, Odette	91,812	4,212
Code, William	92,706	2,472
Coey, Brian	90,695	330
Cohen, Janet	86,956	3,580
Colangeli, Anna	76,061	258
Conway, Jacqueline	86,875	8,830
Crowther, Douglas	89,705	
Cuizon, Gemma	81,859	
Cumiskey, Jason	87,724	
Curtis, Trevor	95,594	3,284

Daigle, Daniel	88,632	290
Darroch, Gloria	92,706	10,516
Deane-Clark, Heather	97,657	5,905
Dehalt, Annette	87,724	
delVillano, Heather	80,793	2,739
Denchev, Yolina	92,489	4,462
Derksen, Craig	77,893	245
Dhillon, Jasdeep	82,628	104
Dober, Clemens	84,232	
Donnecke, Daniel	87,436	
Donnelly, Bonnie	76,168	360
Doran, James	87,890	1,006
Downarowicz, Jadwiga	88,530	3,000
Drews, Marilyn	87,724	4,043
Dumonceaux, Ann	88,210	351
Duncan, Alan	102,624	3,566
Dundas, Melvyn	94,644	5,131
Dunkley, Christina	86,918	1,040
Dunning, Troy	93,090	1,971
Dyer, Clifford	88,530	
Edwards, Barbara	88,379	4,155
Elkin, Timothy	87,762	4,474
Elliot, Enid	77,286	1,035
Everitt, Carl	90,653	2,310
Farish, Tanis	88,530	1,961
Fast, Robin	88,361	10,850
Fell, Peter	88,530	
Ferguson, Stephen	85,163	1,943
Ferriss, Anita	94,410	4,792
Fertile, Candace	88,256	4,628
Fiore, Pasquale	86,956	4,481
Fischer, Raymond	92,823	829
Fisher, Blair	85,627	3,499
Frame, Heather	90,954	70
Frayling, Amanda	86,042	
Frost, Catherine	88,048	765
Fukushima, Masayuki	88,379	3,000
Fyfe, Maria	82,287	534
Gamache, Paul	85,112	
Gascoyne, Debbie	87,724	1,202
Gaudreault, Patricia	89,307	1,151
Gibbs, Allen	89,470	11,811
Gibbs, Renate	84,949	2,153
Giffon, Karen	87,750	474
Giles-Pereira, Rosalind	85,606	1,825
Glover, Marie	78,181	265
Gordon, John	104,054	7,041

Gormican, Stephen	92,028	1,909
Gosse, Carole	89,117	4,000
Greengoe, Nicole	114,836	3,877
Greig, David	77,442	4,870
Grigoryan, Narine	91,616	3,045
Grondin, Isabel	87,045	2,453
Gruno, Paul	88,379	
Hadian, Shohreh	88,531	
Haig, Graham	88,379	3,000
Hamilton, Tark	88,371	3,537
Hampton, John	88,530	
Hannant, Larry	86,956	435
Harber, Mary	88,491	4,830
Harper, Nevin	90,501	2,188
Harris, Donavan	78,150	3,847
Harrison, Sybil	106,828	4,178
Haynes, Sheryl	75,208	275
Haywood, Geoffrey	76,670	3,525
Heagy, Robin	100,994	
Heerah, Imtehaze	87,236	2,000
Henderson, Timothy	77,413	3,307
Herron, Brian	88,210	570
Hlady, Deborah	90,124	7,267
Hoggard, Amy	90,539	17,390
Hoh, Joseph	90,368	5,121
Holland, Ken	106,049	3,010
Horsman, Beverly	88,379	
Howard, Ronald	90,303	
Hoyland, Antoinette	89,066	711
Huelscher, Deborah	119,825	1,337
Huffman, Shauna	82,627	474
Hulbert, Elizabeth	88,936	3,952
Hulbert, William	80,611	3,000
Humphries, Joan	87,611	5,225
Humphries, Robert	107,225	4,038
Hunt, Judith	88,652	1,322
Hunter, Peggy	86,150	100
Iacobucci, Denise	88,530	1,069
Inglis, Gordon	91,877	4,632
Ipe, Alex	86,956	
Iribarne, Jeanne	87,762	1,000
Iverson, Stephen	89,169	
Jackson, Beverly	88,678	2,122
Jackson, Janet	82,501	
Jaffey, Marina	88,666	5,685
Jantzen, Darlaine	86,918	4,340
Johnson, Pamela	85,766	691

Johnston, Susan	86,956	798
Jones, Patrick	92,365	5,330
Kellman, Chris	102,568	1,121
Kemp, Timothy	89,653	2,970
Kendrew, Jolene	77,111	3,977
Kerins, Kristine	87,762	1,706
Kerr, Sonja	78,845	2,867
Khalifa, Nasr	89,146	
Kilburn, Nicole	88,210	1,882
Kirchner, Christine	87,724	3,243
Klassen, Constance	92,028	1,517
Kohl, Diana	82,627	
Kohorst, George	77,916	330
Ku, Tennyson	81,708	
Kumar, Mahesh	99,431	3,499
Kunen, Mark	86,285	163
Lai, Raymond	87,532	
Lalonde, Shona	75,136	948
Lane, Kirstin	86,918	2,849
Larkin, Kara	77,413	436
Le Gros, Kathryn	102,553	10,439
Lee, John	82,689	2,097
Lee, Lawrence	93,928	
Lenihan, Beverley	87,724	3,122
Li, Diana	87,724	
Lidstone, Rodney	90,464	716
Limacher, Mark	87,611	2,757
Lindsay, Maureen	86,150	474
Liska, Julia	79,172	182
Littlejohn, Paula	75,411	6,146
Lockie, Peter	158,787	2,859
Lu, Ocean	76,652	7,947
Luick, Nancy	86,830	490
Lundgren, Jodi	80,253	3,000
Lyle, Ross	96,875	2,707
Lysak, Michelle	84,092	4,469
MacDonald, Kenneth	93,527	1,030
Mack, Catherine	90,703	923
MacLennan, Janet	77,912	1,146
MacRae, William	88,431	
Mai, Nicolas	88,530	
Marczak, Karyn	88,379	
Mason, Rebecca	95,602	
Mavretic, Mary	87,762	727
Mayes, Wayne	87,724	2,580
McAlister, Martha	86,723	24,513
McArthur, Susan	80,544	4,314

McCormack, Bruce	87,727	5,658
McFadden, Richard	87,945	
McKay, Keith	77,583	1,035
McLeish, Richard	88,530	3,577
McPherson, Robert	103,980	331
McQueen, Robin	86,918	1,787
Meanwell, Neil	88,530	2,405
Meek, David	81,219	3,876
Megenbir, Ron	89,937	290
Mehta, Rajesh	87,762	1,600
Misius, Joseph	90,461	181
Mitchell, Sandee	82,459	1,483
Montague, Valerie	81,859	3,284
Moore, Meghan	89,507	224
Moorhouse, Kelli-An	91,762	2,649
Morch, Elizabeth	81,672	3,536
Morris, Dennis	90,089	2,830
Morrison, Alexander	89,806	2,492
Murray, Geoff	93,003	329
Neilson, Karen	91,824	7,400
Nelson, Edgar	88,059	
Nemec, James	86,918	5,000
Nevado, Thuy	87,762	783
Newburg, Grant	89,845	507
Newton, Thomas	89,937	
Nielsen, Olaf	98,005	10,706
Nienaber, Wilfred	89,538	108
Niwa, Maureen	89,324	995
Noel, Justine	88,530	
Nordman, Eric	86,765	
Norrie, Keri	96,810	5,366
Noussitou, Gilbert	111,011	6,392
O'Connor, Alyssa	91,988	2,373
O'Dowd, Colleen	81,437	899
Odynski, Patricia	89,247	2,700
Ogilvie, Ernest	80,666	2,218
Ormiston, Todd	87,724	5,158
Ortilla, Noreen	87,640	3,097
Oxford, Ivan	91,436	6,990
Ozbadem, Ergin	85,476	2,165
Painter, Leslie	87,724	1,650
Panton, Douglas	78,247	128
Parker, Alison	75,075	3,697
Paterson, Allan	89,769	3,228
Paterson, Elaine	87,762	3,430
Patterson, Dianne	93,483	465
Penn, Hazell	87,660	6,899

Peressini, Rob	83,541	627
Petays, Brenda	75,393	3,435
Petrak, Heidi	88,210	1,338
Pettyjohn, Dwayne	83,191	3,474
Pfeifer, Darrell	81,825	
Pimlott, Godfried	88,530	
Pitman, Kelly	87,762	2,610
Plante, Ybo	80,247	3,180
Ploughman, Elizabeth	87,611	
Plummer, Marilyn	87,878	1,901
Pollock, Michael	76,036	
Pringle, Margaret	83,882	2,545
Prytherch, Sian	88,530	
Quigley, Sharon	86,147	3,293
Raju, David	87,724	2,815
Rayson, Todd	98,659	
Read, Nicholas	87,479	2,121
Reagan, David	88,379	2,191
Reagan, Janet	106,260	2,791
Rehor, Peter	114,227	9,170
Reimer, Deidrich	81,851	673
Richman, Michael	93,316	290
Rippon, Thomas	87,611	3,000
Robb, Leanne	95,441	6,710
Robertson, Lisa	88,379	3,609
Robinson, Liisa	87,357	4,581
Robson, Beverley	79,523	3,000
Roemer, Thomas	153,561	43,443
Roman, Mark	94,399	6,942
Rook, Rusty	86,424	
Ross, Kristin	88,143	219
Russell, Robert	81,859	474
Sacilotto, Laura	87,538	4,793
Salema, Teresa	80,221	4,692
Sandford, Hilary	79,201	1,580
Schaefer, Melissa	88,379	1,322
Schaerer, Saryta	91,256	570
Sedlock, Robert	83,733	1,500
Seed, Terrence	81,812	-
Sehn, Eric	114,836	7,061
Sekhon, Kanwarjit	96,050	2,587
Severyn, Barbara	131,114	3,382
Shelstad, Megan	87,611	306
Shields, Diana	78,081	8,352
Shirley, Karen	86,956	254
Shpak, Dale	88,379	2,607
Sims, Trina	89,329	2,255

Smith, Cynthia	84,624	7,931
Smith, Derek	89,321	542
Smith, Mavis	89,679	1,988
Sorensen, Robert	87,634	732
Spaulding, William	88,379	
Stein, Anna	85,102	6,195
Stein, Jennifer	87,611	306
Stekelenburg, Lisa	75,952	2,612
Stephen, Jeffrey	81,053	1,900
Stephens, Karen	88,530	4,707
Stevenson, James	80,247	144
Stratford, James	89,937	675
Stretch, Lindsay	87,320	105
Stride, Richard	115,099	15,898
Sun, Ying	77,459	3,000
Sunderland, Andree	86,115	1,795
Surridge, Blair	89,357	3,092
Swanwick, Mark	91,066	588
Syme, Paul	89,937	1,585
Szwender, Halinka	91,109	398
Tait, Shannon	87,822	732
Tarnai-Lokhorst, Kathy	87,762	9,312
Taylor, Vi	87,537	
Thalheimer, Agatha	76,834	
Thiessen, Susanne	88,852	8,473
Thompson, Charlotte	88,693	
Todd, Thea	87,528	2,861
Tol, Ian	103,556	1,241
Tonks, Randal	87,506	2,924
Tudor, Tara	87,330	900
Van Akker, Albert	94,257	6,620
van de Vegte, Joyce	100,430	7,404
Van Neutegem, Anthony	92,028	
van Oort, James	91,565	207
van Wiltenburg, Wilma	87,763	2,228
VanDenbossche, Michael	76,758	9,745
Vaux, Darren	92,004	3,042
Vawda, Ahmed	88,771	
Verjinschi, Bogdan	87,611	
Vernon, Anthony	83,638	2,793
Viczko, Lynne	77,025	2,613
Vliet, Larry	82,476	
Wadsworth, Kerry	86,918	669
Wakefield, Ronald	88,530	
Walker-Duncan, Steven	86,937	
Walzak, Timothy	133,370	7,668
Warren, Russell	93,103	



Warrender, Ian	88,230	55,012
Weaver, Michael	80,199	1,384
Webster, Anthony	86,522	8,152
Webster, LeaAnne	88,329	1,016
Welch, Christina	76,137	2,118
Wells, Robert	88,415	
Welsh, Marlene	87,017	7,376
West, Elizabeth	88,151	10,167
Willihnganz, Nancy	87,053	3,963
Wilmot, Eva	83,170	3,078
Wilmshurst, Geoffrey	116,478	44,381
Wilson, Ali	88,530	3,000
Wong, Bill	89,869	2,366
Wong, Regina	81,212	5,861
Wrate, Cynthia	87,603	13,616
Wrean, Patricia	88,379	
Yakimoski, Nancy	88,530	4,023
Yang, John	101,397	
Yates, Joan	135,406	6,851
Yee, Francis	88,530	16,013
Young, Paula	91,184	1,017
Yutani, Lynelle	87,266	4,075
Zajchowski, Richard	90,144	3,421
Zehr, Lori	94,016	3,049
<b>Total over \$75,000</b>	<b>34,735,134</b>	<b>1,166,083</b>
<b>Total for employees earning less than \$75,000</b>	<b>34,964,399</b>	<b>1,003,121</b>
<b>Total All Employees</b>	<b>69,699,533</b>	<b>2,169,204</b>

**Severance Information:**

<b>Number of agreements</b>	3
<b>Number of equivalent month's gross salary</b>	23

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

## Reconciliation

Total remuneration for Members of the Board of Governors	\$ 618,092
Total remuneration for other employees	\$ 69,699,533
	<hr/>
Subtotal	\$ 70,317,625
Total per Note 18. Expenses by object:	88,463,624
	<hr/>
Variance	<u><u>(18,145,999)</u></u>

### Explanation of variance:

The Statement of Operations include the College's share of benefit costs related to salaries and benefits. Such benefits are not included in the remuneration shown in the tables in accordance with the Financial Information Regulation, Schedule 1, subsection 6(1).



**PAYMENTS TO CORPORATIONS, FIRMS  
AND INDIVIDUALS FOR SUPPLIES OR  
SERVICES RENDERED DURING  
THE YEAR ENDED MARCH 31, 2014**

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

<b>Vendor</b>	<b>Amount</b>
A C T Equipment Sales Ltd.	46,903
Acklands - Grainger Inc.	27,495
ACME Supplies	106,524
Acrodex Inc.	82,343
Advicas Group Consultants Inc.	90,962
Air Liquide Canada Inc.	220,616
Airgas Canada Inc.	47,770
Alpha Roofing	536,540
Apple Canada Inc.	40,190
Applied Engineering Solutions Ltd.	136,160
Applied Management Centre	109,914
Aramark Canada Ltd.	87,615
Atlas Audio Video	26,422
Avalon Mechanical Consultants Ltd.	43,348
B&C Food Distributors	36,563
B+H Architects	551,115
Bartle Gibson Co Ltd.	25,921
BC Colleges	123,000
BC Hydro	649,850
BC Institute of Technology	170,626
BCNET	27,104
BC Pension Corporation	5,772,606
BC Transit	33,107
Boardwalk Communications	101,091
Brett Westcott	27,733
Camosun College Foundation	194,811
Can-Achieve Education Consultants Ltd.	74,938
Canadian Sport Institute	66,393
Canpro Construction Ltd.	468,129
Carswell	26,334
Cascade Capital Machine Sales Inc.	115,655
Cascadia Counselling Clinic	25,759
CCH Canadian Limited	37,598
CES Career Education Society	44,996
Charter Telecom	26,313
Chow Low Hammond Architects	90,009
Chris Dahl	29,585
City Spaces Consulting Ltd.	189,667
Coca-Cola Refreshments Canada Co.	37,617
Comfort Tech Industries Ltd.	33,169
Compugen	34,026
Consulab Educatech Inc.	331,985
Coutts Information Services	97,848

Creaform	116,036
Dave's Drywall	88,129
David Mulroney & Company	83,564
Davies Park	119,332
Desire2Learn Inc.	125,024
Diamond Athletic Medical Supplies Inc.	27,072
District of Saanich	565,075
Dubwear	33,644
E H Emery Electric Ltd.	206,843
Ebsco Canada Ltd.	74,496
Edley Imagineering	113,724
Eduglobal China	75,622
Elliott Matsuura Canada	44,000
Eros Vision Works	31,590
Federal Express Canada Ltd.	47,637
Fisher Scientific Company	31,224
Follett Higher Education Group	343,792
FortisBC - Natural Gas	478,697
Frontier Power Products	37,665
GE Healthcare	28,876
Genivar Inc.	83,632
Gentian Learning Systems	25,998
GHL Consultants Ltd.	32,558
Global Payments	216,235
Graphic Office Interiors Ltd.	69,116
Guard.me International Insurance	59,196
H. L. Demolition Waste Management Ltd.	819,710
Harbour Digital Media	48,400
Harris & Company LLP	47,080
Haworth Ltd.	117,177
HEITBC	241,565
Heritage Office Furnishings	100,304
High Definition Roofing Ltd	43,854
Houle Electric Ltd.	82,018
Infosilem	25,951
Island Office Equipment Ltd.	66,722
Island Tractor Supply (1999) Ltd.	31,860
J P T Sales Ltd.	37,358
James Cameron	93,305
Jensen Chernoff Thompson Architects	108,131
John Wiley & Sons Canada Ltd.	89,785
Josh Erickson	135,923
Karl Peter Huffman	39,206
Ken Steacy Illustrator	25,804
Key-2 Auto Parts Engine	25,615
KMS Tools	29,832
KPMG LLP	29,190

Lab-Volt Ltd.	433,204
LADR Landscape Architects	34,814
Lesperance Mendes Lawyers	383,419
Liesch Interiors Ltd.	217,936
Linde Canada Ltd. C3199	51,132
Literacy Victoria	162,800
Livingston International, Inc.	62,326
Login Brothers Canada	181,903
Lumberworld Ltd.	39,809
Macquarie Equipment Finance Ltd.	943,425
Manulife Financial	3,900,994
Maxway Education	28,250
MBS - Textbook Exchange, Inc.	172,706
Mcginn Engineering Preservation Ltd.	82,841
Mcgraw-Hill Ryerson Limited	205,529
Mckesson Information Solutions Canada	82,176
MCW Consultants Ltd.	162,885
Menno Travel Service (Canada) Ltd.	25,148
Merak Consulting Ltd.	33,111
Microserve Business Computers	375,261
Minister of Finance	289,226
Monk Office	307,073
Morgan Electrical Group Ltd.	44,745
Morneau Shepell Ltd.	62,508
Morton Clarke & Co. Ltd.	43,356
Nebraska Book Company, Inc.	58,854
Nelson Education Ltd.	416,371
OA Solutions	35,925
Open Storage Solutions	31,603
Oxford University Press	77,953
Pacific Carbon Trust	46,515
Pacific Institute For Sport Excellence	216,226
Pacific Restaurant Supply, Inc.	188,106
Pan Productions Ltd.	67,206
Pearson Education Canada	806,438
Postage By Phone	50,000
Price's Alarm Systems Ltd.	25,409
Prime Engineering	48,692
Professional Choice Uniform Inc.	33,820
Progressive Educational Systems	52,886
Provincial Health Services Authority	43,831
Queens Printer	248,091
Read Jones Christoffersen Ltd.	129,321
Receiver General For Canada	3,614,051
Red Cab Enterprises	135,334
Ricoh Canada	171,036
Roadmasters Safety Group	25,546

Rogers Wireless Inc.	76,953
Roland Rabien	104,449
Royal Bank of Canada	28,241
Russell Food Equipment Ltd.	26,564
Saltspring Island Literacy Society	67,900
School District #63	108,218
School District #64	109,326
Scho's Line Painting Ltd.	48,437
Scot Bryan Cuachon	25,235
Securiguard Services	192,679
Seli Sushil	52,489
Servitech Training Ltd.	30,699
Sharp's Audio Visual	30,815
Signs of the Times Ent Inc.	39,698
Si-Holdings Pty Ltd.	27,334
Simon Fraser University	110,968
SirsiDynix	29,792
Spicers Canada	116,348
Steve Anderson	27,000
Sysco Victoria	139,465
TC Publication Partnership	29,709
Telus	145,710
The Cumis Group Ltd.	95,149
Thrifty Foods	30,165
Tsinghua University	38,009
Tubeishat Agency	26,375
Unisource Canada	25,299
Universal Sheet Metal Ltd.	573,152
Vancouver Island Health Authority	63,794
Victoria Conservatory of Music	317,630
VWR International Co.	25,820
Wajax Equipment	47,856
Waste Management	88,995
Web Express	34,317
Wesco Distribution-Canada	46,366
Westburne West	47,493
Westcoast Roof Inspection	49,088
Wilkinson Steel Metals	98,328
Wilson's Transportation Ltd.	62,414
Win-Leader Corp.	29,147
Worksafe BC	282,686
WS'Anec School Board	25,793
<b>Total over \$25,000</b>	<b>34,869,611</b>
<b>Total less than \$25,000</b>	<b>8,454,305</b>
<b>Grand total</b>	<b>43,323,916</b>

**Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 34,869,611
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 8,454,305
Consolidated total of all grants and contributions exceeding \$25,000	\$ -
	<hr/>
Subtotal	\$ 43,323,916
Total per Note .18 Expenses by object	25,064,104
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Variance	<u>18,259,812</u>

**Explanation of variance:**

Total payments to suppliers include benefits and other related salary costs, as well as contract services presented as salary and benefit expense in the Statement of Operations for the College.