

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2011

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THE BOARD OF EDUCATION
SCHOOL DISTRICT 41 (BURNABY)

STATEMENT OF FINANCIAL INFORMATION
(SOFI)

REPORT
FOR THE YEAR ENDED
JUNE 30, 2011



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
41	Burnaby	2011
<small>OFFICE LOCATION(S)</small>		<small>TELEPHONE NUMBER</small>
5325 Kincaid Street		604-664-8441
<small>MAILING ADDRESS</small>		
5325 Kincaid Street		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
Burnaby	BC	V5G 1W2
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Claudio Morelli		604-664-8441
<small>NAME OF SECRETARY TREASURER</small>		<small>TELEPHONE NUMBER</small>
D. Greg Frank		604-664-8441

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, 2011

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>	<small>DATE SIGNED</small>
Original signed	December 15, 2011
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
Original signed	December 15, 2011
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>
Original signed	December 15, 2011

Statement of Financial Information for Year Ended June 30, 2011

Financial Information Act-Submission Checklist

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

SCHOOL DISTRICT 41 (BURNABY)

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2011

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”

Claudio Morelli, Superintendent

Date: December, 15, 2011

“Original Signed”

D. Greg Frank, Secretary Treasurer

Date: December 15, 2011

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

SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2010/2011

SCHOOL DISTRICT NUMBER 41	NAME OF SCHOOL DISTRICT Burnaby	YEAR 2010/2011
OFFICE LOCATION 5325 Kincaid Street		TELEPHONE NUMBER 604-664-8441
CITY/PROVINCE Burnaby, BC		POSTAL CODE V5G 1W2
WEBSITE ADDRESS http://www.sd41.bc.ca		
NAME OF SUPERINTENDENT Claudio Morelli		NAME OF SECRETARY-TREASURER D. Greg Frank

DECLARATION AND SIGNATURES

SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules of The Board of Education of School District No. 41 (Burnaby) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school district's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that the accounting records may be relied upon to properly reflect the school district's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

The Board's Responsibility

The ultimate responsibility for the financial statements lies with the Board. The Board has reviewed and approved the financial statements.

External Auditors

The Board appoints external auditors to audit the financial statements. The external auditors have full and free access to school district records, and present their report to the Board.

Declaration of Management and Board Chairperson

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position, revenue and expense, changes in fund balances, and cash flows for the year in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements of School District No. 41 (Burnaby) for the year ended June 30, 2011.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION "Original Signed"	DATE SIGNED 27-Sep-11
SIGNATURE OF SUPERINTENDENT "Original Signed"	DATE SIGNED 27-Sep-11
SIGNATURE OF SECRETARY-TREASURER "Original Signed"	DATE SIGNED 27-Sep-11

**SCHOOL DISTRICT No. 41 (BURNABY)
2010/2011 AUDITED FINANCIAL STATEMENTS**

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Chartered Accountants
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INDEPENDENT AUDITORS' REPORT

To the Board of Education

We have audited the accompanying financial statements of School District No. 41 (Burnaby), which comprise the statement of financial position as at June 30, 2011, the statements of revenues and expenses, changes in fund balances 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 and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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 audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit 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 and fair presentation 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 is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of School District No. 41 (Burnaby) as at June 30, 2011 and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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 A1 through C5 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 27, 2011

Burnaby, Canada

**SCHOOL DISTRICT No. 41 (BURNABY)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2011**

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 53,682,064	\$ 2,234,778		\$ 55,916,842	\$ 57,964,955
Short Term Investments	10,000,000	1,555,647		11,555,647	
Accounts Receivable					
Due from Province - Ministry of Education				-	5,600,000
Due from Province - Other	96,517			96,517	126,178
Due from LEA/Direct Funding	51,034			51,034	15,710
Other Receivables	2,306,814		273,700	2,580,514	2,549,241
Interfund Loans		4,101,034	13,295,199		
Prepaid Expenses	400,440			400,440	113,566
	<u>66,536,869</u>	<u>7,891,459</u>	<u>13,568,899</u>	<u>70,600,994</u>	<u>66,369,650</u>
Capital Assets - Net (Note 3)			262,508,415	262,508,415	223,636,317
TOTAL ASSETS	\$ 66,536,869	\$ 7,891,459	\$ 276,077,314	\$ 333,109,409	\$ 290,005,967
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Due to Province - Ministry of Education		607,319		607,319	
Other	11,003,887			11,003,887	12,941,710
Interfund Loans	17,396,233				
Other Current Liabilities	14,636,562		1,246,819	15,883,381	14,671,918
	<u>43,644,001</u>	<u>-</u>	<u>1,246,819</u>	<u>27,494,587</u>	<u>27,613,628</u>
Deferred Revenue	9,761,583			9,761,583	7,680,787
Deferred Contributions					
Ministry of Education (Note 4)		1,844,877	725,891	2,570,768	3,194,128
Province - Other (Note 4)		839,022		839,022	2,731,353
Other (Note 4)		5,207,560	10,346,460	15,554,020	13,212,949
Accrued Employee Future Benefits (Note 5)	7,036,327			7,036,327	5,925,320
Deferred Capital Contributions (Note 4)			193,498,353	193,498,353	156,793,573
TOTAL LIABILITIES	60,441,911	7,891,459	205,817,523	256,754,660	217,151,738
Fund Balances					
Invested in Capital Assets (Note 6)			67,763,242	67,763,242	65,595,959
Internally Restricted (Note 7)	5,242,500		2,496,549	7,739,049	6,279,922
Unrestricted (Note 7)	852,458			852,458	978,348
TOTAL FUND BALANCES	6,094,958	-	70,259,791	76,354,749	72,854,229
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,536,869	\$ 7,891,459	\$ 276,077,314	\$ 333,109,409	\$ 290,005,967

SCHOOL DISTRICT No. 41 (BURNABY)
STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2011

Statement 2

	OPERATING	SPECIAL	CAPITAL	TOTAL	TOTAL
	FUND	PURPOSE	FUND	2011	2010
	FUND	FUNDS	FUND	2011	2010
REVENUE					
Provincial Grants - Ministry of Education	\$ 194,686,009	\$ 13,009,964		\$ 207,695,973	\$ 197,450,761
Provincial Grants - Other	3,755,252	3,386,492		7,141,744	13,018,589
Federal Grants	4,170			4,170	10,269
Other Revenue	12,510,095	6,927,481	68,301	19,505,877	19,188,396
Rentals and Leases	990,595		94,764	1,085,359	1,057,647
Investment Income	464,175	22,352	38,246	524,773	316,300
Amortization of Deferred Capital Contributions			4,520,503	4,520,503	4,241,714
	<u>212,410,296</u>	<u>23,346,289</u>	<u>4,721,814</u>	<u>240,478,399</u>	<u>235,283,676</u>
EXPENSE					
Salaries					
Teachers	108,431,648	3,163,677		111,595,325	107,348,328
Principals and Vice Principals	8,697,104	480,837		9,177,941	9,006,592
Educational Assistants	11,957,920	1,922,191		13,880,111	13,190,330
Support Staff	18,431,228	927,836		19,359,064	19,788,532
Other Professionals	3,527,646	203,860		3,731,506	3,817,707
Substitutes	5,842,252	190,489		6,032,741	5,959,844
	<u>156,887,798</u>	<u>6,888,890</u>	<u>-</u>	<u>163,776,688</u>	<u>159,111,333</u>
Employee Benefits	33,963,455	1,585,026		35,548,481	33,559,765
Services and Supplies	20,005,300	13,165,758	43,429	33,214,487	32,536,464
Amortization of Capital Assets			5,305,655	5,305,655	5,421,494
	<u>210,856,553</u>	<u>21,639,674</u>	<u>5,349,084</u>	<u>237,845,311</u>	<u>230,629,056</u>
NET REVENUE (EXPENSE)	<u>\$ 1,553,743</u>	<u>\$ 1,706,615</u>	<u>\$ (627,270)</u>	<u>\$ 2,633,088</u>	<u>\$ 4,654,620</u>

SCHOOL DISTRICT No. 41 (BURNABY)
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2011

Statement 3

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
FUND BALANCES, BEGINNING OF YEAR	\$ 4,920,005	\$ -	\$ 67,934,224	\$ 72,854,229	\$ 67,816,481
Changes for the Year					
Net Revenue (Expense) for the Year	1,553,743	1,706,615	(627,270)	2,633,088	4,654,620
Interfund Transfers					
Local Capital (Note 8)	(378,790)		378,790	-	
Other		(1,706,615)	1,706,615	-	
Direct Increases in Fund Balances					
Site Purchases			867,432	867,432	383,128
Net Changes for the Year	<u>1,174,953</u>	<u>-</u>	<u>2,325,567</u>	<u>3,500,520</u>	<u>5,037,748</u>
FUND BALANCES, END OF YEAR	<u>\$ 6,094,958</u>	<u>\$ -</u>	<u>\$ 70,259,791</u>	<u>\$ 76,354,749</u>	<u>\$ 72,854,229</u>

SCHOOL DISTRICT No. 41 (BURNABY)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
CASH PROVIDED BY (USED FOR)					
OPERATIONS					
Net Revenue (Expense) for the Year	\$ 1,553,743	\$ 1,706,615	\$ (627,270)	\$ 2,633,088	\$ 4,654,620
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	(10,000,000)	(1,555,647)		(11,555,647)	
Accounts Receivable	(92,743)		5,655,807	5,563,064	(3,923,106)
Interfund Loans	5,649,864	2,497,890	(8,147,754)	-	
Prepaid Expenses	(286,874)			(286,874)	34,112
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	(1,330,504)			(1,330,504)	4,580,550
Other Current Liabilities	1,211,428			1,211,428	626,545
Deferred Revenue	2,080,796			2,080,796	540,281
Deferred Contributions		(2,508,283)		(2,508,283)	(5,995,757)
Accrued Employee Future Benefits	1,111,007			1,111,007	235,357
Items Not Involving Cash					
Amortization of Capital Assets			5,305,655	5,305,655	5,421,494
Amortization of Deferred Capital Contributions			(4,520,503)	(4,520,503)	(4,241,714)
Accretion Expense - Asset Retirement Obligation			43,429	43,429	42,013
Interfund Transfers	(378,790)	(1,706,615)	2,085,405	-	-
	(482,073)	(1,566,040)	(205,231)	(2,253,344)	1,974,395
FINANCING					
Deferred Contributions Received - Capital			44,426,378	44,426,378	53,761,531
			44,426,378	44,426,378	53,761,531
INVESTING					
Capital Assets Purchased - Local Capital			(421,817)	(421,817)	(778,448)
Capital Assets Purchased - Deferred Contributions - Capital			(42,049,321)	(42,049,321)	(51,899,442)
Asset Retirement Obligation			(43,394)	(43,394)	(720,492)
Capital Assets WIP - Special Purpose			(1,706,615)	(1,706,615)	(5,670,148)
			(44,221,147)	(44,221,147)	(59,068,530)
NET INCREASE (DECREASE) IN CASH	\$ (482,073)	\$ (1,566,040)	\$ -	\$ (2,048,113)	\$ (3,332,604)

SCHOOL DISTRICT No. 41 (BURNABY)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
NET INCREASE (DECREASE) IN CASH	\$ (482,073)	\$ (1,566,040)	\$ -	\$ (2,048,113)	\$ (3,332,604)
Net Cash, Beginning of Year	54,164,137	3,800,818	-	57,964,955	61,297,559
NET CASH, END OF YEAR	<u>\$ 53,682,064</u>	<u>\$ 2,234,778</u>	<u>\$ -</u>	<u>\$ 55,916,842</u>	<u>\$ 57,964,955</u>
Cash	\$ 24,682,064	\$ 2,175,454		\$ 26,857,518	\$ 15,189,679
Cash Equivalents	29,000,000	59,324		29,059,324	42,775,276
NET CASH, END OF YEAR	<u>\$ 53,682,064</u>	<u>\$ 2,234,778</u>	<u>\$ -</u>	<u>\$ 55,916,842</u>	<u>\$ 57,964,955</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

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 AND REPORTING PRACTICES

These financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles for not-for-profit organizations (GAAP). These principles are consistent with those used in prior years.

Results are reported in the operating fund, special purpose funds and capital fund.

Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balance as at June 30, 2011. Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present annual results of each fund, changes in fund balances and cash flows for the year then ended. Interfund transfers and loans are recognized in each fund and eliminated in the combined totals.

a) Fund Accounting

The resources and operations of the School District are segregated into various funds for accounting and financial reporting purposes based on the types of restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting purposes, funds with similar characteristics are grouped together:

- Operating fund reports assets, liabilities, revenues and expenses for general operations.
- Special purpose funds report assets, liabilities, revenues and expenses for:
 - Contributions restricted in use by the *School Act* or Ministry of Education.
 - Contributions restricted in use by other external bodies.
 - Funds collected and used at the school level (i.e. school-generated funds).
- Capital fund reports assets, liabilities, revenues and expenses for capital. Contributions of other funds used for capital purposes are transferred to the capital fund.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities with original terms to maturity of three months or less when purchased.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

c) Short Term Investments

Short Term investments include securities with terms to maturity of greater than three months and less than or equal to one year when purchased.

d) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

e) Prepaid Expenses

Prepaid expenses consist mainly of materials and supplies received and paid for near the end of the current fiscal year but for use during the following fiscal year.

f) Capital Assets

The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is transferred as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the School District to provide services are written-down to residual value.
- Buildings that are demolished or destroyed are written-off.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset. 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

g) Revenue Recognition

The deferral method of accounting for contributions, which includes government grants, is used. Unrestricted government grants are recognized as revenue when received. Grants received with restrictions for use in a future period are deferred and reported as deferred contributions until that future period. Other revenue, including tuition fees and sales of services/products, is reported as revenue when services are provided or products delivered.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

Externally restricted contributions, grants and donations are recognized as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year related expenses are incurred or the restrictions are met.
- Contributions restricted for capital acquisitions are recorded as deferred contributions until the amount is invested in capital assets.
 - ◊ If the capital asset is a site, the amount invested is recorded as a direct increase to net assets invested in capital assets. If the capital asset is not a site, the amount invested is recorded as a deferred capital contribution and amortized over the useful life of the asset.
 - ◊ Donated capital assets are recorded at fair market value at the date of contribution and accounted for as a deferred capital contribution.

h) Expenses

- Categories of Salaries
 - ◊ Principals, Vice Principals, and Directors of Instruction are categorized as Principals and Vice Principals.
 - ◊ Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.
- Allocation of costs
 - ◊ Operating expenses are reported by function, program and object. Whenever possible, expenses are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to regular programs.
 - ◊ Salaries of personnel assigned to two or more functions or programs are allocated based on time spent in each function and program. School based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice Principals' salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - ◊ Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
 - ◊ Supplies and services are allocated based on actual identification of program.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

i) Financial Instruments

Financial instruments consist of cash, cash equivalents, investments, accounts receivable, accounts payable, accrued liabilities and other current liabilities. The School District classifies its cash and cash equivalents as held-for-trading measured at fair value, accounts receivable as other receivables measured at amortized cost, and its accounts payable and other current liabilities as other financial liabilities measured at amortized cost. The School District does not currently have any derivative instruments requiring recording on the statement of financial position. The fair values of the School District's financial instruments not measured at fair value approximate their carrying values unless otherwise noted. It is management's opinion that the School District is not exposed to significant interest, currency or credit risk relating to its financial instruments.

During the School District's 2008/2009 fiscal year, the Canadian Institute of Chartered Accountants (CICA) announced that not-for-profit organizations could elect to continue to apply CICA Handbook Section 3861, *Financial Instruments – Disclosure and Presentation*, in place of CICA Handbook Section 3862, *Financial Instruments – Disclosure* and Section 3863, *Financial Instruments – Presentation*. Sections 3862 and 3863 place increased emphasis on disclosures about the nature and extent of risks arising from financial instruments and how an entity manages those risks. The School District has elected to continue to apply the financial instrument disclosure and presentation standards in accordance with Section 3861.

j) Use of Estimates

Preparation of financial statements requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the impairment of assets, rates for amortization, estimated employee future benefits and provisions for contingent liabilities and asset retirement obligations. Actual results could differ from those estimates.

k) Employee Future Benefits

The School District provides certain post-employment benefits including accumulated sick and vacation pay and retirement allowances, for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected benefits method pro-rated on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on market rates of high quality debt instruments at the measurement date.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The EARSL for employees of the School District is 11.6 years.

The School District uses a measurement date of March 31. The most recent valuation of the obligation was performed at March 31, 2010 and projected to June 30, 2014. The next valuation will be performed at March 31, 2013 for use at June 30, 2013. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 has been adopted for all periods subsequent to July 1, 2004.

l) Change in Policy

The School District has changed its policy over unvested accumulated sick leave benefits and now records such benefits as they are earned. Previously, the School District did not record the obligation associated with these benefits, and recognized the expense only when the benefits were paid or vested. Management has determined that the effect of this change in policy is not material to the prior years' results of operations or net assets.

NOTE 3 CAPITAL ASSETS

	2011	2010
Cost	Accumulated Amortization	Net Book Value
Sites	\$ -	\$ 48,177,697
Buildings	88,217,569	210,707,998
Leasehold Improvements	83,539	309,587
Furniture & Equipment	2,685,070	2,463,562
Vehicles	151,144	188,958
Computer Software	126,418	132,967
Computer Hardware	56,048	527,646
	<u>\$91,319,788</u>	<u>\$262,508,415</u>
		<u>\$47,310,265</u>
		<u>172,875,522</u>
		<u>388,212</u>
		<u>2,344,093</u>
		<u>191,255</u>
		<u>124,248</u>
		<u>402,722</u>
		<u>\$223,636,317</u>

Buildings include Work In Progress of \$87,618,486 (2010 - \$64,635,210)

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 4 DEFERRED CONTRIBUTIONS

Deferred Contributions - Ministry of Education:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 3,194,128	\$ 2,582,382
Increases:		
Provincial Grants - Ministry of Education	53,107,866	59,978,959
Provincial Grants - Other	-	3,000
Investment Income	30,288	14,264
Other Revenue	<u>582,216</u>	<u>240,427</u>
	<u>53,720,370</u>	<u>60,236,650</u>
Decreases:		
Transfers to Revenue	12,246,811	9,518,498
Grant Recovery	4,204	2,420
Transfers to Deferred Capital Contributions	41,225,283	49,720,858
Transfers to Invested in Capital Assets - Sites	<u>867,432</u>	<u>383,128</u>
	<u>54,343,730</u>	<u>59,624,904</u>
Net Changes for the year	<u>(623,360)</u>	<u>611,746</u>
Balance, end of the year	<u>\$ 2,570,768</u>	<u>\$ 3,194,128</u>

Deferred Contributions - Province Other:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 2,731,353	\$ 8,796,613
Increases:		
Provincial Grants - Other	1,494,963	3,957,100
Other Revenue	100,996	638,292
Decreases:		
Transfers to Revenue	3,488,290	10,160,652
Grant Recovery	-	500,000
Net Changes for the year	<u>(1,892,331)</u>	<u>(6,065,260)</u>
Balance, end of the year	<u>\$ 839,022</u>	<u>\$ 2,731,353</u>

Deferred Contributions - Other

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 13,212,949	\$ 12,613,594
Increases:		
Other Revenue	9,937,429	6,987,345
Investment Income	142,330	65,023
Decreases:		
Transfers to Revenue	<u>7,738,688</u>	<u>6,453,013</u>
Net Changes for the year	<u>2,341,071</u>	<u>599,355</u>
Balance, end of the year	<u>\$ 15,554,020</u>	<u>\$ 13,212,949</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 4 DEFERRED CONTRIBUTIONS (Continued)

Deferred Capital Contributions:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 156,793,573	\$ 108,798,482
Increases:		
Transferred from Work in Progress	32,823,392	47,184,874
Transfers from DC - Capital Additions	<u>8,401,891</u>	<u>5,051,931</u>
	41,225,283	<u>52,236,805</u>
Decreases:		
Amortization	<u>4,520,503</u>	<u>4,241,714</u>
	4,520,503	<u>4,241,714</u>
Net Changes for the year	<u>36,704,780</u>	<u>47,995,091</u>
Balance, end of the year	<u>\$ 193,498,353</u>	<u>\$ 156,793,573</u>

NOTE 5 EMPLOYEE FUTURE BENEFITS

The accrued benefit obligation for employee future benefits is not funded as funding is provided when the benefits are paid. Accordingly, there are no plan assets.

	<u>2011</u>	<u>2010</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – Beginning of Period	\$5,424,164	\$5,007,464
Service Cost	396,112	369,856
Interest Cost	273,810	359,674
Non Vested Sick Leave	983,665	-
Benefit Payments	-(508,909)	-(546,578)
Actuarial (Gain)/Loss	<u>(80,295)</u>	<u>233,748</u>
Accrued Benefit Obligation – End of Period	<u>\$6,488,547</u>	<u>\$5,424,164</u>

	<u>2011</u>	<u>2010</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$6,488,547	\$5,424,164
Market Value of Plan Assets – March 31	-	-
Funded Status - Surplus/(Deficit)	<u>(6,488,547)</u>	<u>(5,424,164)</u>
Employer Contributions After Measurement Date	277,871	263,345
Unamortized Net Actuarial (Gain)/Loss	<u>(825,651)</u>	<u>(764,501)</u>
Accrued Benefit Asset/(Liability)	<u>\$(7,036,327)</u>	<u>\$(5,925,320)</u>

	<u>2011</u>	<u>2010</u>
Components of Net Benefit Expense		
Service Cost	\$396,112	\$369,856
Interest Cost	273,810	359,674
Amortization of Net Actuarial (Gain)/Loss	<u>(19,145)</u>	<u>(46,934)</u>
Net Benefit Expense (Income)	<u>\$650,777</u>	<u>\$682,596</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 5 EMPLOYEE FUTURE BENEFITS (Continued)

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

Discount Rate – Beginning of Period	5.00%	7.00%
Discount Rate – End of Period	4.75%	5.00%
Salary Growth – Beginning of Period	2.50% + seniority	3.25% + seniority
Salary Growth – End of Period	2.50% + seniority	2.50% + seniority
EARSL	11.6	11.6

NOTE 6 INVESTED IN CAPITAL ASSETS

	<u>2011</u>	<u>2010</u>
a) Invested in capital assets:		
Net book value of Capital Assets	\$262,508,415	\$223,636,317
Amounts funded by Deferred Capital Contributions	(193,498,353)	(156,793,573)
Amounts in Other Current Liabilities	(1,246,820)	(1,246,785)
Invested in Capital Assets	<u>\$ 67,763,242</u>	<u>\$ 65,595,959</u>

	<u>2011</u>	<u>2010</u>
b) Net change in invested in capital assets:		
Invested in Capital Assets, beginning of year	\$65,595,959	\$59,986,028
Capital Assets Purchased - Bylaw Capital	42,049,321	50,103,986
Amounts funded by deferred capital contributions	(41,181,889)	(49,720,858)
Capital Assets Purchased - Local Capital	421,817	778,448
Capital Assets Purchased - Interfund Transfers	1,706,615	5,670,148
Amortization of Capital Assets	(5,305,655)	(5,421,494)
Amortization of Deferred Capital Contributions	4,520,503	4,241,714
Asset Retirement Obligation - Accretion Expense	(43,429)	(42,013)
	<u>2,167,283</u>	<u>5,609,931</u>
Invested in Capital Assets, end of year	<u>\$67,763,242</u>	<u>\$65,595,959</u>

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 7 FUND BALANCES, END OF YEAR

At June 30 the School District has fund balances as follows:

	<u>2011</u>	<u>2010</u>
a) Operating Fund		
Internally restricted:		
Ensuing year operating budget commitment	\$3,745,542	\$2,583,509
School fund balances & learning resources	731,553	603,460
Other district committed expenditures	<u>765,405</u>	<u>754,688</u>
	\$5,242,500	\$3,941,657
Unrestricted operating fund surplus	<u>\$ 852,458</u>	<u>\$978,348</u>
Total operating fund balance, end of year	<u>\$6,094,958</u>	<u>\$4,920,005</u>
b) Capital Fund		
Internally restricted Local Capital	\$ 2,496,549	\$2,338,265
Invested in Capital Assets	<u>67,763,242</u>	<u>65,638,946</u>
Total capital fund balance, end of year	<u>\$70,259,791</u>	<u>\$67,977,211</u>

NOTE 8 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds are reported on Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2011, transfers as approved by the Board or in accordance with School District policy were as follows:

- \$378,790 transferred from the Operating Fund to the Capital Fund for capital equipment purchases to be made from Local Capital.
- \$1,706,615 transferred from the Special Purpose Funds to the Capital Fund for building remediation work in progress.

NOTE 9 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 generally considered to be in the normal course of operations and are recorded at the exchange amount.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 10 ASSET RETIREMENT OBLIGATION

In accordance with Generally Accepted Accounting Principles, the School District recognizes asset retirement obligations (ARO) where a reasonable estimate of the fair value of the obligation and the future settlement date of the retirement of the asset can be determined. The School District has identified potential asset retirement obligations relating to facilities that the School District may incur upon major upgrades or demolition in the future. This potential obligation exists for removal and disposal of environmentally hazardous building materials in some of the School District facilities. The School District has recorded a liability in the amount of \$1,246,819 (2010 - \$1,246,784) for the removal and disposal of asbestos in relation to one school (2010 - eight schools) for which approval for funding of demolition and or substantial renovation has been received from the Ministry. This amount represents management's best estimate of the present value of the costs to be incurred in relation to these schools.

The School District has not recognized asset retirement obligations for buildings for which there is an indeterminate settlement date of potential future demolition or renovation of the facilities and therefore the fair value cannot be reasonably estimated as at June 30, 2011. The amount recorded for ARO's is fully included in current liabilities as follows:

	2011	2010
Balance, beginning of year	\$1,246,784	\$1,925,264
Accretion expense	43,429	42,012
Additions to obligation	-	-
Less liabilities settled	(43,394)	(720,492)
Balance, end of year	<u>\$1,246,819</u>	<u>\$1,246,784</u>

The accretion expense is included in the services and supplies expense within the capital fund. The undiscounted estimated cash flows required to settle the obligation are approximately \$1,246,819 to be paid during the years 2011 to 2012. The cash flows for the initial estimated obligation were discounted using the credit adjusted risk-free rates ranging from 3.24% to 3.37%.

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plans, including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 47,000 active members from school districts, and approximately 29,000 retired members from school districts. The Municipal Plan has about 163,000 active members, of which approximately 23,000 are from school districts.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 11 EMPLOYEE PENSION PLANS (Continued)

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 valuation of the Teachers' Plan as at December 31, 2008 indicated a \$291 million unfunded liability for basic pension benefits. The next valuation will be as at December 31, 2011 with results available in late 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. Employer contributions to these plans in the year ended June 30, 2011 were \$19,771,460 (2010 - \$17,976,517).

NOTE 12 CONTINGENCIES

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

NOTE 13 ECONOMIC DEPENDENCE

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 in accordance with Canadian GAAP for not-for-profit organizations. This contemplates continuation of the School District as a "going concern".

NOTE 14 CAPITAL MANAGEMENT

The School District defines capital as fund balances (operating fund, special purpose funds and capital fund) plus deferred contributions. The School District receives the majority of these operating and capital funds from the Ministry of Education.

The School District's objective when managing capital is to meet its current operating budget with the current funding available from the Ministry and other sources and to complete the budgeted capital expansions and improvements with the capital funding available from the Ministry. The School District is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes are accumulated in the special purposes fund or capital fund and must be used for the purpose outlined by the funding party. The School District has complied with the restrictions on any external funding provided.

SCHOOL DISTRICT NO. 41 (BURNABY)

Notes to Financial Statements

June 30, 2011

NOTE 15 COMPARATIVE FIGURES

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

SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011		
	2011 ACTUAL	AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	\$ 194,686,009	\$ 193,942,075	\$ 187,618,938
Provincial Grants - Other	3,755,252	3,755,252	4,063,368
Federal Grants	4,170		10,269
Other Revenue	12,510,095	11,884,421	11,856,664
Rentals and Leases	990,595	846,206	940,414
Investment Income	464,175	500,000	282,154
	<u>212,410,296</u>	<u>210,927,954</u>	<u>204,771,807</u>
EXPENSE			
Salaries			
Teachers	108,431,648	108,053,924	103,924,884
Principals and Vice Principals	8,697,104	8,648,811	8,729,754
Educational Assistants	11,957,920	11,898,491	11,318,462
Support Staff	18,431,228	18,539,057	19,002,034
Other Professionals	3,527,646	3,559,561	3,699,716
Substitutes	5,842,252	5,986,579	5,637,489
	<u>156,887,798</u>	<u>156,686,423</u>	<u>152,312,339</u>
Employee Benefits	33,963,455	33,777,624	32,101,317
Services and Supplies	20,005,300	22,519,870	20,289,878
	<u>210,856,553</u>	<u>212,983,917</u>	<u>204,703,534</u>
NET REVENUE (EXPENSE), FOR THE YEAR	1,553,743	(2,055,963)	68,273
INTERFUND TRANSFERS			
Local Capital	(378,790)	(384,000)	(379,202)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,920,005	
SURPLUS (DEFICIT), FOR THE YEAR	<u>1,174,953</u>	<u>\$ 2,480,042</u>	<u>(310,929)</u>
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,920,005		5,230,934
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	<u>\$ 6,094,958</u>		<u>\$ 4,920,005</u>
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	5,242,500		
Unrestricted	852,458		
	<u>\$ 6,094,958</u>		

SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2011

Schedule A2

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	\$ 190,484,041	\$ 189,749,074	\$ 185,248,794
INAC/LEA Recovery	(35,324)	(15,710)	(15,710)
Other Ministry of Education Grants			
Pay Equity	1,441,995	1,441,995	1,441,995
Education Guarantee	1,776,431	1,749,850	179,398
Community LINK	604,115	604,115	221,562
French Language Program	283,313	283,313	285,023
Ready Set Learn	100,450	100,450	98,000
Other Misc and One-Time Grants	30,988	28,988	159,876
	<u>194,686,009</u>	<u>193,942,075</u>	<u>187,618,938</u>
PROVINCIAL GRANTS - OTHER	<u>3,755,252</u>	<u>3,755,252</u>	<u>4,063,368</u>
FEDERAL GRANTS	<u>4,170</u>	<u>-</u>	<u>10,269</u>
OTHER REVENUE			
Summer School Fees	249,667	242,500	208,345
Continuing Education	1,352,456	1,552,350	1,570,825
Offshore Tuition Fees	9,508,931	8,638,500	8,657,076
LEA/Direct Funding from First Nations	35,324	15,710	15,710
Miscellaneous			
City of Burnaby Community Schools	394,987	394,987	387,242
City of Burnaby Crossing Guards	205,000	205,000	205,000
Other Program Fees	322,913	337,950	375,545
SSEAC Trades Labour Market Adjustment	76,950	192,855	232,160
Instructional Cafeteria Revenue	30,031	-	26,044
Sundry	333,836	304,569	178,717
	<u>12,510,095</u>	<u>11,884,421</u>	<u>11,856,664</u>
RENTALS AND LEASES	<u>990,595</u>	<u>846,206</u>	<u>940,414</u>
INVESTMENT INCOME	<u>464,175</u>	<u>500,000</u>	<u>282,154</u>
TOTAL OPERATING REVENUE	<u>\$ 212,410,296</u>	<u>\$ 210,927,954</u>	<u>\$ 204,771,807</u>

SCHOOL DISTRICT No. 41 (BURNABY)
 OPERATING FUND
 COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
 YEAR ENDED JUNE 30, 2011

Schedule A3

	2011	2011	2010
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
SALARIES			
Teachers	\$ 108,431,648	\$ 108,053,924	\$ 103,924,884
Principals and Vice Principals	8,697,104	8,648,811	8,729,754
Educational Assistants	11,957,920	11,898,491	11,318,462
Support Staff	18,431,228	18,539,057	19,002,034
Other Professionals	3,527,646	3,559,561	3,699,716
Substitutes	5,842,252	5,986,579	5,637,489
	<u>156,887,798</u>	<u>156,686,423</u>	<u>152,312,339</u>
EMPLOYEE BENEFITS	33,963,455	33,777,624	32,101,317
TOTAL SALARIES AND BENEFITS	<u>190,851,253</u>	<u>190,464,047</u>	<u>184,413,656</u>
SERVICES AND SUPPLIES			
Services	7,423,507	7,785,386	7,120,923
Student Transportation	772,138	720,310	810,930
Professional Development and Travel	958,149	1,132,971	980,587
Rentals and Leases	795,573	744,819	643,049
Dues and Fees	70,388	71,388	70,949
Insurance	335,737	338,009	327,812
Supplies	6,647,892	8,291,162	7,502,824
Utilities	3,001,916	3,435,825	2,832,804
TOTAL SERVICES AND SUPPLIES	<u>20,005,300</u>	<u>22,519,870</u>	<u>20,289,878</u>
TOTAL OPERATING EXPENSE	<u>\$ 210,856,553</u>	<u>\$ 212,983,917</u>	<u>\$ 204,703,534</u>

SCHOOL DISTRICT No. 41 (BURNABY)
 OPERATING FUND
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT
 YEAR ENDED JUNE 30, 2011

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 77,966,982	\$ 383,180	\$ 1,014,375	\$ 1,926,489	\$ 257,471	\$ 3,630,326	\$ 85,178,823
1.03 Career Programs	856,070	35,355		131,887		115,351	1,138,663
1.07 Library Services	2,624,752	26,512	296,088	450,169		87,000	3,484,521
1.08 Counselling	3,190,104						3,190,104
1.10 Special Education	8,887,616	409,158	10,485,862			1,371,108	21,153,744
1.30 English as a Second Language	5,357,471	53,040		22,621		229,302	5,662,434
1.31 Aboriginal Education	713,774	153,073	161,595			27,662	1,056,104
1.41 School Administration	533,848	6,867,214		3,707,112		18,161	11,126,335
1.60 Summer School	1,152,637	225,089		55,112	9,123	100,613	1,542,574
1.61 Continuing Education	3,542,170	342,725		342,299	362,502	86,785	4,676,481
1.62 Off Shore Students	2,990,286	28,812		138,758	173,704	30,755	3,362,315
1.64 Other	533,228			188,858	17,587	18,839	758,512
Total Function 1	108,348,938	8,524,158	11,957,920	6,963,305	820,387	5,715,902	142,330,610
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	82,710	172,946		184,066	815,285		1,255,007
4.40 School District Governance				54,805	185,338		240,143
4.41 Business Administration				716,280	971,057		1,687,337
Total Function 4	82,710	172,946		955,151	1,971,680		3,182,487
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				135,011	723,143		858,154
5.50 Maintenance Operations				9,491,941		73,435	9,565,376
5.52 Maintenance of Grounds				660,699		52,915	713,614
Total Function 5				10,287,651	723,143	126,350	11,137,144
7 TRANSPORTATION AND HOUSING							
7.70 Student Transportation				225,121	12,436		237,557
Total Function 7				225,121	12,436		237,557
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	\$ 108,431,648	\$ 8,697,104	\$ 11,957,920	\$ 18,431,228	\$ 3,527,646	\$ 5,842,252	\$ 156,887,798

SCHOOL DISTRICT No. 41 (BURNABY)
 OPERATING FUND
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT
 YEAR ENDED JUNE 30, 2011

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2011		2010	
					ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL	ACTUAL
1 INSTRUCTION								
1.02 Regular Instruction	85,178,823	18,998,947	104,177,770	6,156,154	110,333,924	110,549,568	105,580,736	
1.03 Career Programs	1,138,663	237,084	1,375,747	39,923	1,415,670	1,407,503	1,427,837	
1.07 Library Services	3,484,521	763,880	4,248,401	385,041	4,633,442	4,737,834	4,780,542	
1.08 Counselling	3,190,104	681,643	3,871,747	377,317	3,871,747	3,889,392	3,794,530	
1.10 Special Education	21,153,744	4,540,759	25,694,503	377,317	26,071,820	26,135,441	25,663,657	
1.30 English as a Second Language	5,662,434	1,173,898	6,836,332	3,807	6,840,139	6,982,108	6,866,532	
1.31 Aboriginal Education	1,056,104	206,023	1,262,127	57,803	1,319,930	1,398,044	1,417,702	
1.41 School Administration	11,126,335	2,342,905	13,469,240	7,027	13,476,267	13,408,237	12,980,057	
1.60 Summer School	1,542,574	291,201	1,833,775	98,063	1,931,838	1,953,968	1,760,976	
1.61 Continuing Education	4,676,481	854,066	5,530,547	2,216,685	7,747,232	7,804,009	7,208,479	
1.62 Off Shore Students	3,362,315	703,645	4,065,960	2,121,603	6,187,563	6,242,935	5,469,689	
1.64 Other	798,512	161,069	959,581	83,942	1,003,513	999,504	969,047	
Total Function 1	142,330,610	30,955,110	173,285,720	11,547,365	184,833,085	185,508,533	177,899,784	
4 DISTRICT ADMINISTRATION								
4.11 Educational Administration	1,255,007	254,247	1,509,254	114,212	1,623,466	1,624,270	1,718,262	
4.40 School District Governance	240,143	24,455	264,598	253,900	518,498	528,877	471,424	
4.41 Business Administration	1,667,337	361,175	2,048,512	405,050	2,453,562	2,594,268	2,586,869	
Total Function 4	3,162,487	639,877	3,822,364	773,162	4,595,526	4,747,415	4,782,555	
5 OPERATIONS AND MAINTENANCE								
5.41 Operations and Maintenance Administration	658,154	160,418	1,018,572	390,467	1,409,069	1,455,007	1,459,709	
5.50 Maintenance Operations	9,565,376	2,049,929	11,615,305	3,088,565	14,703,870	15,376,424	15,451,893	
5.52 Maintenance of Grounds	713,614	142,446	856,060	644,021	1,500,081	1,602,131	1,393,683	
5.56 Utilities				2,978,015	2,978,015	3,435,825	2,816,947	
Total Function 5	11,137,144	2,352,793	13,489,937	7,101,068	20,591,035	21,869,367	21,122,232	
7 TRANSPORTATION AND HOUSING								
7.70 Student Transportation	237,557	15,675	253,232	563,675	836,907	858,582	898,963	
Total Function 7	237,557	15,675	253,232	563,675	836,907	858,582	898,963	
9 DEBT SERVICES (OPERATING)								
Total Function 9								
TOTAL FUNCTIONS 1 - 9	\$ 156,887,798	\$ 33,963,455	\$ 190,851,253	\$ 20,005,300	\$ 210,866,563	\$ 212,983,817	\$ 204,703,534	

SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2011

Schedule A5

BALANCE, BEGINNING OF YEAR

Changes for the Year

Increase:

_____ -

Decrease:

_____ -

_____ -

Net Changes for the Year

_____ -

BALANCE, END OF YEAR

 \$ -

SCHOOL DISTRICT No. 41 (BURNABY)
 SPECIAL PURPOSE FUNDS
 SUMMARY OF CHANGES
 YEAR ENDED JUNE 30, 2011

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 2,078,386	\$ 4,394,555	\$ 3,926,801		\$ 10,399,742
Add: Contributions Received	9,593,870	2,038,338			11,632,208
Provincial Grants - Ministry of Education		1,494,963			1,494,963
Provincial Grants - Other		3,100			3,100
Federal Grants	280,164	952,678	6,450,555		7,683,397
Other	22,352	6,190			28,542
Investment Income	9,896,386	4,495,269	6,450,555		20,842,210
Less: Allocated to Revenue	10,723,423	6,161,918	6,460,948		23,346,289
Recovered	4,204				4,204
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 1,247,145	\$ 2,727,906	\$ 3,916,408		\$ 7,891,459
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	10,701,071	2,308,893			13,009,964
Provincial Grants - Other		3,386,492			3,386,492
Other Revenue		466,533	6,460,948		6,927,481
Investment Income	22,352				22,352
	10,723,423	6,161,918	6,460,948		23,346,289
EXPENSE					
Salaries	2,624,519	539,158			3,163,677
Teachers	480,037				480,037
Principals and Vice Principals	1,292,212	629,979			1,922,191
Educational Assistants	129,959	797,877			927,836
Support Staff		203,860			203,860
Other Professionals	115,994	74,495			190,489
Substitutes	4,643,521	2,245,369			6,888,890
Employee Benefits	1,075,968	506,056			1,582,026
Services and Supplies	5,000,934	1,703,676	6,460,948		13,165,758
	10,723,423	4,455,003	6,460,948		21,639,674
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS		1,706,615			1,706,615
INTERFUND TRANSFERS					
Other		(1,706,615)			(1,706,615)
NET REVENUE (EXPENSE)					

SCHOOL DISTRICT No. 41 (BURNABY)
 SPECIAL PURPOSE FUNDS
 CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS
 YEAR ENDED JUNE 30, 2011

	PRP MAPLES SUMMER	PRP PROVINCIAL ORAL PROG	PRP PROVINCIAL OUTREACH	TOTAL
DEFERRED CONTRIBUTIONS				
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR				
Add: Contributions Received	70	394	66	2,078,386
Provincial Grants - Ministry of Education	50,823	503,837	335,272	9,583,870
Other				280,164
Investment Income	50,823	503,837	335,272	9,896,388
Less: Allocated to Revenue Recovered	50,826	384,733	335,248	10,723,423
	67	119,498	90	4,204
DEFERRED CONTRIBUTIONS, END OF YEAR				1,247,145
REVENUE AND EXPENSE				
REVENUE				
Provincial Grants - Ministry of Education	50,826	384,733	335,248	10,701,071
Investment Income	50,826	384,733	335,248	22,362
EXPENSE				
Salaries				
Teachers	28,610	194,349	51,454	2,624,519
Principals and Vice Principals	2,000		85,856	480,837
Educational Assistants		100,294		1,292,212
Support Staff			48,564	129,959
Substitutes		4,065		115,984
Employee Benefits	30,610	288,708	185,894	4,643,521
Services and Supplies	6,435	65,241	40,323	1,078,968
	13,781	20,784	109,031	5,000,834
	50,826	384,733	335,248	10,723,423
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS				
INTERFUND TRANSFERS				
NET REVENUE (EXPENSE)				

SCHOOL DISTRICT No. 41 (BURNABY)
 SPECIAL PURPOSE FUNDS
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS
 YEAR ENDED JUNE 30, 2011

	SCHOLARSHIPS	SCHOOL MEALS	YOUTH ATRISK	YOUTH ATRISK SUBST.ABUSE	YOUTH ATRISK YOUNG/PARENT	CYF CONTRACTS	SETTLEMENT SERVICES
DEFERRED CONTRIBUTIONS							
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 425,407	\$ 9,099	\$ 117,980	\$ 14,391	\$ 543	\$ 400,986	\$ 500,484
Add:							
Contributions Received							
Provincial Grants - Ministry of Education		605,210	804,391	51,297	59,514	360,000	824,803
Provincial Grants - Other							
Federal Grants	28,439	690,429		3,259		3,100	170,551
Other	6,190						
Investment Income							
	34,629	1,295,639	804,391	54,556	59,514	533,651	824,803
Less:							
Allocated to Revenue	27,092	1,180,309	772,666	65,864	60,057	530,882	782,886
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 432,944	\$ 124,429	\$ 149,705	\$ 3,083	\$ -	\$ 403,757	\$ 642,411
REVENUE AND EXPENSE							
REVENUE							
Provincial Grants - Ministry of Education			772,666				
Provincial Grants - Other							
Other Revenue	27,092	271,659		65,864	60,057	360,000	782,886
	27,092	1,180,309	772,666	65,864	60,057	530,882	782,886
EXPENSE							
Salaries							
Teachers						283,875	
Educational Assistants			495,664	52,502	43,571	18,038	473,608
Support Staff		306,231				14,592	76,335
Other Professionals			112,933			54,278	
Substitutes							
Employee Benefits		306,231	608,597	52,502	43,571	370,783	549,943
Services and Supplies	27,092	69,950	128,617	11,555	11,163	98,213	125,661
		804,128	35,452	1,807	5,333	60,886	107,282
	27,092	1,180,309	772,666	65,864	60,057	530,882	782,886
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS							
INTERFUND TRANSFERS							
Other							
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 41 (BURNABY)
 SPECIAL PURPOSE FUNDS
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS
 YEAR ENDED JUNE 30, 2011

DEFERRED CONTRIBUTIONS	ECO REFUGEE PROJECT	COMMUNITY SERVICES	YOUTH TRANSITION	BYCC SUMMER	LITERACY INNOVATION	BUILDING REMEDIATION	TOTAL
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 281,467	\$ 804,116	\$ 23	\$ 421	\$ 32,689	\$ 1,806,935	\$ 4,394,555
Add: Contributions Received	47,737		42,548	221,000			2,038,338
Provincial Grants - Ministry of Education	516,801						1,494,863
Provincial Grants - Other							3,100
Federal Grants	50,000				10,000		952,678
Other							6,190
Investment Income	614,538		42,548	221,000	10,000		4,495,269
Less: Allocated to Revenue	702,800	70,339	42,568	197,526	22,314	1,706,615	6,161,918
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 193,205	\$ 733,779	\$ 3	\$ 23,895	\$ 20,375	\$ 100,320	\$ 2,727,906
REVENUE AND EXPENSE							
REVENUE	\$ 47,737	\$	\$ 42,568	\$ 197,526	\$ 22,314	\$ 1,706,615	\$ 2,308,893
Provincial Grants - Ministry of Education	655,063	70,339					3,386,492
Provincial Grants - Other							466,533
Other Revenue	702,800	70,339	42,568	197,526	22,314	1,706,615	6,161,918
EXPENSE	59,707		27,800	167,530	246		539,158
Salaries	38,242						629,979
Teachers							797,877
Educational Assistants							203,860
Support Staff	214				20,003		74,495
Other Professionals							
Substitutes	99,163		27,800	167,530	20,249		2,246,369
Employee Benefits	22,010		5,838	29,996	2,065		506,058
Services and Supplies	592,627	70,339	8,930				1,703,876
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	702,800	70,339	42,568	197,526	22,314	1,706,615	4,455,303
INTERFUND TRANSFERS							
Other						(1,706,615)	(1,706,615)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 41 (BURNABY)
 CAPITAL FUND
 CAPITAL ASSETS
 YEAR ENDED JUNE 30, 2011

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	\$ 47,310,265	\$ 192,610,739	\$ 6,750,478	\$ 229,001	\$ 291,924	\$ 770,216	\$ 247,962,623
Changes for the Year							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw	867,432	7,585,814	812,614			3,463	9,269,323
Local Capital		317	23,720	111,101	74,560	212,119	421,817
Transferred from Work in Progress	867,432	19,089,468	836,334	111,101	74,560	215,582	11,503,337
Decrease:							
Deemed Disposals			2,438,180		107,099	402,104	2,947,383
			2,438,180		107,099	402,104	2,947,383
COST, END OF YEAR	48,177,697	211,700,207	5,148,632	340,102	259,385	583,694	266,209,717
WORK IN PROGRESS, END OF YEAR	87,618,486						87,618,486
COST AND WORK IN PROGRESS, END OF YEAR	\$ 48,177,697	\$ 299,318,693	\$ 5,148,632	\$ 340,102	\$ 259,385	\$ 583,694	\$ 353,828,203
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR							
Changes for the Year							
Increase: Amortization for the Year	\$ 83,982,215		\$ 4,406,385	\$ 37,746	\$ 167,676	\$ 367,494	\$ 88,961,516
Decrease:							
Deemed Disposals	4,318,893		716,865	113,398	65,841	90,658	5,305,655
			2,438,180		107,099	402,104	2,947,383
			2,438,180		107,099	402,104	2,947,383
ACCUMULATED AMORTIZATION, END OF YEAR	\$ 88,301,108	\$ 2,685,070	\$ 151,144	\$ 126,418	\$ 56,048	\$ 81,319,788	
CAPITAL ASSETS - NET	\$ 48,177,697	\$ 211,017,585	\$ 2,463,562	\$ 188,958	\$ 132,967	\$ 527,646	\$ 262,508,415

SCHOOL DISTRICT No. 41 (BURNABY)
 CAPITAL FUND
 CAPITAL ASSETS - WORK IN PROGRESS
 YEAR ENDED JUNE 30, 2011

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
WORK IN PROGRESS, BEGINNING OF YEAR	\$ 64,635,210	\$ -	\$ -	\$ -	\$ 64,635,210
Changes for the Year					
Increase					
Deferred Contributions - Bylaw	32,779,998				32,779,998
Special Purpose Funds	1,706,615				1,706,615
	34,486,613	-	-	-	34,486,613
Decrease					
Transferred to Capital Assets	11,503,337				11,503,337
	11,503,337	-	-	-	11,503,337
Net Changes for the Year	22,983,276	-	-	-	22,983,276
WORK IN PROGRESS, END OF YEAR	\$ 87,618,486	\$ -	\$ -	\$ -	\$ 87,618,486

**SCHOOL DISTRICT No. 41 (BURNABY)
CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2011**

Schedule C3

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	\$ 98,971,854	\$ -	\$ -	\$ 98,971,854
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Capital Additions	8,401,891			8,401,891
Transferred from Work in Progress	11,503,337			11,503,337
	<u>19,905,228</u>	<u>-</u>	<u>-</u>	<u>19,905,228</u>
Decrease				
Amortization of Deferred Capital Contributions	4,487,378		33,125	4,520,503
	<u>4,487,378</u>	<u>-</u>	<u>33,125</u>	<u>4,520,503</u>
Net Changes for the Year	<u>15,417,850</u>	<u>-</u>	<u>(33,125)</u>	<u>15,384,725</u>
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 114,389,704</u>	<u>\$ -</u>	<u>(33,125)</u>	<u>\$ 114,356,579</u>
 WORK IN PROGRESS, BEGINNING OF YEAR	 \$ 55,305,772		 \$ 2,515,947	 \$ 57,821,719
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Work in Progress	32,779,998			32,779,998
Transferred from Deferred Contributions - ARO	43,394			43,394
	<u>32,823,392</u>	<u>-</u>	<u>-</u>	<u>32,823,392</u>
Decrease				
Transferred to Deferred Capital Contributions	11,503,337			11,503,337
	<u>11,503,337</u>	<u>-</u>	<u>-</u>	<u>11,503,337</u>
Net Changes for the Year	<u>21,320,055</u>	<u>-</u>	<u>-</u>	<u>21,320,055</u>
WORK IN PROGRESS, END OF YEAR	<u>\$ 76,625,827</u>	<u>\$ -</u>	<u>2,515,947</u>	<u>\$ 79,141,774</u>
TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 191,015,531</u>	<u>\$ -</u>	<u>2,482,822</u>	<u>\$ 193,498,353</u>

SCHOOL DISTRICT No. 41 (BURNABY)
 CAPITAL FUND
 CHANGES IN DEFERRED CONTRIBUTIONS
 YEAR ENDED JUNE 30, 2011

	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	\$ 380,703	\$ -	\$ 8,056,623	\$ -	\$ 8,738,688
Changes for the Year					
Increase:					
Provincial Grants - Ministry of Education	42,128,605		904,193		42,128,605
Other	(389,290)		136,140	1,249,504	2,153,697
Investment Income	7,936				144,076
Med residual bylaw capital on completed projects	389,290				
	41,739,315		1,040,333	1,249,504	44,426,378
Decrease:					
Transferred to DCC - Capital Additions	8,401,891				8,401,891
Transferred to DCC - Work In Progress	32,779,998				32,779,998
Transferred to Invested In Capital Assets - Site Purchases	867,432				867,432
Transferred to DCC - ARO	43,394				43,394
	42,092,715				42,092,715
Net Changes for the Year	(353,400)		1,040,333	1,249,504	2,333,663
BALANCE, END OF YEAR	\$ 27,303	\$ 698,588	\$ 9,096,956	\$ 1,249,504	\$ 11,072,351

BALANCE, BEGINNING OF YEAR

Changes for the Year

Increase:
 Provincial Grants - Ministry of Education
 Other
 Investment Income
 Med residual bylaw capital on completed projects

Decrease:
 Transferred to DCC - Capital Additions
 Transferred to DCC - Work In Progress
 Transferred to Invested In Capital Assets - Site Purchases
 Transferred to DCC - ARO

Net Changes for the Year

BALANCE, END OF YEAR

SCHOOL DISTRICT No. 41 (BURNABY)
 CAPITAL FUND
 CHANGES IN FUND BALANCES
 YEAR ENDED JUNE 30, 2011

Schedule C5

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	\$ 65,595,959	\$ 2,338,265	\$ 67,934,224
Changes for the Year			
Investment Income		38,246	38,246
Amortization of Deferred Capital Contributions	4,520,503		4,520,503
Capital Assets Purchased from Local Capital	421,817	(421,817)	-
Interfund Transfers - Capital Assets WIP	1,706,615		1,706,615
Interfund Transfers - Local Capital		378,790	378,790
Amortization of Capital Assets	(5,305,655)		(5,305,655)
Transferred to Invested in Capital Assets - Site Purchases	867,432		867,432
Theatre Payment		94,764	94,764
ARO - Accretion Expense	(43,429)		(43,429)
Admin Fee - PRP		68,301	68,301
Net Changes for the Year	<u>2,167,283</u>	<u>158,284</u>	<u>2,325,567</u>
BALANCE, END OF YEAR	<u>\$ 67,763,242</u>	<u>\$ 2,496,549</u>	<u>\$ 70,259,791</u>

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2011

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, 2011

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, 2011

SCHEDULE OF REMUNERATION AND EXPENSES

	Total Remuneration	Total Expenses
<u>Elected Officials</u>		
A SEE ATTACHED	\$153,704	\$12,763
B		
Z		
Total Elected Officials	\$153,704	\$12,763
<u>Detailed Employees Exceeding \$75,000</u>		
A SEE ATTACHED	\$69,413,012	\$420,014
B		
Z		
Total Detailed Employees Exceeding \$75,000	69,413,012	420,014
Total Employees Equal to or Less Than \$75,000	98,662,925	425,224
Consolidated Total	\$168,075,937	\$845,238
Total Employer Premium for Canada Pension Plan and Employment Insurance		\$8,156,273

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, 2011

Schedule of Remuneration and Expenses

<u>Detailed Employees Exceeding \$75,000</u>	Total Remuneration \$	Total Expenses \$
AADLAND, EFSTATHIA	\$90,791.49	\$0.00
ACOSTA, LINDA	\$81,063.45	\$412.19
ADAMU, IBRAHIM N	\$76,766.68	\$0.00
AGG, PETER BERNARD	\$83,621.20	\$0.00
AIRD, PHILLIP A	\$88,459.70	\$0.00
AKIZUKI, GARY T	\$77,062.53	\$195.00
ALESI, CHRISTINE K	\$84,522.10	\$50.00
ALLEN, MARK S	\$105,862.29	\$0.00
ALSTAD, COLLEEN	\$84,570.08	\$41.50
AMY, WENDY	\$84,017.05	\$218.00
ANDERSON, ALISON H	\$83,357.95	\$0.00
ANDROSOFF, PETER	\$76,911.79	\$0.00
ARCHER, B M LYNN	\$123,557.57	\$1,097.93
ARCHIBALD, CHRISTOPHER	\$81,214.23	\$282.80
ARMSTRONG, CACIA C	\$75,426.60	\$0.00
ARMSTRONG, SHERRI A	\$76,915.25	\$0.00
ARMSTRONG, SHONA	\$75,736.10	\$0.00
ARNUSCH, KENNA M	\$82,578.58	\$0.00
ARRON, TRACY LYNNE	\$75,331.23	\$0.00
ARTHUR, PAUL N	\$91,116.29	\$3,518.01
ASHBURY, CATHERINE M	\$84,281.95	\$0.00
ATTADIA, ELAINE	\$81,677.68	\$0.00
ATTADIA, JACK R	\$77,045.54	\$0.00
AUJLA, NAVDEEP K	\$91,012.66	\$125.00
AUJLA, ROBBIE R	\$84,695.07	\$0.00
AUMAN, GORDANA	\$76,037.85	\$48.25
AUSTIN, LORI K.	\$83,952.94	\$0.00
AVRAM, AUGUSTA E	\$91,498.68	\$1,177.91
AXFORD, WAYNE R	\$89,098.81	\$0.00
BAGOT, LYND A.	\$82,419.44	\$0.00
BAINS, AMARJIT	\$84,704.02	\$250.95
BALLARD, KEVIN F	\$82,578.58	\$109.80
BARBONE, JOANN	\$82,591.25	\$0.00
BARNETT, SANDRA M	\$81,677.68	\$0.00
BARNSLEY, GAYLE CECELIA	\$76,010.89	\$0.00
BARRON, ROGER G	\$76,915.25	\$0.00
BARSKY, JENIFER D	\$82,717.40	\$160.00
BASTONE-KELCEC, ELENA	\$77,090.85	\$0.00
BATHURST, PATRICIA L	\$82,577.55	\$0.00
BATTEN, PAUL G	\$84,622.90	\$0.00
BAUMANN, RALPH	\$76,917.92	\$0.00
BAUMET, YASMIN	\$81,742.33	\$0.00
BAYNTUN, CHARMAINE S	\$103,068.55	\$0.00
BEAL, MARILYN J	\$78,729.08	\$201.50
BEARD, JUDITH M	\$76,616.03	\$122.08
BEATON, CAMERON E	\$84,570.02	\$0.00
BEATON, JOCELYN	\$96,401.67	\$0.00
BEAULIEU, MARIE-JOSEE	\$77,509.72	\$75.00
BEAVIL, GAYLE M	\$84,557.77	\$288.87
BECHLER, MARY	\$81,540.40	\$0.00
BELL, R. MONTGOMERY	\$90,141.66	\$1,310.72
BELL, ROSEMARY I	\$91,914.35	\$0.00
BELYEA, TAMMY L	\$84,689.49	\$610.50
BERARDINE, M DOUGLAS	\$107,004.20	\$1,811.03
BERGERON, ERIC	\$83,656.49	\$0.00
BERMANN, STEVEN	\$84,658.19	\$0.00
BERNARD, GREGORY L	\$76,077.52	\$350.26
BERNARD, LORISSA A	\$80,309.51	\$361.55
BERNING, ANJA MARIA	\$89,172.91	\$150.00

BERTO, ANGELA	\$87,413.30	\$586.90
BETTLES, DAI ANN	\$82,719.28	\$0.00
BEWLEY, LISA MARIE	\$78,255.42	\$0.00
BIGIOLLI, ADRIANO	\$77,045.54	\$0.00
BILTON, ANNE-MARIE	\$87,009.68	\$0.00
BIWER, SHARON	\$76,160.35	\$235.95
BLACKFORD, WENDY K	\$76,911.79	\$660.00
BLAIR, W ELISE	\$84,017.05	\$400.00
BLANKENBERG, DESIREE	\$92,901.77	\$350.00
BLAZEVICH, DONALD C	\$82,436.40	\$0.00
BOMBELLI, ROBERTO	\$120,860.59	\$1,031.12
BONVINO, FRANCESCO	\$79,589.90	\$0.00
BORDIGNON, ANTHONY P	\$76,911.79	\$0.00
BORTOLUSSI, CLAUDIO	\$108,451.57	\$0.00
BORYS, MIRIAM F	\$84,538.01	\$117.50
BOULANGER, JENNIFER	\$84,645.52	\$100.00
BOULANGER, JOSEPH W	\$81,677.68	\$0.00
BOUSFIELD, LORI	\$84,557.77	\$3,336.97
BOWCOCK, NICOLE K	\$82,813.11	\$0.00
BRANDT, KEVIN	\$117,298.38	\$0.00
BRENDZY, CHRISTINE D	\$75,478.13	\$0.00
BRENNENSTUHL, JULIE	\$84,522.10	\$320.00
BRISCOE, BLAKE	\$89,172.05	\$0.00
BRISCOE, TARYN K	\$88,358.06	\$2,621.50
BRKICH, MARA	\$94,583.62	\$0.00
BROMLEY, PAMELA A	\$84,058.33	\$0.00
BROTHERSTON, LESLIE B	\$76,911.79	\$0.00
BROWN, MARJORIE J	\$89,962.61	\$0.00
BROWN, MARY-ANN	\$102,559.35	\$100.00
BROWN, SHELLEY C	\$80,212.80	\$0.00
BRUDERER, TIM	\$82,578.68	\$822.48
BRUNET, SUZANNE	\$79,070.18	\$0.00
BRUNSCH, HORST	\$108,364.73	\$2,000.00
BRYANT, MIMOSA	\$84,593.80	\$0.00
BUCHANAN, IAN J	\$75,543.20	\$98.50
BUDAI, JOZSEF I	\$80,144.90	\$0.00
BUE, PAULINE H	\$76,961.85	\$0.00
BULLEN, DENISE J	\$100,673.69	\$0.00
BULTEAU, HELENE	\$75,655.59	\$0.00
BUONASSISI, MARIA	\$82,566.60	\$360.00
BUONO, GIANNI	\$86,890.84	\$0.00
BYMAN, ERIC	\$82,714.96	\$0.00
BYMOEN, CRAIG S	\$76,817.12	\$0.00
BYRNE, PHILIP	\$90,114.59	\$288.96
CALDWELL, GORDON D	\$84,536.99	\$0.00
CALLISTER, BARRY	\$90,964.31	\$224.00
CAMERON, CHRISTINA M	\$81,743.79	\$130.00
CAMPBELL, BRUCE	\$76,427.04	\$0.00
CAMPBELL, DARCY L	\$76,010.55	\$0.00
CAMPBELL, LESLIE A	\$82,560.39	\$0.00
CANN, DONALD	\$89,373.13	\$287.00
CARDINAL, JANICE M	\$75,952.39	\$295.00
CAREY, MARC	\$82,714.22	\$478.12
CARR, DIANNE	\$99,345.49	\$0.00
CASTELA, CLEMENTINA	\$84,540.82	\$0.00
CFRA, CORINNE	\$82,142.94	\$0.00
CHAMBERLAIN, SHARON M	\$105,588.85	\$0.00
CHAN, RUBY N	\$76,530.68	\$1,751.15
CHAN, VINCENT WING CHUEN	\$88,749.00	\$0.00
CHAN, VINCENT WING HO	\$88,678.43	\$532.50
CHAND, SURINDER	\$78,745.95	\$2,926.37
CHANG, ANOUSITH	\$82,362.63	\$360.00
CHASTKO, SHAWNESSY A	\$76,693.18	\$131.00
CHENG, SUSAN	\$82,578.58	\$0.00
CHEONG, CHESTER	\$77,078.56	\$110.00
CHERCOVER, STEPHEN J	\$84,761.18	\$0.00
CHIEN, JOSEPH	\$82,714.96	\$360.00
CHIN, ANDREW S	\$105,614.35	\$300.00
CHIN, DAVID	\$82,842.76	\$533.20
CHONG, KEITH	\$124,681.95	\$7,187.94

CHOW, COLIN M	\$83,020.46	\$0.00
CHOW, JANET	\$84,567.06	\$1,214.50
CHOW, KELLY J	\$106,726.57	\$558.20
CHOW, PK PEGGY	\$100,075.63	\$895.50
CHRISTOFIDES, NECTARIOS	\$89,123.20	\$0.00
CIKES, TOMISLAV A	\$81,153.22	\$364.00
CIOLFI, RENO A	\$127,062.18	\$3,131.09
CIRILLO, SYLVIA A	\$85,696.40	\$200.00
CIUP, CAROL	\$82,600.52	\$768.48
CIVIDINO, EZIO	\$84,167.68	\$0.00
CLAIR, LORRAINE	\$90,615.44	\$1,763.43
CLARK, KIMBERLY S	\$90,460.36	\$0.00
CLARKE, DANE R	\$90,075.54	\$0.00
CLAUDIO, JEROME A	\$101,153.68	\$0.00
CLAUSON, LESLIE A	\$76,010.89	\$625.75
CLEGG, SHANNON LEE	\$79,135.01	\$0.00
CLERMONT, DANIELLE	\$82,578.58	\$0.00
CLINTON, KATHERINE J	\$76,140.25	\$41.50
CLOWERS, CHRISTINE	\$85,231.82	\$0.00
COLEBORN, RON	\$90,964.31	\$317.16
COMEAU, JUDITH M	\$81,642.84	\$0.00
CON, ARI NATALIE	\$75,803.66	\$0.00
COOK, MERRILYN P.	\$123,307.53	\$265.45
COONEY, BRETT P	\$76,021.79	\$100.00
CORDONI, GINA B	\$84,417.10	\$237.00
CORNELL, BRUCE E	\$76,872.76	\$0.00
CORNELL, KATHLEEN S.	\$108,202.29	\$3,218.12
COUSINS, EVELYN	\$84,122.05	\$575.50
COUTTS, PATRICIA C	\$82,391.14	\$0.00
COWLEY, JENNIFER A	\$82,217.85	\$250.00
COX, SUSAN E	\$77,037.79	\$241.50
CRAMB, ELIZABETH	\$75,962.64	\$0.00
CRESCENZO, ELIZABETH B	\$83,952.94	\$289.00
CRESCENZO, TINA	\$82,747.04	\$0.00
CUTAYNE, NATALIE G	\$80,672.20	\$890.08
D'ACQUISTO, LAUREL	\$81,120.10	\$292.45
D'AGNOLO, PAUL A	\$77,078.56	\$0.00
DANIEL, EYAL	\$75,722.71	\$0.00
DANIEL, MARY R	\$105,228.47	\$0.00
DANIELS, DENISE LYN	\$100,864.70	\$3,311.46
DARE, AMELIA	\$82,714.96	\$850.00
DASILVA, SANDRA M	\$75,692.24	\$100.00
DAUM, LISA N	\$76,915.25	\$0.00
DAVIES, DARRIN R	\$98,518.62	\$7.00
DAVIES, THERESA M	\$84,017.05	\$0.00
DAVIS, CLAIRE	\$78,891.35	\$0.00
DAVIS, DENISE E	\$101,741.95	\$2,000.00
DAVIS, GREGORY	\$83,781.17	\$288.80
DAVY, JEANNE	\$87,386.63	\$48.50
DAY, A GAIL	\$90,863.51	\$100.00
DEITCH, ANNE	\$99,592.02	\$89.00
DELMAESTRO, SHERI L	\$87,696.32	\$295.00
DELVECCHIO, JENNIFER	\$85,144.28	\$0.00
DEPACO, GREG P	\$84,695.07	\$110.00
DESROSIERS, GREGORY	\$80,470.72	\$0.00
DESROSIERS, LINDA	\$83,645.40	\$0.00
DEVLIN, DREW B	\$77,045.54	\$0.00
DEWALD, MARILYN	\$76,511.74	\$0.00
DHANANI, FARID	\$76,977.76	\$0.00
DHARSEE, NINA	\$87,640.28	\$0.00
DI LORENZO, ANNA M	\$77,067.34	\$0.00
DIAS, INO	\$82,679.38	\$0.00
DICKINSON, DAVID W	\$82,572.68	\$906.00
DOCHERTY, STEPHANIE	\$75,907.27	\$3,795.51
DODD, ANGELA	\$83,693.37	\$0.00
DOONAN, JOANNA R	\$91,962.77	\$2,682.09
DOREY, SUZANNE R.	\$94,250.38	\$3,827.85
DORN, WENDY M	\$88,365.09	\$626.00
DOTTO, KERRY ANN	\$81,677.68	\$853.06
DRIUSSI, LORI A	\$102,807.29	\$1,517.12

DU, TING	\$84,750.63	\$550.00
DUBINSKY, PETER	\$102,832.39	\$1,046.14
DUDLEY, MELODY J.	\$91,160.46	\$811.08
DUDLEY, PAUL H	\$86,923.47	\$170.00
DUNCAN, BRENDA L	\$80,338.07	\$649.00
DYMYTRYSZYN, LESZEK	\$92,912.06	\$560.00
ELLIOTT, KATHLEEN	\$78,537.84	\$0.00
ELLIS, DIANA	\$84,540.79	\$0.00
ELWORTHY MORO, VICKI J	\$90,185.81	\$0.00
ENCHELMAIER, JOANNE	\$77,076.50	\$250.95
ENG, JENNIFER	\$78,605.90	\$50.00
ENG, WYNNE	\$77,045.54	\$0.00
ERRICO, GARTH	\$107,867.51	\$437.06
ESBENSHADE, RUTH	\$75,888.30	\$425.35
ETERMAN, LINDA	\$84,522.10	\$300.00
ETMANSKIE, JILL M.	\$87,551.36	\$0.00
EVANS, SUSAN E	\$83,873.14	\$125.00
EVANS, TYLER G	\$101,728.29	\$0.00
EZRA, JOAN E	\$84,480.61	\$100.00
FARAGUNA, DAVID	\$77,943.32	\$295.00
FARRIS, DAVID R	\$82,622.96	\$0.00
FAST, SUZANNE L	\$75,155.13	\$200.00
FAY, ANNA	\$82,713.65	\$0.00
FERRARO, ANGELA	\$99,100.73	\$1,922.59
FESTER, PAUL L.	\$108,364.73	\$0.00
FIELD, LESLIE-JO S	\$83,983.62	\$143.86
FIELDHOUSE, PENNIE S	\$83,446.19	\$0.00
FIGURSKY, RAE A	\$76,817.12	\$125.00
FINLAY, PATRICIA	\$84,517.90	\$918.96
FINNBOGASON, SIGNE L	\$75,804.89	\$149.00
FISCHER, JACQUELINE F	\$76,762.57	\$0.00
FLETCHER, PATTI	\$76,543.85	\$170.00
FLOYD, KAREN J	\$102,583.11	\$0.00
FOLEY, MATHEW E.	\$92,569.82	\$10,125.87
FORD, LORRAINE M	\$81,677.68	\$0.00
FORDYCE, BONNIE	\$75,502.51	\$0.00
FRANK, D GREGORY	\$144,674.86	\$15,628.30
FRANK, MONICA L	\$86,886.06	\$0.00
FRASER, IAN R	\$75,193.96	\$171.25
FREDERICKSON, JOHN P	\$75,103.04	\$0.00
FREEMAN, SHARON G	\$90,576.39	\$770.00
FROUWS, PETER	\$82,543.74	\$0.00
FRY, JUDY I	\$84,525.93	\$0.00
FUCHS, BIRGIT E	\$82,863.48	\$0.00
FUERDERER, STEPHEN J	\$88,574.89	\$1,049.24
FUJIKI, JUDY S.F.	\$88,753.74	\$46.55
FULOP, FRANK K	\$90,153.73	\$0.00
FULTON, SUSAN	\$76,417.07	\$0.00
GAGNO, KATHRYN A	\$83,655.93	\$1,890.75
GAHUNIA, SUKHJEET S	\$83,696.19	\$0.00
GAIR, S SHANNON	\$77,045.54	\$0.00
GALLAGHER, SANDRA M.	\$85,863.00	\$0.00
GARBUTT, WAYNE	\$82,041.25	\$85.00
GARCIA, ANTONELLA	\$80,274.83	\$605.33
GARDINER, TERRY R	\$77,043.06	\$100.00
GARDNER, LINDSAY	\$80,507.41	\$117.90
GASKELL, COLLEEN L.	\$83,558.95	\$0.00
GASTER, SEAN	\$89,169.19	\$500.00
GEE, CAROL ANNE	\$82,547.48	\$0.00
GEE, JANICE	\$82,679.38	\$0.00
GENGE, MORRAY C	\$82,120.58	\$0.00
GEORGE, DOREEN M	\$84,521.82	\$1,560.90
GERTZ, GRAHAM H	\$84,017.05	\$44.90
GHANI, SABHA	\$82,362.63	\$0.00
GIALLONARDO, FRANK	\$76,576.69	\$0.00
GIBNEY, MICHAEL BLAIR	\$84,274.81	\$0.00
GIDINSKI, BRYAN PAUL	\$84,567.06	\$0.00
GIDINSKI, TRACY L	\$85,773.82	\$0.00
GIL-RODRIGUEZ, MIRIAM	\$84,267.18	\$0.00
GILES, RHONA A	\$89,233.73	\$475.00

GILSTEAD, KATI Y	\$76,123.64	\$0.00
GINGRAS, CYNTHIA	\$77,080.70	\$94.08
GIRARD, DIANE	\$77,045.54	\$1,284.06
GIRLING, BARBARA L	\$84,017.05	\$0.00
GOESON, DARYL J	\$84,017.05	\$0.00
GOJEVIC, DEBRA	\$90,468.65	\$195.00
GOMEZ, TERRANCE R	\$81,236.70	\$3,637.40
GONCALVES, ODETTE R	\$81,540.40	\$0.00
GORDON, ANITA K	\$77,127.30	\$560.00
GOURLAY, SHEILA	\$76,944.74	\$0.00
GRAHAM, FIONA	\$92,227.29	\$295.00
GRANT, CLAYTON C	\$75,631.86	\$0.00
GRANT, TANYA	\$76,076.86	\$138.00
GREEN, DANIEL W	\$90,976.44	\$0.00
GREEN, GILDA	\$83,952.94	\$0.00
GREENE, CATHERINE M	\$78,601.33	\$0.00
GREENWAY, ELIZABETH F	\$76,964.05	\$0.00
GREVE, DAVID S	\$106,123.55	\$0.00
GRIEVE, ELLIOTT J	\$140,309.50	\$9,303.94
GRIFFIN, JENNIFER	\$83,114.48	\$383.00
GRIFFITHS, CECELIA LEE	\$84,658.57	\$0.00
GRUNDY, JEREMY M	\$77,242.56	\$0.00
GUAY, CATHERINE	\$83,175.42	\$0.00
GUNTER, CATHERINE L	\$84,031.94	\$0.00
GURNAK, JAMES	\$77,045.54	\$0.00
GURNAK, LILLIANA	\$81,679.15	\$0.00
GUTHRIE, JANINE C	\$76,417.07	\$0.00
HABIB, NABAT	\$86,497.87	\$0.00
HAIN, BRENDA J	\$83,514.58	\$0.00
HALL, ANNE M	\$77,150.96	\$0.00
HALL, BARBARA G	\$91,800.54	\$0.00
HALL, RON R.	\$114,150.45	\$192.22
HAMILTON, GUY S	\$89,869.15	\$0.00
HANSON, LORAIN	\$81,701.17	\$0.00
HARDIE, MEGAN C	\$77,207.49	\$199.00
HARDING, MARK	\$103,394.37	\$0.00
HARDJOWASITO, MONICA	\$77,084.18	\$0.00
HARI, PARMJIT	\$108,376.71	\$0.00
HARLOW, MICHELLE A	\$78,154.20	\$170.00
HARRINGTON, JOANNE	\$77,130.68	\$0.00
HART, HEATHER M	\$126,918.18	\$5,656.80
HARTMAN, LISA D	\$99,097.55	\$0.00
HASEBE, LISA	\$76,417.07	\$145.00
HASTINGS, DEBORAH A	\$76,414.47	\$90.00
HATCH, LINDA J	\$76,911.79	\$0.00
HAWLEY, DEANNA	\$91,014.84	\$0.00
HAYWARD, JOSEPH	\$82,558.72	\$115.00
HEALY, TRACY	\$76,060.83	\$2,333.12
HEARD, DAVID	\$93,899.36	\$24.80
HECKEROTT, GUDRUN A	\$82,947.58	\$503.40
HEIGHTON, TIMOTHY W	\$76,977.76	\$0.00
HEIN, JEAN A	\$88,652.75	\$0.00
HEMER, TARNJIT	\$76,330.96	\$65.00
HENNING, ANGELA	\$82,877.85	\$0.00
HENSHAW, ADELE MARIE	\$77,936.16	\$0.00
HERDMAN, DANA E	\$83,692.24	\$395.00
HERNANDEZ, GAYLE C	\$87,037.72	\$345.52
HERNDIER, KEVIN J	\$84,678.54	\$110.00
HESELTON, SHAUNA G	\$82,214.11	\$0.00
HESKETH, RONALD P	\$76,931.45	\$0.00
HIBBERT-HYDE, DOROTHY	\$76,911.79	\$0.00
HICKSON, FAYE	\$76,544.69	\$85.00
HIGGINS, MARY ANNE	\$81,677.68	\$475.00
HILL, JODI-LYNNE	\$83,516.20	\$0.00
HILTZ, WENDELL E	\$104,010.74	\$100.00
HODGSON, LORRAINE V	\$86,739.66	\$0.00
HON, SUE	\$82,444.11	\$0.00
HOOVER, GRACE	\$76,010.89	\$110.00
HOPE, LORI L	\$76,944.74	\$0.00
HUI, JOAN F	\$76,867.50	\$0.00

HULL, DONNA E	\$82,212.80	\$109.80
HUMPHRIES, CATHERINE M	\$90,863.51	\$2,420.84
HUNCHAK, ANDREW	\$76,417.07	\$516.50
HUNGER, SABRINA	\$82,511.08	\$575.60
HUTTON, JEFFREY D	\$89,172.44	\$122.08
IGNAS, VERONICA J	\$75,925.90	\$0.00
INGHAM, JENNIFER	\$85,057.71	\$409.00
IRWIN, THOMAS JAMES	\$84,194.22	\$0.00
ISBISTER, MEGAN E	\$76,132.49	\$0.00
ISHII, RUSSELL A	\$77,045.54	\$0.00
JACKSON, BRIAN	\$122,182.09	\$436.80
JACKSON, DOUGLAS	\$77,077.54	\$115.00
JALTEMA, ELAINE	\$93,001.08	\$0.00
JANETKA, JOHN A	\$84,695.07	\$0.00
JANG, BYRON K	\$82,679.38	\$250.00
JANSEN, KATHLEEN A	\$76,043.84	\$45.50
JENKINS, GERTRUDE G	\$87,005.88	\$110.88
JIWA, NIMIRA	\$76,043.84	\$0.00
JIWA, YASMIN	\$76,043.84	\$250.00
JOE, GAIL L	\$87,425.87	\$0.00
JOHN, LORI A	\$84,557.77	\$250.00
JOHNSEN, SUMMER	\$78,969.38	\$0.00
JOHNSON, ALISON V	\$82,041.25	\$0.00
JONES, KINDER	\$90,863.51	\$200.00
JONES, SANDRA E	\$84,017.05	\$250.00
JONGEJAN-AHMAD, YVONNE	\$77,355.62	\$0.00
JOYCE, DOROTHY	\$114,136.27	\$0.00
JUKES, PATRICIA E	\$82,041.25	\$2,770.65
KAARDAL, KEVIN M	\$137,761.98	\$13,367.15
KAMIYA, RANDALL	\$83,551.17	\$195.00
KANJER, VESNA M	\$82,276.38	\$545.00
KANNO, WALLACE K	\$103,281.09	\$400.00
KAPKA, JOHN S	\$75,587.38	\$0.00
KAPLAN, ODIE H	\$107,925.20	\$0.00
KARMALI, KARIMA	\$87,362.15	\$100.00
KASHIMA, ERNEST B	\$112,121.57	\$226.20
KASSAM, SAJEEDA	\$76,076.86	\$0.00
KAY, CHERYL	\$84,121.77	\$329.14
KEELING, D PATRICIA	\$76,634.51	\$145.00
KEILTY, SUSAN P	\$76,417.07	\$0.00
KEIRSTEAD, KAREN F	\$77,733.26	\$0.00
KENNY, ERIN E.	\$83,600.23	\$329.00
KENNY, SHAWNA	\$76,076.86	\$0.00
KEON, HOLLY ANNE	\$87,423.20	\$100.00
KEON, TIMOTHY W	\$80,813.66	\$364.00
KERNAGHAN, M. BERNADETTE	\$76,915.25	\$0.00
KERNAHAN, LYNDA	\$82,041.25	\$90.00
KEYS, JANICE G	\$82,041.25	\$850.00
KIEWITZ, KENNETH A	\$99,448.24	\$1,214.46
KIM, PETER JUNG HAK	\$82,772.18	\$0.00
KIMMIE, HEATHER	\$82,729.50	\$195.00
KINNEE, JACQUELINE T	\$78,875.52	\$0.00
KIRK, DONNA G	\$76,828.40	\$241.50
KIRKPATRICK, CATHERINE M.	\$84,672.92	\$405.00
KLARICH, DINO	\$93,363.41	\$125.00
KLASSEN, RONALD D	\$92,819.11	\$0.00
KOOSMANN, TROY D	\$77,316.54	\$0.00
KOSTER, HENDRIKA C.	\$84,522.10	\$755.87
KOWALSKI, MARY	\$76,010.89	\$199.00
KRISTMANSON, LEE ANNE	\$108,115.45	\$0.00
KRISTOFF, ANA MARIE	\$76,577.71	\$0.00
KUDYBA, OLGA	\$83,621.20	\$350.00
KUHN, PAUL G	\$89,206.62	\$0.00
KWAN, KENNETH	\$76,383.53	\$584.50
KWAN, NANCY	\$81,713.26	\$0.00
KWOK, MARILYN	\$108,451.57	\$0.00
LA PLANTE, REGINALD	\$90,770.05	\$170.00
LAFORGE-TALLARD, MEGAN	\$84,517.90	\$290.00
LAM, DENNIS H	\$76,577.71	\$0.00
LAMBERT, SUSAN D	\$82,543.74	\$0.00

LAPTHORNE, GLEN J	\$83,002.41	\$0.00
LARISCH, DOREEN E	\$87,156.80	\$250.00
LARSEN, JACOB	\$76,010.89	\$0.00
LASERSON, YVONNE	\$77,054.62	\$0.00
LAU CARSWELL, ANKIE	\$84,693.94	\$99.00
LAU, WAYNE	\$84,658.57	\$110.00
LAURITA, DOMENICO A	\$92,818.57	\$500.00
LAUZON, SANDI C.	\$105,862.29	\$1,500.00
LAWDER, DEANNE C	\$84,570.58	\$150.00
LE BLANC, CLAIRE A	\$88,739.01	\$85.00
LE PAGE, CHRISTOPHER M.	\$76,008.82	\$0.00
LEBLANC, DAVID	\$85,408.11	\$284.49
LEE, AMOS	\$76,823.66	\$560.00
LEE, ANDREW	\$94,275.43	\$313.50
LEE, EMILY	\$76,417.07	\$145.00
LEE, FANNY	\$82,738.29	\$0.00
LEE, HENRY S	\$83,187.77	\$0.00
LEE, VICTORIA PATRICIA	\$120,872.57	\$1,594.53
LEE-WEN, SUZANNE	\$84,593.14	\$0.00
LEGEBOKOFF, LYDIA	\$84,344.59	\$0.00
LEHTONEN, MIA	\$84,017.05	\$115.00
LEKAKIS, CHRIS	\$89,557.02	\$364.00
LEKAKIS, JOHN	\$80,031.07	\$0.00
LENGER, CLAUDIA M	\$82,495.54	\$0.00
LENTZ, CYNTHIA H.	\$82,679.38	\$315.00
LEROUX, ELLEN C	\$76,544.69	\$4,642.40
LEUNG, GARY G	\$92,288.29	\$1,091.74
LEWIS, JILLIAN	\$107,642.04	\$2,380.34
LEWIS, LYNLEY EDWARD	\$84,017.05	\$200.00
LI, GORDON	\$123,671.48	\$1,051.50
LIEU, JANET DW	\$82,713.65	\$0.00
LIM, BARTON	\$82,041.25	\$496.92
LIM, MIMI KS	\$84,710.11	\$409.00
LINTOTT, DALE E	\$89,136.00	\$89.00
LIRENMAN, DEBORAH A.	\$82,214.11	\$850.00
LOBLAW, MARY G	\$84,532.07	\$0.00
LOCK, BEVERLY ANN	\$85,757.11	\$64.09
LOCK, CHRISTOPHER	\$84,017.05	\$0.00
LONG, PATRICIA	\$84,065.89	\$160.00
LOPEZ, ROSA M	\$84,194.22	\$0.00
LOUKOPOULOS, GEORGIA	\$82,973.72	\$0.00
LOVEDAY, JAMES	\$81,860.77	\$110.00
LU, KATHERINE YU-LIN	\$76,875.92	\$0.00
LUCARELLI, LUIGI	\$81,706.64	\$100.00
LUMB, YOLANA R	\$84,658.57	\$200.00
LYNCH, CINDY JEAN	\$86,779.81	\$0.00
MACDONALD, GAIL	\$77,670.19	\$170.00
MACDONALD, LORNA R	\$84,156.31	\$0.00
MACLAREN, KERRY ANNE	\$84,417.10	\$792.50
MACLEAN, DAVE	\$103,056.57	\$0.00
MACPHERSON, LYNLEY	\$76,417.07	\$0.00
MACTAVISH, SHEILA	\$76,760.96	\$732.86
MAGRI, LORI J	\$108,752.29	\$436.00
MAGRIOTIDIS, PETER	\$84,693.20	\$458.00
MAH, STANLEY H S	\$83,621.20	\$0.00
MAKI, CHRISTOPHER A	\$87,356.90	\$987.72
MALKIN, SUSAN L	\$76,944.74	\$0.00
MALLI, UMA	\$76,911.79	\$0.00
MALONEY, DEBORAH D	\$84,157.72	\$1,102.50
MANN, CAROL	\$82,139.94	\$0.00
MARCH, GEORGE S	\$86,679.47	\$0.00
MARCH, SHIRLEY	\$84,273.19	\$0.00
MARTELL, MAUREEN P	\$82,143.69	\$521.02
MARTIN, PETER	\$84,654.14	\$0.00
MARTINO, CESARE P	\$80,817.22	\$0.00
MARTO, BELENDINA B	\$83,709.74	\$0.00
MASON, STEVEN	\$76,870.30	\$0.00
MASSON, SUSAN MARIE	\$103,068.55	\$300.00
MATHOT, JUDITH L	\$88,097.11	\$2,228.94
MATSUMURA, LAVERNE	\$84,017.05	\$596.75

MC DONNELL, S. ELLEN	\$84,237.52	\$40.00
MCGEE, SHANNON M	\$78,703.22	\$0.00
MCKENNA, BEVERLEY A.	\$83,159.48	\$2,225.50
MCKIE, ANGELA	\$83,208.87	\$0.00
MCLEOD, CRAIG	\$78,036.31	\$0.00
MCLEOD, JUDY-KAYE	\$84,122.05	\$0.00
MCMEIKEN, KATHLEEN	\$100,645.34	\$1,100.00
MCNAMEE, DONALD	\$88,189.05	\$0.00
MCNARY, LORRAINE	\$90,924.85	\$0.00
MCNEILLY, MARK W	\$91,645.21	\$25.25
MCPHEE, DAVID M	\$76,746.44	\$0.00
MEHLING, DIETER A H	\$98,461.41	\$0.00
MERCHERS, ANN-BRIT	\$83,402.46	\$90.00
MEREDITH, ANGELA	\$84,657.63	\$11,565.00
MEREDITH, BRETT D	\$81,359.44	\$0.00
MERX, TANYA	\$76,188.81	\$837.50
MEUGENS, PAULINE	\$101,977.57	\$1,893.55
MIDMORE, COLLEEN	\$82,543.74	\$41.50
MILETICH, TARA K	\$75,572.77	\$0.00
MILLAR, TIMOTHY J	\$88,677.56	\$8,829.78
MILLER, JAYNIE	\$84,089.41	\$280.00
MILLER, STEPHANIE	\$94,148.26	\$126.41
MILLS, SHEILA G	\$84,122.05	\$225.00
MINICHIELLO, ARTEMESIA M	\$83,656.87	\$267.97
MINNISS, JUDITH L	\$82,679.38	\$295.00
MISOVIC, ANDREA	\$76,577.71	\$0.00
MITCHELL, WANDA E	\$126,170.26	\$4,118.32
MOCAN, SIMONA B.	\$75,956.75	\$1,015.00
MOLSTAD, LAURIE J	\$87,774.72	\$0.00
MONTABELLO, SUSAN	\$108,202.29	\$0.00
MONTGOMERY, CARLENE	\$84,307.91	\$0.00
MONTGOMERY, KEITH	\$83,706.65	\$974.25
MOORE, DEBRA N	\$76,014.35	\$0.00
MOORE, DEIRDRE J	\$84,561.61	\$1,369.80
MOORE, LARA K	\$78,457.47	\$0.00
MOREAU, HERVE-MARC	\$76,010.89	\$142.75
MORELLI, CLAUDIO D.	\$160,882.30	\$11,175.91
MORGAN, DONNA	\$91,015.49	\$436.80
MORRISON, KEVIN	\$84,653.07	\$0.00
MORRISON, LAUREEN G	\$76,944.74	\$110.88
MORTON, JAMES G	\$77,564.86	\$223.00
MOULIN, TRINA M	\$83,909.64	\$0.00
MULHERN, MARY ANN	\$90,578.93	\$100.00
MUNRO, BRUCE	\$99,023.70	\$0.00
MURAO, NAOMI E	\$88,997.08	\$0.00
MURAWSKY, KEVIN P	\$82,041.25	\$2,640.00
MURN, JENNIFER	\$78,001.36	\$0.00
MUSHENS, BARBARA K	\$76,076.86	\$0.00
MUSHENS, DAVID R.	\$101,977.57	\$0.00
MYERS, STEPHANIE A	\$92,397.29	\$5,287.46
NAKATSU, JANICE	\$106,229.35	\$323.00
NARVEY, SUZANNE	\$84,580.90	\$0.00
NAZARUK, SANDRA	\$84,557.77	\$205.45
NEILL, MARIANNE	\$84,557.77	\$0.00
NESBITT, BARBARA	\$76,774.48	\$0.00
NEULS, H. JOHN	\$77,827.68	\$8,829.78
NEUMANN, GREGORY M	\$96,052.54	\$200.00
NEVES, PATRICIA	\$75,438.49	\$0.00
NG, CESSY	\$83,437.01	\$200.00
NICCOLI-MOEN, ANGELINA	\$137,761.98	\$11,077.48
NICOLIDAKIS, MARIA	\$92,343.83	\$110.00
NIEKEN, GEORGIA L.	\$108,463.55	\$500.00
NIELSEN, MICHAEL A.	\$79,390.66	\$0.00
NIELSEN, TANNIS	\$77,078.56	\$250.95
NORDHEIMER, DONALD J	\$123,557.57	\$0.00
NORMAN, VIVIAN H	\$77,078.56	\$0.00
NORRIS, AMBER LYNNE	\$98,274.85	\$0.00
NOSYK, LIANNE TARA	\$75,055.90	\$0.00
NURANEY, SALMA	\$84,522.10	\$0.00
O'HARE, KORY	\$101,060.37	\$923.00

OGILVIE, BEVERLY	\$91,715.32	\$3,942.72
OHASHI, LINDA-JOY	\$101,989.55	\$5,146.20
OJELEL, ALFRED C	\$86,914.82	\$110.00
OLIVER, MARGARET E.	\$77,016.05	\$297.00
OLLIVIER, PENELOPE	\$88,232.08	\$0.00
ORDONEZ-GARCIA, SUSANA	\$83,657.43	\$0.00
PACE, SHEILAGH	\$108,463.55	\$1,693.24
PALMER, WENDI E.	\$81,008.54	\$839.50
PANKRATZ, E. JOHN	\$76,417.58	\$0.00
PANKRATZ, SALLY L	\$75,474.68	\$0.00
PAPATHANASIOU, FONDA	\$87,924.70	\$57.00
PARE, BENJAMIN K	\$90,139.66	\$160.00
PARK, PAMELA M	\$76,511.74	\$0.00
PARKS, SHELLEY J	\$102,774.89	\$0.00
PARMAR, SUNJEET K	\$77,013.43	\$250.95
PARSONSON, JOAN M	\$84,866.87	\$0.00
PARSONSON, LISA K	\$90,463.46	\$8,006.85
PATEL, SHEILA C	\$84,193.09	\$49.00
PATERSON, DEBORAH A	\$76,511.74	\$0.00
PATERSON, KIMBERLY	\$76,417.07	\$0.00
PATTYSON, RUSSELL JAY	\$83,656.87	\$450.00
PEARCE, HEATHER	\$76,727.20	\$524.00
PEARS, TAMMY	\$76,977.76	\$0.00
PECKENPAUGH, MIRNA L E	\$84,695.07	\$0.00
PEDERSEN, MIKE	\$86,223.98	\$153.50
PENNER, IRMGARD	\$76,911.79	\$110.00
PER, RICHARD	\$104,702.63	\$0.00
PEREIRA, MANUEL A	\$84,658.57	\$0.00
PEREZ, MARIA	\$87,866.38	\$0.00
PEREZ-GARCIA, RAPHAEL	\$76,544.69	\$0.00
PETEHERYCH, LINDA J	\$79,346.33	\$301.59
PETERS, DEBORAH	\$76,076.86	\$0.00
PETERS, JEFFREY PAUL	\$76,417.07	\$0.00
PETERSEN, CHRISTINA	\$76,044.77	\$65.00
PETERSON, MARGARET	\$84,017.05	\$30.00
PETTINGALE, JANINE	\$82,670.39	\$0.00
PHILLIPS, SISSI	\$81,540.40	\$20.75
PINGLE, LAURA A	\$76,544.69	\$0.00
PISAK, ALLISON	\$84,522.10	\$425.00
PISAK, BOHDAN	\$81,642.84	\$462.50
PITT, LISA A	\$78,464.23	\$200.00
PLETT, DEBORAH A	\$76,042.77	\$2,275.43
PODZUN, PATRICIA A	\$84,616.57	\$461.00
PONTI, PATRICK E	\$84,090.27	\$50.00
POST, ALFRED	\$102,777.57	\$0.00
POTTINGER, ROB	\$75,762.72	\$90.00
PRAIN, SHELLEY A	\$82,104.82	\$150.00
PRICE, ARTHUR	\$80,717.72	\$427.00
PRITCHARD, JANET	\$87,778.57	\$300.00
QUAN, HELEN	\$76,417.07	\$0.00
QUIBELL, HALINA	\$76,511.74	\$23.00
RAE, SUSAN T	\$82,678.35	\$0.00
RAI, MANJIT	\$77,218.63	\$75.00
RAWNSLEY, DAVID J	\$117,286.40	\$961.49
RAYAT, KASHMIRO	\$75,873.49	\$0.00
READMAN, HELENA	\$80,655.74	\$0.00
REDMOND, CHRISTY	\$78,104.38	\$145.00
RENOVICH, SACHIKO O.	\$84,689.54	\$587.06
RENZ, ENRICO D	\$76,070.90	\$0.00
RIACH, RUSSELL S.	\$88,932.78	\$0.00
RICH, JULIE G	\$82,714.96	\$0.00
RICKER, JAYSON	\$84,695.07	\$0.00
RICKER, KATHERINE A	\$76,076.86	\$0.00
RIHAL, BOBBY	\$76,076.86	\$0.00
RITCHIE, MARGARET R	\$77,014.20	\$0.00
RIVET, LINDA	\$77,045.54	\$0.00
RIZZO, DEBRA LEE	\$82,216.97	\$90.00
ROBINSON, KENTON I	\$84,517.90	\$168.00
RODIN, DONALD A	\$76,937.89	\$0.00
ROGERS, SEAN D	\$136,548.76	\$364.00

ROSEHART, PAULA ANNE	\$78,882.13	\$0.00
ROSS, PAULA L	\$84,709.84	\$0.00
RUNDELL, JULIET S	\$91,116.29	\$131.00
RYAN, LARRY	\$84,689.45	\$0.00
RYAN, LAWRENCE A	\$78,602.35	\$879.78
RYANT, RICHARD J	\$84,662.41	\$0.00
RYANT, SANDY	\$76,076.86	\$0.00
SACILOTTO, STEFANO G	\$77,417.99	\$231.55
SAFARIK, PATRICIA	\$84,126.95	\$0.00
SAINI, H LUCKY	\$84,316.13	\$733.00
SAKIC, DIANA A	\$92,631.49	\$0.00
SALEH, FARIDA	\$76,417.07	\$0.00
SALES, RUSSELL D	\$88,677.56	\$9,957.43
SALL, HARJINDRO	\$86,546.74	\$0.00
SALVATORE, NICOLAS	\$87,143.77	\$674.50
SAM, PAMELA	\$76,417.07	\$145.00
SAMYCIAWOOD, CLAIRE-AIMEE	\$82,675.37	\$0.00
SANYSHYN, JAMES EVAN	\$84,194.22	\$0.00
SAWYER, CLAUDETTE B	\$108,448.89	\$150.00
SCAGA, AARON M	\$77,077.54	\$140.00
SCALIGINE, LAURENT	\$78,127.57	\$0.00
SCHIFF, LINDA	\$84,472.66	\$0.00
SCHIFFO, MICHELLE R	\$77,078.56	\$0.00
SCHOTT, KURT	\$82,543.74	\$115.00
SCHWARZ, HEIDI	\$82,679.38	\$0.00
SCHWEERS, LAURIE M	\$76,253.18	\$145.00
SCOTT, DONNA	\$117,095.55	\$10,350.72
SCOTT, DOUGLAS	\$82,041.25	\$0.00
SEMANCIK, ALICE D	\$80,284.03	\$345.00
SHARPE, ELAINE A	\$76,417.07	\$0.00
SHAW, VIRGINIA J	\$76,427.04	\$0.00
SHELDON, BARBARA D	\$76,513.24	\$0.00
SHEPHERD, PHILIP J.	\$122,346.10	\$9,473.98
SHIM, JULLY	\$79,524.87	\$0.00
SHIRLEY, TANIA K	\$82,643.23	\$0.00
SHIVJI, ZULEIKHA	\$96,850.11	\$897.50
SHORTHOUSE, STEVE J	\$78,934.54	\$455.50
SHUMIATCHER, MICHAEL A	\$82,041.25	\$0.00
SHUSTER, BRIAN P	\$107,903.30	\$0.00
SIDHU, AMARJIT S	\$84,695.07	\$0.00
SIMAK, DEBORAH	\$117,979.79	\$1,951.91
SIMMONS, TRACY	\$79,696.69	\$100.00
SINGER, ADAM KIM	\$77,074.61	\$0.00
SINGH, KISHORE	\$85,722.56	\$0.00
SINGHAI, RAJNI	\$78,591.86	\$0.00
SIPOS, STEVEN	\$88,589.10	\$1,008.70
SISKA, ROZANNE	\$84,417.10	\$0.00
SITAR, DEBORAH S.	\$83,024.82	\$3,925.81
SLANEY-TROVATO, MICHELLE A	\$81,766.66	\$525.00
SLOBODNICK, BRENDA L	\$84,695.07	\$0.00
SMITH, DAVID HUGH	\$77,045.54	\$0.00
SMITH, JANINE M	\$84,453.71	\$199.00
SMITH, JOANNE C	\$76,577.71	\$122.08
SMITH, MARK D	\$83,676.02	\$0.00
SMITH, PAMELA	\$82,436.40	\$240.00
SNOW, MICHAEL J	\$76,912.73	\$0.00
SNOW, SHARON	\$75,916.22	\$0.00
SOKUGAWA, CLYDE T	\$82,041.25	\$0.00
SOOKOCHOFF, BRENT R	\$82,373.86	\$0.00
SORTOME, ANITA F	\$101,728.29	\$0.00
SOUTHER, ANNE E	\$78,591.82	\$0.00
SOYCHUKE, DONNA-DEE	\$82,679.38	\$0.00
SPENCER, FERNE M	\$91,015.49	\$100.00
SPRACKLIN, CHERYL S	\$82,212.33	\$0.00
STAMM, RAIMUND ROBERT	\$75,598.45	\$115.00
STANISIC, GORDANA	\$91,145.14	\$0.00
STARR, DAVID	\$102,335.17	\$0.00
STEMO, CHRISTOPHER	\$77,072.60	\$0.00
STEUART-HALL, JOAN	\$76,511.74	\$40.00
STEUDEL, CECILE LYDIA	\$82,441.46	\$0.00

STEVENSON, ALISON M	\$82,597.88	\$238.68
STITT, INGRID E.	\$84,157.72	\$131.00
STOCKMAN, JAMES P	\$84,068.63	\$0.00
STODDARD, PATRICIA	\$82,441.30	\$200.00
STOLB, RUTH A	\$82,679.38	\$0.00
STONE, ROSEMARY	\$82,143.69	\$0.00
STORCH, RICHARD M	\$76,577.71	\$562.98
STOVE, SCOTT R	\$88,677.56	\$8,851.96
STRAND, FRED	\$84,688.35	\$229.00
STRATAKOS, MARIA	\$82,178.53	\$126.24
STRONG, LISA L	\$79,717.87	\$140.00
STRUVE, KAREN E.	\$95,718.33	\$400.00
SULLENS, ROGER D	\$84,557.77	\$0.00
SUNDBERG, MARGARETHA	\$76,511.74	\$2,548.50
SUTHERLAND, DEBRA A	\$85,168.88	\$175.00
SUTHERLAND, EMILY A	\$84,557.77	\$189.00
SWITZER, DAPHNE L	\$81,079.14	\$37.95
SWITZER, LINDA M	\$79,806.79	\$62.71
TAHARA, VIRGINIA	\$76,417.07	\$0.00
TAIT, JOYCE A	\$89,972.30	\$850.00
TANCHAK, WENDY A	\$84,557.77	\$0.00
TANIGUCHI, DEBRA L	\$77,595.55	\$928.93
TANNER, MARK L	\$77,286.10	\$0.00
TARNOWSKI, ANN K	\$84,037.35	\$139.00
TAYLOR, CARRIE I	\$75,943.28	\$650.00
TAYLOR, DEBORAH	\$103,618.55	\$791.06
TAYLOR, DEBRA LEE	\$83,765.71	\$0.00
TAYLOR, DENNIS P	\$102,751.15	\$0.00
TAYLOR, JENNIFER A	\$76,254.14	\$850.00
TEMPLE, SHELAGH MAE	\$79,586.36	\$125.00
THANDAL, SULOCHANA	\$84,194.22	\$0.00
THIBODEAU, LOUISE M	\$78,394.09	\$145.00
THIESSEN, GIOVANNA	\$76,718.93	\$0.00
THOMPSON, CATHERINE A	\$76,894.99	\$635.82
THOMPSON, TRACY	\$82,150.80	\$0.00
THOMSON, SEAN A	\$83,693.37	\$0.00
THORBURN, LILLIAN LOUISE	\$106,439.56	\$4,909.34
TOOLEY, MARGARET J	\$103,074.50	\$1,750.00
TOTH, TERESA LEE-ANN	\$79,933.61	\$0.00
TRAFANANKO, KENNETH	\$76,911.79	\$0.00
TROVATO, G JACK	\$95,353.06	\$0.00
TSEN, FRANCIS W	\$86,521.85	\$1,000.33
TYFTING, KEVIN	\$78,146.72	\$0.00
TYLER, JOHN D	\$99,523.81	\$795.48
UHREN, CINDY JEAN	\$77,072.60	\$0.00
URAM, BETTY J	\$84,122.05	\$0.00
USSELMAN, SHERRI	\$82,041.25	\$0.00
UYENO, ROY Y	\$122,490.10	\$4,270.67
VAGNARELLI, ANDREW	\$84,695.07	\$259.80
VALLANCE-GIBBS, JEANNE	\$77,045.54	\$0.00
VAN BYLANDT, MARCUS	\$89,206.62	\$800.00
VAN DEN HOOGEN, PETER F	\$87,969.06	\$2,114.27
VAN GURP, SUSAN A	\$90,916.01	\$0.00
VAN RANDEN, NANCY J	\$76,917.92	\$0.00
VEIKLE, FAITH	\$79,066.63	\$0.00
VIITANEN-SZEFER, ANNE S K	\$76,919.73	\$1,180.83
VINCE, ASHLEY M	\$81,416.05	\$0.00
VINT, MARJORIE L	\$76,417.07	\$90.00
VOSSSEN, PATRICK	\$83,538.85	\$480.00
VOSSSEN, SUSAN R	\$76,076.86	\$610.00
WALL, HAL	\$103,056.57	\$0.00
WALLACE, DAVID	\$76,544.69	\$230.00
WALSH, CARMEL	\$90,291.81	\$360.00
WALSH, FIONA	\$82,742.69	\$155.00
WALTERS, GREGORY J	\$90,236.93	\$0.00
WALTON, ERIC R.	\$75,916.22	\$0.00
WARRY, VINCENT N	\$76,976.74	\$387.52
WATSON, HEATHER	\$84,683.00	\$33.00
WATTS, DAVID K.	\$77,078.56	\$631.00
WEBB, ANDREA S	\$84,229.20	\$0.00

WEICHEL, JAMES	\$93,699.21	\$218.00
WEIR, GLYN	\$83,800.98	\$0.00
WENZEK, PETER	\$83,124.21	\$850.00
WESSEL, APRIL T	\$77,062.09	\$210.00
WHITE, KEVIN S	\$85,977.07	\$0.00
WILKINSON, LYNNE A	\$83,932.35	\$0.00
WILKINSON, SANDRA	\$84,209.11	\$655.25
WILL, ANNE	\$82,543.74	\$0.00
WILLIAMS, BRYN A	\$83,704.88	\$150.00
WILLIAMS, BRYN MORGAN	\$82,057.02	\$4,020.68
WILLIAMS, MARILYN V	\$75,038.27	\$250.00
WILSON, CHRISTINA A	\$78,654.54	\$0.00
WILSON, COREY	\$76,760.95	\$0.00
WILSON, HEIDI	\$75,656.28	\$211.32
WILSON, KRISTA	\$82,505.67	\$40.00
WILSON-RICHTER, ANN L	\$83,656.87	\$0.00
WINDSOR-LISCOMBE, SUZANNE	\$87,918.92	\$0.00
WINEBERG, EILEEN	\$77,045.54	\$0.00
WINEBERG, TIM W	\$83,653.69	\$600.00
WINTERLIK, BRADLEY D	\$91,155.43	\$0.00
WIRICK, TAMMY A	\$88,577.31	\$10,507.77
WISPINSKI, TRACEY S	\$84,695.07	\$304.00
WONG, ARTHUR	\$76,544.69	\$0.00
WONG, BONNIE	\$84,065.89	\$0.00
WONG, EDDIE	\$82,757.06	\$1,297.23
WONG, MONIQUE M	\$84,017.05	\$35.00
WONG, PAULINE	\$86,618.91	\$189.00
WONG, SHUPENG	\$77,663.86	\$0.00
WONG, SUE S.M.	\$76,548.15	\$0.00
WONG, WENDY T	\$86,182.36	\$307.00
WOO, JEAN	\$76,917.92	\$1,036.00
WOO, RICHARD	\$91,532.54	\$80.00
WOOD, JULIE L	\$76,271.95	\$346.00
WOODS, CHERYL M	\$86,813.36	\$350.00
WOODSIDE-GOTHARD, SANDRA	\$102,727.46	\$0.00
WOZNEY, TIMOTHY STEPHEN	\$108,364.73	\$0.00
WRIGHT, ROBERT T	\$94,231.46	\$0.00
WU, KAREN KA-WAH	\$76,977.76	\$0.00
WYLIE, GAIL C	\$82,041.25	\$85.00
WYLIE, SHARON	\$84,017.05	\$85.00
YAM, ANTHONY R	\$99,289.79	\$564.98
YAMAMOTO, KATHRYN H	\$102,583.11	\$740.28
YAN, KATHLEEN Q	\$75,578.13	\$311.19
YEE, TRINA	\$78,299.37	\$0.00
YOUNG, EVA E	\$91,670.42	\$50.00
YOUNG, JENNY N Y	\$82,539.20	\$110.00
YOUNG, MICHAEL	\$84,017.05	\$0.00
YUEN, GARY	\$84,017.05	\$0.00
ZAHARIEVA-ALEXIEVA, VANIA	\$77,256.48	\$0.00
ZHAO, JOHN	\$83,624.10	\$0.00
ZIMMERSCHIED, DIANA	\$76,160.35	\$238.00
ZIOLA, MYRNA G	\$93,093.53	\$100.00
ZUVIC, JENNIFER	\$75,157.24	\$150.00

TOTAL FOR EMPLOYEES

WHOSE REMUNERATION EXCEEDS \$75,000

\$69,413,011.96 \$420,014.00

TOTAL FOR EMPLOYEES

WHOSE REMUNERATION IS \$75,000 OR LESS

\$98,662,925.30 \$425,223.73

CONSOLIDATED TOTAL

\$168,075,937.26 \$845,237.73

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$8,156,272.99

Statement of Financial Information (SOFI) June 30, 2011

Schedule of Remuneration and Expenses

<u>Elected Officials</u>		Total Remuneration \$	Total Expenses \$
BAI, JIN	TRUSTEE	\$21,617.56	\$3,310.26
BURTON, RONALD C	TRUSTEE	\$21,617.56	\$339.79
COCCIA, TONY	TRUSTEE	\$21,617.56	\$1,083.43
HAYES, LARRY	TRUSTEE - CHAIRPERSON	\$22,811.02	\$3,347.04
MUMFORD, DIANA J	TRUSTEE	\$22,404.52	\$2,188.10
NARANG, BALJINDER K.	TRUSTEE	\$22,018.06	\$990.40
WONG, GARY S.	TRUSTEE	\$21,617.56	\$1,467.50
TOTAL FOR ELECTED OFFICIALS		<u>\$153,703.84</u>	<u>\$12,726.52</u>

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2011

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 41 (BURNABY) and its non-unionized employees during fiscal year 2011.

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, 2011

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, 2011

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	\$79,036,450
B	
Z	
	<hr/>
Total (Suppliers with payments exceeding \$25,000)	79,036,450
Total (Suppliers where payments are \$25,000 or less)	6,576,621
	<hr/>
Consolidated Total	<u><u>\$85,613,071</u></u>

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

The Board of Education School District 41 (Burnaby)
Statement of Financial Information (SOFI) June 30, 2011

Schedule of Payments Made for the Provision of Goods and Services

<u>Name of Individual, Firm or Corporation</u>	<u>Total Amount Paid During Fiscal Year</u> <u>\$</u>
A.W. FIREGUARD SUPPLIES (1991)	\$126,063.58
ACE EXCAVATING LTD.	\$541,077.87
ACKLANDS-GRAINGER INC	\$36,085.11
ACTION HOLDINGS LTD.	\$85,707.60
ACUREN GROUP INC.	\$58,994.80
ADVANCED MASONRY LTD	\$39,816.00
AGROPUR, DIVISION NATREL	\$105,025.92
ALIGNED FLOOR COVERINGS INC.	\$119,240.98
ALKINS PROJECT SERVICES INC.	\$87,900.40
ALLMAR INC	\$118,767.05
ANDREW SHERET LTD	\$25,305.39
APPLE CANADA INC	\$107,707.16
ARBUTUS ROOFING & DRAINS LTD	\$51,296.00
ARTSTARTS IN SCHOOLS	\$82,048.40
ATELIER PACIFIC ARCHITECTURE	\$49,782.81
AUSENCO ENGINEERING CANADA INC	\$383,338.54
BARAGAR ENTERPRISES INC	\$26,964.00
BARNABAS GROUP BUILDING MAINT	\$29,064.68
BC HYDRO	\$1,172,691.15
BC SCHOOL TRUSTEE ASSOCIATION	\$76,444.05
BEE'S SENTINEL SERVICES LTD	\$167,368.87
BEL-PAR INDUSTRIES LTD	\$41,958.98
BOLOGNESE BROTHERS	\$200,180.96
BONNY'S TAXI LTD	\$307,465.25
BRITE-LITE LIGHTING	\$151,016.12
BURNABY FAMILY LIFE INSTITUTE	\$681,440.62
CANADA POST CORPORATION	\$53,496.52
CARDINAL COACH/CARDINAL TRANSP	\$712,520.36
CARLETON SQUARE HOLDING LTD	\$204,048.24
CARMA INDUSTRIES INC	\$28,922.37
CARMANAH TECHNOLOGIES CORP.	\$106,721.43
CARTER CHEV CADILLAC BUICK GMC	\$54,988.64
CATHERINE DALE GARDEN CONSULT	\$28,855.73
CHENELIERE EDUCATION INC	\$56,397.53
CITY OF BURNABY	\$1,116,942.93
CJP ARCHITECTS	\$221,002.14
COAST PAPER/DIV OF PAPERLINX	\$140,399.07
COMMANDER WAREHOUSE EQUIP	\$26,189.26
COMMUNITEK INC.	\$128,917.04
CONTROL SOLUTIONS LTD	\$81,560.14
DELTA SUNSHINE TAXI (1972) LTD	\$26,015.00
DG MACLACHLAN LTD	\$63,473.29
DIMAS CRAVEIRO ARCHITECT	\$48,781.60
DMS	\$91,122.71
DOBBS, JIM	\$95,886.95
DUSTING, GILIAN	\$103,929.29
DYNAMIC FACILITY SERVICES LTD	\$32,240.32
EAGLE RIDGE MECHANICAL SERVICE	\$49,046.15
EDITIONS DU RENOUVEAU PED. INC	\$25,850.39
ENKON ENVIRONMENTAL LIMITED	\$50,043.12
ENVIRO TECH MECHANICAL SERVICE	\$38,084.38
ENVOY CONSTRUCTION SERVICES LT	\$3,629,634.26
EVANS ARCHITECTURE INC.	\$510,637.33
EVOLUTION PRESENTATION TECHNOL	\$164,129.37
FORTISBC-NATURAL GAS	\$871,064.46
FRASER HEALTH AUTHORITY	\$270,282.53
G. TRASOLINI CONTRACTING LTD.	\$59,721.49
GAIA COLLEGE	\$43,568.00
GENERAL PAINT	\$33,999.47
GFS BRITISH COLUMBIA INC	\$112,398.91
GIFFELS CORPORATION	\$18,966,618.50
GLOBAL GOURMET FOODS INC	\$468,203.09
GRAHAM HOFFART MATHIASSEN ARCHI	\$204,773.36
GRAND & TOY	\$459,447.02
GREAT-WEST LIFE ASSURANCE CO*	\$287,748.66
GUILLEVIN INTERNATIONAL CO	\$64,537.21

GUNN'S TRAVEL LTD	\$28,207.55
HABITAT SYSTEMS INC	\$127,055.02
HARRIS & CO	\$65,555.14
HOMAN CONTRACTORS LTD.	\$37,255.68
HOMEWOOD HUMAN SOLUTIONS CANAD	\$139,419.41
IBM CANADA LTD	\$320,386.80
IDESIGN SOLUTIONS INC.	\$37,654.40
IMMIGRANT SERVICES SOCIETY	\$26,000.00
IMPERIAL GLASS & ALUMINUM LTD	\$115,082.24
INFOPRO SYSTEMS	\$25,418.40
INSURANCE CORPORATION OF BC	\$49,373.00
INTERNATIONAL WEB EXPRESS INC	\$147,407.31
IOS FINANCIAL SERVICES	\$469,728.00
JAMIE ADAMS CONSULTANCY	\$34,815.21
JARVIS ENGINEERING CONSULTANTS	\$26,297.31
JIM PATTISON LEASE	\$82,146.14
JOHNSON CONTROLS #V4020	\$192,715.61
KAREN FLYNN CONSULTING	\$25,038.37
KATHLEEN MCGUIRE & ASSOC INC	\$78,400.00
KIDSBOOKS/VANCOUVER KIDSBOOKS	\$83,718.41
KPMG LLP	\$48,307.00
LANDMARK CARTAGE	\$96,636.15
LANGARA COLLEGE	\$560,866.00
LASER VALLEY TECHNOLOGIES CORP	\$61,600.28
LAWSON CONSULTANTS LTD.	\$30,856.56
LEC ENGINEERING CONTRACTING LTD	\$3,878,806.78
LEDCOR SPECIAL PROJECTS	\$536,896.17
LENS & SHUTTER	\$34,280.12
LOWER MAINLAND PURPOSE SOC	\$180,000.00
M.L. PETERSON HARDWOOD FLOOR	\$43,299.20
MAC MEDICAL SECRETARIAL & TRAINING	\$26,905.00
MAGNA IV ENGINEERING (BC) LTD	\$47,241.90
MAINROAD MAINTENANCE PRODUCTS	\$25,123.21
MAITRE DE CUISINE/BUNS MASTER	\$42,178.45
MAKE A FUTURE	\$52,164.87
MARTELLO PROPERTY SERVICES INC	\$281,699.63
MASSULLO MUSIC LTD	\$41,051.11
MCGRAW-HILL RYERSON LTD	\$111,166.58
MCRAE, DAVID	\$77,195.52
METRO MOTORS LTD.	\$28,985.60
METRO ROOFING REPAIRS	\$1,081,898.03
MICHAEL J FOX THEATRE SOCIETY	\$30,788.44
MICROSERVE V8205	\$188,614.47
MIN OF FINANCE - QUEEN'S PRINT	\$53,589.47
MIN OF FINANCE BC MAIL PLUS	\$39,001.36
MIN OF FINANCE-RISK MGMT BRANC	\$25,100.00
MORNEAU SHEPELL LTD	\$212,416.77
MORRISON HERSHFIELD LIMITED	\$218,720.65
MOSAIC	\$855,165.00
NELSON EDUCATION LTD	\$139,751.07
NEWTON WHALLEY HI-WAY TAXI	\$27,582.05
NORTHERN ATHLETIC INC	\$58,755.51
NORTHERN BUILDING SUPPLY LTD	\$190,060.40
NORTHWEST INSPECTION LTD	\$41,144.25
NOVELL CANADA LTD	\$78,910.72
OLIVIT CONSTRUCTION LTD.	\$1,189,513.87
ON SIDE RESTORATION SERV LTD	\$421,521.70
OPUS FRAMING & ART (WEST 2ND)	\$44,281.42
ORION SECURITY SYSTEMS LTD	\$356,851.17
PACIFIC BLUE CROSS/PBC HEALTH	\$3,065,796.66
PACIFIC CARBON TRUST	\$168,195.16
PACIFIC COAST INFORMATION SYST	\$30,788.73
PACIFIC WATERPROOFING LTD	\$85,125.60
PANAGO PIZZA INC	\$54,042.58
PEAK ENVIRONMENTAL LTD	\$388,718.09
PEARSON CANADA INC T46254	\$158,516.18
PLAYGROUND GUYS, THE	\$53,200.88
PRECISION SOUND CORPORATION	\$52,973.14
PRO-CAN CONSTRUCTION GROUP	\$4,293,883.25
PUBLIC EDUCATION BENEFITS TRUST	\$1,952,056.00
QUEST METAL WORKS LTD	\$32,637.92
RAZOR MANUFACTURING	\$111,623.61
RESOLVE SOFTWARE SOLUTIONS INC	\$44,295.55
REVENUE SERV OF BC/MINISTER OF	\$2,511,705.40
RFS CANADA	\$280,718.13

RICHELIEU HARDWARE LTD.	\$64,767.12
RICOH CANADA INC	\$107,859.15
RIDPEST SERVICE LTD	\$30,589.28
RIGGIT SERVICES INC.	\$94,080.00
RITE-WAY FENCING (1999) INC	\$37,880.42
ROCKY POINT TAB SERVICES LTD.	\$44,800.00
ROGERS WIRELESS	\$199,067.59
ROYAL BANK OF CANADA - VISA	\$99,863.65
ROYAL PRINTERS LTD	\$69,309.69
RUSSELL FOOD EQUIPMENT LTD	\$67,058.38
S.U.C.C.E.S.S.	\$28,512.00
SALLY STACEY CONSULTANCY	\$98,942.87
SAUNDERS BOOK CO	\$26,741.44
SCANTRON CANADA	\$26,302.61
SCHOLASTIC CANADA LTD	\$25,746.82
SCHOOL SPECIALTY CANADA	\$110,546.56
SCHOOLHOUSE PRODUCTS INC	\$140,933.71
SCIENTIFIC LEARNING CORPORATION	\$34,208.00
SCOTT CONSTRUCTION LTD.	\$4,929,361.14
SD 40 NEW WESTMINSTER	\$25,158.59
SFU COMMUNITY TRUST	\$208,096.00
SHELL ENERGY NORTH AMERICA	\$389,179.03
SHELTER INDUSTRIES INC	\$751,631.78
SK SANITARY SPECIALTIES MFG.LTD	\$280,096.02
SMARTEDGE NETWORKS INC.	\$315,475.96
SOFTCHOICE CORPORATION	\$148,034.13
SOURCE OFFICE FURNISHINGS	\$47,022.08
SPECIALTY COATINGS CO	\$36,478.40
SPECTRUM EDUCATIONAL SUPPLIES	\$25,262.20
SRB EDUCATION SOLUTIONS INC.	\$191,991.31
SSP CONVERGED SOLUTIONS	\$62,015.65
ST MATTHEWS DAY CARE SOCIETY	\$67,426.08
STAGEFAB CUSTOM MFG INC	\$38,168.26
SUN LIFE ASSUR CO OF CANADA	\$72,563.86
SUNDOWN CONSULTING SERVICES LT	\$52,505.60
SURFWOOD EQUIPMENT LP	\$62,354.30
SUTTLE RECREATION INC.	\$26,848.08
SYNCSORT INCORPORATED	\$46,401.73
SYSCO FOOD SERVICES VANCOUVER	\$27,463.21
TECH DATA CANADA CORPORATION	\$351,941.58
TELUS	\$440,686.69
TOTALPLAN INC	\$155,900.54
TRAVEL HEALTHCARE INSURANCE SO	\$53,558.65
TREVOR JARVIS CONTRACTING LTD	\$47,446.89
TRITAN CONSTRUCTION LTD.	\$49,574.47
UNISOURCE CANADA INC.	\$205,726.13
UNITED LIBRARY SERVICES INC	\$105,660.56
VANBOTS, DIV OF CARILLION	\$2,928,252.92
VANCOUVER CITY SAVINGS CREDIT	\$1,200,000.00
VANCOUVER COMMUNITY COLLEGE	\$46,566.87
VCIT CONSULTING	\$96,005.72
VIKING-ALEXANDER MET PROD LTD	\$30,399.27
VILLA AUTOMOTIVE	\$92,269.26
WEB ENGINEERING LTD.	\$39,499.56
WESCLEAN EQUIP & CLEAN SUP LTD	\$69,488.01
WESCO DISTRIBUTION CANADA INC.	\$225,055.62
WEST SUN COMMUNICATIONS	\$182,485.45
WESTCOAST CUTTING & CORING LTD	\$27,658.40
WESTERN CAMPUS RESOURCES	\$99,497.39
WESTERN MODULAR	\$270,354.67
WESTERN PACIFIC ENTERPRISES GP	\$27,137.87
WHEELS SCHOOL SHUTTLE INC.	\$245,067.20
WOLSELEY MECHANICAL GROUP	\$239,516.07
WORKSAFEBC	\$1,106,456.90
XEROX CANADA LTD	\$129,672.92
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$79,036,450.22
TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,576,621.11
CONSOLIDATED TOTAL	\$85,613,071.33

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

School District No. 41 (BURNABY)

Fiscal Year Ended June 30, 2011

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

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

- **Payments to supplier include 100% of the Harmonized Sales Tax. Financial Statement expenditures are net of HST 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.**