

THE BOARD OF EDUCATION
SCHOOL DISTRICT 41 (BURNABY)

STATEMENT OF FINANCIAL INFORMATION
(SOFI)

REPORT
FOR THE YEAR ENDED
JUNE 30, 2014

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2014

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7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small> 41	<small>NAME OF SCHOOL DISTRICT</small> Burnaby	<small>YEAR</small> 2014
<small>OFFICE LOCATION(S)</small> 5325 Kincaid Street		<small>TELEPHONE NUMBER</small> 604-296-6900
<small>MAILING ADDRESS</small> 5325 Kincaid Street		
<small>CITY</small> Burnaby	<small>PROVINCE</small> BC	<small>POSTAL CODE</small> V5G 1W2
<small>NAME OF SUPERINTENDENT</small> Kevin Kaardal		<small>TELEPHONE NUMBER</small> 604-296-6900
<small>NAME OF SECRETARY TREASURER</small> D. Greg Frank		<small>TELEPHONE NUMBER</small> 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, 2014

for School District No. 41 as required under Section 2 of the Financial Information Act.

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small> Original signed	<small>DATE SIGNED</small> December 19, 2014
<small>SIGNATURE OF SUPERINTENDENT</small> Original signed	<small>DATE SIGNED</small> December 16, 2014
<small>SIGNATURE OF SECRETARY TREASURER</small> Original signed	<small>DATE SIGNED</small> December 16, 2014

Statement of Financial Information for Year Ended June 30, 2014

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input 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 type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input 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 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 type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input 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 type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input 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, 2014

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

Original signed

Kevin Kaardal, Superintendent
Date: December, 3, 2014

Original signed

D. Greg Frank, Secretary Treasurer
Date: December 3, 2014

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

Audited Financial Statements of

School District No. 41 (Burnaby)

June 30, 2014

School District No. 41 (Burnaby)

June 30, 2014

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School District No. 41 (Burnaby)

MANAGEMENT REPORT

Version: 3141-2395-9413

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 British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 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 externally 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)

"original signed"

September 23, 2014

Signature of the Chairperson of the Board of Education

Date Signed

"original signed"

September 23, 2014

Signature of the Superintendent

Date Signed

"original signed"

September 23, 2014

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
Chartered Accountants
Metrotower II
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Burnaby, BC V5H 4N2

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, 2014, the statement of operations, change in net debt and cash flows for the year then ended, 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 year ended June 30, 2014 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

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 23, 2014
Burnaby, Canada

School District No. 41 (Burnaby)

Statement of Financial Position

As at June 30, 2014

Statement 1

	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	76,236,371	67,164,412
Accounts Receivable		
Due from Province - Ministry of Education	-	358,667
Due from Province - Other	177,115	187,665
Other (Note 3)	1,390,896	1,004,889
Portfolio Investments (Note 4)	1,740,593	1,639,518
Total Financial Assets	79,544,975	70,355,151
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education (Note 5)	5,887,496	-
Other (Note 6)	16,451,784	18,403,790
Unearned Revenue (Note 7)	14,353,127	11,509,870
Deferred Revenue (Note 8)	8,016,684	8,143,985
Deferred Capital Revenue (Note 9)	219,318,775	221,121,338
Employee Future Benefits (Note 10)	7,407,141	6,843,052
Total Liabilities	271,435,007	266,022,035
Net Financial Assets (Debt)	(191,890,032)	(195,666,884)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	274,153,861	276,464,406
Prepaid Expenses	169,071	347,403
Total Non-Financial Assets	274,322,932	276,811,809
Accumulated Surplus (Deficit) (Note 18)	82,432,900	81,144,925
Contractual Obligations and Contingencies (Note 15)		
Approved by the Board		
"original signed"	23-Sep-14	
Signature of the Chairperson of the Board of Education	Date Signed	
"original signed"	23-Sep-14	
Signature of the Superintendent	Date Signed	
"original signed"	23-Sep-14	
Signature of the Secretary Treasurer	Date Signed	

School District No. 41 (Burnaby)

Statement of Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	210,924,732	203,920,132	210,139,746
Other	2,963,250	2,889,849	3,378,737
Federal Grants	20,980	482,105	14,980
Tuition	15,080,161	15,865,403	14,580,920
Other Revenue	9,566,772	9,186,421	8,575,892
Rentals and Leases	1,155,000	1,140,685	1,107,438
Investment Income	865,000	795,401	697,255
Amortization of Deferred Capital Revenue	7,400,000	7,228,877	7,014,362
Total Revenue	247,975,895	241,508,873	245,509,330
Expenses (Note 17)			
Instruction	212,727,419	200,515,100	207,542,328
District Administration	5,715,991	5,680,595	5,740,775
Operations and Maintenance	33,906,376	32,656,494	29,858,341
Transportation and Housing	1,509,191	1,368,709	1,347,263
Total Expense	253,858,977	240,220,898	244,488,707
Surplus (Deficit) for the year	(5,883,082)	1,287,975	1,020,623
Accumulated Surplus (Deficit) from Operations, beginning of year		81,144,925	80,124,302
Accumulated Surplus (Deficit) from Operations, end of year		82,432,900	81,144,925

School District No. 41 (Burnaby)
Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	(5,883,082)	1,287,975	1,020,623
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(5,900,000)	(6,349,946)	(10,154,444)
Amortization of Tangible Capital Assets	8,600,000	8,660,491	7,994,718
Total Effect of change in Tangible Capital Assets	2,700,000	2,310,545	(2,159,726)
Acquisition of Prepaid Expenses		(169,071)	(347,403)
Use of Prepaid Expenses		347,403	44,301
Total Effect of change in Other Non-Financial Assets	-	178,332	(303,102)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(3,183,082)</u>	3,776,852	(1,442,205)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		3,776,852	(1,442,205)
Net Financial Assets (Debt), beginning of year		(195,666,884)	(194,224,679)
Net Financial Assets (Debt), end of year		<u>(191,890,032)</u>	<u>(195,666,884)</u>

School District No. 41 (Burnaby)

Statement of Cash Flows
Year Ended June 30, 2014

Statement 5

	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,287,975	1,020,623
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(16,790)	3,315,812
Prepaid Expenses	178,332	(303,102)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,935,490	(4,259,561)
Unearned Revenue	2,843,258	137,625
Deferred Revenue	(127,301)	499,725
Employee Future Benefits	564,088	213,896
Amortization of Tangible Capital Assets	8,660,491	7,994,718
Amortization of Deferred Capital Revenue	(7,228,877)	(7,014,362)
Recognition of Deferred Capital Revenue Spent on Sites	(19,089)	(285,799)
Recognition of Deferred Capital Revenue - Other	-	(83,592)
Total Operating Transactions	<u>10,077,577</u>	<u>1,235,983</u>
Capital Transactions		
Tangible Capital Assets Purchased	(6,349,946)	(10,154,444)
Total Capital Transactions	<u>(6,349,946)</u>	<u>(10,154,444)</u>
Financing Transactions		
Capital Revenue Received	5,445,403	8,158,092
Total Financing Transactions	<u>5,445,403</u>	<u>8,158,092</u>
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	-	15,012,394
Investments in Portfolio Investments	(101,075)	-
Total Investing Transactions	<u>(101,075)</u>	<u>15,012,394</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>9,071,959</u>	<u>14,252,025</u>
Cash and Cash Equivalents, beginning of year	<u>67,164,412</u>	<u>52,912,387</u>
Cash and Cash Equivalents, end of year	<u>76,236,371</u>	<u>67,164,412</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	17,546,048	14,017,630
Cash Equivalents	58,690,323	53,146,782
	<u>76,236,371</u>	<u>67,164,412</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

The financial statements have been 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.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 three 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 4.

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.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2 (k).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

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.

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 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.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.
- 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

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer is recognized as revenue over the period that the liability is extinguished.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.
- 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.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

n) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts 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.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2014	2013
Due from Federal Government	\$673,277	\$232,646
Due from Municipal Governments	138,550	138,550
Other	579,069	633,693
	<u>\$1,390,896</u>	<u>\$1,004,889</u>

NOTE 4 PORTFOLIO INVESTMENTS

	2014	2013
GIC's and Term Deposits	<u>\$1,740,593</u>	<u>\$1,639,518</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – DUE TO PROVINCE

Due to Province – Ministry of Education includes \$5,887,496 to the Ministry of Education for 80 per cent of salary and benefits savings resulting from teacher job action.

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2014</u>	<u>2013</u>
Trade payables	\$ 4,468,556	\$ 4,270,546
Salaries and benefits payable	10,556,079	12,778,060
Accrued vacation pay	1,427,149	1,355,184
	<u>\$ 16,451,784</u>	<u>\$ 18,403,790</u>

NOTE 7 UNEARNED REVENUE

	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$11,509,870	\$11,372,245
Changes for the year:		
Increase:		
Tuition fees collected	14,450,511	11,403,453
Decrease:		
Tuition fee revenue recognized	11,607,254	11,265,828
Net changes for the year	<u>\$ 2,843,257</u>	<u>\$ 137,625</u>
Balance, end of year	<u>\$14,353,127</u>	<u>\$11,509,870</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

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, 2013	Contributions received	Revenue recognized in the period	June 30, 2014
Provincial Grants - Ministry of Education	\$ 1,698,134	\$ 13,588,138	\$ (14,154,095)	\$ 1,132,177
Provincial Grants - Other	918,463	1,037,107	(1,056,113)	899,457
Other	5,527,388	9,511,569	(9,053,907)	5,985,050
Total	8,143,985	24,136,814	(24,264,115)	8,016,684

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.

	2014	2013
Deferred Capital Revenue, (includes Work in progress), beginning of year	<u>221,121,338</u>	<u>220,346,999</u>
Increases:		
Provincial Grants - MOE	3,009,164	7,150,212
Local Government Fees / Grants	2,165,649	748,251
Investment Income	270,590	259,629
Transfers from Deferred Capital Revenue - Capital Additions	4,574,209	8,836,555
	<u>10,019,612</u>	<u>16,994,647</u>
Decreases:		
Transfers to DCR - capital additions	4,574,209	8,836,555
Transfers to net assets - site improvements	19,089	285,799
Transfer to Local Capital	-	83,592
Amortization of Deferred Capital Revenue	7,228,877	7,014,362
	<u>11,822,175</u>	<u>16,220,308</u>
Net Change for the year	<u>(1,802,563)</u>	<u>774,339</u>
Deferred Capital Revenue (includes Work in progress), end of year	<u><u>219,318,775</u></u>	<u><u>221,121,338</u></u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 10 EMPLOYEE FUTURE BENEFITS

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

	2014	2013
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 9,905,777	\$ 6,872,091
Service cost	666,065	531,746
Interest cost	302,218	301,065
Benefit Payments	(738,296)	(696,864)
Actuarial (Gain) Loss	(467,893)	2,897,739
Accrued benefit obligation – March 31	<u>\$ 9,667,871</u>	<u>\$ 9,905,777</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 9,667,871	\$ 9,905,777
Market value of plan assets – March 31	-	-
Funded status – (deficit)	<u>(9,667,871)</u>	<u>(9,905,777)</u>
Employer contributions after measurement date	225,926	298,150
Benefits expense after measurement date	(246,004)	(242,071)
Unamortized net actuarial Loss	2,280,809	3,006,646
Accrued benefit (liability) – June 30	<u>\$ (7,407,140)</u>	<u>\$ (6,843,052)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 6,843,052	\$ 6,420,953
Recognize Benefit Expense April 1 – June 30, 2012	-	208,203
Accrued Benefit Liability – July 1 (recast)	<u>6,843,052</u>	<u>6,629,156</u>
Net expense for the year	1,230,160	876,953
Employer payments	(666,072)	(663,057)
Accrued benefit liability – June 30	<u>\$ 7,407,140</u>	<u>\$ 6,843,052</u>

	2014	2013
Components of Net Benefit Expense		
Service cost	\$ 665,034	\$ 565,326
Interest cost	307,182	301,353
Amortization of net actuarial loss	257,944	10,274
Net benefit expense	<u>\$ 1,230,160</u>	<u>\$ 876,953</u>

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

	2014	2013
Discount rate – April 1	3.00%	4.25%
Discount rate – March 31	3.25%	3.00%
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	11.7

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 11 TANGIBLE CAPITAL ASSETS

Cost:	Balance at June 30, 2013	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2014
Sites	\$ 48,594,928	\$ 19,089	\$ -	\$ -	\$ 48,614,017
Buildings	321,469,480	4,777,780	-	3,008,094	329,255,354
Buildings – work in progress	3,008,094	-	-	(3,008,094)	-
Leasehold Improvements	393,126	-	-	-	393,126
Furniture & Equipment	5,642,358	183,442	(191,733)	-	5,634,067
Vehicles	605,341	134,402	-	-	739,743
Computer Software	177,140	188,735	(14,933)	-	350,942
Computer Hardware	1,780,977	1,046,498	(42,192)	-	2,785,283
Total	\$381,671,444	\$6,349,946	\$ (248,858)	\$ -	\$387,772,532

Accumulated Amortization:	Balance at June 30, 2013	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2014
Sites	\$ -	\$ -	\$ -	-	\$ -
Buildings	101,525,124	7,426,058	-	-	108,951,182
Leasehold Improvements	240,789	78,625	-	-	319,414
Furniture & Equipment	2,596,940	573,408	(191,733)	-	2,978,615
Vehicles	164,213	67,254	-	-	231,467
Computer Software	81,986	54,301	(14,933)	-	121,354
Computer Hardware	597,986	460,845	(42,192)	-	1,016,639
Total	\$105,207,038	\$ 8,660,491	\$ (248,858)	-	\$113,618,671

Net Book Value:

	Net Book Value June 30, 2014	Net Book Value June 30, 2013
Sites	\$ 48,614,017	\$ 48,594,928
Buildings	220,304,172	222,952,450
Leasehold Improvements	73,712	152,337
Furniture & Equipment	2,655,452	3,045,418
Vehicles	508,276	441,128
Computer Software	229,588	95,154
Computer Hardware	1,768,644	1,182,991
Total	\$ 274,153,861	\$ 276,464,406

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

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 45,000 active members from school districts, and approximately 32,000 retired members from school districts. The Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 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, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 \$21,163,508 for employer contributions to these plans in the year ended June 30, 2014 (2013 - \$20,438,413).

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2014, were as follows:

- \$995,783 transferred from the Operating Fund to the Capital Fund for capital equipment purchases to be made from Local Capital

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

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 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 \$680,000 (2013 - \$1.35 million).

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 25, 2014. Changes between the original annual budget (approved by the Board on April 23, 2013) and the amended annual budget are listed below:

	Original Budget	Amended Budget	Change
Statement 2			
Total Revenue	\$ 245,283,028	\$ 247,975,895	\$ 2,692,867
Total Expense	\$ 250,075,870	\$ 253,858,977	\$ (3,783,107)
Surplus (Deficit) for the year	(4,792,842)	(5,883,082)	(1,090,240)
Budgeted Allocation of Surplus	4,657,105	5,743,082	1,085,977
Budgeted Surplus (Deficit) for the year	\$ (135,737)	\$ (140,000)	\$ (4,263)
Statement 4			
Surplus (Deficit) for the year	\$ (4,792,842)	\$ (5,883,082)	\$ (1,090,240)
Total Effect of change in Tangible Capital Assets	1,828,687	2,700,000	871,313
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	\$ (2,964,155)	\$ (3,183,082)	\$ (218,927)

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 16 BUDGET FIGURES (Continued)

Significant changes between the original and amended budget were:

Statement 2

Total Revenues

- Budgeted revenues were amended based on actual student enrolment, increases in international student tuition fees and release of provincial operating grant holdback from the Ministry of Education.

Expenses

- Budgeted expenses were amended based on revised projections/cost estimates and addition of Board approved use of internally restricted funds from 2013.

Budgeted Allocation of Surplus

- actual 2013 year end surplus greater than budget

NOTE 17 EXPENSE BY OBJECT

	2014	2013
Salaries and benefits	\$ 200,153,716	\$ 205,976,116
Services and supplies	31,406,691	30,517,873
Amortization	8,660,491	7,994,718
	<u>\$ 240,220,898</u>	<u>\$ 244,488,707</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 18 ACCUMULATED SURPLUS

	June 30, 2014	June 30, 2013
Capital Surplus	\$73,613,895	\$73,056,380
Operating Surplus		
Internally restricted operating surplus		
Ensuing year operating budget commitment	3,405,709	4,657,105
School fund balances and learning resources	1,408,426	957,671
Portion of employee future benefits actuarial gain appropriated for potential future losses	-	425,651
Other School District committed expenses	-	334,654
	4,814,135	6,375,081
Unrestricted operating surplus	4,782,324	1,713,464
Total Operating Surplus	9,596,459	8,088,545
Accumulated Surplus	\$83,210,354	\$81,144,925

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.

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, cash equivalents and amounts receivable.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2014

NOTE 20 RISK MANAGEMENT (Continued)

The School District is exposed to credit risk in the event of non-performance by a borrower. 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 cash and cash equivalents as they are placed in recognized British Columbia institutions and the School District invests solely in placement of funds with institutions that have achieved the highest creditworthiness in the marketplace and earned a public reputation as a good credit risk. Cash equivalents consist of term deposits held with a credit union and the Provincial Central Deposit Program.

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 cash equivalents. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in investments that are considered liquid (e.g. term deposits) that have a maturity date of no more than 3 years.

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)

Notes to Financial Statements

June 30, 2014

NOTE 21 RECAST OF JUNE 30, 2013 FINANCIAL STATEMENTS

The School District has made certain adjustments on a retrospective basis to the prior year financial statements to better reflect the employee future benefits liability as at June 30, 2013.

	As previously reported	Adjustment	Recast
Employee future benefits liability	6,899,131	(56,079)	6,843,052
Accumulated surplus, beginning of year	80,332,505	(208,203)	80,124,302
Surplus for the year	756,341	264,282	1,020,623
Accumulated surplus, end of year	81,088,846	56,079	81,144,925

NOTE 22 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

School District No. 41 (Burnaby)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,088,545		73,056,380	81,144,925	80,332,505
Prior Period Adjustments					(208,203)
Accumulated Surplus (Deficit), beginning of year, as restated	8,088,545	-	73,056,380	81,144,925	80,124,302
Changes for the year					
Surplus (Deficit) for the year	2,503,697	43,865	(1,259,587)	1,287,975	1,020,623
Interfund Transfers					
Tangible Capital Assets Purchased		(43,865)	43,865	-	-
Local Capital	(995,783)		995,783	-	-
Net Changes for the year	1,507,914	-	(219,939)	1,287,975	1,020,623
Accumulated Surplus (Deficit), end of year - Statement 2	9,596,459	-	72,836,441	82,432,900	81,144,925

School District No. 41 (Burnaby)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	195,622,775	189,746,948	195,319,214
Other	1,832,886	1,833,736	2,361,350
Federal Grants	20,980	6,000	14,980
Tuition	15,080,161	15,865,403	14,580,920
Other Revenue	637,576	608,619	548,605
Rentals and Leases	1,055,000	1,040,485	1,008,222
Investment Income	800,000	742,663	645,730
Total Revenue	215,049,378	209,843,854	214,479,021
Expenses			
Instruction	190,104,186	178,553,003	186,224,057
District Administration	5,322,913	5,287,517	5,376,059
Operations and Maintenance	23,783,654	22,705,330	20,570,620
Transportation and Housing	839,707	794,307	827,438
Total Expense	220,050,460	207,340,157	212,998,174
Operating Surplus (Deficit) for the year	(5,001,082)	2,503,697	1,480,847
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,743,082		
Net Transfers (to) from other funds			
Local Capital	(742,000)	(995,783)	(1,886,526)
Total Net Transfers	(742,000)	(995,783)	(1,886,526)
Total Operating Surplus (Deficit), for the year	-	1,507,914	(405,679)
Operating Surplus (Deficit), beginning of year		8,088,545	8,702,427
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(208,203)
Operating Surplus (Deficit), beginning of year, as restated		8,088,545	8,494,224
Operating Surplus (Deficit), end of year		9,596,459	8,088,545
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		4,814,135	6,375,081
Unrestricted		4,782,324	1,713,464
Total Operating Surplus (Deficit), end of year		9,596,459	8,088,545

School District No. 41 (Burnaby)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	192,653,989	187,129,355	192,312,949
Other Ministry of Education Grants			
Pay Equity	1,441,995	1,441,995	1,441,995
Education Guarantee	1,470,760	965,788	1,535,282
Other Misc and One-Time Grants	56,031	209,810	28,988
Total Provincial Grants - Ministry of Education	195,622,775	189,746,948	195,319,214
Provincial Grants - Other	1,832,886	1,833,736	2,361,350
Federal Grants	20,980	6,000	14,980
Tuition			
Summer School Fees	348,478	348,378	285,183
Continuing Education	1,248,600	1,509,029	1,351,088
Offshore Tuition Fees	13,483,083	14,007,996	12,944,649
Total Tuition	15,080,161	15,865,403	14,580,920
Other Revenues			
Miscellaneous			
City of Burnaby Crossing Guards	205,000	205,000	205,000
Other Program Fees	91,700	91,198	120,233
BCPSEA - Teacher EHB Plan Funding	163,876	163,876	
Sundry	177,000	148,545	223,372
Total Other Revenue	637,576	608,619	548,605
Rentals and Leases	1,055,000	1,040,485	1,008,222
Investment Income	800,000	742,663	645,730
Total Operating Revenue	215,049,378	209,843,854	214,479,021

School District No. 41 (Burnaby)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Salaries			
Teachers	107,912,618	100,548,370	107,559,911
Principals and Vice Principals	8,541,708	8,608,313	8,580,101
Educational Assistants	13,641,742	13,621,856	12,760,045
Support Staff	19,045,821	18,980,022	18,729,544
Other Professionals	3,711,674	3,813,928	3,794,211
Substitutes	6,497,122	5,359,328	6,266,333
Total Salaries	159,350,685	150,931,817	157,690,145
Employee Benefits	37,834,387	36,244,224	35,204,751
Total Salaries and Benefits	197,185,072	187,176,041	192,894,896
Services and Supplies			
Services	8,756,658	8,106,895	7,972,025
Student Transportation	747,779	677,431	708,337
Professional Development and Travel	945,839	925,694	973,156
Rentals and Leases	492,632	385,852	475,100
Dues and Fees	75,000	75,088	73,846
Insurance	473,716	444,406	453,700
Supplies	8,121,821	6,569,694	6,573,955
Utilities	3,251,943	2,979,056	2,873,159
Total Services and Supplies	22,865,388	20,164,116	20,103,278
Total Operating Expense	220,050,460	207,340,157	212,998,174

School District No. 41 (Burnaby)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	72,605,415	320,297	697,370	892,694	179,650	3,081,448	77,776,874
1.03 Career Programs	835,585	35,095		127,638		92,684	1,091,002
1.07 Library Services	2,519,300	15,680	275,380	267,965		103,250	3,181,575
1.08 Counselling	3,009,311						3,009,311
1.10 Special Education	8,459,220	388,825	12,328,247			1,199,345	22,375,637
1.30 English Language Learning	5,209,926	57,500				216,700	5,484,126
1.31 Aboriginal Education	694,595	139,508	167,454			28,253	1,029,810
1.41 School Administration	518,355	6,810,932		4,176,003		2,766	11,508,056
1.60 Summer School	1,126,395	221,922		26,402	7,890	287,618	1,670,227
1.61 Continuing Education	2,064,792	218,804		327,829	341,426	158,095	3,110,946
1.62 Off Shore Students	3,428,864	36,500	153,405	129,917	250,547	67,321	4,066,554
Total Function 1	100,471,758	8,245,063	13,621,856	5,948,448	779,513	5,237,480	134,304,118
4 District Administration							
4.11 Educational Administration	76,612	363,250		169,269	908,314		1,517,445
4.40 School District Governance				52,645	257,113		309,758
4.41 Business Administration				808,696	1,124,653		1,933,349
Total Function 4	76,612	363,250	-	1,030,610	2,290,080	-	3,760,552
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				181,080	732,256		913,336
5.50 Maintenance Operations				10,878,768		121,848	11,000,616
5.52 Maintenance of Grounds				724,871			724,871
5.56 Utilities							-
Total Function 5	-	-	-	11,784,719	732,256	121,848	12,638,823
7 Transportation and Housing							
7.70 Student Transportation				216,245	12,079		228,324
Total Function 7	-	-	-	216,245	12,079	-	228,324
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	100,548,370	8,608,313	13,621,856	18,980,022	3,813,928	5,359,328	150,931,817

School District No. 41 (Burnaby)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Actual	2014 Budget	2013 Actual (Recast - Note 21)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	77,776,874	19,724,782	97,501,656	6,203,754	103,705,410	111,634,916	109,856,767
1.03 Career Programs	1,091,002	242,414	1,333,416	43,389	1,376,805	1,532,046	1,435,024
1.07 Library Services	3,181,575	773,726	3,955,301	-379,960	4,335,261	4,834,939	4,431,761
1.08 Counselling	3,009,311	721,958	3,731,269		3,731,269	3,993,589	3,881,775
1.10 Special Education	22,375,637	5,256,839	27,632,476	358,203	27,990,679	29,288,090	28,029,617
1.30 English Language Learning	5,484,126	1,299,673	6,783,799	26,701	6,810,500	7,434,288	7,179,986
1.31 Aboriginal Education	1,029,810	241,554	1,271,364	49,464	1,320,828	1,414,407	1,378,088
1.41 School Administration	11,508,056	2,531,850	14,039,906	4,146	14,044,052	14,091,046	14,038,581
1.60 Summer School	1,670,227	318,176	1,988,403	118,399	2,106,802	2,074,412	2,038,174
1.61 Continuing Education	3,110,946	564,043	3,674,989	1,284,903	4,959,892	5,300,079	6,082,258
1.62 Off Shore Students	4,066,554	935,893	5,002,447	3,169,058	8,171,505	8,506,374	7,872,026
Total Function 1	134,304,118	32,610,908	166,915,026	11,637,977	178,553,003	190,104,186	186,224,057
4 District Administration							
4.11 Educational Administration	1,517,445	319,823	1,837,268	78,917	1,916,185	1,897,814	1,862,380
4.40 School District Governance	309,758	34,214	343,972	157,173	501,145	528,891	511,768
4.41 Business Administration	1,933,349	410,683	2,344,032	526,155	2,870,187	2,896,208	3,001,911
Total Function 4	3,760,552	764,720	4,525,272	762,245	5,287,517	5,322,913	5,376,059
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	913,336	175,723	1,089,059	479,509	1,568,568	1,613,095	1,448,847
5.50 Maintenance Operations	11,000,616	2,522,037	13,522,653	3,195,527	16,718,180	17,266,051	14,910,721
5.52 Maintenance of Grounds	724,871	154,650	879,521	572,577	1,452,098	1,652,565	1,356,443
5.56 Utilities	-	-	-	2,966,484	2,966,484	3,251,943	2,854,609
Total Function 5	12,638,823	2,852,410	15,491,233	7,214,097	22,705,330	23,783,654	20,570,620
7 Transportation and Housing							
7.70 Student Transportation	228,324	16,186	244,510	549,797	794,307	839,707	827,438
Total Function 7	228,324	16,186	244,510	549,797	794,307	839,707	827,438
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	150,931,817	36,244,224	187,176,041	20,164,116	207,340,157	220,050,460	212,998,174

School District No. 41 (Burnaby)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	15,301,957	14,154,095	14,534,733
Other	1,130,364	1,056,113	1,017,387
Federal Grants		476,105	
Other Revenue	8,929,196	8,577,802	7,943,695
Investment Income	5,000		
Total Revenue	25,366,517	24,264,115	23,495,815
Expenses			
Instruction	22,623,233	21,962,097	21,318,271
District Administration	393,078	393,078	364,716
Operations and Maintenance	1,522,722	1,290,673	1,293,003
Transportation and Housing	669,484	574,402	519,825
Total Expense	25,208,517	24,220,250	23,495,815
Special Purpose Surplus (Deficit) for the year	158,000	43,865	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(158,000)	(43,865)	-
Total Net Transfers	(158,000)	(43,865)	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year			

School District No. 41 (Burnaby)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community- LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,149,771	6,981	88,914	421,431	4,366,190	294	22,320		90,060
Add: Restricted Grants									
Provincial Grants - Ministry of Education	273,214	2,448,366	27,742			386,500	100,450	284,706	2,234,716
Provincial Grants - Other									
Federal Grants									
Other				37,788	7,222,114	17,855			1,319,614
Investment Income	12,993			8,624					
	286,207	2,448,366	27,742	46,412	7,222,114	404,355	100,450	284,706	3,554,330
Less: Allocated to Revenue	1,273,493	2,109,241	55,076	17,490	6,897,497	404,353	89,786	284,706	3,331,729
Recovered		6,981							
Strike Savings Recovered		48,614							45,416
Deferred Revenue, end of year	162,485	290,511	61,580	450,353	4,690,807	296	32,984	-	267,245
Revenues									
Provincial Grants - Ministry of Education	1,273,493	2,109,241	55,076			386,500	89,786	284,706	2,104,000
Provincial Grants - Other									
Federal Grants									
Other Revenue				17,490	6,897,497	17,853			1,227,729
	1,273,493	2,109,241	55,076	17,490	6,897,497	404,353	89,786	284,706	3,331,729
Expenses									
Salaries									
Teachers		777,781				240,479			792,450
Principals and Vice Principals									
Educational Assistants		903,097							548,731
Support Staff	80,285					17,843			539,103
Other Professionals						26,113			158,309
Substitutes		83,031							68,823
	80,285	1,763,909	-	-	-	284,435	-	-	2,107,416
Employee Benefits	(4,879)	345,332				92,288	2,330		498,107
Services and Supplies	1,198,087		33,146	17,490	6,897,497	27,630	87,456	284,706	726,206
	1,273,493	2,109,241	33,146	17,490	6,897,497	404,353	89,786	284,706	3,331,729
Net Revenue (Expense) before Interfund Transfers	-	-	21,930	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(21,930)						
			(21,930)						
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2014

	BC Provincial School for the Deaf	PRP Fraser Park / Maples	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	ECD Refugee Project	Community Services	Youth Transitions
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	160,991	265	145,779	89	337,981	683,994	1,079	627,339	4,598
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,947,758	2,336,876							
Provincial Grants - Other				51,945		934,786			50,376
Federal Grants									
Other			60,035		36,827				
Investment Income									
	5,947,758	2,336,876	60,035	51,945	36,827	934,786	-	-	50,376
Less: Allocated to Revenue	5,734,779	2,115,435	86,112	52,031	30,404	960,095	1,079	279,348	43,987
Recovered	145,791								
Strike Savings Recovered	107,313	98,075							
Deferred Revenue, end of year	120,866	123,631	119,702	3	344,404	658,685	-	347,991	10,987
Revenues									
Provincial Grants - Ministry of Education	5,734,779	2,115,435					1,079		
Provincial Grants - Other				52,031		960,095			43,987
Federal Grants									
Other Revenue			86,112		30,404			279,348	
	5,734,779	2,115,435	86,112	52,031	30,404	960,095	1,079	279,348	43,987
Expenses									
Salaries									
Teachers	1,632,828	1,439,387							35,323
Principals and Vice Principals	330,554	91,967			23,153				
Educational Assistants	1,538,265	14,661	48,213	40,984		43,534		8,390	
Support Staff	66,186	33,366				505,456			
Other Professionals	71,113					76,335			
Substitutes	50,242	37,645							
	3,689,188	1,617,026	48,213	40,984	23,153	625,325	-	8,390	35,323
Employee Benefits	847,663	375,218	10,437	10,482	1,473	149,631		2,100	8,664
Services and Supplies	1,186,967	123,191	27,462	565	5,778	185,139	1,079	257,884	
	5,723,818	2,115,435	86,112	52,031	30,404	960,095	1,079	268,374	43,987
Net Revenue (Expense) before Interfund Transfers	10,961	-	-	-	-	-	-	10,974	-
Interfund Transfers									
Tangible Capital Assets Purchased	(10,961)							(10,974)	
	(10,961)	-	-	-	-	-	-	(10,974)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2014

	Environmental Sustainability	CIC LINC	Energy/Seismic Projects	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	13,015		22,894	8,143,935
Add: Restricted Grants				
Provincial Grants - Ministry of Education				14,040,328
Provincial Grants - Other				1,037,107
Federal Grants		482,419		482,419
Other	11,871		301,429	9,007,533
Investment Income				21,617
	11,871	482,419	301,429	24,589,004
Less: Allocated to Revenue				
Recovered	4,189	476,105	17,180	24,264,115
Strike Savings Recovered				152,772
Deferred Revenue, end of year				299,418
	20,697	6,314	307,143	8,016,684
Revenues				
Provincial Grants - Ministry of Education				14,154,095
Provincial Grants - Other				1,056,113
Federal Grants		476,105		476,105
Other Revenue	4,189		17,180	8,577,802
	4,189	476,105	17,180	24,264,115
Expenses				
Salaries				
Teachers		165,337		5,106,738
Principals and Vice Principals				422,521
Educational Assistants				3,145,875
Support Staff		32,429		1,274,668
Other Professionals		28,440		360,310
Substitutes		27,109		266,850
	-	253,315	-	10,576,962
Employee Benefits		61,867		2,400,713
Services and Supplies	4,189	160,923	17,180	11,242,575
	4,189	476,105	17,180	24,220,250
Net Revenue (Expense) before Interfund Transfers	-	-	-	43,865
Interfund Transfers				
Tangible Capital Assets Purchased				(43,865)
	-	-	-	(43,865)
Net Revenue (Expense)	-	-	-	-

School District No. 41 (Burnaby)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2014

	2014	2014 Actual			2013
	Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Recast - Note 21)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		19,089		19,089	285,799
Other Revenue				-	83,592
Rentals and Leases	100,000		100,200	100,200	99,216
Investment Income	60,000		52,738	52,738	51,525
Amortization of Deferred Capital Revenue	7,400,000	7,228,877		7,228,877	7,014,362
Total Revenue	7,560,000	7,247,966	152,938	7,400,904	7,534,494
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	8,600,000	8,660,491		8,660,491	7,994,718
Total Expense	8,600,000	8,660,491	-	8,660,491	7,994,718
Capital Surplus (Deficit) for the year	(1,040,000)	(1,412,525)	152,938	(1,259,587)	(460,224)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	158,000	43,865		43,865	
Local Capital	742,000		995,783	995,783	1,886,526
Total Net Transfers	900,000	43,865	995,783	1,039,648	1,886,526
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,712,783	(1,712,783)	-	
Total Other Adjustments to Fund Balances		1,712,783	(1,712,783)	-	
Total Capital Surplus (Deficit) for the year	(140,000)	344,123	(564,062)	(219,939)	1,426,302
Capital Surplus (Deficit), beginning of year		69,591,250	3,465,130	73,056,380	71,630,078
Capital Surplus (Deficit), end of year		69,935,373	2,901,068	72,836,441	73,056,380

School District No. 41 (Burnaby)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2014

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	48,594,928	321,862,606	5,642,358	605,341	177,140	1,780,977	378,663,350
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	19,089	1,467,394	3,953			347,180	1,837,616
Deferred Capital Revenue - Other		2,755,682					2,755,682
Special Purpose Funds			25,300			18,565	43,865
Local Capital		554,704	154,189	134,402	188,735	680,753	1,712,783
Transferred from Work in Progress		3,008,094					3,008,094
	19,089	7,785,874	183,442	134,402	188,735	1,046,498	9,358,040
Decrease:							
Deemed Disposals			191,733		14,933	42,192	248,858
			191,733		14,933	42,192	248,858
Cost, end of year	48,614,017	329,648,480	5,634,067	739,743	350,942	2,785,283	387,772,532
Work in Progress, end of year							
Cost and Work in Progress, end of year	48,614,017	329,648,480	5,634,067	739,743	350,942	2,785,283	387,772,532
Accumulated Amortization, beginning of year		101,765,913	2,596,940	164,213	81,986	597,986	105,207,038
Changes for the Year							
Increase: Amortization for the Year		7,504,683	573,408	67,254	54,301	460,845	8,660,491
Decrease:							
Deemed Disposals			191,733		14,933	42,192	248,858
			191,733		14,933	42,192	248,858
Accumulated Amortization, end of year		109,270,596	2,978,615	231,467	121,354	1,016,639	113,618,671
Tangible Capital Assets - Net	48,614,017	220,377,884	2,655,452	508,276	229,588	1,768,644	274,153,861

School District No. 41 (Burnaby)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2014

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

School District No. 41 (Burnaby)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2014

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	198,792,503	1,526,699	3,545,859	203,865,061
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,818,527	2,755,682		4,574,209
Transferred from Work in Progress	3,008,094			3,008,094
	4,826,621	2,755,682	-	7,582,303
Decrease:				
Amortization of Deferred Capital Revenue	7,010,991	121,041	96,845	7,228,877
	7,010,991	121,041	96,845	7,228,877
Net Changes for the Year	(2,184,370)	2,634,641	(96,845)	353,426
Deferred Capital Revenue, end of year	196,608,133	4,161,340	3,449,014	204,218,487
Work in Progress, beginning of year	3,008,094			3,008,094
Changes for the Year				
Decrease				
Transferred to Deferred Capital Revenue	3,008,094			3,008,094
	3,008,094	-	-	3,008,094
Net Changes for the Year	(3,008,094)	-	-	(3,008,094)
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	196,608,133	4,161,340	3,449,014	204,218,487

School District No. 41 (Burnaby)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2014

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	34,900	3,283,812		10,929,471		14,248,183
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,009,164					3,009,164
Other				1,388,195	777,454	2,165,649
Investment Income		38,119		232,471		270,590
	3,009,164	38,119	-	1,620,666	777,454	5,445,403
Decrease:						
Transferred to DCR - Capital Additions	1,818,527	2,755,682				4,574,209
Transferred to Revenue - Site Purchases	19,089					19,089
	1,837,616	2,755,682	-	-	-	4,593,298
Net Changes for the Year	1,171,548	(2,717,563)	-	1,620,666	777,454	852,105
Balance, end of year	1,206,448	566,249	-	12,550,137	777,454	15,100,288

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2014

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, 2014

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, 2014

SCHEDULE OF REMUNERATION AND EXPENSES

	Total Remuneration	Total Expenses
<u>Elected Officials</u>		
A SEE ATTACHED	\$ 170,351	\$ 20,275
B		
Z		
Total Elected Officials	\$ 170,351	\$ 20,275
<u>Detailed Employees Exceeding \$75,000</u>		
A SEE ATTACHED	\$ 52,098,178	\$ 467,300
B		
Z		
Total Detailed Employees Exceeding \$75,000	\$ 52,098,178	\$ 467,300
Total Employees Equal to or Less Than \$75,000	114,198,091	442,204
Consolidated Total	\$ 166,296,269	\$ 909,504
Total Employer Premium for Canada Pension Plan and Employment Insurance		\$ 8,634,690

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, 2014

Schedule of Remuneration and Expenses

Detailed Employees Exceeding \$75,000

		Total Remuneration \$	Total Expenses \$
AADLAND, EFSTATHIA	VICE PRINCIPAL	\$97,488.89	\$2,503.64
ABRAHAMS, GABRIELLE E.	TEACHER	\$78,945.94	\$0.00
ALLEN, MARK S	VICE PRINCIPAL	\$105,907.66	\$0.00
ALSTAD, COLLEEN	TEACHER	\$78,857.14	\$56.24
AMY, WENDY	TEACHER	\$78,158.09	\$650.00
ANDERSEN, CARALYN LEE	TEACHER	\$78,278.19	\$0.00
ANDERSON, ALISON H	TEACHER	\$78,487.08	\$628.48
ANDERSON, CHRISTINE	TEACHER	\$78,275.64	\$120.00
ARCHER, STEPHANIE K	TEACHER	\$77,733.43	\$1,702.06
ARCHIBALD, CHRISTOPHER	TEACHER	\$84,135.66	\$122.50
ARMSTRONG, CACIA C	TEACHER	\$77,044.51	\$0.00
ARNUSCH, KENNA M	TEACHER	\$76,905.96	\$230.00
ARTHUR, PAUL N	PROGRAM CONSULTANT	\$85,891.91	\$3,579.02
ASHTON, DAWN MARIE	TEACHER	\$77,670.07	\$614.25
AUJLA, NAVDEEP K	PRINCIPAL	\$87,146.23	\$2,299.33
BAGOT, LYNDA A.	TEACHER	\$77,286.62	\$97.00
BAINS, AMARJIT	TEACHER	\$79,039.11	\$25.00
BALLARD, KEVIN F	TEACHER	\$77,513.44	\$0.00
BARNETT, SANDRA M	TEACHER	\$76,474.11	\$0.00
BARSKY, JENIFER D	TEACHER	\$83,357.53	\$0.00
BATHURST, PATRICIA L	TEACHER	\$78,834.32	\$0.00
BEAL, MARILYN J	TEACHER	\$78,228.33	\$230.00
BEATON, CAMERON E	TEACHER	\$78,793.81	\$0.00
BEATON, JOCELYN	TEACHER	\$89,979.29	\$0.00
BEAVIL, GAYLE M	TEACHER	\$78,745.93	\$926.91
BECHLER, MARY	TEACHER	\$75,968.73	\$0.00
BERARDINE, M DOUGLAS	DIRECTOR, PERSONNEL SERVICES	\$83,430.48	\$1,185.73
BERGERON, ERIC	TEACHER	\$77,702.23	\$0.00
BERMANN, STEVEN	TEACHER	\$78,924.32	\$200.00
BERNABEI, MATILDE	TEACHER	\$76,605.80	\$85.00
BERNARD, GREGORY L	TEACHER	\$77,209.14	\$289.12
BERNING, ANJA MARIA	TEACHER	\$86,489.33	\$0.00
BERTO, ANGELA	TEACHER	\$81,396.43	\$140.00
BETTLES, DAI ANN	TEACHER	\$78,033.85	\$0.00
BEWLEY, LISA MARIE	TEACHER	\$87,429.48	\$106.00
BILTON, ANNE-MARIE	TEACHER	\$85,404.87	\$871.24
BIWER, SHARON	TEACHER	\$79,781.77	\$0.00
BLAIR, W ELISE	TEACHER	\$78,625.83	\$0.00
BLANKENBERG, DESIREE	TEACHER	\$79,795.23	\$409.00
BLAZEVICH, DONALD C	TEACHER	\$78,158.09	\$177.71
BOMBELLI, ROBERTO	ASSTISTANT SUPERINTENDENT	\$137,230.62	\$15,173.31
BONVINO, FRANCESCO	TEACHER	\$84,850.97	\$0.00
BORGENSTROM, DEBORAH E	TEACHER	\$79,407.91	\$0.00
BORTOLUSSI, CLAUDIO	PRINCIPAL	\$108,527.17	\$619.05
BORYS, MIRIAM F	TEACHER	\$79,377.43	\$97.00
BOULANGER, JENNIFER	TEACHER	\$79,028.96	\$252.00
BOULANGER, JOSEPH W	TEACHER	\$75,862.26	\$0.00
BOUSFIELD, LORI	TEACHER	\$79,133.42	\$2,365.20
BRANDT, KEVIN	DIRECTOR OF INSTRUCTION	\$125,858.51	\$6,753.50
BRIGGS, CHRISTINE	TEACHER	\$77,989.12	\$146.00
BRISCOE, BLAKE	PRINCIPAL	\$98,881.01	\$0.00
BRKICH, MARA	TEACHER	\$92,398.22	\$41.50
BRNJAC, ANGELA E	TEACHER	\$78,854.08	\$188.00
BROMLEY, PAMELA A	TEACHER	\$78,993.08	\$456.20
BROWN, MARJORIE J	TEACHER	\$83,743.54	\$450.00
BROWN, MARY-ANN	PRINCIPAL	\$102,558.69	\$12.17
BROWN, SHELLEY C	TEACHER	\$78,883.96	\$43.00
BRUDERER, TIM	TEACHER	\$76,542.91	\$148.66
BRYANT, MIMOSA	TEACHER	\$79,999.30	\$0.00
BUCHANAN, PATRICIA	TEACHER	\$78,060.00	\$0.00
BUDAI, JOZSEF I	TEACHER	\$82,566.68	\$75.00
BULLEN, DENISE J	PRINCIPAL	\$103,151.02	\$0.00
BUONO, GIANNI	TEACHER	\$84,500.03	\$0.00
BURBIDGE, ANDREA	TEACHER	\$79,994.05	\$1,323.99
BYMAN, ERIC	TEACHER	\$77,625.96	\$0.00
BYRNE, ELIZABETH	TEACHER	\$77,652.37	\$2,463.42
BYRNE, PHILIP	TEACHER	\$84,917.60	\$0.00
CALLISTER, BARRY	TEACHER	\$79,720.86	\$550.00
CANN, DONALD	TEACHER	\$84,128.80	\$555.50
CARDINAL, JANICE M	TEACHER	\$84,226.75	\$640.50
CAREY, MARC	TEACHER	\$77,218.06	\$115.60
CARR, DIANNE	VICE PRINCIPAL	\$101,773.66	\$0.00

CARSON, BRENDA E	TEACHER	\$78,278.73	\$0.00
CERA, CORINNE	TEACHER	\$75,786.60	\$0.00
CHAN, RUBY N	COORDINATOR, CULTURAL SERVICES	\$76,129.07	\$2,495.52
CHAN, VINCENT WING CHUEN	TEACHER	\$88,209.24	\$0.00
CHAN, VINCENT WING HO	TEACHER	\$88,173.32	\$295.00
CHAN-CHONG, FANNIE S	TEACHER	\$77,014.11	\$120.00
CHAND, SURINDER	MANAGER, FINANCE & BUDGETS	\$81,177.11	\$2,639.03
CHANDI, NIRMAL	TEACHER	\$77,288.43	\$129.50
CHANG, ANOUSITH	TEACHER	\$76,767.76	\$470.00
CHAN-LAI, LIVIA WAYMON	TEACHER	\$78,885.28	\$1,264.11
CHENG, NAI WEN	TEACHER	\$77,432.54	\$80.00
CHENG, SUSAN	TEACHER	\$76,876.26	\$0.00
CHERCOVER, STEPHEN J	TEACHER	\$94,181.40	\$100.00
CHIEN, JOSEPH	TEACHER	\$77,452.42	\$80.00
CHIN, AMY LAI-MEI	TEACHER	\$78,885.28	\$0.00
CHIN, ANDREW S	PRINCIPAL	\$113,192.96	\$349.00
CHIN, DAVID	ASSIST MANAGER - INFORMATION & TECHNOLOGY	\$82,629.47	\$6,363.17
CHONG, KEITH	DISTRICT PRINCIPAL	\$117,154.16	\$4,249.14
CHOW, COLIN M	TEACHER	\$78,685.40	\$155.00
CHOW, JANET	TEACHER	\$79,126.66	\$1,595.69
CHOW, KELLY J	PRINCIPAL	\$106,842.37	\$1,425.95
CHOW, PK PEGGY	TEACHER	\$89,041.07	\$600.00
CHRISTOFIDES, NECTARIOS	TEACHER	\$85,637.63	\$0.00
CIKES, TOMISLAV A	TEACHER	\$77,452.54	\$295.00
CIRILLO, SYLVIA A	TEACHER	\$77,338.66	\$0.00
CIUP, CAROL	SPEECH LANGUAGE PATHOLOGIST	\$91,328.37	\$726.79
CLAIR, LORRAINE	TEACHER	\$84,883.23	\$1,198.43
CLARK, DONNA E	TEACHER	\$78,954.82	\$370.00
CLARK, KIMBERLY S	TEACHER	\$84,319.41	\$0.00
CLARKE, DANE R	TEACHER	\$76,813.42	\$95.00
CLAUDIO, JEROME A	TEACHER	\$92,465.28	\$0.00
CLERMONT, DANIELLE	TEACHER	\$78,997.36	\$0.00
CLINTON, KATHERINE J	TEACHER	\$76,882.01	\$40.00
CLOWERS, CHRISTINE	TEACHER	\$80,848.94	\$395.00
COLEBORN, RON	PROGRAM CONSULTANT	\$84,895.39	\$4,196.66
COMEAU, JUDITH M	TEACHER	\$75,832.56	\$0.00
COOK, MERRILYN P.	TEACHER	\$98,733.27	\$1,263.72
COONEY, BRETT P	TEACHER	\$78,961.36	\$0.00
CORDONI, GINA B	TEACHER	\$78,625.83	\$320.00
CORNELL, BRUCE E	VICE PRINCIPAL	\$91,219.98	\$500.00
COUSINS, EVELYN	TEACHER	\$78,247.89	\$365.50
COUTTS, AMANDA A	TEACHER	\$78,390.32	\$0.00
COWLEY, JENNIFER A	TEACHER	\$77,488.37	\$150.00
CRAMB, ELIZABETH	TEACHER	\$85,025.19	\$0.00
CRESCENZO YEE, ADRIANNA L	TEACHER	\$77,733.43	\$213.39
CRESCENZO, ELIZABETH B	TEACHER	\$79,342.32	\$1,221.45
CRESCENZO, TINA	TEACHER	\$79,387.22	\$0.00
CURR, BRANDON	VICE PRINCIPAL-ABORIGINAL EDUCATION	\$86,500.78	\$7,804.57
CUTAYNE, NATALIE G	MANAGER- HUMAN RESOURCES	\$80,359.86	\$3,052.11
D'ACQUISTO, LAUREL	TEACHER	\$77,360.97	\$0.00
DANIEL, EYAL	TEACHER	\$78,922.52	\$0.00
DARE, AMELIA	TEACHER	\$77,044.51	\$0.00
DAVIES, DARRIN R	TEACHER	\$92,903.23	\$295.00
DAVIS, DENISE E	VICE PRINCIPAL	\$101,479.69	\$0.00
DAVIS, GREGORY	TEACHER	\$77,218.06	\$0.00
DAVY, JEANNE	TEACHER	\$81,331.50	\$0.00
DAY, A. GAIL	TEACHER	\$85,012.28	\$269.84
DE VITA, FRANKIE	PRINCIPAL	\$102,316.79	\$0.00
DEITCH, ANNE	TEACHER	\$95,069.23	\$394.50
DELMAESTRO, SHERI L	TEACHER	\$80,123.35	\$640.50
DELVECCHIO, JENNIFER	TEACHER	\$78,777.13	\$149.00
DEPACO, GREG P	TEACHER	\$79,689.66	\$255.00
DESROSIERS, GREGORY	TEACHER	\$77,048.51	\$73.62
DHARSEE, NINA	TEACHER	\$82,132.40	\$0.00
DIAS, INO	TEACHER	\$79,545.57	\$0.00
DODD, ANGELA	TEACHER	\$77,733.43	\$0.00
DOREY, SUZANNE R.	MANAGER - YOUTH SERVICES	\$93,972.75	\$4,730.58
DOTTO, KERRY ANN	TEACHER	\$77,203.69	\$1,859.37
DRAKE, JODI L	TEACHER	\$76,583.47	\$80.00
DRIUSSI, LORI A	PRINCIPAL	\$102,852.66	\$0.00
DU, TING	TEACHER	\$79,480.77	\$45.00
DUBINSKY, PETER	DIRECTOR OF INSTRUCTION	\$126,012.01	\$6,005.10
DUDLEY, MELODY J.	TEACHER	\$86,102.21	\$1,341.53
DUDLEY, PAUL H	TEACHER	\$81,135.33	\$195.00
DUMONT, RUTH M	TEACHER	\$75,407.68	\$0.00
DUNCAN, BRENDA L	TEACHER	\$75,310.38	\$1,007.00
DUNNE, DANA PHYLLIS	TEACHER	\$80,084.40	\$100.00
DYMYTRYSZYN, LESZEK	TEACHER	\$80,142.57	\$0.00
EHRlich-BRADY, CHRISTINE M	VICE PRINCIPAL	\$100,834.81	\$979.67
ELWORTHY MORO, VICKI J	VICE PRINCIPAL	\$89,823.54	\$597.00

ERRICO, GARTH	DIRECTOR OF INSTRUCTION	\$119,989.09	\$0.00
ETMANSKIE, JILL M.	TEACHER	\$86,653.40	\$175.00
EVANS, SUSAN E	TEACHER	\$78,278.20	\$350.00
EVANS, TYLER G	VICE PRINCIPAL	\$90,062.98	\$0.00
EZRA, JOAN E	TEACHER	\$78,366.79	\$99.00
FARBRIDGE, ROBERT BRENT	MAINTENANCE SUPERVISOR	\$84,382.17	\$11,193.60
FAY, ANNA	TEACHER	\$77,014.11	\$300.00
FERRARO, ANGELA	MANAGING DIRECTOR, INTERNATIONAL EDUCATION	\$98,574.35	\$808.81
FESTER, PAUL L.	PRINCIPAL	\$108,440.33	\$0.00
FINLAY, PATRICIA	TEACHER	\$78,733.98	\$568.50
FINNOGASON, SIGNE L	TEACHER	\$80,578.91	\$1,050.00
FISCHER, JACQUELINE F	TEACHER	\$76,468.62	\$0.00
FLOYD, KAREN J	PRINCIPAL	\$108,247.66	\$99.00
FOLEY, MATHEW E.	MAINTENANCE SUPERVISOR	\$92,301.99	\$8,869.78
FORD, LORRAINE M	TEACHER	\$75,832.57	\$0.00
FRANK, D GREGORY	SECRETARY-TREASURER	\$144,153.79	\$12,664.02
FRANK, MONICA L	TEACHER	\$81,224.16	\$1,034.49
FRASER, IAN R	TEACHER	\$75,479.76	\$0.00
FREEMAN, SHARON G	TEACHER	\$77,578.29	\$0.00
FRY, JUDY I	TEACHER	\$78,715.63	\$150.00
FUCHS, BIRGIT E	TEACHER	\$77,665.35	\$0.00
FUERDERER, STEPHEN J	TEACHER	\$84,989.00	\$50.00
FUJIKI, JUDY S.F.	TEACHER	\$82,221.83	\$0.00
FULOP, FRANK K	TEACHER	\$84,725.07	\$550.00
GAGNO, KATHRYN A	TEACHER	\$78,745.93	\$545.20
GAHUNIA, SUKHJEET S	TEACHER	\$77,975.56	\$0.00
GALLAGHER, SANDRA M.	TEACHER	\$77,531.40	\$0.00
GARBUTT, WAYNE	TEACHER	\$76,321.02	\$85.00
GARCIA, ANTONELLA	TEACHER	\$82,046.82	\$120.00
GASKELL, COLLEEN L.	TEACHER	\$77,179.63	\$0.00
GASTER, SEAN	PRINCIPAL	\$100,724.39	\$1,250.79
GAUDET, DAVID	TEACHER	\$84,137.22	\$0.00
GAUTHIER, DIANNE	TEACHER	\$83,355.15	\$520.00
GEDDES, HELEN	TEACHER	\$77,692.05	\$180.31
GENGE, MORRAY C	VICE PRINCIPAL	\$99,641.00	\$0.00
GEORGE, DOREEN M	COORDINATOR, COMMUNITY EDUCATION	\$88,277.61	\$3,886.11
GERTZ, GRAHAM H	TEACHER	\$78,784.78	\$0.00
GIBNEY, MICHAEL BLAIR	TEACHER	\$78,834.72	\$295.00
GIDINSKI, BRYAN PAUL	TEACHER	\$80,804.11	\$250.00
GILES, RHONA A	TEACHER	\$83,099.63	\$49.50
GIL-RODRIGUEZ, MIRIAM	TEACHER	\$78,607.17	\$25.00
GIOUZELIS, EKATERINA	TEACHER	\$75,495.54	\$0.00
GIRLING, BARBARA L	TEACHER	\$78,158.09	\$120.00
GOESON, DARYL J	TEACHER	\$81,771.49	\$0.00
GOJEVIC, DEBRA	PRINCIPAL	\$102,668.21	\$478.88
GOMEZ, TERRANCE R	ENVIRONMENTAL HEALTH & SAFETY OFFICER	\$81,023.61	\$4,732.59
GONCALVES, ODETTE R	TEACHER	\$75,122.26	\$0.00
GREEN, DANIEL W	TEACHER	\$84,883.64	\$400.00
GREENE, CATHERINE M	TEACHER	\$76,213.77	\$0.00
GREVE, DAVID S	VICE PRINCIPAL	\$106,206.02	\$2,336.00
GUNTER, CATHERINE L	TEACHER	\$78,193.21	\$0.00
GURNEY, KURT	PRINCIPAL	\$83,586.06	\$171.12
GURNIAK, LILLIANA	TEACHER	\$75,741.07	\$0.00
HAIN, BRENDA J	TEACHER	\$78,282.52	\$0.00
HALL, RON R.	DIRECTOR OF INSTRUCTION	\$125,971.49	\$4,969.90
HAMILTON, GUY S	TEACHER	\$84,006.09	\$0.00
HANSON, LORRAINE	TEACHER	\$75,617.98	\$0.00
HAO, PING	TEACHER	\$79,368.69	\$0.00
HARA, SUZANNE	TEACHER	\$78,851.88	\$154.28
HARDING, MARK	PRINCIPAL	\$103,701.02	\$0.00
HARI, PARMJIT	PRINCIPAL	\$110,583.67	\$0.00
HART, HEATHER M	ASSTTANT SUPERINTENDENT	\$137,087.41	\$15,668.39
HARTMAN, LISA D	PRINCIPAL	\$101,479.69	\$44.39
HASEBE, LISA	TEACHER	\$76,321.02	\$120.00
HAWLEY, DEANNA	TEACHER	\$85,317.62	\$0.00
HAYER, IHA L.	TEACHER	\$78,853.27	\$1,241.25
HAYWARD, JOSEPH	TEACHER	\$79,357.97	\$0.00
HEAL, TANYA-LEE	TEACHER	\$78,769.10	\$200.00
HEARD, DAVID	TEACHER	\$88,261.05	\$427.00
HECKEROTT, GUDRUN A	TEACHER	\$93,955.29	\$1,004.00
HEIN, JEAN A	TEACHER	\$88,656.18	\$0.00
HELFRICH, KRISTINE P	TEACHER	\$76,449.38	\$0.00
HENDERSON, BARBARA J	TEACHER	\$76,503.00	\$0.00
HENNING, ANGELA	PRINCIPAL	\$108,546.02	\$1,971.86
HERDMAN, DANA E	TEACHER	\$77,733.43	\$510.00
HERNANDEZ, GAYLE C	TEACHER	\$81,438.39	\$216.36
HERNDIER, KEVIN J	TEACHER	\$79,480.77	\$0.00
HESELTON, SHAUNA G	TEACHER	\$76,468.62	\$350.00
HIGGINS, MARY ANNE	TEACHER	\$75,676.86	\$1,000.00
HILL, JODI-LYNNE	TEACHER	\$77,582.13	\$0.00

HILTZ, WENDELL E	PRINCIPAL	\$108,247.66	\$659.61
HODGSON, CURTIS W	TEACHER	\$76,905.83	\$216.50
HODGSON, LORRAINE V	TEACHER	\$81,530.70	\$219.00
HOLLIDAY, LINDSAY	TEACHER	\$75,126.80	\$0.00
HON, SUE	TEACHER	\$76,896.91	\$90.00
HOSSACK, KELLY L	TEACHER	\$76,902.40	\$41.79
HULL, DONNA E	TEACHER	\$76,306.16	\$65.00
HUMPHRIES, CATHERINE M	PROGRAM CONSULTANT	\$84,611.54	\$982.23
HUTTON, JEFFREY D	TEACHER	\$87,209.42	\$96.98
HUVA, ELAINE L	TEACHER	\$75,930.83	\$0.00
IGNAS, VERONICA J	TEACHER	\$78,328.92	\$85.00
INGHAM, JENNIFER	TEACHER	\$79,654.48	\$169.58
IRWIN, THOMAS JAMES	TEACHER	\$78,281.31	\$150.00
JALTEMA, ELAINE	TEACHER	\$80,740.63	\$0.00
JANETKA, JOHN A	TEACHER	\$79,303.07	\$0.00
JANG, BYRON K	TEACHER	\$76,984.41	\$0.00
JANSEN, KATHLEEN A	TEACHER	\$80,128.34	\$0.00
JANVIER, SHELLEY	TEACHER	\$78,151.22	\$838.29
JIWA, YASMIN	TEACHER	\$77,702.23	\$121.83
JOE, GAIL L	TEACHER	\$78,575.88	\$30.00
JOHNSON, ALISON V	TEACHER	\$76,321.02	\$0.00
JOHNSON, KARIN	TEACHER	\$78,728.20	\$400.00
JONES, KINDER	PRINCIPAL	\$97,701.47	\$92.83
JONES, RHIANNON	TEACHER	\$78,553.40	\$0.00
JONES, SANDRA E	TEACHER	\$80,459.83	\$0.00
JUKES, PATRICIA E	TEACHER	\$76,321.02	\$2,151.05
KAARDAL, KEVIN M	SUPERINTENDENT	\$172,623.21	\$16,597.40
KAMIYA, RANDALL	TEACHER	\$78,931.90	\$850.00
KANNO, WALLACE K	PRINCIPAL	\$102,958.54	\$290.87
KARLSON, SONJA	TEACHER	\$75,910.09	\$175.00
KARMALI, KARIMA	TEACHER	\$81,312.94	\$0.00
KASHIMA, ERNEST B	PRINCIPAL	\$117,471.17	\$150.00
KEELER, ESTELLE A	TEACHER	\$78,412.48	\$0.00
KELSEY, DAVID A	TEACHER	\$77,044.51	\$0.00
KEON, HOLLY ANNE	TEACHER	\$84,239.96	\$0.00
KEON, TIMOTHY W	TEACHER	\$79,396.06	\$0.00
KERNAGHAN, M. BERNADETTE	TEACHER	\$79,133.42	\$0.00
KERNAHAN, LYNDA	TEACHER	\$76,524.97	\$105.00
KEYS, JANICE G	TEACHER	\$76,321.02	\$168.00
KIEWITZ, KENNETH A	MANAGER, INFORMATION TECHNOLOGY	\$99,391.60	\$5,068.95
KIM, EDWARD	TEACHER	\$81,173.46	\$140.07
KIM, PETER JUNG HAK	TEACHER	\$83,852.77	\$0.00
KIMMIE, HEATHER	TEACHER	\$85,454.63	\$180.00
KINGRA, HARBINDER	TEACHER	\$85,685.28	\$183.00
KINNEE, JACQUELINE T	TEACHER	\$79,219.06	\$0.00
KIRKPATRICK, CATHERINE M.	TEACHER	\$76,917.05	\$285.00
KLARICH, DINO	PRINCIPAL	\$102,883.08	\$662.50
KLASSEN, RONALD D	TEACHER	\$88,254.91	\$1,135.00
KOOSMANN, TROY D	TEACHER	\$79,720.86	\$100.00
KOSTER, HENDRIKA C.	TEACHER	\$78,715.63	\$125.00
KOUROMICHELAKIS, EVANTHIA E	TEACHER	\$76,341.54	\$0.00
KRAEMER, KARL H	TEACHER	\$80,138.65	\$0.00
KRISCHUK, ROSE	TEACHER	\$78,344.91	\$258.56
KRISTMANSON, LEE ANNE	PRINCIPAL	\$117,837.76	\$2,000.00
KUHN, PAUL G	TEACHER	\$83,291.81	\$520.00
KWAN, KENNETH	TEACHER	\$76,642.29	\$230.00
KWAN, NANCY	TEACHER	\$75,892.66	\$279.00
KWOK, MARILYN	PRINCIPAL	\$107,953.69	\$40.00
LAFORGE-TALLARD, MEGAN	TEACHER	\$79,569.56	\$0.00
LAI, TIM	TEACHER	\$77,459.77	\$0.00
LAM, DENNIS H	TEACHER	\$77,480.91	\$635.00
LAMBERT, MICHELLE A	TEACHER	\$78,411.64	\$170.00
LANGE, KATHARINE A	TEACHER	\$78,986.80	\$380.00
LAPLANTE, REGINALD	PROGRAM CONSULTANT	\$84,917.04	\$4,849.33
LAPTHORNE, GLEN J	TEACHER	\$77,904.44	\$0.00
LARISCH, DOREEN E	TEACHER	\$79,305.71	\$134.38
LARSEN, ERIC	TEACHER	\$77,112.23	\$0.00
LATHIGEE, RUSSELL P	TEACHER	\$78,410.42	\$0.00
LAU, WAYNE	TEACHER	\$82,029.29	\$80.00
LAURITA, DOMENICO A	TEACHER	\$87,222.97	\$500.00
LAUZON, SANDI C.	VICE PRINCIPAL	\$107,900.75	\$278.25
LAWDER, DEANNE C	TEACHER	\$78,278.19	\$0.00
LAZARUK, GERALDINE	TEACHER	\$78,163.58	\$0.00
LE BLANC, CLAIRE A	TEACHER	\$83,343.10	\$207.00
LE POOLE, MICHELLE	TEACHER	\$79,729.09	\$0.00
LEBLANC, DAVID	TEACHER	\$78,660.95	\$722.37
LEE, AMOS	TEACHER	\$83,691.72	\$327.25
LEE, ANDREW	PRINCIPAL	\$98,841.34	\$363.98
LEE, CHUN KIT RANDY	TEACHER	\$76,086.10	\$80.00
LEE, FANNY	TEACHER	\$77,490.36	\$125.00

LEE, HENRY S	TEACHER	\$78,588.52	\$105.00
LEE, PETER	TEACHER	\$70,309.39	\$00.00
LEE, VICTORIA PATRICIA	PRINCIPAL	\$120,656.68	\$533.25
LEE-WEN, SUZANNE	TEACHER	\$79,403.82	\$0.00
LEGEBOKOFF, LYDIA	TEACHER	\$79,969.00	\$0.00
LEHTONEN, MIA	TEACHER	\$78,993.67	\$0.00
LEKAKIS, CHRIS	TEACHER	\$95,270.80	\$472.75
LEKAKIS, JOHN	TEACHER	\$80,101.63	\$97.00
LENGER, CLAUDIA M	TEACHER	\$77,604.56	\$0.00
LEUNG, GARY G	TEACHER	\$85,827.38	\$0.00
LEWIS, JILLIAN	PRINCIPAL	\$108,247.66	\$353.15
LEWIS, LYNLEY EDWARD	TEACHER	\$78,158.09	\$3,286.75
LI, GORDON	PRINCIPAL	\$123,633.17	\$2,000.00
LIEU, JANET DW	TEACHER	\$76,391.31	\$0.00
LIM, BARTON	TEACHER	\$82,112.86	\$215.00
LIM, MIMI KS	TEACHER	\$87,688.81	\$1,553.64
LINTOTT, DALE E	TEACHER	\$83,797.07	\$1,570.88
LIRENMAN, DEBORAH A.	TEACHER	\$76,468.62	\$320.00
LLOYD, HOLLY	TEACHER	\$78,529.85	\$0.00
LOBLAW, MARY G	TEACHER	\$78,658.25	\$169.00
LOCK, CHRISTOPHER	TEACHER	\$78,993.67	\$550.00
LONG, PATRICIA	TEACHER	\$78,346.02	\$120.00
LONGEAU, MARNIE	TEACHER	\$78,885.28	\$242.00
LOVEDAY, JAMES	TEACHER	\$79,473.80	\$295.00
LUCARELLI, LUIGI	TEACHER	\$76,512.98	\$0.00
LUI, KENT	TEACHER	\$83,118.45	\$519.65
LUMB, YOLANA R	TEACHER	\$79,062.97	\$475.50
LYNCH, CINDY JEAN	TEACHER	\$77,196.67	\$0.00
MACLAREN, KERRY ANNE	TEACHER	\$79,461.41	\$1,989.00
MACLEAN, DAVE	PRINCIPAL	\$103,682.17	\$141.75
MACTAVISH, SHEILA	TEACHER	\$78,924.32	\$494.63
MAGRI, LORI J	PRINCIPAL	\$111,957.86	\$1,111.25
MAGRIOTIDIS, PETER	TEACHER	\$79,720.86	\$169.50
MAH, STANLEY H S	TEACHER	\$77,880.82	\$0.00
MAKI, CHRISTOPHER A	TEACHER	\$83,028.99	\$766.00
MALITO, VICTORIA G	TEACHER	\$85,856.60	\$1,647.22
MALONEY, DEBORAH D	TEACHER	\$79,710.16	\$350.00
MANDERSON, JULIA E	TEACHER	\$77,452.42	\$0.00
MANN, CAROL	TEACHER	\$79,154.97	\$0.00
MARCH, GEORGE S	TEACHER	\$78,745.93	\$25.00
MARCH, SHIRLEY	TEACHER	\$78,745.93	\$120.00
MARSHALL, SABRINA E	TEACHER	\$78,885.28	\$188.95
MARTIN, PETER	TEACHER	\$78,858.90	\$120.00
MARTINO, CESARE P	VICE PRINCIPAL	\$102,074.57	\$141.75
MASON, STEVEN	TEACHER	\$78,766.26	\$0.00
MATSUMURA, LAVERNE	TEACHER	\$79,411.46	\$161.00
MCIVOR, CARLA	TEACHER	\$77,452.42	\$100.00
MCKENNA, BEVERLEY A.	TEACHER	\$78,158.09	\$2,766.76
MCKIE, ANGELA	TEACHER	\$78,764.92	\$75.00
MCLEOD, JUDY-KAYE	TEACHER	\$75,114.45	\$550.00
MCNAMEE, DONALD	TEACHER	\$86,969.83	\$250.00
MCNARY, LORRAINE	VICE PRINCIPAL	\$96,357.34	\$150.00
MCNEILLY, MARK W	TEACHER	\$78,028.60	\$0.00
MEHLING, DIETER A H	TEACHER	\$100,401.40	\$85.00
MENEIAN-CECILE, LISA	PRINCIPAL	\$113,493.24	\$5,565.24
MERANI, SHAIROZ	PRINCIPAL	\$116,879.66	\$414.00
MERCHIERS, ANN-BRIT	TEACHER	\$77,361.15	\$105.00
MEREDITH, ANGELA	TEACHER	\$78,854.08	\$6,689.74
MERX, TANYA	TEACHER	\$75,823.17	\$544.50
MEUGENS, PAULINE	PRINCIPAL	\$101,754.17	\$702.94
MIDMORE, COLLEEN	TEACHER	\$78,687.26	\$41.50
MIHIC, DRAGANA	TEACHER	\$75,959.99	\$150.00
MILETICH, TARA K	TEACHER	\$78,502.73	\$75.00
MILLER, ROBYN L	TEACHER	\$76,405.01	\$127.22
MILLER, STEPHANIE	PRINCIPAL	\$101,566.42	\$2,341.66
MILLOY, DEREK	TEACHER	\$77,998.43	\$0.00
MINICHELLO, ARTEMESIA M.	TEACHER	\$77,671.93	\$0.00
MINNISS, JUDITH L	TEACHER	\$79,009.41	\$15.41
MITCHELL, WANDA E	DIRECTOR OF INSTRUCTION	\$126,494.15	\$8,672.46
MOCAN, SIMONA B.	TEACHER	\$79,403.82	\$1,169.00
MOLICA, TINA	TEACHER	\$77,044.51	\$0.00
MONTABELLO, SUSAN	PRINCIPAL	\$115,800.66	\$170.67
MONTGOMERY, CARLENE	TEACHER	\$78,777.13	\$0.00
MONTGOMERY, KEITH	TEACHER	\$80,000.00	\$645.25
MOORE, DEIRDRE J	TEACHER	\$78,954.82	\$1,315.74
MORABITO-CHISHOLM, MARIA T.	TEACHER	\$78,885.28	\$314.00
MORGAN, DONNA	TEACHER	\$85,260.33	\$85.00
MORRISON, KEVIN	TEACHER	\$80,879.08	\$0.00
MORTON, JAMES G	VICE PRINCIPAL	\$106,155.82	\$600.14
MOULIN, TRINA M	TEACHER	\$79,144.98	\$0.00

MUNRO, BRUCE	TEACHER	\$93,500.69	\$0.00
MUSHENS, BARBARA K	TEACHER	\$78,569.01	\$75.00
MUSHENS, DAVID R.	VICE PRINCIPAL	\$102,053.17	\$2,336.00
MYDSKE, MATTHEW	SUPERVISOR-ACCOUNTING SERVICES	\$77,759.34	\$5,164.22
MYERS, STEPHANIE A	TEACHER	\$78,339.64	\$1,615.58
NAKATSU, JANICE	PRINCIPAL	\$108,208.69	\$3,540.86
NARVEY, SUZANNE	TEACHER	\$78,715.63	\$0.00
NAZARUK, SANDRA	TEACHER	\$78,278.19	\$421.80
NEUMANN, GREGORY M	TEACHER	\$95,138.70	\$700.00
NEVES, PATRICIA	TEACHER	\$78,860.63	\$0.00
NG, CESSY	TEACHER	\$84,533.44	\$169.20
NICCOLI-MOEN, ANGELINA	DEPUTY SUPERINTENDENT	\$139,778.93	\$15,955.36
NICOLIDAKIS, MARIA	TEACHER	\$83,242.27	\$730.00
NIELSEN, MICHAEL A.	TEACHER	\$83,906.74	\$0.00
NORDHEIMER, DONALD J	PRINCIPAL	\$78,765.31	\$0.00
NORMAN, VIVIAN H	TEACHER	\$78,885.28	\$0.00
NORRIS, AMBER LYNNE	TEACHER	\$94,908.23	\$540.00
NOSYK, LIANNE TARA	TEACHER	\$77,983.40	\$190.00
OGILVIE, BEVERLY	SPECIAL COUNSELLOR	\$85,504.33	\$5,718.37
OGILVIE, JOSH L	TEACHER	\$77,634.58	\$448.49
OGILVIE, NICOLE K	TEACHER	\$76,587.60	\$0.00
O'HARE, KORY	VICE PRINCIPAL	\$103,142.76	\$626.52
OHASHI, LINDA-JOY	VICE PRINCIPAL-COMMUNITY EDUCATION	\$102,072.02	\$5,207.70
OJELEL, ALFRED C	TEACHER	\$82,566.68	\$80.00
OLLIVIER, PENELOPE	TEACHER	\$82,534.08	\$0.00
ORDONEZ-GARCIA, SUSANA	TEACHER	\$78,537.81	\$0.00
OSWALD, CAROLANNE	TEACHER	\$77,868.26	\$0.00
OWEN, DALE	TEACHER	\$75,745.06	\$1,200.51
PACE, SHEILAGH	PRINCIPAL	\$107,948.02	\$450.00
PALMER, WENDI E.	TEACHER	\$76,538.00	\$740.04
PAPATHANASIOU, FONDA	VICE PRINCIPAL	\$83,064.72	\$700.00
PARE, BENJAMIN K	PROGRAM CONSULTANT	\$84,457.51	\$4,391.75
PARIS, MARGARET G	VICE PRINCIPAL	\$78,433.45	\$422.79
PARKS, SHELLEY J	PRINCIPAL	\$108,292.61	\$0.00
PARSONSON, LISA K	TEACHER	\$84,319.50	\$0.00
PATEL, SHEILA C	TEACHER	\$78,309.40	\$691.54
PATTYSON, RUSSELL JAY	TEACHER	\$78,955.60	\$706.15
PEARS, TAMMY	TEACHER	\$77,092.13	\$0.00
PECKENPAUGH, MIRNA L E	TEACHER	\$79,925.37	\$614.25
PEDERSEN, MIKE	TEACHER	\$78,363.77	\$271.50
PER, RICHARD	DIRECTOR, EMPLOYEE RELATIONS	\$117,159.17	\$1,528.18
PEREIRA, MANUEL A	TEACHER	\$78,854.08	\$0.00
PEREZ, MARIA	TEACHER	\$82,478.27	\$350.00
PETERSON, MARGARET	TEACHER	\$78,944.36	\$310.00
PETTINGALE, JANINE	TEACHER	\$77,014.11	\$0.00
PHILLIPS, SISSI	TEACHER	\$75,745.06	\$0.00
PIERLOT, MARK L	TEACHER	\$78,854.08	\$0.00
PIPPO-MICHIELLI, MARTA	TEACHER	\$76,693.27	\$100.00
PITT, LISA A	TEACHER	\$85,659.52	\$325.00
PODZUN, PATRICIA A	TEACHER	\$82,893.54	\$0.00
PONTI, PATRICK E	TEACHER	\$78,456.78	\$0.00
POST, ALFRED	PRINCIPAL	\$102,982.67	\$500.00
PRITCHARD, JANET	TEACHER	\$81,564.43	\$491.70
QUAN, HELEN	TEACHER	\$76,321.02	\$149.00
RAAP, CATHERINE	TEACHER	\$75,942.94	\$131.00
RAE, SUSAN T	TEACHER	\$76,867.51	\$0.00
RAGOOBAR, PERRY	TEACHER	\$77,424.69	\$0.00
RAI, MANJIT	TEACHER	\$82,220.28	\$1,029.00
RAILTON, SHANNON	DIRECTOR, PERSONNEL SERVICES	\$76,446.41	\$1,071.43
RAWNSLEY, DAVID J	PRINCIPAL	\$120,936.19	\$446.25
READMAN, HELENA	TEACHER	\$83,948.94	\$554.50
REDMOND, CHRISTY	TEACHER	\$76,826.46	\$0.00
RIACH, RUSSELL S.	TEACHER	\$83,689.90	\$100.00
RICH, JULIE G	TEACHER	\$78,901.38	\$0.00
RICKER, JAYSON	TEACHER	\$78,885.28	\$0.00
RICKER, KATHERINE A	TEACHER	\$75,892.66	\$0.00
RITCHIE, MARGARET R	TEACHER	\$76,278.15	\$0.00
RIZZO, DEBRA LEE	TEACHER	\$77,397.96	\$105.00
ROBERTS, J. DAN	TEACHER	\$79,094.17	\$0.00
ROGERS, SEAN D	TEACHER	\$88,277.10	\$0.00
ROLPH, RICHARD C	TEACHER	\$80,801.97	\$0.00
ROSEHART, PAULA ANNE	TEACHER	\$84,254.79	\$0.00
ROSS, PAULA L	TEACHER	\$78,298.48	\$97.00
RUNDELL, JULIET S	TEACHER	\$85,634.62	\$0.00
RYAN, LARRY	TEACHER	\$85,894.18	\$190.75
RYAN, LAWRENCE A	TEACHER	\$75,389.11	\$492.90
RYANT, RICHARD J	TEACHER	\$83,115.57	\$0.00
SACILOTTO, STEFANO G	TEACHER	\$78,939.34	\$0.00
SAFARIK, PATRICIA	TEACHER	\$79,005.18	\$850.00
SAINI, H LUCKY	TEACHER	\$84,309.21	\$3,398.60

SAKIC, DIANA A	TEACHER	\$85,521.24	\$300.00
SALES, RUSSELL D	DIRECTOR OF FACILITIES	\$120,406.64	\$9,507.95
SALL, HARJINDRO	TEACHER	\$80,740.63	\$0.00
SALVATORE, NICOLAS	TEACHER	\$82,872.88	\$233.00
SAMRA, ROBERTA	TEACHER	\$75,768.32	\$0.00
SANDERSON, ARNOLD L	TEACHER	\$79,233.80	\$97.00
SANYSHYN, JAMES EVAN	TEACHER	\$84,239.96	\$385.00
SARIC, VALERIE	TEACHER	\$78,746.71	\$94.50
SAUNDERS, RICHARD THOMAS	MAINTENANCE SUPERVISOR	\$79,926.86	\$10,570.83
SAWYER, CLAUDETTE B	PRINCIPAL	\$108,546.02	\$697.54
SCALIGINE, LAURENT	TEACHER	\$82,698.66	\$0.00
SCHIFF, LINDA	TEACHER	\$78,211.92	\$62.61
SCHOTT, KURT	TEACHER	\$82,668.10	\$100.00
SCHWARZ, HEIDI	TEACHER	\$76,984.41	\$0.00
SCHWEITZER, JILL	TEACHER	\$75,880.53	\$761.00
SCOTT, DONNA	DISTRICT PRINCIPAL	\$117,178.02	\$12,110.57
SEMANCIK, ALICE D	TEACHER	\$77,733.43	\$120.00
SHELLARD, KELLY	TEACHER	\$77,331.61	\$36.54
SHIM, JULLY	TEACHER	\$80,138.65	\$295.00
SHIRLEY, TANIA K	TEACHER	\$78,921.41	\$0.00
SHIVJI, ZULEIKHA	TEACHER	\$92,044.90	\$668.50
SHORTHOUSE, STEVE J	TEACHER	\$84,170.25	\$402.25
SHUMIATCHER, MICHAEL A	TEACHER	\$76,728.93	\$0.00
SHUSTER, BRIAN P	PRINCIPAL	\$108,546.02	\$0.00
SIDHU, AMARJIT S	TEACHER	\$78,885.28	\$0.00
SIDLEY, ROBERT	TEACHER	\$77,075.54	\$0.00
SIGERSON, KYU MIN	TEACHER	\$77,631.90	\$0.00
SIHOTA, NELUM	TEACHER	\$85,175.73	\$467.00
SIMAK, DEBORAH	DIRECTOR OF INSTRUCTION	\$126,088.15	\$3,321.50
SINGH, KISHORE	TEACHER	\$81,006.25	\$0.00
SINGHAI, RAJNI	TEACHER	\$76,692.20	\$1,485.00
SIPOS, STEVEN	TEACHER	\$82,797.83	\$1,122.53
SISKA, ROZANNE	TEACHER	\$78,343.58	\$155.00
SITAR, DEBORAH S.	TEACHER	\$79,551.21	\$3,005.94
SJODIN, LEANNE T	TEACHER	\$83,120.55	\$446.25
SLANEY-TROVATO, MICHELLE A	TEACHER	\$78,647.53	\$850.00
SLOBODNICK, BRENDA L	TEACHER	\$77,813.48	\$0.00
SMITH, EVAN	TEACHER	\$77,378.47	\$0.00
SMITH, JANINE M	TEACHER	\$78,938.65	\$117.00
SMITH, MARK D	TEACHER	\$79,929.76	\$75.00
SMITH, PAMELA	TEACHER	\$78,214.27	\$525.00
SMITH, STEVE L	TEACHER	\$84,275.23	\$0.00
SNOW, SHARON	TEACHER	\$75,552.22	\$0.00
SOKUGAWA, CLYDE T	TEACHER	\$77,340.77	\$0.00
SOOKOCHOFF, BRENT R	TEACHER	\$79,594.87	\$200.00
SORTOME, ANITA F	VICE PRINCIPAL	\$101,773.66	\$0.00
SOUTHER, ANNE E	TEACHER	\$78,665.68	\$0.00
SOYCHUKE, DONNA-DEE	TEACHER	\$77,422.02	\$0.00
SPEAKMAN, ROSEMARY H	TEACHER	\$75,278.33	\$0.00
SPENCER, FERNE M	TEACHER	\$85,751.51	\$150.00
SPRACKLIN, CHERYL S	TEACHER	\$76,468.62	\$0.00
SPRACKLIN, SCOTT J	TEACHER	\$82,800.26	\$264.00
STACEY, SALLY	MANAGER, MARKETING	\$92,221.30	\$5,264.67
STAMM, RAIMUND ROBERT	TEACHER	\$79,202.39	\$0.00
STANISIC, GORDANA	TEACHER	\$85,660.38	\$0.00
STAPLES, RHONDA L	TEACHER	\$76,043.82	\$120.00
STARR, DAVID	PRINCIPAL	\$102,558.69	\$0.00
STEUDEL, CECILE LYDIA	TEACHER	\$76,992.71	\$1,353.64
STEVENSON, ALISON M	TEACHER	\$76,876.26	\$0.00
STEWART, JAMES S	TEACHER	\$78,633.33	\$380.00
STITT, INGRID E	TEACHER	\$78,145.60	\$0.00
STODDARD, PATRICIA	TEACHER	\$76,613.06	\$0.00
STOLB, RUTH A	TEACHER	\$76,823.76	\$0.00
STONE, ROSEMARY	TEACHER	\$77,295.06	\$0.00
STRAND, FRED	TEACHER	\$91,411.55	\$429.00
STRATAKOS, MARIA	TEACHER	\$76,612.47	\$30.50
STRINGER, LISA M	TEACHER	\$78,574.32	\$0.00
STRONG, LISA L	TEACHER	\$78,155.11	\$420.00
STRUVE, KAREN E.	TEACHER	\$88,434.04	\$232.83
SULLENS, ROGER D	TEACHER	\$79,581.51	\$0.00
SUTHERLAND, EMILY A	TEACHER	\$80,459.53	\$545.00
TAIT, JOYCE A	TEACHER	\$83,873.34	\$215.00
TANCHAK, WENDY A	TEACHER	\$84,646.20	\$0.00
TAYLOR, DEBORAH	PRINCIPAL	\$103,701.02	\$992.51
TAYLOR, DEBRA LEE	TEACHER	\$85,316.86	\$91.00
TAYLOR, DENNIS P	PRINCIPAL	\$103,132.17	\$0.00
TAYLOR, JENNIFER J	TEACHER	\$83,077.33	\$474.50
TEMPLE, SHELAGH MAE	TEACHER	\$78,750.76	\$189.00
THANDAL, SULOCHANA	TEACHER	\$78,278.19	\$0.00
THIBODEAU, LOUISE M	TEACHER	\$76,408.52	\$0.00

THIESSEN, SCOTT A	TEACHER	\$76,504.51	\$100.00
THORBURN, LILLIAN LOUISE	MANAGER ADULT LEARNING PROGRAM	\$105,977.14	\$2,713.92
TROTTIER, NADINE	SPECIAL COUNSELLOR	\$75,108.54	\$1,332.63
TROVATO, G JACK	TEACHER	\$93,868.11	\$0.00
TSEN, FRANCIS W	TEACHER	\$81,209.53	\$640.50
TYFTING, KEVIN	TEACHER	\$77,942.32	\$0.00
TYLER, JOHN D	VICE PRINCIPAL	\$101,754.17	\$5,263.07
UHREN, CINDY JEAN	TEACHER	\$76,684.34	\$0.00
USSELMAN, SHERRI	TEACHER	\$76,321.02	\$0.00
UYENO, ROY Y	ASSISTANT SECRETARY TREASURER	\$122,048.85	\$5,290.47
VAGNARELLI, ANDREW	TEACHER	\$79,303.07	\$106.00
VAN BYLANDT, MARCUS	TEACHER	\$84,457.56	\$0.00
VAN DEN HOOGEN, PETER F	COORDINATOR, STUDENT INTERVENTION & SUPPORT	\$88,277.61	\$3,315.51
VANCIC, OLGA	TEACHER	\$77,942.32	\$0.00
VANDERHEIDE, LINDA	PROGRAM COORDINATOR COMMUNITY EDUCATION	\$81,023.61	\$1,226.65
VEIKLE, FAITH	TEACHER	\$76,876.26	\$850.00
VINCE, ASHLEY M	TEACHER	\$76,644.69	\$0.00
VOSSSEN, PATRICK	TEACHER	\$77,978.31	\$144.00
VOSSSEN, SUSAN R	TEACHER	\$80,326.09	\$1,854.07
WALL, HAL	PRINCIPAL	\$103,132.17	\$300.00
WALSH, CARMEL	TEACHER	\$84,833.69	\$80.00
WALTON, S. BRITT	TEACHER	\$86,348.51	\$1,000.00
WATSON, HEATHER	TEACHER	\$82,606.05	\$205.53
WEICHEL, JAMES	TEACHER	\$78,899.44	\$0.00
WEIR, GLYN	TEACHER	\$78,457.18	\$0.00
WENZEK, PETER	TEACHER	\$78,328.92	\$850.00
WESTINGHOUSE, ROSA M	TEACHER	\$78,518.28	\$0.00
WHITE, KEVIN S	TEACHER	\$85,985.98	\$0.00
WILLIAMS, BRYN A	TEACHER	\$79,373.31	\$0.00
WILLIAMS, MARILYN V	TEACHER	\$81,528.13	\$797.00
WILSON, CHRISTINA A	TEACHER	\$77,752.17	\$65.00
WILSON, HEIDI	TEACHER	\$77,687.13	\$215.00
WILSON, JODIE	MANAGER, COMMUNICATIONS	\$81,177.11	\$3,024.86
WILSON-RICHTER, ANN L	TEACHER	\$77,702.23	\$120.00
WINDSOR-LISCOMBE, SUZANNE	TEACHER	\$83,864.94	\$0.00
WINEBERG, TIM W	TEACHER	\$78,456.78	\$0.00
WINTERLIK, BRADLEY D	TEACHER	\$84,747.18	\$614.25
WIRICK, TAMMY A	TEACHER	\$85,451.68	\$9,047.70
WISPINSKI, TRACEY S	TEACHER	\$80,734.14	\$228.50
WONG, BONNIE	TEACHER	\$76,321.02	\$0.00
WONG, BRENDA	TEACHER	\$76,505.28	\$80.00
WONG, EDDIE	TEACHER	\$79,084.22	\$847.76
WONG, MONIQUE M	TEACHER	\$78,158.09	\$190.00
WONG, PAULINE	TEACHER	\$80,770.93	\$479.90
WONG, SARAH C	TEACHER	\$76,313.14	\$239.00
WONG, SHARON L	TEACHER	\$77,958.01	\$177.00
WONG, SHUPENG	TEACHER	\$75,862.26	\$90.00
WONG, SUE S.M.	TEACHER	\$76,020.25	\$0.00
WONG, WENDY T	TEACHER	\$80,332.65	\$150.00
WOO, RICHARD	TEACHER	\$77,014.11	\$0.00
WOOD, JULIE L	TEACHER	\$78,057.74	\$1,180.50
WOZNEY, TIMOTHY STEPHEN	VICE PRINCIPAL	\$108,440.33	\$200.00
WYLIE, GAIL C	TEACHER	\$76,321.02	\$20.00
WYLIE, SHARON	TEACHER	\$78,158.09	\$20.00
YAM, ANTHONY R	PRINCIPAL	\$106,802.17	\$1,011.24
YAMAMOTO, KATHRYN H	PRINCIPAL	\$110,745.16	\$639.09
YAN, KATHLEEN Q	TEACHER	\$75,819.88	\$125.00
YIP, SARAH SUET WHY	TEACHER	\$79,039.11	\$0.00
YOUNG, DANNY	TEACHER	\$77,585.53	\$175.00
YOUNG, EVA E	VICE PRINCIPAL	\$90,851.87	\$97.00
YOUNG, JENNY N Y	TEACHER	\$77,412.22	\$80.00
YOUNG, MICHAEL	TEACHER	\$78,158.09	\$120.00
YUEN, GARY	TEACHER	\$78,784.78	\$0.00
ZAHARIEVA-ALEXIEVA, VANIA	TEACHER	\$79,044.45	\$72.00
ZIMMERSCHIED, DIANA	TEACHER	\$78,278.19	\$150.00
ZUVIC, JENNIFER	TEACHER	\$76,893.23	\$2,929.27

TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000	\$52,098,178.16	\$467,300.37
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TOTAL FOR EMPLOYEES WHOSE REMUNERATION IS \$75,000 OR LESS	\$114,198,091.17	\$442,203.57
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CONSOLIDATED TOTAL	\$166,296,269.33	\$909,503.94
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Total Employer Premium for Canada Pension Plan and Employment Insurance	\$8,634,689.61
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Statement of Financial Information (SOFI) June 30, 2014

Schedule of Remuneration and Expenses

<u>Elected Officials</u>		Total Remuneration	Total Expenses
		\$	\$
BAI, JIN	TRUSTEE	\$23,980.02	\$1,981.31
BURTON, RONALD C	TRUSTEE	\$24,810.54	\$1,600.00
CHIA, MEILING	TRUSTEE	\$23,980.02	\$4,327.47
HAYES, LARRY	TRUSTEE	\$23,980.02	\$4,886.61
NARANG, BALJINDER K.	TRUSTEE - CHAIRPERSON	\$25,640.52	\$4,039.42
PANDHER, HARMOHANJIT SINGH	TRUSTEE	\$23,980.02	\$1,902.75
WONG, GARY S.	TRUSTEE	\$23,980.02	\$1,537.79
TOTAL FOR ELECTED OFFICIALS		<u>\$170,351.16</u>	<u>\$20,275.35</u>

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2014

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, 2014

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 41 (BURNABY) and its non-unionized employees during fiscal year 2014.

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, 2014

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	\$ 33,611,889
B	
Z	
	<hr/>
Total (Suppliers with payments exceeding \$25,000)	33,611,889
Total (Suppliers where payments are \$25,000 or less)	<hr/> 6,477,044
Consolidated Total	<hr/> \$ 40,088,933 <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, 2014

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>
4TH UTILITY INC.	\$67,264.04
A.W. FIREGUARD SUPPLIES (1991)	\$115,746.49
ACKLANDS-GRAINGER INC	\$33,484.88
ACRODEX INC	\$221,718.76
ACTION HOLDINGS LTD. T/A CUSTO	\$57,673.35
ADAMS' CONSULTANCY SERVICES	\$52,078.71
AGROPUR, DIVISION NATREL DBA I	\$90,471.18
ALIGNED FLOOR COVERINGS INC.	\$187,805.76
AMAZON.CA	\$62,479.95
APEX COMMUNICATIONS INC.	\$26,742.33
APPLE CANADA INC	\$183,087.46
ARBUTUS ROOFING & DRAINS LTD	\$231,981.76
ARTSTARTS IN SCHOOLS	\$85,196.80
B.A. ROBINSON CO. LTD.	\$25,541.63
BC HYDRO	\$1,335,848.38
BC SAFETY AUTHORITY	\$28,021.19
BC SCHOOL TRUSTEE ASSOCIATION	\$87,675.21
BEE'S SENTINEL SERVICES LTD	\$226,815.77
BELFOR PROPERTY RESTORATION	\$52,963.93
BENCHMARK ROOFING LTD.	\$62,318.62
BEST BUY CANADA LTD.	\$38,723.76
BOLOGNESE BROTHERS CONTRACTING	\$294,083.48
BONNY'S TAXI LTD	\$66,659.74
BOREAL SCIENCE	\$36,389.71
BURNABY FAMILY LIFE INSTITUTE	\$522,663.86
CAMBIE ROOFING CONTRACTORS LTD	\$931,870.56
CANADA POST CORPORATION	\$63,065.44
CANUEL CATERERS	\$34,392.94
CARDINAL COACH LINES ULC/FIRST	\$667,646.25
CASCADIA ENERGY LTD	\$271,456.51
CATHERINE DALE GARDEN CONSULTA	\$30,781.71
CENTAUR PRODUCTS INC	\$51,446.85
CHAPMAN BURNER & HEATING SERVI	\$33,946.94
CITY OF BURNABY	\$797,861.74
COMMUNITEK INC.	\$669,452.00
CONTI ELECTRONICS LTD	\$150,496.27
CONTROL SOLUTIONS LTD	\$104,255.22
DAFCO FILTRATION GROUP	\$25,890.73
DAVID JAMES DESIGN VISUAL COMM	\$45,631.42
DHL EXPRESS (CANADA) LTD	\$31,845.09
DOBBS, JIM	\$97,622.17
DONE RIGHT PAINTING LTD.	\$160,052.72
DOUG KERR CONTRACTING INC	\$52,259.55
DR SARINA KOT REGISTERED PSYCH	\$26,000.00
EMCO CORPORATION (SURREY)	\$74,380.01
ENVIROTECH MECHANICAL SERVICES	\$28,088.09
ESC AUTOMATION INC	\$86,959.51
ETI TUTORING/MARC OFFICER	\$25,732.35
EVANS ARCHITECTURE INC.	\$68,784.74
FIRST CLASS CARTAGE LIMITED	\$36,435.51
FOLLETT SCHOOL SOLUTIONS	\$37,079.72
FORESHORE EQUIPMENT & SUPPLY	\$26,073.95
FORTISBC-NATURAL GAS	\$748,714.92
FRASER HEALTH AUTHORITY	\$272,997.00
FULCRUM MANAGEMENT SOLUTIONS L	\$26,880.00
GENERAL PAINT	\$26,975.96
GIFFELS CORPORATION	\$407,354.16

GLOBAL GOURMET FOODS INC	\$466,706.08
GORDON FOOD SERVICE CAN. LTD.	\$110,427.21
GRAHAM HOFFART MATHIASSEN ARCHI	\$111,204.10
GRAND & TOY / OFFICE MAX	\$214,302.32
GUILLEVIN INTERNATIONAL CO	\$41,108.63
GUNN'S TRAVEL LTD	\$33,895.33
HABITAT SYSTEMS INC	\$102,807.04
HALBERT & KASER LEADERSHIP CON	\$34,650.00
HARRIS & CO	\$36,469.19
HIGHLAND WEST PROPERTIES LTD.	\$252,675.57
HOFFAR, JANET	\$28,325.33
HOMEWOOD HEALTH INC.	\$179,521.11
IBM CANADA LTD	\$1,128,798.72
INFOPRO SYSTEMS	\$25,389.00
INSURANCE CORPORATION OF BC	\$64,369.00
INTELLIGENT LEARNING MEDIA	\$43,890.00
INTERNATIONAL WEB EXPRESS INC	\$75,098.24
JIM PATTISON LEASE	\$107,244.48
JOHN A WALLACE ENGINEERING LTD	\$55,440.00
JOHN WILEY & SONS CANADA LTD	\$49,949.24
JUST MECHANICAL LTD	\$83,192.63
KATHLEEN MCGUIRE & ASSOC INC	\$57,750.00
KEV GROUP INC	\$85,626.45
KPMG LLP	\$44,625.00
LA DOLCE VITA BAKERY	\$37,257.87
LANDMARK CARTAGE	\$42,136.80
LANGARA COLLEGE	\$902,143.00
LASER VALLEY TECHNOLOGIES CORP	\$69,838.11
LAWSON CONSULTANTS LTD.	\$31,211.25
LEARNING PARTNERSHIP, THE	\$25,088.00
LEC ENGINEERING CONTRACTING LT	\$78,750.00
LOWER MAINLAND PURPOSE SOC FOR	\$100,000.00
LYNCH BUS LINES LTD.	\$98,195.69
MACK KIRK ROOFING & SHEET META	\$91,109.08
MARINE ROOFING LTD.	\$318,906.00
MARTIN STAFFOLANI EDUCATION CO	\$36,206.49
MASSULLO MUSIC LTD	\$35,631.69
MCRAE, DAVID	\$82,489.48
MICHAEL J FOX THEATRE SOCIETY	\$99,876.05
MICROSERVE V8205	\$336,252.22
MIN OF FINANCE BC	\$3,636,686.09
MORNEAU SHEPELL LTD.	\$199,044.32
MOSAIC	\$53,583.00
MUSGROVE, CORRINA JEAN	\$28,108.76
NATURAL POD / OLIVE CONSULTING	\$34,779.67
NELSON EDUCATION LTD	\$126,640.51
NORTH SOUTH TRAVEL	\$29,345.30
NORTHERN BUILDING SUPPLY LTD	\$115,071.18
NORTHWEST INSPECTION LTD	\$59,841.02
NOVELL CANADA LTD	\$74,836.22
OPUS FRAMING & ART (CORNETT RD	\$37,261.09
ORION SECURITY SYSTEMS LTD	\$244,639.67
PACIFIC BLUE CROSS/PBC HEALTH	\$3,490,145.69
PACIFIC CARBON TRUST	\$162,172.50
PANAGO PIZZA INC	\$58,257.99
PCA HVAC SYSTEMS & SOLUTIONS L	\$283,897.60
PEAK ENVIRONMENTAL LTD	\$30,179.97
PEARSON CANADA INC. T46254	\$189,795.94
PRISM ENGINEERING	\$26,334.00
PUBLIC EDUCATION BENEFITS TRUS	\$2,150,947.20
QUANTUM MURRAY LP	\$130,639.36
RAZOR MANUFACTURING	\$154,106.24
RECTEC INDUSTRIES INC	\$29,932.00
RFS CANADA	\$592,018.58
RICHELIEU HARDWARE CANADA LTD	\$38,051.49
RICOH CANADA INC	\$84,614.75
RIDPEST SERVICE LTD	\$29,669.13

RIGGIT SERVICES INC.	\$99,734.26
RITE-WAY FENCING (1999) INC	\$26,890.74
ROGERS WIRELESS	\$112,359.60
RON WONG & ASSOCIATES	\$53,196.15
ROYAL PRINTERS LTD	\$63,270.64
RUSSELL FOOD EQUIPMENT LTD	\$25,887.32
SCHOLASTIC CANADA LTD	\$25,619.62
SCHOOL SPECIALTY	\$66,491.67
SCHOOLHOUSE PRODUCTS INC	\$74,870.51
SD 36 SURREY	\$50,125.00
SHARP'S AUDIO-VISUAL LTD	\$30,848.61
SIMON FRASER UNIVERSITY	\$74,416.25
SK SANITARY SPECIALTIES MFG.LT	\$110,687.23
SKYLINE ATHLETICS	\$29,624.20
SMARTEDGE NETWORKS INC.	\$92,196.60
SPECTRUM EDUCATIONAL SUPPLIES	\$31,071.30
SPICERS CANADA LIMITED	\$210,114.37
SRB EDUCATION SOLUTIONS INC.	\$191,601.05
SSP CONVERGED SOLUTIONS	\$95,735.56
STAGEFAB CUSTOM MFG INC	\$42,549.76
STAPLES ADVANTAGE/CORPORATE EX	\$240,272.09
SUNDOWN CONSULTING SERVICES LT	\$46,499.25
SUPREME FACILITY SERVICES LTD	\$30,472.05
SYSCO FOOD SERVICES VANCOUVER	\$27,018.38
TC MEDIAS LIVRES (NEE CHENELIE	\$25,297.16
TECH DATA CANADA CORPORATION	\$106,411.46
TELUS	\$485,896.87
TRANSWEST ROOFING LTD.	\$131,880.01
TRAVEL HEALTHCARE INSURANCE SO	\$98,555.05
UNIGLOBE SPECIALTY TRAVEL LTD.	\$76,273.91
UNITED LIBRARY SERVICES INC	\$82,421.11
UNIVERSITY OF BC - CIVIL ENG.	\$43,111.84
VALLEY MODULAR LTD.	\$481,753.97
VANCOUVER COMMUNITY COLLEGE	\$29,082.88
VANCOUVER KIDSBOKS LTD	\$78,146.92
VANCOUVER SCHOOL BOARD-ACCOUNT	\$71,945.02
VCIT CONSULTING	\$58,434.24
VILLA AUTOMOTIVE LIMITED	\$94,400.64
WESCO DISTRIBUTION CANADA INC.	\$150,531.04
WEST SUN COMMUNICATIONS	\$63,571.56
WESTCAN PAINTING & DEC. LTD.	\$72,441.60
WESTERN CAMPUS RESOURCES	\$42,232.68
WHEELS SCHOOL SHUTTLE INC.	\$372,537.42
WOLSELEY MECHANICAL GROUP	\$202,000.11
WOOD WYANT INC	\$188,580.19
X10 NETWORKS	\$561,135.39
YASMINE KHAN, SMUDGE MAKEUP AR	\$28,673.68

TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$33,611,889.41
TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,477,044.25
CONSOLIDATED TOTAL	\$40,088,933.66

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2014

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 Goods and Services Tax. Financial Statement expenditures are net of 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.**