Statements and Schedules

Of

Financial Information

July 1, 2008 to June 30, 2009

School District No. 43 (Coquitlam)

550 Poirier Street, Coquitlam, British Columbia, V3J 6A7 Phone (604) 939-9201 Fax (604) 936-5135

Serving the communities of Anmore, Belcarra, Coquitlam, Port Coquitlam and Port Moody

$5.00

SCHOOL DISTRICT
STATEMENT of FINANCIAL INFORMATION (SOFI)
SCHOOL DISTRICT NO. 43 (COQUITLAM)

FISCAL YEAR ENDED JUNE 30, 2009

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BRITISH COLUMBIA | Ministry of Education

SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION
(SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT		YEAR
43	Coquitlam		2008-09
OFFICE LOCATION(S)			TELEPHONE NUMBER
550 Poirier Street			604-939-9201
MAILING ADDRESS			
550 Poirier Street			
CITY		PROVINCE	POSTAL CODE
Coquitlam		BC	V3J 6A7
NAME OF SUPERINTENDENT			TELEPHONE NUMBER
Thomas Grant			604-939-9201
NAME OF SECRETARY TREASURER			TELEPHONE NUMBER
Rick Humphreys			604-939-9201

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2009 *for School District No.* 43 *as required under Section 2 of the Financial Information Act.*

SIGNATURE	DATE SIGNED
SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION ORIGINAL SIGNED BY CHAIRPERSON	JANUARY 13, 2010
SIGNATURE OF SUPERINTENDENT ORIGINAL SIGNED BY SUPERINTENDENT	JANUARY 13, 2010
SIGNATURE OF SECRETARY TREASURER ORIGINAL SIGNED BY SECRETARY TREASURER	JANUARY 13, 2010

School District
Statement of Financial Information (SOFI)

School District No. 43 (Coquitlam)

Fiscal Year Ended June 30, 2009
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, PriceWaterhouseCoopers 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 No. 43 (Coquitlam)

ORIGINAL SIGNED BY SUPERINTENDENT

Mr. Thomas Grant
Superintendent

ORIGINAL SIGNED BY SECRETARY TREASURER

Mr. Rick Humphreys
Secretary Treasurer
Date: JANUARY 13, 2010

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

SECTION 1

AUDITED FINANCIAL STATEMENTS

SCHOOL DISTRICT
AUDITED CONSOLIDATED FINANCIAL STATEMENTS
FISCAL YEAR 2008/2009

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
43	Coquitlam	2008/2009

OFFICE LOCATION	TELEPHONE NUMBER
550 Poirier Street	604-939-9201
CITY/PROVINCE	**POSTAL CODE**
Coquitlam, BC	V3J 6A7

WEBSITE ADDRESS
http://www.sd43.bc.ca

NAME OF SUPERINTENDENT	NAME OF SECRETARY-TREASURER
Tom Grant	Richard Humphreys

DECLARATION AND SIGNATURES

SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements and supporting schedules of The Board of Education of School District No. 43 (Coquitlam) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The consolidated financial statements and schedules, including notes, have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

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

The Board's Responsibility

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

External Auditors

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

Declaration of Management and Board Chairperson

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

We, the undersigned, certify that the attached is a correct and true copy of the Audited Consolidated Financial Statements of School District No. 43 (Coquitlam) for the year ended June 30, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
ORIGINAL SIGNED BY:	SEPT. 15, 2009
SIGNATURE OF SUPERINTENDENT	**DATE SIGNED**
ORIGINAL SIGNED BY:	SEPT. 15, 2009
SIGNATURE OF SECRETARY-TREASURER	**DATE SIGNED**
ORIGINAL SIGNED BY:	SEPT. 15, 2009

Version: 5951-5205-3223

SCHOOL DISTRICT No. 43 (COQUITLAM)
2008/2009 AUDITED CONSOLIDATED FINANCIAL STATEMENTS

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Canada V6C 3S7
Telephone +1 604 806 7000
Facsimile +1 604 806 7806

September 15, 2009

Auditors' Report

To the Board of Education of School District No. 43 (Coquitlam)

We have audited the consolidated statements of financial position, revenue and expense, changes in fund balances, and cash flows, comprising Statements 1 to 4, of the **Board of Education School District No. 43 (Coquitlam)** as at June 30, 2009. The attached supplementary information included in Schedules A1 to A5, B1 to B3 and C1 to C5 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. These financial statements are the responsibility of the Board of Education School District No. 43 (Coquitlam) management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Board of Education School District No. 43 (Coquitlam) as at June 30, 2009 and the results of its operations, changes in fund balances and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

PricewaterhouseCoopers LLP

Chartered Accountants
Vancouver

SCHOOL DISTRICT No. 43 (COQUITLAM)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2009

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2009	TOTAL 2008
ASSETS					
Current Assets					
Cash and Cash Equivalents	$ 49,362,810	$ 5,387,513		$ 54,750,323	$ 59,046,286
Short Term Investments	5,320,685			5,320,685	3,517,697
Accounts Receivable					
Due from Province - Ministry of Education	219,163			219,163	89,519
Other Receivables	1,583,915		116,801	1,700,716	1,747,891
Interfund Loans		8,946,769	11,777,241		
Inventories	26,706			26,706	23,488
Prepaid Expenses	263,151			263,151	228,544
	56,776,430	14,334,282	11,894,042	62,280,744	64,653,425
Capital Assets - Net			363,808,993	363,808,993	353,562,222
TOTAL ASSETS	**$ 56,776,430**	**$ 14,334,282**	**$ 375,703,035**	**$ 426,089,737**	**$ 418,215,647**
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Other	16,391,245		1,772,404	18,163,649	17,312,504
Interfund Loans	20,724,010				
Other Current Liabilities	11,033,077		951,494	11,984,571	3,019,323
	48,148,332	0	2,723,898	30,148,220	20,331,827
Deferred Revenue				0	11,724,539
Deferred Contributions					
Ministry of Education		6,833,852	9,723,968	16,557,820	16,436,192
Other		7,500,430		7,500,430	8,119,610
Accrued Employee Future Benefits	47,411,108			47,411,108	46,543,442
Deferred Capital Contributions			231,947,301	231,947,301	224,848,353
Capital Lease Obligations			521,401	521,401	577,821
TOTAL LIABILITIES	95,559,440	14,334,282	244,916,568	334,086,280	328,581,784
Fund Balances					
Invested in Capital Assets			130,756,482	130,756,482	127,231,492
Internally Restricted	191,849		29,985	221,834	1,527,230
Unfunded Accrued Employee Future Benefits	(38,974,859)			(38,974,859)	(39,124,859)
TOTAL FUND BALANCES	(38,783,010)	0	130,786,467	92,003,457	89,633,863
TOTAL LIABILITIES AND FUND BALANCES	**$ 56,776,430**	**$ 14,334,282**	**$ 375,703,035**	**$ 426,089,737**	**$ 418,215,647**

See accompanying notes to financial statements.

SCHOOL DISTRICT No. 43 (COQUITLAM)
CONSOLIDATED STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2009

Statement 2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2009	TOTAL 2008
REVENUE					
Provincial Grants - Ministry of Education	$ 225,890,374	$ 10,211,575		$ 236,101,949	$ 229,453,821
Provincial Grants - Other	52,061	106,844		158,905	49,981
Other Revenue	20,252,917	13,442,825		33,695,742	32,908,566
Rentals and Leases	1,815,576			1,815,576	1,260,281
Investment Income	1,149,741	21,898		1,171,639	2,126,709
Amortization of Deferred Capital Contributions			9,202,458	9,202,458	9,255,381
Gain (Loss) on Disposal of Capital Assets				0	29,985
	249,160,669	23,783,142	9,202,458	282,146,269	275,084,724
EXPENSE					
Salaries					
Teachers	120,912,471	421,658		121,334,129	117,596,158
Principals and Vice Principals	11,224,026			11,224,026	10,638,447
Educational Assistants	12,540,590			12,540,590	12,376,482
Support Staff	22,052,329	401,532		22,453,861	21,965,336
Other Professionals	3,526,928			3,526,928	3,546,960
Substitutes	9,628,552	336,043		9,964,595	7,487,336
	179,884,896	1,159,233	0	181,044,129	173,610,719
Employee Benefits	43,416,028	156,572		43,572,600	43,471,329
Services and Supplies	26,432,488	18,003,372	59,316	44,495,176	44,141,923
Amortization of Capital Assets			10,679,974	10,679,974	10,732,188
	249,733,412	19,319,177	10,739,290	279,791,879	271,956,159
NET REVENUE (EXPENSE)	$ (572,743)	$ 4,463,965	$ (1,536,832)	$ 2,354,390	$ 3,128,565

See accompanying notes to financial statements.

Statement 3

SCHOOL DISTRICT No. 43 (COQUITLAM)
CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2009

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2009	TOTAL 2008
FUND BALANCES, BEGINNING OF YEAR	$ (37,627,614)	$ 0	$ 127,261,477	$ 89,633,863	$ 86,584,521
Changes for the Year					
Net Revenue (Expense) for the Year	(572,743)	4,463,965	(1,536,832)	2,354,390	3,128,565
Interfund Transfers					
Capital Assets Purchased	(130,005)	(840,512)	970,517	0	
Other	(464,273)	(3,623,453)	4,087,726	0	
Direct Increases in Fund Balances					
Site Purchases			3,579	3,579	18,975
Comprehensive Income (Loss)	11,625			11,625	(98,198)
Net Changes for the Year	(1,155,396)	0	3,524,990	2,369,594	3,049,342
FUND BALANCES, END OF YEAR	$ (38,783,010)	$ 0	$ 130,786,467	$ 92,003,457	$ 89,633,863

See accompanying notes to financial statements.

SCHOOL DISTRICT No. 43 (COQUITLAM)
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2009

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2009	TOTAL 2008
CASH PROVIDED BY (USED FOR)					
OPERATIONS					
Net Revenue (Expense) for the Year	$ (572,743)	$ 4,463,965	$ (1,536,832)	$ 2,354,390	$ 3,128,565
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Accounts Receivable	(236,699)		154,231	(82,468)	(48,921)
Interfund Loans	(88,483)	3,881,376	(3,792,893)	0	0
Inventories	(3,218)			(3,218)	1,134
Prepaid Expenses	(34,607)			(34,607)	(23,681)
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	927,696		(76,554)	851,142	3,908,606
Other Current Liabilities	(2,438,541)			(2,438,541)	(86,985)
Deferred Revenue	0			0	(638,634)
Deferred Contributions		(4,212,769)		(4,212,769)	(2,906,066)
Accrued Employee Future Benefits	867,666			867,666	340,861
Items Not Involving Cash					
Amortization of Capital Assets			10,679,974	10,679,974	10,732,188
Amortization of Deferred Capital Contributions			(9,202,458)	(9,202,458)	(9,255,381)
Write-off/down of Buildings and Sites				0	58
Comprehensive Income (Loss)	11,625			11,625	(98,198)
District Entered				0	(10,695)
Interfund Transfers	(594,278)	(4,463,965)	5,058,243	0	
	(2,161,582)	(331,393)	1,283,711	(1,209,264)	5,042,851
FINANCING					
Deferred Contributions Received - Capital			20,020,202	20,020,202	2,676,433
Capital Lease principal repayment			(404,957)	(404,957)	(463,427)
	0	0	19,615,245	19,615,245	2,213,006
INVESTING					
Capital Assets Purchased - Operating			(130,005)	(130,005)	(13,353)
Capital Assets Purchased - Special Purpose			(840,512)	(840,512)	(219,826)
Capital Assets Purchased - Deferred Contributions - Capital			(16,304,986)	(16,304,986)	0
Capital Assets Transferred from WIP			(3,623,453)	(3,623,453)	(4,600,606)
	0	0	(20,898,956)	(20,898,956)	(4,833,785)
NET INCREASE (DECREASE) IN CASH	$ (2,161,582)	$ (331,393)	$ 0	$ (2,492,975)	$ 2,422,072

SCHOOL DISTRICT No. 43 (COQUITLAM)
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2009

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2009	TOTAL 2008
NET INCREASE (DECREASE) IN CASH	$ (2,161,582)	$ (331,393)	$ 0	$ (2,492,975)	$ 2,422,072
Net Cash, Beginning of Year	56,845,077	5,718,906	0	62,563,983	60,141,911
NET CASH, END OF YEAR	$ 54,683,495	$ 5,387,513	$ 0	$ 60,071,008	$ 62,563,983
Cash	$ 49,362,810	$ 5,387,513		$ 54,750,323	$ 58,817,702
Cash Equivalents	0			0	228,584
Short Term Investments	5,320,685			5,320,685	3,517,697
NET CASH, END OF YEAR	$ 54,683,495	$ 5,387,513	$ 0	$ 60,071,008	$ 62,563,983

See accompanying notes to financial statements.

SCHOOL DISTRICT No. 43 Coquitlam
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009

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. 43 (Coquitlam)", and operates as "School District No. 43 (Coquitlam)." A board of education which is elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations. These principles are consistent with those used in prior years, except as disclosed in Note 2 a).

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose funds and capital fund. Revenues and expenses are recorded on a gross and accrual basis.

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

a) Adoption of new accounting standards

On July 1, 2008, the School District adopted Section 1535, Capital Disclosures. This section establishes disclosure requirements concerning capital such as qualitative information about the School District's objectives, policies and process for managing capital. Refer to note l) for 'Managing Capital' disclosure.

On July 1, 2007, the School District adopted Canadian Institute of Chartered Accountants ("CICA") Handbook Section 3855, Financial Instruments - Recognition and Measurement; and Section 3865, Hedges. As permitted by the CICA, the School District has elected not to adopt the new standards 3862 and 3863 and continues to apply Section 3861 on disclosure and presentation of financial instruments. Refer to note k) for 'Financial Instruments and Hedges'.

b) Fund Accounting

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

- Operating fund reports assets, liabilities, revenues and expenses for general operations.

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

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

c) Cash and Short-term Investments
Cash consists of cash on deposit and highly liquid short-term interest bearing securities with maturities at the date of purchase of three months or less. Interest earned is recognized immediately in the statement of revenue and expense. Short-term investments are comprised of government of Canada bonds, term deposits and GIC's. Maturity dates extend beyond one year, but due to the liquidity of these investments are classified as short-term. The fixed term securities are accounted for on the effective yield method.

d) Accounts Receivable
Accounts receivable are shown net of allowance for doubtful accounts.

e) Inventories
Inventories of supplies and materials relate to Schools' cafeteria inventories and are stated at acquisition cost using the first-in-first-out method.

f) Prepaid Expenses
Materials, supplies and services held for use within the district in the following fiscal year are included as a prepaid expense and stated at acquisition cost.

g) Capital Assets
The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the district to provide services are written-down to residual value.
- Buildings that are demolished or destroyed are written-off.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset with 50% in year of acquisition. Estimated useful life is as follows:

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

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

h) Capital Leases
Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of property to the Board are considered capital leases. These are accounted for as an asset and an obligation of the Capital fund, although future funding of the obligation will be from the Operating fund.

i) Revenue Recognition
Unrestricted operating government grants, are recognized as revenue when received. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services/products are reported as revenue when services are provided or products delivered. Deferred revenue is primarily related to tuition fees received in advance, the majority of which are for courses to be delivered in 2009/2010.

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

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

j) Expenditures

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

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

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

k) Financial Instruments and Hedges

Financial instruments consist of cash, cash equivalents, short-term investments, accounts receivable, accounts payable, and accrued liabilities and other current liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. Cash and cash equivalents and short term investments are maintained primarily with AAA rated institutions. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Under Section 3855, all financial instruments are classified as one of the following: held-to-maturity, loans and receivables, held-for-trading, or available-for-sale. Financial assets and liabilities held-for-trading are measured at fair value with gains and losses recognized in net earnings. Financial assets held-to-maturity, loans and receivables, and financial liabilities other than those held-for-trading are measured at amortized cost. Available-for-sale instruments are measured at fair value with unrealized gains and losses recognized in other comprehensive income. The standard also permits any non-derivative financial instruments to be designated as held-for-trading upon initial recognition.

The School District's implementation of Section 3855 included the following:

a) Cash and cash equivalents, and short term investments are recorded at fair value.

b) Accounts receivable are recorded at amortized cost using the effective interest rate method.

c) Accounts payable and accrued liabilities, and other current liabilities, are classified as other financial liabilities and are recorded at amortized cost using the effective interest rate method.

d) The School District has analyzed its contracts and determined that no embedded derivatives exist which, under the new accounting standards, would be separated from their host contract and measured at fair value with gains and losses recognized immediately in net income.

e) Transaction costs are expensed as they are incurred.

Section 3865 specifies the criteria under which hedge accounting can be applied and how hedge accounting can be executed for each of the permitted hedging strategies. The School District has not designated any agreements as hedges

As permitted by these new standards, they have been adopted on a retroactive basis with no restatement of prior periods.

l) Managing Capital

The School District defines its capital as the amounts included in its fund balances, including unrestricted, internally restricted and externally restricted funds, and deferred contributions. The School District's objective when managing its capital is to safeguard its ability to continue as a going concern so that it can continue to fulfill its mission as described in note 1. The School District does have external restrictions imposed by contributors and Board imposed internal restrictions on its fund balances and deferred contributions, as described in note 2.

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

The School District has internal control processes in place to ensure that these restrictions are met prior to the utilization of these resources and has been in compliance with these restrictions throughout the year. Under the School Act, the School District is required to obtain approval from the Ministry of Education if a fund balance is in a deficit position.

m) Use of Estimates

Preparation of financial statements in accordance with Canadian Generally Accepted Accounting Principles requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

n) Employee Future Benefits and Retirement Plans

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

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

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

For the Employee Benefit Plans, the most recent valuation of the employee future benefits obligation was performed at March 31, 2007 and projected to June 30, 2011. The next valuation will be performed at March 31, 2010 for use at June 30, 2010. For the Employee Retirement Plans, the next valuation will be as at December 31, 2008 with results available in late 2009.

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. For the purpose of calculating expected return on assets, those assets are valued at fair market.

SCHOOL DISTRICT No. 43 Coquitlam
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009

NOTE 3 FUTURE ACCOUNTING CHANGES

The following standards will be implemented by the School District on July 1, 2009:

Section 4400, Financial Statement Presentation by Not-For-Profit Organizations

Recent amendments to Section 4400 will modify the requirements with respect to various elements of financial statement presentation. Areas that may impact the School District are the requirement to report revenues and expenses at their gross amount when the School District is acting as a principal in the transaction, and the requirement to include an accounting policy note on the allocation of expenses. The new standard applies to financial statements relating to fiscal years beginning on or after January 1, 2009, specifically the year ended June 30, 2010 for the School District. This standard will impact presentation of the statement of revenues, expenses and distributions; however, it will not affect the School District's results or financial position.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2009	2008
Due from Federal Government	$ 0	$ 308,722
Due from Other School Districts	2,090	4,025
Other	1,530,024	1,229,113
Allowance for Doubtful Accounts	(65,000)	(65,000)
Capital due from Third Parties	116,801	271,031
	$1,583,915	$1,747,891

NOTE 5 CAPITAL ASSETS

	2009			2008
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Sites	$105,783,079	0	$105,783,079	$105,679,342
Buildings	394,626,165	146,027,562	248,598,603	237,630,658
Furniture & Equipment	13,748,448	6,500,004	7,248,444	7,960,167
Vehicles, Other	2,194,563	1,007,806	1,186,757	1,184,408
Computer Software	130,624	13,063	117,561	0
Computer Hardware	1,854,387	979,838	874,549	1,107,647
	$518,337,266	$154,528,273	363,808,993	$353,562,222

Included in Capital Assets are equipment under Capital Lease with a cost of $4,138,073 and accumulated amortization of $559,832 (2008 – $508,383).

NOTE 6 CAPITAL LEASES

The District leases assets under capital leases.

Total future minimum lease payments are as follows:	2009	2008
2009-10	$405,998	$381,908
2010-11	345,468	313,441
2011-12	142,426	252,911
2012-13	81,674	60,852
2013-14	32,131	0
Total Lease Payments	1,007,697	1,009,112
Less interest rate at the average implicit rate of 5.328% (2008 – 6.216%)	(97,895)	(112,862)
Net present value of lease obligations	909,802	896,250
Net present value of the current portion of lease obligations	388,401	318,429
Net present value of long term capital lease obligations	$521,401	$577,821

NOTE 7 EMPLOYEE FUTURE BENEFITS

The accrued benefit obligation for employee future benefits, other than pensions, excluding certain benefits (MSP, Extended Health and Dental) for non-teaching retirees (note 8), is not funded as financing is provided when the benefits are paid. Accordingly, there are no plan assets, and future cash payments will be made from operating accounts and committed funding. The most recent valuation of the obligation was performed at March 31, 2007 and projected to June 30, 2011. The next valuation will be performed at March 31, 2010 for use at June 30, 2010. The portion of these benefits that have not been provided for is identified as Unfunded Accrued Employee Future Benefits on Statement 1 (Statement of Financial Position).

These employee future benefits include payouts related to banked sick leave, vacation pay and retiring allowances pursuant to certain contracts and union agreements.

The period of amortization is equal to the expected average remaining service lifetime (EARSL) of active employees.

	2009	**2008**
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	$21,349,673	$21.406,241
Service Cost	1,626,319	1,668,176
Interest Cost	1,211,109	1,105,477
Benefit Payments	(2,236,998)	(2,003,373)
Actuarial (Gain)/Loss	(2,103,100)	(826,848)
Accrued Benefit Obligation – March 31	$19,847,003	$21,349,673

NOTE 7 EMPLOYEE FUTURE BENEFITS (cont'd)

Reconciliation of Funded Status at End of Fiscal Year	**2009**	**2008**
Accrued Benefit Obligation – March 31	$19,847,003	$21,349,673
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus/(Deficit)	(19,847,003)	(21,349,673)
Payments After Measurement Date	45,981	705,717
Unamortized Net Actuarial (Gain)/Loss	(5,331,085)	(3,327,350)
Accrued Benefit Asset/(Liability) – June 30	$(25,132,107)	$(23,971,306)
Components of Net Benefit Expense		
Service Cost	1,626,319	$1,668,176
Interest Cost	1,211,109	1,105,477
Amortization of Net Actuarial (Gain)/Loss	(99,365)	(32,716)
Net Benefit Expense (Income)	$2,738,063	$2,740,937

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations other than in respect of certain post-retirement benefits for non-teaching employees are:

Discount Rate – April 1	5.50%	5.00%
Discount Rate – March 31	7.00%	5.50%
Salary Growth – April 1	3.25% + seniority	3.25% + seniority
Salary Growth – March 31	3.25% + seniority	3.25% + seniority
EARSL	12.0	12.0

NOTE 8 EMPLOYEE RETIREMENT PLANS

a) The School District and its teaching employees contribute to the BC Teachers' Pension Plan, a jointly trusteed pension plan. The board of trustees for this plan represent plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory defined benefit pension plan. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 48,000 active members from BC school districts, and approximately 26,000 retired members from BC school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation of the Teachers' Plan as at December 31, 2005 indicated a $904 million unfunded liability for basic pension benefits. The next valuation will be as at December 31, 2008 with results available in late 2009. The actuary does not attribute portions of the unfunded liability to individual employers. School District 43 (Coquitlam) paid $15,399,122 for employer contributions to this plan in the year ended June 30, 2009.

b) The School District sponsors a defined benefit pension plan available to all non-teaching employees, the Retirement Plan for Non-Teaching Employees of School District #43 (Coquitlam).

As with the Teachers' Pension Plan, a valuation of the Retirement Plan for Non-Teaching Employees is conducted every 3 years. The actuarial valuation performed as at January 1, 2006 indicated a funding surplus of $15.6 million and a small surplus on a solvency basis of $352,000. The results from the most recent valuation of the Non-Teaching Pension Plan as at December 31, 2008 are currently not finalized. Preliminary results show a significant deficit on a solvency basis which will impact future Plan funding requirements. Under the temporary solvency relief guidelines issued by the provincial regulator, the School District is applying for an extension of the period over which such solvency deficiency must be amortized.

c) The non-pension benefits obligation represents the Board's share of premiums payable in respect of current and future retirees for the Medical Services Plan, Extended Health Benefits and Dental Benefits for non-teaching staff only. The accrued benefit liability for non-pension benefits is $24,441,000 (2008 - $23,414,000). As at June 30th, 2009, no funds have been internally designated to fund this liability.

NOTE 8 EMPLOYEE RETIREMENT PLANS (Continued)

The change in the funded status of the School District's Non-Teaching Pension Plan and non pension benefits were as follows:

	Non-Teaching Pension Plan		Non Pension Benefits for Non-Teaching Employees	
	2008/09	2007/08	2008/09	2007/08
Change in benefit obligation				
Accrued Benefit Obligation – April 1st	$90,548,000	$93,615,000	$18,423,000	$20,482,000
Service Cost	4,169,000	4,722,000	663,000	803,000
Interest Cost	5,436,000	4,933,000	1,111,000	1,089,000
Transfers into the Plan	0	62,000	0	0
Benefit Payments	(4,056,000)	(4,098,000)	(479,000)	(295,000)
Actuarial (Gains)/Losses	(12,729,000)	(8,686,000)	(4,267,000)	(3,656,000)
Accrued Benefit Obligation – March 31st	$83,368,000	$90,548,000	$15,451,000	$18,423,000
Accrued Benefit Obligation - March 31	(83,368,000)	$(90,548,000)	$(15,451,000)	$(18,423,000)
Market Value of Plan Assets - March 31	85,560,000	102,332,000	0	0
Funded status - Surplus / (Deficit)	2,192,000	11,784,000	(15,451,000)	(18,423,000)
Employer contributions after measurement date	628,000	623,000	125,000	103,000
Unamortized net actuarial (gain) / loss	(658,000)	(11,565,136)	(9,115,000)	(5,094,000)
Accrued benefit asset (liability) - June 30	2,162,000	841,864	(24,441,000)	(23,414,000)
Current Service Cost – Net of Employee's Contributions	2,268,000	2,800,000	663,000	803,000
Interest Cost	5,436,000	4,933,000	1,111,000	1,089,000
Actual Return on Plan Assets	16,878,000	504,000	0	0
Actuarial (Gains) Losses	(12,729,000)	(8,686,000)	(4,267,000)	(3,656,000)
Benefit costs before adjustment to recognize the long-term nature of plans	**$11,853,000**	**$(449,000)**	**$(2,493,000)**	**$(1,764,000)**

NOTE 8 EMPLOYEE RETIREMENT PLANS (Continued)

	Non-Teaching Pension Plan		Non Pension Benefits for Non-Teaching Employees	
	2008/09	2007/08	2008/09	2007/08
Adjustments to recognize the long-term nature of employee future benefit costs				
Difference between expected return and actual return on plan assets for the year	$(23,533,000)	$(7,177,000)	$0	$0
Amortization of net actuarial losses	(102,000)	0	(248,000)	0
Difference between actuarial (gain) loss recognized for the year and actual actuarial (gain) loss on accrued benefit obligation	12,279,000	8,686,000	4,267,000	3,656,000
Subtotal	(10,906,000)	1,509,000	4,267,000	3,656,000
Defined Benefit Costs Recognized	$947,000	$1,060,000	$1,526,000	$1,892,000
Fair Value of Plan Assets				
Change in Plan Assets				
Market Value – Beginning of Year	102,332,000	102,471,000		
Actual Return on Plan Assets	(16,878,000)	(504,000)		
Employer's Contributions	2,261,000	2,479,000		
Employees' Contributions	1,901,000	1,922,000		
Transfer into Plan	0	62,000		
Benefits Paid	(4,056,000)	(4,098,000)		
Market Value – End of Year	$85,560,000	$102,332,000		
Plan Assets – end of year consist of				
Equity Securities	57%	55%		
Debt Securities	43%	44%		
Other	0%	1%		
	100%	100%		

NOTE 8 EMPLOYEE RETIREMENT PLANS (Continued)

The significant actuarial assumptions used are as follows (weighted average):
Benefit Obligation as of June 30:

	Non-Teaching Pension Plan		Non Pension Benefits for Non-Teaching Employees	
	2008/09	**2007/08**	**2008/09**	**2007/08**
Discount Rate	7.5%	6%	7.5%	6%
Rate of Compensation Increase	2.5%	2.5% for 1 year then 3%	N/A	N/A
Benefit costs for year ended June 30:				
Discount Rate	6.0%	5.25%	7.5%	5.25%
Expected long-term rate of return on plan assets	6.0%	6.50%	N/A	N/A
Rate of Compensation Increase	2.5% for 2 years, then 3%	2.5% for 2 years, then 3%		
Health Care Cost Trend Rates				
MSP			2.5%	2.5%
Extended Health			9.2% initially, grading down to 5.0% over 3 years	10.6% initially, grading down to 5.0% over 4 years
Dental			4% per year	4% per year
Estimated Annual Claim Cost				
Extended Health			$1,525 couple, $762 single,	$1,401 couple, $701 single,
Dental			$822 couple, $410 single	$814 couple, $407 single
EARSL	11.7 years	13.1 years	11.7 years	13.1 years

NOTE 9 UNFUNDED ACCRUED EMPLOYEE FUTURE BENEFITS AND VACATION PAY

It is planned that the unfunded accrued employee future benefits fund deficit will be eliminated over time.

Fund balance, as at July 1, 2008	$	39,124,859
Reductions during the year		(150,000)
Fund balance, as at June 30, 2009	$	38,974,859

NOTE 10 OPERATING FUND BALANCE, END OF 2008/09

Internally Restricted (appropriated) by Board for:

School Operating Surpluses	$7,120
Targeted Aboriginal Education Funding	184,729
Total Available for Future Operations	$191,849

NOTE 11 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds are reported on Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2009, transfers were as follows:

- $ 5,058,243 Capital funds, transferred from Special Purpose and Operating funds
- $(594,278) Operating funds, transferred to Capital fund
- $(4,463,965) Special Purpose funds transferred to Capital fund

NOTE 12 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 generally considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 13 CONTRACTUAL OBLIGATIONS

The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments as at June 30, 2009 are $6,092,863 (2008 are $15,019,896). Funding approval for these committed projects has been received from the Ministry of Education and the expenditures will be funded from available Capital Funds and the proceeds of new capital funding to be provided by the Ministry.

The School District has no significant operating leases.

The collective agreement between the School District and the Coquitlam Teachers' Association allows teachers to be paid over 12 months. As at June 30, 2009, the amount held by the District and included in cash and accounts payable was $3,482,032.

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 24, 2009.

NOTE 15 LINE OF CREDIT

The School District has an unused, unsecured operating line of credit with the Royal Bank of Canada in the amount of $4,000,000 as provided for under Section 144 of the School Act.

NOTE 16 CONTINGENCIES

In the normal course of operations, the School District is subject to various legal proceeding being brought against it. The amounts are not reasonably estimable due to uncertainty as to the final outcome, and management supported by its counsel, does not believe these proceedings in aggregate will have a material adverse effect on the school district's financial position.

NOTE 17 ASSET RETIREMENT OBLIGATION

As at June 30, 2009, there is a liability of $563,093 related to asset retirement obligations. The associated asset retirement costs relate to the betterment of schools and are capitalized as part of the carrying value of the long-lived asset and subsequently amortized over the asset's useful life. This amount is considered to approximate fair value of the liability as the District is expected to complete the upgrades to the related schools within the next fiscal year. There may be additional asset retirement costs that cannot be estimated at this point in time.

NOTE 18 ECONOMIC DEPENDENCE

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian GAAP for not-for-profit organizations. This contemplates continuation of the School District as a "going concern".

NOTE 19 SUPPLEMENTAL CASH FLOW

	2008/09	2007/08
Interest Received:		
Operating Fund	$1,149,741	$2,126,709
Special Purpose Fund	$52,236	$121,196

NOTE 20 DEFERRED CONTRIBUTIONS

Deferred Contributions - Ministry of Education:

	2009				2008
	Operating Fund	Special Purpose Fund	Capital Fund	Total	Total
Balance, beginning of year	$0	$10,427,440	$6,008,752	$16,436,192	$17,113,062
Increases:					
Provincial Grants – MOE		4,716,228	19,796,777	24,513,005	20,426,143
Investment Income					
Other (Miscellaneous)		79,545		79,545	
Settlement, Legal Fees					289,956
Land Capital					
School Site Acquisition			223,425	223,425	720,477
Local Capital					
	$0	$4,795,773	$20,020,202	24,815,975	$21,436,576
Decreases:					
Transfers to Revenue		8,389,361		8,389,361	10,026,489
Transfers to DCC - capital addns			104,531	104,531	3,018,482
Transfer to investment in assets			3,580	3,580	18,975
Other (specify)					
Asbestos Removal			390,722	390,722	106,000
WIP			15,806,153	15,806,153	9,307,676
Adjustment, opening balance					
Reclassification, yearend					(364,176)
Adjustment - AFG	$0	$8,389,361	$16,304,986	$24,694,347	$22,113,446
Net Changes for the year	0	(3,593,588)	3,715,216	121,628	(676,870)
Balance, end of the year	$0	$6,833,852	$9,723,968	16,557,820	$16,436,192

Note 20 DEFERRED CONTRIBUTIONS (Continued)

Deferred Contributions - Other:

	2009				2008
	Operating Fund	Special Purpose Fund	Capital Fund	Total	Total
Balance, Beginning of Year	$0	$8,119,610	$0	$8,119,610	$7,672,373
Increases:					
Federal Grants		1,250		1,250	
Grants from Municipalities					
Investment Income		52,236		52,236	121,196
Other		1,662,201		1,662,201	1,315,961
School Generated Funds, other		11,878,721		11,878,721	11,246,598
Ministry Grants		1,180,193		1,180,193	572,173
Beginning of year adjustment					
	$0	$14,774,601	$0	14,774,601	$13,255,928
Decreases:					
Transfers to Revenue		15,393,781		15,393,781	12,808,691
	$0	$15,393,781	$0	15,393,781	$12,808,691
Net Changes for the year	0	$(619,180)	0	(619,180)	447,237
Balance, End of the Year	$0	$7,500,430	$0	7,500,430	$8,119,610

SCHOOL DISTRICT No. 43 Coquitlam
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009

NOTE 20 DEFERRED CONTRIBUTIONS (Continued)

Deferred Capital Contributions:

	2009			2008
	Special Purpose Fund	Capital Fund	Total	Total
Balance, Beginning of year	$0	$224,848,353	$224,848,353	$222,035,752
Increases:				
Transfers from DC-addns		104,531	104,531	3,018,482
Other (Transfers DCC)		14,033,381	14,033,381	2,940,557
Assets Capitalized		390,722	390,722	106,000
Transfers from DC-WIP		1,772,772	1,772,772	6,002,943
Reclassification, prior year				
	$0	$16,301,406	16,301,406	$12,067,982
Decreases:				
Amortization		9,202,458	9,202,458	9,255,381
Disposals/Write-off/Down				
Other (specify)				
	$0	9,202,458	9,202,458	$9,255,381
Net Changes for the year	0	7,098,948	7,098,948	2,812,601
Balance, end of the year	$0	$231,947,301	231,947,301	$224,848,353

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2009

Schedule A1

	2009 ACTUAL	2009 AMENDED ANNUAL BUDGET	2008 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 225,890,374	$ 224,931,118	$ 218,591,185
Provincial Grants - Other	52,061	38,851	49,981
Other Revenue	20,252,917	18,835,214	20,936,022
Rentals and Leases	1,815,576	1,598,764	1,260,281
Investment Income	1,149,741	1,413,000	2,126,709
	249,160,669	246,816,947	242,964,178
EXPENSE			
Salaries			
Teachers	120,912,471	118,137,160	117,400,486
Principals and Vice Principals	11,224,026	10,768,266	10,638,447
Educational Assistants	12,540,590	12,942,160	12,376,482
Support Staff	22,052,329	22,937,867	21,648,503
Other Professionals	3,526,928	3,748,862	3,518,960
Substitutes	9,628,552	7,511,904	7,487,336
	179,884,896	176,046,219	173,070,214
Employee Benefits	43,416,028	43,792,626	43,367,257
Services and Supplies	26,432,488	28,475,077	26,713,535
	249,733,412	248,313,922	243,151,006
NET REVENUE (EXPENSE), FOR THE YEAR	(572,743)	(1,496,975)	(186,828)
INTERFUND TRANSFERS			
Capital Assets Purchased	(130,005)		(13,353)
Other	(464,273)		(521,644)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(150,000)		(150,000)
Comprehensive Income (Loss)	11,625		(98,198)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(1,305,396)	$ (1,496,975)	(970,023)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,497,245		2,477,963
Changes in Accounting Policies/Prior Period Adjustments			
Reclassification			(10,695)
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	1,497,245		2,467,268
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 191,849		$ 1,497,245
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	191,849		
	$ 191,849		

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2009

Schedule A2

	2009 ACTUAL	2009 AMENDED ANNUAL BUDGET	2008 ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	$ 223,260,471	$ 222,655,892	$ 216,148,889
Other Ministry of Education Grants			
Pay Equity	706,353	706,353	706,353
BCeSIS	0	0	56,244
Ready Set Learn	112,500	112,500	110,000
French Funding	350,227	382,973	369,190
Labour Market Adjustments	387,423	0	158,280
Community Link	1,073,400	1,073,400	1,042,229
	225,890,374	224,931,118	218,591,185
PROVINCIAL GRANTS - OTHER	52,061	38,851	49,981
FEDERAL GRANTS			0
OTHER REVENUE			
Summer School Fees	108,081	0	178,756
Continuing Education	1,558,225	1,188,139	985,949
Offshore Tuition Fees	16,265,193	15,193,400	17,679,205
Miscellaneous			
Cafeteria Sales	1,737,545	1,995,600	1,826,795
Miscellaneous	583,873	458,075	265,317
	20,252,917	18,835,214	20,936,022
RENTALS AND LEASES	1,815,576	1,598,764	1,260,281
INVESTMENT INCOME	1,149,741	1,413,000	2,126,709
TOTAL OPERATING REVENUE	$ 249,160,669	$ 246,816,947	$ 242,964,178

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
YEAR ENDED JUNE 30, 2009

Schedule A3

	2009 ACTUAL	2009 AMENDED ANNUAL BUDGET	2008 ACTUAL
SALARIES			
Teachers	$ 120,912,471	$ 118,137,160	$ 117,400,486
Principals and Vice Principals	11,224,026	10,768,266	10,638,447
Educational Assistants	12,540,590	12,942,160	12,376,482
Support Staff	22,052,329	22,937,867	21,648,503
Other Professionals	3,526,928	3,748,862	3,518,960
Substitutes	9,628,552	7,511,904	7,487,336
	179,884,896	176,046,219	173,070,214
EMPLOYEE BENEFITS	43,416,028	43,792,626	43,367,257
TOTAL SALARIES AND BENEFITS	223,300,924	219,838,845	216,437,471
SERVICES AND SUPPLIES			
Services	5,066,800	4,499,388	4,887,304
Student Transportation	1,308,302	1,368,000	1,319,775
Professional Development and Travel	2,691,482	2,591,062	2,328,485
Rentals and Leases	588,159	666,198	536,814
Dues and Fees	880,017	892,438	1,243,688
Insurance	1,194,378	906,500	1,246,907
Supplies	9,083,267	11,451,037	9,398,842
Utilities	5,620,083	6,100,454	5,751,720
TOTAL SERVICES AND SUPPLIES	26,432,488	28,475,077	26,713,535
TOTAL OPERATING EXPENSE	**$ 249,733,412**	**$ 248,313,922**	**$ 243,151,006**

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2009

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	$ 113,950,718	$ 207,032	$ 1,389,656	$ 2,363,272	$ 54,826	$ 5,436,252	$ 123,401,756
1.03 Career Programs						23,543	23,543
1.07 Library Services			290,621			179,727	470,348
1.08 Counselling						248,660	248,660
1.10 Special Education			10,501,465	224,951	125,211	1,505,847	12,357,474
1.30 English as a Second Language						216,678	216,678
1.31 Aboriginal Education	246,136		358,848	36,621		64,486	706,091
1.41 School Administration		10,557,926		4,250,304		243,094	15,051,324
1.60 Summer School	480,891			117,033			597,924
1.61 Continuing Education	1,465,711			442,094	131,581	24,400	2,063,786
1.62 Off Shore Students	4,769,015	220,782		338,871	164,054	144,929	5,637,651
1.64 Other				774,573	69,178	76,634	920,385
Total Function 1	120,912,471	10,985,740	12,540,590	8,547,719	544,850	8,164,250	161,695,620
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		97,100		74,022	795,715	6,243	973,080
4.40 School District Governance					291,454		291,454
4.41 Business Administration		140,886		1,213,807	1,348,744	125,819	2,829,256
Total Function 4		237,986		1,287,829	2,435,913	132,062	4,093,790
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				369,692	381,361	30,618	781,671
5.50 Maintenance Operations		300		10,967,374	145,484	1,258,997	12,372,155
5.52 Maintenance of Grounds				869,472		42,128	911,600
Total Function 5		300		12,206,538	526,845	1,331,743	14,065,426
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				10,243	19,320		29,563
7.70 Student Transportation						497	497
Total Function 7				10,243	19,320	497	30,060
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	$ 120,912,471	$ 11,224,026	$ 12,540,590	$ 22,052,329	$ 3,526,928	$ 9,628,552	$ 179,884,896

Schedule A4.2

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2009

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2009 ACTUAL	2009 AMENDED ANNUAL BUDGET	2008 ACTUAL
1 INSTRUCTION							
1.02 Regular Instruction	$ 123,401,756	$ 25,751,982	$ 149,153,738	$ 8,415,796	$ 157,569,534	$ 136,033,487	$ 134,011,730
1.03 Career Programs	23,543	28,555	52,098	82,940	135,038	296,712	173,559
1.07 Library Services	470,348	876,082	1,346,430	356,291	1,702,721	4,577,656	4,503,986
1.08 Counselling	248,660	1,212,597	1,461,257	14,759	1,476,016	5,666,355	5,828,191
1.10 Special Education	12,357,474	6,551,417	18,908,891	401,960	19,310,851	32,724,823	31,818,210
1.30 English as a Second Language	216,678	1,041,701	1,258,379	41,595	1,299,974	4,971,796	5,122,046
1.31 Aboriginal Education	706,091	139,295	845,386	214,895	1,060,281	1,246,843	1,080,560
1.41 School Administration	15,051,324	2,353,046	17,404,370	521,895	17,926,265	11,502,541	10,488,766
1.60 Summer School	597,924	70,526	668,450	17,683	686,133	662,328	631,869
1.61 Continuing Education	2,063,786	361,831	2,425,617	441,822	2,867,439	3,191,610	3,365,913
1.62 Off Shore Students	5,637,651	1,064,887	6,702,538	2,944,682	9,647,220	9,208,569	10,568,814
1.64 Other	920,385	146,841	1,067,226	1,088,726	2,155,952	2,357,594	2,096,212
Total Function 1	161,695,620	39,598,760	201,294,380	14,543,044	215,837,424	212,440,314	209,689,856
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	973,080	229,802	1,202,882	245,405	1,448,287	1,369,303	1,173,863
4.40 School District Governance	291,454	58,498	349,952	146,737	496,689	667,436	504,347
4.41 Business Administration	2,829,256	565,379	3,394,635	874,226	4,268,861	4,360,146	4,393,079
Total Function 4	4,093,790	853,679	4,947,469	1,266,368	6,213,837	6,396,885	6,071,289
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	781,671	160,439	942,110	451,324	1,393,434	1,478,251	1,393,392
5.50 Maintenance Operations	12,372,155	2,615,873	14,988,028	2,372,952	17,360,980	18,903,644	17,625,786
5.52 Maintenance of Grounds	911,600	181,260	1,092,860	1,252,293	2,345,153	1,961,236	1,723,013
5.56 Utilities				5,238,205	5,238,205	5,728,185	5,279,226
Total Function 5	14,065,426	2,957,572	17,022,998	9,314,774	26,337,772	28,071,316	26,021,417
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration	29,563		29,563		29,563	29,732	
7.70 Student Transportation	497	6,017	6,514	1,308,302	1,314,816	1,375,675	1,368,444
Total Function 7	30,060	6,017	36,077	1,308,302	1,344,379	1,405,407	1,368,444
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	$ 179,884,896	$ 43,416,028	$ 223,300,924	$ 26,432,488	$ 249,733,412	$ 248,313,922	$ 243,151,006

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2009

BALANCE, BEGINNING OF YEAR	
Changes for the Year	
Increase:	
	0
Decrease:	
	0
Net Changes for the Year	0
BALANCE, END OF YEAR	$ 0

Schedule B1

SCHOOL DISTRICT No. 43 (COQUITLAM)
SPECIAL PURPOSE FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2009

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	$ 10,427,440	$ 3,996,576	$ 4,123,035		$ 18,547,051
Add: Contributions Received					
Provincial Grants - Ministry of Education	4,716,228	996,173			5,712,401
Provincial Grants - Other		184,020			184,020
Federal Grants		1,250			1,250
Other	79,545	1,662,201	11,878,720		13,620,466
Investment Income		52,236			52,236
	4,795,773	2,895,880	11,878,720	0	19,570,373
Less: Allocated to Revenue	8,389,361	3,407,327	11,986,454		23,783,142
DEFERRED CONTRIBUTIONS, END OF YEAR	$ 6,833,852	$ 3,485,129	$ 4,015,301	$ 0	$ 14,334,282
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	$ 8,389,361	$ 1,822,214			$ 10,211,575
Provincial Grants - Other		106,844			106,844
Other Revenue		1,456,371	11,986,454		13,442,825
Investment Income		21,898			21,898
	8,389,361	3,407,327	11,986,454	0	23,783,142
EXPENSE					
Salaries					
Teachers	79,801	341,857			421,658
Support Staff		401,532			401,532
Substitutes		336,043			336,043
	79,801	1,079,432	0	0	1,159,233
Employee Benefits	17,774	138,798			156,572
Services and Supplies	4,668,333	1,749,307	11,585,732		18,003,372
	4,765,908	2,967,537	11,585,732	0	19,319,177
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	3,623,453	439,790	400,722	0	4,463,965
INTERFUND TRANSFERS					
Capital Assets Purchased		(439,790)	(400,722)		(840,512)
Other	(3,623,453)				(3,623,453)
	(3,623,453)	(439,790)	(400,722)	0	(4,463,965)
NET REVENUE (EXPENSE)	$ 0	$ 0	$ 0	$ 0	$ 0

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SCHOOL DISTRICT No. 43 (COQUITLAM)
SPECIAL PURPOSE FUNDS
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2009

	207 Annual Facility Grant	250 Special Education Equipment	304 Day Treatment	TOTAL
DEFERRED CONTRIBUTIONS				
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	$ 10,349,184	$ 72,981	$ 5,275	$ 10,427,440
Add: Contributions Received				
Provincial Grants - Ministry of Education	4,557,986	48,347	109,895	4,716,228
Other	79,545			79,545
	4,637,531	48,347	109,895	4,795,773
Less: Allocated to Revenue	8,225,712	59,177	104,472	8,389,361
DEFERRED CONTRIBUTIONS, END OF YEAR	$ 6,761,003	$ 62,151	$ 10,698	$ 6,833,852
REVENUE AND EXPENSE				
REVENUE				
Provincial Grants - Ministry of Education	$ 8,225,712	$ 59,177	$ 104,472	$ 8,389,361
	8,225,712	59,177	104,472	8,389,361
EXPENSE				
Salaries				
Teachers			79,801	79,801
	0	0	79,801	79,801
Employee Benefits			17,774	17,774
Services and Supplies	4,602,259	59,177	6,897	4,668,333
	4,602,259	59,177	104,472	4,765,908
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	3,623,453	0	0	3,623,453
INTERFUND TRANSFERS				
Other	(3,623,453)			(3,623,453)
	(3,623,453)	0	0	(3,623,453)
NET REVENUE (EXPENSE)	$ 0	$ 0	$ 0	$ 0

SCHOOL DISTRICT No. 43 (COQUITLAM)
SPECIAL PURPOSE FUNDS
CHANGES IN OTHER SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2009

	305 LITERACY PROGRAMS	601 ROOTS OF EMPATHY	602 SUNDRY PROGRAMS	603 SUNDRY SETTLEMENT WORKERS	604 MULTI-CULTURALISM	606 COMMUNITY LINK	607 CURRICULUM	701 SCHOLARSHIPS	702 SCHOOL EDUCATION DONATIONS	801 SICK LEAVE TRUSTTEACHER	802 SICK LEAVE TRUSTNT	803 JOB SECURITY	805 CONTRACTUAL RESERVE	TOTAL
DEFERRED CONTRIBUTIONS														
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	$ 112,906	$ 15,147	$ 3,051		$ 1,491	$ 108,310	$ 802,028	$ 561,797	$ 62,023	$ 27,825	$ 817,160	$ 81,076	$ 1,403,762	$ 3,996,576
Add: Contributions Received														
Provincial Grants - Ministry of Education	180,725					334,991	480,457							996,173
Provincial Grants - Other							184,020							184,020
Federal Grants		1,250												1,250
Other			4,837	540,372		176,050	398,119	25,763	192,674	0	125,560		198,826	1,662,201
Investment Income						0		9,742			21,898		20,596	52,236
	180,725	1,250	4,837	540,372	0	511,041	1,062,596	35,505	192,674	0	147,458	0	219,422	2,895,880
Less: Allocated to Revenue	116,823	4,634	10,104	494,041	0	625,153	1,258,317	39,357	209,649	5,388	270,119	672	373,070	3,407,327
DEFERRED CONTRIBUTIONS, END OF YEAR	$ 176,808	$ 11,763	$ (2,216)	$ 46,331	$ 1,491	$ (5,802)	$ 606,307	$ 557,945	$ 45,048	$ 22,437	$ 694,499	$ 80,404	$ 1,250,114	$ 3,485,129
REVENUE AND EXPENSE														
REVENUE														
Provincial Grants - Ministry of Education	$ 116,823					$ 625,153	$ 1,080,238							$ 1,822,214
Provincial Grants - Other							106,844							106,844
Other Revenue		4,634	10,104	494,041		0	71,235	39,357	209,649	5,388	248,221	672	373,070	1,456,371
Investment Income								0			21,898			21,898
	116,823	4,634	10,104	494,041	0	625,153	1,258,317	39,357	209,649	5,388	270,119	672	373,070	3,407,327
EXPENSE														
Salaries														
Teachers				102,000		116,799	117,670			5,388				341,857
Support Staff							139,628				262,004			401,632
Substitutes				237,350		98,693								336,043
	0	0	0	339,350	0	215,492	257,198	0	0	5,388	262,004	0	0	1,079,432
Employee Benefits				65,270		44,623	28,905							138,798
Services and Supplies	116,823	4,634	10,104	89,421		365,038	872,057	39,357	209,649		8,115	672	33,437	1,749,307
	116,823	4,634	10,104	494,041	0	625,153	1,158,160	39,357	209,649	5,388	270,119	672	33,437	2,967,537
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	0	0	0	0	0	0	100,157	0	0	0	0	0	339,633	439,790
INTERFUND TRANSFERS														
Capital Assets Purchased							(100,157)						(339,633)	(439,790)
	0	0	0	0	0	0	(100,157)	0	0	0	0	0	(339,633)	(439,790)
NET REVENUE (EXPENSE)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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SCHOOL DISTRICT No. 43 (COQUITLAM)
CAPITAL FUND
CAPITAL ASSETS
YEAR ENDED JUNE 30, 2009

Schedule C1

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	$ 105,679,342	$ 365,188,857	$ 14,961,464	$ 1,983,320		$ 2,181,712	$ 489,994,695
Changes for the Year							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw	3,580		104,531				108,111
Operating Fund			8,822		99,236	21,947	130,005
Special Purpose Funds	100,157		712,355	28,000			840,512
Capital Leases				183,243	31,388	203,880	418,511
Transferred from Work in Progress		17,255,148					17,255,148
	103,737	17,255,148	825,708	211,243	130,624	225,827	18,752,287
Decrease:							
Deemed Disposals			2,038,724			553,152	2,591,876
	0	0	2,038,724	0	0	553,152	2,591,876
COST, END OF YEAR	105,783,079	382,444,005	13,748,448	2,194,563	130,624	1,854,387	506,155,106
WORK IN PROGRESS, END OF YEAR		12,182,160					12,182,160
COST AND WORK IN PROGRESS, END OF YEAR	$ 105,783,079	$ 394,626,165	$ 13,748,448	$ 2,194,563	$ 130,624	$ 1,854,387	$ 518,337,266
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR		$ 137,565,901	$ 7,001,297	$ 798,912		$ 1,074,065	$ 146,440,175
Changes for the Year							
Increase: Amortization for the Year		8,461,661	1,537,431	208,894	13,063	458,925	10,679,974
Decrease:							
Deemed Disposals			2,038,724			553,152	2,591,876
	0	0	2,038,724	0	0	553,152	2,591,876
ACCUMULATED AMORTIZATION, END OF YEAR	$ 0	$ 146,027,562	$ 6,500,004	$ 1,007,806	$ 13,063	$ 979,838	$ 154,528,273
CAPITAL ASSETS - NET	$ 105,783,079	$ 248,598,603	$ 7,248,444	$ 1,186,757	$ 117,561	$ 874,549	$ 363,808,993

Schedule C2

SCHOOL DISTRICT No. 43 (COQUITLAM)
CAPITAL FUND
CAPITAL ASSETS - WORK IN PROGRESS
YEAR ENDED JUNE 30, 2009

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
WORK IN PROGRESS, BEGINNING OF YEAR	$ 10,007,702				$ 10,007,702
Changes for the Year					
Increase					
Deferred Contributions - Bylaw	15,806,153				15,806,153
Special Purpose Funds	3,623,453				3,623,453
	19,429,606	0	0	0	19,429,606
Decrease					
Transferred to Capital Assets	17,255,148				17,255,148
	17,255,148	0	0	0	17,255,148
Net Changes for the Year	2,174,458	0	0	0	2,174,458
WORK IN PROGRESS, END OF YEAR	$ 12,182,160	$ 0	$ 0	$ 0	$ 12,182,160

SCHOOL DISTRICT No. 43 (COQUITLAM)
CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2009

Schedule C3

	BYLAW CAPITAL (NET)	OTHER PROVINCIAL (NET)	OTHER CAPITAL (NET)	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	$ 215,718,101			$ 215,718,101
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Capital Additions	104,531			104,531
Transferred from Work in Progress	14,033,381			14,033,381
Asbestos Capitalized in 0506	390,722			390,722
	14,528,634	0	0	14,528,634
Decrease				
Amortization of Deferred Capital Contributions	9,202,458			9,202,458
	9,202,458	0	0	9,202,458
Net Changes for the Year	5,326,176	0	0	5,326,176
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	$ 221,044,277	$ 0	$ 0	$ 221,044,277
WORK IN PROGRESS, BEGINNING OF YEAR	$ 9,130,252			$ 9,130,252
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Work in Progress	15,806,153			15,806,153
	15,806,153	0	0	15,806,153
Decrease				
Transferred to Deferred Capital Contributions	14,033,381			14,033,381
	14,033,381	0	0	14,033,381
Net Changes for the Year	1,772,772	0	0	1,772,772
WORK IN PROGRESS, END OF YEAR	$ 10,903,024	$ 0	$ 0	$ 10,903,024
TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	$ 231,947,301	$ 0	$ 0	$ 231,947,301

SCHOOL DISTRICT No. 43 (COQUITLAM)
CAPITAL FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2009

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	$ 2,165,798	$ 1,791,920		$ 2,051,034		$ 6,008,752
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	19,796,777					19,796,777
School Site Acquisition				223,425		223,425
	19,796,777	0	0	223,425	0	20,020,202
Decrease:						
Transferred to DCC - Capital Additions	104,531					104,531
Transferred to DCC - Work in Progress	15,806,153					15,806,153
Transferred to Invested in Capital Assets - Site Purchases	3,580					3,580
Asbestos Capitalized	390,722					390,722
	16,304,986	0	0	0	0	16,304,986
Net Changes for the Year	3,491,791	0	0	223,425	0	3,715,216
BALANCE, END OF YEAR	$ 5,657,589	$ 1,791,920	$ 0	$ 2,274,459	$ 0	$ 9,723,968

SCHOOL DISTRICT No. 43 (COQUITLAM)
CAPITAL FUND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2009

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	$ 127,231,492	$ 29,985	$ 127,261,477
Changes for the Year			
Amortization of Deferred Capital Contributions	9,202,458		9,202,458
Interfund Transfers - Capital Assets Purchased	970,517		970,517
Interfund Transfers - Capital Assets WIP	3,623,452		3,623,452
Amortization of Capital Assets	(10,679,974)		(10,679,974)
Transferred to Invested in Capital Assets - Site Purchases	3,580		3,580
Capital Leases Principal Payment	404,957	(404,957)	0
Capital Leases Interest Payment		(59,316)	(59,316)
Interfund-Capital Leases		464,273	464,273
Net Changes for the Year	3,524,990	0	3,524,990
BALANCE, END OF YEAR	$ 130,756,482	$ 29,985	$ 130,786,467

SECTION 2

SCHEDULE OF

PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES

School District No. 43 (Coquitlam)
Statement of Financial Information
For the period July 1, 2008 to June 30, 2009
Schedule of Payments for the Provision of Goods and Services

Vendor Name	Expenditure
0795749 B.C. LTD	$41,218
A.H.T. FIELD & CO. LTD.	$37,027
A-C SYSTEMS INC.	$181,424
ACM ENVIRONMENTAL CORPORATION	$117,844
ALLEGRA PRINT & IMAGING	$48,588
AON REED STENHOUSE INC.	$25,051
APPLE CANADA, INC. C3120	$142,304
ATLAS FLOORS LTD.	$256,509
B & R METAL WORKS 1998 INC.	$66,184
B.C. COLLEGE OF TEACHERS	$201,615
B.C. TEACHERS' FEDERATION	$4,148,732
B2B TRUST	$30,717
BARAGAR SYSTEMS	$34,774
BC HARDWOOD FLOOR CO. LTD.	$102,267
BC HYDRO	$1,855,503
BCIT	$63,732
BCP PLUMBING SUPPLIES	$41,370
BCPSEA	$27,996
BCPVPA	$129,356
BCSTA	$71,073
BEL-AIR TAXI LTD.	$403,566
BELFOR RESTORATION SERVICES	$74,414
BLACK PRESS GROUP LTD.	$26,111
BMO	$38,982
BRITISH COLUMBIA SAFETY AUTHORITY	$36,285
BUSH, BOHLMAN & PARTNERS	$86,231
BUTLER & SONS LTD	$786,593
BYNETT CONSTRUCTION SERVICES LTD	$5,120,298
C & C TRUCKING (1988) LTD.	$31,050
CANADA HOMESTAY NETWORK INC	$53,913
CANADIAN WESTERN TRUST	$43,513
CARDINAL TRANSPORTATION BC INC	$1,133,523
CARE PEST & WILDLIFE CONTROL LTD	$117,337
CCI LEARNING SOLUTIONS INC.	$26,926
CDI COMPUTER DEALERS INC.	$613,736
CEC NETWORK	$66,463
CENTENNIAL FOODSERVICE LTD	$39,834
CENTENNIAL GEOTECHNICAL ENGINEERS	$131,977
CENTIMARK LTD.	$126,236
CHENELIERE EDUCATION INC	$141,366
CHRISTINE CATERING COMPANY	$46,275
CIBC	$54,067
CITY OF COQUITLAM	$850,452

Vendor Name	Expenditure
CITY OF PORT COQUITLAM	$358,377
CITY OF PORT MOODY	$64,992
CITY PAPER BASICS	$27,433
CIVIL CONSTRUCTION CO. LTD.	$1,083,701
CJP ARCHITECTS LTD.	$136,597
CLAN	$39,160
COAST CAPITAL SAVINGS	$103,188
COCA-COLA BOTTLING LTD.	$80,101
COMMISSIONER OF TEACHERS' PENSION	$31,505,806
CONTI ELECTRONICS LTD	$140,692
CONTROL SOLUTIONS LTD	$56,889
COQUITLAM GLASS (2000) LTD.	$119,260
COQUITLAM PRINC & VICE-PRINC ASSOCIATION	$244,785
COQUITLAM TEACHERS ASSOCIATION	$1,069,935
CREATIVE CHILDREN	$27,540
CROSSTOWN METAL INDUSTRIES LTD	$1,969,107
CUPE - LOCAL #561	$700,255
CUSTOM BLACKTOP CO.	$371,150
DA ARCHITECTS & PLANNERS	$244,910
DAVE'S CUSTOM METAL WORKS LTD.	$40,637
DAVEY TREE EXPERT CO OF CANADA	$28,649
DAY ADVERTISING GROUP INC.	$39,573
DELL COMPUTER CORPORATION	$396,604
DELL FINANCIAL SERVICES	$240,131
DELTA CONTINUING EDUCATION	$31,375
DEMARCATION POINT	$86,270
DENIZA HOLDINGS LTD.	$353,936
DESIGN ROOFING & SHEET METAL LTD	$149,643
DIFFUSION DU LIVRE MIRABEL	$29,511
DOUGLAS COLLEGE	$368,626
DUANE LORETTE CONSULTING LTD.	$83,003
DUNDEE SECURITIES CORP.	$58,249
EI GROUP, THE	$35,763
ENTERPRISE PAPER CO LTD	$53,062
ENVOY CONSTRUCTION SERVICES LT	$4,024,064
ERAC	$29,472
ESC AUTOMATION INC	$27,574
EXITCERTIFIED	$43,577
FLYING WEDGE PIZZA	$34,699
FOLLETT SOFTWARE COMPANY	$38,510
FRASER VALLEY CONTROL LTD.	$131,401
FRIENDS INTERNATIONAL HOMESTAY	$50,210
G & A PAINTERS & DECORATORS	$33,516

Vendor Name	Expenditure
GARAVENTA (CANADA) LTD.	$38,959
GE SECURITY CANADA	$29,424
GENERAL PAINT	$39,141
GENIVAR CONSULTANTS LIMITED	$177,938
GERALDS DOORS ENTERPRISES	$77,513
GFS BRITISH COLUMBIA INC.	$1,081,782
GRAHAM HOFFART MATHIASEN ARCHITECTS	$411,889
GRAND & TOY	$291,135
GUILLEVIN INTERNATIONAL CO.	$49,723
HABANERO CONSULTING GROUP	$25,294
HABITAT SYSTEMS INC	$246,343
HARRIS & COMPANY	$53,671
HENDERSON RECREATION EQUIPMENT	$43,059
HRC CONSTRUCTION INC.	$701,827
HU, SONG HUA	$25,400
HUMAN SOLUTIONS CANADA INC	$199,458
HVAC SYSTEMS & SOLUTIONS LTD.	$39,760
I GLOBAL EDUCATION GROUP LTD.	$49,818
IDEOGRAPHIC INC.	$120,550
IKON OFFICE SOLUTIONS	$446,098
INDUSTRIAL ALLIANCE PACIFIC LTD	$47,181
INFINITE SYSTEMS INC.	$41,795
INFOPRO SYSTEMS	$31,826
INHANCE INVESTMENTS MAMAGEMENT	$26,318
INSURANCE CORPORATION OF B.C.	$93,267
INTERCON SECURITY LIMITED	$90,600
INTERLINK HOLDINGS LTD.	$38,047
INTERNATIONAL WEB EXPRESS	$43,490
INTL ED & HOMESTAY SERVICES OF B.C.	$106,480
INVESTORS GROUP	$60,013
IOS FINANCIAL SERVICES	$349,662
IOSECURE INTERNET OPERATIONS INC	$257,338
ISE CANADA	$86,036
JANITORS' WAREHOUSE	$411,908
JJK DEVELOPMENTS INC	$278,412
JOHNSTON MEIER INSURANCE	$103,295
KOREA TIMES VANCOUVER, THE	$35,133
LASER VALLEY TECHNOLOGIES CORP	$198,624
LIM, YOOL MI	$26,100
LONDON LIFE INSURANCE COMPANY	$324,562
LONG VIEW SYSTEMS	$37,284
MACLACHLAN LIMITED, D.G.	$63,592
MANULIFE INSURANCE COMPANY	$55,680

Vendor Name	Expenditure
MARK SUTTLE AGENCIES LTD.	$62,135
MARSH CANADA LIMITED	$64,992
MATRIX PLANNING ASSOCIATES	$34,860
MCFARLAND MARCEAU ARCHITECTS L	$170,863
MCGRAW-HILL RYERSON LIMITED	$176,936
MEDICAL SERVICES PLAN	$2,807,486
MINISTER OF FINANCE	$35,465
MINISTRY OF CHILDREN AND FAMIL	$130,000
MIRCOM DISTRIBUTION INC	$64,874
MOON, JUNG SEO	$25,400
MORNEAU SOBECO	$209,619
MTS ALLSTREAM INC.	$74,439
NAM, IN HO	$25,400
NATIONAL AIR TECHNOLOGIES	$95,912
NELSON EDUCATION LTD.	$132,938
NEW HARMONY	$44,311
NY CONSTRUCTION MANAGEMENT LTD	$2,695,131
ORSO LOSS CONTROL CONSULTING	$60,559
PACIFIC BLUE CROSS	$8,962,716
PANEL PRODUCTS DIVISION	$47,572
PEARSON CANADA INC.	$347,813
PEPSI BOTTLING GROUP (CANADA)	$39,170
PHH ARC ENVIRONMENTAL LTD	$129,043
PHH ARVAL	$440,011
POMEROY CONSULTING ENGINEERS LTD	$29,780
PORT COQUITLAM BUILDING SUPPLIES	$76,200
POSTAGE BY PHONE TELE-RECHARGE	$33,600
PRECISION SOUND CORPORATION	$43,006
PREMIER SCHOOL AGENDAS LTD.	$25,824
PRICE WATERHOUSE COOPERS	$54,516
PUBLIC ED BENEFITS TRUST	$2,268,351
PURCELL MECHANICAL LTD	$369,573
QNET	$63,000
QUALITY CLEANING SERVICES	$66,095
QUANTUM MURRAY LP	$28,760
RBC DOMINION SECURITIES	$1,300,000
RBC FINANCIAL GROUP	$108,005
READ JONES CHRISTOFFERSEN LTD.	$213,144
REVENUE SERVICES OF B.C.	$654,552
RICHMOND CRUISE SHIP CENTERS	$26,678
RIOUX MAIER, JULIE	$50,000
ROCKY POINT ENGINEERING LTD	$275,308
ROCKY POINT TAB SERVICES LTD.	$60,638

Vendor Name	Expenditure
ROSE DELTA - WHOLESALE	$64,534
ROYAL BANK OF CANADA	$216,528
ROYAL CITY FIRE SUPPLIES LTD.	$27,077
ROYAL CONSERVATORY, THE	$48,380
RTE DEVELOPMENTS LTD	$33,642
S.D. #39 (VANCOUVER)	$43,778
SAINAS CONSULT INC	$27,169
SANDWELL ENGINEERING INC.	$83,760
SCHOLANTIS LEARNING SOFTWARE	$40,793
SCHOLASTIC CANADA LTD.	$33,388
SCHOOLS PROTECTION PROGRAM	$78,353
SCOTIA BANK	$140,727
SEANIX TECHNOLOGY CANADA INC	$107,993
SHARP'S AUDIO VISUAL	$70,124
SHELTER INDUSTRIES INC.	$302,495
SHERBCO ENTERPRISES LTD	$25,541
SIEMENS BUILDING TECHNOLOGIES	$25,639
SOFTCHOICE CORPORATION	$233,696
SOURCE OFFICE FURNITURE	$37,643
SOUTHCOAST PETROLEUM LTD.	$49,967
SPECTRUM EDUCATIONAL SUPPLIES	$36,460
SPECTRUM PAINTING LTD.	$175,550
SRB EDUCATION SOLUTIONS INC.	$237,292
STEEVES AND ASSOCIATES	$25,473
STRATACOMM LANDSCAPE	$676,860
STREAMLINE PUMP SYSTEMS LTD.	$74,623
SUN LIFE ASSURANCE COMPANY	$312,286
SUPER SAVE DISPOSAL INC.	$182,774
SUSHI 2.49 ENTERPRISES LTD	$36,132
SWEETMAN GROUP, THE	$43,148
SYSCO VANCOUVER	$38,225
TALIUS	$55,583
TAYLOR ELECTRIC LTD.	$433,868
TEACHERS' PENSION PLAN	$65,164
TEAM SKYLINE SPORTS LTD.	$27,480
TELUS	$422,797
TERASEN GAS	$2,312,459
THE WRITE TYPE	$26,876
TIANJIAO INTERNATIONAL EDUCATION	$29,411
TRANSCOLD DISTRIBUTION	$33,757
TRITAN CONSTRUCTION LTD.	$975,003
UNISOURCE CANADA, INC.	$192,678
UNITED LIBRARY SERVICES INC.	$39,925

Vendor Name	Expenditure
UNITED WAY OF THE LOWER MAINLAND	$39,555
UNIVAR CANADA LIMITED	$69,028
VANCITY	$207,231
VILLAGE OF ANMORE	$30,482
W.S. SERVICES	$25,988
WAT'S ON PRODUCTION	$37,259
WESTCAN PAINTING & DECORATING	$46,437
WESTERN CAMPUS RESOURCES INC.	$118,313
WESTLO FINANCIAL CORP.	$142,317
WESTMINSTER SAVINGS CREDIT UNION	$109,439
WHITE HARDWOODS LTD.	$46,378
WINTERGREEN LEARNING MATERIALS	$50,832
WORKERS' COMPENSATION BOARD	$1,202,578
WORLDSOURCE FINANCIAL MGMT	$36,926
WRITE TYPE, THE	$41,412
XEROX CANADA LTD	$308,444
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED $25,000.00	$102,662,127
Total amount paid to suppliers where the amount paid to each supplier was $25,000.00 or less:	$8,424,061

School District No. 43 (Coquitlam)
Statement of Financial Information
For the period July 1, 2008 to June 30, 2009

Reconciliation to Audited Financial Statements

Total payments to suppliers		
Payment exceeds $25,000	$ 102,662,127	
Payment was $25,000 or less	8,424,061	$ 111,086,188
Total Payments to Employees		
Employees earning more that $75,000	64,188,861	
Employees earning $75,000 or less	124,205,013	
Expenses for employees earning more than $75,000	440,664	
Expenses for employees earning less than $75,000	538,210	
Governance for elected officials	231,000	
Expenses for elected officials	24,761	189,628,509
Employers portion of EI and CPP		9,021,928
Total Expenditures per Statement of Financial Information		$ 309,736,625

Information from Audited Financial Statements	
Total Operating Expenses	$ 249,733,412
Total Special Purpose Expenses	19,319,177
Total Capital Expenses	41,673,737
GST Rebate Claimed	1,723,741
Third Party Recoveries	235,065
Employee portion of benefits	24,624,541
Items showing as remuneration and payments to vendors	616,594
Net Change in Prepaid, Accruals and Accounts Payable	(28,189,642)
	$ 309,736,625

SECTION 3

SCHEDULE OF

REMUNERATION AND EXPENSES
FOR
ELECTED OFFICIALS

School District No. 43 (Coquitlam)
Statement of Financial Information
For the period July 1, 2008 to June 30, 2009

Schedule of Remuneration and Expenses for Elected Officials

List of Elected Officials	Remuneration	Expenses
ALTY, GAIL MARIE	$25,250	$3,687
BURTON, DEBRA L	$10,880	$501
BUTTERFIELD, HOLLY	$26,327	$2,467
HYNDES, MELISSA J	$26,673	$1,768
KERYLUK, JOHN JOSEPH	$25,250	$4,383
ROBINSON, BRIAN T.H.	$26,500	$3,215
SHIRRA, JUDY	$14,373	$1,145
SOWDEN, DIANE R	$25,250	$3,783
WALLIS, GERRI	$25,250	$2,906
WATKINS, KEITH	$25,250	$905
TOTAL FOR ELECTED OFFICIALS	$231,000	$24,761

SECTION 4

SCHEDULE OF REMUNERATION AND EXPENSES FOR EMPLOYEES

School District No. 43 (Coquitlam)
Statement of Financial Information
For ther period July 1, 2008 to June 30, 2009

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
ABRAM, ART RICHARD	$77,817	$0
ADAIR, WILLIAM (BILL) EDWARD	$82,823	$0
ADAMSON, SUSAN GEORGETTE	$79,302	$95
ADLEM, DOUGLAS GORDON	$79,501	$1,000
ADRAIN, STEVEN JAMES	$78,795	$1,000
AITKEN, JOHN M	$78,309	$0
AKINS, KEVIN ROBERT	$100,133	$800
ALEXANDER, GEORGE S.	$79,609	$0
ALSOP, MARY BETH	$79,501	$0
ANDERSON, PATRICIA ANN	$82,823	$0
ANDREWS, JOHN	$100,202	$1,606
ANGELL, CHERYL HEATHER	$77,691	$0
ANJOS, ELSPETH JANET	$83,023	$2,040
APPERLEY, ROSA MARIA	$77,796	$0
ARESHENKO, CHRISTINE ANN	$96,022	$2,496
ARMSTRONG, ALAYNE C.	$79,611	$0
ARMSTRONG, MAUREEN FRANCES	$77,817	$217
ARNDT-HARRISON, TRUDY	$79,749	$3,807
ASANO, KENNETH YOSHIHISA	$79,501	$0
ASCOLI, TERESA M.	$79,501	$175
ATNIKOV, MARGARET ANN JOAN	$80,206	$0
BABOI, ELENA	$77,458	$1,192
BAERG, JULIE LESLEY	$79,899	$0
BAKER, A. CHARLES	$82,480	$0
BAKER, CAROLE MAE	$77,833	$0
BALDUS, MICHAEL JOHN	$77,646	$0
BALLARD, JANICE	$76,914	$0
BALSER, MICHAEL	$79,501	$46
BANCROFT, ELIZABETH MARGARET	$81,002	$77
BANKS, TAMARA LEE	$100,204	$2,186
BARABE, SERGE D.	$77,691	$0
BARAN, ARTHUR	$82,681	$0
BARRETT-LENNARD, JAMES THOMAS	$79,630	$0
BARRINGTON, JACQUELINE CHRISTI	$79,909	$1,951
BATES, TERRY KATHERINE	$79,391	$0
BAWA, SHIRLY	$100,133	$800
BELL, ELIZABETH	$83,079	$140
BENNETT, LESLIE ANNE	$79,801	$3,414
BENNETT, NANCY E.	$77,513	$278
BENNETT, NANCY L.	$104,410	$0
BERGERON, SOPHIE	$91,591	$7,117

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
BERRY, PAUL ANTHONY	$80,871	$768
BEST, HEATHER	$82,681	$0
BEVER, JOAN I.	$79,281	$232
BIEDKA, TRACEY MARIE	$76,914	$0
BIGIOLLI, KELLY NAOMI	$77,828	$0
BINNS, DOUGLAS G.	$82,434	$111
BIRD, MAUREEN JANET	$81,002	$0
BIRNIE, HEATHER PATRICIA	$100,611	$0
BIRNIE, LAURIE A.	$104,110	$350
BLAKE, DONALD	$76,778	$0
BLAKE, S. ANN	$77,691	$150
BLAKEWAY, KRISTI L	$77,573	$537
BLAXLAND, JONI L.	$77,691	$0
BLEASDALE, WILLIAM	$75,720	$0
BLIZZARD, CHRISTOPHER S	$81,013	$0
BOEKHOUT, NORA LORRAINE	$77,691	$0
BOGEN, KRISTA ROBIN	$77,513	$0
BOHLEN, COLEEN M.	$79,943	$660
BOHLEN, GRANT ROBERT	$79,641	$19
BOISSON, ELAINE M.	$89,661	$2,853
BOOTH, GREGORY STEWART	$77,827	$204
BORLE, THOMAS ARTHUR	$81,091	$56
BOSS, DONNA	$78,989	$0
BOUDREAU, WILLIAM R.	$79,263	$300
BRACKEN, ALISON B.	$79,501	$0
BRAIDWOOD, BRENT JOHN HARRI	$79,630	$0
BREAR, DAVID	$80,296	$2,744
BROOKBANK, LAURIE	$79,501	$50
BROVOLD, FRANKIE F.	$75,918	$0
BROWNE, NANCY ELLEN	$77,828	$0
BRUXELLE, THIERRY	$79,643	$597
BUCZEWSKI, BARBARA D	$78,969	$0
BUFFEL, KEVIN JAMES	$79,281	$0
BUGLIONI, JOHN	$81,886	$0
BURCHILL, DEBORAH ELAINE	$77,911	$0
BURNETT, STEVEN ALEXANDER	$84,636	$0
BURTON, JIM WESLY	$79,609	$0
BUSS, BRENDA	$77,691	$0
BUTTERFIELD, VICTORIA D.	$83,023	$0
CAIRNS, BONNIE LUANNE	$77,833	$0
CARABINE, BRUCE R.	$109,119	$1,113

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
CARL, NANCY LAUREL	$99,901	$7,634
CARLSON, ELIZABETH HARRIET	$81,091	$122
CARLSON, JAMES SAMUEL	$79,026	$0
CARMICHAEL, KIMBERLEY L	$77,691	$0
CARR, WENDY	$79,501	$0
CARRAGHER, KAREN TSONG	$77,303	$0
CARTER, JOHN DALE	$79,801	$237
CARTER, SANDRA LORRAINE	$82,681	$0
CASS, BRYAN	$109,419	$1,818
CASTONGUAY, LANCE D	$80,182	$630
CAWKER, SUSAN M.	$82,681	$495
CECCHINI, IVANO	$100,383	$0
CHAFFEE, PAUL DOUGLAS	$81,886	$0
CHAMBERS, MARILYN A.	$77,691	$0
CHAMPION-SMITH, DIANE	$79,609	$0
CHAN, LEAH	$79,501	$0
CHAN, MYRA	$80,871	$0
CHAN, RAYMOND	$77,691	$0
CHAN, YVONNE SIN YAN	$92,774	$0
CHANG, WARREN GEORGE	$82,284	$171
CHARPENTIER SORRIENTO, GINETTE	$77,833	$35
CHASE, ROB	$76,914	$0
CHIN, GAYLE M.	$79,501	$0
CHIN, RAQUEL	$82,383	$1,000
CHIN, VERONICA WAI KENG	$76,137	$0
CHUNG, LESLEY QUE MY	$80,097	$1,018
CHUTE, CAREY DOUGLAS	$104,385	$1,023
CIOLFITTO, ANTHONY D.	$99,435	$0
CLARK, ANDREW	$79,643	$0
CLARK, DIANA LARA	$79,405	$0
CLARKE, DARRIN	$86,591	$710
CLARKE, JEREMY A.	$99,410	$1,360
CLAY, MARK	$100,133	$759
CLAYTON, JAMIE	$79,643	$0
CLERC, CYNTHIA LYNN	$79,501	$0
CLERKSON, LORI B	$75,918	$0
CLERKSON, TODD B	$99,435	$2,227
COBER, KENNETH ROSS	$99,494	$0
COFFIN, ELIZABETH ANNETTE	$91,329	$4,009
COGLON, JACQUES	$80,871	$0
COLBOURNE, JODY A.	$79,501	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
COLBOURNE, JOHN MARTIN	$79,281	$0
COLEMAN, SHARON	$86,328	$1,096
COLLINS, EVA	$79,144	$0
COLLINS, JACQUELYN L.	$79,501	$0
COLLINS, REMI CLAUDE	$100,133	$0
COLOMBO, ROBERT SHAWN	$85,219	$555
COMBE, MARY E.	$75,720	$0
CONLEY, GLEN CHRISTOPHE	$99,385	$2,294
CONNER, STEVEN	$88,863	$1,229
COOK, DANIEL	$80,152	$5,714
COOK, MICHAEL DOUGLAS	$79,641	$246
COOPER, SHARON	$77,691	$0
COOPS, JOSEPH HAROLD	$104,342	$0
COPPS, M. KATHLEEN	$78,416	$0
CORBOULD, ANDREW BERNARD	$95,124	$738
CORSI, RUBI JANE	$81,441	$0
COSCO, TERESA CONCETTA A	$77,691	$0
COULSON, CAROL MAE	$99,435	$735
COUSINEAU, WILLIAM J.	$104,110	$791
COWIE, ROBERT ANDREW	$79,281	$1,218
COWLEY, NANCY A.	$77,408	$0
CRAIG, SHARON LEE	$76,279	$0
CUNNINGHAM, TROY WILLIAM	$81,631	$0
CYR, MYRIAM	$77,691	$2,213
DAHL, M.A. DANIELLE	$77,691	$0
D'ALFONSO, FRANCA	$77,206	$739
DALMANN, ROBERT	$80,218	$1,000
DALY, HEATHER K.	$79,517	$2,557
DAVIDSON, LYNN MARGARET	$79,641	$0
DAVIDSON, ROSS ALEXANDER	$109,419	$1,546
DAVIES, THOMAS	$100,133	$600
DEBALINHARD, CAROL ANNE	$79,801	$615
DECK, MARGARET-MARY	$84,367	$3,561
DELLA VEDOVA, SEAN	$100,202	$1,072
DELLA, TEENA LYNN	$79,501	$464
DENHOLME, KELLY MAUREEN	$79,501	$4,516
DENNY, BARBARA ELAINE	$79,801	$1,270
DENTON, CARI-LEE THOMAS	$95,175	$600
DERKSEN, JODIE LYNN	$77,833	$0
DERPAK, DANIEL JOHN	$143,737	$8,929
DEUTSCHMANN, KIRK	$76,598	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
DEVANEY, DAVID	$75,789	$0
DEVITA, GEORGE	$77,779	$0
DEVITA, PATRICIA	$80,167	$925
DHILLON, MEENA	$75,685	$0
DI MARCO, LISA MARIE	$79,501	$0
DINGLE, JOHN WILLIAMS	$99,435	$0
DOCKENDORF, MAUREEN	$134,891	$12,314
DODIC, OLGA	$77,691	$0
DOMINA, JIM	$80,049	$572
DOOLEY, LYDIA YOUNG	$83,079	$0
DRIEDGER, WARREN	$79,643	$148
DRYSDALE, SHEILA	$76,587	$0
DUARTE, M.GINA	$82,681	$0
DUBOIS, ANNE-MARIE	$79,501	$0
DUBY, MARTINE	$89,174	$5,366
DUGGAN, PATRICIA	$77,536	$0
DUNCAN, VICTORIA J.	$75,886	$56
DUNNIGAN, DAVID MARK	$81,091	$0
DUPUIS, SUE-ANN	$75,749	$0
DURAND, BRYAN ARTHUR	$80,076	$0
DY, CHRISTIAN	$78,706	$0
DYCK, BRIAN JOHN	$79,641	$0
EASTON, GORDON	$81,658	$1,473
EATON, LOIS	$100,133	$2,194
EBENAL, LAURIE F.	$99,435	$433
EDGETT, LYNNE DENISE	$76,914	$0
EGELSTAD, MILES	$77,833	$0
ELLIS, DARCY	$75,857	$0
ENTEZAMI, FARROKH	$117,776	$0
ERICKSON, DAVID ALLEN	$83,327	$767
ERICKSON, KIRSTEN LEANNE	$75,891	$0
EVANS, KAREN LAURA	$81,213	$1,496
EVOY, ANGELO MARTIN	$79,501	$0
EWART, SUSAN LEE	$79,630	$0
FAIRLEY, TRACY J	$79,501	$0
FAORO, RAYMOND VALENTINO	$77,828	$200
FAULKS, DARREN CHARLES	$77,833	$564
FAVELLE, NORMA	$77,691	$0
FEDORAK, VERN C.	$100,500	$262
FEDORUK, PAMELA VIRGINIA	$77,691	$7
FELIX, VALERIE ANN	$75,109	$515

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
FENN, MICHAEL DOUGLAS	$82,793	$0
FERGUSON, KAREN A.	$77,691	$305
FERRER, MELODY	$82,823	$0
FESTER, KATHERINE COLLEEN	$82,268	$0
FINLAY, JUDITH LORRAINE	$79,104	$0
FLEMING, ALICE BLANCHE	$77,691	$100
FLOOD, PAULETTE CECILE	$81,013	$0
FOGSTROM, DEANNA	$79,104	$0
FOOT, ROBERT E	$104,110	$0
FORD, ROGER	$77,303	$0
FORSTER, ERIKA	$79,943	$2,364
FOULKES, GORDON	$77,691	$0
FRANCIS, DAVID G.	$86,468	$0
FRANZ, LINDA JEAN	$76,472	$0
FRASER, STEPHEN RODERICK	$82,446	$1,077
FRAYNE, BARBARA	$77,691	$0
FRIDGE, DAREN EDWIN	$95,471	$0
FRIDGE, KELLY GENE	$82,823	$234
FRIEND, DOUGLAS FRANK	$80,218	$0
FUKUI, STEVEN DALE	$79,501	$0
FULTON, SHERRY	$80,871	$0
GALLIFORD, MICHAEL J.	$81,226	$0
GARTLAND, PATRICIA L.	$130,066	$59,070
GAY, K. INGRID	$77,691	$0
GENDRON, MICHEL	$79,501	$0
GIAMPA, FRANK R.	$109,446	$644
GIBSON, DENISE LOUISE	$77,828	$0
GIGLIOTTI, FRANK	$91,641	$3,950
GILBREATH, DIANNA G.	$83,561	$0
GILCHRIST, TANYA J.	$84,478	$0
GILES, JASON	$82,823	$45
GILL, JAMES	$78,864	$253
GILLAN, JUDITH H.M.	$75,720	$0
GILLIES, BARBARA M	$100,133	$385
GILLIGAN, ANDREW J.	$82,426	$0
GLECKMAN, BRIAN KEITH	$87,824	$0
GLOVER, JEAN P.	$77,828	$0
GLUSKA, JOSEPH A.	$79,609	$0
GODDARD, JAMES BRADLEY	$79,643	$0
GOHEEN, JOHN ANTHONY	$100,433	$714
GOOD, ANNELI URSULA	$77,691	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
GOODBRAND, LUCY ANITA	$79,501	$0
GORDON, DEBORAH(DEBBIE) JOAN	$80,717	$0
GORDON, DON	$91,651	$4,360
GORDON, MICHAEL K	$99,349	$0
GOULD, ANGELIA	$77,828	$200
GRABENHORST, TINA	$79,125	$0
GRAF, LASTA ANN	$79,643	$0
GRAHAM, ANDREW	$104,110	$520
GRAHAM, BRENDA ESTHER	$77,796	$0
GRANDINETTI, TERESA ROSE	$79,501	$0
GRANT, JUDY LYNN	$79,408	$315
GRANT, THOMAS J	$156,187	$6,236
GREEN, VALERIE ELLEN	$84,227	$2,491
GREGG, DEBORAH	$84,019	$953
GREGORASH, LESLEY	$79,609	$0
GREGORY, LORI SUZANNE	$78,706	$71
GREISSEL, MELODIE ANN	$79,026	$0
GRIER, MALCOLM W F	$81,549	$0
GRIST, DEBORAH A.	$76,652	$0
GROVER, VALERIE LYNN	$75,822	$0
HAERDI, PETER	$75,853	$1,243
HALL, LAURENCE MURRAY	$79,501	$0
HALLWOOD, DEXTER G.	$154,304	$964
HAMILTON, LINDA	$82,681	$0
HANCOCK, M.LESLEY	$81,091	$0
HARDIN, ROSS ANDREW	$100,433	$140
HARDING, ROBERT S	$82,793	$0
HARGREAVES, LEILA MIRIAM	$77,691	$0
HART, BONNIE-LYNN ISABEL	$77,691	$461
HASELHAN, RONALD J.	$81,096	$595
HAUCK, ROBERT SAM	$77,817	$0
HAWLEY, SHELLY RAE	$81,854	$0
HAYES, ADAM G.	$82,823	$0
HEMBRUFF, GORDON	$80,871	$758
HERBST, LORRAINE	$75,553	$117
HEWLETT, JASON R.	$95,175	$1,173
HIGO, ZOFIA	$77,695	$75
HILL, DAVID WILLIAM	$77,833	$0
HILL, LINDSAY K.	$77,289	$75
HOH, YING	$81,789	$3,122
HOLBROOK, LAWRENCE DELMAR	$79,643	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
HORTON, GARY C.	$81,336	$0
HOUSE, SHAWN M.	$77,828	$0
HOWARD, ANNE L.	$77,796	$0
HOWELL, DINA VALERIE	$77,691	$90
HUDON, GEORGINA ALDA	$77,796	$0
HUGHES, C. DEANNE	$79,943	$1,375
HUML, APRIL LENORE	$77,833	$107
HUMPHRIES, MARK	$80,980	$0
HUNTER, BRIAN DAVID	$77,750	$0
HUNTER, CHRIS	$79,548	$0
HURST, IAN	$83,108	$0
HUSBAND, SARAH MARIE	$115,917	$166
HUSTON, MARK RICHARD	$78,495	$1,937
HUTCHINSON, DONALD P.	$97,531	$725
HUTNIAK, SANDRA J.	$75,789	$0
HYDE, WILLIAM H	$90,092	$0
IACOBUCCI, MARIO ANTONIO	$79,643	$0
IKEDA, LESLIE E.	$81,091	$0
INKSTER, BILL	$82,823	$0
IPE, KENNETH	$90,705	$612
IRWIN, JAMES	$81,091	$0
JACKMAN, JOYCE ELIZABETH	$81,799	$0
JACKSON, SUSAN LAURA	$77,833	$0
JAMES, DEIDRE BLANCHE	$79,213	$0
JANKOWIAK, MARCO	$100,133	$883
JANZEN, ROBERT W.	$115,921	$5,593
JASWAL, ANITA	$79,801	$949
JEFFERSON, CATHERINE GRACE	$80,871	$0
JENSEN, KAREN ANN	$118,423	$0
JIMENEZ, SUSAN	$77,817	$0
JIWA, ALNOOR	$81,002	$1,727
JOEL, DENNIS KEITH	$82,681	$0
JOGHA, KAREN	$79,221	$1,103
JOHN, RACHEL B.	$82,434	$0
JOHNS, KAREN NADENE	$80,871	$0
JOHNSON, MICHAEL GORDON	$79,630	$0
JOHNSTON, GEOFFREY	$83,399	$25,525
JONES, DAVID	$81,013	$521
JONES, MICHAEL JAMES	$77,833	$0
JUNG, KATHRYN DIANE	$76,321	$0
KALYK, BRADLEY ALEC	$79,630	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
KARSENTI, M SYLVIE	$83,023	$3,470
KEIGHLEY, TACEY	$79,501	$0
KEMP, LEANNE D.	$79,048	$50
KEMPA, ROBERT JAMES	$77,796	$0
KENNEDY, TANIS MARION	$81,013	$0
KERR, PAUL	$83,949	$0
KETT, RYAN DANIEL	$77,303	$0
KILPATRICK, SUSAN	$75,875	$485
KINDER, MELINDA ANNE	$79,281	$0
KING, CHRISTOPHER A.	$79,630	$0
KINTZINGER, PETRA ANNA	$100,133	$1,366
KIRBY, ANN MARIE	$78,308	$0
KIRBY, J. BRENT	$75,853	$0
KIRBY-HARTE, SUSAN	$76,082	$0
KITELEY, GEORGE WILLIAM	$78,835	$245
KLAVER-SAYERS, GAIL SUSAN	$82,816	$44
KLEIN, KAREN RUTH	$99,435	$18,829
KLEIN, LINDA	$77,691	$816
KNOWLES, ALLISON JOY	$77,833	$0
KOCS, DEBORAH	$79,281	$0
KOETSIER, MARGARET A.	$123,338	$0
KOMAR, PATRICIA R RUTH	$79,501	$1,000
KONG, DOUGLAS WILLIAM	$79,643	$0
KOONER, SANDY SATINDER	$85,614	$0
KRAHN, DARRELL WAYNE	$79,841	$1,791
KUDABA, TOMAS MARIUS	$80,694	$0
KUHN, BRIAN R.	$109,621	$7,612
KUHN, KENNETH S	$82,793	$0
KUPPERS, REINER	$79,801	$795
KURNAEDY, KAREN	$78,053	$0
LAFLEUR, SUZANNE L	$78,884	$0
LAGESTON, STEFAN	$95,124	$0
LAITHWAITE, TIMOTHY A	$81,002	$300
LAJEUNESSE, GRETA	$77,691	$0
LAJOIE, ROBERT	$90,911	$71,523
LANE, NAOMI PAULA	$79,423	$126
LANGE, DEBORAH G.	$82,681	$621
LANGSTROTH, KATHLEEN E	$77,448	$0
LAPA, CAREY ANDREW	$79,501	$0
LARRIVEE, JACQUES-ANDRE	$75,720	$0
LARSEN, MICHAEL J	$81,409	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
LAU, SERENE	$82,069	$0
LAUZON, CHRISTINE A	$109,419	$445
LAYNE, CHERIE	$77,620	$0
LAZAR, NAOMI	$77,691	$0
LEBLOND, JOANNE	$79,630	$75
LECLAIR, SHARON KIM	$87,634	$8,032
LEDERER, ROBERT PETER	$99,135	$715
LEE, CECILIA C.W.	$75,789	$0
LEE, COLLEEN	$82,681	$0
LEITCH, JEFF WILLIAM	$101,891	$0
LEMIRE, PAUL ANTOINE	$100,430	$78
LEMMO, ANNA	$79,246	$297
LENNAN, CAROLINE JANE	$76,757	$0
LEONARD, BRIAN	$99,464	$841
LEPORE, BEN	$77,833	$0
LESLIE, ANNE STUART	$77,513	$0
LEUVEKAMP, GARY	$79,281	$106
LIAO, MARK	$79,643	$0
LIN, GEORGE	$84,811	$0
LINBURG, TERRY B.	$80,464	$100
LLOYD, D. ANDREW	$85,394	$0
LOBEL, SHELLEY	$77,691	$0
LOCKHART, KIM A.	$79,548	$0
LOCKWOOD, PAUL RONALD	$106,101	$0
LOEWY, DAN	$77,691	$0
LONG, RITA	$75,749	$27
LOO, SANDRA EILEEN	$79,501	$0
LORE, FRANK	$80,871	$247
LOSS, DONNA KATHLEEN	$79,281	$339
LOTTER, SHARON GAILE	$79,643	$0
LOUIE, SUSAN	$80,586	$0
LUCKHART, MAUREEN	$77,691	$0
LUCKING, LISA	$88,513	$1,062
LUONGO, MARIO	$85,756	$0
MACDONALD, TANYA ELIZABETH	$79,501	$0
MACKAY, CALLUM DOUGLAS	$83,348	$0
MACKINNON, FRANCES E.	$79,943	$2,755
MACLEAN, DOUG A.	$91,843	$0
MACLELLAN, JANET LEE	$80,694	$0
MACMILLAN, DARREN JOHN	$100,433	$0
MADDRELL, PETER G.	$79,501	$18

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
MAGISTRALE, NICK (NICOLA)	$76,220	$0
MAGUIRE, S. DENISE	$79,501	$0
MAH, CRAIG RICHARD	$100,433	$1,131
MAH, DONNA E	$79,342	$0
MAHER, TRACI-ANNE	$77,691	$50
MAIERLE, LINDA DENISE	$79,424	$0
MAK, LAWRENCE STEPHEN	$80,871	$0
MALFESI, LOUISE	$92,266	$2,860
MALM, CAROLINE EDITH MAY	$79,794	$0
MALO, BRETT	$79,501	$0
MALO, DOROTHY (ANNE) ANNE	$78,309	$54
MANHAS, RANDHIR SINGH	$99,435	$1,963
MANLEY-CASIMIR, RACHEL L.	$80,039	$0
MARSHALL, SHEILA GRACE	$83,016	$1,265
MARTIN, CAROL A	$79,124	$348
MARTIN, MURRAY GARDNER	$79,501	$0
MATHESON, DAVID JOHN	$118,121	$0
MATTU, BONNIE INDERJEET	$76,246	$0
MAWANI, FAHRAH	$79,104	$0
MCAULIFFE, GAIL ELIZABETH	$77,691	$0
MCCARGAR, CHERYL ANN	$79,124	$30
MCCONNELL, JUDY LYNN	$77,478	$0
MCCONVILLE, JAMES PETER	$97,615	$3,549
MCCULLOUGH, JOHN T.	$118,121	$0
MCCUTCHEON, TRISTAN BLAKE	$99,135	$0
MCDONNELL, THOMAS (MARTIN)	$79,501	$0
MCELGUNN, GEOFFRY D DAVID	$81,002	$0
MCELGUNN, MICHAEL RICHARD	$81,002	$385
MCFAUL, ROBERT SAMUEL	$100,433	$692
MCGLENEN, MICHAEL ALAN	$100,504	$650
MCGOVERN, WILLIAM M	$100,408	$52
MCINTYRE, ROXANNE MARIE	$81,091	$0
MCKAY, MARILYN GAYLE	$77,903	$3,221
MCKAY, SHARON	$79,501	$0
MCKILLOP, RAFFAELLA V.	$77,828	$75
MCKINNON, CHRISTOPHER S.	$79,789	$25
MCKNIGHT, MARGARET	$100,433	$47
MCNALLY, C. WENDY	$77,691	$0
MCNALLY, GRANT HOWARD	$79,259	$0
MCNAUGHTON, PAUL D	$108,382	$876
MCNEILL, BRENDA MARIE	$82,881	$1,765

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
MCQUARRIE, MAUREEN ANNE	$79,930	$1,455
MCQUILLAN, DAVID KENNETH	$88,194	$0
MCQUILLAN, MARY (ELLEN) ELLEN	$75,843	$0
MCSAVANEY, DOUGLAS	$77,691	$322
MEHRA, SHALINI	$77,833	$0
MEISTER, SANDRA	$100,133	$0
MELCZER, REGINA MARLIES	$82,284	$0
MENARD, LAURA MELINDA	$77,833	$183
MIDGLEY, SHARON A.	$80,483	$196
MILLER, PATRICIA	$77,477	$0
MILLIARD, MICHAEL JOHN	$77,817	$0
MIOSKA, FREDERICK PETER	$80,736	$0
MIYANAGA, GREGORY THOMAS	$77,833	$46
MOFFAT, CAROL ROSE C.	$77,691	$0
MOLLS, ZAKARY	$77,833	$0
MONIOT, JACQUELINE MARIE	$77,833	$0
MORELLI, E. ANNE	$99,553	$0
MORISSETTE, GRACE SAKAE	$84,271	$0
MORO, LARRY A.	$79,641	$0
MORPHETT, WILLIAM DAVID	$79,643	$165
MORRISON, CAMERON GEORGE	$79,941	$862
MULDER TEN KATE, QUIRIEN ELISA	$96,342	$15
MULZET, LISA	$77,691	$0
MUNRO, KATHERINE JOYCE	$79,801	$720
MURO, CARLO J.	$82,793	$0
MURPHY, HEATHER	$118,121	$1,225
MURRAY, KENNETH G.	$79,630	$0
MURRAY, STEPHEN LEWIS	$79,243	$0
MUXWORTHY, PERRY	$100,433	$1,488
NAPOLETANO, ALFONSO	$77,691	$345
NEILL, HAZEL	$79,180	$0
NELSON, CARYL M.	$82,107	$0
NEMBHARD, DENISE	$82,681	$0
NEULS, BARBARA C	$77,691	$0
NICHOLSON, DEBORAH LOIS	$81,213	$1,521
NIELSEN, LYNNE	$75,102	$117
NIVEN, KENNETH D.	$88,297	$1,920
NORDHEIMER, DEBRA JOY	$77,817	$165
NUNN, MARILYN A.	$75,720	$0
OATES, WENDY LOUISE	$79,630	$759
OLCEN, GLORIA	$77,691	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
OLIVER, LAUREN PATRICIA	$77,833	$100
OLSEN, STEPHANIE IRENE	$80,110	$0
O'MELINN, LORCAN	$134,543	$1,467
O'NEILL, MARY M.	$118,421	$500
ONO, JANE ELIZABETH	$81,854	$0
OTTENS, GLENDA M.	$79,643	$0
OTTO, MARGARET L	$79,749	$3,804
PALMER, PATRICIA MARY	$77,817	$600
PARKINS, MICHAEL F.	$82,138	$0
PASSAGLIA, DEREK	$103,184	$178
PATTISON, BRENT LINDSAY	$100,483	$27
PEACH, THERESIA A	$85,821	$0
PEARCE, JO-ANN M.	$82,072	$2,565
PEARCE, JULIE ANN	$138,704	$12,079
PEARSE, FRANK A	$95,424	$1,693
PENEV, MARK D.	$77,051	$260
PENK, BRIAN JOHN	$79,501	$0
PEPLOW, KAREN WINIFRED	$79,501	$0
PERON, DOREEN MARGARET	$79,641	$1,562
PESCH, ALLISON	$77,458	$0
PETERS, MURRAY NELSON	$96,266	$628
PHAM, ANNE DIANE	$79,641	$783
PHELAN, DAVID WILLIAM	$82,823	$0
PIGEON, PAULINE THERESE	$79,609	$0
PLEASANTS, JAEMA MARIE	$79,643	$0
PLEDGE, MICHAEL JOHN	$83,161	$3,750
PLESHA, JULIE ANN	$82,681	$0
PLUMMER, SHEILA	$86,178	$573
POIRIER, DEIRDRE	$79,930	$591
POKA, PETER	$94,430	$417
PONSART, KATHLEEN ANN	$101,218	$1,150
POPE, ROBERT	$75,843	$0
POTTER-SMITH, CHRISTINE	$95,399	$600
POTVIN, STEPHANIE	$80,467	$175
PRESHAW, JENS FREDERIK	$75,789	$20
PRESTIA, ROBERT	$79,432	$0
PRIESTLY, SUSAN D.	$77,833	$0
PRINSTER, MARK JOHN	$79,643	$29
PRITCHARD, SYLVIA M	$115,917	$789
PRODEN, DAN	$79,749	$3,110
PROULX, DARLENE	$100,035	$327

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
PROVOST, CHARLES H.	$84,781	$32
PURYCH, DONNY	$77,691	$0
QUACH, CINDY M	$79,643	$0
QUINTON, CHERYL M.	$88,328	$2,406
RAE, BARBARA JUDITH	$82,681	$0
RAGHOOBARSINGH, ROGER	$75,720	$0
RAMSAY, DAVID JOHN	$83,874	$0
RANKIN, HEATHER	$78,164	$910
RANKIN, ROBERT J.	$82,681	$220
RAO, MARK	$82,028	$0
RASMUSSEN, RICHARD JOHN	$75,862	$0
REEL, TEJINDER SINGH	$95,124	$0
REESE, M. VICTORIA	$77,828	$0
REEVES, JOCELYN D	$81,220	$2,394
REID, H. MICHELE	$99,135	$0
REID, JILL E.	$91,371	$5,583
RENFORS, KAREN ALICE	$77,691	$0
REYNOLDS, JEANETTE	$79,501	$983
REYNOLDS, SUSAN	$103,484	$0
RICCI, NICOLETTA ELLA	$80,455	$2,563
RICHARD, SUZANNE D.	$79,501	$0
RIETCHEL, CRAIG J.	$99,135	$650
RIETCHEL, SANDRA IRENE	$82,681	$0
RILEY, JILL ROBYN	$77,817	$0
RINGWALD, MARY	$82,749	$1,526
RINKE, LISA A	$95,175	$1,220
ROBB, DANA	$82,289	$0
ROBB, JUDY	$100,239	$4,910
ROBINSON, SCOTT ANDREW	$118,421	$4,278
ROMANI, DAVID J.	$79,643	$595
ROMANO, TONY	$80,088	$1,032
ROOS, STEVEN	$97,186	$1,867
ROQUE, PHILLIP ANTHONY	$80,039	$38
ROSE, RHEA ELIZABETH	$75,749	$0
ROSS, CAMERON(JAMIE) JAMES	$129,976	$8,435
ROSS, JASON KEITH	$78,053	$0
ROSS, SUSAN KATHLEEN	$99,642	$1,254
ROTHENBERGER, RICHARD	$80,195	$0
ROYLE, VIVIENNE LOUISE	$77,691	$251
RUBIS, SHIRLEY-ANN	$75,920	$790
RUSSELL, GREG H.	$79,211	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
RUSSELL, JOANNE LYNN	$79,801	$658
RUSSELL, SYLVIA	$138,704	$4,163
SABOT, CURTIS	$79,643	$0
SAINAS, STAVROS(STEVE) GREGORY	$81,877	$1,000
SALEMBIER, PHILIP J	$77,379	$957
SALLOUM, LISA	$100,533	$2,713
SANDERSON-WILSON, G. SARAH GIL	$79,501	$0
SANDS, DAVID HAROLD	$100,433	$2,218
SANGAR, ARUN	$77,743	$266
SANTAROSSA, ANTONIO	$77,782	$0
SAUCIER, CECILE E.	$75,843	$0
SAUCIER, LAURIE D.	$82,793	$0
SAVOVIC, NEVENA	$81,233	$0
SAWCHUK, WALLY JAMES	$77,691	$0
SCHICK, PATRICIA	$80,871	$0
SCHOENHALS, FREDERICK (MIKE)	$79,643	$771
SCOTT, R. ANTHONY	$81,213	$0
SCOTT, SHIRLEY J	$75,720	$0
SEATH, ROBERT J	$77,691	$0
SECUNDA, DAVID GREGORY	$79,609	$0
SEDDON, CINDI L	$104,110	$1,288
SELDEN, KELLY ANNE	$77,691	$318
SELLAM, LASSAAD	$77,691	$0
SEMPLE, MARK	$82,823	$0
SHANNON, DENNIS M.	$100,502	$0
SHAW, ANNE HELEN ELIZ	$80,871	$431
SHEA, DALE ALAN	$89,661	$6,974
SHEA, LORI LEE	$77,716	$303
SHEPPARD, DOUG	$118,121	$289
SHIU, NAOMI D.	$80,694	$0
SHONG, GERALD GIN HOONG	$99,135	$600
SIDDIQUI, MOHAMMED	$80,306	$0
SIDHU, SANJEEV	$77,833	$0
SIEMENS, BONNIE M	$77,817	$0
SILVER, EVELYN	$77,691	$350
SILZER, DIANE LOUISE	$79,501	$484
SIMISTER, FILOMENA	$79,430	$50
SIMMONS, D. MICHAEL	$81,392	$0
SIMPSON, SUSAN COLLEEN	$83,190	$0
SINCLAIR, LAURIE L.	$79,501	$0
SINCLAIR, ROBYN M.	$79,641	$0

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
SIRIANNI, CAROL E.	$79,501	$0
SIU, WING-CHEONG JAMES	$88,163	$0
SKERRATT, GREG G.	$82,028	$0
SLINGER, MICHAEL T	$95,124	$1,287
SMITH, C. CARMEL	$95,424	$1,131
SMITH, JANICE L.	$75,357	$0
SMITH, PETER REGINALD	$82,825	$0
SMITH, TODD D.	$75,862	$0
SMITH, TRAVIS M	$79,939	$0
SOH, ABBY LEE LING	$100,383	$220
SOISETH, ALAN LEONARD	$75,043	$1,001
SPAGNUOLO, ANTHONY (TONY) RALP	$82,816	$0
SPEAKMAN, JOHN	$104,994	$140
SPEIGHT, GLENDA J	$109,151	$370
SPIRA, PETER COLIN	$77,458	$0
STAINTON, PETER C.	$79,501	$0
STANLEY, GLORIA C.	$80,871	$0
STANTON, R. ALLEN	$77,691	$0
STARR, SHARON ANN	$80,038	$0
STEACY, JOANNE LOUISE	$82,823	$0
STEELE, DARREN ANDREW	$81,234	$0
STEELE, MARILYN V	$99,440	$0
STEPHEN, PAULINE	$77,991	$1,956
STEPHENS, BARBARA JUNE	$79,643	$98
STEWART, ANNA ROSA	$76,934	$0
STEWART, DARREN	$99,435	$663
STOCKDALE, DEBORAH IRENE	$77,817	$0
STOFFBERG, LESLIE ALISON	$80,625	$175
STOFFBERG, ROBERT M	$77,796	$0
STOKES, MELANIE JANET	$79,501	$0
STONE, ADRIANNE MARIE	$79,501	$100
STRANG, ANITA ELEANOR	$82,823	$0
STROMGREN, JEFFREY B.	$77,053	$1,000
STRONG, DEBORAH ELLEN	$79,801	$678
STUART, JOAN ELIZABETH	$80,028	$0
SULLY, JAMES C.	$77,691	$0
SULLY, JILL PATRICIA	$77,779	$50
SVIATKO, LAURA ANNE	$86,592	$0
SWANSON, CHERILYN	$77,691	$0
SWISTAK, YVONNE ELIZABETH	$82,681	$0
SYMONDS, PATRICIA J.	$79,883	$350

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
TAMBELLINI, NADINE ROSE	$100,383	$179
TANG, HUA	$94,655	$0
TASCHEREAU, JOHANNE	$77,796	$70
TATTO, ANGELA	$79,501	$0
TAYLOR, DAVID G	$130,064	$8,422
TETRAULT, DENISE M.	$76,914	$0
THERIAULT, DORIS MARIE MAY	$81,091	$0
THERRIEN, JANICE	$109,419	$3,123
THIESSEN, HENRY GEORGE	$92,681	$0
THOMAS, MARIA CARMELA	$79,245	$0
THOMPSON, DONNA LYNN	$75,720	$0
THOMPSON, JAMES LAWRENCE	$80,871	$0
THOMPSON, JOHN M	$77,817	$0
THOMPSON, RICHARD W	$77,691	$1,159
THOMPSON, SHARON	$76,348	$2,125
THOMSON, KATHLEEN	$88,677	$946
THURBIDE, CAL	$77,911	$0
TILKOV, SUSAN LYNN	$77,817	$0
TILSNER, HEIDY ROSE	$78,308	$0
TIPPER, P. (TRICIA) ELEANOR	$100,433	$75
TODD, CAROL ANN	$79,581	$829
TOMPKINS, KIM LORRAINE	$100,202	$0
TONG, WILLIAM CHOW	$79,591	$2,713
TONKS, MICHAEL JAMES (JIM)	$76,874	$1,000
TOOLEY, IAN	$77,735	$0
TORRES-MARTINEZ, SHERYL ANN	$75,720	$0
TOURE, NAFISSATA	$77,776	$0
TOWLER, E. THEO	$79,104	$0
TOY, JUDY JANE	$77,691	$75
TRASK, BILL	$109,119	$4,895
TROVATO, EDWARD ANTHONY	$77,833	$0
TRUMLEY, KRISZTINE	$99,643	$299
TRUNKFIELD, RHONDA LYNN	$79,641	$85
TRUSS, DAVID A.	$95,124	$1,015
TULLOCH, PASCALE ELVIRE	$77,833	$0
TURPIN, CHRISTOPHER	$79,643	$0
TVERGYAK, JEFFERY STEVEN	$75,720	$76
TWERDOFF, DAWN MARIE	$82,881	$1,214
UDELL, JODEY THOMAS	$86,535	$140
UNGER, BRIAN CHRISTOPHE	$79,641	$0
URQUHART, WILLIAM NEIL	$81,233	$0

School District No. 43 (Coquitlam)
Statement of Financial Information
For ther period July 1, 2008 to June 30, 2009

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
UZELAC, MARY V	$79,522	$0
VADEBONCOEUR, PETER	$77,691	$0
VALOIS, MARTHA	$77,691	$0
VAN GAALEN, MARRIGJE WILLEMINA	$77,691	$0
VAN HOVE, JUSTIN	$78,969	$0
VANCE, PATRICIA MARGARET	$82,681	$1,000
VANDERHOOK, SHARON ANNE	$76,646	$1,000
VANDERLIEK, SILVIA ANNE MARIE	$75,749	$0
VANDERWOOD, DEBRA YOKO	$82,881	$1,721
VATTOY, E. SHELLEY	$77,691	$0
VELTRI, ANTHONY	$76,125	$0
VIETORISZ, ERMA EMILY	$80,694	$37
VITTER, WENDY ANNE	$77,691	$0
VLISMAS, SUSAN	$77,691	$42
VON UNRUH, VERENA FELICITAS	$80,836	$411
WAKELING, CHRISTINE	$78,856	$0
WALKER, BRENDA SUSAN	$100,133	$65
WALLACH, WENDY C.	$76,914	$0
WARD, JO ANN EDNA	$79,501	$0
WATKINS, CERI	$78,957	$900
WATT, TERRY	$109,369	$616
WATTAMANIUK, PAMELA J	$77,817	$0
WAZNY, KEVIN J.	$77,691	$225
WEBER, ELFIE	$78,704	$0
WEIR, DAVID MICHAEL	$77,833	$0
WEISS, PATRICIA S	$79,801	$843
WEST, JOHN	$80,049	$324
WESTERMARK, WENDY ANNE	$79,641	$0
WESTPHAL, ERIN SUZANNE	$77,691	$0
WHIFFIN, STEPHEN J.	$99,135	$888
WHITE, MARGOT	$79,801	$2,322
WHITMORE, ALISON	$94,873	$4,339
WHITSON, DEAN	$81,065	$2,977
WHORLEY, LORNE C.	$79,501	$390
WIENS, ERNEST C	$77,691	$0
WILCOX, DORIS I.	$77,691	$0
WILES, STEPHEN J.	$100,504	$1,470
WILKINSON, WILLIAM BILL	$77,183	$0
WILLETT, LAURA JUNE	$78,848	$0
WILLETT, RICHARD RONALD	$82,823	$0
WILLIAMS, ERICA TONI	$79,501	$0

School District No. 43 (Coquitlam)
Statement of Financial Information
For ther period July 1, 2008 to June 30, 2009

Schedule of Remuneration and Expenses for Employees

Employee	Salaries and Taxable Benefits	Expenses
WILLIAMS, RONALD A.	$95,462	$0
WOLLITZER, LISA CANDICE	$77,813	$725
WONG, DENNIS JOSEPH	$77,833	$0
WONG, IAN	$79,643	$0
WONG, JEAN	$91,329	$19,811
WONG, LAVERNA M.	$75,720	$0
WOOD, DAILENE JOAN	$79,501	$0
WRIGHT, GRAHAM DOUGLAS	$75,853	$0
WUNDERLICH, LOUISE	$86,178	$0
WYATT, LENARD NORMAN	$77,796	$0
WYCHERLEY, MARY A	$77,691	$0
YAMAMOTO, CATHERINE NAOMI	$77,901	$0
YIP, BYRON LORNE	$75,843	$0
YOUNG, BRONWEN M	$77,691	$0
YOUNG, WENDY LOUISE	$79,501	$0
YU, WENDY	$100,133	$642
YUEN, STANLEY	$81,583	$28
ZAMBRANO, ROBERT	$118,121	$152
ZAZELENCHUK, JULIE ANNE	$77,691	$0
ZIMMER, KELLY L	$100,133	$0
ZIRALDO, LINDA MARIA	$77,828	$0
ZUCKERMAN, SUSAN	$79,609	$0
TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS $75,000.00	$64,188,861	$440,664

REMUNERATION TO EMPLOYEES PAID $75,000.00 OR LESS

Total remuneration paid to employees where the amount paid to each employee was $75,000.00 or less:	$124,205,013	$538,210
REMUNERATION TO ELECTED OFFICIALS	$231,000	$24,761

EMPLOYER PORTION OF U.I.C. AND C.P.P.

The employer portion of Unemployment Insurance and Canada Pension Plan paid to the Receiver General of Canada:	$9,021,928

SECTION 5

Statement of Severance Agreements

Schedule of Guarantee and Indemnity Agreements

Schedule of Debt

School District No. 43 (Coquitlam)

Statement of Severance Agreements

For the Year Ended June 30, 2009

There were no severance agreements made between School District No. 43 (Coquitlam) and its non-unionized employees during the fiscal year 2008-09.

School District No. 43 (Coquitlam)

Schedule Guarantees and Indemnities

For the Year Ended June 30, 2009

School District No. 43 (Coquitlam) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

School District No. 43 (Coquitlam)

Schedule of Debt

For the Year Ended June 30, 2009

Information on all long term debt is included in Schedule C and in the Notes of the School District Audited Financial Statements.