



# **Statement of Financial Information (SOFI)**

## **School District No. 41 (Burnaby)**

**Fiscal Year Ended June 30, 2022**

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

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Ministry  
of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

## 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*

*for School District No. \_\_\_\_\_ as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
Original signed	December 13, 2022
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Original signed	December 13, 2022
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original signed	December 13, 2022

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Financial Information Act - Submission Checklist**

		<b><i>Due Date</i></b>
a)	✓ A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)	✓ 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)	✓ A schedule of debts (audited financial statements).	<i>September 30</i>
d)	✓ 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>
	✓ 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.	
	✓ 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	
	✓ 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)	✓ 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)	✓ Approval of Statement of Financial Information.	<i>December 31</i>
h)	✓ A management report approved by the Chief Financial Officer	<i>December 31</i>

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**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

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Gina Niccoli-Moen, Superintendent  
Date: December 13, 2022

Original signed

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Russell Horswill, Secretary Treasurer  
Date: December 13, 2022

Audited Financial Statements of

# **School District No. 41 (Burnaby)**

And Independent Auditors' Report thereon

June 30, 2022

# School District No. 41 (Burnaby)

June 30, 2022

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# School District No. 41 (Burnaby)

## MANAGEMENT REPORT

Version: 5659-4913-2931

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 41 (Burnaby) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

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

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 41 (Burnaby) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 41 (Burnaby)

	September 27, 2022
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
	September 27, 2022
_____ Signature of the Superintendent	_____ Date Signed
	September 27, 2022
_____ Signature of the Secretary Treasurer	_____ Date Signed





KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada  
Telephone (604) 691-3000  
Fax (604) 691-3031

## INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 41 (Burnaby),  
To the Minister of Education and Child Care, Province of British Columbia

### ***Opinion***

We have audited the financial statements of School District No. 41 (Burnaby) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### ***Emphasis of Matter – Financial Reporting Framework***

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

### ***Other Matter – Comparative Information***

The financial statements for the year ended June 30, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 29, 2021.



### ***Other Information***

Management is responsible for the other information. Other information comprises:

- Unaudited Schedules 1-4 attached to the audited financial statements; and
- Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the other information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Vancouver, Canada  
September 28, 2022

**School District No. 41 (Burnaby)**

Statement 1

## Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	97,891,160	86,020,293
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	16,647,791	7,605,392
Due from Province - Other	493,355	34,578
Other (Note 3)	5,101,473	4,473,188
Portfolio Investments (Note 4)	2,185,209	2,182,960
<b>Total Financial Assets</b>	<b>122,318,988</b>	<b>100,316,411</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	39,205,494	32,081,747
Unearned Revenue (Note 6)	18,308,777	16,643,688
Deferred Revenue (Note 7)	9,216,203	8,725,303
Deferred Capital Revenue (Note 8)	375,124,625	321,140,861
Employee Future Benefits (Note 9)	10,104,762	9,725,546
Capital Lease Obligations (Note 10)	3,329,014	4,839,924
<b>Total Liabilities</b>	<b>455,288,875</b>	<b>393,157,069</b>
<b>Net Debt</b>	<b>(332,969,887)</b>	<b>(292,840,658)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	443,579,859	385,417,921
Restricted Assets (Endowments) (Note 13)	25,000	25,000
Prepaid Expenses	2,613,863	2,579,853
<b>Total Non-Financial Assets</b>	<b>446,218,722</b>	<b>388,022,774</b>
<b>Accumulated Surplus (Deficit)</b>	<b>113,248,835</b>	<b>95,182,116</b>
Contractual Obligations (Note 16)		
Contractual Rights (Note 17)		
Contingent Liabilities (Note 18)		
Approved by the Board		
	September 27, 2022	
Signature of the Chairperson of the Board of Education	Date Signed	
	September 27, 2022	
Signature of the Superintendent	Date Signed	
	September 27, 2022	
Signature of the Secretary Treasurer	Date Signed	

# School District No. 41 (Burnaby)

Statement 2

Statement of Operations  
Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	267,543,611	<b>268,413,467</b>	268,040,470
Other	181,687	<b>335,614</b>	167,995
Federal Grants	3,751,864	<b>3,436,204</b>	3,383,590
Tuition	20,959,949	<b>21,573,116</b>	16,574,438
Other Revenue	11,514,275	<b>7,024,303</b>	5,786,672
Rentals and Leases	591,836	<b>620,564</b>	496,834
Investment Income	388,366	<b>457,820</b>	586,382
Gain (Loss) on Disposal of Tangible Capital Assets		<b>23,886,528</b>	
Amortization of Deferred Capital Revenue	8,834,621	<b>9,052,818</b>	7,549,669
<b>Total Revenue</b>	<b>313,766,209</b>	<b>334,800,434</b>	<b>302,586,050</b>
<b>Expenses</b>			
Instruction	273,745,792	<b>265,890,763</b>	259,687,860
District Administration	7,578,364	<b>7,964,623</b>	7,495,226
Operations and Maintenance	39,585,188	<b>40,808,210</b>	39,078,491
Transportation and Housing	1,647,090	<b>1,915,896</b>	1,781,405
Debt Services		<b>154,223</b>	13,315
<b>Total Expense</b>	<b>322,556,434</b>	<b>316,733,715</b>	<b>308,056,297</b>
<b>Surplus (Deficit) for the year</b>	<b>(8,790,225)</b>	<b>18,066,719</b>	<b>(5,470,247)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>95,182,116</b>	<b>100,652,363</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>113,248,835</b>	<b>95,182,116</b>

**School District No. 41 (Burnaby)**

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(8,790,225)</u>	<u>18,066,719</u>	<u>(5,470,247)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets		(71,072,162)	(71,563,823)
Amortization of Tangible Capital Assets		12,831,548	10,889,235
Net carrying value of Tangible Capital Assets disposed of		78,676	
<b>Total Effect of change in Tangible Capital Assets</b>	<u>-</u>	<u>(58,161,938)</u>	<u>(60,674,588)</u>
Acquisition of Prepaid Expenses		(131,376)	(2,579,853)
Use of Prepaid Expenses		97,366	1,657,823
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(34,010)</u>	<u>(922,030)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(8,790,225)</u>	<u>(40,129,229)</u>	<u>(67,066,865)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(40,129,229)</u>	<u>(67,066,865)</u>
<b>Net Debt, beginning of year</b>		<u>(292,840,658)</u>	<u>(225,773,793)</u>
<b>Net Debt, end of year</b>		<u><u>(332,969,887)</u></u>	<u><u>(292,840,658)</u></u>

# School District No. 41 (Burnaby)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	18,066,719	(5,470,247)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(10,129,461)	(6,062,755)
Prepaid Expenses	(34,010)	(922,030)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	7,123,747	5,639,651
Unearned Revenue	1,665,089	(1,872,902)
Deferred Revenue	490,900	(1,244,753)
Employee Future Benefits	379,216	513,475
Loss (Gain) on Disposal of Tangible Capital Assets	(23,886,528)	
Amortization of Tangible Capital Assets	12,831,548	10,889,235
Amortization of Deferred Capital Revenue	(9,052,818)	(7,549,669)
<b>Total Operating Transactions</b>	<b>(2,545,598)</b>	<b>(6,079,995)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,281,700)	(7,725,176)
Tangible Capital Assets -WIP Purchased	(69,790,462)	(58,106,744)
District Portion of Proceeds on Disposal	23,965,000	
<b>Total Capital Transactions</b>	<b>(47,107,162)</b>	<b>(65,831,920)</b>
<b>Financing Transactions</b>		
Loan Payments	(1,510,707)	(1,112,348)
Capital Revenue Received	63,036,582	48,401,083
<b>Total Financing Transactions</b>	<b>61,525,875</b>	<b>47,288,735</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(2,248)	22,489
<b>Total Investing Transactions</b>	<b>(2,248)</b>	<b>22,489</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>11,870,867</b>	<b>(24,600,691)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>86,020,293</b>	<b>110,620,984</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>97,891,160</b>	<b>86,020,293</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	37,511,773	27,247,084
Cash Equivalents	60,379,387	58,773,209
	<b>97,891,160</b>	<b>86,020,293</b>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**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)." A Board of Education ("Board") elected for a four-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 and Child Care ("MECC"). School District No. 41 (Burnaby) is exempt from federal and provincial corporate income taxes.

**NOTE 2        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

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

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

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

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

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

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

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

b) Cash and Cash Equivalents

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



**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (*continued*)

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in guaranteed investment certificates (GIC's) and term deposits, that have a maturity of greater than three months at the time of acquisition. GIC's and term deposits are reported at amortized cost.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (m).

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime ("EARS") of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025, for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

g) Employee Future Benefits (continued)

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets.

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (*continued*)

i) Tangible Capital Assets (continued)

These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid Expenses

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

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 14 – Interfund Transfers and Note 21 – Internally restricted surplus – Operating fund).

m) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (*continued*)

m) Revenue Recognition (continued)

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

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

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

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

n) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and Indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and other accrued liabilities.

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (*continued*)

o) Financial Instruments (continued)

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no measurement gains or losses during the periods presented. As a result, the School District does not have a statement of remeasurement gains or losses. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and employee future benefits. Actual results could differ from those estimates.

q) Future Changes in Accounting Policies

*PS 3280 Asset Retirement Obligations* issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

*PS 3400 Revenue* issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

q) Future Changes in Accounting Policies (continued)

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

	2022	2021
Due from Federal Government	\$ -	\$ -
Other	5,101,473	4,473,188
	<u>\$ 5,101,473</u>	<u>\$ 4,473,188</u>

**NOTE 4 PORTFOLIO INVESTMENTS**

	2022	2021
GIC's and Term Deposits	<u>\$ 2,185,209</u>	<u>\$ 2,182,960</u>

\$1,920,209 matures in FY2023 with annual yield between 0.2% and 4.05%. \$265,000 matures in FY2024 with annual yield between 1.10% and 4.05%.

**NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2022	2021
Trade Payables	\$ 16,298,338	\$ 9,798,309
Salaries and Benefits Payable	20,653,892	20,391,650
Accrued Vacation Pay	2,253,264	1,891,788
	<u>\$ 39,205,494</u>	<u>\$ 32,081,747</u>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 6            UNEARNED REVENUE**

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 16,643,688	\$ 18,516,590
Changes for the year:		
Increase:		
Tuition fees received	18,027,713	14,132,644
Decrease:		
Tuition fee revenue recognized	(16,362,624)	(16,005,546)
Net changes for the year	<u>\$ 1,665,089</u>	<u>(1,872,902)</u>
Balance, end of year	<u><u>\$ 18,308,777</u></u>	<u><u>\$ 16,643,688</u></u>

**NOTE 7            DEFERRED REVENUE**

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

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 8,725,303	\$ 9,970,056
Changes for the year:		
Increase:		
Provincial grants - MECC	\$ 30,490,666	\$ 35,109,616
Provincial Grants - Other	105,436	52,360
Federal grants	3,436,204	3,383,590
Other revenue	6,319,311	4,455,714
Investment income	375	811
	<u>40,351,992</u>	<u>43,002,091</u>
Decrease:		
Transfers to revenue	\$ (38,190,436)	\$ (43,218,861)
Recovery	(1,670,656)	(1,027,983)
	<u>\$ (39,861,092)</u>	<u>\$ (44,246,844)</u>
Net Changes for the year	490,900	(1,244,753)
Balance, end of year	<u><u>\$ 9,216,203</u></u>	<u><u>\$ 8,725,303</u></u>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 8          DEFERRED CAPITAL REVENUE**

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

	<u>2022</u>	<u>2021</u>
Deferred Capital Revenue, beginning of year	<b>\$ 321,140,861</b>	\$ 280,289,447
Increases:		
Provincial Grants - MECC	<b>59,519,877</b>	35,142,050
Other Provincial Capital	<b>349,433</b>	4,340,914
Local Government Fees / Grants	<b>2,600,095</b>	1,707,589
Investment Income	<b>293,847</b>	418,480
Other Capital	<b>273,330</b>	6,792,050
Transfers from unspent Deferred Capital Revenue - Capital Additions	<b>17,178,381</b>	4,731,565
	<b>80,214,963</b>	53,132,648
Decreases:		
Transfers to Deferred Capital Revenue - Capital Additions	<b>17,178,381</b>	4,731,565
Amortization of Deferred Capital Revenue	<b>9,052,818</b>	7,549,669
	<b>26,231,199</b>	12,281,234
Net Change for the year	<b>53,983,764</b>	40,851,414
Deferred Capital Revenue, end of year	<b>\$ 375,124,625</b>	\$ 321,140,861

**NOTE 9          EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.



**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 9**      **EMPLOYEE FUTURE BENEFITS** *(continued)*

	<u>2022</u>	<u>2021</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	\$ 9,715,829	\$ 9,754,189
Service Cost	712,445	717,220
Interest Cost	250,819	226,859
Benefit Payments	(699,170)	(538,432)
Increase (Decrease) in obligation due to Plan Amendment	19,144	-
Actuarial (Gain) Loss	303,587	(444,007)
Accrued Benefit Obligation - March 31	<u>\$ 10,302,654</u>	<u>\$ 9,715,829</u>
 <b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 10,302,654	\$ 9,715,829
Funded Status - Deficit	(10,302,654)	(9,715,829)
Employer Contributions After Measurement Date	195,271	169,283
Benefit Expense After Measurement Date	(259,679)	(240,816)
Unamortized Net Actuarial Loss	262,299	61,816
Accrued Benefit Asset (Liability) - June 30	<u>\$ (10,104,762)</u>	<u>\$ (9,725,546)</u>
 <b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) – July 1	\$ 9,725,546	\$ 9,212,071
Net Expense for Fiscal Year	1,104,375	1,090,927
Employer Contributions	(725,159)	(577,452)
Accrued Benefit Liability (Asset) – June 30	<u>\$ 10,104,762</u>	<u>\$ 9,725,546</u>
 <b>Components of Net Benefit Expense</b>		
Service Cost	\$ 710,480	\$ 716,026
Interest Cost	271,647	232,849
Immediate Recognition of Plan Amendment	19,144	-
Amortization of Net Actuarial (Gain)/Loss	103,104	142,052
Net Benefit Expense	<u>\$ 1,104,375</u>	<u>\$ 1,090,927</u>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 9      EMPLOYEE FUTURE BENEFITS** *(continued)*

The impact of changes in assumptions between the March 31, 2022 measurement date and the June 30, 2022 reporting date have been considered and are not considered to be material. The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

Assumptions	2022	2021
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long Term Salary Growth - March 31	2.50%+seniority	2.50% +seniority
EARSL (years) - March 31	11.3	11.4

**NOTE 10      CAPITAL LEASE OBLIGATIONS**

The School District leases assets under capital leases. All leases will expire by fiscal year 2025. The capital leases provide for a transfer of ownership of the assets to the School District through a bargain purchase option. The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.

Repayments are due as follows:

	2022	2021
2022	\$ -	\$ 1,564,115
2023	1,458,780	1,564,115
2024	1,458,780	1,564,115
2025	525,593	562,387
Total minimum lease payments	3,443,153	5,254,732
Interest portion	(114,139)	(414,808)
Total	<u>\$ 3,329,014</u>	<u>\$ 4,839,924</u>

**NOTE 11      TANGIBLE CAPITAL ASSETS**

	Net Book Value 2022	Net book value 2021
Sites	\$ 48,620,595	\$ 48,699,271
Buildings	278,862,568	278,862,568
Furniture and equipment	3,785,606	3,785,606
Vehicles	994,988	994,988
Computer software	122,671	122,671
Computer hardware	6,400,328	6,400,328
Work in progress:		
Buildings	104,503,597	79,159,680
Furniture and equipment	289,506	640,232
Total	<u>\$ 443,579,859</u>	<u>\$ 418,665,344</u>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 11 TANGIBLE CAPITAL ASSETS** *(continued)*

**June 30, 2022**

Costs:	June 30, 2021 Balance	Additions	Disposals	Transfers (WIP)	June 30, 2022 Balance
Sites	\$ 48,699,271	\$ -	\$ (78,676)	\$ -	\$ 48,620,595
Buildings	413,187,752	248,411	(58,783)	43,249,219	456,626,599
Furniture & Equipment	5,288,545	578,450	(1,162,654)	1,548,052	6,252,393
Vehicles	1,805,364	81,477	(167,295)	-	1,719,546
Computer Software	496,920	-	(73,619)	-	423,301
Computer Hardware	10,036,396	373,362	(473,784)	-	9,935,974
	<u>\$ 479,514,248</u>	<u>\$ 1,281,700</u>	<u>\$ (2,014,811)</u>	<u>\$ 44,797,271</u>	<u>\$ 523,578,408</u>
Work in progress - Buildings	79,159,680	68,593,136	-	(43,249,219)	104,503,597
Work in progress - Furniture & Equipment	640,232	1,197,326	-	(1,548,052)	289,506
	<u>\$ 559,314,160</u>	<u>\$ 71,072,162</u>	<u>\$ (2,014,811)</u>	<u>\$ -</u>	<u>\$ 628,371,511</u>

Accumulated Amortization	June 30, 2021 Balance	Additions	Disposals	June 30, 2022 Balance
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	167,833,817	9,988,997	(58,783)	177,764,031
Furniture & Equipment	3,052,394	577,047	(1,162,654)	2,466,787
Vehicles	715,608	176,245	(167,295)	724,558
Computer Software	282,227	92,022	(73,619)	300,630
Computer Hardware	2,012,193	1,997,237	(473,784)	3,535,646
Total	<u>\$ 173,896,239</u>	<u>\$ 12,831,548</u>	<u>\$ (1,936,135)</u>	<u>\$ 184,791,652</u>

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 11 TANGIBLE CAPITAL ASSETS** *(continued)*

**June 30, 2021**

	June 30, 2020 Balance	Additions	Disposals	Transfers (WIP)	June 30, 2021 Balance
Costs:					
Sites	\$ 48,699,271	\$ -	\$ -	\$ -	\$ 48,699,271
Buildings	407,387,232	5,800,520	-	-	413,187,752
Furniture & Equipment	6,124,879	-	(836,334)	-	5,288,545
Vehicles	1,537,660	378,805	(111,101)	-	1,805,364
Computer Software	505,894	26,645	(35,619)	-	496,920
Computer Hardware	3,090,315	7,251,109	(305,028)	-	10,036,396
	<u>\$ 467,345,251</u>	<u>13,457,079</u>	<u>\$ (1,288,082)</u>	<u>-</u>	<u>\$ 479,514,248</u>
Work in progress - Buildings	21,685,349	57,474,331	-	-	79,159,680
Work in progress - Furniture & Equipment	7,819	632,413	-	-	640,232
	<u>\$ 489,038,419</u>	<u>\$ 71,563,823</u>	<u>\$ (1,288,082)</u>	<u>-</u>	<u>\$ 559,314,160</u>

	June 30, 2020 Balance	Additions	Disposals	June 30, 2021 Balance
Accumulated Amortization				
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	158,594,509	9,239,308	-	167,833,817
Furniture & Equipment	3,229,420	659,308	(836,334)	3,052,394
Vehicles	660,198	166,511	(111,101)	715,608
Computer Software	255,674	62,172	(35,619)	282,227
Computer Hardware	1,555,285	761,936	(305,028)	2,012,193
Total	<u>\$ 164,295,086</u>	<u>\$ 10,889,235</u>	<u>\$ (1,288,082)</u>	<u>\$ 173,896,239</u>

Buildings – work in progress having a value of \$ 104,503,597 (2021: \$ 79,159,680) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**NOTE 12 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 12      EMPLOYEE PENSION PLANS** *(continued)*

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$ 22,960,241 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$22,493,621).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

**NOTE 13      RESTRICTED ASSETS - ENDOWMENT FUNDS**

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	2021	Contributions	2022
BCSD Scholarship Fund	\$ 10,000	\$ -	\$ 10,000
BCSD Research Fund	15,000	-	15,000
Total	\$ 25,000	\$ -	\$ 25,000

**NOTE 14      INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- \$2,252,000 transferred from the Operating Fund to the Capital Fund for capital asset purchases from Local Capital
- \$185,949 transferred from the Operating Fund to the Capital Fund for capital asset purchases

**NOTE 15      RELATED PARTY TRANSACTIONS**

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

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 16 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts. There are no contractual obligations after 2026/27.

Contractual Obligations	2023	2024	2025	2026	2027
Technology	\$ 1,458,780	\$ 1,458,780	\$ 525,593	\$ -	\$ -
Transportation *	120,000	-	-	-	-
Garbage Collection Services	205,000	205,000	205,000	205,000	205,000
Capital Project - Burnaby North	42,025,080	-	-	-	-
Capital Project - Portables	239,093	-	-	-	-
Capital Project - Childcare	199,137	-	-	-	-
Capital Project - Parkcrest	41,981	-	-	-	-
Capital Project - Seaforth	254,728	-	-	-	-
Capital Project - Stride	1,253,725	-	-	-	-
<b>Total</b>	<b>\$ 45,797,524</b>	<b>\$ 1,663,780</b>	<b>\$ 730,593</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>

**NOTE 17 CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for operation of childcare centres on School District's sites. The following table summarizes the contractual rights of the School District for future assets:

Contractual rights	2023	2024	2025	2026	2027	Thereafter
	\$ 492,341	\$ 209,007	\$ 209,007	\$ 63,500	\$ -	\$ -

**NOTE 18 CONTINGENT LIABILITIES**

The School District is contingently liable as a guarantor of letters of credit provided by the Royal Bank of Canada to the City of Burnaby. The School District's maximum potential liability under the guarantee is \$2,423,708 (2021 - \$ 2,444,708).

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 19 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 22, 2022. Changes between the original annual budget (approved by the Board on May 25, 2021) and the amended annual budget are listed below:

	<b>2022 Preliminary Budget</b>	<b>2022 Amended Budget</b>	<b>Change</b>
Total Revenue	\$ 303,153,168	\$ 313,766,209	\$ 10,613,041
Total Expense	310,389,685	322,556,434	(12,166,749)
Deficit for the year	(7,236,517)	(8,790,225)	(1,553,708)
Budgeted Allocation of Surplus	6,843,830	7,962,238	1,118,408
Budgeted Surplus (Deficit) for the year	\$ (392,687)	\$ (827,987)	\$ (435,300)
Deficit for the year	\$ (7,236,517)	\$ (8,790,225)	\$ (1,553,708)
Total Effect of change in Tangible Capital Assets	(11,615,400)	(11,120,100)	495,300
Increase in Net Financial Assets (Debt)	\$ (18,851,917)	\$ (19,910,325)	\$ (1,058,408)

Significant changes between the original and amended budget were:

- Total Revenues - Budgeted revenues were amended based on actual student enrolment and increased International student tuition fees revenue.
- Expenses - Budgeted expenses were amended based on revised projections/cost estimates and addition of Board approved use of internally restricted funds from 2021.

More information on the financial results can be found in the District's 2021-2022 Financial Statement Discussion & Analysis (FSD & A).

**NOTE 20 EXPENSE BY OBJECT**

	<b>2022</b>	<b>2021</b>
Salaries and benefits	\$ 274,360,161	\$ 268,347,333
Services and supplies	29,374,948	28,801,014
Interest	154,223	13,315
Amortization	12,831,548	10,889,235
Total	\$ 316,720,880	\$ 308,050,897

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 21      INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

	<b>2022</b>	2021
Internally restricted operating surplus		
Ensuing year operating budget commitment	<b>\$ 4,942,616</b>	\$ 6,843,830
International Education Program Reserve	<b>2,125,000</b>	2,125,000
School fund balances, learning resources, program development	<b>753,791</b>	743,723
Other School District committed expenses	<b>1,908,646</b>	2,468,540
Subtotal Internally Restricted	<b>\$ 9,730,053</b>	\$ 12,181,093
Unrestricted Operating Surplus	<b>1,199,617</b>	4,048,378
Total Available for Future Operations	<b>\$ 10,929,670</b>	\$ 16,229,471

**NOTE 22      ECONOMIC DEPENDENCE**

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

**NOTE 23      RISK MANAGEMENT**

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

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia banking institutions. Cash equivalents consist of term deposits held with the Provincial Central Deposit Program.

b) Market risk:

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

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



**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 23      RISK MANAGEMENT** *(continued)*

b) Market risk (continued):

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in term deposits held with the Provincial Central Deposit Program that have a maturity date of no more than 3 years.

(c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

# School District No. 41 (Burnaby)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,229,471	25,000	78,927,645	95,182,116	100,652,363
Changes for the year					
Surplus (Deficit) for the year	(2,861,852)	867,706	20,060,865	18,066,719	(5,470,247)
Interfund Transfers					
Tangible Capital Assets Purchased	(185,949)	(867,706)	1,053,655	-	
Local Capital	(2,252,000)		2,252,000	-	
Net Changes for the year	(5,299,801)	-	23,366,520	18,066,719	(5,470,247)
Accumulated Surplus (Deficit), end of year - Statement 2	10,929,670	25,000	102,294,165	113,248,835	95,182,116

# School District No. 41 (Burnaby)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	239,188,582	239,762,295	232,870,833
Other	126,500	283,800	116,400
Tuition	20,959,949	21,573,116	16,574,438
Other Revenue	711,547	973,432	1,172,633
Rentals and Leases	484,544	513,274	389,129
Investment Income	273,366	457,445	586,382
<b>Total Revenue</b>	<b>261,744,488</b>	<b>263,563,362</b>	<b>251,709,815</b>
<b>Expenses</b>			
Instruction	233,399,431	232,245,950	221,466,438
District Administration	6,956,261	7,369,833	6,973,105
Operations and Maintenance	26,222,256	25,723,709	24,525,061
Transportation and Housing	876,778	1,085,722	970,282
<b>Total Expense</b>	<b>267,454,726</b>	<b>266,425,214</b>	<b>253,934,886</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(5,710,238)</b>	<b>(2,861,852)</b>	<b>(2,225,071)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>7,962,238</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(185,949)	(104,142)
Tangible Capital Assets - Work in Progress			-
Local Capital	(2,252,000)	(2,252,000)	(1,609,362)
Other			(1,125,663)
<b>Total Net Transfers</b>	<b>(2,252,000)</b>	<b>(2,437,949)</b>	<b>(2,839,167)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(5,299,801)</b>	<b>(5,064,238)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>16,229,471</b>	<b>21,293,709</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>10,929,670</b>	<b>16,229,471</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		9,730,053	12,181,093
Unrestricted		1,199,617	4,048,378
<b>Total Operating Surplus (Deficit), end of year</b>		<b>10,929,670</b>	<b>16,229,471</b>

# School District No. 41 (Burnaby)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	236,678,950	<b>237,661,956</b>	222,644,552
Other Ministry of Education and Child Care Grants			
Pay Equity	1,441,995	<b>1,441,995</b>	1,441,995
Funding for Graduated Adults	682,176	<b>227,922</b>	682,176
Student Transportation Fund	24,841	<b>24,841</b>	24,841
Support Staff Benefits Grant	327,925	<b>332,886</b>	327,925
Teachers' Labour Settlement Funding			7,146,649
Early Career Mentorship Funding			570,000
FSA Scorer Grant	27,292	<b>27,292</b>	27,292
Early Learning Framework (ELF) Implementation	5,403	<b>5,403</b>	5,403
Extreme Weather		<b>40,000</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>239,188,582</b>	<b>239,762,295</b>	232,870,833
<b>Provincial Grants - Other</b>	<b>126,500</b>	<b>283,800</b>	116,400
<b>Tuition</b>			
Summer School Fees	334,135	<b>334,135</b>	224,385
Continuing Education	2,084,544	<b>2,185,836</b>	2,227,324
International and Out of Province Students	18,541,270	<b>19,053,145</b>	14,122,729
<b>Total Tuition</b>	<b>20,959,949</b>	<b>21,573,116</b>	16,574,438
<b>Other Revenues</b>			
Miscellaneous			
City of Burnaby - Crossing Guards	205,000	<b>205,000</b>	205,000
Other Program fees	153,092	<b>55,760</b>	118,051
Sundry	353,455	<b>712,672</b>	849,582
<b>Total Other Revenue</b>	<b>711,547</b>	<b>973,432</b>	1,172,633
<b>Rentals and Leases</b>	<b>484,544</b>	<b>513,274</b>	389,129
<b>Investment Income</b>	<b>273,366</b>	<b>457,445</b>	586,382
<b>Total Operating Revenue</b>	<b>261,744,488</b>	<b>263,563,362</b>	251,709,815

**School District No. 41 (Burnaby)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	129,987,282	<b>130,514,749</b>	126,235,709
Principals and Vice Principals	10,737,659	<b>10,656,645</b>	10,424,367
Educational Assistants	21,506,145	<b>21,923,065</b>	20,243,084
Support Staff	20,541,513	<b>21,118,537</b>	20,916,728
Other Professionals	5,368,583	<b>5,535,182</b>	5,575,464
Substitutes	11,186,465	<b>11,212,953</b>	8,420,368
<b>Total Salaries</b>	<b>199,327,647</b>	<b>200,961,131</b>	191,815,720
<b>Employee Benefits</b>	44,355,194	<b>45,292,248</b>	42,069,565
<b>Total Salaries and Benefits</b>	<b>243,682,841</b>	<b>246,253,379</b>	233,885,285
<b>Services and Supplies</b>			
Services	8,739,785	<b>7,472,085</b>	7,265,391
Student Transportation	691,831	<b>812,589</b>	733,771
Professional Development and Travel	1,045,443	<b>454,981</b>	626,657
Rentals and Leases	155,059	<b>180,248</b>	108,918
Dues and Fees	74,427	<b>96,205</b>	108,344
Insurance	614,858	<b>586,787</b>	542,507
Supplies	9,121,327	<b>7,075,271</b>	7,559,158
Utilities	3,329,155	<b>3,493,669</b>	3,104,855
<b>Total Services and Supplies</b>	<b>23,771,885</b>	<b>20,171,835</b>	20,049,601
<b>Total Operating Expense</b>	<b>267,454,726</b>	<b>266,425,214</b>	253,934,886

# School District No. 41 (Burnaby)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	96,212,492	179,309	608,952	1,800,404	241,695	6,361,991	105,404,843
1.03 Career Programs	815,455			161,245		54,440	1,031,140
1.07 Library Services	2,840,260	15,312	172,575	113,094			3,141,241
1.08 Counselling	4,191,214						4,191,214
1.10 Special Education	10,884,949	283,077	20,622,130			2,565,466	34,355,622
1.30 English Language Learning	7,500,238	49,761					7,549,999
1.31 Indigenous Education	870,796	148,347	184,363			57,655	1,261,161
1.41 School Administration	634,785	9,030,492		4,812,801			14,478,078
1.60 Summer School	1,308,928	220,742				614,349	2,144,019
1.61 Continuing Education	1,363,907	258,492		285,651	211,382	41,762	2,161,194
1.62 International and Out of Province Students	3,891,725	56,871	335,045	235,961	477,287	257,668	5,254,557
<b>Total Function 1</b>	<b>130,514,749</b>	<b>10,242,403</b>	<b>21,923,065</b>	<b>7,409,156</b>	<b>930,364</b>	<b>9,953,331</b>	<b>180,973,068</b>
<b>4 District Administration</b>							
4.11 Educational Administration		414,242		308,072	1,602,494		2,324,808
4.40 School District Governance				60,923	357,560		418,483
4.41 Business Administration				941,246	1,488,334		2,429,580
<b>Total Function 4</b>	<b>-</b>	<b>414,242</b>	<b>-</b>	<b>1,310,241</b>	<b>3,448,388</b>	<b>-</b>	<b>5,172,871</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				298,589	1,156,430	3,029	1,458,048
5.50 Maintenance Operations				11,090,177		1,256,593	12,346,770
5.52 Maintenance of Grounds				788,911			788,911
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,177,677</b>	<b>1,156,430</b>	<b>1,259,622</b>	<b>14,593,729</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				221,463			221,463
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,463</b>	<b>-</b>	<b>-</b>	<b>221,463</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>130,514,749</b>	<b>10,656,645</b>	<b>21,923,065</b>	<b>21,118,537</b>	<b>5,535,182</b>	<b>11,212,953</b>	<b>200,961,131</b>

# School District No. 41 (Burnaby)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 19)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	105,404,843	22,997,713	128,402,556	5,942,284	134,344,840	135,991,085	129,362,319
1.03 Career Programs	1,031,140	240,578	1,271,718	28,480	1,300,198	1,310,741	1,415,656
1.07 Library Services	3,141,241	732,893	3,874,134	283,713	4,157,847	4,507,770	4,385,566
1.08 Counselling	4,191,214	977,865	5,169,079		5,169,079	5,289,804	4,799,299
1.10 Special Education	34,355,622	8,015,617	42,371,239	504,169	42,875,408	41,742,672	39,636,821
1.30 English Language Learning	7,549,999	1,761,514	9,311,513	2,880	9,314,393	9,829,022	9,160,616
1.31 Indigenous Education	1,261,161	294,245	1,555,406	62,926	1,618,332	1,653,774	1,669,324
1.41 School Administration	14,478,078	3,377,926	17,856,004	3,316	17,859,320	17,270,187	17,360,365
1.60 Summer School	2,144,019	500,228	2,644,247	94,477	2,738,724	2,348,413	1,951,012
1.61 Continuing Education	2,161,194	504,235	2,665,429	1,100,057	3,765,486	3,323,523	3,898,784
1.62 International and Out of Province Students	5,254,557	1,225,957	6,480,514	2,621,809	9,102,323	10,132,440	7,826,676
<b>Total Function 1</b>	<b>180,973,068</b>	<b>40,628,771</b>	<b>221,601,839</b>	<b>10,644,111</b>	<b>232,245,950</b>	<b>233,399,431</b>	<b>221,466,438</b>
<b>4 District Administration</b>							
4.11 Educational Administration	2,324,808	542,408	2,867,216	55,603	2,922,819	2,820,167	2,792,147
4.40 School District Governance	418,483	97,638	516,121	129,255	645,376	625,774	631,414
4.41 Business Administration	2,429,580	566,853	2,996,433	805,205	3,801,638	3,510,320	3,549,544
<b>Total Function 4</b>	<b>5,172,871</b>	<b>1,206,899</b>	<b>6,379,770</b>	<b>990,063</b>	<b>7,369,833</b>	<b>6,956,261</b>	<b>6,973,105</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,458,048	340,182	1,798,230	851,246	2,649,476	2,556,994	2,474,105
5.50 Maintenance Operations	12,346,770	2,880,663	15,227,433	2,794,883	18,022,316	18,050,649	17,371,862
5.52 Maintenance of Grounds	788,911	184,063	972,974	585,274	1,558,248	1,485,058	1,595,839
5.56 Utilities	-	-	-	3,493,669	3,493,669	4,129,555	3,083,255
<b>Total Function 5</b>	<b>14,593,729</b>	<b>3,404,908</b>	<b>17,998,637</b>	<b>7,725,072</b>	<b>25,723,709</b>	<b>26,222,256</b>	<b>24,525,061</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	221,463	51,670	273,133	812,589	1,085,722	876,778	970,282
<b>Total Function 7</b>	<b>221,463</b>	<b>51,670</b>	<b>273,133</b>	<b>812,589</b>	<b>1,085,722</b>	<b>876,778</b>	<b>970,282</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>200,961,131</b>	<b>45,292,248</b>	<b>246,253,379</b>	<b>20,171,835</b>	<b>266,425,214</b>	<b>267,454,726</b>	<b>253,934,886</b>

# School District No. 41 (Burnaby)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	28,355,029	28,651,172	35,169,637
Other	55,187	51,814	51,595
Federal Grants	3,751,864	3,436,204	3,383,590
Other Revenue	10,802,728	6,050,871	4,614,039
Investment Income	5,000	375	
<b>Total Revenue</b>	<b>42,969,808</b>	<b>38,190,436</b>	<b>43,218,861</b>
<b>Expenses</b>			
Instruction	40,346,361	33,644,813	38,221,422
District Administration	622,103	594,790	522,121
Operations and Maintenance	930,932	2,252,953	3,664,195
Transportation and Housing	770,312	830,174	811,123
<b>Total Expense</b>	<b>42,669,708</b>	<b>37,322,730</b>	<b>43,218,861</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>300,100</b>	<b>867,706</b>	<b>-</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(300,100)	(867,706)	
<b>Total Net Transfers</b>	<b>(300,100)</b>	<b>(867,706)</b>	<b>-</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>25,000</b>	25,000
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>25,000</b>	<b>25,000</b>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Endowment Contributions		<b>25,000</b>	25,000
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<b>25,000</b>	<b>25,000</b>



	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 529,999	\$ 5,415,990	\$ -	\$ 37,267	\$ 27,854	\$ 104,175	\$ -	\$ -	\$ -	\$ -
Add: Restricted Grants													
Provincial Grants - Ministry of Education and Child Care	911,296	800,400				384,000	100,450	306,032	2,450,104	2,428,607	11,631,258	179,898	1,620
Provincial Grants - Other													
Federal Grants													
Other			-	24,181	4,481,575	-	15,000						
Investment Income													
	911,296	800,400	-	24,181	4,481,575	384,000	115,450	306,032	2,450,104	2,428,607	11,631,258	179,898	1,620
Less: Allocated to Revenue	911,296	800,400	-	-	4,236,402	384,000	97,080	281,221	2,554,279	2,428,607	11,631,258	179,898	-
Recovered													
District Entered													
Deferred Revenue, end of year	-	-	-	554,180	5,661,163	-	55,637	52,665	-	-	-	-	1,620
Revenues													
Provincial Grants - Ministry of Education and Child Care	911,296	800,400				384,000	97,080	281,221	2,450,104	2,428,607	11,631,258	179,898	
Provincial Grants - Other													
Federal Grants													
Other Revenue				-	4,236,402	-			104,175				
Investment Income													
	911,296	800,400	-	-	4,236,402	384,000	97,080	281,221	2,554,279	2,428,607	11,631,258	179,898	-
Expenses													
Salaries													
Teachers						1,438		97,781	463,352		9,612,610		
Principals and Vice Principals													
Educational Assistants		625,922				348,648	22,135		333,544	1,019,033			
Support Staff						1,134			394,665	373,557			
Other Professionals									78,042				
Substitutes							4,515	6,135		447,048		163,038	
	-	625,922	-	-	-	351,220	26,650	103,916	1,269,603	1,839,638	9,612,610	163,038	-
Employee Benefits		173,035					7,899	22,568	411,193	588,969	2,018,648	16,860	
Services and Supplies	911,296	1,443		-	4,236,402	32,780	62,531	154,737	873,483				
District Entered						-							
	911,296	800,400	-	-	4,236,402	384,000	97,080	281,221	2,554,279	2,428,607	11,631,258	179,898	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers													
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	BC Provincial School for the Deaf	PRP Fraser Park Maples	Youth at Risk	CYF Projects	Settlement Services	Community Services	Out of School Time Program	IRCC SWIS	IRCC LINC
Deferred Revenue, beginning of year	\$ 11,868	\$ 10,959	\$ -	\$ -	1,403,575	297,717	\$ 1,261	\$ 23,760	\$ 567,307	\$ 140,926	\$ 121,196	\$ -	\$ -
Add: Restricted Grants													
Provincial Grants - Ministry of Education and Child Care	48,000	11,403	621,673	452,920	7,506,539	2,656,466							
Provincial Grants - Other							53,621				51,815		
Federal Grants												1,378,247	1,978,661
Other							112,638	5,617	7,626	-	57,455		
Investment Income					375								
	48,000	11,403	621,673	452,920	7,506,914	2,656,466	166,259	5,617	7,626	-	109,270	1,378,247	1,978,661
Less: Allocated to Revenue	48,000	10,314	621,673	452,920	5,993,716	2,290,790	71,035	29,226	7,626	-	109,272	1,378,247	1,978,661
Recovered					1,059,245	541,407							
District Entered					70,004	-							
Deferred Revenue, end of year	11,868	12,048	-	-	1,787,524	121,986	96,485	151	567,307	140,926	121,194	-	-
Revenues													
Provincial Grants - Ministry of Education and Child Care	48,000	10,314	621,673	452,920	5,993,341	2,290,790	70,270						
Provincial Grants - Other											51,814		
Federal Grants												1,378,247	1,978,661
Other Revenue							765	29,226	7,626	-	57,458		
Investment Income					375								
	48,000	10,314	621,673	452,920	5,993,716	2,290,790	71,035	29,226	7,626	-	109,272	1,378,247	1,978,661
Expenses													
Salaries													
Teachers	48,000				1,568,209	1,625,545					4,740		1,066,372
Principals and Vice Principals					402,110	149,563							14,575
Educational Assistants		1,261			1,334,392	413	41,357	3,224		-	5,009	68,974	
Support Staff			285,023		141,409	25,651					3,000	789,040	27,424
Other Professionals					198,415						16,342	146,902	
Substitutes		5,264				1,034							49,190
	48,000	6,525	285,023	-	3,644,535	1,802,206	41,357	3,224	-	-	29,091	1,004,916	1,157,561
Employee Benefits	-	1,240	71,534		884,221	372,928	25,637				1,526	255,504	249,752
Services and Supplies		2,549	139,587		1,208,741	115,656	4,041	26,002	7,626		78,655	102,309	553,828
District Entered													
	48,000	10,314	496,144	-	5,737,497	2,290,790	71,035	29,226	7,626	-	109,272	1,362,729	1,961,141
Net Revenue (Expense) before Interfund Transfers	-	-	125,529	452,920	256,219	-	-	-	-	-	-	15,518	17,520
Interfund Transfers													
Tangible Capital Assets Purchased			(125,529)	(452,920)	(256,219)							(15,518)	(17,520)
	-	-	(125,529)	(452,920)	(256,219)	-	-	-	-	-	-	(15,518)	(17,520)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)  
Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

	IRCC	Endowment	Community	
	Wraparound	Earnings	Link	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	31,449	-	8,725,303
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				30,490,666
Provincial Grants - Other				105,436
Federal Grants	79,296			3,436,204
Other			1,615,219	6,319,311
Investment Income				375
	79,296	-	1,615,219	40,351,992
Less: Allocated to Revenue	79,296	-	1,615,219	38,190,436
Recovered				1,600,652
District Entered				70,004
Deferred Revenue, end of year	-	31,449	-	9,216,203
Revenues				
Provincial Grants - Ministry of Education and Child Care				28,651,172
Provincial Grants - Other				51,814
Federal Grants	79,296			3,436,204
Other Revenue			1,615,219	6,050,871
Investment Income				375
	79,296	-	1,615,219	38,190,436
Expenses				
Salaries				
Teachers			283,990	14,772,037
Principals and Vice Principals				566,248
Educational Assistants	14,533		204,431	4,022,876
Support Staff			241,891	2,282,794
Other Professionals			47,832	487,533
Substitutes				676,224
	14,533	-	778,144	22,807,712
Employee Benefits	2,041		104,175	5,207,730
Services and Supplies	62,722		732,900	9,307,288
District Entered				-
	79,296	-	1,615,219	37,322,730
Net Revenue (Expense) before Interfund Transfers	-	-	-	867,706
Interfund Transfers				
Tangible Capital Assets Purchased				(867,706)
	-	-	-	(867,706)
Net Revenue (Expense)	-	-	-	-

# School District No. 41 (Burnaby)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 19)	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Rentals and Leases	107,292		107,290	107,290	107,705
Investment Income	110,000			-	-
Gain (Loss) on Disposal of Tangible Capital Assets		23,886,528		23,886,528	-
Amortization of Deferred Capital Revenue	8,834,621	9,052,818		9,052,818	7,549,669
<b>Total Revenue</b>	<u>9,051,913</u>	<u>32,939,346</u>	<u>107,290</u>	<u>33,046,636</u>	<u>7,657,374</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	12,432,000	12,831,548		12,831,548	10,889,235
Debt Services					
Capital Lease Interest			154,223	154,223	13,315
<b>Total Expense</b>	<u>12,432,000</u>	<u>12,831,548</u>	<u>154,223</u>	<u>12,985,771</u>	<u>10,902,550</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(3,380,087)</u>	<u>20,107,798</u>	<u>(46,933)</u>	<u>20,060,865</u>	<u>(3,245,176)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	300,100	1,053,655		1,053,655	104,142
Tangible Capital Assets - Work in Progress				-	-
Local Capital	2,252,000		2,252,000	2,252,000	1,609,362
Capital Lease Payment				-	1,125,663
<b>Total Net Transfers</b>	<u>2,552,100</u>	<u>1,053,655</u>	<u>2,252,000</u>	<u>3,305,655</u>	<u>2,839,167</u>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(24,000,000)	24,000,000	-	
Tangible Capital Assets Purchased from Local Capital		228,045	(228,045)	-	
Tangible Capital Assets WIP Purchased from Local Capital		10,783,281	(10,783,281)	-	
Principal Payment					
Capital Lease		1,472,011	(1,472,011)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>(11,516,663)</u>	<u>11,516,663</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(827,987)</u>	<u>9,644,790</u>	<u>13,721,730</u>	<u>23,366,520</u>	<u>(406,009)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>91,706,220</u>	<u>(12,778,575)</u>	<u>78,927,645</u>	<u>79,333,654</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>101,351,010</u>	<u>943,155</u>	<u>102,294,165</u>	<u>78,927,645</u>

# School District No. 41 (Burnaby)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	48,699,271	413,187,752	5,288,545	1,805,364	496,920	10,036,396	<b>479,514,248</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund		8,730				177,219	<b>185,949</b>
Special Purpose Funds		239,681	578,450			49,575	<b>867,706</b>
Local Capital				81,477		146,568	<b>228,045</b>
Transferred from Work in Progress		43,249,219	1,548,052				<b>44,797,271</b>
	-	43,497,630	2,126,502	81,477	-	373,362	<b>46,078,971</b>
Decrease:							
Disposed of	78,676	58,783					<b>137,459</b>
Deemed Disposals			1,162,654	167,295	73,619	473,784	<b>1,877,352</b>
	78,676	58,783	1,162,654	167,295	73,619	473,784	<b>2,014,811</b>
<b>Cost, end of year</b>	48,620,595	456,626,599	6,252,393	1,719,546	423,301	9,935,974	<b>523,578,408</b>
<b>Work in Progress, end of year</b>		104,503,597	289,506				<b>104,793,103</b>
<b>Cost and Work in Progress, end of year</b>	48,620,595	561,130,196	6,541,899	1,719,546	423,301	9,935,974	<b>628,371,511</b>
<b>Accumulated Amortization, beginning of year</b>		167,833,817	3,052,394	715,608	282,227	2,012,193	<b>173,896,239</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		9,988,997	577,047	176,245	92,022	1,997,237	<b>12,831,548</b>
Decrease:							
Disposed of		58,783					<b>58,783</b>
Deemed Disposals			1,162,654	167,295	73,619	473,784	<b>1,877,352</b>
		58,783	1,162,654	167,295	73,619	473,784	<b>1,936,135</b>
<b>Accumulated Amortization, end of year</b>		177,764,031	2,466,787	724,558	300,630	3,535,646	<b>184,791,652</b>
<b>Tangible Capital Assets - Net</b>	<b>48,620,595</b>	<b>383,366,165</b>	<b>4,075,112</b>	<b>994,988</b>	<b>122,671</b>	<b>6,400,328</b>	<b>443,579,859</b>

**School District No. 41 (Burnaby)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	79,159,680	640,232			<b>79,799,912</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	58,592,099	198,143			<b>58,790,242</b>
Deferred Capital Revenue - Other	172,261	44,678			<b>216,939</b>
Local Capital	9,828,776	954,505			<b>10,783,281</b>
	<u>68,593,136</u>	<u>1,197,326</u>	<u>-</u>	<u>-</u>	<u><b>69,790,462</b></u>
Decrease:					
Transferred to Tangible Capital Assets	43,249,219	1,548,052			<b>44,797,271</b>
	<u>43,249,219</u>	<u>1,548,052</u>	<u>-</u>	<u>-</u>	<u><b>44,797,271</b></u>
<b>Net Changes for the Year</b>	<u>25,343,917</u>	<u>(350,726)</u>	<u>-</u>	<u>-</u>	<u><b>24,993,191</b></u>
<b>Work in Progress, end of year</b>	<u><b>104,503,597</b></u>	<u><b>289,506</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>104,793,103</b></u>

**School District No. 41 (Burnaby)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	219,264,164	4,388,483	5,739,707	<b>229,392,354</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	4,991,271	7,112,302	5,074,808	<b>17,178,381</b>
	4,991,271	7,112,302	5,074,808	<b>17,178,381</b>
Decrease:				
Amortization of Deferred Capital Revenue	8,548,536	269,032	235,250	<b>9,052,818</b>
	8,548,536	269,032	235,250	<b>9,052,818</b>
<b>Net Changes for the Year</b>	(3,557,265)	6,843,270	4,839,558	<b>8,125,563</b>
<b>Deferred Capital Revenue, end of year</b>	215,706,899	11,231,753	10,579,265	<b>237,517,917</b>
<b>Work in Progress, beginning of year</b>	41,537,129	13,144,938	5,574,808	<b>60,256,875</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	58,790,242	7,797	209,142	<b>59,007,181</b>
	58,790,242	7,797	209,142	<b>59,007,181</b>
Decrease				
Transferred to Deferred Capital Revenue	4,991,271	7,112,302	5,074,808	<b>17,178,381</b>
	4,991,271	7,112,302	5,074,808	<b>17,178,381</b>
<b>Net Changes for the Year</b>	53,798,971	(7,104,505)	(4,865,666)	<b>41,828,800</b>
<b>Work in Progress, end of year</b>	95,336,100	6,040,433	709,142	<b>102,085,675</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>311,042,999</b>	<b>17,272,186</b>	<b>11,288,407</b>	<b>339,603,592</b>

# School District No. 41 (Burnaby)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 643,182	\$ 1,222,145	\$ -	\$ 28,409,063	\$ 1,217,242	\$ 31,491,632
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	59,519,877		349,433			59,869,310
Other				2,600,095	273,330	2,873,425
Investment Income		11,610		282,237		293,847
	59,519,877	11,610	349,433	2,882,332	273,330	63,036,582
Decrease:						
Transferred to DCR - Work in Progress	58,790,242		7,797		209,142	59,007,181
	58,790,242	-	7,797	-	209,142	59,007,181
<b>Net Changes for the Year</b>	729,635	11,610	341,636	2,882,332	64,188	4,029,401
<b>Balance, end of year</b>	<b>1,372,817</b>	<b>1,233,755</b>	<b>341,636</b>	<b>31,291,395</b>	<b>1,281,430</b>	<b>35,521,033</b>



**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Schedule of Debt**

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

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Schedule of Guarantee and Indemnity Agreements**

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

School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022

**Schedule of Remuneration and Expenses**

**Elected Officials**

See attached listing

	Total Remuneration	Total Expenses
<b>Total Elected Officials</b>	<b>\$ 218,161.54</b>	<b>\$ 4,917.17</b>

**Detailed Employees Exceeding \$75,000**

See attached listing

	Total Remuneration	Total Expenses
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$126,170,256.39</b>	<b>\$ 375,740.08</b>
<b>Total Employees Equal to or Less Than \$75,000</b>	<b>99,073,975.00</b>	<b>256,309.00</b>
<b>Consolidated Total</b>	<b>\$225,244,231.39</b>	<b>\$ 632,049.08</b>

**Total Employer Premium for Canada Pension  
Plan and Employment Insurance**

**\$ 12,513,807.22**

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Schedule of Remuneration and Expenses  
Elected Officials**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
BRASSINGTON, WILLIAM D	TRUSTEE	\$ 31,759.24	\$ 458.88
CECH, PETER E	TRUSTEE	30,721.24	468.24
CUNNINGHAM, CHRISTINE	TRUSTEE	30,721.24	1,470.88
HAYES, LARRY	TRUSTEE	30,721.24	902.69
MEZEI, JENNIFER	TRUSTEE	32,796.10	-
STEWART, RYAN	TRUSTEE	30,721.24	898.24
WONG, GARY S.	TRUSTEE	30,721.24	718.24
<b>TOTAL FOR ELECTED OFFICIALS</b>		<b>\$ 218,161.54</b>	<b>\$ 4,917.17</b>

School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022

**Schedule of Remuneration and Expenses**  
**Detailed Employees Exceeding \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
AADLAND, EFSTATHIA	PRINCIPAL	\$ 145,454.61	\$ 210.00
ADAMS, JACQUELINE	TEACHERS	87,965.90	-
ADRIAN, DANIEL R.	VICE PRINCIPAL	111,545.95	123.84
AGNEW, CHARLENE M.	TEACHERS	81,252.13	843.72
AKIZUKI, GARY T	TEACHERS	89,172.06	159.12
ALBERT, STACEY L	TEACHERS	105,440.97	386.99
ALEXANDER, SARAH HELENA	TEACHERS	80,966.03	-
ALLARD, TIFFANY L	COORDINATOR INTERPRET SERVICES	87,834.85	-
ALLCOCK, JOCELYN NICOLE	TEACHERS	91,163.52	-
ALLEN, MARK S	VICE PRINCIPAL	130,925.34	300.00
ALLEN, NANCY J	TEACHERS	100,467.42	-
ALMONIDOVAR, KRISTIN MARIE	TEACHERS	95,057.35	-
ALTMAN, JOANNA	TEACHERS	97,489.11	66.06
ANCHOR, LUCAS	TEACHERS	89,146.86	50.71
ANDERSEN, CARALYN LEE	TEACHERS	98,063.09	50.00
ANDERSEN, KAREN	TEACHERS	89,134.35	-
ANDERSON, CHRISTIAN E	TEACHERS	89,209.78	-
ANDERSON, CHRISTINE	TEACHERS	98,060.06	-
ANDERSON, SCOTT P.	TEACHERS	97,761.75	-
ANDREWS, ARISTEA T	TEACHERS	89,099.20	83.39
ANDROSOFF, HEATHER	TEACHERS	98,099.94	269.55
ANGERILLI, GABRIEL	TEACHERS	101,380.46	-
ANGST, DAVID JOHN	TEACHERS	95,438.10	-
APPLEWHITE, BETH M.	DISTRICT PRINCIPAL	141,660.45	1,023.95
APRIM, MEGAN S	TEACHERS	99,081.03	-
AQUILA, ANNA MARIA	TEACHERS	90,843.18	316.83
ARAUJO, JENNIFER A	TEACHERS	87,767.36	517.33
ARMSTRONG, CACIA C	HEAD TEACHER	105,235.80	-
ARRON, TRACY LYNNE	TEACHERS	98,059.80	100.00
ARTHUR, PAUL N	SITE SUPERVISOR	115,516.12	-
ASHFIELD, JASON	TEACHERS	108,776.23	-
ASHTON, DAWN MARIE	VICE PRINCIPAL	117,242.28	480.56
ASKEW, EILEEN J	TEACHERS	95,738.11	-
ASTORINO, JULIANNE C	TEACHERS	76,070.62	123.19
ATKINSON, ALISON	DEPT HEAD	105,271.14	35.00
ATKINSON, AMY R	TEACHERS	86,539.54	-
AUJLA, NAVDEEP K	PRINCIPAL	137,309.53	497.37
AUJLA, ROBBIE R	TEACHERS	90,920.36	-
AULT, KEVIN	TEACHERS	98,059.80	-
AXFORD, KYLE	TEACHERS	97,869.57	-
AYISI-NYARKO, AMY	TEACHERS	87,133.11	-
AZZARA, DEANNA	EXECUTIVE ASSISTANT	81,948.74	21.00
BACOT, ROBERTA	TEACHERS	95,167.13	-
BAINS, AMARJIT (AMY)	TEACHERS	76,590.49	-

BAIRD, SHANNON	TEACHERS	79,047.79	-
BAKER, KIMBERLY	TEACHERS	76,417.31	-
BAKER, LISA	TEACHERS	95,778.62	-
BAKER, MICHELLE	TEACHERS	98,383.72	-
BALAZ, CONNIE P	TEACHERS	95,738.11	569.52
BALDIN, MICHAEL A	HEAD TEACHER	106,664.71	-
BALES, DANA	MANAGING DIRECTOR	122,294.39	-
BALLARIN, CHRISTINA	TEACHERS	95,738.11	-
BALOGH, STEVEN J	TEACHERS	89,131.21	35.65
BANDARRA, LIGIA P. B.	TEACHERS	90,506.34	-
BARBONE, JOANN	TEACHERS	112,477.13	75.00
BARDINI, LINDA S	TEACHERS	105,057.60	399.61
BARISIC, SUZANA	TEACHERS	88,762.41	-
BARKER, JENNIFER M.	TEACHERS	79,803.58	-
BARSKY, JENIFER D	DEPT HEAD	105,664.35	100.00
BASRAN, ANGELA K	VICE PRINCIPAL	121,843.49	796.90
BASTONE-KELCEC, ELENA	TEACHERS	89,167.07	-
BATHURST, PATRICIA L	TEACHERS	98,142.78	-
BAUMET, YASMIN	TEACHERS	95,247.87	-
BEATON, CAMERON E	TEACHERS	95,738.11	-
BEATTIE, AARON	TEACHERS	80,023.24	50.00
BEAVIL, GAYLE M	COORDINATOR COMM. SCH.	99,828.71	357.37
BELL, STEVE	TEACHERS	78,238.48	-
BELLI, JOEL MARTIN	ACCOUNTING & AUDIT OFFICER	76,281.37	2,442.26
BELLIVEAU, CHARLES	TEACHERS	95,152.11	-
BELYEA, TAMMY L	TEACHERS	97,188.18	349.94
BENNETT, CATHERINE	PRINCIPAL	145,454.61	3,323.99
BERAR, RAVENA	TEACHERS	89,183.22	-
BERG, DEANNA	TEACHERS	97,297.74	778.46
BERGERON, ERIC	TEACHERS	98,059.80	-
BERKBIGLER, JEREMY	TEACHERS	98,142.78	-
BERMANN, STEVEN	ASST SITE SUPERVISOR	108,542.39	30.00
BERMUDEZ, VANJA	TEACHERS	94,062.84	138.57
BERNABEI, MATILDE	TEACHERS	98,059.80	180.00
BERNING, ANJA MARIA	DEPT HEAD	108,350.13	-
BERTNESS, TREVOR K	DEPT HEAD	101,846.60	-
BEWLEY, LISA MARIE	TEACHERS	100,705.46	168.50
BHARGAVA, ARNEL R.	TEACHERS	84,574.91	-
BHATTI, GURJEET K	TEACHERS	95,738.11	100.74
BILTON, ANNE-MARIE	TEACHERS	97,910.72	271.34
BINNG, SATPAUL	TEACHERS	98,059.80	-
BINNING, PRIYA	DEPT HEAD	101,846.60	-
BISSET, JENNIFER D	TEACHERS	98,191.95	133.95
BJORNSON, DAWNA	TEACHERS	82,252.26	43.70
BLACKWELL, COLIN	TEACHERS	76,382.80	-
BLAESER, DAVID NABIL	TEACHERS	80,998.83	-
BLAIR, W ELISE	TEACHERS	98,059.80	431.24
BLANKENBERG, DESIREE D	SPECIAL COUNSELLOR	106,162.77	360.00
BLOCK, STEPHEN M	TEACHERS	97,298.31	-
BOLOGNESE, CARLO J	TEACHERS	95,778.62	-
BOMBELLI, ROBERTO	DEPUTY SUPERINTENDENT	211,769.44	3,066.23
BONAR, MARISA	TEACHERS	95,738.11	187.46
BONVINO, FRANCESCO	TEACHERS	111,285.90	184.08
BORDERS, TRACY A	TEACHERS	89,134.35	-

BORGELT, MICHELLE E	TEACHERS	91,444.61	378.72
BORGENSTROM, DEBORAH E	TEACHERS	101,380.46	-
BOROJEVIC, ANTONIA T	TEACHERS	95,819.13	-
BORTOLUSSI, CLAUDIO	PRINCIPAL	141,660.45	-
BOSCHMANN, MELISSA M	TEACHERS	84,806.82	-
BOSELLO, LEAH M.	TEACHERS	84,506.92	26.89
BOTTING, AIDAN T	TEACHERS	98,059.80	1,000.98
BOURNE, CHRISTINE M	TEACHERS	83,131.19	831.33
BOUSFIELD, LORI	TEACHERS	98,059.80	146.15
BOVELL, ELIZABETH	TEACHERS	95,738.11	-
BOYCHUK, DARREN W.K.	TEACHERS	86,815.76	-
BOYER, BRENNAN M	TEACHERS	96,890.70	-
BOYES, KRISTA	TEACHERS	89,150.01	-
BRANCATI, CARLA	TEACHERS	95,817.23	-
BRANCO, ANA MARIE	TEACHERS	89,134.35	16.47
BRANDT, KEVIN	DIRECTOR OF INSTRUCTION	165,460.38	4,982.80
BRATINA, BRIAN	PLUMBER	76,554.20	-
BRATTSTON, SHERI	COORDINATOR COMMUNITY EDUC	129,286.04	1,599.36
BRENDZY, CHRISTINE D	TEACHERS	89,134.35	-
BRIGGS, CHRISTINE	DEPT HEAD	105,651.60	-
BRISCOE, BLAKE	PRINCIPAL	137,869.03	446.09
BRISCOE, TARYN K	COORDINATOR COMM. SCH.	98,101.29	201.44
BRKICH, MARA	TEACHERS	98,059.80	-
BRNJAC, ANGELA E	TEACHERS	98,101.29	-
BROCKERVILLE, RYAN	TEACHERS	75,816.57	-
BROLIN, KIRSTEN	TEACHERS	98,059.80	-
BROOKS, SIMONE M	TEACHERS	98,142.78	-
BROPHY, CERIDWEN ERIN	SITE SUPERVISOR	110,660.90	1,561.78
BROWN, JACQUELINE R	COMM ED ECE INSTRUCTOR	107,384.50	992.44
BROWN, JULIET C	PROGRAM CONSULTANT	105,161.10	1,581.60
BROWN, MARJORIE J	TEACHERS	98,059.80	87.51
BROWN, MARY-ANN	PRINCIPAL	137,682.53	279.77
BROWN, NOLA A	TEACHERS	98,029.94	-
BROWN, SHELLEY C	TEACHERS	97,297.74	843.61
BRUNET, SUZANNE	TEACHERS	101,999.36	-
BRYAN, JOCELYN	SPECIAL COUNSELLOR	89,390.15	2,767.04
BRYANT, MIMOSA	TEACHERS	98,059.80	34.82
BUCHANAN, IAN J	TEACHERS	89,209.78	156.25
BUDAI, JOZSEF I	TEACHERS	98,059.80	-
BUONO, GIANNI	TEACHERS	98,059.80	-
BURBIDGE, ANDREA	TEACHERS	98,059.80	-
BURNACI, BLERTA	TEACHERS	95,823.18	40.00
BURNHAM, WILLIAM JIM	TEACHERS	89,451.14	-
BYMAN, ERIC	TEACHERS	95,738.11	-
BYMOEN, CRAIG S	TEACHERS	89,209.78	-
BYRNE, ELIZABETH	TEACHERS	98,142.78	440.98
BYRNE, JENNIFER A	TEACHERS	98,142.78	-
BYRNE, PHILIP	DEPT HEAD	105,651.68	561.52
CALANDRA-CHECCO, LESLIE	TEACHERS	97,386.30	190.14
CALLISTER, BARRY	VICE PRINCIPAL	130,585.87	359.78
CALLISTER, SARAH	TEACHERS	98,059.80	152.25
CAMERON, BRIAN	TEACHERS	89,134.35	-
CAMERON, CHRISTINA M	TEACHERS	98,383.72	115.85
CAMERON, HEATHER	TEACHERS	76,129.22	-

CAMPBELL, GEORGIA	DEPT HEAD	81,808.45	-
CAMPBELL, GREG	TEACHERS	98,059.80	-
CANUEL, STUART D	TEACHERS	96,413.06	1,025.21
CAPITANIO, JENNIFER LEE	TEACHERS	88,753.32	140.00
CAPTEIN, JUDITH M	TEACHERS	95,744.16	-
CARCUEVA, TRACEY L	TEACHERS	87,917.44	-
CARDAMONE, CHRISTINE K.	DEPT HEAD	96,540.22	1,796.82
CARDINAL, JANICE M	TEACHERS	104,717.75	-
CAREY, CORINE A	TEACHERS	97,760.66	-
CAREY, MARC	TEACHERS	95,738.11	823.86
CARLEY, KRISTINA C.	TEACHERS	86,365.38	636.14
CARLYLE, NOELLE K	TEACHERS	95,738.11	233.51
CARR, DIANNE	PRINCIPAL	145,454.61	-
CARR, MARIANNE	TEACHERS	91,113.00	-
CARROLL, TANYA	TEACHERS	97,678.77	302.38
CARSON, BRENDA E	TEACHERS	98,059.80	129.32
CARSON, JENNIFER LESLEY	PRINCIPAL	136,204.72	210.00
CARTER, DEBORAH	COMM EDUC INSTRUCTOR	78,704.81	1,467.84
CASH, DANICA E	TEACHERS	90,083.96	1,093.37
CATUNGAL, JESSICA GAR WAI	TEACHERS	88,052.66	-
CAVALIERE, LINDA M	DEPT HEAD	116,052.40	315.00
CAWKER, MARTINA L.	TEACHERS	84,832.97	347.00
CHAHAL, AMANDEEP K.	TEACHERS	89,209.78	-
CHAN, ALAN	TEACHERS	88,538.60	325.00
CHAN, CHERYL LOUISE	TEACHERS	95,738.11	-
CHAN, JOHNSON	NETWORK SUPPT TECHNICIAN	80,448.79	926.97
CHAN, JOYCELYN H.Y.	TEACHERS	91,779.83	53.72
CHAN, NADINE	TEACHERS	88,297.84	100.00
CHAN, VINCENT WING CHUEN	TEACHERS	107,488.78	48.92
CHAN, VINCENT WING HO	TEACHERS	105,651.60	75.00
CHAN-CHONG, FANNIE S	TEACHERS	95,819.13	-
CHAN-LAI, LIVIA W.	HEAD TEACHER	104,870.27	1,669.17
CHANDI, NIRMAL	TEACHERS	107,447.94	-
CHANG, ANOUSITH	TEACHERS	95,738.11	-
CHANG, JU-CHUN (LUCY)	TEACHERS	76,248.84	-
CHANG, JULIANA Y	TEACHERS	95,778.62	20.95
CHANG, SHENDY T.	TEACHERS	98,142.78	-
CHANG, TINA	TEACHERS	79,878.11	218.47
CHANG, VICKY S	TEACHERS	89,209.78	44.80
CHAPMAN, SHEILA	TEACHERS	96,849.21	-
CHASTKO, SHAWNESSY A	TEACHERS	100,590.35	146.22
CHATT, LARISSA M	TEACHERS	77,822.24	-
CHEEMA, JASMEEN	TEACHERS	83,476.16	-
CHEN, ANGELA	TEACHERS	89,371.61	312.83
CHEN, JIE (JENNIFER)	TEACHERS	98,142.21	263.31
CHEN, XI	TEACHERS	84,311.70	34.68
CHENG, NAI WEN	TEACHERS	95,738.11	-
CHEONG, CHESTER	TEACHERS	89,134.35	-
CHERCOVER, STEPHEN J	TEACHERS	95,738.11	726.21
CHEUNG, ADA K	TEACHERS	98,013.28	100.00
CHEUNG, ELIZABETH SARAH	HEAD TEACHER	83,268.12	-
CHEUNG, SHIRLEY	TEACHERS	85,336.15	-
CHI, BELINDA W Y	PROGRAM CONSULTANT	85,046.95	-
CHI, VIRGINIA H	TEACHERS	98,059.80	158.15



CHIAO, JUDY	TEACHERS	98,142.78	-
CHIEN, JOSEPH	TEACHERS	95,738.11	211.86
CHIN, AMY LAI-MEI	TEACHERS	98,059.80	-
CHIN, ANDREW S	PRINCIPAL	149,247.89	454.60
CHIN, CIARA	TEACHERS	75,449.80	-
CHIN, LEANNE	TEACHERS	77,406.74	305.88
CHINN, STEPHEN E	SPECIAL COUNSELLOR	107,021.33	-
CHIRU, IOANA	TEACHERS	98,059.80	110.00
CHIU, KAREN	SPECIAL COUNSELLOR	77,355.66	595.61
CHO, DIANE	TEACHERS	84,867.63	-
CHO, ROSANNA	TEACHERS	88,850.36	-
CHOR, MAN WING	TEACHERS	93,757.96	474.65
CHOW, ASHLEY S.	DEPT HEAD	102,994.66	-
CHOW, COLIN M	TEACHERS	98,101.29	-
CHOW, GLEN	TEACHERS	95,738.11	52.63
CHOW, JANET	PROGRAM CONSULTANT	112,033.93	1,087.94
CHOW, KELLY J	PRINCIPAL	153,380.53	198.83
CHOW, MELANIE	TEACHERS	76,217.73	289.21
CHOW, PK PEGGY	SITE SUPERVISOR	106,893.69	617.04
CHOW, WILLIAM	TEACHERS	110,306.18	35.00
CHRISTOFIDES, DAYNA L	TEACHERS	76,731.32	-
CHRISTOFIDES, NECTARIOS	DIRECTOR OF INSTRUCTION	142,415.64	1,029.66
CHU, GLORIA E	TEACHERS	98,101.29	438.67
CHU, MICHELLE	TEACHERS	98,101.29	19.94
CHUN, SANDRA K S	TEACHERS	95,706.18	-
CHUNG, MELISSA S	TEACHERS	95,770.33	-
CIKES, TOMISLAV A	HEAD TEACHER	115,428.31	153.40
CIPPARRONE, JULIANA A	TEACHERS	81,769.72	909.83
CIRKA, ISABEL	TEACHERS	77,910.44	50.00
CLARK, KIMBERLY S	VICE PRINCIPAL	124,270.67	114.01
CLARKE, DANE R	TEACHERS	98,070.18	-
CLAUDIO, JEROME A	SITE SUPERVISOR	114,624.00	-
CLEARY-DULAI, JANE W	DEPT HEAD	105,651.60	626.63
CLINTON, KATHERINE J	TEACHERS	95,750.25	-
CLOUTIER, VICKY	TEACHERS	87,796.61	-
CLOWERS, CHRISTINE	TEACHERS	98,972.35	-
CLUTTON, ANDREA	TEACHERS	78,304.54	202.77
COCKRAM, DEREK	TEACHERS	108,312.15	310.46
COLE, BRENT (MICK)	TEACHERS	97,643.20	-
COLE, CORRIE M	TEACHERS	95,738.11	-
COLETTA, CHRISTINA	HEAD TEACHER	102,550.61	235.78
CONROY, LISA LEE	TEACHERS	78,860.93	-
COOK, MIN JEONG	TEACHERS	83,924.58	-
COOMBS, LEONARD KENNETH	TRADES FOREMAN	75,508.76	-
COOPER, HOLLY	TEACHERS	89,134.35	606.47
CORNELL, BRUCE E	PRINCIPAL	141,660.45	528.36
COSTA, ELISE H	TEACHERS	90,990.70	-
COSTA, MICKAEL S.P.	TEACHERS	95,816.89	65.82
COUTTS, AMANDA A	TEACHERS	98,142.78	489.33
COWAN, REGAN KAREEN	TEACHERS	82,225.55	-
COWAN, TRISTA	HEAD TEACHER	105,631.20	777.47
COWLEY, JENNIFER A	TEACHERS	98,059.80	-
COWLEY, KRISTEN	TEACHERS	76,853.87	20.14
COX, SUSAN E	TEACHERS	89,134.35	440.96

CRAMB, ELIZABETH	TEACHERS	98,059.80	-
CRESCENZO YEE, ADRIANNA L	TEACHERS	98,059.80	113.00
CROSS, SHAWNADITTA	TEACHERS	97,126.06	162.63
CULBERT, FRASER	TEACHERS	98,059.80	-
CUMMINGS, JACLYN	HEAD TEACHER	93,345.60	635.30
CUMMINGS, JILLIAN T	TEACHERS	76,914.22	-
CURR, BRANDON	DIRECTOR OF INSTRUCTION	165,335.70	3,182.99
CURTIS, MELISSA L	TEACHERS	98,247.86	160.40
CZUBAK, WLODZIMIERZ	ELECTRICAL/MECHANICAL FOREMAN	85,364.12	-
D'AGNOLO, PAUL A	TEACHERS	89,134.35	-
D'ANGELO, GINA	TEACHERS	95,738.06	-
DAMIANI, ERICA	TEACHERS	90,538.23	-
DAMJI, ZEBIN	TEACHERS	100,165.21	247.50
DANIEL, EYAL	TEACHERS	96,399.55	-
DARDANO, JOSEPH A N	ASST SITE SUPERVISOR	116,712.12	145.59
DARE, AMELIA	TEACHERS	101,029.38	206.04
DASILVA, SANDRA M	DEPT HEAD	111,524.47	305.85
DATO, LAURA R	TEACHERS	78,339.05	483.00
DAVIES, DARRIN R	SITE SUPERVISOR	106,893.69	443.51
DAVIS, CLAIRE	TEACHERS	98,059.80	-
DAVIS, GREGORY	TEACHERS	91,627.23	-
DAVY, JEANNE	TEACHERS	101,932.79	-
DAWSON, JAMES ALEXANDER	TEACHERS	100,265.35	332.77
DE OLIVEIRA, LILIANE DIONISIO	VICE PRINCIPAL	130,585.87	-
DE SANTIS, JACLYN SARAH	TEACHERS	91,340.72	144.35
DE TERRA, ANDREA	TEACHERS	89,134.35	1,283.00
DE VITA, FRANKIE	PRINCIPAL	141,660.45	210.00
DEACON, KRISTA L.	TEACHERS	86,433.19	183.70
DEITCH, ANNE	TEACHERS	98,383.72	-
DELEEBEECK, RAYMOND J	TEACHERS	95,340.42	-
DELMAESTRO, SHERI L	TEACHERS	106,053.48	75.00
DELORE, REBECCA L	TEACHERS	88,828.97	103.95
DELVECCHIO, JENNIFER	HEAD TEACHER	105,631.20	578.65
DENROCHE, STEPHEN J	TEACHERS	94,980.99	1,202.92
DEO, KATHLEEN	TEACHERS	85,321.60	-
DEOL, GURBHAVAN	TEACHERS	89,209.74	75.00
DEPACO, GREG P	TEACHERS	98,059.80	-
DER, CASSANDRA P.	TEACHERS	84,374.95	1,872.48
DER, MATTHEW	TEACHERS	80,892.40	-
DERKSEN, ALYSSA	SITE SUPERVISOR	83,141.19	218.23
DETARJANY, LINDSY	TEACHERS	76,898.51	-
DEVI, ARTI	TEACHERS	95,738.11	-
DEWAR, EMILY	TEACHERS	95,819.13	1,450.67
DHALIWAL, SONIA	TEACHERS	81,404.62	-
DHANANI, FARID	TEACHERS	89,209.78	-
DHILLON, BALRAJ S.	TEACHERS	90,056.26	614.46
DHILLON, MONIKA	TEACHERS	76,311.58	-
DHILLON, RAMANDEEP	TEACHERS	87,620.18	31.17
DI LAURO, MARIA	PROGRAM CONSULTANT	105,315.84	150.60
DIAS, CHRISTINA L.	DEPT HEAD	79,326.90	167.39
DIAS, INO	TEACHERS	95,738.11	-
DIGESO, SADIE A	DEPT HEAD	106,030.42	252.49
DINUNZIO, FRANCESCA	TEACHERS	91,144.25	177.05
DIONNE, ASHLEY	TEACHERS	75,435.20	75.00

DOERKSEN, DONNA M.	TEACHERS	87,120.89	1,052.89
DOS REIS, TERESA	TEACHERS	89,134.35	105.00
DOSANJH, JEEVAN	HEAD TEACHER	94,106.38	-
DOSANJH, RAVNEET	SENIOR HR RESOURCES ADVISOR	92,981.76	630.00
DOSANJH-JOHAL, MICHELLE	TEACHERS	82,461.57	-
DOUGLAS, KATHLEEN	TEACHERS	95,397.59	-
DOUGLAS, SABRINA E	TEACHERS	98,059.80	-
DOWNIE, JESSICA A	ASSISTANT SITE SUPERVISOR-ELEM	77,588.36	-
DRAKE, JODI L	DEPT HEAD	89,943.27	110.00
DRELICH, DARIUSZ	CARPENTER	75,290.64	-
DRIEDGER, KATARZYNA KASIA	TEACHERS	80,164.19	-
DU, TING	TEACHERS	98,059.80	59.99
DUBE, PIERRE	TEACHERS	89,209.78	859.01
DUBOIS, KARINE	TEACHERS	75,588.82	291.17
DUDLEY, MELODY J.	TEACHERS	98,247.86	-
DUDLEY, PAUL H	DEPT HEAD	105,651.60	17.91
DUHAMEL-CONOVER, JENNIFER L	DEPT HEAD	105,651.60	400.00
DUNCAN, LINDA	TEACHERS	95,903.48	856.76
DUNNE, DANA PHYLLIS	DEPT HEAD	98,792.06	-
DUNNETT, JACLYN	HEAD TEACHER	85,654.81	164.57
DUNSE, BRYAN	TEACHERS	86,048.85	-
DYCKOWSKI, CELINA S.	TEACHERS	81,358.34	-
DYER, NANCY	TEACHERS	82,417.05	315.95
DYMYTRYSZYN, LESZEK	TEACHERS	98,101.29	-
EBEL, MICHELLE	TEACHERS	95,738.11	625.32
EDWARDS, CARLA	TEACHERS	98,142.78	469.00
EDWARDS, DANIELLE D.	TEACHERS	98,424.23	-
ELESINA, OLGA	TEACHERS	89,134.35	-
ELWORTHY MORO, VICKI J	PRINCIPAL	125,256.07	297.11
EMERSON, GRAE H	HUMAN RESOURCES ADVISOR	87,819.23	-
ENCHELMAIER, JOANNE	TEACHERS	98,059.80	-
ENG, JENNIFER	TEACHERS	91,775.94	13.21
ENG, JUDY	TEACHERS	89,134.35	35.00
ENG, WYNNE	TEACHERS	89,135.70	-
ENGLAR, LAURA	TEACHERS	89,906.85	50.00
ERRICO, LESLIE	TEACHERS	93,706.39	284.78
EVANISKY, RUSSELL	TEACHERS	100,703.38	-
EVANS, NICOLE A	TEACHERS	97,908.21	100.00
EWERT, GRANT J.	TEACHERS	79,608.12	-
EXUME, TANGUY	TEACHERS	85,493.52	-
EZRA, JOAN E	TEACHERS	98,059.80	-
FAGAN, TOMMY	ENERGY FOREMAN	84,434.68	-
FALSETTO, LAIDA C	DEPT HEAD	105,696.30	255.54
FARAGUNA, DAVID	TEACHERS	89,134.35	-
FAY, ANNA	TEACHERS	95,738.11	-
FEHR, KENDRA	TEACHERS	98,917.02	1,663.17
FEIGELSTOCK, ZDENKO	ELECTRICIAN	75,090.87	157.99
FENGER, MAIJA LISE	TEACHERS	96,078.69	271.62
FENN, JACQUELENE A	DEPT HEAD	105,651.60	783.32
FERETOS, VASSILIKI I	TEACHERS	78,463.62	-
FERRARO, ANGELA	MANAGING DIRECTOR INTERNTL ED	129,435.14	1,098.84
FERREIRA, DENISE G	DEPT HEAD	96,765.62	-
FIELD, LESLIE-JO S	TEACHERS	98,059.80	40.00
FIGURSKY, RAE A	TEACHERS	89,134.35	110.00

FINLAYSON, PHILIP D	TEACHERS	86,819.05	422.92
FISCHER, JACQUELINE F	TEACHERS	95,738.11	100.00
FISHER, KRISTEEN J	TEACHERS	82,067.51	-
FLEMING, SHANNON E	TEACHERS	95,796.98	-
FLETCHER, PATTI	TEACHERS	94,960.64	-
FLOOK, MELODIE A	TEACHERS	78,158.15	39.64
FLOYD, KAREN J	PRINCIPAL	141,660.45	-
FOGLIATO, SARA A	TEACHERS	95,778.62	332.34
FOLEY, MATHEW E.	MANAGER MAINTENANCE SERVICES	123,903.17	1,856.28
FONG, EDDIE	TEACHERS	81,272.31	100.00
FONG, VINCE	TEACHERS	91,851.37	-
FORBES, TANIA J	TEACHERS	89,209.78	80.80
FORD, ANN	TEACHERS	88,795.40	-
FORDYCE, BONNIE	TEACHERS	98,039.94	649.98
FOUND, TREVOR	TEACHERS	93,165.39	-
FOUQUETTE, MAURICE J	DEPT HEAD	101,932.79	1,547.78
FOY, HANNA J	TEACHERS	95,819.13	124.26
FRANCO MARTIN DEL CAMPO, CA	MARKETING SPECIALIST	76,379.03	7,488.37
FRASER, IAN R	TEACHERS	91,330.03	-
FRICKER, ALEXANDER G	TEACHERS	89,209.78	-
FUJIKI, JUDY S.F.	TEACHERS	98,142.78	-
FULOP, ALICE	TEACHERS	89,134.35	51.33
FULOP, FRANK K	TEACHERS	98,059.80	-
FULTON, SUSAN JEAN	TEACHERS	94,991.62	-
FUNG, CARLOS	TEACHERS	98,101.29	720.44
GABA, NANCY	TEACHERS	87,149.32	-
GABAS, HELEN	TEACHERS	95,738.11	-
GAGNO, KATHRYN A	TEACHERS	104,462.53	579.27
GAMMIE, CHRIS	DEPT HEAD	86,219.28	-
GARGIULO, MIRELLA G	TEACHERS	98,549.66	50.00
GASKELL, COLLEEN L.	DEPT HEAD	103,419.38	154.76
GASTER, BRIGID	SITE SUPERVISOR	110,030.60	1,692.89
GASTER, SEAN	PRINCIPAL	137,869.03	738.53
GATZKE, JAMES E	TEACHERS	85,259.46	-
GAUDET, DAVID	TEACHERS	110,985.92	-
GAUTHIER, DIANNE	TEACHERS	102,643.21	-
GAYTON, RENEE C	TEACHERS	95,738.11	-
GENGE, MORRAY C	DISTRICT PRINCIPAL	148,860.84	618.81
GEORGILAS, CRISTINA	DEPT HEAD	105,651.60	133.95
GERTZ, GRAHAM H	TEACHERS	98,059.80	-
GHANI, SABHA	TEACHERS	98,061.80	81.71
GHAZINEZHAD, PARVANEH	TEACHERS	81,164.83	-
GIACOMAZZA, FRANCINE	VICE PRINCIPAL	123,105.39	131.51
GIALONARDO, FRANK	TEACHERS	95,819.13	-
GIBNEY, MICHAEL BLAIR	TEACHERS	98,142.78	-
GIBSON, MELANIE	TEACHERS	77,066.96	35.88
GIDINSKI, BRYAN PAUL	PROGRAM CONSULTANT	98,142.78	660.52
GILL, HARPREET S	TEACHERS	107,367.05	416.74
GILL, RANI	TEACHERS	98,142.78	100.00
GILL, TANIA H	TEACHERS	88,489.38	219.05
GILLARD, BALBIR	TEACHERS	95,738.11	20.71
GILLARD, CLAUDIA	TEACHERS	98,140.83	-
GILLESPIE, KAREN P	TEACHERS	95,738.11	75.00
GILLIS, BONNIE	COMM ED ECE INSTRUCTOR	87,997.03	882.40

GINGRAS, CYNTHIA	TEACHERS	89,209.88	-
GINTER, EMILY	TEACHERS	78,096.37	-
GIOUZELIS, EKATERINA	TEACHERS	95,738.11	-
GIRLING, LISA	TEACHERS	95,738.11	-
GIRN, KELLY	TEACHERS	78,734.62	-
GIROUX, SAMUEL R.	TEACHERS	98,142.78	-
GLADU, LOVINA	TEACHERS	78,440.53	990.12
GLADWIN, DEIDRE	TEACHERS	99,427.85	-
GLIGORIS, HEATHER	TEACHERS	95,738.11	-
GOESON, DARYL J	VICE PRINCIPAL	130,925.34	-
GOMEZ, TERRANCE R	MANAGER HEALTH & SAFETY	104,846.22	2,212.65
GONCALVES, ODETTE R	TEACHERS	76,590.49	-
GOOD, STEPHANIE L	TEACHERS	76,672.92	1,435.27
GOPAL, SHANMUGAM	TEACHERS	98,059.80	-
GOURLAY, SHEILA	TEACHERS	89,209.78	-
GRAAFEN, INGRID D	TEACHERS	99,176.23	-
GRAHAM, MARTY L	TEACHERS	98,142.78	85.05
GRAHAM, WILLIAM TODD	TEACHERS	78,559.79	-
GRAMS, RICHARD	CARPENTER	76,919.24	288.61
GRANT, CLAYTON C	TEACHERS	89,134.35	-
GRANT, DIN R	TEACHERS	87,244.38	984.13
GRANT, MICHELLE LEE	TEACHERS	89,134.35	-
GRANT, TANYA	TEACHERS	91,330.28	701.95
GREEN, JENNLAN T.	TEACHERS	88,053.88	-
GREEN, KRISTEN J	TEACHERS	76,128.60	-
GREEN, MICHELLE RENEE	TEACHERS	95,781.44	-
GREENLAY, JOAN L	TEACHERS	98,142.78	-
GREENSIDE, APRIL	DEPT HEAD	89,209.78	364.94
GREENWOOD, MICHAEL	COORDINATOR COMM. SCH.	99,003.99	651.43
GREVE, DAVID S	DISTRICT PRINCIPAL	148,860.84	1,487.36
GREWAL, GURRI	HEALTH & WELLNESS COORDINATOR	87,931.63	2,581.87
GRIFFIN, JENNIFER	PRINCIPAL	136,591.88	210.00
GRIPPO, CHRISTINE	TEACHERS	82,325.24	57.75
GRUNDY, JEREMY M	TEACHERS	89,134.35	75.00
GUGUIN, GWENDOLINE	TEACHERS	89,062.26	513.90
GUISE, JOCELYN E	TEACHERS	88,448.86	197.87
GUNTER, GORDON	HEAT & VENT TECHNICIAN	81,558.25	-
GURNEY, KURT	PRINCIPAL	142,956.03	245.56
GURNIAK, JAMES	TEACHERS	89,209.78	-
GURNIAK, LILLIANA	TEACHERS	95,588.10	412.79
HA, UYEN DENISE	TEACHERS	95,819.40	-
HAAS, CHRISTOPHER C	TEACHERS	98,059.80	-
HAIGH, SARAH MORGAN	TEACHERS	92,085.78	114.42
HALLER, ALANA R.	TEACHERS	95,392.44	857.82
HALVORSEN, NICOLLE	TEACHERS	83,963.84	60.00
HAMILTON, GUY S	PRINCIPAL	134,073.77	1,502.78
HANDA, VALERIE	TEACHERS	85,971.66	-
HARA, SUZANNE	TEACHERS	104,545.51	-
HARDIE, MEGAN C	TEACHERS	95,738.11	100.00
HARDING, MARK	PRINCIPAL	137,869.03	51.38
HARDJOWASITO, MONICA	TEACHERS	89,134.35	-
HARI, PARMJIT	DIRECTOR OF INSTRUCTION	149,920.14	2,710.46
HARRISON, ANGELA M.	TEACHERS	98,776.29	356.65
HART, ERYN	COMM ED ECE INSTRUCTOR	99,002.43	1,736.89

HARTMAN, LISA D	PRINCIPAL	137,496.03	178.00
HARVEY, WILLIAM D	TEACHERS	98,142.78	-
HASEBE, LISA	TEACHERS	95,738.11	292.89
HASSAM, AZMINA	TEACHERS	95,778.62	156.58
HAYES, TRAVIS	TEACHERS	88,729.62	-
HAYWOOD, JANISHA	DEPT HEAD	100,792.91	1,076.56
HEAL, TANYA-LEE	TEACHERS	83,385.62	388.55
HEARD, DAVID	PRINCIPAL	143,441.55	69.77
HEIGHTON, JENNIFER	TEACHERS	90,849.93	-
HEIGHTON, TIMOTHY W	TEACHERS	89,134.35	-
HELFRICH, KRISTINE P	TEACHERS	95,819.13	17.92
HEMER, TARNJIT	TEACHERS	92,441.20	-
HENDRY, GRAHAM R.	ASST SITE SUPERVISOR	82,317.94	-
HENRY, NICOLE	ASSISTANT MARKETING MANAGER	93,079.90	1,600.84
HERDMAN, DANA E	HEAD TEACHER	98,059.80	333.60
HERNANDEZ, GAYLE C	TEACHERS	98,101.29	-
HERNDIER, KEVIN J	TEACHERS	98,059.80	-
HERSOG, DANIEL	TEACHERS	91,564.32	-
HESELTON, SHAUNA G	TEACHERS	95,738.11	-
HICKMAN, ROBYN	TEACHERS	95,819.13	-
HILL, JODI-LYNNE	TEACHERS	98,142.78	305.56
HILTZ, WENDELL E	PRINCIPAL	147,120.45	691.63
HINMUELLER, ROLAND S. J.	TEACHERS	101,352.01	-
HIRJI, TAMIZA	TEACHERS	87,493.28	-
HNATIV, MARYANA	TEACHERS	89,134.35	110.00
HO, CARSON C.S.	TEACHERS	88,944.12	-
HODGES, JAMES SCOTT	SITE SUPERVISOR	110,717.14	-
HODGSON, CURTIS W	VICE PRINCIPAL	130,925.34	-
HOILE, ANTHONY STEWART	TEACHERS	95,826.50	50.00
HOLDSWORTH, SARAH J	TEACHERS	83,778.21	-
HOLLIDAY, LINDSAY	PRINCIPAL	139,533.77	216.86
HOLMER, ELAINE JOAN	TEACHERS	86,082.43	-
HOLT, STEPHANIE	TEACHERS	88,447.71	855.00
HON, SUE	TEACHERS	98,002.69	152.40
HOPE, NATALIE	TEACHERS	78,943.85	40.00
HOPE, STEPHANIE M.	TEACHERS	95,819.13	100.00
HORSWILL, RUSSELL	SECRETARY-TREASURER	210,838.57	4,997.02
HOSFORD, KATHERINE	DEPT HEAD	79,997.19	-
HOTHI, HARPINDER	EXECUTIVE DIRECTOR	149,648.49	1,056.45
HOTOMANIE, MARY	PROGRAM CONSULTANT	98,101.29	30.00
HOWARD, SARAH	TEACHERS	98,059.80	-
HOYLE, DEVYN ALEXANDRA	TEACHERS	78,227.82	-
HSUEH, WEI-SHENG(ALAN)	TEACHERS	92,929.44	110.00
HUGHES, SANDRA E.	DEPT HEAD	105,651.60	130.00
HULL, DONNA E	TEACHERS	76,672.71	-
HULL, KAMALJIT K	TEACHERS	88,753.32	-
HUNCHAK, ANDREW	TEACHERS	89,172.06	-
HUNDAL, NARINDER K	TEACHERS	98,122.41	-
HUNDLE, PERMINDER	TEACHERS	95,418.50	-
HUNGER, SABRINA	TEACHERS	97,679.34	132.78
HUNTER, GRADY	ASST SITE SUPERVISOR	91,268.33	249.50
HUNTER, RYAN D.	TEACHERS	79,426.55	-
HUTCHINSON, AMELIA	TEACHERS	79,822.66	-
HUTTON, JEFFREY D	PRINCIPAL	147,120.45	428.82

HYDE, CHRISTINE M	TEACHERS	93,542.90	-
HYLTON, CHRISTINE	TEACHERS	84,082.98	-
IGNAS, VERONICA J	TEACHERS	107,828.40	72.80
INGHAM, JENNIFER	SPECIAL COUNSELLOR	107,057.43	1,256.21
INGRATTA, LESLEE M	TEACHERS	95,796.98	-
INKSTER, ABRA	TEACHERS	89,209.78	-
IRWIN, THOMAS JAMES	TEACHERS	97,761.75	380.92
ISHII, BONNIE M	HEAD TEACHER	103,311.55	745.23
ISMAIL, TASNIM	TEACHERS	78,559.79	50.00
IVAZ, DAVID L.	TEACHERS	80,618.91	81.94
IVERSON, KAROLYN	TEACHERS	98,142.78	105.00
JACK, RYAN	TEACHERS	93,102.57	473.64
JACKSON, KAREN M	TEACHERS	89,134.35	690.21
JAI, ALYSSA	TEACHERS	75,201.61	-
JAMES, MARIE A	TEACHERS	80,262.71	247.38
JANETKA, JOHN A	TEACHERS	110,306.18	-
JANSEN, NORMAN G	TEACHERS	94,489.97	206.80
JANVIER, SHELLEY	HEAD TEACHER	104,380.42	-
JANZEN, KENNETH	MANAGER MAINTENANCE SERVICES	123,903.17	2,237.85
JANZEN, STEPHANIE	TEACHERS	89,168.29	-
JASWAL, DANITA	TEACHERS	87,796.62	-
JEFFERSON, LAURA	TEACHERS	89,209.78	169.95
JEFFERY, CHRISTY	TEACHERS	94,732.81	18.43
JEFFERY, SUSAN	TEACHERS	98,059.80	405.89
JIWA, YASMIN	TEACHERS	104,462.53	-
JOE, GAIL L	TEACHERS	98,059.80	30.00
JOE, MINGEAT	TEACHERS	95,738.11	-
JOHANSEN, CYNTHIA	TEACHERS	95,819.13	76.90
JOHNSON, ALISON V	TEACHERS	95,738.11	40.00
JOHNSON, KARIN	TEACHERS	98,059.80	144.57
JONCAS, ALAINA	TEACHERS	81,338.59	183.60
JUKES, PATRICIA E	TEACHERS	95,738.11	1,316.34
JUKICH, TERESA	HEAD TEACHER	85,236.27	923.49
JUMA, NABILLA	TEACHERS	98,142.78	1,305.74
JUNG, GREGORY	TEACHERS	85,070.19	-
JUNG, STEPHANIE	TEACHERS	98,120.16	367.46
KAMBER, MICHELINE	TEACHERS	81,876.70	119.23
KAMIYA, RANDALL	TEACHERS	89,172.06	35.00
KANE, PAUL CHRISTOPHE	TEACHERS	83,996.81	-
KANG, KIM RAMANJIT	TEACHERS	76,136.94	-
KANNO, WALLACE K	PRINCIPAL	141,660.45	312.89
KARLSON, SONJA	TEACHERS	97,952.27	-
KARVELIS, LIANE M.	TEACHERS	95,547.59	-
KASSAM, SAJEEDA	TEACHERS	95,819.13	434.19
KATSIONIS, DAVID	TEACHERS	79,798.42	-
KAWAS, DALAL SUMMER	TEACHERS	95,546.60	-
KAZULIN, ANNA	DEPT HEAD	105,696.30	1,063.02
KAZUTA, DENIECE L	TEACHERS	97,728.10	-
KEIRSTEAD, KAREN F	TEACHERS	89,134.35	-
KELLETT, MICHAEL CARLTON	TEACHERS	88,868.34	-
KELLY, ANGELA M	TEACHERS	97,794.69	52.20
KELSEY, DAVID A	TEACHERS	95,819.13	-
KEON, HOLLY ANNE	TEACHERS	98,059.80	84.10
KEON, TIMOTHY W	TEACHERS	107,898.40	-

KERLUKE, RENEE	SITE SUPERVISOR	100,763.57	362.46
KHAN, NATALYA	COORDINATOR SETTLEMENT SERVIC	98,110.89	308.87
KHUNGURAY, ISHVER	DEPUTY SECRETARY TREASURER	166,572.30	2,646.64
KIBBE, CECILE	TEACHERS	95,903.54	-
KILBY, DIANA L	HEAD TEACHER	124,505.94	76.26
KIM, EDWARD	TEACHERS	108,924.66	-
KIM, JINA	TEACHERS	77,136.39	-
KIM, JUNG RYANG	TEAM LEAD - CLIENT SERVICES	94,708.37	820.13
KIM, PETER JUNG HAK	TEACHERS	102,944.10	-
KIMMIE, HEATHER	PRINCIPAL	141,660.45	1,261.40
KINGRA, HARBINDER	TEACHERS	96,917.85	-
KINOSHITA, BRADLEY J	TEACHERS	105,977.61	525.00
KIRKPATRICK, CATHERINE M.	TEACHERS	95,738.11	-
KLARICH, DINO	PRINCIPAL	140,432.98	-
KLASSEN, ALISON	TEACHERS	96,890.12	-
KLASSEN, JACQUELINE T	TEACHERS	97,298.88	164.90
KLIM, LILA	TEACHERS	100,739.02	-
KNAPP, BRIANNA G	TEACHERS	95,818.96	723.45
KO, AARON	TEACHERS	78,025.29	139.30
KO, EDWARD	DEPT HEAD	105,741.00	130.00
KO, EMAN YEE MAN	TEACHERS	82,504.04	-
KOEBEL, ROXANNE	TEACHERS	96,763.61	-
KOH, MARIA HYON-MIE	TEACHERS	90,355.15	385.37
KONARSKI, RYAN M.	SPECIAL COUNSELLOR	106,966.90	816.58
KOS, MARIJA	TEACHERS	95,166.56	8.70
KOSTER, HENDRIKA C.	TEACHERS	98,059.80	50.00
KRAEMER, DONNA J	TEACHERS	98,059.80	629.42
KRAEMER, KARL H	TEACHERS	98,059.80	-
KRISHNA, SANDHYA S	COORDINATOR COMM. SCH.	98,849.16	75.00
KRISTMANSON, LEE ANNE	PRINCIPAL	149,247.89	85.00
KROEKER, ROBERT E	TEACHERS	91,775.94	-
KUAN, HENRY	TEACHERS	96,763.26	271.50
KUBLICK, I. JANE	TEACHERS	78,332.61	-
KUHL-HARRIS, ILONKA	TEACHERS	94,977.19	-
KUHN, PAUL G	TEACHERS	95,819.13	-
KUMAR, ALICIA	TEACHERS	76,670.71	75.00
KUMAR, MANOJ MARTIN	MANAGER MAINTENANCE SERVICES	80,592.73	2,577.95
KUNDU, CRISTA M.	TEACHERS	97,159.13	116.42
KUSHLICK, ROBERT	TEACHERS	98,142.78	-
KWAN, KENNETH	TEACHERS	95,738.06	976.78
KWAN, NANCY	TEACHERS	95,738.11	424.82
LAI, MARGARET	TEACHERS	78,495.06	-
LAI, TIM	TEACHERS	98,142.78	150.00
LAITY, MONICA LYNN	TEACHERS	76,377.36	161.51
LAL, SHIRLEY A.	DEPT HEAD	90,970.28	-
LAM, DENNIS H	TEACHERS	96,376.58	113.61
LAM, JENNY J	TEACHERS	80,304.73	179.68
LAM, LORI D	TEACHERS	79,994.82	260.00
LAM, VICKY	TEACHERS	89,209.78	-
LANAWAY, KERRI M	TEACHERS	89,252.49	-
LANG, STEPHANIE	SPECIAL COUNSELLOR	79,093.86	633.81
LANGE, KATHARINE A	DEPT HEAD	105,651.60	-
LANGILLE, STEPHANIE A.	TEACHERS	81,577.46	-
LAPIERRE, JONATHAN D	TEACHERS	81,111.70	-



LAPLANTE, REGINALD	PRINCIPAL	137,481.87	424.95
LARISCH, DOREEN E	TEACHERS	97,897.85	-
LAROYA, JEREMY	TEACHERS	98,142.78	135.46
LARSEN, ERIC	TEACHERS	95,819.13	-
LARSEN, SARAH K	TEACHERS	95,825.48	75.32
LATHIGEE, RUSSELL P	TEACHERS	98,101.29	-
LAU-EDWARDS, FELICIA	TEACHERS	81,226.72	93.86
LAURITA, DOMENICO A	VICE PRINCIPAL	112,896.30	668.71
LAURSOO, JEANNETTE	ASST. SUPERINTENDENT	181,591.43	3,047.84
LAWRENCE, DEREK RUSSEL	HEAT & VENT TECHNICIAN	80,501.06	-
LAWRENCE, MARLENE D	TEACHERS	77,162.09	24.00
LAWRENCE, REBECCA A.	DEPT HEAD	82,541.69	300.00
LE POOLE, MICHELLE	TEACHERS	98,101.29	167.32
LEACH, SAMUEL J.	TEACHERS	75,393.72	-
LEBLANC, DAVID	TEACHERS	98,101.29	216.86
LECLERC, BENNY RAYMOND	GROUND'S FOREMAN	79,864.18	-
LEE, ALBERT MAN-HO	NETWORK SUPPT TECHNICIAN	79,435.35	347.57
LEE, AMOS	DEPT HEAD	101,846.60	110.00
LEE, ANDREW	PRINCIPAL	143,175.97	1,954.03
LEE, BRENDA W.S.	TEACHERS	79,237.84	100.00
LEE, CHRISTINA TIEN WAI	TEACHERS	77,476.37	111.60
LEE, CHUN KIT RANDY	TEACHERS	95,738.11	-
LEE, DONALD	MANAGER MAINTENANCE SERVICES	123,903.17	2,634.09
LEE, FANNY	TEACHERS	95,819.89	273.21
LEE, KYU MIN	TEACHERS	98,059.80	110.00
LEE, MELISSA J.	TEACHERS	98,059.80	619.02
LEE, NANCY	TEACHERS	88,372.28	18.48
LEE, SANDY	TEACHERS	77,476.97	200.00
LEE, VICTORIA PATRICIA	PRINCIPAL	149,247.89	-
LEE-WEBSTER, CYNTHIA	TEACHERS	94,399.69	-
LEE-WEN, SUZANNE	TEACHERS	98,059.80	-
LEHTONEN, MIA	TEACHERS	98,059.80	634.34
LEI, SIN SI	TEACHERS	89,134.35	110.00
LEITH, AMANDA	TEACHERS	95,788.53	332.96
LENGER, CLAUDIA M	TEACHERS	95,738.06	705.58
LEPPANEN, EVELINA	TEACHERS	75,270.93	5,060.89
LEUNG, CHESTER	TEACHERS	98,059.80	-
LEVINGTON, SYLVIA	TEACHERS	89,908.76	881.31
LEWIS, DEENA J	VICE PRINCIPAL	127,258.65	-
LEWIS, LYNLEY EDWARD	TEACHERS	98,059.80	362.11
LI, JOE	TEACHERS	86,014.05	114.50
LI, YI	TEACHERS	81,180.99	774.80
LIAU, JOSEPH	TEACHERS	78,419.22	105.80
LIEM, PAMELA	TEACHERS	81,561.47	-
LIEU, D.W. JANET	TEACHERS	95,738.11	443.17
LIM, BARTON	TEACHERS	96,601.33	840.57
LIM, MIMI KS	VICE PRINCIPAL	130,585.87	1,458.53
LITTLE, SHEILA MAE	TEACHERS	100,788.44	202.67
LIU, JENNIFER	TEACHERS	76,640.24	39.80
LLOYD, HOLLY	TEACHERS	108,276.86	-
LO, VERONICA PUI-SAN	TEACHERS	85,411.76	458.20
LOCK, CHRISTOPHER	TEACHERS	98,101.29	-
LONGEAU, MARNIE	TEACHERS	100,705.46	86.71
LOOK, JUSTIN	TEACHERS	82,291.17	40.00

LOUKOPOULOS, DEMETRA	TEACHERS	84,367.63	300.00
LOUKOPOULOS, GEORGIA	TEACHERS	98,059.80	-
LOUNGSAY, FAR	TEACHERS	76,607.83	-
LOVEDAY, JAMES	TEACHERS	94,012.62	-
LOWERY, DONNA JEAN	TEACHERS	89,209.78	93.18
LUCARINO, DANIELLA	TEACHERS	95,738.11	-
LUDU, TRINA	TEACHERS	98,423.89	-
LUI, KENT	TEACHERS	115,420.20	-
LUI, THERESA W	TEACHERS	98,142.78	-
LUKOSE, ANITA	TEACHERS	79,906.94	-
LUM, WILJO J	DEPT HEAD	102,910.79	300.00
LUMB, YOLANA R	TEACHERS	98,059.80	100.00
LUNDGREN, VANESSA	TEACHERS	75,230.63	197.82
LUNDRIGAN, STEPHANIE LEE	HEAD TEACHER	105,631.20	183.75
LUO, NANCY W.	TEACHERS	84,659.43	75.00
LYNCH, CINDY JEAN	TEACHERS	95,738.11	110.00
LYNKA, CAROL	TEACHERS	77,947.76	599.23
MA, GANG	NETWORK SUPPT TECHNICIAN	79,857.21	1,620.22
MA, JILLIAN	TEACHERS	90,016.06	577.92
MA, XIAOHAO (JANE)	TEACHERS	94,976.04	100.00
MACARTNEY, KAREN	TEACHERS	89,209.78	-
MACKENZIE, LEAH	MANAGER - NETWORK & SECURITY	104,324.37	418.90
MACLEAN, DAVE	PRINCIPAL	146,747.45	780.89
MACLEAN, M JOAN	TEACHERS	89,730.69	1,175.90
MACPHERSON, NICOLE	VICE PRINCIPAL - DISTRICT	93,849.45	1,676.58
MACRITCHIE, BRIAN	TEACHERS	98,101.29	75.00
MACTAVISH, MICHELLE	TEACHERS	98,059.80	205.76
MAGNUSON, KELLY A	TEACHERS	95,738.11	-
MAGRIOTIDIS, CATHERINE J	TEACHERS	89,134.35	-
MAGRIOTIDIS, PETER	TEACHERS	98,059.80	-
MAH, LIANA K	TEACHERS	99,529.37	410.00
MAHSEREDJIAN, RAFFI	TEACHERS	94,304.20	100.00
MAKAROWSKI, HEATHER L	TEACHERS	95,738.11	23.65
MAKI, CHRISTOPHER A	HEAD TEACHER	110,061.50	-
MALITO, GIOVANNA P.	TEACHERS	98,142.78	-
MALONEY, DEBORAH D	TEACHERS	81,436.92	922.83
MALONEY, TERRY	VICE PRINCIPAL	124,270.67	5,390.61
MANDERSON, JULIA E	TEACHERS	95,738.11	-
MANGAT, MANPREET	TEACHERS	94,449.87	-
MANN, KULWINDER	TEACHERS	95,474.40	-
MANN, MARIAN	TEACHERS	98,101.29	75.00
MANN, VIJAYDEEP	TEACHERS	84,341.88	-
MANNERS, MAREN L	TEACHERS	98,059.80	-
MANNING, JENNIFER	TEACHERS	75,651.40	146.16
MARATOVIC, WILMA	TEACHERS	95,819.13	-
MARBLE, LEAH R	TEACHERS	95,778.01	-
MARCH, GEORGE S	TEACHERS	98,059.80	-
MARRIOTT, JENNIFER	TEACHERS	101,029.38	136.19
MARTINO, CESARE P	DISTRICT PRINCIPAL	145,742.59	2,478.59
MARTO, CELIA	TEACHERS	98,059.80	100.00
MARTONE, KATHRYN	TEACHERS	88,336.82	-
MARZOUK, MAHER M	DEPT HEAD	96,765.54	1,120.77
MATHERS, LAURA	TEACHERS	97,381.52	1,748.75
MATHYS STEIGER, ANDREA	TEACHERS	88,556.43	144.00

MATSUMURA, LAVERNE	TEACHERS	98,059.80	-
MAWANI, FAYAZ	TEACHERS	102,659.14	-
MAY, JACLYN N.	TEACHERS	81,313.36	162.18
MAZUREK, RAILI	TEACHERS	94,579.95	-
MCALLISTER, CRISTINA	DEPT HEAD	96,724.70	-
MCALLISTER, SUSAN E	TEACHERS	98,095.82	185.63
MCAULEY, CHRIS	MANAGER MAINTENANCE SERVICES	142,143.18	2,120.98
MCAVOY, GRANT D	TEACHERS	89,134.35	145.56
MCCHESENEY, ADRIENNE J	DEPT HEAD	98,101.29	1,376.66
MCCORMACK, KAREN A	TEACHERS	98,142.78	-
MCCUTCHEON, SHANNON CHRISTI	TEACHERS	83,598.32	-
MCDONALD, STEPHANIE M.	TEACHERS	88,992.67	-
MCEWEN, GABRIELLE	TEACHERS	80,856.94	651.08
MC GEE, SHANNON M	TEACHERS	98,059.80	306.70
MCGIVERN, CLARE	TEACHERS	89,134.35	61.80
MCHUGH, TRACEY J	TEACHERS	89,134.35	-
MCINNES, CAROLYN L.	TEACHERS	87,931.09	987.72
MCKAY, PAULINE	PRINCIPAL	137,869.03	924.53
MCKENNA, COLLEEN M.	TEACHERS	95,819.53	409.72
MCKIE, ANGELA	TEACHERS	98,101.29	77.93
MCKILLOP, ALEX	TEACHERS	97,223.18	151.96
MCLAUGHLIN, RISA ALLISON	TEACHERS	76,607.83	147.10
MCLAUGHLIN, ROBERT	TEACHERS	81,837.88	-
MCLEAN, DAVID C.	TEACHERS	85,561.24	40.00
MCLEAN, FRANCIS	DEPT HEAD	105,651.60	545.12
MCNEILLY, ANTONIETTA	TEACHERS	89,172.06	48.04
MCPHEE, DAVID M	TEACHERS	89,134.35	162.16
MCQUEEN, JILLIAN J.	ASSISTANT SITE SUPERVISOR	108,324.57	231.03
MEALHA, DENIS	VICE PRINCIPAL	124,431.91	40.00
MEHLING, DIETER A H	TEACHERS	116,050.85	-
MEHTA, GAURI	TEACHERS	89,341.28	196.00
MEHTA, NIKESH	TEACHERS	98,142.78	-
MELANSON, NATALIE J.	TEACHERS	77,790.66	-
MELATINI, JENNIFER MAY	TEACHERS	83,913.24	-
MELHUS, CYNTHIA ANN	HUMAN RESOURCES ADVISOR	87,819.23	-
MERANI, SHAIROZ	PRINCIPAL	141,660.45	-
MEREDITH, ANGELA	PROGRAM CONSULTANT	98,101.29	1,453.35
MERKEL, ELIZABETH	TEACHERS	98,115.84	74.63
MERX, TANYA	SPECIAL COUNSELLOR	99,774.30	1,035.14
MIGLIURI, TERESA	HEAD TEACHER	104,380.42	1,258.09
MIHIC, DRAGANA	ASST SITE SUPERVISOR	110,028.98	126.98
MILETICH, JASON ROBERT	PLUMBER	77,459.43	500.00
MILETICH, TARA K	ASSISTANT SITE SUPERVISOR	98,424.23	-
MILJANIC, SAVA	TEACHERS	89,213.32	-
MILLAR, DANIELLE C	TEACHERS	89,134.35	33.53
MILLOY, DEREK	HEAD TEACHER	102,603.55	-
MILOVANOVIC, ZORICA A	TEACHERS	75,203.18	-
MINDLIN, LINDSAY	TEACHERS	93,468.63	839.58
MINHAS, SONYA	TEACHERS	89,134.35	-
MINIFIE, CHARLENE G	TEACHERS	87,861.49	-
MINOPETRA, GEORGIA	TEACHERS	98,424.23	57.27
MITCHELL, WANDA E	ASST. SUPERINTENDENT	213,233.04	4,263.41
MIZUNO, JULIE	TEACHERS	95,796.98	-
MOCAN, SIMONA B.	SPECIAL COUNSELLOR	105,654.89	1,551.92

MODICA AMORE, SERGIO	TEACHERS	80,337.37	75.00
MOHAMMED, ROYA	TEACHERS	89,134.35	103.95
MOLICA, TINA	TEACHERS	95,738.11	-
MONTAGANO, BRENDA ANN	TEACHERS	78,654.34	75.00
MONTGOMERY, CARLENE	HEAD TEACHER	104,380.42	614.29
MONTGOMERY, KEITH	TEACHERS	98,142.78	434.42
MONTGOMERY, NICOLINA	MANAGER PAYROLL SERVICES	99,481.41	3,568.11
MOORE, DEIRDRE J	TEACHERS	110,306.18	-
MORA, NORA W.	TEACHERS	88,753.32	-
MORABITO-CHISHOLM, MARIA T.	TEACHERS	108,297.26	-
MORENO, DAPHNE	TEACHERS	100,662.87	38.05
MORISSEY, ANDREA	TEACHERS	89,134.35	-
MORRISON, KEVIN	TEACHERS	98,142.78	-
MORTON, JAMES G	VICE PRINCIPAL	130,179.34	-
MORTON, JASON	TEACHERS	89,209.78	-
MORTON, JOHN RALPH	CUSTODIAL FOREMAN	79,546.56	-
MOXON, LISA	DEPT HEAD	103,331.95	75.00
MOZAFFARI, ZAHRA	COMM ED ECE INSTRUCTOR	94,449.62	1,830.32
MUDRY, LAURA A	TEACHERS	95,363.63	84.83
MULHERN, MARY ANN	HEAD TEACHER	106,574.92	75.00
MULLINS, FINBARR T	TEACHERS	96,318.03	1,177.94
MUNRO, BRUCE	TEACHERS	127,060.65	-
MUNRO, JOSHUA	COORDINATOR REG ENERGY SERVIC	104,682.02	3,648.26
MUREVESI, PATRICIA	TEACHERS	97,929.83	-
MURPHY, ALLISON	TEACHERS	95,819.13	254.94
MUSHENS, BARBARA K	TEACHERS	98,059.80	-
NAKANO, KATHIE K	TEACHERS	98,059.80	-
NAKATSU, JANICE	ASST. SUPERINTENDENT	166,993.45	3,205.56
NANSON, JOHN BARRIE	ASSISTANT SITE SUPERVISOR-ELEM	102,452.79	264.60
NATHA, SANGITA	TEACHERS	78,733.51	-
NAZARUK, SANDRA	TEACHERS	98,142.78	-
NEDD, KEYMO	TEACHERS	93,343.85	-
NEFF, JENNIFER C	TEACHERS	96,421.37	-
NERO, LESLEY J	TEACHERS	95,683.89	-
NERPIO, LISA K	TEACHERS	96,216.37	155.88
NEUMANN, ELIXA	COMM ED VOC INSTRUCTOR	84,173.27	224.00
NEUMANN, GREGORY M	SITE SUPERVISOR	114,063.54	498.07
NEVES, PATRICIA	DEPT HEAD	105,651.60	555.36
NG, BEVERLY	TEACHERS	98,059.80	-
NG, CESSY	TEACHERS	98,059.80	244.71
NG, STEPHANIE	TEACHERS	89,107.87	390.93
NGUYEN, HONG JULIE	TEACHERS	95,346.10	213.25
NICCOLI-MOEN, ANGELINA	SUPERINTENDENT	284,589.19	4,126.53
NICOLIDAKIS, MARIA	VICE PRINCIPAL	130,925.34	300.00
NIELSEN, ALANA N	TEACHERS	95,778.62	-
NIELSEN, CATHERINE	TEACHERS	98,813.47	-
NIELSEN, MICHAEL A.	HEAD TEACHER	105,631.20	982.93
NIELSEN, TANNIS	TEACHERS	89,134.35	-
NJEGOVAN, SANDRA	TEACHERS	91,775.94	20.00
NOGAYEVA, OLENA V	TEACHERS	91,462.18	167.88
NORDAHL, JENNIFER	SPECIAL COUNSELLOR	100,102.40	731.76
NORDSTRAND, JANET L	TEACHERS	97,534.30	33.57
NORMAN, VIVIAN H	TEACHERS	101,084.41	-
NORRIS, AMBER LYNNE	ASST SITE SUPERVISOR-SECONDARY	112,261.20	180.00

NORRIS, VANESSA	DEPT HEAD	102,510.42	-
NOWAK, HEATHER	TEACHERS	84,859.71	36.72
NUSSBAUMER, DAVID E	HEAD TEACHER	105,720.60	-
O'SULLIVAN, PATRICIA	TEACHERS	98,142.78	-
OATWAY, JENNIFER D	DEPT HEAD	103,323.94	78.37
OCENAS, HEATHER	DEPT HEAD	105,696.30	615.02
OGILVIE, CONNIE D	TEACHERS	95,819.13	202.70
OJELEL, ALFRED C	TEACHERS	98,059.80	110.00
OLLIVIER, PENELOPE	TEACHERS	98,105.09	-
OMOTO, SACHIKO	TEACHERS	75,303.54	128.48
ORLANDO, PATRICIA	TEACHERS	82,416.67	448.95
OROLOGIO, ASSUNTA M.	TEACHERS	76,895.56	-
OSIRIS, JENNIFER	TEACHERS	76,818.56	-
OSWALD, CAROLANNE	TEACHERS	98,059.80	-
PAGNOTTA, LIDIA T.	TEACHERS	98,059.80	178.72
PALMER, WENDI E.	TEACHERS	98,153.73	-
PALOSAARI, KRISTY L	TEACHERS	95,778.62	-
PANDOLFO IRELAND, SANDRA	HUMAN RESOURCES ADVISOR	87,819.23	-
PANESAR, KIRANJYOT	TEACHERS	98,059.80	185.04
PAPAPANAGIOTOU, EPHROSINE SC	TEACHERS	95,357.08	951.60
PAPAPANAGIOTOU, KELLY C	TEACHERS	76,590.49	-
PAPATHANASIOU, FONDA	PRINCIPAL	134,073.77	-
PAPAZIAN, STEPHANIE LOUISE	TEACHERS	80,140.37	354.14
PARBHAKAR, KAMAL	TEACHERS	95,778.05	50.00
PARE, BENJAMIN K	PRINCIPAL	130,925.34	691.42
PARK, KA YOUNG (LISA)	TEACHERS	83,301.06	-
PARKE, EMMA	COORDINATOR COMM. SCH.	82,804.76	-
PARKER, ERICH	TEACHERS	78,972.99	-
PARKES, HEATHER	TEACHERS	84,728.84	123.57
PARKES, PATRICK	TEACHERS	98,115.38	-
PARKS, STEPHANIE	TEACHERS	82,887.66	-
PARMAR, ANGELA R	TEACHERS	75,948.41	-
PARMAR, GEETU D	HEAD TEACHER	86,136.36	75.00
PARMAR, SUNJEET K	TEACHERS	77,329.62	15.67
PARSONSON, LISA K	TEACHERS	98,059.80	445.67
PASTORA, DIANA J	TEACHERS	98,546.01	-
PASTORA-GOMEZ, GRISELDA	HEAD TEACHER	84,166.29	75.00
PATEL, SHEILA C	TEACHERS	98,059.80	229.59
PATERSON, KIMBERLY	TEACHERS	87,352.73	110.00
PATTENAUDE, ASHLEY M.	TEACHERS	87,039.81	640.91
PATTERSON, DIANA M	TEACHERS	78,470.22	-
PATTYSON, RUSSELL JAY	TEACHERS	98,059.80	-
PAUL, ALISA M.	TEACHERS	98,103.22	81.07
PAULICH, MARIANNA	TEACHERS	95,738.11	-
PAYJACK, MEGHAN K.	TEACHERS	86,463.27	110.00
PAYNE, KELLY	DEPT HEAD	104,932.17	-
PAYNE, RICHARD	ASSISTANT MARKETING MANAGER	87,931.63	2,202.98
PEARCE, HEATHER	TEACHERS	89,134.35	-
PEARS, TAMMY	TEACHERS	89,134.35	-
PECILE, SARA M.	TEACHERS	88,828.75	-
PECKENPAUGH, MIRNA L E	TEACHERS	98,059.80	117.52
PEDDIE, JOAN E	TEACHERS	89,134.35	121.56
PEDERSEN, AMELIA	TEACHERS	95,062.10	-
PEDERSEN, MIKE	TEACHERS	98,101.29	230.72

PER, RICHARD	ASST. SUPERINTENDENT	200,741.21	1,080.71
PEREIRA, DIANA	DEPT HEAD	105,741.00	-
PEREZ, MARIA	PRINCIPAL	141,660.45	486.51
PERROTTA, SANDRA M	TEACHERS	98,065.83	-
PETEHERYCH, LINDA J	TEACHERS	85,850.22	452.61
PETERS, ALEXANDRA	TEACHERS	99,040.99	-
PETERS, DEBORAH	TEACHERS	95,778.62	-
PETERS, JEFFREY PAUL	TEACHERS	89,134.35	-
PETERSON, MARGARET	ASST SITE SUPERVISOR-SECONDARY	98,260.92	848.75
PETROSKI, JARRETT	TEACHERS	101,069.89	-
PHELPS, RYAN	TEACHERS	88,763.87	84.08
PHILLEY, MELISSA	TEACHERS	80,833.13	1,495.39
PHILLIPS, CHRISTOPHER	SITE SUPERVISOR	110,616.20	533.49
PIERLOT, MARK L	TEACHERS	98,059.80	-
PIPPO-MICHIELLI, MARTA	VICE PRINCIPAL	127,258.65	49.32
PITT, LISA A	PRINCIPAL	137,869.03	558.00
POCRNIC, MARIJA	TEACHERS	76,508.52	-
POLDRUGO, JAIME M	TEACHERS	79,138.62	104.95
POMEROY, NATASHA	TEACHERS	87,853.26	69.45
POOK, CHRISTINA	TEACHERS	96,686.08	75.00
POST, ALFRED	PRINCIPAL	141,660.45	1,213.94
POTTINGER, ROB	TEACHERS	89,209.78	515.96
POTYKA, GILLIAN CROY	TEACHERS	82,225.24	385.28
PRASAD, SHANEE	TEACHERS	85,354.91	-
PREDA, COSMIN	TEACHERS	98,101.29	-
PRICE, BRANDI	TEACHERS	89,134.35	90.00
PROCTOR, GREG	PLUMBER	76,269.79	949.00
PUNI, ROBBIE	DEPT HEAD	105,651.60	-
PURDY, SARAH J	TEACHERS	97,678.78	-
QUELCH, SHANNON	DEPT HEAD	98,104.50	-
QUIN, NICOLE	TEACHERS	96,629.53	118.07
QUINN, MOIRA M	TEACHERS	78,610.02	18.91
RAAP, CATHERINE	TEACHERS	95,738.11	398.81
RADMACHER, RACHELLE N	TEACHERS	75,905.16	85.00
RAGOOBAR, PERRY	TEACHERS	96,891.32	306.10
RAI, AMANPREET K	TEACHERS	95,606.86	-
RAIE, BRIAN	NETWORK SUPPT TECHNICIAN	83,168.33	1,703.64
RALPH, ROBYN THOMAS	DEPT HEAD	105,651.60	969.24
RAMPERSAD, DEBBIE	TEACHERS	95,678.49	-
RANA, JAYSHREE	TEACHERS	95,738.11	-
RANU, INDERJEET K.	DEPT HEAD	105,696.30	-
RAVENSBERGEN, KAREN	TEACHERS	79,960.28	61.58
RAWNSLEY, DAVID J	PRINCIPAL	149,247.89	-
READMAN, HELENA	PRINCIPAL	136,060.73	32.99
REDEY-NAGY, CSABA D	COMM ED ECE INSTRUCTOR	97,777.21	860.00
REDFORD, ROSETTA	TEACHERS	97,342.25	-
REDMOND, CHRISTY	PRINCIPAL	137,869.03	300.00
REGGLER, WILLIAM J	TEACHERS	76,910.15	194.10
REID, LAUREN D.	TEACHERS	87,106.16	89.01
REILY, JENNIFER	DEPT HEAD	98,160.02	714.29
REUTER, NICOLE M	TEACHERS	89,134.35	-
RIACH, RUSSELL S.	TEACHERS	98,059.80	568.61
RIBEIRO, AYLWYN J	MANAGER - NETWORK & SECURITY	109,809.00	1,449.36
RICH, JULIE G	TEACHERS	95,738.42	275.85

RICH, MICHAEL D	TEACHERS	98,383.72	-
RICHARDS, JUDSEN	TEACHERS	88,730.84	100.00
RICHARDSON, JARETT	DEPT HEAD	77,555.49	-
RICKER, JAYSON	TEACHERS	98,139.46	-
RICKER, KATHERINE A	TEACHERS	98,288.37	-
RIHAL, BOBBY	TEACHERS	100,342.40	1,410.61
RINALDO, LUCIA S.	TEACHERS	98,102.13	-
RITCHIE, TREVOR	TEACHERS	75,988.07	-
RIZZO, DEBRA LEE	DEPT HEAD	102,544.26	116.76
ROBERTS, J. DAN	TEACHERS	98,059.80	100.00
ROBERTSHAW, JADY	TEACHERS	96,101.04	-
ROBINSON, BERNADETTE P	TEACHERS	98,059.80	1,699.92
ROBINSON, SHAWN E	TEACHERS	76,278.42	539.95
ROBINSON-HOWEY, DAWN	TEACHERS	79,366.30	1,128.19
ROCKWELL, KENT	TEACHERS	96,302.53	114.41
RODGERS, JOHN	TEACHERS	99,763.06	78.35
ROGERS, SANDY	TEACHERS	89,128.32	136.31
ROGERS, SARAH	TEACHERS	79,610.37	1,975.27
ROGERS, SEAN D	TEACHERS	110,347.67	-
ROLPH, RICHARD C	TEACHERS	95,778.62	-
ROMAIN, ALANA MERCEDES	DEPT HEAD	103,375.66	1,304.33
ROSIN, WALTER	TEACHERS	95,738.11	110.00
ROSS, PAULA L	HEAD TEACHER	105,675.90	-
ROSS-SMITH, ALISON	TEACHERS	98,142.78	-
ROSSOKHA, IRINA	TEACHERS	75,591.02	-
ROUTLEY, KATHERINE	TEACHERS	76,607.83	-
ROUTLEY, MARTIN	TEACHERS	98,059.80	523.80
RUHOLL, RYCHELLE L	TEACHERS	89,134.35	95.46
RUNDELL, JULIET S	TEACHERS	98,059.80	-
RYAN, LARRY	TEACHERS	98,059.80	85.54
RYANT, SANDY	TEACHERS	88,373.43	-
SAFARIK, PATRICIA	TEACHERS	96,722.90	75.00
SAGGU, JASBIR	DEPT HEAD	104,375.65	1,312.13
SAINI, H LUCKY	VICE PRINCIPAL - DISTRICT	130,585.87	1,740.71
SAKIC, DIANA A	VICE PRINCIPAL	123,075.28	945.42
SALATELLIS, ZAFIRIOS JEFF	TEACHERS	89,134.35	45.86
SALE, CHAVA	TEACHERS	89,134.35	-
SALIMPOUR, SHARAREH	TEACHERS	96,561.85	-
SALOUSTROS, ANTONIOS	PAINTER FOREMAN	78,891.77	150.00
SAM, PAMELA	TEACHERS	89,134.35	-
SAMBELL, JENNIFER	TEACHERS	83,274.39	53.99
SAMRA, RABINDER	TEACHERS	91,775.94	135.03
SANDHU, SHERYL	TEACHERS	89,171.60	-
SANDHU, TARANJAN	DEPT HEAD	75,325.09	-
SANDOR, CHRISTOPHER P	PRINCIPAL	141,660.45	-
SANGHERA, JASWINDER K.	TEACHERS	89,166.64	-
SANGRA, TINA	TEACHERS	76,717.28	-
SANSOM, ALISON	TEACHERS	87,664.08	-
SANYSHYN, JAMES EVAN	TEACHERS	98,101.29	340.55
SARRAZIN, REBECCA	TEACHERS	101,029.38	1,487.91
SASTRY, ANIL	TEACHERS	84,560.87	-
SAUNDERS, BRIAN G	TEACHERS	98,101.29	473.48
SAUNDERS, SARAH D.	TEACHERS	86,171.01	-
SAVARD, AMANDA	TEACHERS	77,355.66	103.95

SAWATSKY, ALANA MARIE	DEPT HEAD	79,756.07	300.00
SCAGA, AARON M	TEACHERS	89,134.35	118.24
SCALIGINE, LAURENT D	VICE PRINCIPAL	127,258.65	-
SCHAFER, TARA J	TEACHERS	76,560.29	50.00
SCHIFF, LINDA	TEACHERS	98,142.78	-
SCHIFFO, MICHELLE R	TEACHERS	88,753.32	166.37
SCHRAM, STEPHEN J	TEACHERS	81,611.39	385.05
SCOTT, ROBYN	TEACHERS	95,819.13	-
SEEHAGEN, LAWRENCE R	TEACHERS	95,778.62	239.89
SEGAS, ASTRID	TEACHERS	92,853.67	528.72
SEIDELMAN, JODI	TEACHERS	95,738.11	173.91
SEMINARA, CATHERINE	TEACHERS	89,134.35	110.00
SEONG, AH RUM	TEACHERS	95,740.13	-
SERADILLA, MANUEL A. S.	TEACHERS	103,071.62	250.44
SHARMA, SARADA J	TEACHERS	78,059.29	-
SHARPLES, LORELEI C	TEACHERS	82,795.44	-
SHELLARD, KELLY	TEACHERS	82,346.27	-
SHENG, JIN	TEACHERS	87,713.57	100.00
SHIM, JULLY	TEACHERS	98,059.80	40.00
SHIRLEY, TANIA K	TEACHERS	95,057.06	-
SHIVJI, ZULEIKHA	TEACHERS	113,061.24	-
SHORTHOUSE, STEVE J	ASST SITE SUPERVISOR-SECONDARY	104,908.80	220.30
SHUMIATCHER, MICHAEL A	DEPT HEAD	109,583.08	-
SHUSTER, LINDSAY	TEACHERS	78,447.92	-
SIDHU, AMARJIT S	TEACHERS	98,549.66	-
SIDNEY, CHRISTINA	TEACHERS	89,134.35	26.03
SIDNEY, MARK C	TEACHERS	100,759.56	-
SIEDLACZEK, CHRISTINA	DEPT HEAD	105,716.66	100.00
SILVESTRE, NICOLE	HUMAN RESOURCES ADVISOR	83,422.14	582.75
SILVESTRONE, CORRIE MICHEAL	TEACHERS	91,242.10	13.37
SIMMONDS, PAMELA K	TEACHERS	89,134.35	-
SIMMONS, TRACY	TEACHERS	88,447.94	-
SIMPSON, DAVID PAUL	GROUNDSKEEPER	104,232.96	-
SIMPSON, JOANNE	EXECUTIVE ASSISTANT	80,074.97	60.89
SINCLAIR, NANCY J	TEACHERS	103,351.12	162.65
SING, TRACEY	COMM EDUC INSTRUCTOR	88,506.01	1,456.97
SINGH, DARCY JHANI	TEACHERS	82,571.93	54.77
SINGH, IRENE	TEACHERS	78,272.45	230.00
SINGH, KISHORE	TEACHERS	98,896.92	176.44
SINGHAI, RAJNI	TEACHERS	97,678.77	-
SIRSIRIS, KATERINA	TEACHERS	88,002.37	-
SISKA, ROZANNE	TEACHERS	98,101.29	100.00
SISLER, WARNE	DEPT HEAD	87,178.90	-
SITTER, MARISA	TEACHERS	95,766.68	-
SIU, DEBORAH L	TEACHERS	76,920.09	-
SIVERSON, DEBORAH	TEACHERS	97,907.34	395.21
SJODIN, LEANNE T	TEACHERS	98,142.78	-
SKUSE, HEATHER E	HEAD TEACHER	105,631.20	75.00
SLACK, JENNIFER	TEACHERS	95,821.97	-
SLOBODNICK, BRENDA L	TEACHERS	97,678.77	-
SMITH, BARBARA A.	TEACHERS	86,820.77	-
SMITH, EVAN	TEACHERS	98,142.78	215.00
SMITH, HEATHER MARNIE	TEACHERS	98,070.18	-
SMITH, JAMES ERIC	TEACHERS	121,571.03	596.38



SMITH, JANINE M	TEACHERS	98,464.40	-
SMITH, JOANNE C	TEACHERS	100,705.46	451.52
SMITH, JOSEPHINE MARIA	TEACHERS	77,539.26	190.80
SMITH, MELANIE	ASST SITE SUPERVISOR-SECONDARY	112,751.06	30.00
SMITH, PAMELA	TEACHERS	98,059.80	100.00
SMITH, STEVE L	TEACHERS	78,116.79	-
SMOLAR, LEAH S	TEACHERS	75,905.27	-
SMYTH, ROBERT M A	DISTRICT PRINCIPAL	145,067.60	1,097.90
SNOW, SHARON	TEACHERS	89,134.35	-
SO, RAYMOND	TEACHERS	100,746.95	-
SOKOLOVA, OLGA A	TEACHERS	95,738.11	87.56
SOKUGAWA, CLYDE T	TEACHERS	95,738.11	-
SOKUGAWA, SANDRA K	TEACHERS	99,054.62	-
SOLDAT, MARKETA	COMM ED ECE INSTRUCTOR	92,839.20	175.16
SOLOMON, KAE	TEACHERS	98,059.80	1,217.52
SOUTHERN, MICHELE	TEACHERS	89,209.78	-
SOYCHUKE, DONNA-DEE	TEACHERS	95,738.11	-
SPENCE, KAREN	TEACHERS	89,210.52	40.00
SPENCE, MAIRI	TEACHERS	81,941.94	-
SPENCE, RACHEL J	TEACHERS	84,946.07	231.36
SPINK, PATRICK J	TEACHERS	95,738.11	-
SPRACKLIN, CHERYL S	TEACHERS	98,383.72	372.87
SPRACKLIN, SCOTT J	ASST SITE SUPERVISOR-SECONDARY	112,500.60	139.92
SPRALJA, AMY	TEACHERS	95,534.52	2,832.27
SPRATT, PILAR	TEACHERS	91,146.14	50.00
STACEY, SALLY	MANAGER MARKETING	115,153.39	379.83
STACK, NADINE	HEAD TEACHER	105,675.89	-
STANISIC, GORDANA	TEACHERS	88,891.97	-
STANLEY, STEFANIE A	TEACHERS	77,920.74	225.74
STAPLES, RHONDA L	TEACHERS	95,819.13	70.49
STEER, MICHELLE D	TEACHERS	98,043.20	46.92
STEFANON, MORENO A	DEPT HEAD	82,244.79	-
STEIGER, ALLEY KOEUN	TEACHERS	98,146.26	1,777.98
STEKO, ANTO	TEACHERS	95,738.11	41.99
STEMO, CHRISTOPHER P	TEACHERS	100,350.28	157.01
STERMANN, JULIANA	TEACHERS	80,921.62	11.04
STEVENS, LISA THERESE	TEACHERS	95,151.07	269.46
STEVENS, MARIE E	TEACHERS	98,059.80	130.05
STEWART, KAILA	TEACHERS	76,279.77	-
STEWART, KIKA	TEACHERS	95,711.35	-
STEWART, VERONICA	TEACHERS	89,134.35	-
STOCKER, ERIN	TEACHERS	95,572.96	753.40
STOKES, DANIELLE	TEACHERS	98,582.86	217.32
STONE, ALANA M	TEACHERS	78,044.76	-
STONE, ROSEMARY	TEACHERS	95,819.13	-
STORCH, RICHARD M	TEACHERS	89,134.35	75.00
STRATTON, KATHIE M.	TEACHERS	88,307.98	-
STREET, NANCY H.	TEACHERS	90,122.48	-
STRINGER, LISA M	TEACHERS	98,059.80	-
STRONG, LISA L	TEACHERS	98,549.66	115.00
STRUTHERS, LOUISE R	TEACHERS	102,272.23	-
SUE, DEANNA	HEAD TEACHER	89,793.57	384.71
SUEYOSHI, MIYA	TEACHERS	95,225.90	-
SUH, TAMARA	TEACHERS	79,937.55	75.00

SUKHINA-VOLKOVA, IULIA	TEACHERS	79,789.88	643.96
SULLIVAN, TRACY	TEACHERS	91,637.55	-
SUMPTER, BRIANNE SHEA	TEACHERS	80,224.18	101.28
SUTTON, CHRISTINA M.	TEACHERS	85,945.92	-
SUTTON, LARA LOUISE	TEACHERS	97,339.23	105.00
SUTTOR-DOERKSEN, KENNY	TEACHERS	95,819.13	227.80
SVETIC, ANDREA	TEACHERS	79,044.76	-
SWANSON, ROGENE D.	SENIOR HR RESOURCES ADVISOR	93,079.90	750.31
TADD, JULIE HELEN	TEACHERS	95,777.33	230.52
TAHARA, VIRGINIA	TEACHERS	89,134.35	-
TAI, CHUN-JU (JUDY)	TEACHERS	77,709.59	-
TAKAHASHI, ALEXIS L.	ENERGY SPECIALIST	76,281.37	3,605.55
TAM, CHRISTEL M.	TEACHERS	96,413.11	325.00
TAN, JENNIFER S	TEACHERS	95,041.12	471.29
TANAHARA, ANNE	TEACHERS	89,134.35	-
TANG, WEI (CANDY)	NETWORK SUPPT TECHNICIAN	81,005.75	1,504.98
TARCHUK, DANIELLE	TEACHERS	89,134.35	-
TAYLOR, ADAM	TEACHERS	80,787.43	-
TAYLOR, CARRIE I	TEACHERS	89,209.78	110.00
TAYLOR, CHRISTIE	TEACHERS	76,340.03	-
TAYLOR, JENNIFER J	TEACHERS	96,590.23	-
TAZUMI, PAMELA L	TEACHERS	78,495.06	-
TEMPLE, ROBYN	TEACHERS	77,162.09	486.62
TEMPLE, SHELAGH MAE	TEACHERS	98,059.80	-
TEODORO DA SILVA, LUCAS	TEACHERS	98,383.72	201.59
TESAN, BRITTANY A.	TEACHERS	78,544.47	-
TESAN, BRYAN	SITE SUPERVISOR	96,282.79	1,012.20
TETRAULT, DANIEL	TEACHERS	98,059.80	-
THANDAL, SULOCHANA	TEACHERS	98,061.27	-
THANDI, SHARON S	TEACHERS	101,029.38	203.12
TERRIEN, ANAH M.	TEACHERS	102,200.65	1,115.73
THIBODEAU, ANDREA L	TEACHERS	98,059.80	268.98
THIESSEN, GIOVANNA	TEACHERS	98,101.29	-
THIESSEN, SCOTT A	TEACHERS	95,738.11	1,533.31
THOLA, PAUL A	TEACHERS	89,134.35	106.87
THOMAS, CAROLINE	TEACHERS	97,078.63	-
THOMSON, MELODY LI	TEACHERS	84,331.50	-
TIRLING, SHANNON D	TEACHERS	91,805.04	295.00
TONN, RICHARD JAMES	TRADES FOREMAN	79,644.23	-
TORRANCE, JODY DAWN	TEACHERS	89,134.35	-
TOTH, TERESA LEE-ANN	COORDINATOR COMM. SCH.	98,734.80	1,084.11
TRACEY, LISA	TEACHERS	97,713.06	17.34
TRAN, ANTHONY	TEACHERS	82,067.62	75.00
TRUDEAU, KIMBERLY	TEACHERS	88,799.78	275.00
TSAKALOS, CHRISTINA	TEACHERS	95,738.11	-
TSANG, ALLEN H	VICE PRINCIPAL	124,244.54	1,182.56
TSANG, SUSAN	TEACHERS	95,738.11	-
TSE, JOANNE	TEACHERS	89,948.54	-
TSEN, FRANCIS W	TEACHERS	100,520.69	-
TSUMORI, YURI	TEACHERS	95,738.11	43.91
TUCCORI, NATALIE A	TEACHERS	97,652.19	-
TURCIOS, KATHERINE	TEACHERS	88,088.48	279.79
TURNER, JONATHAN	TEACHERS	98,142.78	-
TURPIN, SARAH I	TEACHERS	81,875.70	50.00

TYFTING, KEVIN	TEACHERS	98,059.80	-
TZE, ALLISON	TEACHERS	83,341.69	-
UHREN, CINDY JEAN	TEACHERS	89,209.78	-
USSELMAN, SHERRI	TEACHERS	92,385.27	49.94
VAESEN, ELIZABETH	TEACHERS	88,799.33	-
VAGNARELLI, ANDREW	DEPT HEAD	105,651.60	155.00
VAKAKIS, KATERINA	TEACHERS	99,081.01	-
VALLANCE, JEANNE	TEACHERS	89,453.12	-
VAN BALKOM, MICHELLE L.	TEACHERS	93,915.39	612.15
VAN BYLANDT, MARCUS	DEPT HEAD	106,119.00	136.11
VAN DEN HOOGEN, PETER F	COORDINATOR COMM. SCH.	110,006.41	444.88
VAN ESSEN, SANDRA L.	TEACHERS	81,527.94	-
VAN MAARSEVEEN, CLARE	TEACHERS	79,938.96	14.17
VAN POELE, HAYLEY	TEACHERS	77,827.35	-
VANCE, MARK	TEACHERS	86,812.87	64.85
VANCIC, OLGA	DEPT HEAD	103,071.24	-
VANDERHEIDE, LINDA	PROG COORDINATOR	104,846.24	714.00
VANGELISTA, NANCY	TEACHERS	89,134.35	-
VDOVINA, SVETLANA	TEACHERS	101,253.28	50.00
VEERKAMP, ALESSANDRA R.	TEACHERS	80,255.08	-
VELTRI, TERESA	VICE PRINCIPAL	128,473.20	-
VENNER, AUDREY LAURENE	TEACHERS	83,970.66	-
VENOS, ROSEMARY J	SITE SUPERVISOR	109,650.14	-
VERSTEEG, SABRINA	TEACHERS	95,738.11	-
VIITANEN-SZEFER, ANNE S K	TEACHERS	85,830.67	-
VIRANI, TANYA L. R.	TEACHERS	106,024.08	931.02
VLACIL, ANDREJ	TEACHERS	82,571.19	-
VLEK, OLIVER	TEACHERS	89,134.35	-
VOLPE, NADIA M	VICE PRINCIPAL	117,615.28	300.00
VOSSSEN, PATRICK	DIRECTOR IT SERVICES	115,153.39	6,389.25
VOSSSEN, SUSAN R	TEACHERS	91,360.56	500.73
VRIEND, ITZIA	TEACHERS	75,383.25	-
VULAMA, MEAGAN	DEPT HEAD	105,651.60	459.36
VUONG, JEFFREY	TEACHERS	93,107.29	254.04
WALL, HAL	PRINCIPAL	147,307.65	280.60
WALLER, SHEILA M	TEACHERS	98,142.78	-
WALTON, ERIC R.	TEACHERS	89,134.35	-
WAN, CARRIE	TEACHERS	88,172.79	11.68
WAN, EDISON R.M.	TEACHERS	78,564.55	-
WATSON, HEATHER	VICE PRINCIPAL	130,585.87	1,089.12
WATT, STEPHANIE D	TEACHERS	95,796.98	-
WATTS, DAVID K.	TEACHERS	89,172.06	60.48
WEI, I-CHIEN	TEACHERS	97,297.74	63.96
WEST, JENNIFER S.	TEACHERS	99,152.74	444.81
WESTINGHOUSE, ROSA M	TEACHERS	98,084.38	-
WHITAKER, RICHARD S	MGR-HR SYSTEMS & ANALYTICS	104,859.62	-
WHITE, KEVIN S	TEACHERS	98,149.20	110.00
WILKES, KIRK	TEACHERS	87,480.47	284.27
WILKIE, SAMANTHA D.	TEACHERS	81,588.01	-
WILLIAMS, BRYN A	TEACHERS	98,149.20	87.86
WILLIAMS, BRYN T	TEACHERS	95,738.11	-
WILLIAMS, MARILYN V	TEACHERS	98,101.29	318.78
WILSON, CHRISTINA A	TEACHERS	95,738.21	369.33
WILSON, COREY	TEACHERS	89,209.78	-

WILSON, KRISTA	TEACHERS	96,100.42	-
WILSON, MARK R.	DEPT HEAD	93,822.53	-
WILSON, NICOLE	TEACHERS	95,738.11	1,414.09
WINEBERG, TIM W	TEACHERS	98,059.80	-
WINTERLIK, BRADLEY D	PRINCIPAL	134,073.77	-
WISPINSKI, TRACEY S	TEACHERS	97,957.44	80.04
WONG, ADRIAN	TEACHERS	78,461.88	84.92
WONG, BONNIE	TEACHERS	95,819.13	75.00
WONG, BRENDA	TEACHERS	95,357.08	110.00
WONG, CINDY D	TEACHERS	98,059.80	389.04
WONG, EDDIE	TEACHERS	95,738.21	428.68
WONG, JASON S	TEACHERS	90,087.12	32.66
WONG, LILI A	TEACHERS	90,250.08	609.45
WONG, LILY	TEACHERS	89,134.35	-
WONG, MICHAEL	PROGRAM CONSULTANT	99,424.40	68.84
WONG, PAULINE	TEACHERS	100,705.46	-
WONG, SARAH C	TEACHERS	88,253.84	59.62
WONG, SHARON L	TEACHERS	103,651.21	436.63
WONG, SHUPENG	TEACHERS	95,738.11	277.41
WONG, WENDY T	TEACHERS	100,705.46	203.95
WONG-BOOG, MICHELLE	TEACHERS	89,171.89	99.29
WONG-REINHARDT, PATRICIA A	TEACHERS	81,090.32	50.00
WOO, JASON	TEACHERS	95,819.13	44.98
WOO, JEAN	TEACHERS	89,134.35	631.87
WOO, RICHARD	TEACHERS	95,738.11	94.04
WOOD, MICHAEL	TEACHERS	88,082.63	-
WOOLF, ANGELA	TEACHERS	98,142.78	-
WORBOYS, KATHARINE M	TEACHERS	89,138.17	75.00
WOROBETS, DEANNA MICHELE	DEPT HEAD	105,696.30	398.01
WOROBETS, IRENE M.	TEACHERS	96,781.64	738.01
WOZNEY, TIMOTHY STEPHEN	PRINCIPAL	145,454.61	394.26
WRINKLE, BARBARA	TEACHERS	78,428.70	-
WU, CINDY	TEACHERS	102,944.10	-
WU, JUSTIN	TEACHERS	82,569.13	239.27
WU, KAREN KA-WAH	TEACHERS	103,130.85	407.80
WUOLLE, SUZANNE R.	DEPT HEAD	95,030.72	-
WURST, EMILY	TEACHERS	88,755.95	-
XIAO, APRIL	TEACHERS	89,134.35	-
YAM, ANTHONY R	PRINCIPAL	142,335.45	300.00
YAMAMOTO, KATHRYN H	PRINCIPAL	141,660.45	1,996.65
YAN, KATHLEEN Q	TEACHERS	98,059.80	80.00
YAN, SHI QIANG	TEAM LEAD - NETWORK SERVICES	87,101.77	926.77
YANG, MARK B	TEACHERS	95,346.10	217.41
YANKO, MATTHEW	TEACHERS	98,075.50	666.63
YAP, PRISCILLA	TEACHERS	89,183.20	-
YARMIE, ARRAN A	TEACHERS	100,746.95	-
YAVARI, PARVIN	TEACHERS	77,498.08	41.73
YEE, ALLYSON	TEACHERS	76,607.83	509.75
YEE, TRINA	TEACHERS	98,059.80	-
YIP WING YEE, WINNIE	TEACHERS	88,260.67	1,469.86
YIP, MANDY	TEACHERS	83,793.77	126.45
YIP, SARAH SUET WHY	TEACHERS	95,738.11	-
YOUNG, DANNY	TEACHERS	95,738.11	-
YOUNG, EVA E	PRINCIPAL	138,544.03	300.00

YOUNG, JENNY N Y	TEACHERS	98,059.80	110.00
YOUNG, JOLLEAN	TEACHERS	95,738.11	293.23
YOUNG, MICHAEL	TEACHERS	99,573.62	318.86
YUEN, GARY	TEACHERS	98,059.80	-
YUNG, DARREN	TEACHERS	105,977.61	750.24
ZAHARIEVA-ALEXIEVA, VANIA	TEACHERS	95,819.13	180.00
ZAKUS, ABIGAIL	TEACHERS	89,134.35	40.00
ZAMFIRESCU, TEODORA	TEACHERS	98,063.90	1,177.68
ZANATTA, MICHAEL T	TEACHERS	81,272.31	257.26
ZANETTE, AMANDA	TEACHERS	98,075.50	-
ZELDIS, ANNA	TEACHERS	98,142.44	656.29
ZHAO, FEI (KATE)	SPECIAL COUNSELLOR	92,672.64	641.19
ZHUANG, JAMES ZHEN MING	TEACHERS	78,562.75	136.88
ZILCOSKY, LYNNE A.	TEACHERS	78,685.37	-
ZIMMER, DERK M	SPECIAL COUNSELLOR	106,271.82	-
ZIMMERSCHIED, DIANA	TEACHERS	97,993.84	142.93
ZIZZARI, DAVID	TEACHERS	98,142.78	-
ZULIC, ANJA	TEACHERS	75,276.80	86.63
ZUVIC, JENNIFER	VICE PRINCIPAL	113,237.48	100.00

**TOTAL FOR EMPLOYEES**

**WHOSE REMUNERATION EXCEEDS \$75,000**

**\$ 126,170,256.39 \$ 375,740.08**

**TOTAL FOR EMPLOYEES**

**WHOSE REMUNERATION IS \$75,000 OR LESS**

**99,073,975.00 256,309.00**

**CONSOLIDATED TOTAL**

**\$ 225,244,231.39 \$ 632,049.08**

**Total Employer Premium for Canada Pension Plan and Employment Insurance**

**\$ 12,513,807.22**

*\* Includes travel expenses for International Student Recruitment*

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Statement of Severance Agreements**

There were no severance agreements made between School District No. 41 (Burnaby) and its non-unionized employees during fiscal year 2022.

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (BURNABY)  
Fiscal Year Ended June 30, 2022**

**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, 2022

**Schedule of Payments Made for the Provision of Goods and Services**

**Name of Individual, Firm or Corporation**

See attached listing

	<b>Total Amount Paid During Fiscal Year</b>
<b>Total</b> (Suppliers with payments exceeding \$25,000)	\$131,717,717.63
<b>Total</b> (Suppliers where payments are \$25,000 or less)	7,623,366.29
<b>Consolidated Total</b>	<b><u>\$139,341,083.92</u></b>



**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 41 (Burnaby)**  
**Fiscal Year Ended June 30, 2022**

**Schedule of Payments Made for the Provision of Goods and Services**

<b>SUPPLIER NAME</b>	<b>AMOUNT</b>
1209955 BC LTD(HI-CUBE STORAGE Products)	\$ 53,441.92
4IMPRINT, INC.	35,923.46
4TH UTILITY INC.	651,057.89
AGROPUR, DIVISION NATREL DBA ISLAND FARM	90,039.32
ALPHA-LINK EDUCATION GROUP INC	32,562.50
AMAZON.CA	284,730.05
AMERICAN INSTITUTE FOR FOREIGN STUDY	28,508.00
APPLE CANADA INC	118,513.97
ARI FINANCIAL SERVICES	47,242.00
ARROW ECS CANADA LTD	314,644.40
ARTONA GROUP INC	45,562.72
ATLAS-APEX ROOFING (BC) INC.	1,114,154.98
AUTOMOTIVE TRADES EQPMT.SVCS.L	40,544.00
A-Z PRINTERS PLUS INC.	59,056.05
AZUMA, NAKO	30,168.80
B.A. ROBINSON CO. LTD.	73,133.37
BAHMANI, HASSAN	30,000.00
BAHRAMI IMMIGRATION INC.	31,500.00
BARAGAR ENTERPRISES LTD.	29,373.75
BARTLETT TREE EXPERTS	40,229.91
BC HYDRO	1,628,943.96
BC PENSION CORP (MUNICIPAL)	4,708,214.37
BC PENSION CORP (TEACHING)	18,099,538.88
BC SCHOOL TRUSTEE ASSOCIATION	89,770.33
BEST BUY CANADA LTD.	28,074.66
BGE INDOOR AIR QUALITY SOLUTIONS LTD	53,161.12
BLACK TUSK FIRE AND SECURITY INC.	285,988.38
BOYDEN VANCOUVER	43,416.58
BRIDAL BEGINNINGS	28,526.61
BROADWAY ROOFING CO LTD	139,573.35
BUNGOBOX RELOCATION SYSTEMS	49,332.47
BUNT & ASSOCIATES ENGINEERING	25,494.00
BUNZL CLEANING & HYGIENE	332,965.48
BURNABY FAMILY LIFE	511,135.00
CANADA POST CORPORATION	105,452.56
CANADIAN STUDENT SUPPORT LTD	63,000.00
CARR MCLEAN	54,474.49
CCI LEARNING SOLUTIONS INC	36,236.00
CDW CANADA CORP.	157,517.01
CHASE OFFICE INTERIORS 2007 INC.	430,581.08
CITY OF BURNABY	972,387.79

COLLEGE BOARD	175,132.10
COMMUNITEK INC.	130,328.20
COMMUNITY LIVING BC	50,822.96
COMPASS GROUP CANADA LIMITED	140,047.65
CONTROL SOLUTIONS LTD	194,149.39
COSTCO WHOLESALE	80,820.43
CUSTOM BLACKTOP CO.	284,677.39
DAWSON TRUCK REPAIRS LTD.	35,215.17
DESJARDINS FINANCIAL SECURITY	303,933.39
DONALD FLOORING CONTRACT SALES LTD.	165,294.15
DONE RIGHT PAINTING & SANDBLASTING LTD.	120,672.32
DOUGLAS COLLEGE	76,918.00
EDUCAN INSTITUTIONAL FURNITURE	25,761.55
ELANDER INSPECTIONS LTD.	61,251.23
EMCO CORPORATION (SURREY)	28,615.37
ENGINEERED AIR	78,599.36
ENVIROTECH MECHANICAL SERVICES	30,073.48
ESC AUTOMATION INC	265,985.42
EXP SERVICES INC	29,583.75
FIRST CLASS CARTAGE LIMITED	45,115.54
FOCUSED EDUCATION RESOURCES SOCIETY	73,900.34
FOLLETT SCHOOL SOLUTIONS, LLC	61,895.69
FORTISBC	1,360,982.25
FRANCL ARCHITECTURE	449,918.60
FRASER HEALTH AUTHORITY	261,188.04
FULCRUM MANAGEMENT SOLUTIONS LTD	29,635.20
GARAVENTA LIFT BC/GARAVENTA (CANADA) LTD	70,050.50
GLOBAL EDUCATION EXCHANGE NETWORK	73,646.50
GLOBAL INDUSTRIAL CANADA	25,075.23
GORDON FOOD SERVICE CANADA LTD	113,009.74
GRAND & TOY LIMITED	326,571.75
GRANT KOVACS NORELL	57,604.11
GUARD.ME INTERNATIONAL INSURANCE	226,138.25
GUILLEVIN INTERNATIONAL CO	61,540.28
HABITAT SYSTEMS INC	100,758.84
HARDWOODS SPECIALTY PRODUCTS LP	59,663.36
HARRIS & CO	41,241.16
HEALTHLINC MEDICAL EQUIPMENT LTD.	36,384.35
HOME DEPOT	40,560.82
ICSCLEAN SUPPLIES LTD.	35,582.36
IDESIGN SOLUTIONS INC.	36,600.09
INFOPRO SYSTEMS	32,103.75
INTEGRAL FLOORING SOLUTIONS LTD	381,890.64
INTERNATIONAL WEB EXPRESS INC	91,322.56
ITA CONSULTING	137,059.08
JACK CEWE CONSTRUCTION LTD.	82,887.00
JUST MECHANICAL LTD	650,576.52
KAL TIRE	59,482.87
KEN KIEWITZ CONSULTING SERVICE	112,959.00

KEY GROUP INC	148,210.72
KLONDIKE CONTRACTING CORPORATION	2,088,313.73
KMBR ARCHITECTS PLANNERS INC.	1,057,811.78
KMS TOOLS & EQUIPMENT LTD	42,373.16
KOFFMAN KALEF LLP	36,525.35
LANGARA COLLEGE	99,729.09
LEARNING A-Z	26,067.85
LIBRARY SERVICES CENTRE	51,592.91
LIFEWORCS CANADA LTD.	125,594.15
LONG & MCQUADE	40,620.44
LOWER MAINLAND PURPOSE SOCIETY	100,000.00
LYNCH BUS LINES LTD.	854,410.85
M&M IMMIGRATION CONSULTANCY SERVICES LTD	31,500.00
MACK KIRK ROOFING & SHEET META	88,380.70
MACQUARIE EQUIPMENT FINANCE LTD.	1,832,384.68
MAINROAD MAINTENANCE PRODUCTS	43,088.12
MANULIFE FINANCIAL	215,499.48
MATSON PECK AND TOPLISS	56,437.50
MCELHANNEY LTD.	66,115.94
MCFARLAND MARCEAU ARCHITECTS	803,767.90
MCGREGOR HARDWARE DISTRIBUTION	46,633.43
MCRAE, DAVID	30,188.41
MILLS OFFICE PRODUCTIVITY	68,820.12
MIN OF FINANCE BC	615,593.06
MINISTER OF FINANCE - EHT, EMPLOYEES	4,206,150.18
MINISTER OF FINANCE - MSP, INTERNATIONAL	622,425.00
MPS-HOLTZBRINCK PUBLISHERS LLC	58,837.22
MYBUDGETFILE INC	52,164.00
NATURAL POD SERVICES INC.	25,840.59
NELSON EDUCATION LTD	67,741.41
NEOXREALITY INC.	44,977.87
NORTHERN COMPUTER	85,237.06
NORTHWEST INSPECTION LTD	62,999.72
NORTHWEST LANDSCAPE & STONE SUPPLY	61,459.77
NOVA FOOD SERVICES LTD.	918,619.48
NUCOR ENVIROMENTAL SOLUTIONS LTD.	33,388.34
OMICRON CANADA INC.	214,304.95
ORION SECURITY SYSTEMS LTD	245,185.31
PACE SOLUTIONS CORP.	38,718.25
PACIFIC BLUE CROSS	4,761,247.39
PALADIN SECURITY GROUP LTD.	63,335.25
PANAGO PIZZA INC	34,977.52
PEARSON CANADA INC.	99,955.62
PEERS EMPLOYMENT & EDUC RESOUR	28,745.85
PJS FACILITIES	132,698.16
PJS SYSTEMS INC	194,292.40
POPARD-PROVINCIAL OUTREACH PRO	36,738.59
POWER PROS ELECTRICAL LTD.	117,038.10
POWERSCHOOL CANADA ULC	256,802.10

PUBLIC EDUCATION BENEFITS TRUST	3,151,885.07
PUMA UTILITY MONITORING INC	26,334.00
QUANTUM LIGHTING INC	96,037.24
RAZOR MANUFACTURING	48,906.95
REAL CANADIAN SUPERSTORE	54,969.01
RECEIVER GENERAL FOR CANADA	12,666,592.35
REGAL CONTROLS LTD	29,676.52
RICHELIEU HARDWARE CANADA	99,065.70
RICOH CANADA INC	266,785.23
ROCKY POINT ENGINEERING LTD	122,325.00
RON WONG & ASSOCIATES	43,470.00
ROYAL BANK OF CANADA	38,781.52
ROYAL PRINTERS LTD	38,111.82
SAVE ON FOODS	29,237.01
SCHOOLHOUSE PRODUCTS INC	74,252.04
SHELL ENERGY NORTH AMERICA	74,251.74
SHERWIN WILLIAMS	27,964.14
SHOPPERS DRUG MART	29,266.00
SKYLINE ATHLETICS	44,255.86
SOFTCHOICE LP	54,401.65
SOFTLANDING SOLUTIONS INC.	35,952.00
SOURCE OFFICE FURNISHINGS	28,381.42
SSA QUANTITY SURVEYORS LTD.	55,167.00
SSP CONVERGED SOLUTIONS	77,633.56
ST JOHN AMBULANCE - VANCOUVER	25,614.88
ST. LEONARD'S YOUTH AND FAMILY	29,172.36
STACEY HOLLOWAY AND ASSOCIATES	34,318.55
STANDARD BUILDING SUPPLIES LTD	56,956.18
STAPLES PROFESSIONAL INC.	489,143.35
STEPIN GMBH	35,287.50
SUBWAY	38,362.09
SUNDOWN CONSULTING SERVICES LTD	31,442.25
SURGICALLY CLEAN AIR INC.	530,768.00
SVM SERVICES CANADA O/A TERMINIX CANADA	49,283.02
SWING TIME DISTRIBUTORS LTD	319,222.10
SWISH MAINTENANCE LIMITED	96,091.33
SYSCO FOOD SERVICES VANCOUVER	25,895.26
TAKE A HIKE FOUNDATION	32,575.00
TECHNICAL SAFETY BC	41,292.89
TELUS	332,089.38
TERRANE ENGINEERING GROUP LTD.	34,911.46
TERRATEK ENERGY SOLUTIONS INC.	102,922.61
THE MICHAEL J FOX THEATRE SOCI	112,482.48
TIER 5 SYSTEMS LTD.	30,138.48
TMA SYSTEMS, LLC	30,106.75
TRANSLINK	37,178.55
TRANSWEST ROOFING LTD.	137,321.10
UNITECH CONSTRUCTION MANAGEMEN	17,877,354.13
UNITED LIBRARY SERVICES INC	65,565.66

UYENO, ROY	41,580.00
VALLEY MODULAR LTD.	118,153.35
VANCOUVER COMMUNITY COLLEGE	56,125.24
VANCOUVER KIDSBOKS LTD	74,552.94
VANEX STUDENT SERVICES LTD.	79,200.00
VCIT CONSULTING	77,588.56
VIKING-ALEXANDER METAL PRODUCTS LTD.	28,087.32
VULCAN METAL WORKS LTD.	26,855.98
WESCO DISTRIBUTION CANADA INC.	513,100.35
WEST COAST BEAUTY SUPPLY	32,007.52
WESTLAB	25,423.71
WHEELS SCHOOL SHUTTLE INC.	579,915.83
WINTERGREEN LEARNING MATERIALS	33,230.72
WOLSELEY MECHANICAL GROUP	101,050.01
WORK SAFE BC	2,174,474.29
X10 NETWORKS	248,872.82
YELLOWRIDGE CONSTRUCTION LTD	30,257,364.36
<b>TOTAL (SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000)</b>	<b>\$ 131,717,717.63</b>
<b>TOTAL (SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS)</b>	<b>7,623,366.29</b>
<b>CONSOLIDATED TOTAL</b>	<b>\$ 139,341,083.92</b>

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2022**

**Schedule of Payments Made for the Provision of Goods and Services**

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

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