

THE BOARD OF EDUCATION
SCHOOL DISTRICT 41 (BURNABY)

STATEMENT OF FINANCIAL INFORMATION
(SOFI)

REPORT
FOR THE YEAR ENDED
JUNE 30, 2013

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

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8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 41	NAME OF SCHOOL DISTRICT Burnaby	YEAR 2013
OFFICE LOCATION(S) 5325 Kincaid Street		TELEPHONE NUMBER 604-296-6900
MAILING ADDRESS 5325 Kincaid Street		
CITY Burnaby	PROVINCE BC	POSTAL CODE V5G 1W2
NAME OF SUPERINTENDENT Kevin Kaardal		TELEPHONE NUMBER 604-296-6900
NAME OF SECRETARY TREASURER D. Greg Frank		TELEPHONE NUMBER 604-296-6900

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2013 for School District No. 41 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Dec 12, 2013
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Dec. 12, 2013
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED Dec 12, 2013

Statement of Financial Information for Year Ended June 30, 2013

Financial Information Act-Submission Checklist

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

SCHOOL DISTRICT 41 (BURNABY)

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

MANAGEMENT REPORT

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

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

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

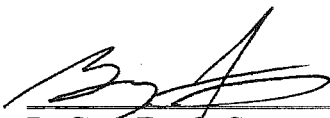
The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required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

On behalf of School District



Kevin Kaardal, Superintendent

Date: December, 12, 2013



D. Greg Frank, Secretary Treasurer

Date: December 12, 2013

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

Audited Financial Statements of

School District No. 41 (Burnaby)

June 30, 2013, June 30, 2012 and July 1, 2011

School District No. 41 (Burnaby)

June 30, 2013, June 30, 2012 and July 1, 2011

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September 24, 2013

Management Report

Management's Responsibility for the Financial Statements

The accompanying financial statements of School District No. 41 (Burnaby) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, 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 judgement, 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.

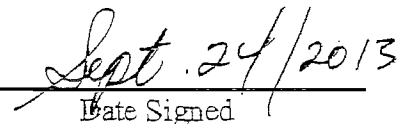
The Board of Education of School District No. 41 (Burnaby) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, KPMG, 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. 41 (Burnaby) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the school district's financial statements.

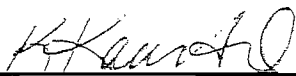
On behalf of School District No. 41 (Burnaby)



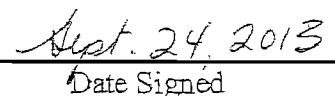
Signature of the Chair of the Board of Education



Date Signed



Signature of the Superintendent of Schools



Date Signed



Signature of the Secretary-Treasurer



Date Signed

13-09-24.2



KPMG LLP
Chartered Accountants
Metrotower II
Suite 2400 – 4720 Kingsway
Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 41 (Burnaby)

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 41 (Burnaby), which comprise the statements of financial position as at June 30, 2013, June 30, 2012 and July 1, 2011, the statements of operations, changes in net debt and cash flows for the years ended June 30, 2013 and June 30, 2012, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements of School District No. 41 (Burnaby) as at and for the years ended June 30, 2013 and June 30, 2012 and the statement of financial position as at July 1, 2011 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 4D is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Accountants

September 24, 2013

Burnaby, Canada

School District No. 41 (Burnaby)

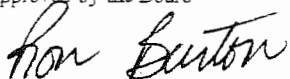
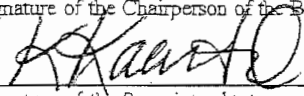
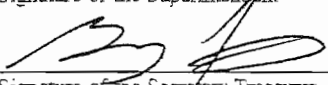
Statement of Financial Position

As at June 30, 2013, June 30, 2012 and July 1, 2011

	June 30, 2013	June 30, 2012	July 1, 2011
	\$	\$	\$
Financial Assets			
Cash and Cash Equivalents (Note 3 b))	67,164,412	52,912,387	55,916,842
Accounts Receivable			
Due from Province - Ministry of Education	358,667	3,000,000	-
Due from Province - Other	40,883	3,911	96,517
Due from LEA/Direct Funding	-	-	51,034
Other (Note 4)	1,151,671	1,863,122	2,580,514
Portfolio Investments (Note 5)	1,639,518	16,651,912	11,555,647
Total Financial Assets	70,355,151	74,431,332	70,200,554
Liabilities			
Accounts Payable and Accrued Liabilities			
Due to Province - Ministry of Education	-	-	607,319
Other (Note 6)	18,403,790	22,663,351	26,887,268
Unearned Revenue (Note 7)	11,509,870	11,372,245	9,761,583
Deferred Revenue (Note 8)	8,143,985	7,644,260	7,891,459
Deferred Capital Revenue (Note 9)	221,121,338	220,346,999	204,570,704
Employee Future Benefits (Note 10)	6,899,131	6,420,953	6,210,676
Total Liabilities	266,078,114	268,447,808	255,929,009
Net Financial Assets (Debt)	(195,722,963)	(194,016,476)	(185,728,455)
Non-Financial Assets			
Tangible Capital Assets (Note 11)	276,464,406	274,304,680	262,508,415
Prepaid Expenses (Note 3 i))	347,403	44,301	400,440
Total Non-Financial Assets	276,811,809	274,348,981	262,908,855
Accumulated Surplus (Deficit)	81,088,846	80,332,505	77,180,400

Contractual Obligations and Contingencies (Note 15)

Approved by the Board

	24/9/13
Signature of the Chairperson of the Board of Education	Date Signed
	24/9/13
Signature of the Superintendent	Date Signed
	24/9/13
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Statement 2

Statement of Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	210,022,492	210,139,746	206,963,944
Other	3,112,202	3,378,737	3,204,355
Federal Grants	14,980	14,980	6,000
Tuition	14,236,430	14,580,920	13,007,517
Other Revenue	8,621,759	8,575,892	8,641,632
Rentals and Leases	1,105,000	1,107,438	1,150,419
Investment Income	650,000	697,255	593,687
Amortization of Deferred Capital Revenue	6,900,000	7,014,362	6,809,151
Total Revenue	244,662,863	245,509,330	240,376,705
Expenses (Note 17)			
Instruction	210,029,652	207,806,610	201,303,956
District Administration	5,576,293	5,740,775	5,300,720
Operations and Maintenance	31,072,985	29,858,341	29,291,988
Transportation and Housing	1,436,017	1,347,263	1,327,936
Total Expense	248,114,947	244,752,989	237,224,600
Surplus (Deficit) for the year	(3,452,084)	756,341	3,152,105
Accumulated Surplus (Deficit) from Operations, beginning of year		80,332,505	77,180,400
Accumulated Surplus (Deficit) from Operations, end of year		81,088,846	80,332,505

School District No. 41 (Burnaby)

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2013

	2013 Actual \$
Accumulated Remeasurement Gains (Losses) at beginning of year	
Net Remeasurement Gains (Losses) for the year	-
Accumulated Remeasurement Gains (Losses) at end of year	-

School District No. 41 (Burnaby)
Statement of Changes in Net Financial Assets (Debt)
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(3,452,084)	756,341	3,152,105
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(11,412,779)	(10,154,444)	(19,081,675)
Amortization of Tangible Capital Assets	7,500,000	7,994,718	7,285,410
Total Effect of change in Tangible Capital Assets	(3,912,779)	(2,159,726)	(11,796,265)
Acquisition of Prepaid Expenses		(347,483)	(44,301)
Use of Prepaid Expenses		44,301	400,440
Total Effect of change in Other Non-Financial Assets	-	(303,182)	356,139
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(7,364,863)	(1,706,487)	(8,288,021)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(1,706,487)	(8,288,021)
Net Financial Assets (Debt), beginning of year		(194,016,476)	(185,728,455)
Net Financial Assets (Debt), end of year		(195,722,963)	(194,016,476)

School District No. 41 (Burnaby)

Statement of Cash Flows

Years Ending June 30, 2013 and June 30, 2012

	2013 Actual	2012 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	756,341	3,152,105
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	3,315,812	(2,138,968)
Prepaid Expenses	(303,102)	356,139
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(4,259,561)	(3,584,417)
Unearned Revenue	137,625	1,610,662
Deferred Revenue	499,725	(247,199)
Employee Future Benefits	478,178	210,277
Amortization of Tangible Capital Assets	7,994,718	7,285,410
Amortization of Deferred Capital Revenue	(7,014,362)	(6,809,151)
Recognition of Deferred Capital Revenue Spent on Sites	(285,799)	(129,440)
Gain on adjustment to fair value estimate of ARO		(341,217)
Recognition of Deferred Capital Revenue - Other	(83,592)	-
Total Operating Transactions	<u>1,235,983</u>	<u>(635,799)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(10,154,444)	(19,081,675)
Asset Retirement Obligation		(905,603)
Total Capital Transactions	<u>(10,154,444)</u>	<u>(19,987,278)</u>
Financing Transactions		
Capital Revenue Received	8,158,092	22,714,887
Total Financing Transactions	<u>8,158,092</u>	<u>22,714,887</u>
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	15,012,394	
Investments in Portfolio Investments		(5,096,265)
Total Investing Transactions	<u>15,012,394</u>	<u>(5,096,265)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	14,252,025	(3,004,455)
Cash and Cash Equivalents, beginning of year	52,912,387	55,916,842
Cash and Cash Equivalents, end of year	<u>67,164,412</u>	<u>52,912,387</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	14,164,412	6,912,387
Cash Equivalents	53,000,000	46,000,000
	<u>67,164,412</u>	<u>52,912,387</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 1 AUTHORITY AND PURPOSE

The School District 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. 41 (Burnaby)", and operates as "School District No. 41 (Burnaby)" (the "School District"). A board of education (the "Board") elected for a three-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.

NOTE 2 ADOPTION OF NEW ACCOUNTING FRAMEWORK

Commencing with the 2012/2013 fiscal year, the School District has adopted accounting standards in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board as described in Note 3 a). Previously, the School District's financial statements were prepared in accordance with Part V of Canadian generally accepted accounting principles ("Part V Canadian GAAP").

Except for certain transitional elections disclosed below and effective July 1, 2012, the adoption of PS3450, Financial Instruments, the School District has consistently applied the same accounting policies in its statement of financial position as at July 1, 2011, the date of transition to the framework, and to subsequent years as if these policies had always been in effect.

The School District has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
 - a) The School District has elected to delay the application of Sections PS3250 Retirement benefits and 3255 Post employment benefits, compensated absences and termination benefits relative to the discount rate used until June 30, 2013 (to coincide with the March 31, 2013 valuation);
 - b) The School District has elected to recognize all cumulative actuarial gains at July 1, 2011 directly in accumulated surplus; and
- Tangible capital asset impairment
 - a) The School District has elected to apply the impairment provisions of Section PS 3150 on a prospective basis from the date of transition.

Key adjustments on the School District's financial statements resulting from the adoption of the new accounting framework are as follows:

- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains relating to employee future benefits of \$825,651 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus. An additional expense of \$15,192 was recognized in the 2012 fiscal year as a result of removing the amortization of those cumulative actuarial gains.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 2 ADOPTION OF NEW ACCOUNTING FRAMEWORK (Continued)

Employee Future Benefits liability as originally reported, July 1, 2011	\$7,036,327
Adjustments:	
Recognize cumulative unamortized actuarial gain on Employee Future Benefits	(825,651)
Employee Future Benefits liability as restated, July 1, 2011	\$6,210,676
Employee Future Benefits liability as originally reported, June 30, 2012	\$7,231,412
Adjustments:	
Recognize cumulative unamortized actuarial gain on Employee Future Benefits at July 1, 2011	(825,651)
Recognize unamortized actuarial gain on Employee Future Benefits for year 2012	15,192
Employee Future Benefits liability as restated for the year ended June 30, 2012	\$6,420,953

- Contributions for site/land improvements are recorded as revenue in the period the cost is incurred. Accordingly, \$129,440 for site/land improvements which was previously credited directly to accumulated surplus as at June 30, 2012 has been recorded as revenue in the 2012 fiscal year.

The impact of the conversion to the new accounting framework on the accumulated surplus at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Accumulated surplus as originally reported, July 1, 2011	\$76,354,749
Adjustments to accumulated surplus	
Recognize cumulative unamortized actuarial gain/loss on Employee Future Benefits	825,651
Accumulated surplus as restated, July 1, 2011	77,180,400
Annual surplus as originally reported for the year ended June 30, 2012	3,167,297
Adjustments to annual surplus for the year	
Employee Future Benefits amortization expense	(15,192)
Annual surplus for the year as restated for the year ended June 30, 2012	3,152,105
Accumulated surplus, end of year as restated, June 30, 2012	\$80,332,505

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

Detailed information on the impact of conversion to the new accounting framework is provided in Note 2.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in GIC's and term deposits that have a maturity of greater than 3 months at the time of acquisition. GIC's and term deposits are reported at amortized cost.

Detailed information regarding portfolio investments is disclosed in Note 5.

e) 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.

f) 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 3 (k).

Contributions received for the acquisition of depreciable tangible capital assets are recorded as deferred capital revenue and amortized as revenue in the statement of operations over the life of the asset acquired.

g) 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.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, vacation pay and retirement allowances. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

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

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. 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.

h) 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 attributable to construction.
- Donated tangible capital assets are recorded at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they 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 addition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

i) Prepaid Expenses

Prepaid expenses consist mainly of prepaid fees that are paid for near the end of the current fiscal year. Prepaid expenses are stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) 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 18 – Internally Restricted Surplus).

k) Revenue Recognition

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

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

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 to revenue over the useful life of the related assets.

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

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

Investment income is recorded 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.

l) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and 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 related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

m) 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, portfolio investments, accounts payable, and other current 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.

Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

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.

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, other current liabilities and capital lease obligations.

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. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

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.

n) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 3 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the rates for amortization and potential impairment of assets and estimated employee future benefits. Actual results could differ from those estimates.

o) Adoption of New Accounting Policy

On July 1, 2012, the School District adopted PS3450, Financial Instruments. Recognition, de-recognition and measurement policies followed in the financial statements for periods prior to July 1, 2012 are not reversed and, therefore, the financial statements of prior periods, including comparative information, have not been restated.

As at June 30, 2013 and for the year then ended, financial instruments are accounted for prospectively in accordance with public sector accounting standards as described in note 3 m).

As at July 1, 2011, June 30, 2012 and for the year ended June 30, 2012, financial instruments were accounted for in accordance with Part V of the CICA Handbook. There were no changes in the recognition and measurement of financial instruments upon conversion to public sector accounting standards.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2013	June 30, 2012	July 1, 2011
Due from Federal Government	\$ 232,646	\$ 726,350	\$ 1,096,200
Due from Municipal Governments	138,550	273,700	273,700
Other	780,475	863,072	1,210,614
	<u>\$ 1,151,671</u>	<u>\$ 1,863,122</u>	<u>\$ 2,580,514</u>

NOTE 5 PORTFOLIO INVESTMENTS

	June 30, 2013	June 30, 2012	July 1, 2011
GIC's and Term Deposits	\$1,639,518	\$16,651,912	\$11,555,647

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	June 30, 2013	June 30, 2012	July 1, 2011
Trade payables	\$ 4,270,546	\$ 8,855,509	\$ 12,250,708
Salaries and benefits payable	12,778,060	12,492,159	13,350,893
Accrued vacation pay	1,355,184	1,315,683	1,285,667
	<u>\$ 18,403,790</u>	<u>\$ 22,663,351</u>	<u>\$ 26,887,268</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 7 UNEARNED REVENUE

	June 30, 2013	June 30, 2012	July 1, 2011
Balance, beginning of year	\$11,372,245	\$ 9,761,583	\$ 7,680,787
Changes for the year:			
Increase:			
Tuition fees collected	11,403,453	11,261,512	9,659,383
Decrease:			
Tuition fee revenue recognized	11,265,828	9,650,850	7,578,587
Net changes for the year	<u>\$ 137,625</u>	<u>\$ 1,610,662</u>	<u>\$ 2,080,796</u>
Balance, end of year	<u>\$11,509,870</u>	<u>\$11,372,245</u>	<u>\$ 9,761,583</u>

NOTE 8 DEFERRED REVENUE

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

	June 30, 2012	Contributions received	Revenue recognized in the period	June 30, 2013
Provincial Grants - Ministry of Education	\$ 1,504,752	\$ 15,963,837	\$(15,770,455)	\$ 1,698,134
Provincial Grants - Other	872,322	1,063,528	(1,017,387)	918,463
Other	5,267,186	7,058,409	(6,798,207)	5,527,388
Total	<u>7,644,260</u>	<u>24,085,774</u>	<u>(23,586,049)</u>	<u>8,143,985</u>

	July 1, 2011	Contributions received	Revenue recognized in the period	June 30, 2012
Provincial Grants - Ministry of Education	\$ 1,844,877	\$ 10,193,010	\$(10,533,135)	\$ 1,504,752
Provincial Grants - Other	839,022	1,335,867	(1,302,567)	872,322
Other	5,207,560	7,385,559	(7,325,933)	5,267,186
Total	<u>7,891,459</u>	<u>18,914,436</u>	<u>(19,161,635)</u>	<u>7,644,260</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 9 DEFERRED CAPITAL REVENUE

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

	2013	2012
Deferred Capital Revenue, (includes Work in progress), beginning of year	<u>220,346,999</u>	<u>204,570,704</u>
Increases:		
Provincial Grants - MOE	7,150,212	21,782,958
Local Government Site Fees	748,251	725,971
Investment income	259,629	205,957
Transfers from Deferred Capital Revenue - Capital Additions	<u>8,836,555</u>	<u>18,361,760</u>
	<u>16,994,647</u>	<u>41,076,646</u>
Decreases:		
Transfers to DCR - capital additions	8,836,555	18,361,760
Transfers to net assets - site improvements	285,799	129,440
Transfer to Local Capital	83,592	-
Amortization of Deferred Capital Revenue	<u>7,014,362</u>	<u>6,809,151</u>
	<u>16,220,308</u>	<u>25,300,351</u>
Net Change for the year	<u>774,339</u>	<u>15,776,295</u>
Deferred Capital Revenue (includes Work in progress), end of year	<u><u>221,121,338</u></u>	<u><u>220,346,999</u></u>

NOTE 10 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, retirement/severance and vacation benefits.

	June 30, 2013	June 30, 2012
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 6,872,091	\$ 6,494,220
Service cost	531,746	490,665
Interest cost	301,065	315,510
Actuarial loss	2,897,739	119,181
Accrued benefit obligation – March 31	<u>\$ 9,905,777</u>	<u>\$ 6,872,091</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 10 EMPLOYEE FUTURE BENEFITS (Continued)

Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation – March 31	\$ 9,905,777	\$ 6,872,091
Market value of plan assets – March 31	-	-
Funded status – (deficit)	(9,905,777)	(6,872,091)
Employer contributions after measurement date	-	331,957
Unamortized net actuarial Loss	3,006,646	119,181
Accrued benefit (liability) – June 30	\$ (6,899,131)	\$ (6,420,953)

Reconciliation of Change in Accrued Benefit Liability

Accrued benefit liability – July 1	\$ 6,420,953	\$ 6,210,676
Net expense for the year	843,085	806,175
Employer payments	(364,907)	(595,898)
Accrued benefit liability – June 30	\$ 6,899,131	\$ 6,420,953

	June 30, 2013	June 30, 2012
Components of Net Benefit Expense		
Service cost	\$ 531,746	\$ 490,665
Amortization of net actuarial loss	10,724	-
Net benefit expense	\$ 843,085	\$ 806,175

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

	June 30, 2013	June 30, 2012
Discount rate – April 1	4.25%	4.75%
Discount rate – March 31	3.00%	4.25%
Long term salary growth – April 1	2.50% + seniority	2.50% + seniority
Long term salary growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.7	11.6

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 11 TANGIBLE CAPITAL ASSETS

June 30, 2013

Cost:	Balance at July 1, 2012	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2013
Sites	\$ 48,307,137	\$ 287,791	\$ -	\$ -	\$ 48,594,928
Buildings	288,740,510	8,526,503	-	24,202,467	321,469,480
Buildings – work in progress	27,210,561	-	-	(24,202,467)	3,008,094
Leasehold Improvements	393,126	-	-	-	393,126
Furniture & Equipment	5,550,686	576,070	(484,398)	-	5,642,358
Vehicles	507,397	97,944	-	-	605,341
Computer Software	173,712	34,504	(31,076)	-	177,140
Computer Hardware	1,153,968	631,632	(4,623)	-	1,780,977
Total	\$372,037,097	\$10,154,444	\$ (520,097)	\$ -	\$381,571,444

Accumulated Amortization:	Balance at July 1, 2012	Additions	Disposals		Balance at June 30, 2013
Sites	\$ -	\$ -	\$ -		\$ -
Buildings	94,580,689	6,944,435	-		101,525,124
Leasehold Improvements	162,164	78,625	-		240,789
Furniture & Equipment	2,497,466	583,872	(484,398)		2,596,940
Vehicles	108,576	55,637	-		164,213
Computer Software	74,870	38,192	(31,076)		81,986
Computer Hardware	308,652	293,957	(4,623)		597,986
Total	\$ 97,732,417	\$ 7,994,718	\$ (520,097)		\$105,207,038

June 30, 2012

Cost:	Balance at July 1, 2011	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2012
Sites	\$ 48,177,697	\$ 129,440	\$ -	\$ -	\$ 48,307,137
Buildings	211,307,081	9,193,678	-	68,239,751	288,740,510
Buildings – work in progress	87,618,486	7,831,826	-	(68,239,751)	27,210,561
Leasehold Improvements	393,126	-	-	-	393,126
Furniture & Equipment	5,148,632	1,162,654	(760,600)	-	5,550,686
Vehicles	340,102	167,295	-	-	507,397
Computer Software	259,385	19,724	(105,397)	-	173,712
Computer Hardware	583,694	577,058	(6,784)	-	1,153,968
Total	\$353,828,203	\$19,081,675	\$ (872,781)	\$ -	\$372,037,097

Accumulated Amortization:	Balance at July 1, 2011	Additions	Disposals		Balance at June 30, 2012
Sites	\$ -	\$ -	\$ -		\$ -
Buildings	88,217,569	6,363,120	-		94,580,689
Leasehold Improvements	83,539	78,625	-		162,164
Furniture & Equipment	2,685,070	572,996	(760,600)		2,497,466
Vehicles	66,201	42,375	-		108,576
Computer Software	126,418	53,849	(105,397)		74,870
Computer Hardware	140,991	174,445	(6,784)		308,652
Total	\$ 91,319,788	\$ 7,285,410	\$ (872,781)		\$ 97,732,417

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

Net Book Value:

	Net Book Value June 30, 2013	Net Book Value June 30, 2012	Net Book Value July 1, 2011
Sites	\$ 48,594,928	\$ 48,307,137	\$ 48,177,697
Buildings	219,944,356	194,159,821	123,089,512
Buildings – work in progress	3,008,094	27,210,561	87,618,486
Leasehold Improvements	152,337	230,962	309,587
Furniture & Equipment	3,045,418	3,053,220	2,463,562
Vehicles	441,128	398,821	273,901
Computer Software	95,154	98,842	132,967
Computer Hardware	1,182,991	845,316	442,703
Total	\$ 276,464,406	\$ 274,304,680	\$ 262,508,415

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 board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 31,000 retired members from school districts. The Municipal Pension Plan has about 178,000 active members, of which approximately 23,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The School District paid \$20,438,413 for employer contributions to these plans in the year ended June 30, 2013 (2012 - \$20,106,847).

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2013, were as follows:

- \$1,886,526 transferred from the Operating Fund to the Capital Fund for capital equipment purchases to be made from Local Capital

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 CONTINGENCIES

The School District has been served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The parties are in the midst of a settlement however, neither the outcome of this action nor any potential financial consequences are known at this time, therefore no provisions have been made in the financial statements.

The School District is contingently liable as a guarantor of letters of credit provided by the Royal Bank of Canada to the City of Burnaby. The School District's maximum potential liability under the guarantee is \$1.35 million (2012 - \$1.35 million). Subsequent to June 30, 2013, the School District has requested the City of Burnaby to reduce the letter of credit by \$1.1 million for completed works related to engineering services, storm water management, maintenance and construction.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements are the School District's amended annual budget approved by the Board through the adoption of an amended annual budget on February 26, 2013. Changes between the original annual budget (approved by the Board on April 24, 2012) and the amended annual budget are listed below:

	Original Budget	Amended Budget	Change
Statement 2			
Total Revenue	\$ 240,318,425	\$ 244,662,863	\$ 4,344,438
Total Expense	\$ 244,379,492	\$ 248,114,947	\$ 3,735,455
Surplus (Deficit) for the year	(4,061,067)	(3,452,084)	608,983
Budgeted Allocation of Surplus	4,207,254	7,891,968	3,684,714
Budgeted Surplus, for the year	\$ 146,187	\$ 4,439,884	\$ 4,293,697
Statement 4			
Surplus (Deficit) for the year	\$ (4,061,067)	\$ (3,452,084)	\$ 608,983
Total Effect of change in Tangible Capital Assets	(3,010,758)	(3,912,779)	(902,021)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	\$ (7,071,825)	\$ (7,364,863)	\$ (293,038)

Significant changes between the original and amended budget were:

Statement 2

Total Revenues

- Budgeted revenues were amended based on actual student enrolment, increases to other provincial grant funding for education programs, release of provincial operating grant holdback from the Ministry of Education and increase in amortization of deferred capital revenue from increase in acquisition of tangible capital assets.

Expenses

- Budgeted expenses were amended based on revised projections/cost estimates, addition of Board approved use of internally restricted funds from 2012 and increase in amortization of capital assets from increase in acquisition of tangible capital assets.

Budgeted Allocation of Surplus

- actual 2012 year end surplus greater than anticipated

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 17 EXPENSE BY OBJECT

	June 30, 2013	June 30, 2012
Salaries and benefits	\$ 205,942,248	\$ 200,498,962
Services and supplies	30,517,873	29,440,228
Amortization	7,994,718	7,285,410
	<u>\$ 244,454,839</u>	<u>\$ 237,224,600</u>

NOTE 18 ACCUMULATED SURPLUS

	June 30, 2013	June 30, 2012
Capital Surplus	<u>\$73,056,380</u>	<u>\$71,630,078</u>
Operating Surplus		
Internally restricted operating surplus		
Ensuing year operating budget commitment	4,657,105	4,207,254
School fund balances and learning resources	957,671	1,143,841
Portion of employee future benefits actuarial gain appropriated for potential future losses	425,651	-
Other School District committed expenses	334,654	909,698
	<u>6,375,081</u>	<u>6,260,793</u>
Unrestricted operating surplus	1,657,385	2,441,634
Total Operating Surplus	<u>8,032,466</u>	<u>8,702,427</u>
Accumulated Surplus	<u>\$81,088,846</u>	<u>\$80,332,505</u>

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2013

NOTE 20 RISK MANAGEMENT (Continued)

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk :

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates and/or term deposits.

b) Market risk :

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates and/or term deposits that have a maturity date of no more than 1 year.

c) Liquidity risk

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

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

School District No. 41 (Burnaby)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund Years Ending June 30, 2013 and June 30, 2012

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Actual	2012 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,702,427		71,630,078	80,332,505	76,354,749
Change in Accounting Policies/Prior Period Adjustments					
Recognize unamortized gain (loss) on Employee Future Benefits					825,651
Accumulated Surplus (Deficit), beginning of year, as restated	<u>8,702,427</u>	-	<u>71,630,078</u>	<u>80,332,505</u>	<u>77,180,400</u>
Changes for the year					
Surplus (Deficit) for the year	1,216,565		(460,224)	756,341	3,152,105
Interfund Transfers	(1,886,526)		1,886,526	-	
Local Capital	(669,961)		1,426,302	756,341	3,152,105
Net Changes for the year	<u>8,032,466</u>	-	<u>73,056,389</u>	<u>81,088,846</u>	<u>80,332,505</u>
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 41 (Burnaby)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	195,106,846	195,319,214	194,947,167
Other	2,025,600	2,361,350	1,952,271
Federal Grants	14,980	14,980	6,000
Tuition	14,236,430	14,580,920	13,007,517
Other Revenue	694,600	548,605	1,037,743
Rentals and Leases	1,010,000	1,008,222	1,053,999
Investment Income	600,000	645,730	543,431
Total Revenue	213,688,456	214,479,021	212,548,128
Expenses			
Instruction	188,472,430	186,488,339	183,267,452
District Administration	5,210,627	5,376,059	4,955,482
Operations and Maintenance	22,138,707	20,570,620	20,668,740
Transportation and Housing	863,776	827,438	870,937
Total Expense	216,685,540	213,262,456	209,762,611
Operating Surplus (Deficit) for the year	(2,997,084)	1,216,565	2,785,517
Budgeted Appropriation (Retirement) of Surplus (Deficit)	7,891,968		
Net Transfers (to) from other funds			
Local Capital	(1,412,779)	(1,886,526)	(1,003,699)
Total Net Transfers	(1,412,779)	(1,886,526)	(1,003,699)
Total Operating Surplus (Deficit), for the year	3,482,105	(669,961)	1,781,818
Operating Surplus (Deficit), beginning of year		8,702,427	6,094,958
Change in Accounting Policies/Prior Period Adjustments			
Recognize unamortized gain (loss) on Employee Future Benefits			825,651
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		8,702,427	6,920,609
Operating Surplus (Deficit), end of year		8,032,466	8,702,427
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		6,375,081	6,260,793
Unrestricted		1,657,385	2,441,634
Total Operating Surplus (Deficit), end of year		8,032,466	8,702,427

School District No. 41 (Burnaby)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	191,813,472	192,312,949	191,742,392
Other Ministry of Education Grants			
Pay Equity	1,441,995	1,441,995	1,441,995
Education Guarantee	1,822,391	1,535,282	1,733,792
Other Misc and One-Time Grants	28,988	28,988	28,988
Total Provincial Grants - Ministry of Education	195,106,846	195,319,214	194,947,167
Provincial Grants - Other	2,025,600	2,361,350	1,952,271
Federal Grants	14,980	14,980	6,000
Tuition			
Summer School Fees	285,183	285,183	222,910
Continuing Education	1,240,700	1,351,088	1,155,030
Offshore Tuition Fees	12,710,547	12,944,649	11,629,577
Total Tuition	14,236,430	14,580,920	13,007,517
Other Revenues			
Miscellaneous			
City of Burnaby Crossing Guards	205,000	205,000	205,000
City of Burnaby Community Schools			4,410
Other Program Fees	312,600	120,233	278,957
SSEAC Trades Labour Market Adjustment			20,298
Sundry	177,000	223,372	529,078
Total Other Revenue	694,600	548,605	1,037,743
Rentals and Leases	1,010,000	1,008,222	1,053,999
Investment Income	600,000	645,730	543,431
Total Operating Revenue	213,688,456	214,479,021	212,548,128

School District No. 41 (Burnaby)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Salaries			
Teachers	108,099,923	107,559,911	106,356,129
Principals and Vice Principals	8,574,794	8,580,101	8,566,051
Educational Assistants	12,785,778	12,760,045	12,676,167
Support Staff	18,733,877	18,729,544	18,501,576
Other Professionals	3,776,010	3,794,211	3,606,725
Substitutes	6,560,269	6,266,333	5,986,160
Total Salaries	158,530,651	157,690,145	155,692,808
Employee Benefits	35,523,583	35,469,833	34,852,468
Total Salaries and Benefits	194,054,234	193,159,178	190,545,276
Services and Supplies			
Services	8,801,648	7,972,825	7,607,359
Student Transportation	770,311	708,337	707,063
Professional Development and Travel	1,038,155	973,156	907,634
Rentals and Leases	509,704	475,100	490,257
Dues and Fees	72,988	73,846	72,988
Insurance	466,715	453,700	476,767
Supplies	7,809,472	6,573,955	6,115,203
Utilities	3,162,313	2,873,159	2,840,064
Total Services and Supplies	22,631,306	20,183,278	19,217,335
Total Operating Expense	216,685,540	213,262,456	209,762,611

School District No. 41 (Burnaby)

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	77,719,928	305,644	672,139	1,848,482	225,718	3,855,581	84,627,492
1.03 Career Programs	867,352	35,961		130,657		111,562	1,145,532
1.07 Library Services	2,622,645	10,400	302,021	312,900		75,750	3,323,716
1.08 Counselling	3,154,564	20,500					3,175,064
1.10 Special Education	8,950,536	436,000	11,451,552			1,560,264	22,398,352
1.30 English Language Learning	5,629,452	47,000		1,962		156,809	5,835,223
1.31 Aboriginal Education	738,012	140,713	179,508			21,240	1,079,473
1.41 School Administration	548,639	6,783,353		4,174,073		3,721	11,509,786
1.60 Summer School	1,135,076	208,410		122,731	10,145	161,469	1,637,831
1.61 Continuing Education	2,616,909	217,966		343,659	383,259	198,664	3,760,457
1.62 Off Shore Students	3,509,735	62,150	154,825	140,100	258,579	50,375	4,175,764
1.64 Other							
Total Function 1	107,492,848	8,268,097	12,760,045	7,074,564	877,701	6,195,435	142,668,690
4 District Administration							
4.11 Educational Administration	67,063	312,004		205,517	851,839		1,436,423
4.40 School District Governance				52,073	247,185		299,258
4.41 Business Administration				840,644	1,152,810	1,488	1,994,942
Total Function 4	67,063	312,004	-	1,098,234	2,251,834	1,488	3,730,623
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				134,923	652,643		787,566
5.50 Maintenance Operations				9,528,393		69,410	9,597,803
5.52 Maintenance of Grounds				668,604			668,604
5.56 Utilities							
Total Function 5	-	-	-	10,331,920	652,643	69,410	11,053,973
7 Transportation and Housing							
7.70 Student Transportation				224,826	12,033		236,859
Total Function 7	-	-	-	224,826	12,033	-	236,859
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,559,911	8,580,101	12,760,045	18,729,544	3,794,211	6,266,333	157,690,145

School District No. 41 (Burnaby)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2013

Schedule 2C (Unaudited)

	2012		2013		2012 Actual
	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	
1 Instruction					
1.02 Regular Instruction	84,627,492	19,207,234	103,834,726	6,286,323	111,296,318
1.03 Career Programs	1,145,532	256,256	1,401,788	33,236	1,453,584
1.07 Library Services	3,323,716	762,103	4,085,819	345,942	4,683,638
1.08 Counselling	3,175,064	706,711	3,881,775		3,933,243
1.10 Special Education	22,398,352	5,252,050	27,650,402	379,215	28,029,617
1.30 English Language Learning	5,835,223	1,322,893	7,158,116	21,870	7,304,717
1.31 Aboriginal Education	1,079,473	237,195	1,316,668	61,420	1,412,831
1.41 School Administration	11,509,786	2,523,367	14,033,153	5,428	13,859,253
1.60 Summer School	1,637,831	297,607	1,935,438	102,736	1,954,422
1.61 Continuing Education	3,760,457	677,880	4,438,337	1,643,921	6,201,001
1.62 Off Shore Students	4,175,764	906,326	5,082,090	2,789,936	8,201,077
1.64 Other	-	-	-	-	-
Total Function 1	142,668,690	32,149,622	174,818,312	11,670,027	188,472,430
4 District Administration					
4.11 Educational Administration	1,436,423	287,582	1,724,005	138,375	1,794,168
4.40 School District Governance	299,258	33,584	332,842	178,926	516,306
4.41 Business Administration	1,994,942	409,224	2,404,166	597,745	2,900,153
Total Function 4	3,730,623	730,390	4,461,013	915,046	5,210,627
5 Operations and Maintenance					
5.41 Operations and Maintenance Administration	787,566	163,033	950,599	498,248	1,493,127
5.50 Maintenance Operations	9,597,803	2,266,728	11,864,531	3,046,190	15,887,704
5.52 Maintenance of Grounds	668,604	142,739	811,343	545,100	1,595,563
5.56 Utilities	-	-	-	2,854,609	3,162,313
Total Function 5	11,053,973	2,572,500	13,626,473	6,944,147	22,138,707
7 Transportation and Housing					
7.70 Student Transportation	236,859	16,521	253,380	574,058	863,776
Total Function 7	236,859	16,521	253,380	574,058	863,776
9 Debt Services					
Total Function 9	-	-	-	-	-
Total Functions 1 - 9	157,690,145	35,469,033	193,159,178	20,103,278	216,685,540
					209,762,611

School District No. 41 (Burnaby)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	14,915,646	14,534,733	11,887,337
Other	1,086,602	1,017,387	1,252,084
Other Revenue	7,927,159	7,943,695	7,262,672
Investment Income			7,323
Total Revenue	<u>23,929,407</u>	<u>23,495,815</u>	<u>20,409,416</u>
Expenses			
Instruction	21,557,222	21,318,271	18,036,504
District Administration	365,666	364,716	345,238
Operations and Maintenance	1,434,278	1,293,003	1,337,838
Transportation and Housing	572,241	519,825	456,999
Total Expense	<u>23,929,407</u>	<u>23,495,815</u>	<u>20,176,579</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>232,837</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(232,837)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(232,837)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year			<u>-</u>
Special Purpose Surplus (Deficit), end of year			<u>-</u>
Total Special Purpose Surplus (Deficit), end of year			<u>-</u>

School District No. 41 (Burnaby)

Schedule JA (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start
Deferred Revenue, beginning of year	\$ 1,005,429		\$ 54,519	\$ 4,064,402	\$ -
Add: Restricted Grants					
Provincial Grants - Ministry of Education	1,222,598	2,442,761	47,016		384,000
Provincial Grants - Other	216,247			6,819,110	27,195
Other	21,394				
Investment Income					
Income					
Less: Allocated to Revenue	1,460,239	2,442,761	47,016	6,819,110	411,195
Recovered	1,293,003	2,435,780	12,621	6,517,322	410,901
Deferred Revenue, end of year	1,172,665	6,981	88,914	4,366,190	294
Revenues					
Provincial Grants - Ministry of Education	1,188,003	2,435,780	12,621		384,000
Provincial Grants - Other					
Other Revenue	105,000			6,517,322	26,901
	1,293,003	2,435,780	12,621	6,517,322	410,901
Expenses					
Salaries					
Teachers		749,841			267,185
Principals and Vice Principals					
Educational Assistants		1,117,218			405
Support Staff	4,317				26,014
Other Professionals					
Substitutes	198,358	209,988			
Employee Benefits	202,675	2,077,047			293,604
Services and Supplies	17,663	358,243			92,817
	1,072,665	490	12,621	6,517,322	24,480
	1,293,003	2,435,780	12,621	6,517,322	410,901
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Ready, Set, Learn	OLEP	Community- LINK	BC Provincial School for the Deaf	PRP Fraser Park/ Maples
\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			198,926	77,585	12,649
Add: Restricted Grants					
Provincial Grants - Ministry of Education	100,450	283,313	2,234,716	5,661,883	2,108,760
Provincial Grants - Other			6,796		
Other			1,206,708		
Investment Income					
Less: Allocated to Revenue Recovered	100,450	283,313	3,448,220	5,661,883	2,108,760
	78,130	283,313	3,557,086	5,500,892	2,108,495
			77,585		12,649
Deferred Revenue, end of year	22,320	-	90,060	160,991	265
Revenues					
Provincial Grants - Ministry of Education	78,130	283,313	2,515,000	5,500,892	2,108,495
Provincial Grants - Other			1,042,086		
Other Revenue	78,130	283,313	3,557,086	5,500,892	2,108,495
Expenses					
Salaries					
Teachers			829,350	1,603,784	1,502,981
Principals and Vice Principals				374,528	83,681
Educational Assistants			542,969	1,461,856	5,807
Support Staff			541,562	77,647	35,833
Other Professionals			147,411	67,702	
Substitutes			71,175	65,740	39,612
Employee Benefits			2,132,467	3,651,257	1,667,914
Services and Supplies	78,130	283,313	480,706	802,407	355,897
	78,130	283,313	943,913	1,047,228	84,684
	78,130	283,313	3,557,086	5,500,892	2,108,495
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

Schedule 3A (Unaudited)

	Scholarships	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	411,290	200,204	-	267,717	641,463
Add: Restricted Grants					
Provincial Grants - Ministry of Education			51,944		959,066
Provincial Grants - Other	24,978	89,086		103,702	
Other	7,673				
Investment Income					
	32,651	89,086	51,944	103,702	959,066
Less: Allocated to Revenue Recovered	22,510	143,511	51,855	33,438	916,535
Deferred Revenue, end of year	421,431	145,779	89	337,981	683,994
Revenues					
Provincial Grants - Ministry of Education			51,855		916,535
Provincial Grants - Other	22,510	143,511		33,438	
Other Revenue	22,510	143,511	51,855	33,438	916,535
Expenses					
Salaries					
Teachers					
Principals and Vice Principals		46,660	40,779		42,135
Educational Assistants					498,478
Support Staff					76,045
Other Professionals					
Substitutes		46,660	40,779		616,658
Employee Benefits		10,967	11,008		146,586
Services and Supplies	22,510	85,884	68	33,438	153,291
	22,510	143,511	51,855	33,438	916,535
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	ECD	Refugee Project	Community Services	Youth Transition	Environmental Sustainability	TOTAL
Deferred Revenue, beginning of year	\$ 29,578	\$ 679,421	\$ 1,077			\$ 7,644,260
Add: Restricted Grants						
Provincial Grants - Ministry of Education						14,485,497
Provincial Grants - Other				52,518		1,070,324
Other					13,860	8,500,886
Investment Income						29,067
Less: Allocated to Revenue Recovered	28,499	52,082	48,997	52,518	13,860	24,085,774
Deferred Revenue, end of year	1,079	627,339	4,598	13,015	845	23,495,815
						90,234
						8,143,985
Revenues						
Provincial Grants - Ministry of Education	28,499					14,534,733
Provincial Grants - Other			48,997			1,017,387
Other Revenue	28,499	52,082		845		7,943,695
						845
						23,495,815
Expenses						
Salaries						
Teachers			40,244			4,993,385
Principals and Vice Principals						458,209
Educational Assistants	82	8,250				3,265,756
Support Staff		15,556				1,173,798
Other Professionals						317,172
Substitutes						584,873
Employee Benefits	82	23,806	40,244			10,793,193
Services and Supplies	10	2,970	8,753			2,288,027
	28,407	25,306		845		10,414,595
	28,499	52,082	48,997	845		23,495,815
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 41 (Burnaby)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual			2012 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		285,799		285,799	129,440
Other Revenue			83,592	83,592	341,217
Rentals and Leases	95,000		99,216	99,216	96,420
Investment Income	50,000		51,525	51,525	42,933
Amortization of Deferred Capital Revenue	6,900,000	7,014,362		7,014,362	6,809,151
Total Revenue	7,045,000	7,300,161	234,333	7,534,494	7,419,161
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,500,000	7,994,718		7,994,718	7,285,410
Total Expense	7,500,000	7,994,718	-	7,994,718	7,285,410
Capital Surplus (Deficit) for the year	(455,000)	(694,557)	234,333	(460,224)	133,751
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased				-	232,837
Local Capital	1,412,779		1,886,526	1,886,526	1,003,699
Total Net Transfers	1,412,779	-	1,886,526	1,886,526	1,236,536
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,032,090	(1,032,090)	-	
Total Other Adjustments to Fund Balances		1,032,090	(1,032,090)	-	
Total Capital Surplus (Deficit) for the year	957,779	337,533	1,088,769	1,426,302	1,370,287
Capital Surplus (Deficit), beginning of year		69,253,717	2,376,361	71,630,078	70,259,791
Capital Surplus (Deficit), end of year		69,591,250	3,465,130	73,056,380	71,630,078

School District No. 41 (Burnaby)

Tangible Capital Assets
Year Ended June 30, 2013

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	48,307,137	289,133,636	5,550,686	507,397	173,712	1,153,968	344,826,536
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	285,799	6,145,897	514,047				6,945,743
Deferred Capital Revenue - Other		2,176,611					2,176,611
Local Capital	1,992	203,995	62,023	97,944	34,504	631,632	1,032,090
Transferred from Work in Progress	287,791	32,728,970	576,070	97,944	34,504	631,632	24,202,467
Decrease:							
Deemed Disposals			484,398		31,076	4,623	520,097
			484,398		31,076	4,623	520,097
Cost, end of year	48,594,928	321,862,606	5,642,358	605,341	177,140	1,780,977	378,663,350
Work in Progress, end of year		3,008,094					3,008,094
Cost and Work in Progress, end of year	48,594,928	324,870,700	5,642,358	605,341	177,140	1,780,977	381,671,444
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		7,023,060	583,872	55,637	38,192	293,957	7,994,718
Decrease:							
Deemed Disposals			484,398		31,076	4,623	520,097
			484,398		31,076	4,623	520,097
Accumulated Amortization, end of year		101,765,913	2,596,940	164,213	81,986	597,986	105,207,038
Tangible Capital Assets - Net	48,594,928	223,104,787	3,045,418	441,128	95,154	1,182,991	276,464,406

School District No. 41 (Burnaby)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2013

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	27,210,561				27,210,561
Changes for the Year					
Decrease:					
Transferred to Tangible Capital Assets	24,202,467				24,202,467
	24,202,467	-	-	-	24,202,467
Net Changes for the Year	(24,202,467)	-	-	-	(24,202,467)
Work in Progress, end of year	3,008,094	-	-	-	3,008,094

School District No. 41 (Burnaby)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2013

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	184,982,761		2,378,750	187,361,511
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,659,944	1,526,699	649,912	8,836,555
Transferred from Work in Progress	14,115,410		565,947	14,681,357
	<u>20,775,354</u>	<u>1,526,699</u>	<u>1,215,859</u>	<u>23,517,912</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,965,612		48,750	7,014,362
	<u>6,965,612</u>	<u>-</u>	<u>48,750</u>	<u>7,014,362</u>
Net Changes for the Year	<u>13,809,742</u>	<u>1,526,699</u>	<u>1,167,109</u>	<u>16,503,550</u>
Deferred Capital Revenue, end of year	<u>198,792,503</u>	<u>1,526,699</u>	<u>3,545,859</u>	<u>203,865,061</u>
Work in Progress, beginning of year				
	17,123,504		565,947	17,689,451
Changes for the Year				
Decrease				
Transferred to Deferred Capital Revenue	14,115,410		565,947	14,681,357
	<u>14,115,410</u>	<u>-</u>	<u>565,947</u>	<u>14,681,357</u>
Net Changes for the Year	<u>(14,115,410)</u>	<u>-</u>	<u>(565,947)</u>	<u>(14,681,357)</u>
Work in Progress, end of year	<u>3,008,094</u>	<u>-</u>	<u>-</u>	<u>3,008,094</u>
Total Deferred Capital Revenue, end of year	<u>201,800,597</u>	<u>1,526,699</u>	<u>3,545,859</u>	<u>206,873,155</u>

School District No. 41 (Burnaby)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2013

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	615,099	3,958,958	-	9,988,476	733,504	15,296,037
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	7,150,212			748,251		7,150,212
Other		66,885		192,744		748,251
Investment Income	(784,668)	784,668				259,629
MEd Residual bylaw capital on completed projects	6,365,544	851,553	-	940,995	-	8,158,092
Decrease:						
Transferred to DCR - Capital Additions	6,659,944	1,526,699			649,912	8,836,555
Transferred to Revenue - Site Purchases	285,799					285,799
Transferred to Local Capital - Completed Project	6,945,743	1,526,699	-	-	83,592	83,592
					733,504	9,205,946
Net Changes for the Year	(580,199)	(675,146)	-	940,995	(733,504)	(1,047,854)
Balance, end of year	34,900	3,283,812	-	10,929,471	-	14,248,183

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF DEBT

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

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.41 (BURNABY) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF REMUNERATION AND EXPENSES

	Total Remuneration	Total Expenses
<u>Elected Officials</u>		
A SEE ATTACHED	\$ 167,727	\$ 17,465
B		
Z		
	<hr/>	
Total Elected Officials	\$ 167,727	\$ 17,465
	<hr/>	
<u>Detailed Employees Exceeding \$75,000</u>		
A SEE ATTACHED	\$ 72,164,383	\$ 549,831
B		
Z		
	<hr/>	
Total Detailed Employees Exceeding \$75,000	\$ 72,164,383	\$ 549,831
	<hr/>	
Total Employees Equal to or Less Than \$75,000	100,303,181	503,578
	<hr/>	
Consolidated Total	\$ 172,467,564	\$ 1,053,409
	<hr/>	
Total Employer Premium for Canada Pension Plan and Employment Insurance		\$ 8,969,295
	<hr/>	

Prepared as required by Financial Information Regulation, Schedule 1, section 6

The Board of Education School District 41 (Burnaby)
Statement of Financial Information (SOFI) June 30, 2013

Schedule of Remuneration and Expenses

Detailed Employees Exceeding \$75,000

		Total Remuneration \$	Total Expenses \$
AADLAND, EFSTATHIA	VICE PRINCIPAL	\$95,048.88	\$1,349.90
ADAMU, IBRAHIM N	TEACHER	\$77,100.31	\$0.00
AKIZUKI, GARY T	TEACHER	\$77,159.73	\$337.50
ALBRIGHT, JENNIFER A	TEACHER	\$76,050.79	\$0.00
ALESI, CHRISTINE K	TEACHER	\$84,393.32	\$62.50
ALLEN, MARK S	VICE PRINCIPAL	\$105,892.05	\$500.00
ALSTAD, COLLEEN	TEACHER	\$84,639.94	\$850.00
AMY, WENDY	TEACHER	\$84,070.32	\$240.00
ANDERSEN, CARALYN LEE	TEACHER	\$81,698.23	\$0.00
ANDERSON, ALISON H	TEACHER	\$84,188.22	\$0.00
ANDROSOFF, PETER	TEACHER	\$76,998.64	\$0.00
ARCHER, B M LYNN	DIRECTOR OF INSTRUCTION	\$84,249.82	\$5,465.82
ARCHER, STEPHANIE K	TEACHER	\$83,665.27	\$1,577.15
ARCHIBALD, CHRISTOPHER	TEACHER	\$88,606.26	\$663.74
ARMSTRONG, CACIA C	TEACHER	\$82,792.67	\$0.00
ARMSTRONG, SHERRI A	TEACHER	\$76,998.64	\$0.00
ARMSTRONG, SHONA	TEACHER	\$75,916.49	\$0.00
ARNUSCH, KENNA M	TEACHER	\$82,658.89	\$125.00
ARRON, TRACY LYNNE	TEACHER	\$75,306.24	\$252.00
ARTHUR, PAUL N	TEACHER	\$91,165.04	\$2,111.50
ASHTON, DAWN MARIE	TEACHER	\$79,588.08	\$201.68
ATTADIA, ELAINE	TEACHER	\$81,626.44	\$0.00
ATTADIA, JACK R	TEACHER	\$76,828.09	\$0.00
AUJLA, NAVDEEP K	TEACHER	\$91,212.42	\$2,521.89
AUJLA, ROBBIE R	TEACHER	\$84,143.80	\$0.00
AUSTIN, LORI K.	TEACHER	\$84,438.52	\$0.00
AXFORD, WAYNE R	TEACHER	\$88,736.71	\$0.00
BACOT, ROBERTA	TEACHER	\$86,274.24	\$175.00
BAGOT, LYNDA A.	TEACHER	\$83,039.17	\$0.00
BAINS, AMARJIT	TEACHER	\$84,787.84	\$0.00
BALLARD, KEVIN F	TEACHER	\$82,643.32	\$0.00
BARBONE, JOANN	TEACHER	\$78,575.43	\$1,544.64
BARDINI, LINDA S	TEACHER	\$75,941.52	\$508.80
BARNETT, SANDRA M	TEACHER	\$81,656.14	\$0.00
BARRON, ROGER G	TEACHER	\$76,998.64	\$0.00
BARSKY, JENIFER D	TEACHER	\$88,001.13	\$75.00
BASTONE-KELCEC, ELENA	TEACHER	\$76,877.20	\$0.00
BATHURST, PATRICIA L	TEACHER	\$84,607.22	\$0.00
BAUCK, HANS G	TEACHER	\$76,110.66	\$0.00
BAUMANN, RALPH	TEACHER	\$77,023.19	\$0.00
BAUMET, YASMIN	TEACHER	\$78,623.43	\$0.00
BEAL, MARILYN J	TEACHER	\$84,135.36	\$166.81
BEARD, JUDITH M	TEACHER	\$76,919.24	\$0.00
BEATON, CAMERON E	TEACHER	\$84,695.14	\$0.00
BEATON, JOCELYN	TEACHER	\$95,145.52	\$354.20
BEAVIL, GAYLE M	TEACHER	\$84,637.62	\$881.92
BELL, ROSEMARY I	TEACHER	\$90,920.53	\$191.17
BERARDINE, M DOUGLAS	DIRECTOR, EMPLOYEE RELATIONS	\$110,120.68	\$1,645.38
BERGERON, ERIC	TEACHER	\$83,634.87	\$0.00
BERMANN, STEVEN	TEACHER	\$84,807.34	\$0.00
BERNABEI, MATILDE	TEACHER	\$84,188.22	\$900.00
BERNARD, GREGORY L	TEACHER	\$76,050.69	\$65.50
BERNARD, LORISSA A	TEACHER	\$77,155.00	\$0.00
BERNING, ANJA MARIA	TEACHER	\$91,230.34	\$140.00
BERTO, ANGELA	TEACHER	\$87,601.02	\$110.00
BETTLES, DAI ANN	TEACHER	\$82,762.84	\$0.00
BEWLEY, LISA MARIE	TEACHER	\$86,748.16	\$110.00
BHATTI, GURJEET K	TEACHER	\$77,714.45	\$0.00
BIGIOLLI, ADRIANO	TEACHER	\$77,129.99	\$0.00
BILTON, ANNE-MARIE	TEACHER	\$91,093.60	\$850.00
BIWER, SHARON	TEACHER	\$84,596.67	\$1,117.73
BLAIR, W ELISE	TEACHER	\$84,070.32	\$189.00
BLANKENBERG, DESIREE	TEACHER	\$84,220.94	\$1,551.01
BLAZEVICH, DONALD C	TEACHER	\$84,070.32	\$155.00
BLOOM, PAMELA L	TEACHER	\$76,397.37	\$905.53

BOLOGNESE, CARLO J	TEACHER	\$77,053.54	\$110.00
BOMBELLI, ROBERTO	ASST. SUPERINTENDENT	\$130,837.37	\$12,993.80
BONVINO, FRANCESCO	TEACHER	\$85,094.19	\$0.00
BORDIGNON, ANTHONY P	TEACHER	\$76,200.81	\$0.00
BORGENSTROM, DEBORAH E	TEACHER	\$85,202.65	\$0.00
BORTOLUSSI, CLAUDIO	PRINCIPAL	\$108,503.66	\$9.58
BORYS, MIRIAM F	TEACHER	\$84,639.94	\$283.38
BOTTING, AIDAN T	TEACHER	\$77,272.32	\$0.00
BOULANGER, JENNIFER	TEACHER	\$85,151.55	\$0.00
BOULANGER, JOSEPH W	TEACHER	\$81,656.14	\$0.00
BOUSFIELD, LORI	TEACHER	\$84,637.62	\$2,623.42
BOVELL, ELIZABETH	TEACHER	\$78,865.44	\$0.00
BOWCOCK, NICOLE K	TEACHER	\$82,559.95	\$0.00
BRANCO, ANA MARIE	TEACHER	\$76,289.58	\$0.00
BRANDT, KEVIN	DIRECTOR OF INSTRUCTION	\$124,315.48	\$4,966.00
BRENDZY, CHRISTINE D	TEACHER	\$76,023.29	\$110.00
BRENNENSTUHL, JULIE	TEACHER	\$84,438.52	\$75.00
BRISCOE, BLAKE	PRINCIPAL	\$92,855.23	\$1,000.00
BRISCOE, TARYN K	TEACHER	\$84,826.17	\$2,165.87
BRKICH, MARA	TEACHER	\$97,541.09	\$100.00
BRNJAC, ANGELA E	TEACHER	\$84,776.13	\$259.52
BROMLEY, PAMELA A	TEACHER	\$84,070.32	\$394.35
BROTHERSTON, LESLIE B	TEACHER	\$76,998.64	\$550.00
BROWN, MARJORIE J	TEACHER	\$89,963.34	\$0.00
BROWN, MARY-ANN	PRINCIPAL	\$102,406.42	\$701.25
BROWN, SHELLEY C	TEACHER	\$80,516.81	\$140.00
BRUDERER, TIM	TEACHER	\$81,720.13	\$574.82
BRUNET, SUZANNE	TEACHER	\$77,129.99	\$0.00
BRYANT, MIMOSA	TEACHER	\$84,668.02	\$275.00
BUCHANAN, IAN J	TEACHER	\$76,604.14	\$0.00
BUDAI, JOZSEF I	TEACHER	\$87,868.58	\$850.00
BULLEN, DENISE J	PRINCIPAL	\$102,824.82	\$0.00
BUONO, GIANNI	TEACHER	\$90,090.94	\$0.00
BYMAN, ERIC	TEACHER	\$82,762.84	\$0.00
BYMOEN, CRAIG S	TEACHER	\$76,605.16	\$0.00
BYRNE, ELIZABETH	TEACHER	\$83,581.68	\$3,037.83
BYRNE, PHILIP	TEACHER	\$90,090.94	\$673.59
CALDWELL, GORDON D	TEACHER	\$84,471.24	\$550.00
CALLISTER, BARRY	TEACHER	\$84,623.67	\$0.00
CALLISTER, SARAH	TEACHER	\$83,661.43	\$240.00
CAMERON, CHRISTINA M	TEACHER	\$81,585.63	\$0.00
CAMPBELL, DARCY L	TEACHER	\$75,777.32	\$187.95
CANN, DONALD	TEACHER	\$87,860.96	\$0.00
CANUEL, STUART D	TEACHER	\$78,109.07	\$73.50
CARDINAL, JANICE M	TEACHER	\$81,418.15	\$989.88
CAREY, CORINE A	TEACHER	\$75,374.64	\$0.00
CAREY, MARC	TEACHER	\$82,762.84	\$0.00
CARR, DIANNE	VICE PRINCIPAL	\$101,758.05	\$0.00
CARSON, BRENDA E	TEACHER	\$79,157.53	\$240.00
CASTELA, CLEMENTINA	TEACHER	\$84,471.24	\$0.00
CAVALIERE, LINDA M	TEACHER	\$77,521.43	\$0.00
CERA, CORINNE	TEACHER	\$81,551.63	\$110.00
CHAN, CHERYL LOUISE	TEACHER	\$75,206.46	\$0.00
CHAN, JESSICA J	TEACHER	\$75,870.35	\$175.00
CHAN, RUBY N	COORDINATOR, CULTURAL TRAN/SER	\$76,496.49	\$4,673.70
CHAN, VINCENT WING CHUEN	TEACHER	\$93,032.14	\$0.00
CHAN, VINCENT WING HO	TEACHER	\$89,146.82	\$488.50
CHAN-CHONG, FANNIE S	TEACHER	\$82,714.78	\$0.00
CHAND, SURINDER	MANAGER, FINANCE & BUDGETS	\$81,489.13	\$4,910.54
CHANDI, NIRMAL	TEACHER	\$77,599.65	\$0.00
CHANG, ANOUSITH	TEACHER	\$75,914.00	\$0.00
CHANG, VICKY S	TEACHER	\$77,216.97	\$0.00
CHAN-LAI, LIVIA WAYMON	TEACHER	\$84,457.89	\$751.41
CHASTKO, SHAWNESSY A	TEACHER	\$78,891.51	\$423.36
CHENG, SUSAN	TEACHER	\$82,658.89	\$0.00
CHEONG, CHESTER	TEACHER	\$77,157.49	\$0.00
CHERCOVER, STEPHEN J	TEACHER	\$94,138.29	\$500.00
CHIEN, JOSEPH	TEACHER	\$82,792.44	\$1,050.00
CHIN, AMY LAI-MEI	TEACHER	\$84,771.97	\$0.00
CHIN, ANDREW S	PRINCIPAL	\$107,865.58	\$0.00
CHIN, DAVID	ASSISTANT MANAGER - INFO TECH	\$82,957.99	\$169.73
CHO, DIANE	TEACHER	\$78,739.26	\$196.00
CHONG, KEITH	DISTRICT PRIN-ADULT LEARN SERV	\$116,864.44	\$8,703.18

CHOW, COLIN M	TEACHER	\$84,218.62	\$0.00
CHOW, JANET	TEACHER	\$84,620.30	\$1,345.70
CHOW, KELLY J	PRINCIPAL	\$106,778.66	\$703.69
CHOW, PK PEGGY	TEACHER	\$93,194.54	\$803.50
CHRISTOFIDES, NECTARIOS	TEACHER	\$87,897.18	\$0.00
CHU, GLORIA E	TEACHER	\$76,639.42	\$0.00
CHU, MICHELLE	TEACHER	\$76,666.82	\$0.00
CIKES, TOMISLAV A	TEACHER	\$86,734.61	\$520.80
CIRILLO, SYLVIA A	TEACHER	\$81,514.66	\$215.00
CIUP, CAROL	SPEECH LANG. PATHOLOGIST	\$83,099.42	\$390.75
CLAIR, LORRAINE	TEACHER	\$90,670.05	\$704.50
CLARK, DONNA E	TEACHER	\$83,122.59	\$290.00
CLARK, KIMBERLY S	TEACHER	\$88,925.20	\$0.00
CLAUDIO, JEROME A	TEACHER	\$99,150.34	\$0.00
CLAUSON, LESLIE A	TEACHER	\$76,998.64	\$370.75
CLERMONT, DANIELLE	TEACHER	\$82,629.19	\$0.00
CLINTON, KATHERINE J	TEACHER	\$81,342.06	\$41.50
CLOWERS, CHRISTINE	TEACHER	\$85,464.88	\$100.00
COCKRAM, DEREK	TEACHER	\$75,278.04	\$415.00
COLEBORN, RON	TEACHER	\$91,684.50	\$9,809.89
COMEAU, JUDITH M	TEACHER	\$81,626.44	\$0.00
COOK, MERRILYN P.	TEACHER	\$119,967.89	\$0.00
COONEY, BRETT P	TEACHER	\$80,661.35	\$0.00
CORDONI, GINA B	TEACHER	\$84,519.72	\$0.00
CORNELL, BRUCE E	VICE PRINCIPAL	\$79,280.79	\$761.91
CORNELL, KATHLEEN S.	PRINCIPAL	\$108,232.05	\$0.00
COUSINS, EVELYN	TEACHER	\$84,157.82	\$478.58
COWLEY, JENNIFER A	TEACHER	\$82,239.09	\$155.00
COX, SUSAN E	TEACHER	\$76,998.64	\$0.00
CRAMB, ELIZABETH	TEACHER	\$90,178.32	\$0.00
CRESCENZO YEE, ADRIANNA L	TEACHER	\$82,865.29	\$42.60
CRESCENZO, ELIZABETH B	TEACHER	\$84,607.22	\$999.50
CRESCENZO, TINA	TEACHER	\$76,326.71	\$0.00
CUTAYNE, NATALIE G	MANAGER, HUMAN RESOURCES	\$80,711.97	\$1,413.92
D'ACQUISTO, LAUREL	TEACHER	\$83,604.47	\$0.00
D'AGNOLO, PAUL A	TEACHER	\$77,157.49	\$0.00
D'ANGELO, GINA	TEACHER	\$80,197.14	\$41.50
DANIEL, EYAL	TEACHER	\$82,659.17	\$0.00
DANIELS, DENISE LYN	VICE PRINCIPAL	\$102,143.27	\$4,463.39
DARE, AMELIA	TEACHER	\$82,792.53	\$0.00
DASILVA, SANDRA M	TEACHER	\$77,157.49	\$100.00
DAUM, LISA N	TEACHER	\$76,998.64	\$0.00
DAVIES, DARRIN R	TEACHER	\$99,117.64	\$125.00
DAVIES, THERESA M	TEACHER	\$83,977.22	\$0.00
DAVIS, DENISE E	VICE PRINCIPAL	\$101,478.42	\$112.00
DAVIS, GREGORY	TEACHER	\$82,448.76	\$223.00
DAVY, JEANNE	TEACHER	\$87,415.88	\$0.00
DAY, A GAIL	TEACHER	\$90,966.09	\$0.00
DE VITA, FRANKIE	PRINCIPAL	\$100,330.20	\$0.00
DEITCH, ANNE	TEACHER	\$100,071.99	\$65.00
DELMAESTRO, SHERI L	TEACHER	\$81,870.06	\$1,040.30
DELVECCHIO, JENNIFER	TEACHER	\$84,668.02	\$0.00
DEPACO, GREG P	TEACHER	\$84,771.97	\$0.00
DESROSIERS, GREGORY	TEACHER	\$82,857.01	\$0.00
DESROSIERS, LINDA	TEACHER	\$88,895.65	\$0.00
DEVLIN, DREW B	TEACHER	\$77,050.09	\$0.00
DHANANI, FARID	TEACHER	\$77,113.02	\$0.00
DHARSEE, NINA	TEACHER	\$87,742.88	\$0.00
DI LAURO, MARIA	TEACHER	\$76,604.14	\$0.00
DI LORENZO, ANNA M	TEACHER	\$77,159.73	\$0.00
DIAS, INO	TEACHER	\$83,172.82	\$0.00
DINUNZIO, FRANCESCA	TEACHER	\$77,181.62	\$630.00
DOERKSEN, DONNA M.	TEACHER	\$81,632.89	\$135.75
DOREY, SUZANNE R.	MANAGER, YOUTH SERVICES	\$94,355.63	\$5,815.25
DOSANJH, JEEVAN	TEACHER	\$76,160.21	\$0.00
DOTTO, KERRY ANN	TEACHER	\$81,656.14	\$3,165.35
DRAKE, JODI L	TEACHER	\$76,857.63	\$0.00
DRIUSSI, LORI A	PRINCIPAL	\$102,837.05	\$100.00
DU, TING	TEACHER	\$84,741.57	\$0.00
DUBINSKY, PETER	DIRECTOR OF INSTRUCTION	\$110,039.69	\$2,034.00
DUDLEY, MELODY J.	TEACHER	\$92,133.37	\$75.00
DUDLEY, PAUL H	TEACHER	\$86,234.04	\$170.00
DUMONT, RUTH M	TEACHER	\$82,583.46	\$0.00

DUNCAN, BRENDA L	TEACHER	\$79,303.70	\$700.60
DYMYTRYSZYN, LESZEK	TEACHER	\$92,550.75	\$0.00
EBEL, MICHELLE	TEACHER	\$77,157.49	\$110.00
EHRlich-BRADY, CHRISTINE M	VICE PRINCIPAL	\$99,644.06	\$0.00
ELLIOTT, KATHLEEN	TEACHER	\$84,002.28	\$73.07
ELWORTHY MORO, VICKI J	VICE PRINCIPAL	\$90,916.77	\$2,416.91
ENCHELMAIER, JOANNE	TEACHER	\$79,152.50	\$0.00
ENG, JENNIFER	TEACHER	\$78,626.65	\$0.00
ENG, JUDY	TEACHER	\$75,908.78	\$0.00
ENG, WYNNE	TEACHER	\$79,152.50	\$0.00
ERRICO, GARTH	PRINCIPAL	\$116,762.35	\$9.58
ETMANSKIE, JILL M.	TEACHER	\$87,665.37	\$0.00
EVANS, SUSAN E	TEACHER	\$83,717.09	\$130.94
EZRA, JOAN E	TEACHER	\$83,962.24	\$169.00
FARBRIDGE, ROBERT BRENT	MANAGER, MAINTENANCE SERVICES	\$75,677.22	\$254.91
FARQUHAR, IHA L.	TEACHER	\$79,186.53	\$1,948.48
FAY, ANNA	TEACHER	\$82,762.84	\$0.00
FENN, JACQUELENE A	TEACHER	\$78,339.22	\$0.00
FERRARO, ANGELA	MANAGING DIRECTOR, INTERNATIONAL E	\$99,051.93	\$1,299.30
FESTER, PAUL L.	VICE PRINCIPAL	\$108,416.82	\$112.00
FIGURSKY, RAE A	TEACHER	\$76,760.11	\$330.44
FINLAY, PATRICIA	TEACHER	\$84,623.67	\$650.09
FINNBOGASON, SIGNE L	TEACHER	\$81,675.27	\$0.00
FISCHER, JACQUELINE F	TEACHER	\$80,195.52	\$265.00
FLETCHER, PATTI	TEACHER	\$76,576.64	\$195.00
FLOYD, KAREN J	PRINCIPAL	\$107,779.05	\$0.00
FOLEY, MATHEW E.	MANAGER, MAINTENANCE SERVICES	\$92,676.59	\$8,879.28
FORD, LORRAINE M	TEACHER	\$81,622.45	\$0.00
FOUQUETTE, MAURICE J	TEACHER	\$75,973.95	\$850.00
FRANK, D GREGORY	SECRETARY-TREASURER	\$144,742.11	\$13,747.87
FRANK, MONICA L	TEACHER	\$81,849.55	\$481.42
FREDERICKSON, JOHN P	TEACHER	\$82,069.19	\$0.00
FREEMAN, SHARON G	TEACHER	\$84,112.62	\$366.95
FRICKER, ALEXANDER G	TEACHER	\$77,084.57	\$35.00
FROUWS, PETER	TEACHER	\$87,608.59	\$0.00
FRY, JUDY I	TEACHER	\$84,607.22	\$0.00
FUCHS, BIRGIT E	TEACHER	\$82,916.70	\$211.68
FUERDERER, STEPHEN J	TEACHER	\$88,112.17	\$275.00
FUJIKI, JUDY S.F.	TEACHER	\$87,969.23	\$0.00
FULOP, FRANK K	TEACHER	\$90,090.94	\$0.00
FULTON, SUSAN	TEACHER	\$76,469.75	\$0.00
FUNG, CARLOS	TEACHER	\$75,033.35	\$353.16
GAGNO, KATHRYN A	TEACHER	\$84,729.42	\$855.90
GAIR, S SHANNON	TEACHER	\$77,129.99	\$473.06
GALLAGHER, SANDRA M.	TEACHER	\$83,003.50	\$0.00
GARBUTT, WAYNE	TEACHER	\$82,094.49	\$85.00
GARCIA, ANTONELLA	TEACHER	\$82,638.84	\$889.85
GARDINER, TERRY R	TEACHER	\$77,162.07	\$24.63
GASKELL, COLLEEN L.	TEACHER	\$82,826.73	\$0.00
GASTER, SEAN	PRINCIPAL	\$98,217.56	\$3,992.34
GAUDET, DAVID	TEACHER	\$79,767.36	\$0.00
GAUTHIER, DIANNE	TEACHER	\$90,170.39	\$0.00
GAYTON, RENEE C	TEACHER	\$80,706.01	\$772.08
GEDDES, HELEN	TEACHER	\$82,629.19	\$235.07
GEE, CAROL ANNE	TEACHER	\$82,629.19	\$89.60
GEE, JANICE	TEACHER	\$75,196.46	\$0.00
GENGE, MORRAY C	VICE PRINCIPAL	\$86,788.29	\$761.91
GEORGE, DOREEN M	COORDINATOR, COMMUNITY EDUC	\$88,640.09	\$6,317.46
GEORGILAS, CRISTINA	TEACHER	\$77,157.49	\$437.95
GERTZ, GRAHAM H	TEACHER	\$84,070.32	\$0.00
GIALLONARDO, FRANK	TEACHER	\$76,605.12	\$0.00
GIBNEY, MICHAEL BLAIR	TEACHER	\$84,102.51	\$275.00
GIDINSKI, BRYAN PAUL	TEACHER	\$86,645.30	\$0.00
GILES, RHONA A	TEACHER	\$88,991.22	\$49.50
GILSTEAD, KATHY	TEACHER	\$75,367.00	\$0.00
GINGRAS, CYNTHIA	TEACHER	\$77,157.39	\$0.00
GIOUZELIS, EKATERINA	TEACHER	\$76,528.97	\$100.00
GIRARD, DIANE	TEACHER	\$77,130.23	\$890.21
GIRLING, BARBARA L	TEACHER	\$84,070.32	\$110.00
GOESON, DARYL J	TEACHER	\$87,293.48	\$75.00
GOJEVIC, DEBRA	PRINCIPAL	\$99,714.85	\$1,315.32
GOMEZ, TERRANCE R	HEALTH AND SAFETY OFFICER	\$81,349.97	\$6,799.74
GONCALVES, ODETTE R	TEACHER	\$81,541.14	\$0.00

GOURLAY, SHEILA	TEACHER	\$77,026.04	\$0.00
GRAAFEN, INGRID D	TEACHER	\$81,342.06	\$0.00
GRAHAM, MARTY L	TEACHER	\$79,296.35	\$0.00
GRANT, CLAYTON C	TEACHER	\$77,129.99	\$0.00
GRANT, TANYA	TEACHER	\$76,050.50	\$416.68
GREEN, DANIEL W	TEACHER	\$91,061.09	\$0.00
GREEN, GILDA	TEACHER	\$84,607.22	\$0.00
GREEN, KRISTEN J	TEACHER	\$77,193.68	\$0.00
GREENE, CATHERINE M	TEACHER	\$77,624.24	\$40.00
GREVE, DAVID S	VICE PRINCIPAL	\$106,181.82	\$0.00
GRIFFIN, JENNIFER	PRINCIPAL	\$101,371.77	\$1,481.82
GRUNDY, JEREMY M	TEACHER	\$77,001.43	\$0.00
GRUNDY, KIMBERLY A	TEACHER	\$76,051.77	\$0.00
GUNTER, CATHERINE L	TEACHER	\$84,103.04	\$0.00
GURNEY, KURT	TEACHER	\$91,230.34	\$0.00
GURNIAC, JAMES	TEACHER	\$77,189.47	\$0.00
GURNIAC, LILLIANA	TEACHER	\$81,688.09	\$0.00
GUTHRIE, JANINE C	TEACHER	\$76,469.84	\$0.00
HAIN, BRENDA J	TEACHER	\$84,188.22	\$155.00
HALL, RON R.	DIRECTOR OF INSTRUCTION	\$119,028.38	\$3,199.58
HAMILTON, GUY S	TEACHER	\$90,187.31	\$0.00
HANSON, LORRAINE	TEACHER	\$81,248.68	\$0.00
HAO, PING	TEACHER	\$84,637.62	\$0.00
HARA, SUZANNE	TEACHER	\$84,018.62	\$0.00
HARDIE, MEGAN C	TEACHER	\$77,567.51	\$660.59
HARDING, MARK	PRINCIPAL	\$103,676.82	\$1,886.46
HARDJOWASITO, MONICA	TEACHER	\$77,157.49	\$110.00
HARI, PARMJIT	PRINCIPAL	\$108,784.73	\$1,331.49
HARROP, SUSAN M	TEACHER	\$75,623.55	\$0.00
HART, HEATHER M	ASST. SUPERINTENDENT	\$140,461.48	\$14,734.49
HARTMAN, LISA D	VICE PRINCIPAL	\$101,478.42	\$61.20
HARVALIAS, ELENI	TEACHER	\$82,578.48	\$0.00
HASEBE, LISA	TEACHER	\$82,094.49	\$100.00
HATCH, LINDA J	TEACHER	\$75,533.39	\$0.00
HAWLEY, DEANNA	TEACHER	\$90,747.38	\$430.87
HAYWARD, JOSEPH	TEACHER	\$82,661.14	\$0.00
HEAL, TANYA-LEE	TEACHER	\$84,638.59	\$321.43
HEALY, TRACY	TEACHER	\$76,053.03	\$2,624.60
HEARD, DAVID	TEACHER	\$94,317.64	\$331.00
HECKEROTT, GUDRUN A	TEACHER	\$90,992.29	\$2,210.34
HEIGHTON, TIMOTHY W	TEACHER	\$75,287.76	\$0.00
HEIN, JEAN A	TEACHER	\$88,725.64	\$0.00
HELFRICH, KRISTINE P	TEACHER	\$77,077.22	\$40.00
HEMER, TARNJIT	TEACHER	\$77,129.99	\$275.00
HENDERSON, BARBARA J	TEACHER	\$77,060.31	\$100.00
HENNING, ANGELA	PRINCIPAL	\$108,068.82	\$2,272.57
HERDMAN, DANA E	TEACHER	\$83,665.27	\$0.00
HERNANDEZ, GAYLE C	TEACHER	\$87,308.22	\$897.69
HERNDIER, KEVIN J	TEACHER	\$84,771.97	\$550.00
HESELTON, SHAUNA G	TEACHER	\$82,239.09	\$100.00
HESKETH, RONALD P	TEACHER	\$77,052.93	\$0.00
HIGGINS, MARY ANNE	TEACHER	\$81,626.44	\$155.00
HILL, JODI-LYNNE	TEACHER	\$83,516.97	\$77.61
HILTZ, WENDELL E	PRINCIPAL	\$108,232.05	\$228.42
HODGSON, CURTIS W	TEACHER	\$76,147.06	\$165.00
HODGSON, LORRAINE V	TEACHER	\$86,740.13	\$478.88
HON, SUE	TEACHER	\$82,333.76	\$205.00
HOOVER, GRACE	TEACHER	\$75,995.89	\$110.00
HOPE, LORI L	TEACHER	\$77,026.04	\$201.68
HOSSACK, KELLY L	TEACHER	\$82,185.41	\$0.00
HULL, DONNA E	TEACHER	\$80,860.18	\$109.30
HUMPHRIES, CATHERINE M	TEACHER	\$90,966.09	\$2,772.76
HUNCHAK, ANDREW	TEACHER	\$76,499.58	\$415.50
HUNGER, SABRINA	TEACHER	\$83,516.97	\$212.76
HUTTON, JEFFREY D	TEACHER	\$91,268.14	\$0.00
HUVA, ELAINE L	TEACHER	\$81,714.79	\$0.00
IGNAS, VERONICA J	TEACHER	\$83,634.87	\$1,075.86
IRWIN, THOMAS JAMES	TEACHER	\$84,218.62	\$155.00
ISHII, RUSSELL A	TEACHER	\$77,129.99	\$0.00
JACKSON, BRIAN	PRINCIPAL	\$120,930.84	\$1,725.55
JACKSON, DORELLE E	TEACHER	\$76,826.74	\$0.00
JACKSON, DOUGLAS	TEACHER	\$77,187.23	\$0.00
JACKSON, DOUGLAS G.	TEACHER	\$78,582.17	\$0.00

JALTEMA, ELAINE	TEACHER	\$86,287.54	\$143.00
JAMESON, CYD SHARON	TEACHER	\$77,077.49	\$100.00
JANETKA, JOHN A	TEACHER	\$84,771.97	\$0.00
JANG, BYRON K	TEACHER	\$82,733.14	\$155.00
JANSEN, KATHLEEN A	TEACHER	\$81,273.72	\$371.00
JIWA, NIMIRA	TEACHER	\$77,102.59	\$0.00
JIWA, YASMIN	TEACHER	\$80,870.95	\$155.00
JOE, GAIL L	TEACHER	\$84,070.32	\$0.00
JOHNSEN, SUMMER	TEACHER	\$76,397.88	\$0.00
JOHNSON, ALISON V	TEACHER	\$82,094.49	\$0.00
JOHNSON, KARIN	TEACHER	\$78,871.96	\$800.00
JOLY, SHANNON	DIRECTOR, HUMAN RESOURCES	\$111,080.86	\$3,498.50
JONES, KINDER	PRINCIPAL	\$87,936.28	\$761.91
JONES, RHIANNON	TEACHER	\$84,249.57	\$0.00
JONES, SANDRA E	TEACHER	\$84,066.72	\$0.00
JONGEJAN-AHMAD, YVONNE	TEACHER	\$77,438.56	\$45.00
JUKES, PATRICIA E	TEACHER	\$82,094.49	\$2,571.80
KAARDAL, KEVIN M	SUPERINTENDENT	\$155,693.81	\$19,879.46
KAMIYA, RANDALL	TEACHER	\$83,618.72	\$0.00
KANNO, WALLACE K	PRINCIPAL	\$101,204.72	\$161.87
KARIM, SHEINOOR	TEACHER	\$75,311.50	\$0.00
KARLSON, SONJA	TEACHER	\$77,914.44	\$131.00
KARMALI, KARIMA	TEACHER	\$87,317.96	\$100.00
KASHIMA, ERNEST B	PRINCIPAL	\$118,045.66	\$604.66
KASSAM, SAJEEDA	TEACHER	\$76,050.79	\$195.95
KAZULIN, ANNA	TEACHER	\$78,440.23	\$52.00
KEELER, ESTELLE A	TEACHER	\$81,617.28	\$0.00
KEELING, D PATRICIA	TEACHER	\$76,023.29	\$0.00
KEILTY, SUSAN P	TEACHER	\$76,469.84	\$0.00
KEIRSTEAD, KAREN F	TEACHER	\$79,703.35	\$0.00
KELSEY, DAVID A	TEACHER	\$80,884.97	\$0.00
KENNY, ERIN E.	TEACHER	\$84,021.89	\$517.50
KEON, HOLLY ANNE	TEACHER	\$84,218.62	\$100.00
KEON, TIMOTHY W	TEACHER	\$83,667.69	\$612.00
KERNAGHAN, M. BERNADETTE	TEACHER	\$84,601.61	\$0.00
KERNAHAN, LYNDA	TEACHER	\$80,663.76	\$0.00
KEYS, JANICE G	TEACHER	\$82,094.49	\$0.00
KIEWITZ, KENNETH A	MANAGER, INFORMATION TECHNOLOGIE	\$99,837.43	\$7,076.70
KIM, EDWARD	TEACHER	\$86,972.29	\$120.50
KIM, PETER JUNG HAK	TEACHER	\$89,343.44	\$0.00
KIMMIE, HEATHER	TEACHER	\$82,824.39	\$100.00
KINGRA, HARBINDER	TEACHER	\$91,230.34	\$161.00
KINNEE, JACQUELINE T	TEACHER	\$83,904.53	\$125.00
KIRKPATRICK, CATHERINE M.	TEACHER	\$82,629.19	\$110.00
KLARICH, DINO	PRINCIPAL	\$100,709.18	\$356.83
KLASSEN, RONALD D	TEACHER	\$89,124.21	\$500.00
KOOSMANN, TROY D	TEACHER	\$85,184.57	\$850.00
KOSTER, HENDRIKA C.	TEACHER	\$84,607.22	\$85.00
KOUROMICHELAKIS, EVANTHIA E	TEACHER	\$82,126.90	\$0.00
KOWALSKI, MARY	TEACHER	\$75,995.89	\$0.00
KRAEMER, KARL H	TEACHER	\$84,771.97	\$0.00
KRISTMANSON, LEE ANNE	PRINCIPAL	\$110,760.63	\$2,639.44
KROEKER, ROBERT E	TEACHER	\$77,189.10	\$0.00
KUHN, PAUL G	TEACHER	\$89,319.72	\$0.00
KWAN, KENNETH	TEACHER	\$82,209.49	\$506.00
KWAN, NANCY	TEACHER	\$81,685.74	\$0.00
KWOK, MARILYN	PRINCIPAL	\$107,952.42	\$281.68
LAFORGE-TALLARD, MEGAN	TEACHER	\$84,623.67	\$275.00
LAI, TIM	TEACHER	\$81,600.24	\$0.00
LAM, DENNIS H	TEACHER	\$76,604.14	\$850.00
LAMBERT, SUSAN D	TEACHER	\$82,460.49	\$0.00
LANGE, KATHARINE A	TEACHER	\$80,168.16	\$1,054.50
LAPLANTE, REGINALD	TEACHER	\$91,135.84	\$0.00
LAPTHORNE, GLEN J	TEACHER	\$83,003.50	\$0.00
LARISCH, DOREEN E	TEACHER	\$84,519.72	\$500.00
LARSEN, JACOB	TEACHER	\$75,995.89	\$0.00
LASERSON, YVONNE	TEACHER	\$77,026.04	\$0.00
LAU, WAYNE	TEACHER	\$84,741.57	\$541.06
LAURITA, DOMENICO A	TEACHER	\$92,901.57	\$500.00
LAUZON, SANDI C.	VICE PRINCIPAL	\$105,892.05	\$2,000.00
LAWDER, DEANNE C	TEACHER	\$84,188.22	\$0.00
LAZAR, GENEEN E	TEACHER	\$83,009.35	\$0.00
LAZARUK, GERALDINE	TEACHER	\$76,706.01	\$0.00

LE BLANC, CLAIRE A	TEACHER	\$83,418.74	\$0.00
LE PAGE, CHRISTOPHER M.	TEACHER	\$76,469.84	\$0.00
LEBLANC, DAVID	TEACHER	\$84,519.72	\$247.94
LEE, AMOS	TEACHER	\$82,996.34	\$468.26
LEE, ANDREW	VICE PRINCIPAL	\$82,950.79	\$360.93
LEE, CHUN KIT RANDY	TEACHER	\$76,705.38	\$550.00
LEE, FANNY	TEACHER	\$83,234.39	\$0.00
LEE, HENRY S	TEACHER	\$87,257.62	\$1,030.50
LEE, PETER	TEACHER	\$93,178.32	\$797.26
LEE, VICTORIA PATRICIA	PRINCIPAL	\$120,641.07	\$0.00
LEE-WEN, SUZANNE	TEACHER	\$84,668.02	\$0.00
LEGEBOKOFF, LYDIA	TEACHER	\$84,607.22	\$263.20
LEHTONEN, MIA	TEACHER	\$84,070.32	\$0.00
LEKAKIS, CHRIS	TEACHER	\$90,547.50	\$250.00
LEKAKIS, JOHN	TEACHER	\$80,253.48	\$100.00
LENGER, CLAUDIA M	TEACHER	\$82,136.56	\$0.00
LENTZ, CYNTHIA H.	TEACHER	\$82,546.94	\$100.00
LEROUX, ELLEN C	TEACHER	\$76,576.64	\$4,732.76
LEUNG, GARY G	TEACHER	\$92,337.04	\$650.00
LEWIS, DEENA	TEACHER	\$83,641.58	\$47.40
LEWIS, JILLIAN	PRINCIPAL	\$107,930.05	\$0.00
LEWIS, LYNLEY EDWARD	TEACHER	\$84,070.32	\$215.00
LI, GORDON	PRINCIPAL	\$123,384.63	\$62.99
LIEU, JANET DW	TEACHER	\$82,792.44	\$80.00
LIM, BARTON	TEACHER	\$82,094.49	\$550.00
LIM, MIMI KS	TEACHER	\$93,382.45	\$0.00
LINTOTT, DALE E	TEACHER	\$89,218.87	\$100.00
LIRENMAN, DEBORAH A.	TEACHER	\$82,239.09	\$0.00
LLOYD, HOLLY	TEACHER	\$84,309.58	\$0.00
LOBLAW, MARY G	TEACHER	\$84,567.80	\$247.58
LOCK, BEVERLY ANN	TEACHER	\$89,049.06	\$200.00
LOCK, CHRISTOPHER	TEACHER	\$84,070.32	\$0.00
LONG, PATRICIA	TEACHER	\$84,119.49	\$110.00
LONGEAU, MARNIE	TEACHER	\$84,771.97	\$0.00
LOVEDAY, JAMES	TEACHER	\$84,681.98	\$125.00
LU, KATHERINE YU-LIN	TEACHER	\$76,919.24	\$0.00
LUCARELLI, LUIGI	TEACHER	\$81,719.71	\$0.00
LUI, KENT	TEACHER	\$80,441.06	\$0.00
LUM, ELAINE	TEACHER	\$85,636.20	\$482.73
LUMB, YOLANA R	TEACHER	\$84,741.57	\$110.00
LYNCH, CINDY JEAN	TEACHER	\$86,927.88	\$0.00
MACDONALD, GAIL	TEACHER	\$76,998.64	\$205.50
MACKENZIE, PATRICIA	TEACHER	\$79,686.74	\$0.00
MACLAREN, KERRY ANNE	TEACHER	\$84,519.72	\$1,364.50
MACLEAN, DAVE	PRINCIPAL	\$103,658.66	\$0.00
MACRAE, JEAN RENEE	TEACHER	\$77,026.04	\$0.00
MACTAVISH, SHEILA	TEACHER	\$84,797.36	\$0.00
MAGRI, LORI J	PRINCIPAL	\$111,902.05	\$800.00
MAGRIOTIDIS, PETER	TEACHER	\$84,771.97	\$324.00
MAH, STANLEY H S	TEACHER	\$83,537.88	\$0.00
MAKI, CHRISTOPHER A	TEACHER	\$88,082.66	\$795.00
MALKIN, SUSAN L	TEACHER	\$76,998.64	\$550.00
MALLI, UMA	TEACHER	\$76,998.64	\$0.00
MALONEY, DEBORAH D	TEACHER	\$84,157.82	\$563.81
MANDERSON, JULIA E	TEACHER	\$82,792.44	\$0.00
MANN, CAROL	TEACHER	\$84,920.77	\$155.00
MARCH, GEORGE S	TEACHER	\$84,637.62	\$0.00
MARCH, SHIRLEY	TEACHER	\$84,323.53	\$36.00
MARRIOTT, JENNIFER	TEACHER	\$75,193.10	\$0.00
MARSHALL, SABRINA E	TEACHER	\$85,092.81	\$0.00
MARTIN, PETER	TEACHER	\$84,711.17	\$0.00
MARTINO, CESARE P	VICE PRINCIPAL	\$99,904.29	\$2,525.00
MASON, STEVEN	TEACHER	\$77,102.59	\$0.00
MATSUMURA, LAVERNE	TEACHER	\$84,070.32	\$208.00
MAXWELL, KAREN A	TEACHER	\$75,919.37	\$175.00
MCHUGH, TRACEY J	TEACHER	\$78,746.76	\$0.00
MCIVOR, CARLA	TEACHER	\$81,314.98	\$100.00
MCKENNA, BEVERLEY A.	TEACHER	\$84,070.32	\$2,492.00
MCKIE, ANGELA	TEACHER	\$84,804.69	\$0.00
MCLAUGHLIN, RISA ALLISON	TEACHER	\$80,020.26	\$0.00
MCLEOD, JUDY-KAYE	TEACHER	\$84,146.12	\$575.00
MCNAMEE, DONALD	TEACHER	\$90,777.73	\$700.00
MCNARY, LORRAINE	VICE PRINCIPAL	\$93,220.23	\$710.00

MCNEILLY, MARK W	TEACHER	\$80,882.18	\$0.00
MCPHEE, DAVID M	TEACHER	\$77,053.54	\$0.00
MEHLING, DIETER A H	TEACHER	\$106,954.31	\$0.00
MENEIAN-CECILE, LISA	PRINCIPAL	\$92,287.21	\$9,948.94
MERANI, SHAIROZ	DISTRICT PRINCIPAL	\$116,859.68	\$1,423.64
MERCHIEERS, ANN-BRIT	TEACHER	\$83,452.90	\$425.00
MEREDITH, ANGELA	TEACHER	\$84,741.57	\$8,726.54
MEREDITH, BRETT D	TEACHER	\$81,646.40	\$150.00
MEUGENS, PAULINE	PRINCIPAL	\$102,029.66	\$2,053.85
MIDMORE, COLLEEN	TEACHER	\$82,629.19	\$155.00
MIHIC, DRAGANA	TEACHER	\$80,281.61	\$155.00
MILETICH, TARA K	TEACHER	\$83,741.54	\$0.00
MILLAR, TIMOTHY J	MANAGER, MAINTENANCE SERVICES	\$98,795.59	\$8,749.78
MILLER, JAYNIE	TEACHER	\$84,558.28	\$345.00
MILLER, ROBYN L	TEACHER	\$82,765.09	\$0.00
MILLER, STEPHANIE	PRINCIPAL	\$100,622.09	\$0.00
MILLOY, DEREK	TEACHER	\$83,904.54	\$0.00
MILLS, SHEILA G	TEACHER	\$84,157.82	\$0.00
MINICHIELLO, ARTEMESIA M	TEACHER	\$83,604.47	\$0.00
MINNISS, JUDITH L	TEACHER	\$82,733.14	\$150.00
MITCHELL, WANDA E	DIRECTOR OF INSTRUCTION	\$126,352.07	\$8,331.05
MIZUNO, JULIE	TEACHER	\$78,121.00	\$0.00
MOCAN, SIMONA B.	TEACHER	\$83,654.15	\$875.50
MOLLIKA, TINA	TEACHER	\$82,217.20	\$0.00
MONTABELLO, SUSAN	PRINCIPAL	\$115,785.05	\$0.00
MONTGOMERY, CARLENE	TEACHER	\$84,668.02	\$109.30
MONTGOMERY, KEITH	TEACHER	\$84,837.41	\$929.25
MOORE, DEBRA N	TEACHER	\$76,247.09	\$0.00
MOORE, DEIRDRE J	TEACHER	\$85,561.74	\$1,313.58
MORABITO-CHISHOLM, MARIA T.	TEACHER	\$84,778.34	\$207.00
MORELLI, CLAUDIO D.	SUPERINTENDENT	\$84,268.47	\$2,121.47
MORGAN, DONNA	TEACHER	\$91,093.69	\$850.00
MORISSEY, ANDREA	TEACHER	\$75,961.19	\$100.00
MORRISON, KEVIN	TEACHER	\$84,774.29	\$0.00
MORRISON, LAUREEN G	TEACHER	\$77,026.04	\$0.00
MORTON, JAMES G	VICE PRINCIPAL	\$93,746.23	\$2,449.29
MOULIN, TRINA M	TEACHER	\$84,218.62	\$0.00
MUDRY, LAURA A	TEACHER	\$76,608.51	\$0.00
MUNRO, BRUCE	TEACHER	\$99,076.90	\$0.00
MUSHENS, BARBARA K	TEACHER	\$82,080.91	\$0.00
MUSHENS, DAVID R.	VICE PRINCIPAL	\$102,029.66	\$1,395.95
MYERS, STEPHANIE A	TEACHER	\$92,108.18	\$416.33
NAKATSU, JANICE	PRINCIPAL	\$106,227.42	\$506.84
NANSON, JOHN BARRIE	TEACHER	\$77,119.91	\$75.00
NARVEY, SUZANNE	TEACHER	\$84,607.22	\$450.38
NAZARUK, SANDRA	TEACHER	\$84,371.80	\$399.84
NESBITT, BARBARA	TEACHER	\$77,159.73	\$0.00
NEUMANN, GREGORY M	TEACHER	\$99,357.64	\$200.00
NG, BEVERLY	TEACHER	\$76,989.76	\$0.00
NG, CESSY	TEACHER	\$90,123.64	\$935.30
NICCOLI-MOEN, ANGELINA	DEPUTY SUPERINTENDENT	\$139,763.52	\$18,096.04
NICOLIDAKIS, MARIA	TEACHER	\$88,418.55	\$0.00
NICYFOR, DEANNA J	TEACHER	\$75,108.26	\$186.00
NIELSEN, MICHAEL A.	TEACHER	\$90,123.64	\$0.00
NIELSEN, TANNIS	TEACHER	\$76,815.43	\$0.00
NORDHEIMER, DONALD J	PRINCIPAL	\$123,338.05	\$0.00
NORMAN, VIVIAN H	TEACHER	\$84,457.89	\$0.00
NORRIS, AMBER LYNNE	TEACHER	\$98,676.69	\$400.00
OENAS, HEATHER	TEACHER	\$75,746.45	\$0.00
OGILVIE, BEVERLY	TEACHER	\$91,749.62	\$4,820.13
OGILVIE, JOSH L	TEACHER	\$79,490.36	\$109.30
O'HARE, KORY	VICE PRINCIPAL	\$101,943.23	\$626.50
OHASHI, LINDA-JOY	VICE PRINCIPAL	\$102,047.82	\$5,014.93
OJELEL, ALFRED C	TEACHER	\$87,969.23	\$0.00
OLLIVIER, PENELOPE	TEACHER	\$87,938.13	\$0.00
ORDONEZ-GARCIA, SUSANA	TEACHER	\$83,634.87	\$0.00
OSWALD, CAROLANNE	TEACHER	\$87,257.62	\$64.10
OWEN, DALE	TEACHER	\$81,541.14	\$2,901.86
PACE, SHEILAGH	PRINCIPAL	\$108,521.82	\$2,286.50
PALMER, WENDI E.	TEACHER	\$81,068.53	\$0.00
PANKRATZ, E. JOHN	TEACHER	\$76,829.94	\$0.00
PANKRATZ, SALLY L	TEACHER	\$75,994.04	\$0.00
PAPAPANAGIOTOU, KELLY C	TEACHER	\$76,744.93	\$0.00

PAPAPANAGIOTOU, SOULA	TEACHER	\$76,325.63	\$0.00
PAPATHANASIOU, FONDA	TEACHER	\$88,001.13	\$0.00
PARE, BENJAMIN K	TEACHER	\$90,738.10	\$2,692.33
PARG MURENBEELD, ESTHA F	TEACHER	\$76,026.22	\$0.00
PARK, PAMELA M	TEACHER	\$76,549.24	\$0.00
PARKS, SHELLEY J	PRINCIPAL	\$106,095.82	\$2,351.83
PARMAR, SUNJEET K	TEACHER	\$84,645.45	\$0.00
PARSONSON, JOAN M	TEACHER	\$81,067.75	\$0.00
PARSONSON, LISA K	TEACHER	\$90,516.69	\$4,763.37
PATEL, SHEILA C	TEACHER	\$84,064.59	\$405.00
PATERSON, DEBORAH A	TEACHER	\$76,456.14	\$0.00
PATTYSON, RUSSELL JAY	TEACHER	\$83,634.87	\$500.00
PEARCE, HEATHER	TEACHER	\$77,129.89	\$300.00
PEARS, TAMMY	TEACHER	\$77,053.54	\$0.00
PECKENPAUGH, MIRNA L E	TEACHER	\$84,764.20	\$0.00
PEDDIE, JOAN E	TEACHER	\$75,999.59	\$85.00
PEDERSEN, MIKE	TEACHER	\$83,069.58	\$309.50
PENNER, IRMGARD	TEACHER	\$76,998.64	\$550.00
PER, RICHARD	DISTRICT PRINCIPAL	\$108,945.19	\$708.40
PEREIRA, MANUEL A	TEACHER	\$84,139.93	\$0.00
PEREZ, MARIA	TEACHER	\$88,146.64	\$0.00
PEREZ-GARCIA, RAPHAEL	TEACHER	\$76,549.24	\$0.00
PETERS, DEBORAH	TEACHER	\$76,556.89	\$0.00
PETERS, JEFFREY PAUL	TEACHER	\$76,469.84	\$0.00
PETERSEN, CHRISTINA	TEACHER	\$76,023.29	\$85.00
PETERSON, MARGARET	TEACHER	\$83,756.23	\$331.50
PETTINGALE, JANINE	TEACHER	\$82,448.76	\$0.00
PHILLIPS, SISSI	TEACHER	\$81,541.14	\$17.00
PIERLOT, MARK L	TEACHER	\$80,715.58	\$0.00
PINGLE, LAURA A	TEACHER	\$77,026.04	\$0.00
PITT, LISA A	TEACHER	\$91,844.80	\$0.00
PODZUN, PATRICIA A	TEACHER	\$84,607.22	\$340.77
PONTI, PATRICK E	TEACHER	\$84,157.82	\$0.00
POST, ALFRED	PRINCIPAL	\$103,108.66	\$1,518.42
POTTINGER, ROB	TEACHER	\$75,742.30	\$425.00
PRITCHARD, JANET	TEACHER	\$87,727.22	\$381.00
QUAN, HELEN	TEACHER	\$82,094.49	\$0.00
QUELCH, SHANNON	TEACHER	\$77,412.40	\$56.00
QUIBELL, HALINA	TEACHER	\$76,549.15	\$100.00
RAE, SUSAN T	TEACHER	\$82,762.84	\$0.00
RAGOOBAR, PERRY	TEACHER	\$81,406.95	\$0.00
RAI, AMANPREET K	TEACHER	\$77,730.72	\$0.00
RAMSLIE, LESLIE R	TEACHER	\$75,457.28	\$0.00
RANA, JAYSHREE	TEACHER	\$76,743.22	\$0.00
RAWNSLEY, DAVID J	PRINCIPAL	\$120,912.68	\$837.14
RAWNSLEY, SHEILA F	TEACHER	\$78,297.30	\$0.00
RAYAT, KASHMIRO	TEACHER	\$76,906.86	\$0.00
READMAN, HELENA	TEACHER	\$90,260.07	\$0.00
REDMOND, CHRISTY	TEACHER	\$82,511.94	\$0.00
RENZ, ENRICO D	TEACHER	\$76,055.37	\$0.00
RIACH, RUSSELL S.	TEACHER	\$89,021.61	\$100.00
RICH, JULIE G	TEACHER	\$84,787.84	\$187.95
RICKER, JAYSON	TEACHER	\$84,771.97	\$0.00
RICKER, KATHERINE A	TEACHER	\$81,528.70	\$0.00
RIHAL, BOBBY	TEACHER	\$76,051.28	\$0.00
RITCHIE, MARGARET R	TEACHER	\$80,206.94	\$0.00
RIVET, LINDA	TEACHER	\$77,129.99	\$0.00
RIZZO, DEBRA LEE	TEACHER	\$81,337.42	\$0.00
ROBB, KATHRYN M	TEACHER	\$84,771.97	\$642.76
ROBERTS, J. DAN	TEACHER	\$83,189.45	\$0.00
ROBINSON, KENTON I	TEACHER	\$84,623.67	\$83.50
RODIN, DONALD A	TEACHER	\$76,991.69	\$0.00
ROGERS, SEAN D	TEACHER	\$84,774.29	\$0.00
ROLPH, RICHARD C	TEACHER	\$86,069.73	\$100.00
ROSS, PAULA L	TEACHER	\$84,804.69	\$0.00
RUHOLL, RYCHELLE L	TEACHER	\$76,635.17	\$0.00
RUNDELL, JULIET S	TEACHER	\$91,165.04	\$0.00
RYAN, LARRY	TEACHER	\$91,230.34	\$0.00
RYAN, LAWRENCE A	TEACHER	\$80,761.65	\$706.54
RYANT, RICHARD J	TEACHER	\$84,741.57	\$170.50
RYANT, SANDY	TEACHER	\$76,050.79	\$0.00
SACILOTTO, STEFANO G	TEACHER	\$83,977.59	\$0.00
SAFARIK, PATRICIA	TEACHER	\$84,093.51	\$211.88

SAINI, H LUCKY	TEACHER	\$91,390.05	\$7,595.87
SAKIC, DIANA A	TEACHER	\$91,326.70	\$114.00
SALATELLIS, ZAFIRIOS JEFF	TEACHER	\$78,303.92	\$0.00
SALEH, FARIDA	TEACHER	\$76,469.84	\$0.00
SALES, RUSSELL D	DIRECTOR, FACILITIES SERVICES	\$115,683.69	\$9,907.05
SALL, HARJINDRO	TEACHER	\$85,764.36	\$0.00
SALVATORE, NICOLAS	TEACHER	\$88,326.88	\$587.50
SAM, PAMELA	TEACHER	\$76,469.84	\$100.00
SANGHERA, PARMINDER	TEACHER	\$86,418.79	\$46.50
SANYSHYN, JAMES EVAN	TEACHER	\$84,218.62	\$0.00
SARIC, VALERIE	TEACHER	\$83,634.87	\$558.75
SAWATSKY, ALANA MARIE	TEACHER	\$75,742.41	\$0.00
SAWYER, CLAUDETTE B	PRINCIPAL	\$108,511.31	\$1,430.50
SCAGA, AARON M	TEACHER	\$77,157.49	\$209.00
SCALIGINE, LAURENT	TEACHER	\$82,579.29	\$850.00
SCHIFF, LINDA	TEACHER	\$84,519.72	\$0.00
SCHIFFO, MICHELLE R	TEACHER	\$77,157.49	\$0.00
SCHOTT, KURT	TEACHER	\$82,629.19	\$0.00
SCHWARZ, HEIDI	TEACHER	\$82,733.14	\$0.00
SCHWEERS, LAURIE M	TEACHER	\$76,576.64	\$0.00
SCHWEITZER, JILL	TEACHER	\$78,612.72	\$170.00
SCOTT, DONNA	DISTRICT PRINCIPAL	\$117,153.82	\$9,090.36
SEMANCIK, ALICE D	TEACHER	\$83,719.47	\$0.00
SETO, VICKY	TEACHER	\$77,157.49	\$0.00
SHARPLES, LORELEI C	TEACHER	\$77,027.02	\$0.00
SHIM, JULLY	TEACHER	\$84,771.97	\$275.00
SHIRLEY, TANIA K	TEACHER	\$86,620.25	\$0.00
SHIVJI, ZULEIKHA	TEACHER	\$97,527.71	\$823.00
SHORTHOUSE, STEVE J	TEACHER	\$85,056.89	\$203.00
SHUMIATCHER, MICHAEL A	TEACHER	\$82,094.49	\$0.00
SHUSTER, BRIAN P	PRINCIPAL	\$108,521.82	\$1,365.91
SIDHU, AMARJIT S	TEACHER	\$84,771.97	\$197.19
SIEMENS, ANDREA E	TEACHER	\$77,403.89	\$0.00
SIGERSON, KYU MIN	TEACHER	\$80,242.50	\$195.00
SIHOTA, NELUM	TEACHER	\$90,399.00	\$128.90
SIMAK, DEBORAH	DIRECTOR OF INSTRUCTION	\$121,206.19	\$2,290.82
SIMMONS, TRACY	TEACHER	\$79,623.85	\$250.00
SINGER, ADAM KIM	TEACHER	\$77,189.47	\$0.00
SINGH, KISHORE	TEACHER	\$85,588.84	\$0.00
SIPOS, STEVEN	TEACHER	\$88,691.72	\$1,510.07
SITAR, DEBORAH S.	TEACHER	\$84,607.22	\$3,306.50
SJODIN, LEANNE T	TEACHER	\$76,956.98	\$0.00
SLANEY-TROVATO, MICHELLE A	TEACHER	\$81,685.74	\$155.00
SLOBODNICK, BRENDA L	TEACHER	\$84,771.97	\$0.00
SMITH, DAVID HUGH	TEACHER	\$77,129.99	\$0.00
SMITH, EVAN	TEACHER	\$78,623.24	\$0.00
SMITH, JANINE M	TEACHER	\$84,817.44	\$0.00
SMITH, JOANNE C	TEACHER	\$78,626.65	\$0.00
SMITH, MARK D	TEACHER	\$84,771.97	\$116.50
SMITH, PAMELA	TEACHER	\$84,712.02	\$670.28
SMITH, STEVE L	TEACHER	\$79,405.59	\$0.00
SNOW, MICHAEL J	TEACHER	\$76,998.64	\$0.00
SNOW, SHARON	TEACHER	\$75,768.67	\$49.24
SOKUGAWA, CLYDE T	TEACHER	\$82,094.49	\$0.00
SOOKOCHOFF, BRENT R	TEACHER	\$84,637.66	\$364.00
SORTOME, ANITA F	VICE PRINCIPAL	\$101,758.05	\$0.00
SOUTHER, ANNE E	TEACHER	\$84,172.37	\$0.00
SOYCHUKE, DONNA-DEE	TEACHER	\$82,762.84	\$0.00
SPEAKMAN, ROSEMARY H	TEACHER	\$81,710.00	\$0.00
SPENCER, FERNE M	TEACHER	\$91,061.09	\$0.00
SPRACKLIN, CHERYL S	TEACHER	\$82,239.09	\$0.00
SPRACKLIN, SCOTT J	TEACHER	\$83,693.90	\$142.00
STACEY, SALLY	MANAGER, INTERNATIONAL EDUCATION	\$85,658.31	\$21,940.81
STAMM, RAIMUND ROBERT	TEACHER	\$83,155.28	\$0.00
STANISIC, GORDANA	TEACHER	\$96,172.24	\$0.00
STAPLES, RHONDA L	TEACHER	\$81,913.81	\$0.00
STARR, DAVID	PRINCIPAL	\$102,163.15	\$2,349.34
STEMO, CHRISTOPHER	TEACHER	\$77,189.47	\$0.00
STEUART-HALL, JOAN	TEACHER	\$76,549.48	\$0.00
STEUDEL, CECILE LYDIA	TEACHER	\$82,543.89	\$0.00
STEVENSON, ALISON M	TEACHER	\$82,629.19	\$155.00
STEWART, JAMES S	TEACHER	\$83,678.12	\$0.00
STITT, INGRID E.	TEACHER	\$83,529.65	\$0.00

STOCKMAN, JAMES P	TEACHER	\$83,876.77	\$0.00
STODDARD, PATRICIA	TEACHER	\$82,539.98	\$41.50
STOLB, RUTH A	TEACHER	\$82,733.14	\$0.00
STONE, ROSEMARY	TEACHER	\$84,832.65	\$225.00
STORCH, RICHARD M	TEACHER	\$76,602.29	\$100.00
STOVE, SCOTT R	MANAGER, MAINTENANCE SERVICES	\$88,640.09	\$8,749.78
STRAND, FRED	TEACHER	\$86,236.81	\$365.20
STRATAKOS, MARIA	TEACHER	\$82,179.79	\$101.50
STRINGER, LISA M	TEACHER	\$84,614.92	\$0.00
STRONG, LISA L	TEACHER	\$84,074.21	\$777.50
STRUVE, KAREN E.	TEACHER	\$95,337.39	\$525.68
SULLENS, ROGER D	TEACHER	\$84,637.62	\$0.00
SUNDBERG, MARGARETHA	TEACHER	\$76,549.24	\$2,715.39
SUTHERLAND, DEBRA A	TEACHER	\$76,849.66	\$320.00
SUTHERLAND, EMILY A	TEACHER	\$84,637.62	\$386.40
SWITZER, DAPHNE L	TEACHER	\$83,020.85	\$0.00
TAHARA, VIRGINIA	TEACHER	\$76,469.84	\$0.00
TAIT, JOYCE A	TEACHER	\$89,398.32	\$215.00
TANCHAK, WENDY A	TEACHER	\$84,607.22	\$0.00
TAPIA, JACQUELINE	TEACHER	\$77,480.26	\$162.50
TAYLOR, CARRIE I	TEACHER	\$75,976.22	\$0.00
TAYLOR, DEBORAH	PRINCIPAL	\$103,676.82	\$0.00
TAYLOR, DEBRA LEE	TEACHER	\$82,444.43	\$0.00
TAYLOR, DENNIS P	PRINCIPAL	\$103,145.14	\$1,577.95
TAYLOR, JENNIFER A	TEACHER	\$76,793.51	\$0.00
TAYLOR, JENNIFER J	TEACHER	\$88,103.75	\$0.00
TEMPLE, SHELAGH MAE	TEACHER	\$86,664.94	\$230.00
THANDAL, SULOCHANA	TEACHER	\$84,188.22	\$0.00
THIBODEAU, LOUISE M	TEACHER	\$84,204.79	\$0.00
THIESSEN, SCOTT A	TEACHER	\$78,222.97	\$100.00
THOMPSON, CATHERINE A	TEACHER	\$76,608.72	\$41.50
THOMSON, MELODY LI	TEACHER	\$77,376.36	\$46.00
THOMSON, SEAN A	TEACHER	\$83,634.87	\$0.00
THORBURN, LILLIAN LOUISE	MANAGER, ADULT LEARNING	\$106,456.10	\$4,594.17
TORRANCE, JODY DAWN	TEACHER	\$75,946.04	\$0.00
TROTTIER, NADINE	TEACHER	\$77,568.94	\$1,395.14
TROVATO, G JACK	TEACHER	\$98,897.53	\$0.00
TSEN, FRANCIS W	TEACHER	\$86,575.08	\$795.00
TYFTING, KEVIN	TEACHER	\$83,653.76	\$142.00
TYLER, JOHN D	VICE PRINCIPAL	\$102,060.83	\$8,620.93
USSELMAN, SHERRI	TEACHER	\$82,094.49	\$0.00
UYENO, ROY Y	ASSISTANT SECRETARY TREASURER	\$122,569.73	\$4,487.49
VAGNARELLI, ANDREW	TEACHER	\$84,771.97	\$109.30
VALLANCE-GIBBS, JEANNE	TEACHER	\$76,979.58	\$0.00
VAN BYLANDT, MARCUS	TEACHER	\$89,319.72	\$640.00
VAN DEN HOOGEN, PETER F	COORDINATOR, STU. INTERV. SUPP	\$88,640.09	\$2,486.59
VANCE, MARK	TEACHER	\$77,217.75	\$0.00
VANCIC, OLGA	TEACHER	\$83,665.27	\$0.00
VANDERHEIDE, LINDA	PROGRAM COORDINATOR	\$80,745.21	\$4,539.13
VANJOFF, ROBERT W	TEACHER	\$77,026.04	\$0.00
VARDY, SUZANNE	COORDINATOR-STUDENT SAFETY	\$88,787.59	\$3,482.22
VEIKLE, FAITH	TEACHER	\$82,629.19	\$56.00
VINCE, ASHLEY M	TEACHER	\$81,538.99	\$0.00
VINT, MARJORIE L	TEACHER	\$76,469.84	\$0.00
VOLPE, NADIA M	TEACHER	\$75,867.68	\$85.00
VOSSSEN, PATRICK	TEACHER	\$83,616.15	\$227.19
VOSSSEN, SUSAN R	TEACHER	\$86,289.34	\$2,423.04
WALL, HAL	PRINCIPAL	\$103,108.66	\$547.00
WALLACE, DAVID	TEACHER	\$76,549.24	\$155.00
WALSH, CARMEL	TEACHER	\$90,611.69	\$534.71
WALSH, FIONA	TEACHER	\$76,894.45	\$0.00
WALTERS, GREGORY J	PRINCIPAL	\$102,837.05	\$0.00
WALTON, ERIC R.	TEACHER	\$75,916.49	\$0.00
WALTON, S. BRITT	TEACHER	\$91,230.34	\$408.00
WARRY, VINCENT N	TEACHER	\$77,349.00	\$324.00
WATSON, HEATHER	TEACHER	\$84,771.97	\$0.00
WATTS, DAVID K.	TEACHER	\$77,157.49	\$570.50
WEICHEL, JAMES	TEACHER	\$91,235.54	\$0.00
WEIR, GLYN	TEACHER	\$83,801.18	\$0.00
WENZEK, PETER	TEACHER	\$83,634.87	\$195.00
WESTINGHOUSE, ROSA M	TEACHER	\$84,218.62	\$196.00
WHITE, KEVIN S	TEACHER	\$91,300.86	\$0.00
WIEBE, MICHAEL W	TEACHER	\$77,058.00	\$0.00

WILL, ANNE	TEACHER	\$82,460.49	\$0.00
WILLIAMS, BRYN A	TEACHER	\$84,837.52	\$0.00
WILLIAMS, MARILYN V	TEACHER	\$82,507.30	\$266.50
WILSON, CHRISTINA A	TEACHER	\$82,688.49	\$100.00
WILSON, COREY	TEACHER	\$77,130.97	\$0.00
WILSON, HEIDI	TEACHER	\$79,187.02	\$521.00
WILSON, JODIE	MANAGER, COMMUNICATIONS	\$81,497.47	\$3,796.61
WILSON, KRISTA	TEACHER	\$75,075.84	\$0.00
WILSON-RICHTER, ANN L	TEACHER	\$83,634.87	\$0.00
WINDSOR-LISCOMBE, SUZANNE	TEACHER	\$89,998.59	\$120.00
WINEBERG, EILEEN	TEACHER	\$76,997.59	\$0.00
WINEBERG, TIM W	TEACHER	\$84,188.22	\$275.00
WINTER, WENDY M	TEACHER	\$90,748.53	\$483.80
WINTERLIK, BRADLEY D	TEACHER	\$84,783.94	\$0.00
WIRICK, TAMMY A	TEACHER	\$90,646.96	\$8,511.71
WISPINSKI, TRACEY S	TEACHER	\$84,771.97	\$293.00
WONG, ARTHUR	TEACHER	\$77,026.04	\$0.00
WONG, BONNIE	TEACHER	\$81,780.41	\$0.00
WONG, BRENDA	TEACHER	\$77,757.00	\$0.00
WONG, EDDIE	TEACHER	\$82,792.54	\$579.14
WONG, MONIQUE M	TEACHER	\$84,070.32	\$0.00
WONG, PAULINE	TEACHER	\$86,680.94	\$548.65
WONG, SARAH C	TEACHER	\$80,974.37	\$850.00
WONG, SHARON L	TEACHER	\$76,580.70	\$1,100.25
WONG, SHUPENG	TEACHER	\$81,505.73	\$85.00
WONG, SUE S.M.	TEACHER	\$80,766.67	\$55.18
WONG, WENDY T	TEACHER	\$82,847.87	\$175.00
WOO, JEAN	TEACHER	\$77,023.19	\$1,202.25
WOO, RICHARD	TEACHER	\$89,465.80	\$0.00
WOOD, JULIE L	TEACHER	\$80,948.67	\$189.00
WOODSIDE-GOTHARD, SANDRA	PRINCIPAL	\$102,837.05	\$0.00
WOZNEY, TIMOTHY STEPHEN	VICE PRINCIPAL	\$108,416.82	\$0.00
WU, KAREN KA-WAH	TEACHER	\$77,053.54	\$0.00
WYLIE, GAIL C	TEACHER	\$82,094.49	\$89.60
WYLIE, SHARON	TEACHER	\$84,070.32	\$89.60
YAM, ANTHONY R	PRINCIPAL	\$103,658.66	\$1,234.36
YAMAMOTO, KATHRYN H	PRINCIPAL	\$105,655.05	\$2,073.04
YAN, KATHLEEN Q	TEACHER	\$78,184.68	\$257.00
YIP, SARAH SUET WHYE	TEACHER	\$82,792.44	\$85.00
YOUNG, DANNY	TEACHER	\$88,874.67	\$550.00
YOUNG, EVA E	VICE PRINCIPAL	\$79,830.79	\$0.00
YOUNG, JENNY N Y	TEACHER	\$82,509.45	\$0.00
YOUNG, MICHAEL	TEACHER	\$84,070.32	\$0.00
YUEN, GARY	TEACHER	\$84,070.32	\$0.00
ZAHARIEVA-ALEXIEVA, VANIA	TEACHER	\$82,821.33	\$526.61
ZHAO, JOHN	TEACHER	\$83,604.47	\$0.00
ZILKIE, NICOLE	TEACHER	\$76,453.86	\$75.00
ZIMMERSCHIED, DIANA	TEACHER	\$84,188.27	\$155.00
ZIOLA, MYRNA G	PRINCIPAL	\$99,590.15	\$625.00
ZUVIC, JENNIFER	TEACHER	\$76,110.27	\$0.00

TOTAL FOR EMPLOYEES

WHOSE REMUNERATION EXCEEDS \$75,000

\$72,164,383.12 \$549,831.09

TOTAL FOR EMPLOYEES

WHOSE REMUNERATION IS \$75,000 OR LESS

\$100,303,180.52 \$503,577.80

CONSOLIDATED TOTAL

\$172,467,563.64 \$1,053,408.89

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$8,969,295.49

Statement of Financial Information (SOFI) June 30, 2013

Schedule of Remuneration and Expenses

<u>Elected Officials</u>		Total Remuneration \$	Total Expenses \$
BAI, JIN	TRUSTEE	\$23,608.00	\$1,598.80
BURTON, RONALD C	TRUSTEE	\$24,068.82	\$1,616.82
CHIA, MEILING	TRUSTEE	\$23,608.00	\$3,182.86
HAYES, LARRY	TRUSTEE	\$24,333.20	\$2,310.62
NARANG, BALJINDER K.	TRUSTEE - CHAIRPERSON	\$24,892.96	\$5,307.10
PANDHER, HARMOHANJIT SINGH	TRUSTEE	\$23,608.00	\$745.00
WONG, GARY S.	TRUSTEE	\$23,608.00	\$2,703.73
TOTAL FOR ELECTED OFFICIALS		<u>\$167,726.98</u>	<u>\$17,464.93</u>

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 41 (BURNABY) and its non-unionized employees during fiscal year 2013.

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

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF REMUNERATION AND EXPENSES

Reconciliation of Schedule of Remuneration and Expenses to the Financial Statements:

- **The schedule is prepared on a cash basis, while the salary and benefit expenditures in the financial statements are on an accrual basis.**
- **The schedule includes payments to seconded employees, recovered from other organizations.**
- **The schedule includes employee expenses reported in the financial statements as services and supplies.**

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
A SEE ATTACHED	\$ 43,392,407
B	
Z	
	<hr/>
Total (Suppliers with payments exceeding \$25,000)	43,392,407
Total (Suppliers where payments are \$25,000 or less)	<hr/> 6,449,668
Consolidated Total	<hr/> \$ 49,842,075 <hr/>

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

The Board of Education School District 41 (Burnaby)
Statement of Financial Information (SOFI) June 30, 2013

Schedule of Payments Made for the Provision of Goods and Services

<u>Name of Individual, Firm or Corporation</u>	<u>Total Amount Paid During Fiscal Year</u>
	<u>\$</u>
4TH UTILITY INC.	\$146,912.52
A.W. FIREGUARD SUPPLIES (1991)	\$114,885.05
ACKLANDS-GRAINGER INC	\$37,638.62
ACTION HOLDINGS LTD. T/A CUSTO	\$70,511.82
AGROPUR, DIVISION NATREL DBA I	\$102,752.41
ALIGNED FLOOR COVERINGS INC.	\$135,541.00
ALKINS PROJECT SERVICES INC.	\$60,743.95
AMAZON.CA	\$29,228.48
ANDREW SHERET LTD	\$166,597.54
APPLE CANADA INC	\$384,371.04
ARBUTUS ROOFING & DRAINS LTD	\$137,536.00
ARTSTARTS IN SCHOOLS	\$91,844.45
ATELIER PACIFIC ARCHITECTURE	\$41,207.60
B A ROBINSON CO LTD	\$102,043.27
BARAGAR ENTERPRISES INC	\$26,964.00
BC HYDRO	\$1,379,096.31
BC SAFETY AUTHORITY	\$31,015.36
BC SCHOOL TRUSTEE ASSOCIATION	\$68,845.11
BEE'S SENTINEL SERVICES LTD	\$100,845.28
BELL BROWNE MOLNAR & DELICATE	\$28,587.51
BOLOGNESE BROTHERS CONTRACTING	\$84,764.96
BONNY'S TAXI LTD	\$254,743.12
BRITE-LITE LIGHTING	\$58,102.98
BROTHERS TREE SERVICE	\$28,745.85
BURNABY FAMILY LIFE INSTITUTE	\$676,232.60
CAN-ACHIEVE	\$26,550.00
CANADA POST CORPORATION	\$74,864.27
CANUEL CATERERS	\$57,725.15
CARDINAL COACH LINES ULC/FIRST	\$511,121.11
CASCADIA ENERGY LTD	\$262,238.92
CATHERINE DALE GARDEN CONSULTA	\$31,457.81
CENTAUR PRODUCTS INC	\$33,656.00
CITY OF BURNABY	\$841,339.97
CLASS CONSULTING SC	\$25,391.00
COMMANDER WAREHOUSE EQUIP (SUR	\$26,151.97
COMMUNITEK INC.	\$222,340.16
CONTI ELECTRONICS LTD	\$140,283.97
CONTROL SOLUTIONS LTD	\$208,273.94
DAFCO FILTRATION GROUP	\$28,137.87
DAVE'S CUSTOM METAL WORKS LTD	\$34,053.63
DAVID JAMES DESIGN VISUAL COMM	\$27,909.05
DHL EXPRESS (CANADA) LTD	\$29,327.63
DOBBS, JIM	\$101,676.06
EMCO CORPORATION (SURREY)	\$50,775.62
ENVIROSAFETY	\$49,282.94
ESC AUTOMATION INC	\$153,663.56
EVANS ARCHITECTURE INC.	\$346,171.86
FOLLETT SOFTWARE COMPANY	\$38,414.52
FORTISBC-NATURAL GAS	\$732,367.05
FRASER HEALTH AUTHORITY	\$271,475.00
G. TRASOLINI CONTRACTING LTD.	\$41,738.71
GAIA COLLEGE	\$26,684.00
GFS BRITISH COLUMBIA INC	\$110,085.24
GIFFELS CORPORATION	\$6,745,185.42
GLOBAL GOURMET FOODS INC	\$485,778.48
GLOBALME LOCALIZATION	\$37,200.87
GRAHAM HOFFFART MATHIASSEN ARCHI	\$93,215.30
GRAND & TOY / OFFICE MAX	\$288,484.45
GRANT KOVACS NORELL	\$25,403.43
GUILLEVIN INTERNATIONAL CO	\$44,288.19
GUNN'S TRAVEL LTD	\$31,105.43
HABITAT SYSTEMS INC	\$221,714.18

HARRIS & CO	\$55,430.81
HOMEWOOD HUMAN SOLUTIONS CANAD	\$136,158.71
IBM CANADA LTD	\$173,757.00
IMPERIAL GLASS & ALUMINUM LTD	\$37,195.48
INFOPRO SYSTEMS	\$25,200.00
INSURANCE CORPORATION OF BC	\$58,623.00
INTELLIGENT LEARNING MEDIA	\$32,760.00
INTERNATIONAL WEB EXPRESS INC	\$78,031.46
JAMIE ADAMS CONSULTANCY	\$91,104.60
JIM PATTISON LEASE	\$111,399.82
JOHN A WALLACE ENGINEERING LTD	\$185,019.78
JUST MECHANICAL LTD	\$45,693.01
KATHLEEN MCGUIRE & ASSOC INC	\$60,445.00
KEV GROUP INC	\$46,023.41
KPMG LLP	\$31,108.00
LA DOLCE VITA BAKERY	\$37,253.76
LANDMARK CARTAGE	\$102,862.67
LANGARA COLLEGE	\$900,437.00
LASER VALLEY TECHNOLOGIES CORP	\$53,469.97
LAWSON CONSULTANTS LTD.	\$32,998.00
LEARNING RESOURCES CENTRE	\$68,365.81
LEC ENGINEERING CONTRACTING LT	\$2,414,058.61
LEVELTON CONSULTANTS LTD.	\$30,387.32
LOWER MAINLAND PURPOSE SOC FOR	\$150,000.00
LYNCH BUS LINES LTD.	\$107,749.33
MARINE ROOFING LTD.	\$559,221.60
MARTELLO PROPERTY SERVICES INC	\$255,695.43
MASSULLO MUSIC LTD	\$37,435.59
MCRAE, DAVID	\$88,429.58
METRO ROOFING REPAIRS	\$160,042.85
MICROSERVE V8205	\$175,561.52
MIN OF FINANCE BC MAIL PLUS	\$66,638.64
MIN OF FINANCE-TEACHER REGULAT	\$149,600.00
MORNEAU SHEPELL LTD	\$222,925.73
MOSAIC	\$70,185.00
MUSKOKA LANGUAGE INTERNATIONAL	\$26,100.00
MYERS CONTROLS & EQUIP LTD	\$27,028.19
NATURAL POD / OLIVE CONSULTING	\$30,269.21
NELSON EDUCATION LTD	\$208,460.51
NEW LIFE PAINTING & DECORATING	\$57,232.00
NORTHERN BUILDING SUPPLY LTD	\$110,844.44
NORTHWEST INSPECTION LTD	\$49,885.57
NOVELL CANADA LTD	\$82,226.58
ODGERS BERNDTSON	\$38,577.27
OPUS FRAMING & ART (WEST 2ND)	\$39,034.18
ORION SECURITY SYSTEMS LTD	\$157,917.48
OXFORD UNIVERSITY PRESS (ONTAR	\$35,089.33
PACIFIC BLUE CROSS/PBC HEALTH	\$3,449,977.83
PACIFIC CARBON TRUST	\$165,165.00
PACIFIC RESTORATIONS (1994) LT	\$1,001,512.96
PANAGO PIZZA INC	\$59,705.79
PEARSON CANADA ASSESSMENT INC	\$26,546.62
PEARSON CANADA INC T46254	\$306,816.30
PUBLIC EDUCATION BENEFITS TRUST	\$2,084,887.54
QUANTUM MURRAY LP	\$52,158.68
RAZOR MANUFACTURING	\$111,623.14
RECTEC INDUSTRIES INC	\$38,403.68
REMDAL PAINTING & RESTORATION	\$47,462.56
REVENUE SERV OF BC/MINISTER OF	\$3,309,141.87
RFS CANADA	\$846,872.12
RICHELIEU HARDWARE CANADA LTD	\$75,420.28
RICOH CANADA INC	\$66,436.56
RIDPEST SERVICE LTD	\$31,891.17
RIGGIT SERVICES INC.	\$97,125.00
ROCKY POINT ENGINEERING LTD	\$78,484.00
ROGERS WIRELESS	\$171,613.95
ROLLINS MACHINERY LTD.	\$136,280.42
RON WONG & ASSOCIATES	\$38,879.37
ROYAL PRINTERS LTD	\$46,705.94
SCANTRON CANADA	\$25,645.70
SCHOLASTIC CANADA LTD	\$41,148.95
SCHOOL SPECIALTY	\$52,999.70

SCHOOLHOUSE PRODUCTS INC	\$46,504.82
SCIENTIFIC LEARNING CORPORATIO	\$30,314.24
SD 40 NEW WESTMINSTER	\$28,643.35
SEYMOUR PAINTING LIMITED	\$107,363.09
SIMON FRASER UNIVERSITY	\$29,503.25
SK SANITARY SPECIALTIES MFG.LT	\$183,732.34
SKYLINE ATHLETICS	\$55,297.50
SMARTEDGE NETWORKS INC.	\$519,410.46
SOFTCHOICE CORPORATION	\$89,193.38
SOURCE OFFICE FURNISHINGS	\$32,337.26
SPECTRUM EDUCATIONAL SUPPLIES	\$26,492.85
SPICERS CANADA LIMITED	\$275,413.80
SRB EDUCATION SOLUTIONS INC.	\$183,679.62
ST. LEONARD'S YOUTH AND FAMILY	\$70,000.00
STAPLES ADVANTAGE/CORPORATE EX	\$252,765.36
STORMWIND LLC	\$28,455.17
STRATEGIC NETWORK SYSTEMS INC.	\$90,171.20
SUN LIFE ASSUR CO OF CANADA	\$62,568.04
SUNDOWN CONSULTING SERVICES LT	\$55,715.45
SUPREME FACILITY SERVICES LTD	\$32,738.37
SWING TIME DISTRIBUTORS LTD	\$50,990.24
SYSCO FOOD SERVICES VANCOUVER	\$44,648.89
TALIUS	\$33,486.74
TC MEDIAS LIVRES (NEE CHENELIE	\$29,893.02
TECH DATA CANADA CORPORATION	\$134,053.81
TELUS	\$503,235.92
TIER 5 SYSTEMS LTD.	\$206,512.80
TIGHT 5 CONTRACTING LTD	\$51,012.64
TRAVEL HEALTHCARE INSURANCE SO	\$88,885.05
TREVOR JARVIS CONTRACTING LTD	\$26,792.10
UNIGLOBE SPECIALTY TRAVEL LTD.	\$60,596.00
UNISOURCE CANADA INC.	\$154,504.62
UNITED LIBRARY SERVICES INC	\$94,568.52
VALLEY MODULAR LTD.	\$343,716.58
VANCOUVER KIDSBOOKS LTD	\$81,653.41
VANCOUVER SCHOOL BOARD	\$87,150.07
VCIT CONSULTING	\$58,170.02
VENETIAN BLIND SERVICE CENTRE	\$28,353.40
VILLA AUTOMOTIVE LIMITED	\$102,870.44
WESCO DISTRIBUTION CANADA INC.	\$155,139.02
WEST SUN COMMUNICATIONS	\$36,316.82
WESTERN CAMPUS RESOURCES	\$75,084.08
WHEELS SCHOOL SHUTTLE INC.	\$345,431.94
WOLSELEY MECHANICAL GROUP	\$323,999.65
WOOD WYANT INC	\$71,571.68
WORKSAFE BC	\$948,824.09
X10 NETWORKS	\$110,778.02
YASMINE KHAN	\$31,740.00
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$43,392,407.09
TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,449,668.07
CONSOLIDATED TOTAL	\$49,842,075.16

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2013

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Reconciliation of Schedule of Payments Made for the Provision of Goods and Services:

- **Payments to supplier include 100% of the Harmonized Sales Tax or Goods and Services Tax. Financial Statement expenditures are net of HST or GST rebates.**
- **The schedule includes payments for purchases made on behalf of third party groups such as Parent Advisory Councils, where payment is recovered from such groups and not reported within the Financial Statements.**
- **The schedule includes payments related to the employer portion of benefits (other than CPP and EI) as well as goods and services.**
- **The schedule includes payments for capital purchases.**
- **The schedule does not include accrued expenditures included in services and supplies on the financial statements.**