



# Statement of Financial Information (SOFI)

## School District No. 41 (Burnaby)

Fiscal Year Ended June 30, 2023

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 41 (Burnaby)**  
**Fiscal Year Ended June 30, 2023**

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



# 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 18, 2023
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Original signed	December 18, 2023
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original signed	December 18, 2023

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2023**

**Financial Information Act - Submission Checklist**

	<b>Due Date</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, 2023**

**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

\_\_\_\_\_  
Gina Niccoli-Moen, Superintendent  
Date: December 18, 2023

Original signed

\_\_\_\_\_  
Ishver Khunguray, Secretary-Treasurer  
Date: December 18, 2023

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 41 (Burnaby)

June 30, 2023

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# School District No. 41 (Burnaby)

## MANAGEMENT REPORT

Version: 7608-6862-4880

### 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, 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)

Original Signed	September 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	September 26, 2023
Signature of the Superintendent	Date Signed
Original Signed	September 26, 2023
Signature of the Secretary Treasurer	Date Signed





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

## INDEPENDENT AUDITOR'S 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, 2023
- 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, 2023 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's 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 (a) 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.

***Emphasis of Matter – Comparative Information***

We draw attention to Note 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 25 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

***Other Matter – Comparative Information***

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

***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 auditor's 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 auditor's 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 auditor's 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 auditor's 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 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.

### ***Auditor's 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 auditor's 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 auditor's 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 auditor's 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.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada  
September 27, 2023

# School District No. 41 (Burnaby)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	122,304,769	97,891,160
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	9,467,949	16,647,791
Due from Province - Other	385,662	493,355
Other (Note 3)	4,646,746	5,101,473
Portfolio Investments (Note 4)	2,043,886	2,185,209
<b>Total Financial Assets</b>	<b>138,849,012</b>	<b>122,318,988</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	42,429,443	39,205,494
Unearned Revenue (Note 6)	15,688,592	18,308,777
Deferred Revenue (Note 7)	7,755,580	9,216,203
Deferred Capital Revenue (Note 8)	409,689,260	375,124,625
Employee Future Benefits (Note 9)	10,411,797	10,104,762
Asset Retirement Obligation (Note 24)	16,261,517	16,261,517
Capital Lease Obligations (Note 10)	1,954,385	3,329,014
<b>Total Liabilities</b>	<b>504,190,574</b>	<b>471,550,392</b>
<b>Net Debt</b>	<b>(365,341,562)</b>	<b>(349,231,404)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	474,425,112	443,734,164
Restricted Assets (Endowments) (Note 13)	25,000	25,000
Prepaid Expenses	5,033,340	2,613,863
<b>Total Non-Financial Assets</b>	<b>479,483,452</b>	<b>446,373,027</b>
<b>Accumulated Surplus (Deficit)</b>	<b>114,141,890</b>	<b>97,141,623</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	114,141,890	97,141,623
Accumulated Remeasurement Gains (Losses)		
	<b>114,141,890</b>	<b>97,141,623</b>

Contractual Obligations (Note 16)

Contractual Rights (Note 17)

Contingent Liabilities (Note 18)

Approved by the Board

Original Signed	September 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	September 26, 2023
Signature of the Superintendent	Date Signed
Original Signed	September 26, 2023
Signature of the Secretary Treasurer	Date Signed

# School District No. 41 (Burnaby)

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	295,751,701	<b>294,744,445</b>	268,413,467
Other	275,353	<b>201,070</b>	335,614
Federal Grants	3,727,350	<b>4,013,480</b>	3,436,204
Tuition	22,848,156	<b>21,436,180</b>	21,573,116
Other Revenue	7,779,439	<b>13,356,649</b>	7,024,303
Rentals and Leases	898,165	<b>1,011,709</b>	620,564
Investment Income	1,902,093	<b>2,473,083</b>	457,820
Gain (Loss) on Disposal of Tangible Capital Assets	16,400,000	<b>16,230,000</b>	23,886,528
Amortization of Deferred Capital Revenue	9,633,470	<b>9,684,002</b>	9,052,818
<b>Total Revenue</b>	<u>359,215,727</u>	<u><b>363,150,618</b></u>	<u>334,800,434</u>
<b>Expenses (Note 20)</b>			
Instruction	294,024,345	<b>290,464,580</b>	265,890,763
District Administration	8,477,301	<b>8,022,950</b>	7,964,623
Operations and Maintenance	44,069,842	<b>45,379,288</b>	40,832,113
Transportation and Housing	2,090,597	<b>2,199,409</b>	1,915,896
Debt Services		<b>84,124</b>	154,223
<b>Total Expense</b>	<u>348,662,085</u>	<u><b>346,150,351</b></u>	<u>316,757,618</u>
<b>Surplus (Deficit) for the year</b>	<u>10,553,642</u>	<u><b>17,000,267</b></u>	<u>18,042,816</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>97,141,623</b>	79,098,807
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>114,141,890</b></u>	<u>97,141,623</u>

# School District No. 41 (Burnaby)

Statement of Changes in Net Debt  
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Surplus (Deficit) for the year</b>	10,553,642	<b>17,000,267</b>	18,042,816
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	-	<b>(44,938,304)</b>	(71,072,162)
Amortization of Tangible Capital Assets	-	<b>14,077,357</b>	12,855,451
Net carrying value of Tangible Capital Assets disposed of	-	<b>169,999</b>	78,676
Write-down carrying value of Tangible Capital Assets	-	-	-
<b>Total Effect of change in Tangible Capital Assets</b>	-	<b>(30,690,948)</b>	(58,138,035)
Acquisition of Prepaid Expenses	-	<b>(2,395,098)</b>	(131,376)
Use of Prepaid Expenses	-	<b>(24,379)</b>	97,366
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(2,419,477)</b>	(34,010)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>10,553,642</u>	<b>(16,110,158)</b>	(40,129,229)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(16,110,158)</b>	(40,129,229)
<b>Net Debt, beginning of year</b>		<b>(349,231,404)</b>	(309,102,175)
<b>Net Debt, end of year</b>		<b>(365,341,562)</b>	(349,231,404)

# School District No. 41 (Burnaby)

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 25)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	17,000,267	18,042,816
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	7,742,263	(10,129,461)
Prepaid Expenses	(2,419,477)	(34,010)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,240,207	7,123,747
Unearned Revenue	(2,620,185)	1,665,089
Deferred Revenue	(1,460,623)	490,900
Employee Future Benefits	307,035	379,216
Loss (Gain) on Disposal of Tangible Capital Assets	(16,230,000)	(23,886,528)
Amortization of Tangible Capital Assets	14,077,357	12,855,451
Amortization of Deferred Capital Revenue	(9,684,002)	(9,052,818)
<b>Total Operating Transactions</b>	<b>9,952,842</b>	<b>(2,545,598)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,777,099)	(1,281,700)
Tangible Capital Assets -WIP Purchased	(43,161,205)	(69,790,462)
District Portion of Proceeds on Disposal	16,400,000	23,965,000
<b>Total Capital Transactions</b>	<b>(28,538,304)</b>	<b>(47,107,162)</b>
<b>Financing Transactions</b>		
Loan Payments	(1,390,889)	(1,510,707)
Capital Revenue Received	44,248,637	63,036,582
<b>Total Financing Transactions</b>	<b>42,857,748</b>	<b>61,525,875</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	141,323	(2,248)
<b>Total Investing Transactions</b>	<b>141,323</b>	<b>(2,248)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>24,413,609</b>	<b>11,870,867</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>97,891,160</b>	<b>86,020,293</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>122,304,769</b>	<b>97,891,160</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	49,967,252	37,511,773
Cash Equivalents	72,337,517	60,379,387
	<b>122,304,769</b>	<b>97,891,160</b>



**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in 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 (n).

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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

g) Employee Future Benefits (Continued)

The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime ("EARSL") of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 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.

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) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The School District's asset retirement obligations include the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimated costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2j). Assumptions used in the calculations are reviewed annually.

i) 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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

i) Liability for Contaminated Sites (Continued)

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.

j) 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, 2023**

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

j) 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

k) 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.

l) 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.

m) 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).

n) 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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

n) Revenue Recognition (continued)

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

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

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.

o) 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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

o) Expenditures (continued)

- 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.

p) 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, and accounts payable and other accrued liabilities.

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

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.

q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

q) Measurement Uncertainty (continued)

Areas requiring the use of management estimates relate to the potential impairment of assets, liability for asset retirement obligation, rates for amortization and employee future benefits. Actual results could differ from those estimates.

r) Future Changes in Accounting Policies

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".

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

- has the authority to claim or retain an inflow of economic resources; and
- 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**

	<u>2023</u>	<u>2022</u>
Other	<u>\$ 4,646,746</u>	<u>\$ 5,101,473</u>

All other miscellaneous receivables that are not due from MECC.

**NOTE 4 PORTFOLIO INVESTMENTS**

	<u>2023</u>	<u>2022</u>
Guaranteed Investment Certificates (GIC's) and Term Deposits	<u>\$ 2,043,886</u>	<u>\$ 2,185,209</u>

\$1,538,886 matures in FY2024 with annual yield between 1.10% and 4.65%; \$210,000 matures in FY2025 with annual yield between 2.00% and 5.00%; \$270,000 matures in FY2026 with annual yield of 5.00%; \$25,000 matures in FY 2028 with annual yield of 4.00%.



**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2023</b>	<b>2022</b>
Trade Payables	<b>\$15,927,728</b>	\$ 16,298,338
Salaries and Benefits Payable	<b>24,710,420</b>	20,653,892
Accrued Vacation Pay	<b>1,791,295</b>	2,253,264
	<b>\$42,429,443</b>	\$ 39,205,494

**NOTE 6 UNEARNED REVENUE**

	<b>2023</b>	<b>2022</b>
Balance, beginning of year	<b>\$ 18,308,777</b>	\$ 16,643,688
Changes for the year:		
Increase:		
Tuition fees received	<b>18,815,995</b>	18,027,713
Decrease:		
Tuition fee revenue recognized	<b>(21,436,180)</b>	(16,362,624)
Net changes for the year	<b>(2,620,185)</b>	1,665,089
Balance, end of year	<b>\$ 15,688,592</b>	\$ 18,308,777

**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.

	<b>2023</b>	<b>2022</b>
Balance, beginning of year	<b>\$ 9,216,203</b>	\$ 8,725,303
Changes for the year:		
Increase:		
Provincial grants - MECC	<b>\$ 33,309,787</b>	\$ 30,490,666
Provincial Grants - Other	<b>142,470</b>	105,436
Federal grants	<b>4,955,986</b>	3,436,204
Other revenue	<b>6,095,993</b>	6,319,311
Investment income	<b>1,463</b>	375
	<b>\$ 44,505,699</b>	\$ 40,351,992
Decrease:		
Transfers to revenue	<b>\$ (41,542,727)</b>	\$ (38,190,436)
Recovery	<b>(1,593,014)</b>	(1,670,656)
Transfer to Other Fund	<b>(2,830,581)</b>	-
	<b>\$ (45,966,322)</b>	\$ (39,861,092)
Net Changes for the year	<b>(1,460,623)</b>	490,900
Balance, end of year	<b>\$ 7,755,580</b>	\$ 9,216,203

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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.

	<b>2023</b>	2022
Deferred Capital Revenue, beginning of year	<b>\$ 375,124,625</b>	\$321,140,861
Increases:		
Provincial Grants - MECC	<b>37,463,921</b>	59,519,877
Other Provincial Capital	<b>2,838,511</b>	349,433
Local Government Fees / Grants	<b>2,065,231</b>	2,600,095
Investment Income	<b>1,880,974</b>	418,480
Other Capital	-	273,330
Transfers from unspent Deferred Capital Revenue - Capital Additions	<b>38,105,392</b>	17,178,381
	<b>87,873,950</b>	80,214,963
Decreases:		
Transfers to Deferred Capital Revenue - Capital Additions	<b>38,105,392</b>	17,178,381
Amortization of Deferred Capital Revenue	<b>9,684,002</b>	9,052,818
	<b>47,789,394</b>	26,231,199
Net Change for the year	<b>34,564,635</b>	53,983,764
Deferred Capital Revenue, end of year	<b>\$ 409,689,260</b>	\$ 375,124,625

**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, 2023**

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

	<u>2023</u>	<u>2022</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	<b>\$10,302,654</b>	\$9,715,829
Service Cost	<b>704,586</b>	712,445
Interest Cost	<b>334,131</b>	250,819
Benefit Payments	<b>(806,385)</b>	(699,170)
Increase (Decrease) in obligation due to Plan Amendment	-	19,144
Actuarial (Gain) Loss	<b>(782,624)</b>	303,587
Accrued Benefit Obligation - March 31	<b>\$ 9,752,362</b>	\$ 10,302,654

**Reconciliation of Funded Status at End of Fiscal Year**

Accrued Benefit Obligation - March 31	<b>\$ 9,752,362</b>	\$ 10,302,654
Funded Status - Deficit	<b>(9,752,362)</b>	(10,302,654)
Employer Contributions After Measurement Date	<b>261,220</b>	195,271
Benefit Expense After Measurement Date	<b>(270,360)</b>	(259,679)
Unamortized Net Actuarial (gain) Loss	<b>(650,295)</b>	262,299
Accrued Benefit Liability - June 30	<b>\$(10,411,797)</b>	\$(10,104,763)

**Reconciliation of Change in Accrued Benefit Liability**

Accrued Benefit Liability – July 1	10,104,763	9,725,546
Net Expense for Fiscal Year	1,179,368	1,104,375
Employer Contributions	(872,334)	(725,158)
Accrued Benefit Liability (Asset) – June 30	<b>10,411,797</b>	10,104,763

**Components of Net Benefit Expense**

Service Cost	699,337	710,480
Interest Cost	350,061	271,647
Immediate Recognition of Plan Amendment	-	19,144
Amortization of Net Actuarial Loss	129,970	103,104
Net Benefit Expense	<b>1,179,368</b>	1,104,375

The impact of changes in assumptions between the March 31, 2023 measurement date and the June 30, 2023 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:

<u>Assumptions</u>	<u>2023</u>	<u>2022</u>
Discount Rate - April 1	<b>3.25%</b>	2.50%
Discount Rate - March 31	<b>4.00%</b>	3.25%
Long Term Salary Growth - April 1	<b>2.50% + seniority</b>	2.50% + seniority
Long Term Salary Growth - March 31	<b>2.50% + seniority</b>	2.50% + seniority
EARSL (years) - March 31	<b>11.3</b>	11.3

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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:

	<b>2023</b>	<b>2022</b>
2023	\$ -	\$ 1,458,780
2024	<b>1,458,780</b>	1,458,780
2025	<b>525,593</b>	525,593
Total minimum lease payments	<b>1,984,373</b>	3,443,153
Interest portion	<b>(29,989)</b>	(114,139)
Total	<b>\$ 1,954,384</b>	\$ 3,329,014

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	<b>Net Book Value</b>	<b>Net Book Value</b>
	<b>2023</b>	<b>(Restated - Note 25)</b>
		<b>2022</b>
Sites	<b>\$ 48,450,596</b>	\$ 48,620,595
Buildings	<b>310,934,825</b>	279,016,873
Furniture & Equipment	<b>3,604,607</b>	3,785,606
Vehicles	<b>827,931</b>	994,988
Computer Software	<b>47,411</b>	122,671
Computer Hardware	<b>4,607,998</b>	6,400,328
Work in progress:		
Buildings	<b>104,603,062</b>	104,503,597
Furniture & Equipment	<b>1,348,682</b>	289,506
Total	<b>\$ 474,425,112</b>	\$ 443,734,164

**SCHOOL DISTRICT NO. 41 (BURNABY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

**June 30, 2023**

Costs:	June 30, 2022			Transfers (WIP)	June 30, 2023 Balance
	Balance (Restated Note 25)	Additions	Disposals		
Sites	\$ 48,620,595	\$ -	\$ (169,999)	\$ -	\$ 48,450,596
Buildings	472,888,116	1,095,765	-	41,829,517	515,813,398
Furniture & Equipment	6,252,393	263,464	(570,606)	173,049	6,118,300
Vehicles	1,719,546	-	(97,944)	-	1,621,602
Computer Software	423,301	-	(94,007)	-	329,294
Computer Hardware	9,935,974	417,868	(41,848)	-	10,311,994
	<u>\$ 539,839,925</u>	<u>\$ 1,777,097</u>	<u>\$ (974,404)</u>	<u>\$ 42,002,566</u>	<u>\$ 582,645,184</u>
Work in progress - Buildings	104,503,597	99,465	-	-	104,603,062
Work in progress - Furniture & Equipment	289,506	1,059,176	-	-	1,348,682
	<u>\$ 644,633,028</u>	<u>\$ 2,935,738</u>	<u>\$ (974,404)</u>	<u>\$ 42,002,566</u>	<u>\$ 688,596,928</u>

Accumulated Amortization:	June 30, 2022			June 30, 2023 Balance
	Balance (Restated - Note 25)	Additions	Disposals	
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	193,871,243	11,007,330	-	204,878,573
Furniture & Equipment	2,466,787	617,512	(570,606)	2,513,693
Vehicles	724,558	167,057	(97,944)	793,671
Computer Software	300,630	75,260	(94,007)	281,883
Computer Hardware	3,535,646	2,210,198	(41,848)	5,703,996
Total	<u>\$ 200,898,864</u>	<u>\$ 14,077,357</u>	<u>\$ (804,405)</u>	<u>\$ 214,171,816</u>

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

**June 30, 2022**

Costs:	June 30, 2021			June 30, 2022	
	Balance (Restated - Note 25)	Additions	Disposals	Transfers (WIP)	Balance (Restated - Note 25)
Sites	\$ 48,699,271	\$ -	\$ (78,676)	\$ -	\$ 48,620,595
Buildings	429,449,269	248,411	(58,783)	43,249,219	472,888,116
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>\$ 495,775,765</u>	<u>\$ 1,281,700</u>	<u>\$ (2,014,811)</u>	<u>\$ 44,797,271</u>	<u>\$ 539,839,925</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>\$ 575,575,677</u>	<u>\$ 71,072,162</u>	<u>\$ (2,014,811)</u>	<u>\$ -</u>	<u>\$ 644,633,028</u>

Accumulated Amortization:	June 30, 2021			June 30, 2022	
	Balance (Restated - Note 25)	Additions	Disposals		Balance (Restated - Note 25)
Sites	\$ -	\$ -	\$ -		\$ -
Buildings	183,941,029	9,988,997	(58,783)		193,871,243
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>\$ 190,003,451</u>	<u>\$ 12,831,548</u>	<u>\$ (1,936,135)</u>		<u>\$ 200,898,864</u>

Buildings – work in progress having a value of \$ 104,603,059 (2022: \$ 104,503,597) have not been amortized. Furniture & Equipment – work in progress having a value of \$ 1,348,682 (2022: \$ 289,506) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 241,000 active members, including approximately 30,000 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.

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, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$ 24,477,520 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$22,960,241).

The employer contribution rate towards the Teachers Pension Plan for 2023 was 11.30% (2022: 11.20%).

The employer contribution rate towards the Municipal Pension Plan for 2023 was 9.31% (2022: 9.31%).

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, 2024, with results available in 2025.

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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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.

Name of Endowment	2022	Contributions	2023
BCSD Scholarship Fund	\$ 10,000	\$ -	\$ 10,000
BCSD Research Fund	15,000	-	15,000
Total	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>

**NOTE 14 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- \$6,577,000 transferred from the Operating Fund to the Capital Fund for capital asset purchases from Local Capital
- \$32,510 transferred from the Operating Fund to the Capital Fund for capital asset purchases
- \$124,179 transferred from Special Purpose 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, 2023**

**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	2024	2025	2026	2027
Transportation	\$1,849,410	\$1,902,671	\$1,967,404	-
Technology	4,145,612	2,424,469	484,800	-
Garbage Collection Services	205,000	205,000	205,000	205,000
Capital Project - Burnaby North	40,015,401	-	-	-
Capital Project - Stride	1,692,105	-	-	-
Capital Project - Childcare	1,220,826	-	-	-
Capital Project - HVAC Upgrades	279,645	-	-	-
Capital Project - Childcare	-	103,632	-	-
<b>Total</b>	<b>\$49,407,999</b>	<b>\$4,635,772</b>	<b>\$2,657,204</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 to lease District owned facilities. The following table summarizes the contractual rights of the School District for future assets:

Contractual rights	2024	2025	2026	2027	2028	Thereafter
Future Lease Rental Revenue	\$ 261,982	\$ 147,866	\$ 94,679	\$ 49,576	\$79,854	\$ -

**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 (2022 - \$ 2,423,708).

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that financial determination of these claims will not have a material effect on the financial position or operations of the School District.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**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 28, 2023. Changes between the original annual budget (approved by the Board on April 26, 2022) and the amended annual budget are listed below:

	<b>2023 Preliminary Budget</b>	<b>2023 Amended Budget</b>	<b>Change</b>
Total Revenue	\$ 315,502,606	\$ 359,215,727	\$ 43,713,121
Total Expense	\$ 320,060,243	\$ 348,662,085	\$(28,601,842)
Surplus (Deficit) for the year	(4,557,637)	10,553,642	15,111,279
Budgeted Allocation of Surplus	4,942,616	8,581,202	3,638,586
Budgeted Surplus (Deficit) for the year	\$ 384,979	\$ 19,134,844	\$ 18,749,865
Deficit for the year	\$ (4,557,637)	\$ 10,553,642	\$15,111,279
Total Effect of change in Tangible Capital Assets	(50,646,142)	(66,685,978)	(16,039,836)
Increase in Net Financial Assets (Debt)	\$ (55,203,779)	\$ (56,132,336)	\$ (928,557)

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 2022.
- More information on the financial results can be found in the District’s 2022-2023 Financial Statement Discussion & Analysis (FSD & A).

**NOTE 20 EXPENSE BY OBJECT**

	<b>2023</b>	<b>2022</b>
Salaries and benefits	<b>\$ 294,948,797</b>	\$ 274,268,821
Services and supplies	<b>37,020,263</b>	29,479,123
Interest	<b>84,124</b>	154,223
Amortization	<b>14,077,357</b>	12,831,548
Total	<b>\$ 346,130,541</b>	\$ 316,733,715

**SCHOOL DISTRICT NO. 41 (BURNABY)  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2023**

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

	<u>2023</u>	<u>2022</u>
Internally Restricted (appropriated) by Board for:		
Constraints on funds	<b>\$5,460,593</b>	\$4,787,437
Anticipated unusual expenses	-	-
Operations spanning multiple years	<b>3,033,082</b>	4,942,616
Future capital cost share	-	-
Subtotal Internally Restricted	<b>\$8,493,675</b>	\$9,730,053
Unrestricted Operating Surplus (Deficit) - Contingency	<b>374,899</b>	1,199,617
Total Available for Future Operations	<b>\$ 8,868,574</b>	\$ 10,929,670

**NOTE 22 ECONOMIC DEPENDENCE**

The operations of the School District are dependent on continued funding from the 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.

**SCHOOL DISTRICT NO. 41 (BURNABY)  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2023**

**NOTE 23 RISK MANAGEMENT (continued)**

b) Market risk: (continued)

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management’s opinion that the School District is not exposed to significant interest rate risk as they invest solely in 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 2022 related to credit, market or liquidity risks.

**NOTE 24 ASSET RETIREMENT OBLIGATION**

Legal obligations exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement of the obligation is unknown.

	<b>2023</b>	2022 (Restated - Note 25)
Asset Retirement Obligation, opening balance	<b>\$ 16,261,517</b>	\$16,261,517
Settlements during the year	-	-
Asset Retirement Obligation, closing balance	<b>\$ 16,261,517</b>	\$ 16,261,517

**SCHOOL DISTRICT NO. 41 (BURNABY)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**NOTE 25 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 24). This standard was adopted using the modified retroactive approach which results in the restatement of the comparative information as at the year ended June 30, 2022

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<b>As Previously Reported</b>	<b>Increase / (Decrease)</b>	<b>As Restated</b>
Asset Retirement Obligations (liability)	\$ -	\$ 16,261,517	\$ 16,261,517
Tangible Capital Assets - cost	-	16,261,517	16,261,517
Tangible Capital Assets – accumulated amortization	-	16,107,212	16,107,212
Operations & Maintenance Expense – Asset amortization	9,930,214	23,904	9,954,118
Accumulated Surplus – Invested in Capital Assets, June 30, 2022	\$ 167,833,817	\$ 16,107,212	\$ 183,941,029

# School District No. 41 (Burnaby)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	10,929,670	25,000	86,186,953	<b>97,141,623</b>	95,182,116
Prior Period Adjustments					(16,083,309)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>10,929,670</b>	<b>25,000</b>	<b>86,186,953</b>	<b>97,141,623</b>	79,098,807
<b>Changes for the year</b>					
Surplus (Deficit) for the year	4,548,414	124,170	12,327,683	<b>17,000,267</b>	18,042,816
Interfund Transfers					
Tangible Capital Assets Purchased	(32,510)	(124,170)	156,680	-	
Local Capital	(6,577,000)		6,577,000	-	
<b>Net Changes for the year</b>	<b>(2,061,096)</b>	<b>-</b>	<b>19,061,363</b>	<b>17,000,267</b>	<b>18,042,816</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>8,868,574</b>	<b>25,000</b>	<b>105,248,316</b>	<b>114,141,890</b>	97,141,623

# School District No. 41 (Burnaby)

Schedule of Operating Operations

Year Ended June 30, 2023

Schedule 2 (Unaudited)

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	261,815,364	<b>262,678,744</b>	239,762,295
Other	126,500	<b>201,070</b>	283,800
Tuition	22,848,156	<b>21,436,180</b>	21,573,116
Other Revenue	495,730	<b>7,873,293</b>	973,432
Rentals and Leases	787,685	<b>901,200</b>	513,274
Investment Income	1,425,093	<b>2,008,430</b>	457,445
<b>Total Revenue</b>	<b>287,498,528</b>	<b>295,098,917</b>	<b>263,563,362</b>
<b>Expenses</b>			
Instruction	251,550,616	<b>253,026,491</b>	232,245,950
District Administration	7,638,247	<b>7,419,491</b>	7,369,833
Operations and Maintenance	29,064,186	<b>28,905,236</b>	25,723,709
Transportation and Housing	1,217,171	<b>1,199,285</b>	1,085,722
<b>Total Expense</b>	<b>289,470,220</b>	<b>290,550,503</b>	<b>266,425,214</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,971,692)</b>	<b>4,548,414</b>	<b>(2,861,852)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>8,581,202</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(32,510)	<b>(32,510)</b>	(185,949)
Local Capital	(6,577,000)	<b>(6,577,000)</b>	(2,252,000)
<b>Total Net Transfers</b>	<b>(6,609,510)</b>	<b>(6,609,510)</b>	<b>(2,437,949)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(2,061,096)</b>	<b>(5,299,801)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>10,929,670</b>	16,229,471
<b>Operating Surplus (Deficit), end of year</b>		<b>8,868,574</b>	10,929,670
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>8,493,675</b>	9,730,053
Unrestricted		<b>374,899</b>	1,199,617
<b>Total Operating Surplus (Deficit), end of year</b>		<b>8,868,574</b>	10,929,670

# School District No. 41 (Burnaby)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

Schedule 2A (Unaudited)

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	250,229,768	<b>250,888,921</b>	237,661,956
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	227,922	<b>202,459</b>	227,922
Student Transportation Fund	24,841	<b>24,841</b>	24,841
Support Staff Benefits Grant	332,886	<b>339,043</b>	332,886
FSA Scorer Grant	27,292	<b>27,292</b>	27,292
Early Learning Framework (ELF) Implementation	3,718	<b>3,718</b>	5,403
Labour Settlement Funding	9,644,312	<b>9,875,730</b>	
Audit Recovery	(117,370)	<b>(125,255)</b>	-
Extreme Weather	-	-	40,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>261,815,364</b>	<b>262,678,744</b>	<b>239,762,295</b>
<b>Provincial Grants - Other</b>	<b>126,500</b>	<b>201,070</b>	<b>283,800</b>
<b>Federal Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tuition</b>			
Summer School Fees	415,065	<b>415,065</b>	334,135
Continuing Education	1,748,071	<b>1,871,387</b>	2,185,836
International and Out of Province Students	20,685,020	<b>19,149,728</b>	19,053,145
<b>Total Tuition</b>	<b>22,848,156</b>	<b>21,436,180</b>	<b>21,573,116</b>
<b>Other Revenues</b>			
Miscellaneous			
City of Burnaby - Crossing Guards	205,000	<b>205,000</b>	205,000
Other Program Fees	118,578	<b>3,852</b>	55,760
Sundry	172,152	<b>795,909</b>	712,672
School Generated Funds	-	<b>6,868,532</b>	-
<b>Total Other Revenue</b>	<b>495,730</b>	<b>7,873,293</b>	<b>973,432</b>
<b>Rentals and Leases</b>	<b>787,685</b>	<b>901,200</b>	<b>513,274</b>
<b>Investment Income</b>	<b>1,425,093</b>	<b>2,008,430</b>	<b>457,445</b>
<b>Total Operating Revenue</b>	<b>287,498,528</b>	<b>295,098,917</b>	<b>263,563,362</b>



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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Salaries</b>			
Teachers	138,545,933	<b>138,937,174</b>	130,514,749
Principals and Vice Principals	11,226,561	<b>11,161,515</b>	10,656,645
Educational Assistants	24,868,826	<b>25,146,066</b>	21,923,065
Support Staff	21,639,032	<b>22,518,497</b>	21,118,537
Other Professionals	5,577,657	<b>5,250,664</b>	5,535,182
Substitutes	11,893,655	<b>11,863,630</b>	11,212,953
<b>Total Salaries</b>	<b>213,751,664</b>	<b>214,877,546</b>	200,961,131
<b>Employee Benefits</b>	49,302,549	<b>49,097,823</b>	45,292,248
<b>Total Salaries and Benefits</b>	<b>263,054,213</b>	<b>263,975,369</b>	246,253,379
<b>Services and Supplies</b>			
Services	8,505,425	<b>7,409,188</b>	7,472,085
Student Transportation	904,343	<b>880,113</b>	812,589
Professional Development and Travel	865,865	<b>678,039</b>	454,981
Rentals and Leases	113,230	<b>179,172</b>	180,248
Dues and Fees	102,747	<b>115,988</b>	96,205
Insurance	634,914	<b>635,298</b>	586,787
Interest	-	-	-
Supplies	10,607,038	<b>12,061,770</b>	7,075,271
Utilities	4,682,445	<b>4,615,566</b>	3,493,669
<b>Total Services and Supplies</b>	<b>26,416,007</b>	<b>26,575,134</b>	20,171,835
<b>Total Operating Expense</b>	<b>289,470,220</b>	<b>290,550,503</b>	266,425,214

# School District No. 41 (Burnaby)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	102,014,181	328,918	788,779	1,998,751	214,296	6,219,043	<b>111,563,968</b>
1.03 Career Programs	860,331	-	-	143,374	-	50,829	<b>1,054,534</b>
1.07 Library Services	2,996,550	16,062	208,471	124,161	-	155,675	<b>3,500,919</b>
1.08 Counselling	4,421,843	-	-	-	-	229,724	<b>4,651,567</b>
1.10 Special Education	11,483,914	296,950	23,700,847	-	-	2,735,596	<b>38,217,307</b>
1.20 Early Learning and Child Care	-	-	-	-	-	-	-
1.30 English Language Learning	8,182,270	52,200	-	-	-	353,882	<b>8,588,352</b>
1.31 Indigenous Education	918,713	155,617	222,712	-	-	50,280	<b>1,347,322</b>
1.41 School Administration	669,715	9,526,728	-	4,625,270	-	34,794	<b>14,856,507</b>
1.60 Summer School	1,380,954	231,560	-	-	-	537,670	<b>2,150,184</b>
1.61 Continuing Education	1,902,828	270,354	-	263,240	187,420	25,958	<b>2,649,800</b>
1.62 International and Out of Province Students	4,105,875	5,970	225,257	283,538	423,181	56,374	<b>5,100,195</b>
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>138,937,174</b>	<b>10,884,359</b>	<b>25,146,066</b>	<b>7,438,334</b>	<b>824,897</b>	<b>10,449,825</b>	<b>193,680,655</b>
<b>4 District Administration</b>							
4.11 Educational Administration		277,156		269,617	1,365,986		<b>1,912,759</b>
4.20 Early Learning and Child Care		-		-	-		-
4.40 School District Governance		-		64,247	317,027		<b>381,274</b>
4.41 Business Administration		-		1,147,874	1,319,617		<b>2,467,491</b>
<b>Total Function 4</b>	<b>-</b>	<b>277,156</b>	<b>-</b>	<b>1,481,738</b>	<b>3,002,630</b>	<b>-</b>	<b>4,761,524</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care				-	-	-	-
5.41 Operations and Maintenance Administration				266,500	1,423,137	-	<b>1,689,637</b>
5.50 Maintenance Operations				12,201,246	-	1,291,326	<b>13,492,572</b>
5.52 Maintenance of Grounds				870,232	-	122,479	<b>992,711</b>
5.56 Utilities				-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,337,978</b>	<b>1,423,137</b>	<b>1,413,805</b>	<b>16,174,920</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				-	-	-	-
7.70 Student Transportation				260,447	-	-	<b>260,447</b>
7.73 Housing				-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,447</b>	<b>-</b>	<b>-</b>	<b>260,447</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<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>138,937,174</b>	<b>11,161,515</b>	<b>25,146,066</b>	<b>22,518,497</b>	<b>5,250,664</b>	<b>11,863,630</b>	<b>214,877,546</b>

# School District No. 41 (Burnaby)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	111,563,968	25,781,680	137,345,648	10,370,038	147,715,686	146,265,606	134,344,840
1.03 Career Programs	1,054,534	237,772	1,292,306	53,761	1,346,067	1,417,009	1,300,198
1.07 Library Services	3,500,919	789,373	4,290,292	293,302	4,583,594	4,868,711	4,157,847
1.08 Counselling	4,651,567	1,048,815	5,700,382	-	5,700,382	5,641,600	5,169,079
1.10 Special Education	38,217,307	8,638,510	46,855,817	642,187	47,498,004	45,828,627	42,875,408
1.20 Early Learning and Child Care	-	-	-	-	-	-	-
1.30 English Language Learning	8,588,352	1,936,465	10,524,817	9,336	10,534,153	10,590,012	9,314,393
1.31 Indigenous Education	1,347,322	303,789	1,651,111	78,296	1,729,407	1,800,591	1,618,332
1.41 School Administration	14,856,507	3,349,782	18,206,289	4,878	18,211,167	18,384,987	17,859,320
1.60 Summer School	2,150,184	484,815	2,634,999	70,901	2,705,900	2,574,330	2,738,724
1.61 Continuing Education	2,649,800	597,466	3,247,266	913,150	4,160,416	3,229,925	3,765,486
1.62 International and Out of Province Students	5,100,195	1,149,971	6,250,166	2,591,549	8,841,715	10,949,218	9,102,323
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>193,680,655</b>	<b>44,318,438</b>	<b>237,999,093</b>	<b>15,027,398</b>	<b>253,026,491</b>	<b>251,550,616</b>	<b>232,245,950</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,912,759	431,281	2,344,040	98,878	2,442,918	2,583,012	2,922,819
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	381,274	85,968	467,242	181,199	648,441	662,125	645,376
4.41 Business Administration	2,467,491	556,359	3,023,850	1,304,282	4,328,132	4,393,110	3,801,638
<b>Total Function 4</b>	<b>4,761,524</b>	<b>1,073,608</b>	<b>5,835,132</b>	<b>1,584,359</b>	<b>7,419,491</b>	<b>7,638,247</b>	<b>7,369,833</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care	-	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	1,689,637	380,972	2,070,609	742,270	2,812,879	2,841,234	2,649,476
5.50 Maintenance Operations	13,492,572	3,042,248	16,534,820	2,967,235	19,502,055	19,858,815	18,022,316
5.52 Maintenance of Grounds	992,711	223,832	1,216,543	758,193	1,974,736	1,681,692	1,558,248
5.56 Utilities	-	-	-	4,615,566	4,615,566	4,682,445	3,493,669
<b>Total Function 5</b>	<b>16,174,920</b>	<b>3,647,052</b>	<b>19,821,972</b>	<b>9,083,264</b>	<b>28,905,236</b>	<b>29,064,186</b>	<b>25,723,709</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	260,447	58,725	319,172	880,113	1,199,285	1,217,171	1,085,722
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>260,447</b>	<b>58,725</b>	<b>319,172</b>	<b>880,113</b>	<b>1,199,285</b>	<b>1,217,171</b>	<b>1,085,722</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
<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>214,877,546</b>	<b>49,097,823</b>	<b>263,975,369</b>	<b>26,575,134</b>	<b>290,550,503</b>	<b>289,470,220</b>	<b>266,425,214</b>

# School District No. 41 (Burnaby)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

Schedule 3 (Unaudited)

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	33,936,337	<b>32,065,701</b>	28,651,172
Other	148,853		51,814
Federal Grants	3,727,350	<b>4,013,480</b>	3,436,204
Other Revenue	7,283,709	<b>5,483,356</b>	6,050,871
Rentals and Leases	-		-
Investment Income	27,000		375
Income (Loss) from Investments in Government Business Enterprises	-		-
District Entered	-		-
<b>Total Revenue</b>	<b>45,123,249</b>	<b>41,562,537</b>	<b>38,190,436</b>
<b>Expenses</b>			
Instruction	42,473,729	<b>37,438,089</b>	33,644,813
District Administration	839,054	<b>603,459</b>	594,790
Operations and Maintenance	931,106	<b>2,396,695</b>	2,252,953
Transportation and Housing	873,426	<b>1,000,124</b>	830,174
Debt Services	-	-	-
District Entered	-	-	-
<b>Total Expense</b>	<b>45,117,315</b>	<b>41,438,367</b>	<b>37,322,730</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>5,934</b>	<b>124,170</b>	<b>867,706</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(5,934)	<b>(124,170)</b>	(867,706)
<b>Total Net Transfers</b>	<b>(5,934)</b>	<b>(124,170)</b>	<b>(867,706)</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>

# School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	554,180	-	-	5,661,163	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	931,106	847,299							
Provincial Grants - Other									
Federal Grants									
Other					11,127			4,037,952	
Investment Income									
	931,106	847,299	-	-	11,127	-	-	4,037,952	-
<b>Less:</b> Allocated to Revenue	931,106	847,299	-	-	-	-	-	3,812,476	-
Recovered									
District Entered								2,830,581	
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>565,307</b>	-	-	<b>3,056,058</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	931,106	847,299							
Federal Grants									
Other Revenue								3,812,476	
	931,106	847,299	-	-	-	-	-	3,812,476	-
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		651,576							
Support Staff									
Other Professionals									
Substitutes									
	-	651,576	-	-	-	-	-	-	-
Employee Benefits									
Services and Supplies	931,106	193,704						3,694,241	
District Entered		2,019							
	931,106	847,299	-	-	-	-	-	3,694,241	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	118,235	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased								(118,235)	
	-	-	-	-	-	-	-	(118,235)	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	151	55,637	52,665	96,485	-	-	-	1,620	11,868
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	384,000	100,450	350,290	2,520,455	2,519,437	13,113,846	319,216	1,148	48,000
Provincial Grants - Other									
Federal Grants									
Other									
Investment Income									
	384,000	100,450	350,290	2,520,455	2,519,437	13,113,846	319,216	1,148	48,000
<b>Less:</b> Allocated to Revenue	384,151	71,094	346,321	2,616,940	2,519,437	13,113,846	319,216	-	59,868
Recovered									
District Entered									
<b>Deferred Revenue, end of year</b>	-	<b>84,993</b>	<b>56,634</b>	-	-	-	-	<b>2,768</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	384,151	71,094	346,321	2,616,940	2,519,437	13,113,846	319,216		59,868
Federal Grants									
Other Revenue									
	384,151	71,094	346,321	2,616,940	2,519,437	13,113,846	319,216	-	59,868
<b>Expenses</b>									
Salaries									
Teachers	26,438		125,223	753,263		10,837,888	239,739		47,347
Principals and Vice Principals					131,682				
Educational Assistants	216,960	5,572		474,028	1,083,760				
Support Staff	16,494			620,803	295,706				
Other Professionals				153,430					
Substitutes			39,002		578,469				1,743
	259,892	5,572	164,225	2,001,524	2,089,617	10,837,888	239,739	-	49,090
Employee Benefits	101,978	1,737	34,802	615,416	429,820	2,275,958	79,477		1,762
Services and Supplies	22,281	63,785	147,294						9,016
District Entered									
	384,151	71,094	346,321	2,616,940	2,519,437	13,113,846	319,216	-	59,868
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	12,048	-	-	-	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	11,250					2,377,676	25,000	19,000	175,000
Provincial Grants - Other									
Federal Grants									
Other	1,469								
Investment Income									
	12,719	-	-	-	-	2,377,676	25,000	19,000	175,000
<b>Less:</b> Allocated to Revenue	4,165	-	-	-	-	1,290,610	163	11,356	49,015
Recovered									
District Entered									
<b>Deferred Revenue, end of year</b>	<b>20,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,087,066</b>	<b>24,837</b>	<b>7,644</b>	<b>125,985</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	4,165					1,290,610	163	11,356	49,015
Federal Grants									
Other Revenue									
	4,165	-	-	-	-	1,290,610	163	11,356	49,015
<b>Expenses</b>									
Salaries									
Teachers								2,565	
Principals and Vice Principals									
Educational Assistants									
Support Staff	65								39,772
Other Professionals									
Substitutes									
	65	-	-	-	-	-	-	2,565	39,772
Employee Benefits	13							539	9,243
Services and Supplies	4,087					1,290,610	163	8,252	
District Entered									
	4,165	-	-	-	-	1,290,610	163	11,356	49,015
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	BC Provincial School for the Deaf	PODHH	PRP Fraser Park Maples	Settlement Services	Community Services	Out of School Program	IRCC SWIS	IRCC LINC	Endowment Earnings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	1,367,498	420,025	121,987	567,307	140,926	121,194	-	-	31,449
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,136,241	922,818	2,527,365						
Provincial Grants - Other									
Federal Grants							1,991,059	2,964,927	
Other	145,744			1,880		110,358			
Investment Income									1,463
	6,281,985	922,818	2,527,365	1,880	-	110,358	1,991,059	2,964,927	1,463
<b>Less:</b> Allocated to Revenue	5,904,587	957,741	2,495,334	829	-	103,353	1,991,059	2,022,421	-
Recovered	1,249,692	326,106	17,216						
District Entered									
<b>Deferred Revenue, end of year</b>	<b>495,204</b>	<b>58,996</b>	<b>136,802</b>	<b>568,358</b>	<b>140,926</b>	<b>128,199</b>	<b>-</b>	<b>942,506</b>	<b>32,912</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	5,904,587	957,741	2,495,334	829		103,353			
Federal Grants							1,991,059	2,022,421	
Other Revenue									
	5,904,587	957,741	2,495,334	829	-	103,353	1,991,059	2,022,421	-
<b>Expenses</b>									
Salaries									
Teachers	1,202,709	252,236	1,639,581			3,359	63,020	1,074,715	
Principals and Vice Principals	276,414	131,092	78,721					15,714	
Educational Assistants	1,931,664						156,195		
Support Staff	99,039	47,087	25,803				923,129		
Other Professionals	171,567	63,914					103,680		
Substitutes	968		1,286					69,852	
	3,682,361	494,329	1,745,391	-	-	3,359	1,246,024	1,160,281	-
Employee Benefits	821,327	109,957	406,959			1,929	305,917	236,286	
Services and Supplies	1,394,964	353,455	342,984	829		98,065	439,118	625,854	
District Entered									
	5,898,652	957,741	2,495,334	829	-	103,353	1,991,059	2,022,421	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>5,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(5,935)								
	(5,935)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# School District No. 41 (Burnaby)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	CommunityLink Other	Young Parent Program	IPALS	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	9,216,203
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				33,329,597
Provincial Grants - Other	103,200	39,270		142,470
Federal Grants				4,955,986
Other	1,696,466	72,537	18,460	6,095,993
Investment Income				1,463
	1,799,666	111,807	18,460	44,525,509
<b>Less:</b> Allocated to Revenue	1,600,314	96,544	13,292	41,562,537
Recovered				1,593,014
District Entered				2,830,581
<b>Deferred Revenue, end of year</b>	<b>199,352</b>	<b>15,263</b>	<b>5,168</b>	<b>7,755,580</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care		39,270		32,065,701
Federal Grants				4,013,480
Other Revenue	1,600,314	57,274	13,292	5,483,356
	1,600,314	96,544	13,292	41,562,537
<b>Expenses</b>				
Salaries				
Teachers	719,294			16,987,377
Principals and Vice Principals				633,623
Educational Assistants				4,519,755
Support Staff		43,076	7,481	2,118,455
Other Professionals				492,591
Substitutes				691,320
	719,294	43,076	7,481	25,443,121
Employee Benefits	85,566	9,672	1,949	5,530,307
Services and Supplies	795,454	43,796	3,862	10,462,920
District Entered				2,019
	1,600,314	96,544	13,292	41,438,367
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	124,170
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				(124,170)
	-	-	-	(124,170)
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 41 (Burnaby)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Rentals and Leases	110,480		110,509	110,509	107,290
Investment Income	450,000		464,653	464,653	
Gain (Loss) on Disposal of Tangible Capital Assets	16,400,000	16,230,000		16,230,000	23,886,528
Amortization of Deferred Capital Revenue	9,633,470	9,684,002		9,684,002	9,052,818
<b>Total Revenue</b>	<b>26,593,950</b>	<b>25,914,002</b>	<b>575,162</b>	<b>26,489,164</b>	<b>33,046,636</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	14,074,550	14,077,357		14,077,357	12,855,451
Debt Services					
Capital Lease Interest			84,124	84,124	154,223
<b>Total Expense</b>	<b>14,074,550</b>	<b>14,077,357</b>	<b>84,124</b>	<b>14,161,481</b>	<b>13,009,674</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>12,519,400</b>	<b>11,836,645</b>	<b>491,038</b>	<b>12,327,683</b>	<b>20,036,962</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	38,444	156,680		156,680	1,053,655
Local Capital	6,577,000		6,577,000	6,577,000	2,252,000
<b>Total Net Transfers</b>	<b>6,615,444</b>	<b>156,680</b>	<b>6,577,000</b>	<b>6,733,680</b>	<b>3,305,655</b>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(16,400,000)	16,400,000	-	
Tangible Capital Assets Purchased from Local Capital		1,620,419	(1,620,419)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,189,744	(1,189,744)	-	
Principal Payment					
Capital Lease		1,390,887	(1,390,887)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>(12,198,950)</b>	<b>12,198,950</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>19,134,844</b>	<b>(205,625)</b>	<b>19,266,988</b>	<b>19,061,363</b>	<b>23,342,617</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>85,243,798</b>	<b>943,155</b>	<b>86,186,953</b>	<b>78,927,645</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(16,083,309)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>85,243,798</b>	<b>943,155</b>	<b>86,186,953</b>	<b>62,844,336</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>85,038,173</b>	<b>20,210,143</b>	<b>105,248,316</b>	<b>86,186,953</b>

# School District No. 41 (Burnaby)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning 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>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,261,517					<b>16,261,517</b>
<b>Cost, beginning of year, as restated</b>	48,620,595	472,888,116	6,252,393	1,719,546	423,301	9,935,974	<b>539,839,925</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund			32,510				<b>32,510</b>
Special Purpose Funds			124,170				<b>124,170</b>
Local Capital		1,095,767	106,784			417,868	<b>1,620,419</b>
Transferred from Work in Progress		41,829,515	173,049				<b>42,002,564</b>
	-	42,925,282	436,513	-	-	417,868	<b>43,779,663</b>
Decrease:							
Disposed of	169,999						<b>169,999</b>
Deemed Disposals			570,606	97,944	94,007	41,848	<b>804,405</b>
	169,999	-	570,606	97,944	94,007	41,848	<b>974,404</b>
<b>Cost, end of year</b>	48,450,596	515,813,398	6,118,300	1,621,602	329,294	10,311,994	<b>582,645,184</b>
<b>Work in Progress, end of year</b>		104,603,062	1,348,682				<b>105,951,744</b>
<b>Cost and Work in Progress, end of year</b>	48,450,596	620,416,460	7,466,982	1,621,602	329,294	10,311,994	<b>688,596,928</b>
<b>Accumulated Amortization, beginning of year</b>		177,764,031	2,466,787	724,558	300,630	3,535,646	<b>184,791,652</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,107,212					<b>16,107,212</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		193,871,243	2,466,787	724,558	300,630	3,535,646	<b>200,898,864</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		11,007,330	617,512	167,057	75,260	2,210,198	<b>14,077,357</b>
Decrease:							
Deemed Disposals			570,606	97,944	94,007	41,848	<b>804,405</b>
		-	570,606	97,944	94,007	41,848	<b>804,405</b>
<b>Accumulated Amortization, end of year</b>		204,878,573	2,513,693	793,671	281,883	5,703,996	<b>214,171,816</b>
<b>Tangible Capital Assets - Net</b>	<b>48,450,596</b>	<b>415,537,887</b>	<b>4,953,289</b>	<b>827,931</b>	<b>47,411</b>	<b>4,607,998</b>	<b>474,425,112</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<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>	104,503,597	289,506			<b>104,793,103</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	37,368,998	1,227,393			<b>38,596,391</b>
Deferred Capital Revenue - Other	3,370,238	4,832			<b>3,375,070</b>
Local Capital	1,189,744				<b>1,189,744</b>
	<u>41,928,980</u>	<u>1,232,225</u>	-	-	<b>43,161,205</b>
Decrease:					
Transferred to Tangible Capital Assets	41,829,515	173,049			<b>42,002,564</b>
	<u>41,829,515</u>	<u>173,049</u>	-	-	<b>42,002,564</b>
<b>Net Changes for the Year</b>	<u>99,465</u>	<u>1,059,176</u>	-	-	<b>1,158,641</b>
<b>Work in Progress, end of year</b>	<u><b>104,603,062</b></u>	<u><b>1,348,682</b></u>	-	-	<b>105,951,744</b>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	215,706,899	11,231,753	10,579,265	<b>237,517,917</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	33,509,920	3,914,495	680,977	<b>38,105,392</b>
	<u>33,509,920</u>	<u>3,914,495</u>	<u>680,977</u>	<u><b>38,105,392</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	8,913,473	445,792	324,737	<b>9,684,002</b>
	<u>8,913,473</u>	<u>445,792</u>	<u>324,737</u>	<u><b>9,684,002</b></u>
<b>Net Changes for the Year</b>	<u>24,596,447</u>	<u>3,468,703</u>	<u>356,240</u>	<u><b>28,421,390</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>240,303,346</u>	<u>14,700,456</u>	<u>10,935,505</u>	<u><b>265,939,307</b></u>
<b>Work in Progress, beginning of year</b>	95,336,100	6,040,433	709,142	<b>102,085,675</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	38,596,391	1,787,969	1,587,101	<b>41,971,461</b>
	<u>38,596,391</u>	<u>1,787,969</u>	<u>1,587,101</u>	<u><b>41,971,461</b></u>
Decrease				
Transferred to Deferred Capital Revenue	33,509,920	3,914,495	680,977	<b>38,105,392</b>
	<u>33,509,920</u>	<u>3,914,495</u>	<u>680,977</u>	<u><b>38,105,392</b></u>
<b>Net Changes for the Year</b>	<u>5,086,471</u>	<u>(2,126,526)</u>	<u>906,124</u>	<u><b>3,866,069</b></u>
<b>Work in Progress, end of year</b>	<u>100,422,571</u>	<u>3,913,907</u>	<u>1,615,266</u>	<u><b>105,951,744</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>340,725,917</b></u>	<u><b>18,614,363</b></u>	<u><b>12,550,771</b></u>	<u><b>371,891,051</b></u>

# School District No. 41 (Burnaby)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	<b>Bylaw Capital</b>	<b>MECC Restricted Capital</b>	<b>Other Provincial Capital</b>	<b>Land Capital</b>	<b>Other Capital</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance, beginning of year</b>	1,372,817	1,233,755	341,636	31,291,395	1,281,430	<b>35,521,033</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	37,463,921		2,838,511			<b>40,302,432</b>
Other				2,065,231		<b>2,065,231</b>
Investment Income		56,187		1,519,116	305,671	<b>1,880,974</b>
	<u>37,463,921</u>	<u>56,187</u>	<u>2,838,511</u>	<u>3,584,347</u>	<u>305,671</u>	<u><b>44,248,637</b></u>
Decrease:						
Transferred to DCR - Work in Progress	38,596,391	748,853	1,039,116		1,587,101	<b>41,971,461</b>
	<u>38,596,391</u>	<u>748,853</u>	<u>1,039,116</u>	<u>-</u>	<u>1,587,101</u>	<u><b>41,971,461</b></u>
<b>Net Changes for the Year</b>	<u>(1,132,470)</u>	<u>(692,666)</u>	<u>1,799,395</u>	<u>3,584,347</u>	<u>(1,281,430)</u>	<u><b>2,277,176</b></u>
<b>Balance, end of year</b>	<u><b>240,347</b></u>	<u><b>541,089</b></u>	<u><b>2,141,031</b></u>	<u><b>34,875,742</b></u>	<u><b>-</b></u>	<u><b>37,798,209</b></u>

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2023**

**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, 2023**

**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, 2023**

**Schedule of Remuneration and Expenses**

**Elected Officials**

See attached listing

	<b>Total Remuneration</b>	<b>Total Expenses</b>
<b>Total Elected Officials</b>	<b>\$ 227,433.48</b>	<b>\$ 13,481.19</b>

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

See attached listing

	<b>Total Remuneration</b>	<b>Total Expenses</b>
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$142,837,665.80</b>	<b>\$789,109.13</b>
<b>Total Employees Equal to or Less Than \$75,000</b>	<b>99,494,525.11</b>	<b>346,120.95</b>
<b>Consolidated Total</b>	<b>\$242,332,190.91</b>	<b>\$ 1,135,230.08</b>

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

**\$ 14,290,337.38**

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2023**

**Schedule of Remuneration and Expenses  
Elected Officials**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
BRASSINGTON, WILLIAM	TRUSTEE	\$33,727.91	\$1,125.34
CECH, PETER	TRUSTEE	31,997.32	789.32
CUNNINGHAM, CHRISTINE	TRUSTEE	11,759.54	552.90
HAYES, LARRY	TRUSTEE	31,997.32	1,555.94
MEZEI, JENNIFER	TRUSTEE	32,872.12	1,334.10
SASAKAMOOSE, MIKELLE	TRUSTEE	20,337.78	2,675.81
SCHNIDER, KRISTIN	TRUSTEE	20,984.63	2,866.83
STEWART, RYAN	TRUSTEE	11,759.54	266.63
WONG, GARY	TRUSTEE	31,997.32	2,314.32
<b>TOTAL FOR ELECTED OFFICIALS</b>		<b>\$227,433.48</b>	<b>\$13,481.19</b>

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 41 (Burnaby)**  
**Fiscal Year Ended June 30, 2023**

**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	\$ 150,974.76	\$ -
ABRAHAM, KIRAN	PROGRAM CONSULTANT	88,207.89	910.12
ADAM, ANGELA M	TEACHERS	99,658.67	-
ADAMS, JACQUELINE	TEACHERS	92,509.73	-
ADRIAN, DANIEL R.	VICE PRINCIPAL	128,985.90	743.65
AGG, PETER BERNARD	TEACHERS	77,862.98	-
AGNEW, CHARLENE M.	TEACHERS	88,572.73	634.32
AKIZUKI, GARY T	TEACHERS	92,510.10	235.18
ALBERT, STACEY L	TEACHERS	104,402.74	286.60
ALEXANDER, SARAH HELENA	TEACHERS	87,540.39	-
ALI, MUBARIZ	TEACHERS	76,550.30	721.57
ALLANSON, DARLENE	TEACHERS	81,261.39	850.00
ALLARD, TIFFANY L	COORDINATOR INTERPRET SERVICES	90,418.90	405.00
ALLCOCK, JOCELYN NICOLE	TEACHERS	95,571.27	-
ALLEN, LINDSAY	TEACHERS	78,197.19	514.23
ALLEN, MARK S	VICE PRINCIPAL	135,894.11	411.10
ALLOCCA, MARIA	TEACHERS	81,237.45	-
ALMONIDOVAR, KRISTIN MARIE	TEACHERS	98,105.78	-
ALTMAN, JOANNA	TEACHERS	101,316.95	36.20
ALVES, MANDY	TEACHERS	95,867.57	-
ANCHOR, LUCAS	TEACHERS	92,511.89	56.54
ANDERSEN, CARALYN LEE	TEACHERS	101,696.39	-
ANDERSEN, KAREN	TEACHERS	92,482.36	-
ANDERSON, CHRISTIAN E	TEACHERS	92,075.93	-
ANDERSON, CHRISTINE	TEACHERS	98,201.70	-
ANDERSON, SCOTT P.	TEACHERS	101,757.78	-
ANDERSON, TARA L.	TEACHERS	78,174.55	100.00
ANDREWS, ARISTEA T	TEACHERS	92,484.86	100.00
ANGERILLI, GABRIEL	TEACHERS	104,317.64	64.12
ANGST, DAVID JOHN	TEACHERS	98,981.99	-
APPLEWHITE, BETH M.	DISTRICT PRINCIPAL	154,122.47	1,981.94
APRIM, MEGAN S	TEACHERS	101,727.22	-
AQUILA, ANNA MARIA	TEACHERS	99,657.14	922.82
ARAUJO, JENNIFER A	TEACHERS	89,379.80	210.07
ARMSTRONG, CACIA C	TEACHERS	107,114.61	-
ARORA, BAVANDEEP SINGH	TEACHERS	101,372.81	-
ARRON, TRACY LYNNE	TEACHERS	101,696.39	350.00
ASHFIELD, JASON	COMM EDUC TEACHER	124,632.37	96.30
ASHTON, DAWN MARIE	PRINCIPAL	130,390.07	873.97
ASKEW, EILEEN J	TEACHERS	98,921.42	-
ASTORINO, JULIANNE C	TEACHERS	79,458.67	523.86
ATKINSON, ALISON	TEACHERS	108,242.46	353.04
AUJLA, NAVDEEP K	PRINCIPAL	142,357.28	22.50
AUJLA, ROBBIE R	TEACHERS	101,327.37	-
AULT, KEVIN	TEACHERS	101,696.39	-
AUSTRIA, GILBERTO	NETWORK SUPPT TECHNICIAN	76,851.43	597.26
AXFORD, KYLE	TEACHERS	101,696.39	124.03
AYALA-SMITH, ALFRED	CARPENTER	79,232.03	-
AZZARA, DEANNA	EXECUTIVE ASSISTANT	87,627.64	95.00
BACOT, ROBERTA	TEACHERS	98,601.52	150.00
BAINS, AMARJIT (AMY)	TEACHERS	85,942.37	-
BAIRD, SHANNON	TEACHERS	84,932.02	-
BAKER, KIMBERLY	TEACHERS	94,523.99	-
BAKER, LISA	TEACHERS	98,951.84	-
BAKER, MICHELLE	TEACHERS	102,006.13	-

BALAZ, CONNIE P	TEACHERS	99,301.48	1,735.15
BALDIN, MICHAEL A	TEACHERS	109,575.38	45.60
BALES, DANA	MGR, COMM/COMMUNITY RELA	130,734.92	2,143.56
BALL, DIANA	TEACHERS	83,012.90	294.27
BALLARIN, CHRISTINA	TEACHERS	99,301.48	-
BALOGH, STEVEN J	TEACHERS	92,130.66	140.00
BANDARRA, LIGIA PAIXAO	TEACHERS	99,303.35	125.00
BARBONE, JOANN	TEACHERS	114,181.62	-
BARDINI, LINDA S	TEACHERS	110,904.02	822.77
BARICHELLO, BILJANA	TEACHERS	78,064.28	100.00
BARSKY, JENIFER D	TEACHERS	109,509.32	1,042.73
BASRAN, ANGELA K	VICE PRINCIPAL	129,213.02	-
BASTONE-KELCEC, ELENA	TEACHERS	92,510.46	-
BATHURST, PATRICIA L	TEACHERS	92,333.54	-
BAUMET, YASMIN	TEACHERS	99,124.34	-
BEATON, CAMERON E	TEACHERS	99,301.48	-
BEATOVIC, SARA	TEACHERS	83,265.71	550.07
BEATTIE, AARON	TEACHERS	88,560.14	846.14
BEATTIE, CEDRIC	CARPENTER	80,666.71	926.60
BEAVIL, GAYLE M	COORDINATOR COMM. SCH.	102,712.64	1,511.20
BECH, JESSICA J	TEACHERS	82,624.83	-
BELCOURT, TARA	TEACHERS	79,887.17	93.13
BELL, STEVE	TEACHERS	80,859.82	-
BELLIVEAU, CHARLES	TEACHERS	99,360.67	-
BELYEA, TAMMY L	TEACHERS	101,317.65	1,114.76
BENALLICK, ROBERT A	PAINTER	79,908.69	0.00
BENNETT, CATHERINE	PRINCIPAL	150,974.76	152.63
BERAR, RAVENA	TEACHERS	92,482.36	-
BERG, DEANNA	TEACHERS	99,092.07	100.00
BERGERON, ERIC	TEACHERS	101,696.39	-
BERKBIGLER, JEREMY	TEACHERS	102,265.43	-
BERMANN, STEVEN	TEACHERS	112,403.51	30.00
BERMUDEZ, VANJA	TEACHERS	97,959.70	80.40
BERNABEI, MATILDE	TEACHERS	101,696.39	101.55
BERNING, ANJA MARIA	TEACHERS	110,916.12	-
BERTNESS, TREVOR K	TEACHERS	105,602.10	737.16
BESIC, MAIRA M.	TEACHERS	79,156.34	170.96
BHARGAVA, ARNEL R.	TEACHERS	87,333.37	-
BHATTI, GURJEET K	TEACHERS	99,301.48	215.61
BINNG, SATPAUL	TEACHERS	91,459.16	-
BINNING, PRIYA	VICE PRINCIPAL	109,818.21	320.84
BISSET, JENNIFER D	TEACHERS	104,757.55	201.99
BLACKFORD, ELISA A.	TEACHERS	77,412.86	73.81
BLACKWELL, COLIN	TEACHERS	82,517.93	-
BLAESER, DAVID NABIL	TEACHERS	90,109.33	854.15
BLAIR, W ELISE	TEACHERS	101,696.39	399.31
BLAKE, LAURA G.	TEACHERS	95,769.60	417.73
BLANKENBERG, DESIREE D	SPECIAL COUNSELLOR	119,048.45	360.00
BLOCK, STEPHEN M	TEACHERS	100,428.07	-
BOGUNOVIC, LINDSEY L	TEACHERS	82,725.05	854.13
BOMBELLI, ROBERTO	DEPUTY SUPERINTENDENT	236,049.09	3,416.89
BONAR, MARISA	TEACHERS	99,301.48	350.07
BONVINO, FRANCESCO	TEACHERS	114,395.83	100.00
BORDERS, TRACY A	TEACHERS	79,536.29	-
BOREAN, ADAM M	TEACHERS	76,466.19	-
BORGELT, MICHELLE E	TEACHERS	87,710.46	1,795.46
BORGENSTROM, DEBORAH E	TEACHERS	103,527.27	-
BOROJEVIC, ANTONIA T	TEACHERS	99,361.08	-
BORTOLUSSI, CLAUDIO	PRINCIPAL	147,036.47	-
BOSCHMANN, MELISSA M	TEACHERS	92,482.36	-
BOSELLO, LEAH M.	TEACHERS	89,306.71	-
BOTTING, AIDAN T	TEACHERS	101,696.39	1,723.89
BOURNE, CHRISTINE M	TEACHERS	84,671.78	608.09
BOUSFIELD, LORI	TEACHERS	101,950.39	1,360.47
BOVELL, ELIZABETH	TEACHERS	99,301.48	100.00

BOWCOCK, NICOLE K	TEACHERS	98,945.84	370.04
BOYCHUK, DARREN W.K.	TEACHERS	93,694.13	40.62
BOYER, BRENNAN M	TEACHERS	107,171.63	623.22
BOYES, KRISTA	TEACHERS	92,475.29	425.96
BOZIC, MICHAEL J	TEACHERS	95,187.73	-
BRANCO, ANA MARIE	TEACHERS	92,482.36	81.74
BRANDT, KEVIN	DIRECTOR OF INSTRUCTION	173,584.61	7,738.61
BRATINA, BRIAN	PLUMBER	82,357.62	-
BRATTSTON, SHERI	COMM EDUC MGR DIRECTOR	135,789.68	6,991.19
BRENDZY, CHRISTINE D	TEACHERS	91,259.59	-
BRIGGS, CHRISTINE	TEACHERS	109,509.33	3,269.57
BRISCOE, BLAKE	PRINCIPAL	143,101.28	-
BRISCOE, TARYN K	COORDINATOR COMM. SCH.	101,726.91	1,679.12
BRKICH, MARA	TEACHERS	101,696.39	-
BRLETIC, NICKOLAS J	TEACHERS	75,534.78	646.24
BRNJAC, ANGELA E	TEACHERS	101,726.91	850.00
BROCKERVILLE, RYAN	TEACHERS	83,685.68	-
BROLIN, KIRSTEN	TEACHERS	101,302.01	850.00
BROOKS, SIMONE M	TEACHERS	101,757.44	-
BROPHY, CERIDWEN ERIN	TEACHERS	117,011.99	1,727.69
BROVOLD, DAYNA R	TEACHERS	75,734.57	26.05
BROWN, JACQUELINE R	SPECIAL COUNSELLOR	110,921.61	3,342.14
BROWN, JULIET C	PROGRAM CONSULTANT	109,195.30	2,894.51
BROWN, MARJORIE J	TEACHERS	101,696.39	230.84
BROWN, MARY-ANN	PRINCIPAL	143,101.28	1,224.80
BROWN, NOLA A	TEACHERS	101,324.40	-
BROWN, SHELLEY C	TEACHERS	101,317.49	1,422.95
BRYAN, JOCELYN	COMM EDUC TEACHER	102,087.48	4,559.55
BRYAN, VERONICA	TEACHERS	91,653.19	-
BRYANT, MIMOSA	TEACHERS	101,696.39	-
BUCHANAN, IAN J	TEACHERS	92,537.85	116.06
BUCHANAN, PATRICIA	TEACHERS	84,496.18	1,149.68
BUDAI, JOZSEF I	TEACHERS	101,696.39	-
BULANOWSKI, MARIE M	TEACHERS	82,248.50	-
BUONO, GIANNI	TEACHERS	101,696.39	-
BURBIDGE, ANDREA	TEACHERS	101,696.39	-
BURNACI, BLERTA	TEACHERS	99,444.30	148.32
BURNHAM, WILLIAM JIM	TEACHERS	99,429.58	-
BYMAN, ERIC	TEACHERS	99,301.48	-
BYMOEN, CRAIG S	TEACHERS	92,537.85	-
BYRNE, ELIZABETH	TEACHERS	101,757.44	-
BYRNE, JENNIFER A	TEACHERS	101,751.73	-
BYRNE, PHILIP	TEACHERS	109,509.35	1,975.05
CALANDRA-CHECCO, LESLIE	TEACHERS	104,402.74	190.18
CALLISTER, BARRY	VICE PRINCIPAL	135,894.11	-
CALLISTER, SARAH	TEACHERS	101,696.39	327.89
CALVERT, KEIR	TEACHERS	88,000.22	40.06
CAMERON, BRIAN	TEACHERS	92,482.36	-
CAMERON, CHRISTINA M	TEACHERS	101,126.92	-
CAMERON, HEATHER	TEACHERS	79,547.53	-
CAMPBELL, GEORGIA	TEACHERS	85,922.08	1,769.77
CAMPBELL, GREG	TEACHERS	101,696.39	-
CANNATA, MARIA	TEACHERS	93,184.34	-
CANUEL, STUART D	TEACHERS	100,469.20	818.11
CAPITANIO, JENNIFER LEE	TEACHERS	92,102.88	175.00
CAPTEIN, JUDITH M	TEACHERS	99,301.48	-
CARCUEVA, TRACEY L	TEACHERS	91,680.95	-
CARDAMONE, CHRISTINE K.	TEACHERS	100,297.93	2,275.12
CARDINAL, JANICE M	TEACHERS	107,725.52	531.45
CAREY, MARC	TEACHERS	105,784.56	148.20
CARLEY, KRISTINA C.	TEACHERS	93,572.76	680.62
CARLYLE, NOELLE K	TEACHERS	99,301.48	-
CARROLL, TANYA	TEACHERS	101,696.97	586.25
CARSON, BRENDA E	TEACHERS	101,696.39	83.64
CARSON, JENNIFER LESLEY	PRINCIPAL	143,101.28	-

CARVALHO, CARLOS ANTONIO	PAINTER	79,038.90	0.00
CASH, DANICA E	TEACHERS	99,674.06	840.85
CASTRILLON, PATRICIA	COMM EDUC TEACHER	81,158.14	-
CATUNGAL, JESSICA GAR WAI	TEACHERS	97,306.10	-
CAVALIERE, LINDA M	TEACHERS	121,349.41	2,041.71
CAWKER, MARTINA L.	TEACHERS	98,732.13	197.00
CHAHAL, AMANDEEP K.	TEACHERS	92,537.85	-
CHAN, ALAN	TEACHERS	96,552.31	-
CHAN, CHERYL LOUISE	TEACHERS	96,558.58	129.36
CHAN, JOYCELYN H.Y.	TEACHERS	99,303.47	135.74
CHAN, NADINE	TEACHERS	91,563.30	175.00
CHAN, VINCENT WING CHUEN	TEACHERS	105,963.93	138.94
CHAN, VINCENT WING HO	TEACHERS	101,694.12	309.00
CHAN-CHONG, FANNIE S	TEACHERS	99,361.08	92.24
CHANDI, NIRMAL	TEACHERS	111,693.12	-
CHANG, ANOUSITH	TEACHERS	99,301.48	-
CHANG, JULIANA Y	TEACHERS	99,331.28	-
CHANG, SHENDY T.	TEACHERS	101,378.00	180.00
CHANG, TINA	TEACHERS	86,429.87	229.41
CHANG, VICKY S	TEACHERS	92,537.85	-
CHAN-LAI, LIVIA W.	TEACHERS	109,129.88	2,121.32
CHAO, CHIUNG-SUNG	NETWORK SUPPT TECHNICIAN	84,880.32	692.13
CHAPMAN, SHEILA	TEACHERS	101,347.78	143.46
CHASTKO, SHAWNESSY A	TEACHERS	104,071.31	299.52
CHATRATH, ROWENA	TEACHERS	78,593.37	198.24
CHATT, LARISSA M	TEACHERS	84,537.64	136.59
CHEEMA, JASMEEN	TEACHERS	91,400.49	-
CHEN, ANGELA	TEACHERS	100,821.34	535.55
CHEN, JIE (JENNIFER)	TEACHERS	101,757.44	355.51
CHENAFI, HALIM	TEACHERS	80,868.94	-
CHENG, NAI WEN	TEACHERS	104,296.62	-
CHENG, ROSANNA	TEACHERS	80,561.07	-
CHENG, TSOI-YIU (VIVIAN)	TEACHERS	75,578.93	-
CHEONG, CHESTER	TEACHERS	92,482.36	136.64
CHERCOVER, STEPHEN J	TEACHERS	99,301.48	-
CHEUNG, ADA K	TEACHERS	101,699.70	484.24
CHEUNG, ELIZABETH SARAH	TEACHERS	93,380.49	315.75
CHEUNG, SHIRLEY	TEACHERS	97,778.62	145.00
CHI, BELINDA W Y	PROGRAM CONSULTANT	109,219.88	3,267.72
CHI, VIRGINIA H	TEACHERS	101,696.39	200.00
CHIAO, JUDY	TEACHERS	101,757.44	100.00
CHIEN, JOSEPH	TEACHERS	99,301.48	925.48
CHIN, AMY LAI-MEI	TEACHERS	101,696.39	12.32
CHIN, ANDREW S	PRINCIPAL	154,912.00	776.43
CHIN, CIARA	TEACHERS	82,314.85	30.01
CHIN, LEANNE	TEACHERS	78,022.15	725.60
CHINN, STEPHEN E	SPECIAL COUNSELLOR	110,888.31	-
CHIRU, IOANA	TEACHERS	101,696.39	-
CHIU, KAREN	SPECIAL COUNSELLOR	93,114.29	931.67
CHO, DIANE	TEACHERS	88,514.03	100.00
CHO, KITTY	TEACHERS	93,671.99	99.00
CHO, ROSANNA	TEACHERS	91,146.14	21.99
CHOR, MAN WING	TEACHERS	103,723.08	318.73
CHORNA, NATALIYA	COMM EDUC TEACHER	88,362.52	-
CHOW, ASHLEY S.	TEACHERS	109,509.32	493.68
CHOW, COLIN M	TEACHERS	101,726.91	-
CHOW, GLEN	TEACHERS	99,301.48	411.33
CHOW, KELLY J	DIRECTOR OF INSTRUCTION	164,863.68	2,193.02
CHOW, MELANIE	TEACHERS	82,637.91	2,460.01
CHOW, PK PEGGY	TEACHERS	110,696.74	636.02
CHOW, WILLIAM	TEACHERS	114,395.83	99.00
CHRISTOFIDES, DAYNA L	TEACHERS	92,541.31	-
CHRISTOFIDES, NECTARIOS	DIRECTOR OF INSTRUCTION	166,473.38	3,394.38
CHU, GLORIA E	TEACHERS	101,726.91	-
CHU, MICHELLE	TEACHERS	101,347.47	358.00

CHU, SAMUEL	TEACHERS	78,064.28	-
CHU, WILSON W.S.	TEACHERS	77,282.95	-
CHUN, SANDRA K S	TEACHERS	100,444.41	-
CHUNG, MELISSA S	TEACHERS	99,134.03	279.52
CIKES, TOMISLAV A	TEACHERS	122,208.76	595.79
CIPPARRONE, JULIANA A	TEACHERS	109,719.74	1,770.38
CIRILLO, SYLVIA M	TEACHERS	75,427.39	-
CIRKA, ISABEL	TEACHERS	84,397.41	802.96
CLARK, KIMBERLY S	VICE PRINCIPAL	128,799.90	1,289.98
CLAUDIO, JEROME A	TEACHERS	118,481.42	357.44
CLEARY-DULAI, JANE W	TEACHERS	108,750.44	1,516.20
CLIFT, ADRIAN M.	TEACHERS	89,293.96	180.00
CLINTON, KATHERINE J	TEACHERS	105,784.56	50.00
CLOWERS, CHRISTINE	TEACHERS	102,526.54	-
CLUTTON, ANDREA	TEACHERS	81,478.61	160.00
COCKRAM, DEREK	TEACHERS	112,283.67	1,403.64
COLAIACOVO, ANTHONY	TEACHERS	77,718.76	1,034.65
COLE, BRENT (MICK)	TEACHERS	99,445.84	-
COLE, CORRIE M	TEACHERS	99,301.48	-
COLETTA, CHRISTINA	TEACHERS	105,859.71	187.91
COLLIER, SARAH	TEACHERS	79,604.37	-
COLLING, WENDY	TEACHERS	79,472.50	-
COLLINS, THERESA	TEACHERS	77,047.54	-
CONROY, LISA LEE	TEACHERS	82,012.47	-
COOK, MIN JEONG	TEACHERS	90,304.23	830.28
COOK, STEPHEN R	TEACHERS	75,284.95	-
COOMBES, LEONARD KENNETH	TRADES FOREMAN	87,189.40	-
COOPER, DANIEL	TEACHERS	86,411.83	150.00
COOPER, HOLLY	TEACHERS	92,482.36	178.03
CORNELL, BRUCE E	PRINCIPAL	147,611.17	3,321.26
CORWIN, SHELBY	TEACHERS	86,243.36	293.94
COSTA, ELISE H	TEACHERS	102,679.96	1,671.33
COSTA, MICKAEL S.P.	TEACHERS	101,758.08	46.44
COUTTS, AMANDA A	TEACHERS	101,757.44	200.00
COWAN, TRISTA	TEACHERS	109,509.32	606.95
COWLEY, JENNIFER A	TEACHERS	101,696.39	-
COWLEY, KRISTEN	TEACHERS	85,969.75	268.95
COX, SUSAN E	TEACHERS	92,482.36	-
CRAMB, ELIZABETH	TEACHERS	101,696.39	-
CRESCENZO YEE, ADRIANNA L	TEACHERS	101,696.39	49.35
CROSS, SHAWNADITTA	TEACHERS	101,728.09	-
CULBERT, FRASER	TEACHERS	101,696.39	-
CUMMINGS, JACLYN	TEACHERS	100,402.65	370.04
CUMMINGS, JILLIAN T	TEACHERS	82,879.50	287.46
CURR, BRANDON	ASST. SUPERINTENDENT	199,423.94	5,971.45
CURRIE, RUSSELL	CARPENTER	82,225.06	-
CURTIS, MELISSA L	TEACHERS	102,035.93	840.56
CVETANOVIC, SLOBODAN ROBERT	PAINTER	79,095.07	(0.00)
CZUBAK, WLODZIMIERZ	ELECTRICAL/MECHANICAL FOREMAN	94,218.24	-
D'AGNOLO, JENNIFER S	TEACHERS	101,719.03	175.00
D'AGNOLO, PAUL A	TEACHERS	92,482.36	-
DAMIANI, ERICA	TEACHERS	95,404.18	-
DAMJI, ZEBIN	TEACHERS	101,348.51	107.00
D'ANGELO, GINA	TEACHERS	99,301.48	-
DANIEL, EYAL	TEACHERS	100,492.11	50.00
DARDANO, JOSEPH A N	VICE PRINCIPAL	112,179.19	74.26
DARE, AMELIA	TEACHERS	104,714.36	1,089.23
DASILVA, SANDRA M	TEACHERS	115,639.47	-
DATO, LAURA R	TEACHERS	80,383.28	309.27
DAVID, STEVEN V.D	TEACHERS	75,889.31	-
DAVIDSON, MIYUKI	TEACHERS	106,931.16	944.35
DAVIES, DARRIN R	TEACHERS	110,696.74	635.35
DAVIS, ANNE	TEACHERS	79,022.28	139.29
DAVIS, CLAIRE	TEACHERS	101,696.39	-
DAVIS, DARREN W	HEAT & VENT TECHNICIAN	87,910.94	-

DAVIS, GREGORY	TEACHERS	105,786.72	-
DAVIS, STELLA HP	TEACHERS	85,560.59	-
DAVY, JEANNE	TEACHERS	101,757.53	-
DAWSON, JAMES ALEXANDER	TEACHERS	80,550.88	171.46
DE KERUZEC, COURTNEY	TEACHERS	75,384.12	-
DE OLIVEIRA, LILIANE DIONISIO	VICE PRINCIPAL	135,894.11	-
DE SANTIS, JACLYN SARAH	TEACHERS	101,759.33	154.02
DE SHIELD, MADELINE	TEACHERS	78,603.55	326.59
DE TERRA, ANDREA	TEACHERS	92,427.48	2,097.90
DE VITA, FRANKIE	PRINCIPAL	147,036.47	-
DEACON, KRISTA L.	TEACHERS	92,040.56	190.30
DEITCH, ANNE	TEACHERS	102,006.13	-
DELEEBEECK, RAYMOND J	TEACHERS	98,601.40	-
DELIKATNY, NADINE	TEACHERS	92,507.00	75.00
DELMAESTRO, SHERI L	TEACHERS	98,487.25	-
DELORE, REBECCA L	TEACHERS	92,537.61	-
DELVECCCHIO, JENNIFER	TEACHERS	109,476.07	899.46
DEO, KATHLEEN	TEACHERS	91,769.86	327.54
DEOL, GURBHAVAN	TEACHERS	92,469.25	130.71
DEPACO, GREG P	TEACHERS	101,696.39	-
DER, CASSANDRA P.	TEACHERS	93,829.16	189.27
DER, MATTHEW	TEACHERS	87,899.00	2,008.38
DETARJANY, LINDSY	TEACHERS	82,958.23	-
DEVI, ARTI	TEACHERS	99,301.48	100.00
DEWAR, EMILY	TEACHERS	99,361.08	830.71
DHALIWAL, SONIA	TEACHERS	89,889.11	-
DHANANI, FARID	TEACHERS	92,537.85	-
DHILLON, BALRAJ S.	TEACHERS	97,742.74	1,635.35
DHILLON, MONIKA	COMM EDUC TEACHER	88,716.21	574.11
DI LAURO, MARIA	PROGRAM CONSULTANT	109,542.09	2,084.42
DIAS, CHRISTINA L.	TEACHERS	81,561.68	291.44
DIAS, INO	TEACHERS	99,301.48	-
DIBBLE, GLENN S	TEACHERS	82,996.56	-
DIFRANCESCO, GIOVANNA G	TEACHERS	83,251.41	-
DIGESO, SADIE A	TEACHERS	108,521.39	380.65
DINUNZIO, FRANCESCA	TEACHERS	105,186.49	-
DIONNE, ASHLEY	TEACHERS	79,502.91	-
DITTRICH, GERALDINE	TEACHERS	79,367.75	-
DODD, PAMELA J	TEACHERS	82,396.47	175.00
DOS REIS, TERESA	TEACHERS	92,482.36	-
DOSANJH, RAVNEET	SENIOR HR RESOURCES ADVISOR	97,772.89	218.40
DOUGLAS, KATHLEEN	TEACHERS	100,740.79	-
DOUGLAS, SABRINA E	TEACHERS	101,696.39	-
DOWLING, TARA J	TEACHERS	79,462.24	-
DOWNIE, JESSICA A	TEACHERS	87,010.52	611.16
DRAKE, JODI L	TEACHERS	93,037.12	594.47
DRELICH, DARIUSZ	CARPENTER	81,287.86	-
DU, TING	TEACHERS	87,077.71	-
DUBE, PIERRE	TEACHERS	103,956.62	914.45
DUBOIS, KARINE	TEACHERS	76,081.51	640.12
DUDLEY, PAUL H	TEACHERS	109,509.32	-
DUECK, SANDRA G	TEACHERS	99,687.02	-
DUHAMEL-CONOVER, JENNIFER L	TEACHERS	109,509.32	150.00
DUNCAN, LINDA	TEACHERS	99,301.48	-
DUNNE, DANA PHYLLIS	TEACHERS	102,399.24	447.61
DUNNETT, JACLYN	TEACHERS	86,808.42	-
DUNSE, BRYAN	TEACHERS	95,241.48	125.00
DYCKOWSKI, CELINA S.	TEACHERS	92,488.38	-
DYER, NANCY	TEACHERS	90,103.05	1,170.23
DYMYTRYSZYN, LESZEK	TEACHERS	101,726.91	-
EBEL, MICHELLE	TEACHERS	99,111.76	530.01
EDDY, KATHLEEN M.E.	TEACHERS	93,149.12	1,107.79
EDWARDS, CARLA	TEACHERS	101,757.44	342.41
EDWARDS, DANIELLE D.	TEACHERS	101,869.55	-
EDWARDS, SAMINA K	COMM EDUC TEACHER	96,180.38	-



ELESINA, OLGA	TEACHERS	92,482.36	728.09
ELWORTHY MORO, VICKI J	PRINCIPAL	138,179.77	1,476.83
EMERSON, GRAE H	HUMAN RESOURCES ADVISOR	91,467.70	-
ENCHELMAIER, JOANNE	TEACHERS	101,696.39	105.00
ENG, JENNIFER	TEACHERS	95,187.01	51.38
ENG, JUDY	TEACHERS	92,482.36	162.60
ENG, WYNNE	TEACHERS	92,482.36	-
ENGLAR, LAURA	TEACHERS	89,685.34	-
ERRICO, LESLIE	TEACHERS	102,663.91	812.00
EVANISKY, RUSSELL	TEACHERS	99,555.23	-
EVANS, NICOLE A	TEACHERS	101,696.68	-
EXUME, TANGUY	TEACHERS	90,828.42	-
EZRA, JOAN E	TEACHERS	101,696.39	136.77
FAGAN, TOMMY	ENERGY FOREMAN	94,747.56	-
FALSETTO, LAIDA C	TEACHERS	109,542.21	1,772.20
FARAGUNA, DAVID	TEACHERS	92,482.36	-
FAY, ANNA	TEACHERS	99,301.48	-
FEHR, KENDRA	TEACHERS	80,456.26	1,432.39
FEIGELSTOCK, ZDENKO	ELECTRICIAN	80,569.09	-
FENG, DAVID	TEACHERS	77,287.22	120.00
FENN, JACQUELENE A	TEACHERS	107,126.05	67.18
FERETOS, VASSILIKI I	TEACHERS	81,375.23	21.56
FERNANDES, BEVAN	TEACHERS	76,876.15	185.61
FERRARO, ANGELA	MANAGING DIRECTOR INTERNTL ED	135,789.68	15,192.19 *
FERREIRA, DENISE G	TEACHERS	100,327.75	-
FIELD, LESLIE-JO S	TEACHERS	101,495.05	165.00
FIGURSKY, RAE A	TEACHERS	92,482.36	850.00
FINLAYSON, ALEXANDRA A.	TEACHERS	77,547.93	-
FINLAYSON, PHILIP D	TEACHERS	95,251.35	175.00
FISCHER, ESTATE OF, JACQUELINE	TEACHERS	99,301.48	-
FISHER, KRISTEEN J	TEACHERS	85,247.94	-
FLEMING, SHANNON E	TEACHERS	99,301.48	-
FLETT, ANDREA L	TEACHERS	93,034.86	50.00
FLOOK, MELODIE A	TEACHERS	101,711.87	177.37
FLOYD, KAREN J	PRINCIPAL	86,021.98	-
FOGLIATO, SARA A	TEACHERS	99,331.28	-
FONG, EDDIE	TEACHERS	92,890.63	405.84
FONG, VINCE	TEACHERS	97,226.45	194.74
FORBES, TANIA J	TEACHERS	92,537.85	258.69
FORD, ANN	TEACHERS	92,539.96	-
FORD, MICHELLE	TEACHERS	77,989.60	228.93
FORDYCE, BONNIE	TEACHERS	101,698.56	2,732.71
FOUND, TREVOR	TEACHERS	108,146.86	-
FOUQUETTE, MAURICE J	TEACHERS	105,665.51	1,132.57
FOX, EMMA E.U.	TEACHERS	78,021.28	245.95
FOY, HANNA J	TEACHERS	99,361.08	207.00
FRANCO MARTIN DEL CAMPO, CARMINA	ASSISTANT MARKETING MANAGER	81,282.45	25,493.30 *
FRASER, IAN R	TEACHERS	93,595.97	100.00
FRICKER, ALEXANDER G	TEACHERS	92,524.13	631.16
FUJIKI, JUDY S.F.	TEACHERS	101,701.71	-
FULOP, ALICE	TEACHERS	92,676.51	850.00
FULOP, FRANK K	TEACHERS	101,696.39	386.95
FUNG, CARLOS	TEACHERS	101,726.91	1,131.47
GABA, NANCY	TEACHERS	94,020.67	-
GABAS, HELEN	TEACHERS	99,301.48	-
GAHUNIA, SUKHJEET S	TEACHERS	100,207.93	100.00
GAITENS, PETER	TEACHERS	79,137.83	877.36
GARGIULO, MIRELLA G	TEACHERS	104,433.42	475.00
GASKELL, COLLEEN L.	TEACHERS	107,178.94	257.26
GASTER, BRIGID	TEACHERS	113,958.86	1,795.40
GASTER, SEAN	PRINCIPAL	142,543.28	3,076.61
GATENBY, KATIE	TEACHERS	92,147.48	-
GATZKE, JAMES E	TEACHERS	86,772.13	-
GAUDET, DAVID	TEACHERS	115,352.32	-
GAYTON, RENEE C	TEACHERS	99,301.48	75.00

GEDDES, AJA YANIQUE	TEACHERS	90,773.62	998.95
GENGE, MORRAY C	DISTRICT PRINCIPAL	154,885.50	935.31
GEORGILAS, CRISTINA	TEACHERS	109,509.33	306.09
GERRIS, ROBYN S M	COORDINATOR INTERPRET SERVICES	78,382.88	625.66
GERTZ, GRAHAM H	TEACHERS	101,696.39	-
GHANI, SABHA	TEACHERS	101,592.69	-
GHAZINEZHAD, PARVANEH	TEACHERS	79,961.73	850.00
GIACOMAZZA, FRANCINE	VICE PRINCIPAL	123,586.18	2,775.04
GIALLONARDO, FRANK	TEACHERS	99,361.08	-
GIALLONARDO, MIRANDA KATHERINE	TEACHERS	87,199.68	185.61
GIBNEY, MICHAEL BLAIR	TEACHERS	101,757.37	-
GIDINSKI, BRYAN PAUL	PROGRAM CONSULTANT	109,572.64	1,807.40
GIGUERE, GILLES	TEACHERS	75,894.78	-
GILL, BABU S	TEACHERS	85,385.26	122.88
GILL, HARPREET S	TEACHERS	111,855.94	935.57
GILL, RANI	TEACHERS	101,757.44	303.54
GILL, TANIA H	TEACHERS	80,035.14	270.04
GILLAM, NICOLA E	TEACHERS	80,014.77	-
GILLARD, BALBIR	TEACHERS	101,816.10	21.42
GILLARD, CLAUDIA	TEACHERS	101,757.44	160.00
GILLEN, LARA M.	TEACHERS	93,002.93	75.00
GILLESPIE, KAREN P	TEACHERS	99,301.48	-
GILLIS, BONNIE	TEACHERS	94,683.07	950.00
GINGRAS, CYNTHIA	TEACHERS	92,537.85	103.70
GIOUZELIS, EKATERINA	TEACHERS	99,301.48	-
GIRLING, LISA	TEACHERS	99,301.48	-
GIRN, KELLY	TEACHERS	80,754.76	118.69
GIROUX, SAMUEL R.	TEACHERS	101,757.44	41.90
GLADU, LOVINA	TEACHERS	77,591.07	735.82
GLADWIN, DEIDRE	TEACHERS	103,493.05	160.00
GLIGORIS, HEATHER	TEACHERS	99,301.48	-
GODIN, CATHERINE	TEACHERS	112,811.98	1,171.31
GOESON, DARYL J	VICE PRINCIPAL	135,894.11	1,547.62
GOLDAN, PARTO	TEACHERS	82,604.61	17.19
GOMEZ RODRIGUEZ, JAIME	TEACHERS	80,901.83	-
GOMEZ, TERRANCE R	MANAGER HEALTH & SAFETY	112,434.35	2,709.48
GONCALVES, ODETTE R	TEACHERS	99,318.72	-
GOOD, STEPHANIE L	TEACHERS	88,544.70	1,891.63
GOPAL, SHANMUGAM	TEACHERS	101,696.39	-
GOURLAY, SHEILA	TEACHERS	92,537.85	36.25
GRAHAM, MARTY L	TEACHERS	101,757.44	99.84
GRAHAM, TYLER W	TEACHERS	76,775.29	-
GRAHAM, WILLIAM TODD	TEACHERS	85,105.38	-
GRANT, CLAYTON C	TEACHERS	92,482.36	-
GRANT, DIN R	TEACHERS	92,482.36	2,011.93
GRANT, MICHELLE LEE	TEACHERS	92,482.36	-
GRANT, TANYA	TEACHERS	96,867.61	2,299.88
GREEN, JENNLAN T.	TEACHERS	97,306.10	-
GREEN, KRISTEN J	TEACHERS	79,572.06	-
GREEN, MICHELLE RENEE	TEACHERS	81,426.09	19.61
GREENLAY, JOAN L	TEACHERS	101,757.44	-
GREENSIDE, APRIL	TEACHERS	105,552.74	675.20
GREENWOOD, MICHAEL	COORDINATOR COMM. SCH.	102,188.71	2,008.29
GREVE, DAVID S	DISTRICT PRINCIPAL	154,912.00	1,928.06
GREWAL, GURRI	HEALTH & WELLNESS COORDINATOR	91,467.70	2,433.61
GRIFFIN, JENNIFER	PRINCIPAL	145,897.95	-
GRIFFITHS, ELAINE	TEACHERS	80,366.79	161.47
GRIPPO, CHRISTINE	TEACHERS	90,524.65	1,294.10
GRUNDY, JEREMY M	TEACHERS	92,482.36	75.00
GUAGNELI, MARTA	TEACHERS	77,134.45	125.00
GUGUIN, GWENDOLINE	TEACHERS	97,547.42	464.70
GUNTER, GORDON	HEAT & VENT TECHNICIAN	90,811.25	-
GURNEY, KURT	PRINCIPAL	148,561.28	2,263.07
GURNIAC, LILLIANA	TEACHERS	98,571.41	-
HA, UYEN DENISE	TEACHERS	99,361.08	-

HAAS, CHRISTOPHER C	TEACHERS	87,520.36	973.54
HAIGH, SARAH MORGAN	TEACHERS	102,904.96	69.04
HALLATE, DENISE L	TEACHERS	78,823.63	15.31
HALLER, ALANA R.	TEACHERS	101,755.74	4,810.08
HALVORSEN, NICOLLE	TEACHERS	90,734.18	663.50
HAMILTON, GUY S	PRINCIPAL	142,334.35	2,474.49
HAMPTON, EMMA L	TEACHERS	87,541.04	-
HANDA, VALERIE	TEACHERS	92,348.77	304.79
HARDIE, MEGAN C	TEACHERS	99,301.48	457.69
HARDING, MARK	PRINCIPAL	144,970.36	367.50
HARDJOWASITO, MONICA	TEACHERS	92,482.36	405.84
HARI, PARMJIT	DISTRICT PRINCIPAL	159,169.01	2,590.94
HARRIS, KAREN L	TEACHERS	110,892.83	-
HARRISON, ANGELA M.	TEACHERS	103,816.81	1,052.96
HARRISON, CHRISTOPHER J	TEACHERS	85,534.02	91.19
HART, ERYN	COMM EDUC TEACHER	106,589.35	194.37
HARTMAN, LISA D	PRINCIPAL	141,984.28	519.00
HARVEY, WILLIAM D	TEACHERS	103,099.38	-
HASEBE, LISA	TEACHERS	99,301.48	370.71
HASKINS, PARASKEVE	TEACHERS	81,019.74	-
HASSAM, AZMINA	TEACHERS	99,331.28	-
HASSINK, ANNETTE	TEACHERS	77,090.42	-
HAWKINS, MARK A	TEACHERS	103,045.53	850.00
HAYES, TRAVIS	TEACHERS	95,863.55	-
HAYWARD, SARA	TEACHERS	76,842.89	150.00
HAYWOOD, JANISHA	TEACHERS	105,664.80	403.27
HEAL, TANYA-LEE	TEACHERS	86,487.37	334.95
HEARD, DAVID	PRINCIPAL	148,807.63	628.20
HEARD, ELISE K	TEACHERS	97,111.56	656.82
HEIGHTON, JENNIFER	TEACHERS	87,853.19	100.00
HEIGHTON, TIMOTHY W	TEACHERS	92,482.36	199.23
HELFRICH, KRISTINE P	TEACHERS	99,361.08	23.06
HELPS, JULIE L	TEACHERS	94,554.68	-
HEMER, TARNJIT	TEACHERS	76,464.11	-
HENDRY, GRAHAM R.	TEACHERS	92,689.05	4,491.76
HENRY, NICOLE	ASSISTANT MARKETING MANAGER	97,772.89	1,201.27
HERDMAN, DANA E	TEACHERS	109,511.59	305.84
HERNANDEZ, GAYLE C	TEACHERS	101,726.91	25.21
HERNDIER, KEVIN J	TEACHERS	101,696.39	850.00
HESELTON, SHAUNA G	TEACHERS	98,922.04	-
HICKMAN, ROBYN	TEACHERS	99,361.08	-
HILTZ, WENDELL E	PRINCIPAL	152,496.47	1,392.39
HINMUELLER, ROLAND S. J.	TEACHERS	101,490.29	230.84
HIRA, RAJESH S	ELECTRICAL INSTALLER	77,633.15	-
HIRJI, TAMIZA	TEACHERS	85,277.32	20.00
HNATIV, MARYANA	TEACHERS	91,342.21	850.00
HO, BRIAN M	DIRECTOR OF FINANCE	83,949.19	8,533.84
HO, EADIE CHING	TEACHERS	77,264.58	-
HODGES, JAMES SCOTT	VICE PRINCIPAL	114,438.04	81.54
HODGSON, CURTIS W	PRINCIPAL	140,110.75	-
HOILE, ANTHONY STEWART	TEACHERS	99,361.08	-
HOLDSWORTH, SARAH J	TEACHERS	101,096.45	100.00
HOLLIDAY, LINDSAY	PRINCIPAL	148,166.35	381.10
HOLT, STEPHANIE	TEACHERS	96,770.58	478.47
HON, SUE	TEACHERS	101,840.32	276.05
HOPE, STEPHANIE M.	TEACHERS	99,171.05	217.88
HORSWILL, RUSSELL	SECRETARY-TREASURER	87,378.13	0.00
HOTHII, HARPINDER	EXECUTIVE DIRECTOR	182,771.37	4,825.00
HOTOMANIE, MARY	PROGRAM CONSULTANT	109,542.11	1,685.25
HOWARD, SARAH	TEACHERS	101,316.34	-
HOYLE, DEVYN ALEXANDRA	TEACHERS	83,932.10	50.00
HSUEH, WEI-SHENG(ALAN)	TEACHERS	102,298.28	1,029.58
HUGHES, SANDRA E.	TEACHERS	109,509.32	1,032.28
HULL, DONNA E	TEACHERS	79,505.68	-
HULL, KAMALJIT K	TEACHERS	92,482.93	159.00

HUNCHAK, ANDREW	TEACHERS	92,510.10	-
HUNDLE, PERMINDER	TEACHERS	101,380.83	258.84
HUNGER, SABRINA	TEACHERS	100,484.33	80.00
HUNTER, GRAYDON J	TEACHERS	100,713.56	986.40
HUNTER, RYAN D.	TEACHERS	85,685.91	-
HUTCHINSON, AMELIA	TEACHERS	86,045.56	-
HUTTON, JEFFREY D	PRINCIPAL	146,850.47	110.07
HYDE, CHRISTINE M	TEACHERS	95,801.53	1,362.01
HYLTON, CHRISTINE	TEACHERS	92,486.16	-
IGNAS, VERONICA J	TEACHERS	111,693.12	179.59
INGHAM, JENNIFER	SPECIAL COUNSELLOR	110,954.91	3,038.48
INGRATTA, LESLEE M	TEACHERS	99,301.48	-
INKSTER, ABRA	TEACHERS	92,158.41	-
IRWIN, THOMAS JAMES	TEACHERS	101,757.78	571.89
ISBISTER, MEGAN E	TEACHERS	93,587.12	-
ISHII, BONNIE M	TEACHERS	107,114.61	1,190.79
ISMAIL, TASNIM	TEACHERS	82,985.04	-
IVAZ, DAVID L.	TEACHERS	87,919.79	-
IVERSON, KAROLYN	TEACHERS	99,603.17	103.76
JACK, RYAN	TEACHERS	99,301.48	339.92
JACKSON, KAREN M	TEACHERS	92,482.36	1,545.09
JAI, ALYSSA	TEACHERS	83,197.78	-
JALTEMA, ELAINE	TEACHERS	83,240.82	199.06
JAMES, MARIE A	TEACHERS	83,268.18	250.72
JAMES, SIYAMALA	TEACHERS	101,749.41	-
JANETKA, JOHN A	TEACHERS	114,395.83	2,100.00
JANG, LILY	TEACHERS	80,657.52	100.00
JANSEN, CHARMAINE MARY	TEACHERS	100,498.53	682.00
JANSEN, NORMAN G	TEACHERS	107,033.32	682.00
JANVIER, SHELLEY	TEACHERS	112,777.10	577.70
JANZEN, KENNETH	MANAGER, MAINTENANCE SERVICES	129,160.85	3,282.02
JANZEN, STEPHANIE	TEACHERS	92,130.66	-
JASWAL, DANITA	TEACHERS	93,470.21	15.31
JEFFERSON, LAURA	TEACHERS	75,882.12	245.93
JEFFERY, SUSAN	TEACHERS	101,696.39	1,071.27
JENNINGS, SUSAN R	TEACHERS	79,586.60	141.07
JOE, GAIL L	TEACHERS	101,696.39	1,230.84
JOE, MINGEAT	TEACHERS	99,301.48	112.81
JOEL, ERIC YT	TEACHERS	76,004.69	-
JOHANSEN, CYNTHIA	TEACHERS	99,361.08	-
JOHNSON, ALISON V	TEACHERS	99,301.48	-
JOHNSON, KARIN	TEACHERS	101,696.39	665.85
JOLLIFFE, FELICE S.	TEACHERS	79,159.64	230.84
JONCAS, ALAINA	TEACHERS	87,949.05	160.00
JUKES, PATRICIA E	TEACHERS	99,301.48	1,427.25
JUKICH, TERESA	TEACHERS	89,245.47	2,862.31
JUMA, NABILLA	TEACHERS	100,110.53	1,128.63
JUNG, GREGORY	TEACHERS	91,768.82	150.00
JUNG, STEPHANIE	TEACHERS	102,745.77	765.47
KALAGENDRAN, SHARMILA	TEACHERS	77,101.75	-
KAMBER, MICHELINE	TEACHERS	88,199.40	738.68
KAMIYA, RANDALL	TEACHERS	95,214.75	202.60
KANE, PAUL CHRISTOPHE	TEACHERS	92,097.28	-
KANG, KIM RAMANJIT	COMM EDUC TEACHER	103,390.20	439.32
KANGRO, MICHELLE	TEACHERS	75,231.31	975.62
KARLSON, SONJA	TEACHERS	101,757.61	-
KARVELIS, LIANE M.	TEACHERS	98,922.33	-
KASSAM, SAJEEDA	TEACHERS	85,434.26	-
KATSIONIS, DAVID	TEACHERS	86,390.23	1,166.02
KAWAS, DALAL SUMMER	TEACHERS	87,418.95	150.00
KAZULIN, ANNA	TEACHERS	109,542.21	1,882.47
KAZUTA, DENIECE L	TEACHERS	80,975.07	35.66
KEIRSTEAD, KAREN F	TEACHERS	92,482.36	-
KELLETT, MICHAEL CARLTON	TEACHERS	96,817.51	-
KELLY, ANGELA M	TEACHERS	104,691.63	70.28

KELSEY, DAVID A	TEACHERS	99,361.08	160.00
KENWARD, MARIA BERNADETTE	COMM EDUC TEACHER	82,760.68	205.00
KEON, HOLLY ANNE	TEACHERS	101,696.39	385.02
KEON, TIMOTHY W	TEACHERS	111,886.47	100.00
KERLUKE, RENEE	TEACHERS	103,642.94	1,282.46
KHAN, NATALYA	COORDINATOR SETTLEMENT SERVIC	102,028.57	1,332.89
KHUNGURAY, ISHVER	DEPUTY SECRETARY TREASURER	185,715.08	5,648.77
KIBBE, CECILE	TEACHERS	104,381.06	220.32
KILBY, DIANA L	TEACHERS	122,755.66	191.12
KIM, EDWARD	TEACHERS	101,756.38	-
KIM, JINA	TEACHERS	82,893.47	-
KIM, JUNG RYANG	TEAM LEAD - CLIENT SERVICES	92,378.42	821.00
KIM, PETER JUNG HAK	TEACHERS	106,693.62	-
KIMMIE, HEATHER	PRINCIPAL	147,036.47	1,213.57
KINGRA, HARBINDER	TEACHERS	100,430.11	365.82
KINOSHITA, BRADLEY J	TEACHERS	109,443.80	384.18
KIRKPATRICK, CATHERINE M. A.	TEACHERS	105,784.56	491.79
KLARICH, DINO	PRINCIPAL	147,036.47	-
KLASSEN, ALISON	TEACHERS	99,983.71	-
KNAPP, BRIEANNA G	TEACHERS	99,361.08	183.75
KO, AARON	TEACHERS	84,271.48	160.00
KO, EDWARD	TEACHERS	109,575.10	946.88
KOCHAN, KEVIN W	TEACHERS	76,775.29	-
KOEBEL, ROXANNE	TEACHERS	99,356.87	-
KOH, MARIA HYON-MIE	TEACHERS	99,256.96	151.95
KONARSKI, RYAN M.	SPECIAL COUNSELLOR	110,888.31	596.99
KOS, MARIJA	TEACHERS	99,112.31	42.59
KOSTER, HENDRIKA C.	TEACHERS	101,696.39	50.00
KOUROMICHELAKIS, EVANTHIA E	TEACHERS	98,135.95	-
KRAEMER, DONNA J	TEACHERS	101,696.39	1,137.26
KRAEMER, KARL H	TEACHERS	101,696.39	-
KRISHNA, SANDHYA S	COORDINATOR COMM. SCH.	102,520.51	365.89
KRISTMANSON, LEE ANNE	PRINCIPAL	154,912.00	730.94
KROEKER, ROBERT E	TEACHERS	95,187.01	-
KUAN, HENRY	TEACHERS	99,853.68	167.00
KUBLICK, I. JANE	TEACHERS	79,736.36	-
KUHN, PAUL G	TEACHERS	99,361.08	-
KUMAR, ALICIA	TEACHERS	79,506.97	160.00
KUMAR, MANOJ MARTIN	MANAGER, MAINTENANCE SERVICES	93,491.67	2,912.16
KUNDU, CRISTA M.	TEACHERS	101,696.39	653.37
KUSHLICK, ROBERT	TEACHERS	101,757.44	-
KWAN, KENNETH	TEACHERS	106,123.41	2,858.77
KWAN, NANCY	TEACHERS	99,301.48	-
KWON, SUE HYUN	TEACHERS	81,582.55	-
LABRASH, SARA	TEACHERS	75,903.36	-
LAFAVE, BEVEN AILEEN	TEACHERS	77,661.05	183.75
LAI, MARGARET	TEACHERS	81,478.45	50.00
LAI, TIM	TEACHERS	101,757.44	298.27
LAING, MICHELLE	TEACHERS	95,387.88	1,176.37
LAITY, MONICA LYNN	TEACHERS	82,524.49	-
LAL, SHIRLEY A.	TEACHERS	97,837.37	230.84
LAM, DENNIS H	TEACHERS	99,301.48	-
LAM, JENNY J	TEACHERS	87,266.85	96.72
LAM, LILY W-S.	TEACHERS	90,355.25	586.72
LAM, LORI D	TEACHERS	84,980.59	766.27
LAM, VICKY	TEACHERS	92,537.85	-
LANG, STEPHANIE	SPECIAL COUNSELLOR	94,909.48	1,087.44
LANGE, KATHARINE A	TEACHERS	109,509.32	216.36
LANGILLE, STEPHANIE A.	TEACHERS	88,904.77	1,218.93
LAPIERRE, JONATHAN D	TEACHERS	83,557.04	75.00
LAPLANTE, REGINALD	PRINCIPAL	143,101.28	651.98
LARISCH, DOREEN E	TEACHERS	101,757.29	-
LAROYA, JEREMY	TEACHERS	101,757.44	-
LARSEN, ERIC	TEACHERS	99,361.08	160.00
LARSEN, SARAH K	TEACHERS	99,361.08	160.00

LATHIGEE, RUSSELL P	TEACHERS	101,726.91	-
LAU-EDWARDS, FELICIA	TEACHERS	86,164.37	556.50
LAURITA, DOMENICO A	TEACHERS	116,530.62	723.75
LAVORATA, BIANCA A	TEACHERS	81,214.10	-
LAWRENCE, DEREK RUSSEL	HEAT & VENT TECHNICIAN	79,701.94	201.30
LAWRENCE, MARLENE D	TEACHERS	83,365.23	919.18
LAWRENCE, REBECCA A.	TEACHERS	85,729.52	-
LE POOLE, MICHELLE	TEACHERS	101,726.91	-
LEACH, SAMUEL J.	TEACHERS	86,118.05	570.39
LEBLANC, DAVID	TEACHERS	108,366.25	-
LECLERC, BENNY RAYMOND	GROUNDNS FOREMAN	83,272.71	-
LEE, ALBERT MAN-HO	NETWORK SUPPT TECHNICIAN	85,244.75	130.54
LEE, AMOS	TEACHERS	105,602.11	1,963.88
LEE, ANDREW	PRINCIPAL	149,534.40	-
LEE, BEVERLY G.E.	TEACHERS	81,089.54	-
LEE, CHUN KIT RANDY	TEACHERS	99,301.48	825.00
LEE, DONALD	MANAGER, MAINTENANCE SERVICES	129,160.85	1,170.00
LEE, FANNY	TEACHERS	98,104.16	487.25
LEE, KYU MIN	TEACHERS	101,696.39	609.11
LEE, MELISSA J.	TEACHERS	101,316.34	195.00
LEE, NANCY	TEACHERS	92,483.50	211.48
LEE, SANDY	TEACHERS	83,918.81	791.94
LEE, VICTORIA PATRICIA	PRINCIPAL	154,912.00	-
LEE, VIVIAN	TEACHERS	75,976.07	-
LEE-WEBSTER, CYNTHIA	TEACHERS	98,543.42	-
LEE-WEN, SUZANNE	TEACHERS	101,696.39	-
LEFLEY-EVANS, KATARZYNA A	TEACHERS	93,563.34	-
LEHTONEN, MIA	TEACHERS	101,696.39	63.00
LEI, SIN SI	TEACHERS	92,482.36	850.00
LEITH, AMANDA	TEACHERS	100,006.07	68.88
LENGER, CLAUDIA M	TEACHERS	85,399.87	140.00
LEPPANEN, EVELINA	TEACHERS	81,752.78	2,167.59
LEUNG, CHESTER	TEACHERS	101,696.39	850.00
LEVINGTON, SYLVIA	TEACHERS	99,567.46	287.89
LEWIS, DEENA J	VICE PRINCIPAL	135,547.89	-
LEWIS, LYNLEY EDWARD	TEACHERS	101,696.39	4,948.49
LI, JOE	TEACHERS	93,184.39	294.80
LI, YI	TEACHERS	87,861.15	1,225.31
LIANG, JENNIFER M.	TEACHERS	87,191.17	261.63
LIAU, JOSEPH	TEACHERS	75,360.95	290.89
LIAW, LILY	TEACHERS	79,890.52	-
LIDDER, PREET K	TEACHERS	86,992.52	1,353.09
LIEM, PAMELA	COMM EDUC TEACHER	93,452.77	100.00
LIEU, D.W. JANET	TEACHERS	102,006.13	39.92
LIM, BARTON	TEACHERS	98,922.28	-
LIM, MIMI KS	VICE PRINCIPAL	135,894.11	2,163.54
LITTLE, SHEILA MAE	TEACHERS	104,463.79	547.54
LIU, JENNIFER	TEACHERS	79,483.13	-
LLOYD, HOLLY	TEACHERS	109,509.32	3,775.49
LO, VERONICA PUI-SAN	TEACHERS	92,223.48	1,010.37
LOCK, CHRISTOPHER	TEACHERS	101,726.91	-
LONDON, LAWNA-JOY G	TEACHERS	92,495.01	325.17
LONGEAU, MARNIE	TEACHERS	104,402.74	73.35
LOO, DEBBIE	TEACHERS	101,755.10	1,785.10
LOOK, JUSTIN	TEACHERS	88,989.78	-
LOPEZ, CHRISTIAN	ELECTRICIAN	85,443.19	-
LOUKOPOULOS, DEMETRA	TEACHERS	87,471.68	-
LOUKOPOULOS, GEORGIA	TEACHERS	101,696.39	-
LOVEDAY, JAMES	TEACHERS	97,474.53	240.31
LOWERY, DONNA JEAN	TEACHERS	92,537.85	-
LUCARINO, DANIELLA	TEACHERS	99,301.48	14.77
LUDU, TRINA	TEACHERS	101,656.49	-
LUI, KENT	TEACHERS	119,508.33	-
LUI, THERESA W	TEACHERS	101,757.44	990.74
LUKOSE, ANITA	TEACHERS	83,154.20	137.50

LUM, MELISSA	TEACHERS	82,395.91	687.41
LUM, WILJO J	TEACHERS	106,682.08	-
LUMB, YOLANA R	TEACHERS	101,696.39	615.45
LUNDGREN, VANESSA	TEACHERS	81,610.86	75.00
LUNDRIGAN, STEPHANIE LEE	TEACHERS	110,184.32	1,261.29
LUO, NANCY W.	TEACHERS	91,452.30	-
LUONGO, CARI	EXECUTIVE ASSISTANT	78,401.64	392.01
LYNCH, CINDY JEAN	TEACHERS	99,301.48	763.00
MA, GANG	NETWORK SUPPT TECHNICIAN	88,890.84	1,989.09
MA, JILLIAN	TEACHERS	97,807.05	1,021.95
MA, XIAOHAO (JANE)	TEACHERS	99,302.63	125.00
MACARTNEY, KAREN	TEACHERS	92,537.85	-
MACDONALD, JONATHAN	TEACHERS	81,944.46	1,779.33
MACKENZIE, LEAH	MANAGER - NETWORK & SECURITY	109,626.13	4,282.78
MACKIE, KAITLYN	TEACHERS	82,817.61	-
MACKINNON-MCQUARRIE, MAUREEN A	SPECIAL COUNSELLOR	99,944.60	1,200.00
MACLEAN, DAVE	PRINCIPAL	151,928.89	77.70
MACLEAN, M JOAN	TEACHERS	99,306.49	1,262.06
MACPHERSON, NICOLE	DISTRICT VICE PRINCIPAL	128,988.44	3,041.86
MACRITCHIE, BRIAN	TEACHERS	100,966.81	50.00
MACTAVISH, MICHELLE	TEACHERS	108,808.09	977.52
MADU, MEGAN L	TEACHERS	77,587.06	-
MAGNUSON, KELLY A	TEACHERS	99,301.48	127.38
MAGRIOTIDIS, CATHERINE J	TEACHERS	92,537.85	-
MAGRIOTIDIS, PETER	TEACHERS	101,734.48	-
MAH, JULIE	TEACHERS	75,276.19	320.94
MAH, LIANA K	TEACHERS	109,210.32	275.03
MAHSEREDJIAN, RAFFI	TEACHERS	97,377.85	665.43
MAKAROWSKI, HEATHER L	TEACHERS	99,111.45	-
MAKI, CHRISTOPHER A	TEACHERS	112,307.40	531.45
MALITO, GIOVANNA P.	TEACHERS	101,757.44	-
MALITO, MONIQUE	TEACHERS	79,124.05	-
MALONEY, TERRY	VICE PRINCIPAL	128,985.90	5,549.25
MANDERSON, JULIA E	TEACHERS	98,044.57	136.15
MANGAT, MANPREET	VICE PRINCIPAL	109,490.09	367.50
MANHAS, BHUPINDER	TEACHERS	92,496.66	-
MANN, KULWINDER	TEACHERS	97,087.76	175.41
MANN, MARIAN	TEACHERS	101,757.44	160.00
MANN, VIJAYDEEP	TEACHERS	87,471.68	-
MANNERS, MAREN L	TEACHERS	101,696.39	-
MANNING, JENNIFER	TEACHERS	78,324.07	147.60
MARATOVIC, WILMA	TEACHERS	102,065.73	194.13
MARBLE, LEAH R	TEACHERS	81,455.89	20.00
MARCH, GEORGE S	TEACHERS	101,696.39	-
MARGHELIS, STATHIS	TEACHERS	78,197.19	-
MARKS, SHANNON V	TEACHERS	80,126.03	200.79
MARRIOTT, JENNIFER	TEACHERS	104,714.36	250.00
MARTIN, JAMES W.	TEACHERS	83,781.17	401.80
MARTIN, PETER G	TEACHERS	77,535.70	-
MARTINO, CESARE P	DISTRICT PRINCIPAL	155,192.29	3,718.49
MARTO, CELIA	TEACHERS	101,696.39	-
MARTONE, KATHRYN	TEACHERS	91,590.77	-
MARZOUK, MAHER M	TEACHERS	100,327.69	2,513.90
MASUHARA, SENICA	TEACHERS	76,739.50	-
MATHERS, LAURA	TEACHERS	101,756.96	464.47
MATHYS STEIGER, ANDREA	TEACHERS	96,142.78	300.00
MATSUMURA, LAVERNE	TEACHERS	101,696.39	-
MAWANI, FAYAZ	TEACHERS	106,499.20	124.15
MAY, JACLYN N.	TEACHERS	89,276.24	-
MAZUREK, RAILI	TEACHERS	98,103.40	-
MCALLISTER, CRISTINA	TEACHERS	100,297.64	2,166.78
MCALLISTER, SUSAN E	TEACHERS	101,757.83	238.45
MCAULEY, CHRIS	DIRECTOR OF FACILITIES	165,798.49	3,933.96
MCAVOY, GRANT D	TEACHERS	92,482.36	-
MCCHESNEY, ADRIENNE J	TEACHERS	109,542.11	-

MCCORMACK, KAREN A	TEACHERS	101,757.44	-
MCCUTCHEON, SHANNON CHRISTINE	TEACHERS	87,763.79	100.00
MCDONALD, STEPHANIE M.	TEACHERS	90,146.97	100.00
MCEWEN, GABRIELLE	TEACHERS	87,484.00	1,757.16
MCGEE, SHANNON M	TEACHERS	101,696.39	450.31
MCGINLEY, ERIN	VICE PRINCIPAL	120,812.05	557.54
MCGIVERN, CLARE	TEACHERS	92,482.36	58.52
MCGRORY, CAYLEY	TEACHERS	79,467.04	294.98
MCHUGH, TRACEY J	TEACHERS	92,482.36	-
MCILVANEY, ANDREW	TEACHERS	75,903.36	-
MCINNES, CAROLYN L.	TEACHERS	93,337.80	1,254.93
MCKAY, PAULINE	PRINCIPAL	104,649.45	615.08
MCKENNA, COLLEEN M.	TEACHERS	99,361.08	715.94
MCKIE, ANGELA	TEACHERS	101,726.91	75.00
MCKILLOP, ALLISON	PROGRAM CONSULTANT	105,581.16	5,191.37
MCLAUGHLIN, RISA ALLISON	TEACHERS	79,459.29	23.51
MCLAUGHLIN, ROBERT	TEACHERS	81,774.11	-
MCLEAN, DAVID C.	TEACHERS	91,772.05	-
MCLEAN, FRANCIS	TEACHERS	109,509.32	1,013.59
MCNEILLY, ANTONIETTA	TEACHERS	92,130.05	291.18
MCPHEE, DAVID M	TEACHERS	92,482.36	-
MCQUEEN, JILLIAN J.	VICE PRINCIPAL	106,156.44	1,249.65
MEALHA, DENIS	TEACHERS	113,926.13	199.43
MEHLING, DIETER A H	COMM EDUC TEACHER	129,765.36	-
MEHRA, MANISH	MANAGER FINANCE & BUDGETS	98,440.72	2,942.66
MEHTA, NIKESH	TEACHERS	101,757.44	693.39
MELANSON, NATALIE J.	TEACHERS	84,014.21	175.00
MELATINI, JENNIFER MAY	TEACHERS	90,853.29	44.79
MELHUS, CYNTHIA ANN	HUMAN RESOURCES ADVISOR	91,467.70	535.87
MELTON, BROOKE KATHRYN	TEACHERS	78,551.22	451.88
MERANI, SHAIROZ	PRINCIPAL	147,036.47	135.45
MEREDITH, ANGELA	PROGRAM CONSULTANT	109,542.11	6,574.22
MERKEL, ELIZABETH	TEACHERS	101,757.45	3,575.78
MIGLIURI, TERESA	TEACHERS	109,509.32	386.70
MIHIC, DRAGANA	TEACHERS	113,916.94	89.95
MILETICH, JASON ROBERT	PLUMBER	83,934.15	360.17
MILETICH, TARA K	TEACHERS	108,046.35	656.61
MILJANIC, SAVA	TEACHERS	92,537.85	-
MILLAR, DANIELLE C	TEACHERS	92,482.36	-
MILLER, DEBORAH A	TEACHERS	77,242.32	405.84
MILLOY, DEREK	TEACHERS	109,319.59	-
MILOVANOVIC, ZORICA A	COMM EDUC TEACHER	107,738.08	-
MINDLIN, LINDSAY	TEACHERS	98,979.36	735.89
MINHAS, SONYA	TEACHERS	92,482.36	175.00
MINIFIE, CHARLENE G	TEACHERS	84,161.21	-
MINOPETRA, GEORGIA	TEACHERS	99,331.28	305.84
MITCHELL, KAYLEE B.	TEACHERS	75,392.39	-
MITCHELL, WANDA E	ASST. SUPERINTENDENT	213,555.63	4,581.65
MIZUNO, JULIE	TEACHERS	99,331.28	195.30
MOCAN, SIMONA B.	SPECIAL COUNSELLOR	125,111.70	2,042.12
MODICA AMORE, SERGIO	TEACHERS	87,277.08	66.90
MOHAMMED, ROYA	TEACHERS	92,482.36	25.00
MOLLIKA, TINA	TEACHERS	99,301.48	-
MONTAGANO, BRENDA ANN	TEACHERS	81,740.20	75.00
MONTAGUE, RACHEL L.	TEACHERS	87,870.97	564.03
MONTGOMERY, CARLENE	TEACHERS	108,750.44	55.77
MONTGOMERY, KEITH	TEACHERS	101,757.44	713.89
MONTGOMERY, NICOLINA	MANAGER PAYROLL SERVICES	108,894.95	4,522.66
MOORE, BRENDA N	TEACHERS	75,575.58	1,796.54
MORA, NORA W.	TEACHERS	93,848.83	-
MORABITO-CHISHOLM, MARIA T.	TEACHERS	109,509.32	790.75
MORENO, DAPHNE	TEACHERS	104,326.42	42.73
MORI, DAVID S	TEACHERS	101,755.10	152.89
MORISSEY, ANDREA	TEACHERS	92,482.36	-
MORRISON, KEVIN	TEACHERS	101,757.44	-



MORTON, JAMES G	VICE PRINCIPAL	81,864.33	401.28
MORTON, JASON	TEACHERS	92,537.85	-
MOXON, LISA	TEACHERS	107,114.61	-
MOZAFFARI, ZAHRA	COMM EDUC TEACHER	87,497.80	249.72
MUDRY, LAURA A	TEACHERS	99,111.45	-
MULHERN, MARY ANN	TEACHERS	109,509.32	1,493.45
MULLINS, FINBARR T	TEACHERS	101,697.54	1,168.79
MUNRO, JOSHUA	COORDINATOR REG ENERGY SERVIC	92,643.95	4,990.43
MUREVESI, PATRICIA	TEACHERS	105,323.33	-
MURPHY, ALLISON	TEACHERS	99,361.08	543.33
MUSHENS, BARBARA K	TEACHERS	101,696.39	-
NAKANO, KATHIE K	TEACHERS	101,696.39	50.00
NAKATSU, JANICE	ASST. SUPERINTENDENT	203,506.45	5,373.32
NANSON, JOHN BARRIE	COMMUNITY SCHOOL COORDINATOR	106,138.98	1,299.53
NATHA, SANGITA	TEACHERS	85,018.41	-
NAZARUK, SANDRA	TEACHERS	101,757.44	196.41
NEDD, KEYMO	TEACHERS	101,728.49	600.00
NEFF, JENNIFER C	TEACHERS	101,698.85	338.88
NERO, LESLEY J	TEACHERS	98,808.53	16.91
NERPIO, LISA K	TEACHERS	99,301.48	141.53
NEUMANN, ELIXA	COMM EDUC TEACHER	82,564.81	1,606.85
NEUMANN, GREGORY M	TEACHERS	117,214.56	856.54
NEVES, PATRICIA	TEACHERS	109,509.32	2,885.83
NG, BEVERLY	TEACHERS	101,696.39	48.60
NG, CESSY	TEACHERS	101,696.39	425.16
NG, JULIANO	TEACHERS	94,604.80	75.00
NG, STEPHANIE	TEACHERS	99,367.75	185.78
NGUYEN, HONG JULIE	TEACHERS	101,726.07	281.06
NICCOLI-MOEN, ANGELINA	SUPERINTENDENT	315,523.00	11,003.23
NICHOLSON, ALYSSA	TEACHERS	91,535.57	922.20
NICOLIDAKIS, MARIA	VICE PRINCIPAL	135,894.11	558.62
NIELSEN, ALANA N	TEACHERS	94,860.03	-
NIELSEN, CATHERINE	TEACHERS	99,906.17	-
NIELSEN, MICHAEL A.	TEACHERS	109,509.32	247.68
NIELSEN, TANNIS	TEACHERS	92,482.36	-
NJEGOVAN, SANDRA	TEACHERS	95,187.01	20.00
NOBLE, MELISSA	TEACHERS	79,963.31	-
NORDAHL, JENNIFER	SPECIAL COUNSELLOR	110,950.58	1,579.20
NORDSTRAND, JANET L	TEACHERS	100,411.52	4,828.17
NORMAN, VIVIAN H	TEACHERS	101,727.84	503.64
NORRIS, AMBER LYNNE	TEACHERS	116,247.32	30.00
NOWAK, HEATHER	TEACHERS	86,374.91	125.95
NUSSBAUMER, DAVID E	TEACHERS	109,575.08	-
OATWAY, JENNIFER D	TEACHERS	107,114.61	-
OCENAS, HEATHER	TEACHERS	109,542.21	559.48
OGILVIE, CONNIE D	TEACHERS	99,331.28	238.38
OJELEL, ALFRED C	TEACHERS	101,696.39	-
OLLIVIER, PENELOPE	TEACHERS	101,696.39	-
OMOTO, SACHIKO	TEACHERS	87,799.00	151.94
ORLANDO, PATRICIA	TEACHERS	85,463.20	327.19
OROLOGIO, ASSUNTA M.	TEACHERS	79,955.67	-
OSIRIS, JENNIFER	TEACHERS	83,919.41	-
O'SULLIVAN, PATRICIA	TEACHERS	101,757.44	-
OSWALD, CAROLANNE	TEACHERS	100,680.43	-
PAGNOTTA, LIDIA T.	TEACHERS	101,696.39	228.90
PAL, ANTON	MILLWRIGHT/WELDER	78,850.18	188.99
PALITTI, SANDRO	ELECTRICIAN	80,456.13	-
PALMER, WENDI E.	TEACHERS	101,757.44	-
PALOSAARI, KRISTY L	TEACHERS	99,331.28	631.04
PANANGAMU RALALAGE, SAMEERA M	TEACHERS	78,590.90	279.98
PANDOLFO IRELAND, SANDRA	HUMAN RESOURCES ADVISOR	91,467.70	15.00
PANESAR, KIRANJYOT	TEACHERS	88,766.20	164.00
PANKRATZ, SYDNEY M.	TEACHERS	92,881.18	651.00
PAPAPANAGIOTOU, EPHROSINE SOULA	TEACHERS	99,302.06	-
PAPAPANAGIOTOU, KELLY C	TEACHERS	79,459.29	4,147.57

PAPATHANASIOU, FONDA	PRINCIPAL	142,706.35	-
PAPAZIAN, STEPHANIE LOUISE	TEACHERS	86,408.43	492.39
PARBHAKAR, KAMAL	TEACHERS	99,331.28	50.00
PARE, BENJAMIN K	PRINCIPAL	149,462.86	119.25
PARK, KA YOUNG (LISA)	TEACHERS	87,215.27	-
PARKER, ERICH	TEACHERS	75,887.36	128.29
PARKER, JESSICA	TEACHERS	82,663.12	157.04
PARKES, HEATHER	TEACHERS	92,539.77	158.01
PARKES, PATRICK	TEACHERS	101,759.37	25.56
PARMAR, ANGELA R	TEACHERS	80,595.69	-
PARMAR, PERMINDER K	TEACHERS	76,525.65	478.86
PARMAR, SUNJEET K	TEACHERS	84,901.68	42.21
PARSONSON, LISA K	TEACHERS	101,316.34	466.80
PASTORA, DIANA J	TEACHERS	100,085.11	104.73
PASTORA-GOMEZ, GRISELDA	TEACHERS	90,831.83	-
PATEL, SHEILA C	TEACHERS	101,696.39	175.99
PATTENAUDE, ASHLEY M.	TEACHERS	93,889.66	1,526.81
PATTERSON, DIANA M	TEACHERS	92,522.81	-
PATTYSON, RUSSELL JAY	TEACHERS	101,696.39	181.58
PAUL, ALISA M.	TEACHERS	76,303.46	1,126.02
PAULICH, MARIANNA	TEACHERS	99,111.45	-
PAYNE, KELLY	TEACHERS	109,541.97	-
PAYNE, RICHARD	MANAGER-INTERNATIONAL ED.	97,586.56	43,006.78 *
PEARCE, HEATHER	TEACHERS	92,482.36	-
PEARS, TAMMY	TEACHERS	92,482.36	-
PECILE, SARA M.	TEACHERS	92,538.18	100.00
PECKENPAUGH, MIRNA L E	TEACHERS	101,862.80	-
PEDDIE, JOAN E	TEACHERS	92,102.31	105.55
PEDERSEN, AMELIA	TEACHERS	109,981.07	-
PEDERSEN, LEANNE M	TEACHERS	77,525.76	380.07
PEDERSEN, MIKE	TEACHERS	101,726.91	263.28
PEPE, MARK M	TEACHERS	75,221.01	-
PEPLER, JESSE	TEACHERS	80,943.46	-
PER, RICHARD	ASST. SUPERINTENDENT	215,611.34	6,048.44
PEREIRA, DIANA	TEACHERS	109,575.10	-
PEREZ, MARIA	PRINCIPAL	146,664.47	903.82
PERROTTA, SANDRA M	TEACHERS	101,696.39	402.17
PERRY, KATHERINE M	TEACHERS	101,811.08	35.00
PETEHERYCH, LINDA J	COMM EDUC TEACHER	94,459.19	357.28
PETERS, ALEXANDRA	TEACHERS	101,694.92	-
PETERS, DEBORAH	TEACHERS	99,331.28	-
PETERS, JEFFREY PAUL	TEACHERS	92,482.36	-
PETERSON, MARGARET	TEACHERS	101,726.91	2,230.95
PETROSKI, JARRETT	TEACHERS	103,984.06	44.71
PHELPS, RYAN	TEACHERS	92,538.24	1,430.00
PHILLEY, MELISSA	TEACHERS	87,502.01	1,204.50
PHILLIPS, CHRISTOPHER	TEACHERS	113,893.10	543.41
PHILP, EDEN D.	TEACHERS	78,004.24	-
PIERLOT, MARK L	TEACHERS	101,696.39	160.00
PILGRIM, JULIE AM	TEACHERS	103,449.08	981.77
PIPPO-MICHIELLI, MARTA	VICE PRINCIPAL	135,547.89	2,258.04
PITCHES, SIMON R	CARPENTER	79,988.87	-
PITT, LISA A	PRINCIPAL	143,101.28	799.81
POCRNIC, MARIJA	TEACHERS	101,714.73	510.52
POLDRUGO, JAIME M	TEACHERS	82,050.23	479.82
POLLITT, PAMELA	TEACHERS	94,753.20	160.00
POMEROY, NATASHA	TEACHERS	91,842.88	443.87
POOK, CHRISTINA	TEACHERS	99,413.73	118.89
POONIA, MANRAJ K	TEACHERS	75,496.41	-
POST, ALFRED	PRINCIPAL	147,036.47	1,382.41
POTTINGER, ROB	TEACHERS	79,583.41	853.07
PRASAD, SHANEE	TEACHERS	92,170.35	-
PREDA, COSMIN	TEACHERS	101,726.91	-
PRICE, ARTHUR	TEACHERS	79,601.57	64.10
PRICE, BRANDI	TEACHERS	91,259.59	-

PROCTOR, GREG	PLUMBER	82,210.37	129.00
PUNI, ROBBIE	TEACHERS	109,509.32	-
PURDY, SARAH J	TEACHERS	101,696.97	-
QIN, HUA (LAURA)	TEACHERS	76,372.37	331.93
QUELCH, SHANNON	TEACHERS	108,409.03	107.52
QUIN, NICOLE	TEACHERS	101,128.98	-
QUINN, MOIRA M	TEACHERS	101,060.61	1,626.23
RAAP, CATHERINE	TEACHERS	99,111.76	473.42
RADMACHER, RACHELLE N	TEACHERS	82,067.57	144.00
RAGOOBAR, PERRY	TEACHERS	100,489.80	-
RAI, AMANPREET K	TEACHERS	101,677.97	-
RAIE, BRIAN	TEAM LEAD - NETWORK SERVICES	94,776.81	1,317.54
RALPH, AMANDA	TEACHERS	88,251.03	175.00
RALPH, ROBYN T	VICE PRINCIPAL	112,870.86	480.57
RAMIREZ, ANA	TEACHERS	84,086.93	-
RAMPERSAD, DEBBIE	TEACHERS	98,648.52	224.14
RANA, JAYSHREE	TEACHERS	100,826.87	-
RANU, INDERJEET K.	TEACHERS	109,542.21	-
RATTAN, PARVEEN	TEACHERS	76,008.47	1,255.99
RAVENSBERGEN, KAREN	TEACHERS	86,963.50	-
RAWNSLEY, DAVID J	PRINCIPAL	154,912.00	-
READMAN, HELENA	PRINCIPAL	143,101.28	191.10
REDFORD, ROSETTA	TEACHERS	98,393.45	-
REDMOND, CHRISTY	PRINCIPAL	142,825.08	-
REGGLER, WILLIAM J	TEACHERS	83,088.58	67.93
REID, LAUREN D.	TEACHERS	95,621.89	122.85
REILY, JENNIFER	TEACHERS	101,094.26	2,886.98
REUTER, NICOLE M	TEACHERS	92,482.36	-
REYNOLDS, JESSICA R	TEACHERS	86,421.58	179.90
RIACH, RUSSELL S.	TEACHERS	101,696.39	865.38
RIBEIRO, AYLWYN J	MANAGER - NETWORK & SECURITY	115,391.58	3,162.39
RICE, ASHLEY	TEACHERS	76,929.11	364.37
RICH, JULIE G	TEACHERS	99,301.48	285.35
RICH, MICHAEL D	TEACHERS	99,301.48	-
RICHARDS, JUDDSEN	TEACHERS	98,618.69	-
RICHARDSON, JARETT	TEACHERS	82,981.42	-
RICKER, JAYSON	TEACHERS	101,757.44	142.82
RICKER, KATHERINE A	TEACHERS	98,981.02	-
RIHAL, BOBBY	TEACHERS	103,705.65	690.83
RINALDO, LUCIA S.	TEACHERS	104,046.07	100.20
RITCHIE, TREVOR	TEACHERS	79,209.89	160.00
ROBERTS, HEATHER DIANE	TEACHERS	79,297.44	-
ROBERTS, J. DAN	TEACHERS	101,696.39	175.00
ROBERTSHAW, JADY	TEACHERS	101,756.17	404.14
ROBINSON, BERNADETTE P	TEACHERS	101,696.39	1,532.35
ROBINSON-HOWEY, DAWN	TEACHERS	101,712.68	586.22
ROCKWELL, KENT	TEACHERS	108,956.01	40.00
ROGERS, SANDY	TEACHERS	93,009.32	203.54
ROGERS, SARAH	TEACHERS	84,443.75	342.96
ROGERS, SEAN D	TEACHERS	108,330.62	-
ROLPH, RICHARD C	TEACHERS	110,971.30	-
ROMAIN, ALANA MERCEDES	TEACHERS	107,146.78	858.19
ROSIN, WALTER	TEACHERS	91,538.88	-
ROSS, PAULA L	TEACHERS	108,783.32	160.00
ROSSOKHA, IRINA	COMM EDUC TEACHER	94,680.71	250.00
ROSS-SMITH, ALISON	TEACHERS	101,757.44	-
ROUTLEY, KATHERINE	TEACHERS	80,256.77	-
ROUTLEY, MARTIN	TEACHERS	104,402.74	-
ROWSSELL, DEAN W	CARPENTER	80,357.35	-
RUDOLPH, KERI E	TEACHERS	83,036.38	1,286.24
RUECKER, MELISSA G	TEACHERS	99,330.20	157.74
RUHOLL, RYCHELLE L	TEACHERS	92,482.36	160.00
RUNDELL, JULIET S	TEACHERS	101,696.39	-
RYAN, LARRY	TEACHERS	101,696.39	37.82
RYANT, SANDY	TEACHERS	92,482.36	-

SACILOTTO, STEFANO G	TEACHERS	101,739.00	272.43
SAFARIK, PATRICIA	TEACHERS	99,621.45	-
SAGGU, JASBIR	TEACHERS	107,179.54	620.96
SAINI, H LUCKY	DISTRICT VICE PRINCIPAL	135,894.11	4,039.27
SAKIC, DIANA A	VICE PRINCIPAL	131,506.61	70.14
SALATELLIS, ZAFIRIOS JEFF	TEACHERS	92,482.36	300.00
SALE, CHAVA	TEACHERS	92,482.36	-
SALIMPOUR, SHARAREH	TEACHERS	100,429.74	-
SALOUSTROS, ANTONIOS	PAINTER FOREMAN	84,690.03	-
SAM, PAMELA	TEACHERS	92,482.36	-
SAMRA, RABINDER	TEACHERS	95,187.01	-
SANDHU, TARANJAN	TEACHERS	81,447.23	230.84
SANDOR, CHRISTOPHER P	PRINCIPAL	154,122.47	-
SANGHERA, JASWINDER K.	TEACHERS	92,482.36	175.00
SANGRA, TINA	TEACHERS	88,018.54	126.70
SANSOM, ALISON	TEACHERS	96,555.84	-
SANYSHYN, JAMES EVAN	TEACHERS	101,726.91	168.87
SARBAZZADEH, TAHMINEH	TEACHERS	81,723.64	1,162.81
SARRAZIN, REBECCA	TEACHERS	101,839.75	175.00
SASTRY, ANIL	TEACHERS	92,160.60	64.47
SAUNDERS, BRIAN G	TEACHERS	101,726.91	204.95
SAUNDERS, SARAH D.	TEACHERS	93,421.15	-
SAVARD, AMANDA	TEACHERS	83,911.87	579.73
SAWATSKY, ALANA MARIE	TEACHERS	111,605.47	662.85
SAWATSKY, KRISTEN	TEACHERS	87,423.25	73.21
SCAGA, AARON M	TEACHERS	92,482.36	98.29
SCALIGINE, LAURENT D	VICE PRINCIPAL	135,547.89	436.54
SCHIFF, LINDA	TEACHERS	101,757.44	148.91
SCHIFFO, MICHELLE R	TEACHERS	92,482.93	47.80
SCHRAM, STEPHEN J	TEACHERS	88,215.23	749.00
SCHULZE, ELIZABETH P.A.	TEACHERS	75,338.11	155.07
SCHWARZ, HEIDI	TEACHERS	77,867.95	-
SCOTT, ROBYN	TEACHERS	98,601.58	160.00
SEEHAGEN, LAWRENCE R	TEACHERS	99,331.28	-
SEGAS, ASTRID	TEACHERS	99,304.61	230.84
SEIDELMAN, JODI	TEACHERS	98,286.39	360.00
SEKULOVICH, GEORGE	TEACHERS	77,453.23	88.48
SEONG, AH RUM (ERIN)	TEACHERS	101,082.07	275.84
SERADILLA, MANUEL A. S.	COMM EDUC TEACHER	108,904.87	-
SHAHIDI, SARA C	TEACHERS	109,574.86	575.97
SHARMA, HARPREET K (JENNY)	TEACHERS	94,859.60	-
SHARPLES, LORELEI C	TEACHERS	93,972.80	-
SHAWL, RIZWAN	MANAGER, MAINTENANCE SERVICES	102,314.32	1,554.74
SHELLARD, KELLY	TEACHERS	90,376.22	-
SHENG, JIN	TEACHERS	96,552.31	-
SHERWOOD, SHELLEY	TEACHERS	86,882.64	-
SHIM, JULLY	TEACHERS	101,696.39	-
SHIRLEY, TANIA K	TEACHERS	99,361.76	214.01
SHIVJI, ZULEIKHA	TEACHERS	126,491.73	-
SHORTHOUSE, STEVE J	TEACHERS	108,493.17	292.79
SHUSTER, LINDSAY	TEACHERS	81,375.23	86.43
SIDHU, AMARJIT S	TEACHERS	102,204.38	-
SIDNEY, CHRISTINA	TEACHERS	92,102.31	76.16
SIDNEY, MARK C	TEACHERS	102,680.81	-
SIHOTA, KISMAT S.	TEACHERS	76,821.22	-
SILVESTRONE, CORRIE MICHEAL	TEACHERS	95,215.44	330.65
SIMMONDS, PAMELA K	TEACHERS	92,482.36	-
SIMMONS, TRACY	TEACHERS	91,777.84	-
SIMPSON, DAVID PAUL	GROUNDSCOOPER	114,555.68	(0.00)
SIN, TARA-LYNN	TEACHERS	78,789.96	-
SINCLAIR, NANCY J	TEACHERS	107,111.36	317.72
SING, TRACEY	TEACHERS	101,352.93	1,589.63
SINGH, DARCY JHANI	TEACHERS	91,887.01	136.61
SINGH, IRENE	TEACHERS	95,739.41	713.54
SINGH, KISHORE	TEACHERS	102,471.05	-

SINGHAI, RAJNI	TEACHERS	101,863.37	-
SIRSIRIS, KATERINA	TEACHERS	92,538.34	-
SISKA, ROZANNE	TEACHERS	101,726.91	-
SISLER, WARNE	TEACHERS	94,020.32	-
SITTER, MARISA	TEACHERS	99,141.24	-
SITU, LIONEL	CARPENTER	80,470.78	-
SIVERSON, DEBORAH	TEACHERS	99,305.55	760.46
SIZTO, KELLY J	TEACHERS	78,174.74	1,238.90
SKUSE, HEATHER E	TEACHERS	110,342.57	230.84
SLACK, JENNIFER	TEACHERS	99,171.12	-
SLOBODNICK, BRENDA L	TEACHERS	101,696.97	211.56
SMITH, BARBARA A.	TEACHERS	93,694.13	-
SMITH, CRYSTAL	TEACHERS	75,820.81	492.58
SMITH, EVAN	TEACHERS	101,757.44	100.77
SMITH, HEATHER MARNIE	TEACHERS	101,696.39	103.03
SMITH, JAMES ERIC	COMM EDUC TEACHER	126,056.81	-
SMITH, JANINE M	TEACHERS	102,065.73	-
SMITH, JOANNE C	TEACHERS	104,402.74	62.25
SMITH, JOSEPHINE MARIA	TEACHERS	83,737.97	49.26
SMITH, PAMELA	TEACHERS	101,696.39	-
SMITH, STEVE L	TEACHERS	81,019.48	-
SMOLAR, LEAH S	TEACHERS	80,409.73	-
SMYTH, ROBERT M A	DISTRICT PRINCIPAL	154,517.29	655.23
SNOW, SHARON	TEACHERS	78,693.58	-
SO, RAYMOND	TEACHERS	104,433.26	-
SOKOLOVA, OLGA A	TEACHERS	99,301.48	40.00
SOKUGAWA, CLYDE T	TEACHERS	99,301.48	-
SOKUGAWA, SANDRA K	TEACHERS	101,316.34	200.48
SOLDAT, MARKET A	COMM EDUC TEACHER	93,418.56	1,044.64
SOLOMON, KAE	TEACHERS	101,667.94	2,081.83
SOYCHUKE, DONNA-DEE	TEACHERS	99,301.48	-
SPEAKMAN, KATHRYN	TEACHERS	92,547.60	3,271.56
SPENCE, KAREN	TEACHERS	91,990.58	-
SPENCE, MAIRI	TEACHERS	90,643.32	195.00
SPENCE, RACHEL J	COMM EDUC TEACHER	102,874.86	347.63
SPINK, PATRICK J	TEACHERS	99,301.48	-
SPRACKLIN, CHERYL S	TEACHERS	102,006.13	-
SPRACKLIN, SCOTT J	TEACHERS	116,313.10	1,434.97
SPRALJA, AMY	TEACHERS	99,363.74	2,013.02
SPRATT, PILAR	TEACHERS	99,361.18	-
STACEY, SALLY	MANAGER MARKETING	113,307.10	12,501.93
STACK, NADINE J	VICE PRINCIPAL	106,123.58	-
STANISIC, GORDANA	TEACHERS	92,510.01	-
STAPLES, RHONDA L	TEACHERS	99,361.08	191.55
STEAD, CRISTA L	TEACHERS	82,496.41	-
STEER, MICHELLE D	TEACHERS	101,489.94	175.00
STEFANON, MORENO A	TEACHERS	88,585.28	329.19
STEIGER, ALLEY KOEUN	TEACHERS	101,757.44	3,078.54
STEKO, ANTO	TEACHERS	99,301.48	72.81
STENBERG, RACHEL F	COMM EDUC TEACHER	85,536.66	579.35
STERMANN, JULIANA	TEACHERS	84,358.34	370.04
STEVENS, LISA THERESE	TEACHERS	99,360.67	688.03
STEWART, KAILA	TEACHERS	83,193.68	-
STEWART, KIKA	TEACHERS	99,282.24	850.00
STEWART, VERONICA	TEACHERS	92,537.85	200.59
STOCKER, ERIN	TEACHERS	78,435.70	496.66
STOKES, DANIELLE	TEACHERS	87,464.10	200.00
STONE, ALANA M	TEACHERS	80,791.85	-
STONE, ROSEMARY	TEACHERS	99,361.08	-
STORCH, RICHARD M	TEACHERS	92,482.36	160.00
STRATTON, KATHIE M.	TEACHERS	92,102.98	-
STRINGER, LISA M	TEACHERS	101,316.34	-
STRONG, LISA L	TEACHERS	101,696.39	269.65
STRUTHERS, LOUISE R	TEACHERS	101,756.96	58.80
SUE, DEANNA	TEACHERS	101,608.23	2,340.98

SUEYOSHI, MIYA	TEACHERS	98,105.67	-
SUKHINA-VOLKOVA, IULIA	TEACHERS	86,458.43	296.23
SULLIVAN, TRACY	TEACHERS	97,114.03	230.84
SUMPTER, BRIANNE SHEA	TEACHERS	90,221.58	164.29
SUTTON, CHRISTINA M.	TEACHERS	96,032.83	2,630.55
SUTTON, LARA LOUISE	TEACHERS	99,950.74	-
SUTTOR-DOERKSEN, KENNY	TEACHERS	99,361.08	134.25
SVENHARD, KEN	CARPENTER	80,985.13	210.00
SVETIC, ANDREA	TEACHERS	82,020.70	-
TADD, JULIE HELEN	TEACHERS	98,761.19	-
TAHARA, VIRGINIA	TEACHERS	92,482.36	-
TAI, CHUN-JU (JUDY)	TEACHERS	83,891.47	-
TAKAHASHI, ALEXIS L.	ENERGY SPECIALIST	79,425.73	1,668.43
TAKEUCHI, YASUKO	TEACHERS	79,320.58	224.45
TAM, CHRISTEL M.	TEACHERS	99,976.48	30.00
TAN, CHERIE	TEACHERS	87,149.73	-
TAN, JENNIFER S	TEACHERS	101,756.09	460.14
TANAHARA, ANNE	TEACHERS	92,482.36	-
TANG, WEI (CANDY)	NETWORK SUPPT TECHNICIAN	84,229.85	693.29
TAO, DAN	TEACHERS	85,995.49	99.00
TARCHUK, DANIELLE	TEACHERS	92,482.36	70.67
TAYLOR, ADAM	TEACHERS	103,340.20	29.07
TAYLOR, CARRIE I	TEACHERS	92,537.85	-
TAYLOR, CHRISTIE	TEACHERS	79,548.01	-
TAYLOR, JENNIFER J	TEACHERS	113,128.97	25.20
TAYOB, YASMIN	TEACHERS	90,938.41	603.09
TAZUMI, PAMELA L	TEACHERS	81,478.45	-
TEMPLE, ROBYN	TEACHERS	83,365.23	188.16
TEMPLE, SHELAGH MAE	TEACHERS	101,696.39	-
TEODORO DA SILVA, LUCAS	TEACHERS	104,709.74	481.30
TESAN, BRYAN	TEACHERS	109,898.41	804.21
THAM, SASHA	TEACHERS	79,153.52	-
THANDAL, SULOCHANA	TEACHERS	101,694.92	-
THANDI, SHARON S	TEACHERS	104,714.36	150.48
THERRIEN, ANAH M.	TEACHERS	104,506.88	851.35
THIBODEAU, ANDREA L	TEACHERS	101,696.39	-
THIessen, GIOVANNA	TEACHERS	101,726.91	850.00
THIessen, SCOTT A	TEACHERS	99,301.48	214.14
THOLA, L. MORY	TEACHERS	92,497.74	-
THOLA, PAUL A	TEACHERS	92,482.36	52.45
THOMAS, CAROLINE	TEACHERS	100,870.08	-
THOMSON, MELODY LI	TEACHERS	87,471.68	-
TIRLING, SHANNON D	TEACHERS	101,573.25	361.70
TONN, RICHARD JAMES	TRADES FOREMAN	85,770.62	-
TOOLEY, KATHERINE A.	TEACHERS	93,305.27	-
TOOR, CHANEL	TEACHERS	76,719.97	-
TOPALIAN, CAROL WYNNE	COMM EDUC TEACHER	80,330.96	-
TORRANCE, JODY DAWN	TEACHERS	92,482.36	-
TOTH, TERESA LEE-ANN	TEACHERS	108,558.98	756.75
TRACEY, LISA	TEACHERS	99,301.51	503.94
TRAN, ANTHONY	TEACHERS	84,167.21	531.45
TRASK, TODD P	TEACHERS	81,078.45	100.00
TRELEAVEN, ANDREW	TEACHERS	76,918.03	-
TROTTIER, NADINE	SPECIAL COUNSELLOR	94,877.04	632.48
TRUDEAU, KIMBERLY	TEACHERS	91,750.50	216.61
TSAKALOS, CHRISTINA	TEACHERS	99,301.48	-
TSANG, ALLEN H	VICE PRINCIPAL	130,683.24	1,377.38
TSANG, SUSAN	TEACHERS	99,301.48	-
TSE, JOANNE	TEACHERS	96,637.26	279.63
TSEN, FRANCIS W	TEACHERS	104,261.53	531.45
TSENG, YUN LIN (AMANDA	MANAGER FINANCIAL SERVICES	98,709.86	4,402.70
TSOUGRIANIS, ALEXIS A.	TEACHERS	79,114.33	1,182.36
TSUMORI, YURI	TEACHERS	99,301.48	311.89
TUCCORI, NATALIE A	TEACHERS	101,377.82	230.84
TUNG, ANGEL	TEACHERS	83,352.75	1,414.20

TURCIOS, KATHERINE	TEACHERS	96,953.45	15.23
TURNER, JONATHAN	TEACHERS	104,060.50	-
TURPIN, ADAM	TEACHERS	80,112.14	307.24
TURPIN, SARAH I	TEACHERS	91,234.79	-
TYFTING, KEVIN	TEACHERS	101,696.39	-
TZE, ALLISON	TEACHERS	89,611.47	-
UHREN, CINDY JEAN	TEACHERS	92,075.18	-
USSELMAN, SHERRI	TEACHERS	99,306.51	-
VAESEN, ELIZABETH	TEACHERS	95,244.37	342.35
VAGNARELLI, ANDREW	TEACHERS	109,509.32	903.81
VAIL, TERRANCE STERLING	PAINTER	80,949.96	-
VAKAKIS, KATERINA	TEACHERS	107,717.22	-
VALLANCE, JEANNE	TEACHERS	92,981.58	75.00
VAN BALKOM, BRITTANY R	TEACHERS	76,646.97	-
VAN BALKOM, MICHELLE L.	TEACHERS	88,609.17	192.43
VAN BYLANDT, MARCUS	TEACHERS	108,586.57	-
VAN DE WALL, MARIUS	TEACHERS	87,155.69	-
VAN DEN HOOGEN, PETER F	COORDINATOR STU. INTERV. SUPP	115,391.58	980.23
VAN ESSEN, SANDRA L.	TEACHERS	90,238.24	-
VAN MAARSEVEEN, CLARE	TEACHERS	101,708.75	24.62
VAN POELE, HAYLEY	TEACHERS	84,989.85	-
VANCIC, OLGA	TEACHERS	107,126.05	-
VANDERHEIDE, LINDA	PROG COOR DIPLOMA & COMM	109,992.63	2,489.81
VANGELISTA, NANCY	TEACHERS	92,482.36	-
VAUGHAN, JESSICA L.	TEACHERS	76,317.08	-
VDOVINA, SVETLANA	TEACHERS	102,006.13	50.00
VEEKEN, BRENNAN	TEACHERS	75,604.37	71.99
VEERKAMP, ALESSANDRA R.	TEACHERS	86,815.02	55.81
VEIKLE, FAITH	TEACHERS	101,098.33	260.00
VELTRI, TERESA	PRINCIPAL	113,545.20	2,221.47
VENNER, AUDREY LAURENE	TEACHERS	90,734.18	-
VENOS, ROSEMARY J	TEACHERS	108,436.52	1,142.07
VERSTEEG, SABRINA	TEACHERS	99,301.48	-
VICTO, JACQUELINE	TEACHERS	78,529.97	160.00
VIITANEN-SZEFER, ANNE S K	COMM EDUC TEACHER	77,107.53	-
VIRANI, TANYA L. R.	TEACHERS	102,397.60	9.40
VLACIL, ANDREJ	TEACHERS	91,887.01	603.00
VLASIC, GALA	TEACHERS	75,686.39	-
VLEK, OLIVER	TEACHERS	92,445.61	-
VOLPE, NADIA M	PRINCIPAL	133,058.10	-
VOSSSEN, PATRICK	DIRECTOR IT SERVICES	149,769.39	4,562.54
VOSSSEN, SUSAN R	TEACHERS	92,482.36	932.75
VRIEND, ITZIA	TEACHERS	84,018.83	549.75
VUKADINOVIC, BOJANA	TEACHERS	80,445.70	19.32
VUONG, JEFFREY	TEACHERS	100,039.53	556.89
WAKELING, ALEXANDRA	TEACHERS	88,499.30	75.00
WALDEN, EREK J.	TEACHERS	82,723.72	-
WALJI, TARYNNE E	TEACHERS	75,716.90	-
WALL, HAL	PRINCIPAL	152,310.47	1,674.16
WALLER, SHEILA M	TEACHERS	101,757.44	109.03
WALTON, ERIC R.	TEACHERS	92,482.36	-
WAN, CARRIE	TEACHERS	87,108.29	172.39
WAN, EDISON R.M.	TEACHERS	84,972.69	397.27
WARD, KIMBERLY D	TEACHERS	75,578.93	230.84
WATSON, HEATHER	VICE PRINCIPAL	135,894.11	511.13
WATT, STEPHANIE D	TEACHERS	99,301.48	-
WATTS, DAVID K.	TEACHERS	92,510.10	1,297.52
WEBSTER, NICOLE	TEACHERS	98,976.63	722.60
WEI, I-CHIEN	TEACHERS	99,413.09	-
WEISBOM, DAVID	TEACHERS	77,491.02	-
WELSH, VANESSA	TEACHERS	81,531.10	305.66
WEST, JENNIFER S.	TEACHERS	100,050.99	1,182.01
WESTINGHOUSE, ROSA M	TEACHERS	102,712.35	-
WHITAKER, RICHARD S	MGR-HR SYSTEMS & ANALYTICS	114,387.79	-
WHITE, KEVIN S	TEACHERS	109,572.63	55.93

WILKES, KIRK	TEACHERS	89,006.58	372.01
WILKIE, SAMANTHA D.	TEACHERS	92,467.61	314.03
WILLIAMS, BRYN A	TEACHERS	101,757.44	-
WILLIAMS, BRYN T	TEACHERS	99,301.48	-
WILLIAMS, MARILYN V	TEACHERS	82,516.81	84.45
WILSON, CHRISTINA A	TEACHERS	99,301.47	1,180.04
WILSON, COREY	TEACHERS	98,575.31	-
WILSON, KRISTA	COMM EDUC TEACHER	99,642.00	-
WILSON, MARK R.	TEACHERS	103,674.71	-
WILSON, NICOLE	TEACHERS	101,318.43	481.72
WILSON, TAMMY	TEACHERS	77,245.58	95.93
WINEBERG, BRADLEY J	TEACHERS	80,481.48	230.84
WINEBERG, TIM W	TEACHERS	100,427.49	-
WINTER, JANE E	TEACHERS	92,315.30	592.58
WINTERLIK, BRADLEY D	PRINCIPAL	144,154.42	-
WISPINSKI, TRACEY S	TEACHERS	92,920.70	-
WONG, ADRIAN	TEACHERS	81,478.45	337.86
WONG, BRENDA	TEACHERS	99,302.06	539.20
WONG, CHEE YEN BONNIE	TEACHERS	99,361.08	-
WONG, CINDY D	TEACHERS	101,696.39	1,086.88
WONG, EDDIE	TEACHERS	99,301.51	1,756.14
WONG, JASON S	TEACHERS	94,268.63	964.79
WONG, LILI A	TEACHERS	93,258.92	423.62
WONG, LILY	TEACHERS	92,482.36	-
WONG, MICHAEL	PROGRAM CONSULTANT	100,296.42	4,553.98
WONG, MIRANDA B.	TEACHERS	81,757.21	-
WONG, PAULINE	TEACHERS	104,402.74	1,892.12
WONG, SARAH C	TEACHERS	99,287.15	2,001.57
WONG, SHARON L	TEACHERS	107,114.61	1,052.34
WONG, SHUPENG	TEACHERS	98,921.43	150.55
WONG, VANESSA G.	TEACHERS	97,390.89	-
WONG, WENDY T	TEACHERS	104,402.74	683.98
WONG-BOOG, MICHELLE	TEACHERS	91,750.00	160.09
WONG-REINHARDT, PATRICIA A	TEACHERS	79,454.97	50.00
WOO, JASON	TEACHERS	99,527.49	-
WOO, JEAN	TEACHERS	92,482.36	579.36
WOO, RICHARD	TEACHERS	99,942.03	19.39
WOOD, MICHAEL	TEACHERS	97,985.26	159.00
WOODWARD, TASHA	TEACHERS	75,600.59	-
WOOLF, ANGELA	TEACHERS	101,757.44	-
WOOLLEY, LAURA	TEACHERS	81,128.99	-
WORBOYS, KATHARINE M	TEACHERS	92,482.36	140.00
WOROBETS, DEANNA MICHELE	TEACHERS	108,783.33	920.23
WOROBETS, IRENE M.	TEACHERS	101,756.59	79.98
WORSLEY, ALANA S	TEACHERS	80,799.16	-
WOZNEY, TIMOTHY STEPHEN	PRINCIPAL	154,517.29	34.65
WU, CINDY	TEACHERS	101,696.39	1,035.47
WU, JUSTIN	TEACHERS	86,508.09	100.00
WU, KAREN KA-WAH	TEACHERS	96,414.72	94.49
WUOLLE, SUZANNE R.	TEACHERS	101,759.55	-
WURST, EMILY	TEACHERS	91,259.59	217.28
WYATT, SARA	TEACHERS	78,926.32	-
XIAO, APRIL	TEACHERS	92,482.36	175.00
YAM, ANTHONY R	PRINCIPAL	147,711.47	786.22
YAMAMOTO, KATHRYN H	DIRECTOR OF INSTRUCTION	150,793.70	3,607.32
YAN, KATHLEEN Q	TEACHERS	101,696.39	249.24
YAN, SHIQIANG (BRANDON)	MANAGER - NETWORK & SECURITY	95,841.05	2,090.78
YANG, MARK B	TEACHERS	101,696.39	304.69
YANKO, MATTHEW	TEACHERS	101,696.39	197.70
YAP, PRISCILLA	TEACHERS	76,454.57	-
YARMIE, ARRAN A	TEACHERS	104,433.26	-
YAVARI, PARVIN	TEACHERS	105,094.93	209.76
YAWORSKI, MADISON A	TEACHERS	78,671.10	714.31
YAZDANYAR, MINA	TEACHERS	75,521.30	-
YEE, ALLYSON	TEACHERS	79,459.29	343.85



YEE, TRINA	TEACHERS	101,696.39	-
YIP WING YEE, WINNIE	TEACHERS	91,535.83	1,477.57
YIP, MANDY	TEACHERS	82,054.80	146.45
YIP, SARAH SUET WHYE	TEACHERS	99,301.48	151.50
YIU, BERTHA	TEACHERS	78,154.22	150.38
YONG, SONYA C	TEACHERS	92,180.57	-
YOON, SARAH	TEACHERS	77,693.48	230.84
YOUNG, DANNY	TEACHERS	99,301.48	-
YOUNG, EVA E	PRINCIPAL	143,590.28	121.66
YOUNG, JENNY N Y	TEACHERS	101,696.39	850.00
YOUNG, JOLLEAN	TEACHERS	99,301.48	345.34
YOUNG, MICHAEL	TEACHERS	101,696.39	249.75
YOUSSEFI, MAHKAMEH	TEACHERS	92,527.53	-
YUEN, GARY	TEACHERS	101,696.39	-
YUNG, DARREN	TEACHERS	107,114.61	722.61
ZAHARIEVA-ALEXIEVA, VANIA	TEACHERS	99,361.08	1,900.78
ZAKUS, ABIGAIL	TEACHERS	92,482.56	-
ZAMFIRESCU, TEODORA	TEACHERS	101,696.39	442.65
ZANATTA, MICHAEL T	TEACHERS	87,898.46	-
ZANETTE, AMANDA	TEACHERS	102,189.13	-
ZELDIS, ANNA	TEACHERS	101,757.44	3,901.12
ZHUANG, JAMES ZHEN MING	TEACHERS	92,484.26	997.84
ZILCOSKY, LYNNE A.	TEACHERS	85,021.83	-
ZIMMERSCHIED, DIANA	TEACHERS	101,701.09	1,215.34
ZIZZARI, DAVID	TEACHERS	101,757.44	-
ZMUKIC, OLIVERA	TEACHERS	77,311.48	797.08
ZUCCHETTO, DEANNA	TEACHERS	84,745.19	428.70
ZULIC, ANJA	TEACHERS	81,383.05	137.77
ZUVIC, JENNIFER	VICE PRINCIPAL	127,619.33	206.00

**TOTAL FOR EMPLOYEES**

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

**\$ 142,837,665.80 \$ 789,109.13**

**TOTAL FOR EMPLOYEES**

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

**99,494,525.11 346,120.95**

**CONSOLIDATED TOTAL**

**\$ 242,332,190.91 \$ 1,135,230.08**

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

**\$ 14,290,337.38**

*\* Includes travel expenses for International Student Recruitment*

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (Burnaby)  
Fiscal Year Ended June 30, 2023**

**Statement of Severance Agreements**

There were no severance agreements made between School District No. 41 (Burnaby) and its non-unionized employees during fiscal year 2023.

**School District  
Statement of Financial Information (SOFI)  
School District No. 41 (BURNABY)  
Fiscal Year Ended June 30, 2023**

**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, 2023**

**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)	\$127,341,865.96
<b>Total</b> (Suppliers where payments are \$25,000 or less)	9,190,672.66
<b>Consolidated Total</b>	<b><u><u>\$136,532,538.62</u></u></b>

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 41 (Burnaby)**  
**Fiscal Year Ended June 30, 2023**

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

<b>SUPPLIER NAME</b>	<b>AMOUNT</b>
0940460 BC LTD / COTTO	30,262.38
4IMPRINT, INC.	33,774.89
4TH UTILITY INC.	675,467.63
ACTION ELECTRIC LTD.	311,213.22
AFSARIAN MOHASSEL, SEYED YASSE	31,500.00
AGROPUR, DIVISION NATREL DBA I	111,718.28
ALLIED PLUMBING HEATING &	291,805.50
AMAZON.CA	358,208.22
APOLLO SHEET METAL LTD.	32,198.36
APPLE CANADA INC	34,247.58
APPLYBOARD INC.	34,018.65
ARI FINANCIAL SERVICES T46163	46,584.00
ARTSTARTS IN SCHOOLS	69,344.20
ATLAS-APEX ROOFING (BC) INC.	572,250.00
AYUSA-INTRAX	36,487.50
AZUMA, NAOKO	32,000.00
B.A. ROBINSON CO. LTD.	50,397.92
BARAGAR ENTERPRISES LTD.	34,383.30
BARTLETT TREE EXPERTS	84,198.45
BC AIR FILTER LTD	156,388.11
BC HYDRO	1,513,977.77
BC PENSION CORP (MUNICIPAL)	4,714,986.38
BC PENSION CORP (TEACHING)	19,711,650.85
BC SCHOOL TRUSTEE ASSOCIATION	107,865.34
BECK GLASS INC.	28,999.88
BEST BUY CANADA LTD.	62,832.31
BLACK TUSK FIRE AND SECURITY	417,328.43
BNWSSAA	29,600.00
BONNY'S TAXI LTD	25,829.54
BORDEN LADNER GERVAIS LLP	43,174.92
BRIDAL BEGINNINGS	40,043.36
BRIGHT CAN-ACHIEVE LIMITED	33,550.00
BUNZL CLEANING & HYGIENE	464,756.61
BURNABY FAMILY LIFE	400,000.00
CAMBRIDGE MERCANTILE CORP (UK)	25,076.75
CAMOSUN COLLEGE	26,995.94
CANADA POST CORPORATION	83,566.33
CANSTAR RESTORATIONS LP	116,095.51
CCI LEARNING SOLUTIONS INC	32,891.04
CDW CANADA CORP.	458,847.96
CENTAUR PRODUCTS INC	62,995.10

CENTRAL DE INTERCAMBIO VIAGENS	29,551.50
CHASE OFFICE INTERIORS	33,534.80
CHRISTIE LITES SALES	176,454.99
CITY OF BURNABY	1,032,003.67
CM GLOBAL ENGLISH	34,545.00
COLAB ADVANTAGE LTD.	156,975.00
COLLEGE BOARD	184,343.90
COMBINED PAINTING (1985) LTD	247,182.62
COMMUNITEK INC.	171,747.72
COMPASS GROUP CANADA LIMITED	212,167.39
CORE6 ENVIRONMENTAL LTD.	33,882.34
COSTCO WHOLESALE	78,226.11
CUMIS LIFE INSURANCE CO	37,975.05
CUSTOM BLACKTOP CO.	78,273.50
DAIKIN APPLIED CANADA INC.	28,171.73
DAVID JAMES DESIGN	39,795.14
DAWSON TRUCK REPAIRS LTD.	27,847.88
DESJARDINS FINANCIAL SECURITY	298,592.70
DIMAS CRAVEIRO ARCHITECT	183,986.25
DO IT EDUCATION	30,145.63
DONALD FLOORING CONTRACT SALES	94,893.75
DOUBLETHINK INC.	28,198.80
DOUGLAS COLLEGE	71,247.70
DR. FRANK SPRACHEN & REISEN	32,025.00
EDMEDUCATION LTD.	25,162.50
EDUCAN INSTITUTIONAL FURNITURE	40,551.06
EMCO CORPORATION (SURREY)	65,021.43
ENVIROTECH MECHANICAL SERVICES	38,723.51
FINE EDUCATION ORG INC	34,312.50
FIRST CLASS CARTAGE LIMITED	74,702.59
FIRSTONSITE RESTORATION LIMITE	295,868.79
FLYNN CANADA LTD.	208,770.46
FOCUSED EDUCATION RESOURCES SO	78,417.92
FOLLETT SCHOOL SOLUTIONS, LLC	63,775.98
FORT MODULAR INC.	353,664.68
FORTE WORKPLACE LAW	55,173.44
FORTISBC	1,879,342.73
FRANCL ARCHITECTURE	127,053.55
FRASER HEALTH AUTHORITY	429,450.00
FULCRUM MANAGEMENT SOLUTIONS	31,116.96
GARAVENTA LIFT BC	71,925.15
GLOBAL EDUCATION EXCHANGE NETWORK	75,531.25
GORDON FOOD SERVICE CANADA LTD	125,353.25
GRAND & TOY LIMITED	375,262.11
GRANT KOVACS NORELL	165,113.26
GUARD.ME INTERNATIONAL INSURANCE	173,541.40
GUILLEVIN INTERNATIONAL CO	58,414.90
H H HAWKINS LTD.	35,115.22
HABITAT SYSTEMS INC	62,675.83

HARDWOODS SPECIALTY PRODUCTS	61,007.21
HARRIS & CO	206,471.36
HEIDELBERG CONTRACTING LTD.	78,708.86
HEIDELBERG LANDSCAPING LTD	78,708.86
HME HOME HEALTH LTD	29,152.68
HOMAPOUR, MORTEZA	126,150.00
HOME DEPOT	32,609.89
HVAC SYSTEMS AND SOLUTIONS LTD	144,200.00
HYATT REGENCY (MASTERCARD)	30,390.92
IBM CANADA LTD	106,645.93
ICSCLEAN SUPPLIES LTD.	34,153.60
IKEA CANADA	32,566.76
INFOPRO SYSTEMS	28,035.00
INTEGRAL FLOORING SOLUTIONS LT	219,917.78
INTERNATIONAL STUDENTS SERVICE	36,982.50
INTERNATIONAL WEB EXPRESS INC	104,434.40
ITA CONSULTING	93,413.31
IUPAT DC38 MEMBERSHIP SERVICES	28,004.08
JAMF SOFTWARE, LLC	44,799.30
JARVIS ENGINEERING CONSULTANTS	52,500.00
JUST MECHANICAL LTD	106,231.10
KAL TIRE	59,136.64
KEN KIEWITZ CONSULTING SERVICE	29,232.00
KEV GROUP INC	158,585.47
KHORSAND-GOLCHIN, FARHAD	31,800.00
KLONDIKE CONTRACTING CORPORATION	100,446.88
KMBR ARCHITECTS PLANNERS INC.	700,402.81
KMS TOOLS & EQUIPMENT LTD	36,176.31
KPMG LLP	66,286.50
LE GROUPE MASTER INC	39,584.18
LEARNING A-Z	26,637.24
LIFEWORKS CANADA LTD.	109,312.03
LMP PUBLICATION LIMITED PARTNE	38,198.93
LOBLAW - CHARITY	29,916.00
LONG & MCQUADE	39,453.76
LOWER MAINLAND PURPOSE SOCIETY	150,000.00
LYNCH BUS LINES LTD.	1,142,702.40
MACK KIRK ROOFING & SHEET META	26,880.00
MACQUARIE EQUIPMENT FINANCE LT	1,570,076.08
MAINROAD MAINTENANCE PRODUCTS	33,932.19
MANULIFE FINANCIAL	219,616.03
MARSH CANADA LTD	35,591.00
MCFARLAND MARCEAU ARCHITECTS	510,295.99
MCGREGOR HARDWARE DISTRIBUTION	38,671.79
METRO ROOFING AND SHEET METAL	215,208.00
MICROSERVE	413,328.41
MILLS OFFICE PRODUCTIVITY	47,521.47
MIN OF FINANCE BC MAIL PLUS	383,600.14
MIN OF FINANCE-EHT	4,526,408.84

MNP LLP	37,236.93
MPS-HOLTZBRINCK PUBLISHERS LLC	26,499.27
MYBUDGETFILE INC	52,685.85
NELSON EDUCATION LTD	39,448.00
NOBLE BC	103,917.81
NORTHERN BUILDING SUPPLY LTD	55,234.07
NORTHERN COMPUTER	39,063.56
NORTHWEST INSPECTION LTD	53,472.54
NORTHWEST LANDSCAPE & STONE SU	61,246.69
NOVA FOOD SERVICES LTD.	1,338,799.40
OLYMPIC INTERNATIONAL AGENCIES	149,409.00
OMICRON CANADA INC.	275,784.25
ONETEAM SPORTS GROUP	36,352.62
ORION SECURITY SYSTEMS LTD	93,401.07
PACE SOLUTIONS CORP.	34,487.04
PACIFIC BLUE CROSS	5,302,283.53
PACIFIC WEST SYSTEMS SUPPLY	38,656.82
PALADIN SECURITY GROUP LTD.	74,244.02
PALADIN TECHNOLOGIES INC.	253,557.00
PANAGO PIZZA INC	53,539.23
PEARSON CANADA ASSESSMENT INC	25,741.33
PEARSON CANADA INC.	59,581.09
PJS FACILITIES	133,073.60
PJS SYSTEMS INC	37,401.08
POPARD	26,825.00
POWERSCHOOL CANADA ULC	562,476.46
PUBLIC EDUCATION BENEFITS TRUS	3,816,736.66
PUMA UTILITY MONITORING INC	26,334.00
RAM MECHANICAL LTD	240,879.68
REAL CANADIAN SUPERSTORE	173,083.13
RECEIVER GENERAL FOR CANADA	14,469,222.02
REGAL CONTROLS LTD	29,927.37
RFS CANADA	233,949.11
RICOH CANADA INC	384,953.96
ROCKY POINT ENGINEERING LTD	168,715.60
RON WONG & ASSOCIATES	64,750.30
ROYAL BANK OF CANADA	44,239.60
ROYAL PRINTERS LTD	40,784.83
RUBICON PUBLISHING INC	75,224.27
RUSSELL HENDRIX FOOD SERVICE E	128,016.46
SADIE'S LUNCHWORKS	40,529.90
SAPPHIRE SOUND INC.	30,563.63
SAVE ON FOODS	39,480.21
SCHOOLHOUSE PRODUCTS INC	71,087.40
SIMON FRASER UNIVERSITY	241,237.41
SKYHIGH LADDERS & GUARDRAILS	38,068.80
SKYLINE ATHLETICS	42,599.69
SMCN CONSULTING INC.	35,700.00
SOFTCHOICE LP	319,009.51



SOFTLANDING SOLUTIONS INC.	38,123.68
SOURCE OFFICE FURNISHINGS	67,391.52
SOUTHERN BUTLER PRICE LLP	28,887.61
SSA QUANTITY SURVEYORS LTD.	26,638.50
SSP CONVERGED SOLUTIONS	49,173.25
ST. LEONARD'S YOUTH AND FAMILY	29,172.36
STAGEFAB CUSTOM MANUFACTURING	49,964.63
STANDARD BUILDING SUPPLIES LTD	58,245.55
STAPLES PROFESSIONAL INC.	495,504.93
STATION ONE ARCHITECTS	59,277.51
STRATEGIC PLUS CONSULTING SERV	292,751.44
STS EDUCATION GROUP AB	25,162.50
STUDENT MANAGEMENT GROUP, INC.	28,931.25
STUDIOHUB ARCHITECTS LTD.	63,242.05
STUDY TRAVEL LTD.	30,392.09
SUBWAY	38,005.89
SUNDOWN CONSULTING SERVICES LT	25,425.75
SVM SERVICES CANADA	98,509.35
SWING TIME DISTRIBUTORS LTD	240,070.64
SWISH MAINTENANCE LIMITED	109,012.51
SYMPHONYAI SUMMIT INC	73,175.77
SYSCO FOOD SERVICES VANCOUVER	41,952.21
TAKE A HIKE FOUNDATION	41,157.94
TECHNICAL SAFETY BC	41,234.03
TELUS	266,638.93
TELUS COMMUNICATIONS INC.	57,229.76
THE BRICK	30,766.77
THOMAS, JESTIN	32,100.00
TITAN BULLDOZING LTD	28,234.50
TRANSLINK	40,439.35
TRAVEL HEALTHCARE INSURANCE	26,964.00
ULINE CANADA CORPORATION	52,658.78
UNIGLOBE SPECIALTY TRAVEL LTD	58,599.00
UNITECH CONSTRUCTION MANAGEMEN	9,611,737.83
UNITED LIBRARY SERVICES INC	73,993.86
UYENO, ROY	32,707.50
VANCOUVER COMMUNITY COLLEGE	27,355.94
VANCOUVER KIDSBOOKS LTD	95,399.17
VCIT CONSULTING	69,234.62
VENETIAN BLIND SERVICE CENTRE	47,910.85
VIKING-ALEXANDER METAL PRODUCT	32,051.22
VULCAN METAL WORKS LTD.	58,239.85
WALMART	58,823.88
WEBIR AUTOMATION & CONTROL SER	40,131.00
WESCO DISTRIBUTION CANADA INC.	122,705.55
WESTERN CAMPUS RESOURCES	71,096.45
WESTERN UNION BUSINESS SOLUTIO	36,525.00
WHEELS SCHOOL SHUTTLE INC.	752,372.82
WOLSELEY MECHANICAL GROUP	91,573.88

WORK SAFE BC	2,540,607.74
X10 NETWORKS	634,453.03
YELLOWRIDGE CONSTRUCTION LTD	28,412,995.44
<b>TOTAL (SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000)</b>	<b>127,341,865.96</b>
<b>TOTAL (SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS)</b>	<b>9,190,672.66</b>
<b>CONSOLIDATED TOTAL</b>	<b>136,532,538.62</b>

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 41 (Burnaby)**  
**Fiscal Year Ended June 30, 2023**

**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.