SCHOOL DISTRICT 43 Coquitlam

Learning for a Lifetime

Statements and Schedules

Of

Financial Information

July 1, 2012 to June 30, 2013

School District No. 43 (Coquitam)

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

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

School District #43 (Coquitlam)
Statement of Financial Information

Fiscal Year Ended June 30, 2013

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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	School District 43 - Coquitlam		2013
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
Mark Ferrari			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,
for School District No. 43 *as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION

ORIGINAL SIGNED BY M. HYNDES 2013-12-16

SIGNATURE OF SUPERINTENDENT

ORIGINAL SIGNED BY T. GRANT 2013-12-16

SIGNATURE OF SECRETARY TREASURER

ORIGINAL SIGNED BY M. FERRARI 2013-12-13

EDUC. 6049 (REV. 2008/09)

SECTION 2

Management Report

School District
Statement of Financial Information (SOFI)

School District 43 (Coquitlam)

Fiscal Year Ended June 30, 2013

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 of the statements and schedules, and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Trustees is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board of Trustees meets with management and the external auditors two times per year.

The external auditors, KPMG, conducted an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the 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 43 (Coquitlam)

Original signed by T. Grant
Tom Grant, Superintendent
December 1, 2013

Original signed by M. Ferrari
Mark Ferrari, Secretary Treasurer
December 1, 2013

SECTION 3

Audited Financial Statements

Audited Financial Statements of

School District No. 43 (Coquitlam)

June 30, 2013, June 30, 2012 and July 1, 2011

September 13, 2013 8:19

School District No. 43 (Coquitlam)

June 30, 2013, June 30, 2012 and July 1, 2011

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School District No. 43 (Coquitlam)

MANAGEMENT REPORT

Version: 2163-1418-8435

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 43 (Coquitlam) have been prepared by management in accordance with Canadian public sector accounting standards and provincial reporting legislation and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 43 (Coquitlam) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 43 (Coquitlam) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 43 (Coquitlam)

ORIGINAL SIGNED BY M. HYNDES 2013-09-10

Signature of the Chairperson of the Board of Education — Date Signed

ORIGINAL SIGNED BY T. GRANT 2013-09-10

Signature of the Superintendent — Date Signed

ORIGINAL SIGNED BY G. BONNEFOY 2013-09-10

Signature of the Secretary Treasurer — Date Signed

KPMG

KPMG LLP
Chartered Accountants
Metrotower II
Suite 2400 – 4720 Kingsway
Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

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

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 43 (Coquitlam), which comprise the statements of financial position as at June 30, 2013 and the statements of operations, changes in net debt and cash flows for the year ended June 30, 2013, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

KPMG

Opinion

In our opinion, the financial statements of School District No. 43 (Coquitlam) and the statement of financial position as at June 30, 2013 and its statement of operations, changes in net debt and cash flows for the year ended June 30, 2013 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 4D is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Comparative Information

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that the School District No. 43 (Coquitlam) adopted the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board on July 1, 2012 with a transition date of July 1, 2011. These standards were applied retroactively by management to the comparative information in these financial statements, including the statements of financial position as at June 30, 2012 and July 1, 2011, and the statements of operations, changes in net debt, and cash flows for the year ended June 30, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

KPMG LLP

September 10, 2013
Burnaby, Canada

School District No. 43 (Coquitlam)

Statement of Financial Position

As at June 30, 2013, June 30, 2012 and July 1, 2011

	June 30, 2013	June 30, 2012 (Note 2)	July 1, 2011 (Note 2)
	$	$	$
Financial Assets			
Cash and Cash Equivalents	**18,439,519**	23,651,631	41,682,561
Accounts Receivable			
Due from Province - Ministry of Education	**4,109,272**	1,677,735	115,918
Due from Province - Other		388,287	
Other (Note 4)	**5,029,064**	5,527,503	5,698,885
Portfolio Investments (Note 5)	**35,711,522**	27,284,995	11,003,778
Inventories for Resale	**69,514**	29,353	16,437
Total Financial Assets	**63,358,891**	58,559,504	58,517,579
Liabilities			
Accounts Payable and Accrued Liabilities			
Other (Note 6)	**18,650,750**	16,007,962	15,884,081
Unearned Revenue (Note 7)	**13,310,743**	9,691,716	9,498,967
Deferred Revenue (Note 8)	**7,885,178**	8,609,469	8,855,524
Deferred Capital Revenue (Note 9)	**287,609,859**	259,944,749	243,467,288
Employee Future Benefits (Note 10)	**41,258,748**	38,873,673	38,484,294
Capital Lease Obligations (Note 11)	**1,630,688**	384,949	321,415
Other Liabilities (Note 6)	**5,100,678**	2,756,698	2,645,201
Total Liabilities	**375,446,644**	336,269,216	319,156,770
Net Financial Assets (Debt)	**(312,087,753)**	(277,709,712)	(260,639,191)
Non-Financial Assets			
Tangible Capital Assets (Note 12)	**404,611,139**	381,263,738	366,479,491
Prepaid Expenses	**524,558**	657,911	459,202
Total Non-Financial Assets	**405,135,697**	381,921,649	366,938,693
Accumulated Surplus (Deficit)	**93,047,944**	104,211,937	106,299,502

Contractual Obligations and Contingencies (Note 14)

Approved by the Board

ite Signed

ORIGINAL SIGNED BY M. HYNDES 2013-09-10

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY T. GRANT 2013-09-10

Signature of the Secretary Treasurer

Date Signed

ORIGINAL SIGNED BY G. BONNEFOY 2013-09-10

The accompanying notes are an integral part of these financial statements.

School District No. 43 (Coquitlam)

Statement of Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget (Unaudited)	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	254,009,908	**253,626,810**	246,207,700
Other	851,070	**51,072**	51,072
Tuition	17,990,030	**16,811,027**	17,329,711
Other Revenue	13,744,332	**14,595,504**	16,188,592
Rentals and Leases	1,850,000	**1,825,596**	1,599,611
Investment Income	655,000	**549,832**	520,665
Amortization of Deferred Capital Revenue	10,720,674	**9,647,392**	9,332,402
Total Revenue	299,821,014	**297,107,233**	291,229,753
Expenses			
Instruction	253,457,251	**256,636,381**	246,256,753
District Administration	6,672,388	**9,552,285**	6,351,093
Operations and Maintenance	39,072,191	**40,613,819**	39,360,077
Transportation and Housing	1,388,182	**1,391,119**	1,349,395
Debt Services		**77,622**	
Total Expense	300,590,012	**308,271,226**	293,317,318
Surplus (Deficit) for the year	(768,998)	**(11,163,993)**	(2,087,565)
Accumulated Surplus (Deficit) from Operations, beginning of year		**104,211,937**	106,299,502
Accumulated Surplus (Deficit) from Operations, end of year		**93,047,944**	104,211,937

School District No. 43 (Coquitlam)

Statement 4

Statement of Changes in Net Financial Assets (Debt)
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget (Unaudited)	**2013 Actual**	2012 Actual (Note 2)
	$	$	$
Surplus (Deficit) for the year	(768,998)	**(11,163,993)**	(2,087,565)
Effect of change in Tangible Capital Assets (Note 12)			
Acquisition of Tangible Capital Assets	(3,995,223)	**(34,187,118)**	(25,751,006)
Amortization of Tangible Capital Assets	10,720,674	**11,215,231**	10,966,759
Prior Period Adjustment Reclassification - See Schedule 4A		**(375,514)**	
Total Effect of change in Tangible Capital Assets	6,725,451	**(23,347,401)**	(14,784,247)
Acquisition of Prepaid Expenses		**(524,558)**	(657,911)
Use of Prepaid Expenses		**657,911**	459,202
Total Effect of change in Other Non-Financial Assets	-	**133,353**	(198,709)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	5,956,453	**(34,378,041)**	(17,070,521)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		**(34,378,041)**	(17,070,521)
Net Financial Assets (Debt), beginning of year		**(277,709,712)**	(260,639,191)
Net Financial Assets (Debt), end of year		**(312,087,753)**	(277,709,712)

School District No. 43 (Coquitlam)

Statement of Cash Flows

Years Ending June 30, 2013 and June 30, 2012

	2013 Actual	2012 Actual (Note 2)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(11,163,993)**	(2,087,565)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(1,544,811)**	(1,778,723)
Inventories for Resale	**(40,161)**	(12,916)
Prepaid Expenses	**133,353**	198,709
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**2,642,788**	123,881
Unearned Revenue	**3,619,027**	192,749
Deferred Revenue	**(724,291)**	(343,834)
Employee Future Benefits	**2,385,075**	389,379
Other Liabilities	**1,968,466**	(378,885)
Amortization of Tangible Capital Assets	**11,215,231**	10,966,759
Amortization of Deferred Capital Revenue	**(9,647,392)**	(9,332,402)
Total Operating Transactions	**(1,156,708)**	(2,062,848)
Capital Transactions		
Tangible Capital Assets Purchased	**(4,435,593)**	
Tangible Capital Assets -WIP Purchased	**(27,824,275)**	(25,174,666)
Total Capital Transactions	**(32,259,868)**	(25,174,666)
Financing Transactions		
Capital Revenue Received	**37,179,159**	25,809,863
Capital Lease Repayment	**(548,168)**	(322,062)
Total Financing Transactions	**36,630,991**	25,487,801
Investing Transactions		
Investments in Portfolio Investments	**(8,426,527)**	(16,281,217)
Total Investing Transactions	**(8,426,527)**	(16,281,217)
Net Increase (Decrease) in Cash and Cash Equivalents	**(5,212,112)**	(18,030,930)
Cash and Cash Equivalents, beginning of year	**23,651,631**	41,682,561
Cash and Cash Equivalents, end of year	**18,439,519**	23,651,631
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**18,439,519**	23,651,631
	18,439,519	23,651,631

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on July 1, 1946 operates under the 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 ("Board") 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. School District No. 43 (Coquitlam) is exempt from federal and provincial corporate income taxes.

NOTE 2 CONVERSIONS TO NEW ACCOUNTING FRAMEWORK

Commencing with the 2012/13 fiscal year, the School District has adopted accounting standards in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board as described in Note 3 a). Previously, the School District's financial statements were prepared in accordance with Part V of Canadian generally accepted accounting principles ("Part V Canadian GAAP").

These standards were applied retroactively by management to the comparative information in these financial statements, including the statements of financial position as at June 30, 2012 and July 1, 2011, and the statements of operations, changes in net debt, and cash flows for the year ended June 30, 2012 and related disclosures. The restated comparative information is unaudited.

The School District has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
  a) The School District has elected to delay the application of *Sections PS 3250* and *3255* relative to the discount rate used until June 30, 2013 (to coincide with the March 31, 2013 valuation) or within three years of the transition date to PSA standards, whichever is sooner;
  b) The School District has elected to recognize all cumulative actuarial gains and losses at July 1, 2011 directly in accumulated surplus (deficit); and
- Tangible capital asset impairment:
  c) The School District has elected to apply the impairment provisions of Section PS 3150 on a prospective basis from the date of transition.

Key adjustments on the School District's financial statements resulting from the adoption of these accounting standards are as follows:

Teachers Employee Future Benefit Plans:

- Previously, the School District was not required to record an accrued benefit obligation related to sick leave benefits as the benefits do not vest. PSA standards require that a liability and an expense be recognized for post-employment benefits and compensated absences that vest or accumulate in the period in which employees render services to the School District in return for the benefits. An adjustment was made to recognize a liability and an expense related to accumulated sick leave entitlements. The adjustment to the liability for employee future benefits at July 1, 2011 was $23,904 resulting in a revised liability of $19,462,339.
- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains relating to employee future benefits of $7,092,775 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus. An additional expense of $454,167 was recognized in the 2012 fiscal year as a result of eliminating the amortization of the actuarial gain for fiscal 2011/12.

NOTE 2 CONVERSIONS TO NEW ACCOUNTING FRAMEWORK *(Continued)*

Non-Teachers Employee Future Benefit Plans:

- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains relating to the non-teachers post-retirement benefits of $3,617,000 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus. An additional expense of $116,000 was recognized in the 2012 fiscal year as a result of eliminating the amortization of the actuarial gain for fiscal 2011/12.
- Under the previous GAAP, the District adjusted the employee future benefit to reflect contributions made in the period between the valuation date and the fiscal year end. Under PS Section 3255, no adjustment is permitted, this resulted in an increase to the liability and decrease to accumulated surplus of $105,000 on transition.

Non-Teachers Pension Plans:

- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains relating to the non-teachers pension plans of $1,022,000 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in the accumulated surplus. There was no change to the statement of operation for fiscal 2012 as a result of this plan.
- Under the previous GAAP, the District adjusted the employee future benefit to reflect contributions made in the period between the valuation date and the fiscal year end. Under PS Section 3255, no adjustment is permitted, this resulted in an increase to the liability and decrease to accumulated surplus of $1,443,000 on transition.

	Previously stated July 1, 2011	Adjustments July 1, 2011	Restated July 1, 2011
Employee Future Benefits			
- Employee non-vested sick leave		23,904	
- Employee cumulative unamortized actuarial loss		(7,092,775)	
- Non-teachers benefits unamortized actuarial gain		(3,617,000)	
- Non-teachers pension unamortized actuarial loss		(1,022,000)	
- Non-teachers pension plan – Q4 contributions		1,443,000	
- Non-teachers benefit plan – Q4 contributions			
	$48,644,165	105,000	$38,484,294
		(10,159,871)	

	Previously stated June 30, 2012	Adjustment June 30, 2012	Restated June 30, 2012
Employee Future Benefits			
Transitional adjustments at July 1, 2011		$(10,159,871)	
Employee actuarial loss – amortization reduction		454,167	
Non-teachers benefits– amortization reduction	-	116,000	-
Non-teachers pension plan – Q4 contributions	-	(577,548)	-
Non-teachers benefit plan – Q4 contributions	-	46,000	-
	$48,994,925	($10,121,252)	$38,873,673

NOTE 2 CONVERSIONS TO NEW ACCOUNTING FRAMEWORK *(Continued)*

Key adjustments on the School District's financial statements resulting from prior period restatements are as follows:

Tangible capital assets and deferred capital revenue:

- Previously the District commenced amortization of tangible capital assets and deferred capital revenue in the period following its commencement of use. The District has begun amortizing in the year of service as it better reflects the utilization of the assets over its useful life. This resulted in a decrease to tangible capital assets at July 1, 2011 of $5,586,971, decrease to deferred capital revenue of $3,717,819 and reduction in accumulated surplus of $1,869,152.

Deferred contributions:

- As part of the transition, the District reviewed its previous grants and identified amounts totaling $97,779, which were recognized as revenue in 2012 and should have been treated as deferred contributions.

The impact of the conversion to the new framework and the prior period adjustments on the accumulated surplus at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Accumulated surplus as originally reported, July 1, 2011	$98,008,783
Adjustments to accumulated surplus for new accounting framework	
Add non-vested benefits to Employee Future Benefits	(23,904)
Recognize cumulative unamortized actuarial gains on Employee Future Benefits	11,731,775
Adjust April to June 2011 contributions for non-teachers pension and benefit plans	(1,548,000)
Adjustments for prior period restatements	
Adjust accumulated amortization of tangible capital assets	(5,586,971)
Adjust accumulated amortization of deferred capital contributions	3,717,819
Accumulated surplus as restated, July 1, 2011	$106,299,502
Annual deficit as originally reported for the year ended June 30, 2012	($2,383,543)
Adjust Employee Future Benefits expense	(570,167)
Adjust Employee Future Benefit contributions	531,548
Defer special purpose funds	(97,779)
Reclassify presentation of equity adjustments to the Statement of operations	432,376
Annual deficit for the year as restated for the year ended June 30, 2012	($2,087,565)
Accumulated surplus, end of year as restated, June 30, 2012	$104,211,937

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

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

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

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Inventories for Resale

Inventories for resale include cafeteria materials and supplies and are measured at lower of cost and net realizable value. Net realizable value is the expected selling price in the ordinary course of business.

f) Portfolio Investments

The School District has investments in GIC's and bonds that have a maturity of greater than 3 months at the time of acquisition. GIC's and bonds not quoted in an active market are reported at amortized cost.

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

g) Unearned Revenue

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

h) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

i) Employee Future Benefits

The School District provides certain post-employment benefits including accumulated sick leave, accumulated vacation pay, overtime, death benefits, early retirement, and severance/retirement allowances for certain employees pursuant to certain contracts and union agreements. The most recent actuarial valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2017. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District provides a defined benefit pension plan for non-teaching employees. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at December 31, 2011 and projected for use at June 30, 2012 and 2013.

The School District provides for non-teaching employees a defined benefit plan, including health, dental and MSP premiums during retirement. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at December 31, 2011 and projected for use at June 30, 2012 and 2013.

The School District accrues its obligations and related costs including both vested and non-vested benefits 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 the cost of borrowing except as per the election described in note 2.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

j) Asset Retirement Obligations

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

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

k) Tangible Capital Assets

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

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

l) Capital Leases

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

m) Prepaid Expenses

Materials, supplies and services held for use by the School District in the following fiscal year are included as a prepaid expense and stated at acquisition cost. Such items are charged to expense over the periods expected to benefit from it.

n) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

o) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

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

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

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

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

p) Expenses

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

Categories of Salaries

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

Allocation of Costs

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

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

p) Expenses (continued)

Allocation of Costs (continued)

- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

q) Financial Instruments

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

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

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

Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 3a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

s) Adoption of New Accounting Policy

On July 1, 2012, the School District adopted PS3450, Financial Instruments. Recognition, derecognition and measurement policies followed in the financial statements for periods prior to July 1, 2012 are not reversed and, therefore, the financial statements of prior periods, including comparative information, have not been restated. Although, the fair value changes previously recognized as an adjustment to accumulated surplus are now presented as investment income in the statement of operations.

As at June 30, 2013 and for the year then ended, financial instruments are accounted for prospectively in accordance with public sector accounting standards as described in note 3 p).

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

s) Adoption of New Accounting Policy (continued)

As at July 1, 2011, June 30, 2012 and for the year ended June 30, 2012, financial instruments were accounted for in accordance with Part V of the CICA Handbook. There were no changes in the recognition and measurement of financial instruments upon conversion to public sector accounting standards.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30 2013	June 30 2012	July 1 2011
Other receivables	$4,600,560	$5,068,830	$5,050,310
Allowance for doubtful accounts	(65,000)	(65,000)	(65,000)
Capital due from third parties	493,504	523,675	713,575
	$5,029,064	$5,527,505	$5,698,885

NOTE 5 PORTFOLIO INVESTMENTS

	June 30 2013	June 30 2012	July 1 2011
Investments in the cost and amortized cost category:			
Certificate of Deposit (Ministry of Finance)	$ 24,000,000	$ 15,000,000	$ -
Guaranteed investment certificates (GIC's)	7,716,522	1,671,995	1,524,482
Bonds	3,995,000	10,613,000	9,479,296
	$35,711,522	$27,284,995	$11,003,778

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	June 30 2013	June 30 2012	July 1 2011
Trade Payables	4,404,657	3,656,480	3,931,620
Salary & Benefits Payable	14,246,093	12,351,482	11,952,461
Balance - Accounts Payable & Accrued Liabilities	18,650,750	16,007,962	15,884,081
Asset Retirement Obligations	673,815	783,815	783,815
Accrued Vacation Pay	3,877,683	1,591,766	1,591,766
Other	549,180	381,117	269,620
Balance - Total Other Liabilities	5,100,678	2,756,698	2,645,201
Total Accounts Payable and Accrued Liabilities	23,751,428	18,764,660	18,529,282

NOTE 7 UNEARNED REVENUE

	June 30 2013	June 30 2012
Balance, beginning of year	$ 9,691,716	$9,498,967
Tuition fees received	20,430,054	17,522,460
Tuition revenue recognized	(16,811,027)	(17,329,711)
Balance, end of year	$13,310,743	$ 9,691,716

NOTE 8 DEFERRED REVENUE

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

	2013	2012
Balance, beginning of year	$8,609,469	$8,855,524
Increases:		
Provincial grants	6,636,530	4,806,963
Other	11,451,709	12,181,649
Investment income	43,923	8,918
	18,132,162	16,997,530
Revenue recognized	18,856,453	17,243,585
Balance, end of year	$7,885,178	$8,609,469

NOTE 9 DEFERRED CAPITAL REVENUE

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

	2013	2012
Deferred capital revenue subject to amortization		
Balance, beginning of year	$220,483,104	$220,358,794
Increases:		
Capital additions	4,435,593	-
Transfer from work in progress	24,673,414	9,456,712
Donated capital assets	133,343	-
	29,242,350	9,456,712
Decreases:		
Amortization	9,647,392	9,332,402
Net change for the year	19,594,958	3,720,186
Balance, end of year	$240,078,062	$220,483,104
Deferred capital revenue - Work in Progress		
Balance, beginning of year	$26,912,089	$10,855,812
Increases: Transfers from deferred contributions	27,824,275	25,512,989
Decrease: Transfer to DCC subject to amortization	24,673,414	9,456,712
Net change for the year	3,150,861	
Balance, end of year	$30,062,950	$26,912,089
Unspent deferred capital revenue	$17,468,847	$12,549,556
Total deferred capital revenue balance, end of year	**$287,609,859**	**$259,944,749**

NOTE 10 EMPLOYEE FUTURE BENEFITS

Employee future benefit plan obligations consist of three plans as summarized.

	June 30 2013	June 30 2012	July 1 2011
Employee future benefit plans	$ 20,580,800	$ 19,686,673	$ 19,339,294
Non-Teaching pension plan (asset)	(5,139,000)	(4,708,000)	(3,392,000)
Non-Teaching retirement benefit plan	25,816,948	23,895,000	22,537,000
	$ 41,258,748	$ 38,873,673	$ 38,484,294

a) Employee Future Benefit Plan

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

	June 30, 2013	June 30, 2012
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	$20,620,282	$19,438,435
Non-vested benefit obligation – July 1, 2011		23,904
Service cost	1,530,891	1,414,064
Interest cost	901,132	944,546
Benefits payments	(1,457,292)	(2,001,625)
Actuarial (gain) / loss	2,950,636	800,958
Accrued benefit obligation – March 31	$24,545,649	$20,620,282
Reconciliation of Funded Status at End of Fiscal Year:		
Accrued benefit obligation – March 31	$24,545,649	$20,620,282
Market value of plan assets – March 31	-	-
Funded status – surplus / (deficit)	$(24,545,649)	$(20,620,282)
Employer contributions after measurement date	282,903	132,651
Unamortized net actuarial (gain) / loss	3,681,946	800,958
Accrued benefit asset / (liability) – June 30	$(20,580,800)	$(19,686,673)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability – July 1	$19,686,673	$26,408,164
Recognize non-vested benefits – July 1, 2011		23,904
Recognize unamortized (gains) / losses – July 1, 2011		(7,092,775)
Accrued benefit liability – July 1 (restated)	$19,686,673	$19,339,293
Net expense for the year	2,501,672	2,358,610
Employer contributions	(1,607,544)	(2,011,230)
Accrued benefit liability – June 30	$20,580,800	$19,686,673

NOTE 10 EMPLOYEE FUTURE BENEFITS *(continued)*

Components of net benefit expense:	June 30, 2013	June 30, 2012
Service Cost	$1,530,891	$1,414,064
Interest Cost	901,132	944,546
Amortization of net actuarial loss	69,649	-
Net benefit expense	$2,501,672	$2,358,610

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	4.25%	4.75%
Discount rate – March 31	3.00%	4.25%
Long term salary growth – April 1	2.50% + seniority	2.50% + seniority
Long term salary growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.4	11.5

a) Non-Teaching Pension Plan

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). An actuarial valuation of the Retirement Plan for Non-Teaching Employees is conducted every 3 years. The actuarial valuation performed as at December 31, 2011 indicated a funding surplus of $3.4 million and a deficit on a solvency basis of $44.7 million. The School District is in the process of addressing the solvency deficiency and related requirements.

	June 30, 2013	June 30, 2012
Change in benefit obligation:		
Accrued benefit obligation – April 1st	$121,557,000	$115,494,000
Service Cost	5,708,000	5,323,000
Interest Cost	6,702,000	6,379,000
Transfer into Plan	-	349,000
Benefit payments	(5,105,000)	(4,696,000)
Actuarial Gains	(7,203,000)	(1,22,000)
Accrued benefit obligation – March 31st	$121,659,000	$121,557,000
Accrued benefit obligation – March 31st	$(121,659,000)	$(121,557,000)
Market value of plan assets – March 31st	130,014,000	121,009,000
Funded status – Surplus / (Deficit)	$8,355,000	$(548,000)
Funded status – Surplus / (Deficit)	$8,355,000	$(548,000)
Unamortized net actuarial (gain) / loss	(3,216,000)	5,256,000
Accrued benefit asset / (liability) – June 30th	$5,139,000	$4,708,000
Current service cost – net of employee's contributions	$3,229,000	$2,919,000
Interest cost	6,702,000	6,379,000
Actual return on plan assets	(7,289,000)	(7,178,000)
Actuarial (gains) / losses	501,000	-
Defined benefit costs recognized	$3,143,000	$2,120,000

NOTE 10 EMPLOYEE FUTURE BENEFITS *(continued)*

	June 30, 2013	June 30, 2012
Change in plan assets:		
Market value – beginning of year	$121,009,452	$118,886,000
Actual return on plan assets	8,057,000	630,000
Employer's contributions	3,574,000	3,436,452
Employee's contributions	2,479,000	2,404,000
Transfer into plan	-	349,000
Benefits paid	(5,105,000)	(4,696,000)
Market value – end of year	$130,014,452	$121,009,452
Plan assets at end of year consist of:		
Equity securities	56%	57%
Debt securities	44%	41%
Real estate	0%	0%
Other	0%	2%
	100%	100%
Discount Rate	6.00%	5.50%
Expected long-term rate of return on plan assets	6.00%	6.00%
EARSL	10.5 years	10.5 years

b) Post-Retirement Health and Dental Benefits (Non-Pension Benefits)

In addition to the Retirement for Non-Teaching Employees, there is also a non-pension benefits obligation that 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. As at June 30, 2013 no funds have been internally designated to fund this liability.

	June 30, 2013	June 30, 2012
Change in benefit obligation:		
Accrued benefit obligation – April 1st	$30,348,000	$22,537,000
Service Cost	317,948	649,000
Interest Cost	1,450,000	1,243,000
Benefit payments	(461,000)	(534,000)
Actuarial (Gains) / Losses	1,735,000	6,453,000
Accrued benefit obligation – March 31st	$33,389,948	$30,348,000
Accrued benefit obligation – March 31st	$(33,389,948)	$(30,348,000)
Market value of plan assets – March 31st	-	-
Funded status – Surplus / (Deficit)	$(33,389,948)	$(30,348,000)
Funded status – Surplus / (Deficit)	$(33,389,948)	$(30,348,000)
Unamortized net actuarial (gain) / loss	7,573,000	6,453,000
Accrued benefit asset / (liability) – June 30th	$(25,816,948)	$(23,895,000)
Current service cost – net of employee's contributions	$317,948	$649,000
Interest cost	1,450,000	1,243,000
Amortize actuarial (gains) / losses	615,000	-
Defined benefit costs recognized	$2,382,948	$1,892,000

NOTE 10 EMPLOYEE FUTURE BENEFITS (continued)

	June 30, 2013	June 30, 2012
Discount Rate	4.20%	4.75%
Expected long-term rate of return on plan assets	N/A	N/A
Rate of compensation increase	2.5%	2.5%
MSP	3.0% for one year	3.0% for one year
Dental	3.5% for one year	3.5% for one year
Extended Health	7.0% initially grading down to 5.0% over 2 years	8.0% initially grading down to 5.0% over 3 years
Estimated annual claim cost		
Extended Health – couple	1,817	$1,817
Extended Health - single	909	$909
Dental – couple	944	$944
Dental – single	472	$472
EARSL	10.5 years	10.5 years

c) BC Teachers Pension Plan

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 46,000 active members from School Districts, and approximately 31,000 retired members from School Districts. The Municipal Pension Plan has about 178,000 active members, of which approximately 23,000 are from School Districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an $855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a $1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

School District 43 (Coquitlam) paid $18,163,419 (2012 - $17,910,427) for employer contributions to this plan in the year ended June 30, 2013.

NOTE 11 CAPITAL LEASE OBLIGATIONS

The School District leases several assets under capital leases. The leases expire on various dates through 2013 to 2017. All capital leases provide for a transfer of ownership of the asset to the School District through a bargain purchase option, or after the last lease payment has been made. The interest rates implicit in the leases vary from 3.31% to 5.00%. The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.

Total future minimum lease payments are as follows:	June 30, 2013	June 30, 2012
2012-13	-	194,625
2013-14	691,434	186,820
2014-15	524,051	19,437
2015-16	521,570	16,956
2016-17	6,515	16,956
Total minimum lease payments	$1,743,570	$434,794
Less interest at the average implicit interest rate of 3.59%	$112,882	$49,845
Net present value of lease obligations	$1,630,688	$384,949

Total interest on leases for the year was $61,043 (2012: $8,352).

NOTE 12 TANGIBLE CAPITAL ASSETS

Costs:	Balance at July 1, 2012	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2013
Sites	$107,351,439	$ -	$ -	$ -	$107,351,439
Buildings	418,908,149	28,997,287	-		447,905,436
Furniture & Equipment	9,942,403	245,063	719,805	-	9,467,661
Vehicles	1,391,768	-	-	-	1,391,768
Computer Software	191,820	-	-	-	191,820
Computer Hardware	1,190,405	1,793,907	82,994	-	2,901,318
	$538,975,984	$31,036,257	$802,799		$569,209,442
Work in progress	25,174,666	27,824,275		(24,673,414)	28,325,527
	$564,150,650	$58,860,532	$802,799	(24,673,414)	$597,534,969

Accumulated Amortization:	Balance at July 1, 2012	Additions	Disposals	Balance at June 30, 2013
Buildings	175,166,861	9,741,760	-	184,908,621
Furniture & Equipment	5,523,116	968,154	719,805	5,771,465
Vehicles	722,824	228,872	-	951,696
Computer Software	147,337	38,364	-	185,701
Computer Hardware	951,260	238,081	82,994	1,106,347
	$182,511,398	$11,215,231	$802,799	$192,923,830

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)

Costs:	Balance at July 1, 2011	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2012
Sites	$107,351,439	$ -	$ -	$ -	$107,351,439
Buildings	406,320,369	12,587,780	-	-	418,908,149
Furniture & Equipment	9,978,528	613,762	1,025,401	-	9,566,889
Vehicles	2,269,413	89,063	966,708	-	1,391,768
Computer Software	191,820	-	-	-	191,820
Computer Hardware	1,819,615	-	629,210	-	1,190,405
	$527,931,184	$13,290,605	$2,621,319	$-	$538,600,470
Work in progress	12,714,265	25,512,989		(13,052,588)	25,174,666
	$527,931,184	$58,860,532	$2,621,319	(13,052,588)	$563,775,136

Accumulated Amortization:	Balance at July 1, 2011	Additions	Disposals	Balance at June 30, 2012
Sites	$ -	$ -	$ -	$ -
Buildings	165,853,279	9,313,582	-	175,166,861
Furniture & Equipment	5,531,410	1,017,107	1,025,401	5,523,116
Vehicles	1,455,749	233,783	966,708	722,824
Computer Software	108,973	38,364	-	147,337
Computer Hardware	1,216,547	363,923	629,210	951,260
	$174,165,958	$10,966,759	$2,621,319	$182,511,398

Net Book Value:	Net Book Value at July 1, 2011	Net Book Value at June 30, 2012	Net Book Value at June 30, 2013
Sites	$107,351,439	$107,351,439	$107,351,439
Buildings	252,758,465	268,915,954	291,322,342
Furniture & Equipment	4,867,008	4,043,773	3,696,196
Vehicles	813,664	668,944	440,072
Computer Software	82,847	44,483	6,119
Computer Hardware	603,068	239,145	1,794,971
	$366,476,491	$381,263,738	$404,611,139

Included in Capital Assets is equipment under Capital Lease with a cost of $5,085,763 (2012 - $4,257,562) and accumulated amortization of $681,174 (2012 - $593,951).

Contributed tangible capital assets - additions to equipment include the following contributed tangible capital assets:

	June 30, 2013	June 30, 2012
Playground Equipment	$133,343	$148,954

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 COMMITMENTS AND CONTINGENCIES

a) The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments as at June 30, 2013 are $27,499,887 (2012 - $25,239,133). These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Funding approval for these committed projects has been received from the Ministry of Education, the expenditures will be funded from available Capital Funds, and the proceeds of new capital funding will 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, 2013, the amount held by the School District and included in cash and accounts payable was $5,591,203 (2012 - $5,146,197).

Contractual obligations	2014	2015	2016	2017	2018	Thereafter
Pitt River Middle	$ 7,372,263	$ -	$ -	$ -	$ -	$ -
Moody Middle	1,009,044	256,435	-	-	-	-
Eagle Mountain Middle	18,532,000	200,000	-	-	-	-
Banting Middle	39,732	-	-	-	-	-
Irvine Elementary	3,350	-	-	-	-	-
Minnekhada Middle	31,924	-	-	-	-	-
Montgomery Middle	37,300	-	-	-	-	-
Maple Creek Middle	2,619	-	-	-	-	-
Leigh Phase 1 Portables	15,220	-	-	-	-	-
	$ 27,043,452	$ 456,435	$ -	$ -	$ -	$ -

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

c) Class action lawsuit: In 2011, the School District was served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The action has not yet been certified as a class action. The parties are in the midst of a settlement process. Based on the information available at this time and the settlement offers being negotiated, the District has made an appropriate provision for its best estimate of the net liability, after considering Provincial funding and settlement costs of in the financial statements.

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the preliminary annual budget on May 9, 2012. While PSAB financial reporting requires the District's Annual (Preliminary) Budget to be used as the comparator, an Amended Budget based upon revised enrolment information is filed with the Ministry of Education by February 28th of each year. While the filing of the Amended Budget satisfies a legislative requirement, it also serves as the basis for the District's revised estimates to the end of the fiscal year. The Amended Budget and Preliminary Budgets are presented here (in thousands of dollars) for information.

	Operating Account		Special Purpose		Capital	
	Amended Budget	Preliminary Budget	Amended Budget	Preliminary Budget	Amended Budget	Preliminary Budget
Ministry Operating Grant Funded FTE's						
School-Age	30,600.44	30,823.50				
Adult	214.25	230.00				
Other	514.06	444.75				
Total Grant Funded FTE's	31,328.75	31,498.25				
Revenue						
Provincial Grants						
Ministry of Education	245,322,705	247,206,708	6,196,238	6,803,200	-	-
Other	51,070	51,070	655,000	800,000	-	-
Tuition	17,027,649	17,990,030	-	-	-	-
Other Revenue	1,974,332	1,924,332	10,748,000	11,820,000	-	-
Rentals and Leases	1,700,000	1,850,000	-	-	-	-
Investment Income	600,000	650,000	-	5,000	-	-
Amortization of Deferred Capital Revenue	-	-	-	-	10,779,822	10,720,674
Total Revenue	266,675,756	269,672,140	17,599,238	19,428,200	10,779,822	10,720,674
Expenses						
Instruction	231,969,540	235,393,273	16,642,530	18,063,978	-	-
District Administration	7,235,648	6,672,388	90,000	-	-	-
Operations and Maintenance	26,017,731	26,987,295	866,708	1,364,222	-	-
Transportation and Housing	1,414,020	1,388,182	-	-	-	-
Amortization of Capital Assets	-	-	-	-	10,779,822	10,720,674
Total Expense	266,636,939	270,441,138	17,599,238	19,428,200	10,779,822	10,720,674
Net Revenue (Expense)	38,817	(768,998)	-	-	-	-
Allocation of PY Surplus	111,183	918,998	-	-	-	-
Reduction of Unfunded EFB	(150,000)	(150,000)	-	-	-	-
Budgeted Surplus (Deficit) for the year	-	-	-	-	-	-

NOTE 16 ASSET RETIREMENT OBLIGATION

As at June 30, 2013, there is a liability of $673,815 (2012 - $783,815) 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 School 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 17 EXPENSE BY OBJECT

	June 30, 2013	June 30, 2012
Salaries and benefits	$258,787,089	$244,506,436
Services and supplies	38,268,906	37,844,123
Amortization	11,215,231	10,966,759
	$308,271,226	$293,317,318

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

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

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

(a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and therefore, are collectible. It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and portfolio investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates, term deposits, and bonds.

(b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates, term deposits, and bonds that have a maturity date of no more than 7 years.

NOTE 19 RISK MANAGEMENT (continued)

(c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 43 (Coquitlam)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Years Ending June 30, 2013 and June 30, 2012

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Actual	2012 Actual (Note 2)
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	(28,626,417)		132,838,354	**104,211,937**	96,139,631
Change in Accounting Policies/Prior Period Adjustments					
Add non-vested benefits to Employee Future Benefits					(23,904)
Recognize unamortized gain (loss) on Employee Future Benefits					11,731,775
Employee Future Benefit Adjustment					(1,548,000)
Accumulated Surplus (Deficit), beginning of year, as restated	**(28,626,417)**	**-**	**132,838,354**	**104,211,937**	106,299,502
Changes for the year					
Surplus (Deficit) for the year	(7,977,739)		(3,186,254)	**(11,163,993)**	(2,087,565)
Interfund Transfers					
Other	(250,752)		250,752	**-**	
Net Changes for the year	**(8,228,491)**	**-**	**(2,935,502)**	**(11,163,993)**	**(2,087,565)**
Accumulated Surplus (Deficit), end of year - Statement 2	**(36,854,908)**	**-**	**129,902,852**	**93,047,944**	104,211,937
Accumulated Remeasurement Gains (Losses) - Statement 3	**-**			**-**	
	(36,854,908)	**-**	**129,902,852**	**93,047,944**	104,211,937

School District No. 43 (Coquitlam)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	247,206,708	**246,614,569**	243,597,249
Other	51,070	**51,072**	51,072
Tuition	17,990,030	**16,811,027**	17,329,711
Other Revenue	1,924,332	**2,104,394**	1,874,351
Rentals and Leases	1,850,000	**1,825,596**	1,599,611
Investment Income	650,000	**548,562**	518,530
Total Revenue	269,672,140	**267,955,220**	264,970,524
Expenses			
Instruction	235,393,273	**239,403,294**	232,220,773
District Administration	6,672,388	**9,552,285**	6,351,093
Operations and Maintenance	26,987,295	**25,586,261**	25,935,061
Transportation and Housing	1,388,182	**1,391,119**	1,349,395
Total Expense	270,441,138	**275,932,959**	265,856,322
Operating Surplus (Deficit) for the year	(768,998)	**(7,977,739)**	(885,798)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	918,998		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(150,000)		
Net Transfers (to) from other funds			
Other		**(250,752)**	
Total Net Transfers	-	**(250,752)**	-
Total Operating Surplus (Deficit), for the year	-	**(8,228,491)**	(885,798)
Operating Surplus (Deficit), beginning of year		**(28,626,417)**	(37,900,490)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(23,904)
Recognize unamortized gain (loss) on Employee Future Benefits			11,731,775
Reclassify Deferred Contributions			-
Employee Future Benefit Adjustment			(1,548,000)
Operating Surplus (Deficit), beginning of year, as restated		**(28,626,417)**	(27,740,619)
Operating Surplus (Deficit), end of year		**(36,854,908)**	(28,626,417)
Operating Surplus (Deficit), end of year			
Internally Restricted		**(10,037,919)**	(1,809,429)
Unfunded Accrued Employee Future Benefits		**(26,816,989)**	(26,816,988)
Total Operating Surplus (Deficit), end of year		**(36,854,908)**	(28,626,417)

School District No. 43 (Coquitlam)

Schedule of Operating Revenue by Source
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	**2013 Actual**	2012 Actual (Note 2)
	$	**$**	$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	245,200,355	**244,020,151**	240,898,942
Other Ministry of Education Grants			
Education Guarantee	1,300,000	**1,609,782**	1,441,688
Pay Equity	706,353	**706,353**	706,353
Teacher Quality		**10,000**	
French Funding			379,392
Skills Assessment - FSA Monitoring		**32,437**	
Carbon Tax Reimbursement		**235,846**	170,874
Total Provincial Grants - Ministry of Education	247,206,708	**246,614,569**	243,597,249
Provincial Grants - Other	51,070	**51,072**	51,072
Tuition			
Continuing Education	2,268,030	**2,779,845**	2,420,008
Offshore Tuition Fees	15,722,000	**14,031,182**	14,909,703
Total Tuition	17,990,030	**16,811,027**	17,329,711
Other Revenues			
Miscellaneous			
Cafeteria Revenue	1,650,000	**1,750,154**	1,686,499
Miscellaneous	274,332	**354,240**	187,852
Total Other Revenue	1,924,332	**2,104,394**	1,874,351
Rentals and Leases	1,850,000	**1,825,596**	1,599,611
Investment Income	650,000	**548,562**	518,530
Total Operating Revenue	269,672,140	**267,955,220**	264,970,524

School District No. 43 (Coquitlam)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	**2013 Actual**	2012 Actual (Note 2)
	$	$	$
Salaries			
Teachers	133,486,000	**135,304,902**	132,636,075
Principals and Vice Principals	11,770,448	**12,064,205**	11,681,920
Educational Assistants	12,529,479	**13,338,558**	12,769,213
Support Staff	23,035,632	**22,701,560**	22,557,403
Other Professionals	4,054,523	**4,229,846**	3,976,476
Substitutes	7,660,177	**8,717,521**	8,138,037
Total Salaries	192,536,259	**196,356,592**	191,759,124
Employee Benefits	52,685,268	**56,490,741**	49,594,921
Total Salaries and Benefits	245,221,527	**252,847,333**	241,354,045
Services and Supplies			
Services	4,222,485	**2,984,944**	4,127,024
Student Transportation	1,349,000	**1,337,481**	1,311,695
Professional Development and Travel	2,033,978	**1,753,938**	2,120,335
Rentals and Leases	729,792	**292,320**	234,076
Dues and Fees	1,377,682	**1,485,979**	1,203,236
Insurance	1,462,850	**1,283,039**	1,420,613
Supplies	9,278,335	**8,764,793**	9,231,266
Utilities	4,765,489	**5,183,132**	4,854,032
Total Services and Supplies	25,219,611	**23,085,626**	24,502,277
Total Operating Expense	270,441,138	**275,932,959**	265,856,322

School District No. 43 (Coquitlam)

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	94,650,829	2,517,696	1,392,104	4,219,764	53,996	4,458,761	**107,293,150**
1.03 Career Programs	227,489	-	41,086	-	-	11,990	**280,565**
1.07 Library Services	2,917,519	-	391,494	-	-	155,117	**3,464,130**
1.08 Counselling	3,977,851	-	-	-	-	178,307	**4,156,158**
1.10 Special Education	18,940,534	144,239	10,831,030	109,561	-	1,361,419	**31,386,783**
1.30 English Language Learning	4,220,764	-	-	-	-	190,988	**4,411,752**
1.31 Aboriginal Education	403,871	106,983	442,350	37,125	-	24,469	**1,014,798**
1.41 School Administration	-	8,435,834	-	2,656,675	-	380,501	**11,473,010**
1.60 Summer School	745,355	-	-	30,000	-	37,092	**812,447**
1.61 Continuing Education	2,347,042	203,455	-	562,061	82,840	116,675	**3,312,073**
1.62 Off Shore Students	6,492,867	208,702	84,249	281,882	179,100	380,598	**7,627,398**
1.64 Other	380,781	101,205	156,245	768,486	128,824	65,013	**1,600,554**
Total Function 1	**135,304,902**	**11,718,114**	**13,338,558**	**8,665,554**	**444,760**	**7,360,930**	**176,832,818**
4 District Administration							
4.11 Educational Administration	-	-	-	83,514	955,203	7,265	**1,045,982**
4.40 School District Governance	-	-	-	-	403,379	-	**403,379**
4.41 Business Administration	-	118,110	-	1,470,117	1,740,448	68,718	**3,397,393**
Total Function 4	**-**	**118,110**	**-**	**1,553,631**	**3,099,030**	**75,983**	**4,846,754**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	322,559	291,764	18,110	**632,433**
5.50 Maintenance Operations	-	227,981	-	11,343,814	372,109	1,129,181	**13,073,085**
5.52 Maintenance of Grounds	-	-	-	805,947	-	132,869	**938,816**
5.56 Utilities	-	-	-	-	-	-	**-**
Total Function 5	**-**	**227,981**	**-**	**12,472,320**	**663,873**	**1,280,160**	**14,644,334**
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	10,055	22,183	-	**32,238**
7.70 Student Transportation	-	-	-	-	-	448	**448**
Total Function 7	**-**	**-**	**-**	**10,055**	**22,183**	**448**	**32,686**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**135,304,902**	**12,064,205**	**13,338,558**	**22,701,560**	**4,229,846**	**8,717,521**	**196,356,592**

School District No. 43 (Coquitlam)

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Actual	2013 Budget	2012 Actual (Note 2)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	107,293,150	30,626,837	137,919,987	5,343,932	143,263,919	149,955,391	146,043,489
1.03 Career Programs	280,565	81,172	361,737	31,099	392,836	140,266	97,981
1.07 Library Services	3,464,130	1,050,206	4,514,336	404,044	4,918,380	5,029,972	4,823,541
1.08 Counselling	4,156,158	1,191,128	5,347,286	1,236	5,348,522	7,305,989	6,668,915
1.10 Special Education	31,386,783	9,603,905	40,990,688	291,390	41,282,078	38,218,638	36,099,329
1.30 English Language Learning	4,411,752	1,276,975	5,688,727	15,473	5,704,200	5,358,783	6,040,490
1.31 Aboriginal Education	1,014,798	222,750	1,237,548	236,573	1,474,121	1,495,441	1,551,202
1.41 School Administration	11,473,010	3,151,017	14,624,027	562,849	15,186,876	11,577,698	11,366,501
1.60 Summer School	812,447	122,367	934,814	43,225	978,039	974,069	817,383
1.61 Continuing Education	3,312,073	663,764	3,975,837	813,461	4,789,298	3,097,242	4,367,933
1.62 Off Shore Students	7,627,398	1,843,325	9,470,723	3,706,348	13,177,071	10,057,512	12,516,538
1.64 Other	1,600,554	329,996	1,930,550	957,404	2,887,954	2,182,272	1,827,471
Total Function 1	176,832,818	50,163,442	226,996,260	12,407,034	239,403,294	235,393,273	232,220,773
4 District Administration							
4.11 Educational Administration	1,045,982	561,205	1,607,187	403,987	2,011,174	1,309,175	1,289,983
4.40 School District Governance	403,379	70,800	474,179	135,613	609,792	509,165	509,035
4.41 Business Administration	3,397,393	1,778,901	5,176,294	1,755,025	6,931,319	4,854,048	4,552,075
Total Function 4	4,846,754	2,410,906	7,257,660	2,294,625	9,552,285	6,672,388	6,351,093
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	632,433	283,989	916,422	605,889	1,522,311	1,321,587	1,399,384
5.50 Maintenance Operations	13,073,085	3,351,299	16,424,384	552,388	16,976,772	19,133,052	18,238,859
5.52 Maintenance of Grounds	938,816	260,153	1,198,969	792,878	1,991,847	1,954,361	1,523,482
5.56 Utilities	-	-	-	5,095,331	5,095,331	4,578,295	4,773,336
Total Function 5	14,644,334	3,895,441	18,539,775	7,046,486	25,586,261	26,987,295	25,935,061
7 Transportation and Housing							
7.41 Transportation and Housing Administration	32,238		32,238		32,238	31,298	32,146
7.70 Student Transportation	448	20,952	21,400	1,337,481	1,358,881	1,356,884	1,317,249
Total Function 7	32,686	20,952	53,638	1,337,481	1,391,119	1,388,182	1,349,395
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	196,356,592	56,490,741	252,847,333	23,085,626	275,932,959	270,441,138	265,856,322

School District No. 43 (Coquitlam)

Schedule of Special Purpose Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	6,803,200	**7,012,241**	2,610,451
Other	800,000		
Other Revenue	11,820,000	**11,842,942**	13,870,136
Investment Income	5,000	**1,270**	2,135
Total Revenue	19,428,200	**18,856,453**	16,482,722
Expenses			
Instruction	18,063,978	**17,233,087**	14,035,980
Operations and Maintenance	1,364,222	**1,623,366**	2,446,742
Total Expense	19,428,200	**18,856,453**	16,482,722
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-
Special Purpose Surplus (Deficit), end of year			
Total Special Purpose Surplus (Deficit), end of year		-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community-LINK
	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	466,707	-	81,271	4,783,541	182,180	12,125	-	38,389
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012	-	-	-	(204)	-	-	-	-
Deferred Revenue, beginning of year, as restated	466,707	-	81,271	4,783,337	182,180	12,125	-	38,389
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,156,659	3,106,338	47,429	-	416,000	110,250	265,574	1,415,180
Other	-	-	-	8,988,806	-	-	-	58,766
Investment Income	-	-	-	-	-	-	-	-
	1,156,659	3,106,338	47,429	8,988,806	416,000	110,250	265,574	1,473,946
Less: Allocated to Revenue	1,623,366	3,106,338	34,508	9,704,842	398,530	122,375	204,295	1,463,516
Deferred Revenue, end of year	-	-	**94,192**	**4,067,301**	**199,650**	-	**61,279**	**48,819**
Revenues								
Provincial Grants - Ministry of Education	1,623,366	3,106,338	34,508	-	398,530	122,375	204,295	1,404,750
Other Revenue	-	-	-	9,704,842	-	-	-	58,766
Investment Income								
	1,623,366	3,106,338	34,508	9,704,842	398,530	122,375	204,295	1,463,516
Expenses								
Salaries								
Teachers	-	1,908,033	-	-	-	72,513	-	109,601
Principals and Vice Principals	-	-	-	-	-	-	-	-
Educational Assistants	-	320,000	-	-	-	-	-	710,685
Support Staff	-	-	-	-	290,292	-	-	189,646
Substitutes	-	4,700	-	-	-	-	-	-
	-	2,232,733	-	-	290,292	72,513	-	1,009,932
Employee Benefits	-	669,945	-	-	69,446	18,589	-	307,228
Services and Supplies	1,623,366	203,660	34,508	9,704,842	38,792	31,273	204,295	146,356
	1,623,366	3,106,338	34,508	9,704,842	398,530	122,375	204,295	1,463,516
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Day Treatment	Sundry Programs	Staff Development	Donations	Scholarships	Sick Leave Trust	Job Security	Contractual Reserve
	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	(342)	108,155	278,940	22,042	556,022	219,785	16,404	964,198
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012	-	120,057	14,690	(22,042)	1,483	199	(16,404)	-
Deferred Revenue, beginning of year, as restated	(342)	228,212	293,630	-	557,505	219,984	-	964,198
Add: Restricted Grants								
Provincial Grants - Ministry of Education	119,100	-	-					
Other	-	186,204	415,553		11,655	168,362		539,955
Investment Income	-	-	-		6,808	1,270		35,845
	119,100	186,204	415,553	-	18,463	169,632	-	575,800
Less: Allocated to Revenue	118,079	273,528	475,252	-	15,930	338,809	-	10,652
Deferred Revenue, end of year	**679**	**140,888**	**233,931**	-	**560,038**	**50,807**	-	**1,529,346**
Revenues								
Provincial Grants - Ministry of Education	118,079	-	-					
Other Revenue	-	273,528	475,252		15,930	337,539		10,652
Investment Income						1,270		
	118,079	273,528	475,252	-	15,930	338,809	-	10,652
Expenses								
Salaries								
Teachers	83,351	99,326	-					
Principals and Vice Principals	-	-	-					
Educational Assistants	-	-	-					
Support Staff	-	59,810	-			321,938		
Substitutes	-	-	-					
	83,351	159,136	-	-	-	321,938	-	-
Employee Benefits	20,834	24,582	-					
Services and Supplies	13,894	89,810	475,252		15,930	16,871		10,652
	118,079	273,528	475,252	-	15,930	338,809	-	10,652
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Apprenticeship Program	Settlement Workers	TOTAL
	$	$	$
Deferred Revenue, beginning of year	445,687	336,586	8,511,690
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012	-	-	97,779
Deferred Revenue, beginning of year, as restated	445,687	336,586	8,609,469
Add: Restricted Grants			
Provincial Grants - Ministry of Education			6,636,530
Other	221,775	860,633	11,451,709
Investment Income	-	-	43,923
	221,775	860,633	18,132,162
Less: Allocated to Revenue	223,049	743,384	18,856,453
Deferred Revenue, end of year	**444,413**	**453,835**	**7,885,178**
Revenues			
Provincial Grants - Ministry of Education			7,012,241
Other Revenue	223,049	743,384	11,842,942
Investment Income			1,270
	223,049	743,384	18,856,453
Expenses			
Salaries			
Teachers	43,346	79,056	2,395,226
Principals and Vice Principals		75,720	75,720
Educational Assistants		318,884	1,349,569
Support Staff			861,686
Substitutes			4,700
	43,346	473,660	4,686,901
Employee Benefits	9,605	132,626	1,252,855
Services and Supplies	170,098	137,098	12,916,697
	223,049	743,384	18,856,453
Net Revenue (Expense) before Interfund Transfers	-	-	-
Interfund Transfers			
	-	-	-
Net Revenue (Expense)	-	-	-

School District No. 43 (Coquitlam)

Schedule of Capital Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual: Invested in Tangible Capital Assets	2013 Actual: Local Capital	2013 Actual: Fund Balance	2012 Actual (Note 2)
	$	$	$	$	$
Revenues					
Provincial Grants					
Other Revenue		548,168	100,000	648,168	444,105
Amortization of Deferred Capital Revenue	10,720,674	9,647,392		9,647,392	9,332,402
Total Revenue	10,720,674	10,195,560	100,000	10,295,560	9,776,507
Expenses					
Operations and Maintenance			2,188,961	2,188,961	11,515
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,720,674	11,215,231		11,215,231	10,966,759
Debt services					
Capital Lease Interest			77,622	77,622	
Total Expense	10,720,674	11,215,231	2,266,583	13,481,814	10,978,274
Capital Surplus (Deficit) for the year	-	(1,019,671)	(2,166,583)	(3,186,254)	(1,201,767)
Net Transfers (to) from other funds					
Capital Lease Payment			250,752	250,752	
Total Net Transfers	-	-	250,752	250,752	-
Other Adjustments to Fund Balances					
Principal Payment					
Capital Lease		242,734	(242,734)	-	
Total Other Adjustments to Fund Balances		242,734	(242,734)	-	
Total Capital Surplus (Deficit) for the year	-	(776,937)	(2,158,565)	(2,935,502)	(1,201,767)
Capital Surplus (Deficit), beginning of year		132,491,369	346,985	132,838,354	134,040,121
Change in Accounting Policies/Prior Period Adjustments					
Reclassify Legal Fees		11,515	(11,515)	-	
Capital Surplus (Deficit), beginning of year, as restated		132,502,884	335,470	132,838,354	134,040,121
Capital Surplus (Deficit), end of year		131,725,947	(1,823,095)	129,902,852	132,838,354

School District No. 43 (Coquitlam)

Tangible Capital Assets
Year Ended June 30, 2013

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	107,351,439	418,908,149	9,566,889	1,391,768	191,820	1,190,405	**538,600,470**
Changes in Accounting Policies/Prior Period Adjustments							
Prior Period Adjustment - Reclassification			375,514				**375,514**
Cost, beginning of year, as restated	107,351,439	418,908,149	9,942,403	1,391,768	191,820	1,190,405	**538,975,984**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,323,873	111,720				**4,435,593**
Donated Capital Assets			133,343				**133,343**
Information Systems Initiative (Capital Lease)						1,793,907	**1,793,907**
Transferred from Work in Progress		24,673,414					**24,673,414**
	-	28,997,287	245,063	-	-	1,793,907	**31,036,257**
Decrease:							
Deemed Disposals			719,805			82,994	**802,799**
	-	-	719,805	-	-	82,994	**802,799**
Cost, end of year	107,351,439	447,905,436	9,467,661	1,391,768	191,820	2,901,318	**569,209,442**
Work in Progress, end of year		28,325,527					**28,325,527**
Cost and Work in Progress, end of year	107,351,439	476,230,963	9,467,661	1,391,768	191,820	2,901,318	**597,534,969**
Accumulated Amortization, beginning of year		170,602,939	4,843,749	716,348	115,916	645,475	**176,924,427**
Changes in Accounting Policies/Prior Period Adjustments							
Prior Period Accumulated Amortization Adjustment		4,563,922	679,367	6,476	31,421	305,785	**5,586,971**
Accumulated Amortization, beginning of year, as restated		175,166,861	5,523,116	722,824	147,337	951,260	**182,511,398**
Changes for the Year							
Increase: Amortization for the Year		9,741,760	968,154	228,872	38,364	238,081	**11,215,231**
Decrease:							
Deemed Disposals			719,805			82,994	**802,799**
		-	719,805	-	-	82,994	**802,799**
Accumulated Amortization, end of year		184,908,621	5,771,465	951,696	185,701	1,106,347	**192,923,830**
Tangible Capital Assets - Net	**107,351,439**	**291,322,342**	**3,696,196**	**440,072**	**6,119**	**1,794,971**	**404,611,139**

School District No. 43 (Coquitlam)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2013

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	25,174,666				**25,174,666**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	27,824,275				**27,824,275**
	27,824,275	-	-	-	**27,824,275**
Decrease:					
Transferred to Tangible Capital Assets	24,673,414				**24,673,414**
	24,673,414	-	-	-	**24,673,414**
Net Changes for the Year	3,150,861	-	-	-	**3,150,861**
Work in Progress, end of year	**28,325,527**	-	-	-	**28,325,527**

School District No. 43 (Coquitlam)

Deferred Capital Revenue
Year Ended June 30, 2013

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	224,078,980			224,078,980
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,435,593			**4,435,593**
Transferred from Work in Progress	24,673,414			**24,673,414**
Donated Capital Assets			133,343	**133,343**
	29,109,007	-	133,343	**29,242,350**
Decrease:				
Amortization of Deferred Capital Revenue	9,647,392			**9,647,392**
	9,647,392	-	-	**9,647,392**
Net Changes for the Year	19,461,615	-	133,343	**19,594,958**
Deferred Capital Revenue, end of year	243,540,595	-	133,343	**243,673,938**
Work in Progress, beginning of year	19,720,337	3,595,876		**23,316,213**
Changes in Accounting Policies/Prior Period Adjustments				
Prior Period WIP Transfer Adjustment	3,595,876	(3,595,876)		**-**
Work in Progress, beginning of year, as restated	23,316,213	-	-	**23,316,213**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	27,824,275			**27,824,275**
	27,824,275	-	-	**27,824,275**
Decrease				
Transferred to Deferred Capital Revenue	24,673,414			**24,673,414**
	24,673,414	-	-	**24,673,414**
Net Changes for the Year	3,150,861	-	-	**3,150,861**
Work in Progress, end of year	26,467,074	-	-	**26,467,074**
Total Deferred Capital Revenue, end of year	**270,007,669**	**-**	**133,343**	**270,141,012**

School District No. 43 (Coquitlam)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2013

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	6,325,992	942,092		5,281,472		**12,549,556**
Changes in Accounting Policies/Prior Period Adjustments						
Prior Period WIP Transfer Adjustment	(3,595,876)	3,595,876				**-**
Balance, beginning of year, as restated	2,730,116	4,537,968	-	5,281,472	-	**12,549,556**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	35,928,142					**35,928,142**
Other				1,251,017		**1,251,017**
	35,928,142	-	-	1,251,017	-	**37,179,159**
Decrease:						
Transferred to DCR - Capital Additions	4,435,593					**4,435,593**
Transferred to DCR - Work in Progress	27,824,275					**27,824,275**
	32,259,868	-	-	-	-	**32,259,868**
Net Changes for the Year	3,668,274	-	-	1,251,017	-	**4,919,291**
Balance, end of year	**6,398,390**	**4,537,968**	**-**	**6,532,489**	**-**	**17,468,847**

SECTION 4

Schedule of Guarantee

And

Indemnity Agreements

Schedule of Debt

School District No. 43 (Coquitlam)
Schedule Guarantees and Indemnities

For the Year Ended June 30, 2013

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, 2013

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

SECTION 5

SCHEDULE OF REMUNERATION AND EXPENSES

(Elected Officials, Employees)

Including Statement of Severance Agreements

According to FIA guidance, reportable expenses include "travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in 'remuneration'." Expenses are not limited to expenses that are generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions.

School District No. 43 (Coquitlam)
Statement of Severance Agreements

For the Year Ended June 30, 2013

There were 5 severance agreements made between School District 43 (Coquitlam) and its non-unionized employees during fiscal year 2013.

These agreements represent approximately 45 months' compensation.

School District No. 43 (Coquitlam)
Statement of Financial Information
For the Period July 1, 2012 to June 30, 2013

Statement of Elected Officials Earnings and Expenses

List of Elected Officials	Remuneration	Expenses
ALTY, GAIL MARIE	$36,674.82	$1,654.91
BUTTERFIELD, HOLLY *	$37,683.68	$9,734.24
HYNDES, MELISSA J *	$40,343.16	$9,412.48
KERYLUK, JOHN JOSEPH	$36,674.82	$550.48
ROBINSON, BRIAN T.H.	$36,674.82	$1,008.28
SHIRRA, JUDY	$37,250.80	$2,124.72
SOWDEN, DIANE R	$36,674.82	$2,685.63
WALLIS, GERRI	$36,674.82	$470.40
WATKINS, KEITH *	$36,674.82	$11,727.45
	$335,326.56	$39,368.59

* The Chinese government, through HanBan, provided a grant to School District 43 in F2013, and invited Trustees Hyndes, Butterfield and Watkins as a delegation to China as part of the grant. Costs for the trip were: Hyndes $8,857.08; Butterfield $8,857.08 and Watkins $8,857.08. Provincial funding was not used for this trip.

School District No. 43 (Coquitlam)
Statement of Financial Information
For the Period July 1, 2012 to June 30, 2013

Schedule of Remuneration and Expenses

Employee	Remuneration	Expenses
ABBOT, CHRISTINE L.	$83,885.33	$0.00
ABELLO, ALEXANDER O.	$84,371.20	$0.00
ABRAM, ART RICHARD	$81,225.71	$0.00
ADAIR, WILLIAM (BILL) EDWARD	$91,210.76	$128.80
ADAMSON, SUSAN GEORGETTE	$84,244.75	$0.00
ADLEM, DOUGLAS GORDON	$83,118.86	$0.00
ADRAIN, STEVEN JAMES	$85,780.58	$0.00
AHMELICH, JAMAL	$77,811.62	$817.50
AITKEN, JOHN M	$79,735.87	$0.00
AITKEN, PAUL S	$80,927.46	$0.00
AKENHEAD, SUSAN JANE	$84,572.22	$0.00
AKINS, KEVIN ROBERT	$102,000.08	$0.00
ALBRIGHT, CYNTHIA	$81,247.25	$0.00
ALLAN, KARLA D.	$86,466.17	$0.00
ALLEN-CIOLFITTO, MICHELLE T.	$87,973.52	$1,092.75
ALLISON, KARIN LYNNE	$75,460.98	$0.00
ANDERSON, HEATHER M.	$76,376.32	$0.00
ANDERSON, PATRICIA ANN	$86,443.59	$0.00
ANDREWS, JOHN	$102,300.08	$107.86
ANDRUSKI, HEATHER JANE	$76,640.85	$20.00
ANGST, CHERYL I	$86,466.49	$0.00
ANJOS, ELSPETH JANET	$95,371.05	$1,543.75
APPEL, RAYMOND	$96,899.92	$0.00
ARESHENKO, CHRISTINE ANN	$100,678.96	$3,780.48
ARESHENKO, JERRY GERALD ALA	$75,860.22	$0.00
ARGOTOW, TERRY J.	$75,120.11	$0.00
ARMSTRONG, ALAYNE C.	$78,937.69	$0.00
ARMSTRONG, MAUREEN FRANCES	$85,274.51	$0.00
ARNOLD, MARSHA	$97,699.92	$1,010.99
ARVISAIS, ALEXANDRIA C.	$84,692.61	$0.00
ASANO, KENNETH YOSHIHISA	$83,118.80	$0.00
ASCOLI, TERESA M.	$87,844.11	$0.00
ASHER, DANA	$75,133.20	$0.00
ASHER, JODI D.	$75,753.66	$0.00
ASHTON, JANICE	$81,247.46	$0.00
ASKEW, JAMES	$98,502.41	$0.00
ASPINALL, LAUREEN RENEE	$75,481.40	$0.00
ATNIKOV, MARGARET ANN JOAN	$81,225.70	$0.00
AUDETTE, CELESTE	$82,492.61	$0.00

School District No. 43 (Coquitlam)
Statement of Financial Information
For the Period July 1, 2012 to June 30, 2013

Employee	Remuneration	Expenses
AURA DE CUELLAR, KIMIKO JOY	$99,996.49	$399.45
AXFORD, LOIS D	$75,481.14	$0.00
BABOI, ELENA	$80,896.82	$0.00
BABSON, CARA	$85,295.79	$0.00
BAERG, JEREMY	$83,158.02	$115.20
BAKER, A. CHARLES	$83,118.82	$0.00
BAKER, CAROLE MAE	$84,127.75	$0.00
BAKER, THERESE D.	$83,118.86	$0.00
BALDUS, MICHAEL JOHN	$81,225.70	$465.25
BALSER, MICHAEL	$85,612.42	$0.00
BANCROFT, CATHERINE J	$76,255.20	$0.00
BANCROFT, ELIZABETH MARGARET	$82,927.37	$0.00
BANKS, TAMARA LEE	$106,080.00	$0.00
BARAN, ARTHUR	$83,118.81	$0.00
BARNES, SUSAN JANE	$83,340.91	$168.50
BARNETT, BRUCE	$75,860.37	$0.00
BARNETT, LINDSEY	$79,164.86	$0.00
BARRETT-LENNARD, JAMES THOMAS	$83,118.80	$0.00
BATES, TERRY KATHERINE	$82,870.60	$0.00
BAUDER, ELAAN M.	$83,140.24	$0.00
BEAUCAGE, ROXANNE	$75,840.14	$0.00
BECKER, PAMELA	$97,649.92	$740.83
BELL, ANITA LOUISE	$75,840.14	$0.00
BELL, ELIZABETH	$88,496.56	$0.00
BELLET, SANDY LYNN	$80,282.55	$0.00
BENNETT, LESLIE ANNE	$90,779.94	$1,162.50
BENNETT, NANCY L.	$111,729.92	$0.00
BERGERON, SOPHIE	$96,471.12	$3,984.85
BERRY, PAUL ANTHONY	$84,550.51	$0.00
BERTRAND, CHRISTIANE HELENE	$75,860.47	$0.00
BEVER, JOAN I.	$81,138.46	$0.00
BEVERIDGE, SCOTT	$83,381.34	$0.00
BIBERDORF, CARLA	$81,456.45	$0.00
BIEDKA, TRACEY MARIE	$83,381.34	$0.00
BIGIOLLI, KELLY NAOMI	$80,841.21	$0.00
BILECHUK, CATHY	$75,703.10	$0.00
BILEY, WAYNE G.	$75,840.10	$0.00
BIRD, MAUREEN JANET	$80,819.64	$100.00
BIRD, MICHAEL	$77,092.01	$0.00
BIRNIE, DAVID W	$100,980.10	$0.00
BIRNIE, HEATHER PATRICIA	$102,000.07	$0.00
BIRNIE, LAURIE A.	$106,080.00	$0.00

School District No. 43 (Coquitlam)
Statement of Financial Information
For the Period July 1, 2012 to June 30, 2013

Employee	Remuneration	Expenses
BISWELL, D. MAURYA	$77,523.14	$0.00
BLACKBURN, LORNA BETHE	$83,704.98	$0.00
BLAKE, DONALD	$86,466.70	$0.00
BLAXLAND, JONI L.	$84,995.79	$0.00
BLEASDALE, ALISON LOUISE	$81,247.39	$0.00
BLIZZARD, CHRISTOPHER S	$98,543.33	$0.00
BODDEZ, LISA LYNN	$82,287.67	$0.00
BOEKHOUT, NORA LORRAINE	$81,247.24	$0.00
BOGEN, KRISTA ROBIN	$83,118.82	$0.00
BOHLEN, COLEEN M.	$87,863.00	$651.95
BOHLEN, GRANT ROBERT	$83,118.82	$0.00
BOLOGNESE, DINO	$75,369.74	$0.00
BOOTH, GREGORY STEWART	$84,573.04	$0.00
BORGES, KAREN	$81,225.71	$0.00
BORLE, THOMAS ARTHUR	$84,803.82	$0.00
BOTERO, RICARDO (RICK)	$81,225.78	$32.00
BOUVIER, LUCILLE	$75,460.97	$0.00
BOWERS, K. GRAHAM	$78,333.71	$0.00
BRACKEN, ALISON B.	$83,118.82	$0.00
BRADBURY, JESSE E	$101,280.11	$0.00
BRAIDWOOD, BARBARA	$79,185.95	$200.00
BRAIDWOOD, BRENT JOHN HARRI	$83,118.89	$0.00
BRANCATI, JANE E.	$75,840.23	$50.00
BRANCH, MURIEL L.	$83,141.00	$0.00
BRECH, DEBORAH A.	$75,329.58	$0.00
BROOKBANK, LAURIE	$83,118.80	$0.00
BROVOLD, FRANKIE F.	$81,247.37	$0.00
BROWN, JEREMY ALLAN	$94,208.23	$0.00
BROWN, JULIE ANNE	$82,433.78	$0.00
BROWN, LARA A.	$75,460.95	$0.00
BROWN, MICHELE ELIZABETH	$75,670.85	$0.00
BROWNE, NANCY ELLEN	$88,790.93	$0.00
BRUNEAU, JON W	$101,395.94	$0.00
BRUXELLE, THIERRY	$84,859.02	$0.00
BRYCE, DARRELL EDWIN	$75,840.10	$0.00
BRYCE, JAMES	$81,104.21	$2,106.79
BUCZEWSKI, BARBARA D	$82,870.60	$0.00
BUDAI, TIBOR M.	$76,755.68	$0.00
BUFFEL, KEVIN JAMES	$82,888.09	$0.00
BUGLIONI, JOHN	$85,579.16	$0.00
BURKART, CHRISTINE EVANGELINE	$75,460.91	$0.00
BURNETT, STEVEN ALEXANDER	$88,621.40	$0.00

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Employee	Remuneration	Expenses
BURTON, JIM WESLY	$83,141.08	$0.00
BURTON, MICHELLE LYNN	$75,460.90	$0.00
BUTTERFIELD, VICTORIA D.	$83,341.02	$0.00
BYRNE, KIMBERLY ROBIN	$77,995.80	$0.00
CAIRNS, BONNIE LUANNE	$81,247.43	$0.00
CAIRNS, M. LINDA	$75,840.13	$0.00
CALLIHOO, SHAWNE E.	$85,060.31	$0.00
CAMERON, CAILEAN (COLIN)	$101,322.25	$0.00
CAMPBELL, CHRISTY	$75,949.58	$0.00
CARL, NANCY LAUREL	$99,896.43	$3,338.70
CARLSON, ELIZABETH HARRIET	$84,781.20	$0.00
CARLSON, JAMES SAMUEL	$81,247.41	$0.00
CARMICHAEL, CHRISTOPHER VERNON	$76,336.08	$0.00
CARMICHAEL, KIMBERLEY L	$81,247.40	$0.00
CARRAGHER, KAREN TSONG	$88,406.54	$0.00
CARTER, JOHN DALE	$83,200.62	$0.00
CARTER, SANDRA LORRAINE	$83,141.53	$0.00
CASE, BRADLEY	$83,193.52	$0.00
CASPAR, ANNETTE M.	$81,225.73	$0.00
CASTONGUAY, COLLEEN	$85,612.44	$0.00
CASTONGUAY, LANCE D	$81,799.54	$0.00
CAWKER, SUSAN M.	$83,118.83	$0.00
CECCHINI, IVANO	$102,300.08	$948.69
CECCHINI, LYNN CHRISTINE	$75,840.13	$0.00
CHAFFEE, PAUL DOUGLAS	$90,371.46	$0.00
CHAIKIN, SHARON	$75,840.17	$0.00
CHAMBERS, RICHARD WAYNE	$79,117.05	$0.00
CHAMPION-SMITH, DIANE	$82,725.39	$0.00
CHAN, ANGELA	$76,255.20	$0.00
CHAN, ANGUS	$76,136.60	$0.00
CHAN, CAROLYNN	$75,832.59	$0.00
CHAN, JESSE	$81,282.08	$375.40
CHAN, LEAH	$83,118.81	$0.00
CHAN, RAYMOND	$81,247.42	$0.00
CHAN, YVONNE SIN YAN	$84,763.67	$0.00
CHANG, HARRIETTE J	$83,118.83	$0.00
CHANG, PAUL	$75,860.41	$0.00
CHANG, WARREN GEORGE	$84,365.63	$0.00
CHAPUT, COLIN MATTHEW	$86,466.43	$0.00
CHARLES, DAVID G.	$83,141.01	$0.00
CHARPENTIER, GINETTE	$81,225.70	$0.00
CHASE, ROB	$81,225.78	$0.00

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CHEE, CLARENCE	$85,745.39	$0.00
CHEW, ANGELINE	$84,317.95	$0.00
CHIEW, JULIANNA	$81,247.41	$0.00
CHIN, RAQUEL	$89,213.07	$43.00
CHIN, VERONICA WAI KENG	$81,029.67	$0.00
CHOI, JUDY YOUNG-RAN	$75,840.17	$0.00
CHOI, WOOJE	$83,480.30	$0.00
CHRISTENSEN, JEFF R.	$84,778.02	$0.00
CHRISTENSEN, KEN	$75,840.00	$0.00
CHU, WENDY	$75,460.94	$20.00
CHUTE, CAREY DOUGLAS	$134,058.04	$5,330.57
CIARDULLO, ROSE ANNA	$79,164.90	$0.00
CIOLFI, RENO A	$120,064.03	$4,648.91
CIOLFITTO, ANTHONY D.	$120,659.98	$380.21
CIOLFITTO, KAREN	$88,599.18	$0.00
CIRILLO, LORENZO	$85,134.32	$0.00
CLARK, WENDY L.	$80,880.06	$19,077.62
CLARKE, DARRIN	$85,274.50	$0.00
CLARKE, JEREMY A.	$106,743.32	$630.44
CLAY, MARK	$105,060.01	$0.00
CLAYTON, JAMIE	$83,118.89	$0.00
CLERC, CYNTHIA LYNN	$83,368.81	$0.00
CLERKSON, LORI B	$84,572.61	$0.00
CLERKSON, TODD B	$106,880.00	$1,396.99
CLETO, CORY LYNN	$75,861.32	$0.00
CLOSE, JANINE ELIZABETH	$100,980.12	$0.00
COBER, KENNETH ROSS	$120,659.98	$0.00
COGLON, JACQUES	$81,247.63	$0.00
COLBOURNE, JODY A.	$83,118.84	$0.00
COLBOURNE, JOHN MARTIN	$82,910.19	$0.00
COLLINS, EVA	$81,225.70	$188.78
COLLINS, JACQUELYN L.	$83,118.85	$200.00
COLLINS, REMI CLAUDE	$102,000.08	$0.00
COLOMBO, ROBERT SHAWN	$106,807.83	$0.00
COMARTIN, SYLVIE SUZANNE	$81,225.74	$0.00
COMBE, MARY E.	$75,840.21	$0.00
CONLEY, GLEN CHRISTOPHE	$101,280.10	$25,984.63
COOK, DANIEL	$89,040.10	$2,110.07
COOK, HEIDI NADENE	$81,649.05	$0.00
COOK, MICHAEL DOUGLAS	$86,466.68	$0.00
COOK, SEAN	$85,612.43	$0.00
COOPER, KELLY A.	$84,127.66	$0.00

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Employee	Remuneration	Expenses
COOPER, MARIANNE	$75,840.19	$0.00
COOPER, SHARON	$81,225.70	$0.00
COOPS, JOSEPH HAROLD	$109,126.38	$0.00
CORBOULD, ANDREW BERNARD	$102,300.07	$0.00
COSCO, TERESA CONCETTA A	$79,195.06	$0.00
COULSON, CAROL MAE	$101,280.10	$880.32
COUSINEAU, WILLIAM J.	$124,762.27	$0.00
COUTTS, MONIKA	$82,148.90	$0.00
COWIE, ROBERT ANDREW	$82,695.45	$1,588.54
COWIE, TRACY R.	$83,118.74	$13.25
CRAIG, SHARON LEE	$81,225.72	$66.00
CREMA, ROBERT A.	$81,225.79	$0.00
CRONKHITE, BRIAN JAMES	$83,118.83	$0.00
CROWE, DANA L.	$79,164.90	$0.00
CROWLEY, WARREN J.	$76,140.10	$1,484.20
CSUKA, ED J.	$83,118.88	$0.00
CUCCIONE, CINDY	$83,118.87	$0.00
CUMMINGS, DARRYL CRAIG	$81,247.24	$0.00
CUMMINGS, MICHAEL J.	$82,725.45	$0.00
CUNNINGHAM, TROY WILLIAM	$94,253.44	$0.00
CUSANELLI, CARLO	$75,840.08	$0.00
D'ALFONSO, FRANCA	$86,443.59	$0.00
DAHL, M.A. DANIELLE	$84,573.03	$0.00
DALMANN, ROBERT	$83,141.04	$0.00
DALY, HEATHER K.	$95,471.07	$1,104.30
DANEAULT, NICOLE LOUISE	$97,149.92	$0.00
DAVIDSON, LYNN MARGARET	$83,118.80	$0.00
DAVIDSON, ROBYN	$81,225.74	$0.00
DAVIDSON, ROSS ALEXANDER	$111,480.41	$8,082.47
DAVIES, THOMAS	$87,877.15	$0.00
DAVIS, HEATHER M.	$75,628.80	$0.00
DAVIS, PATRICIA J.	$75,860.34	$0.00
DAVISS, SANDRA L.	$84,174.23	$0.00
DAYCOCK, MICHELLE	$88,551.18	$978.36
DE REPENTIGNY, LISE	$75,840.21	$378.50
DECK, MARGARET-MARY	$97,899.91	$0.00
DEDES, DIMITRIOS	$81,247.43	$0.00
DELLA VEDOVA, SEAN	$107,463.30	$299.48
DELLA, TEENA LYNN	$83,118.88	$0.00
DENHOLME, KELLY MAUREEN	$83,118.82	$0.00
DENTON, CARI-LEE	$97,199.74	$0.00
DERKSEN, JODIE LYNN	$81,247.40	$0.00

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DEUTSCHMANN, KIRK	$97,399.92	$201.92
DEVANEY, DAVID	$86,465.96	$0.00
DEVLIN, ALEX	$75,860.42	$0.00
DEVRIES, SILVIA	$79,658.07	$0.00
DHALIWAL, INDIRA	$83,534.45	$0.00
DHILLON, MEENA	$96,530.20	$0.00
DI FRUSCIA, ROSITA	$80,819.63	$0.00
DI MARCO, LISA MARIE	$83,141.01	$0.00
DI SCIANNI, ALESSANDRA M.	$75,773.13	$0.00
DIAMOND, PAMELA	$128,824.19	$0.00
DICKSON, CHANTAL V.	$75,639.21	$0.00
DOCKENDORF, MAUREEN	$145,199.88	$1,624.00
DODIC, OLGA	$81,225.76	$0.00
DOMINA, JIM	$89,040.12	$1,206.80
DOOLEY, LYDIA YOUNG	$85,838.48	$0.00
DOWNEY, BRADFORD	$87,029.71	$0.00
DRIEDGER, WARREN	$83,118.91	$0.00
DRYSDALE, SHEILA	$78,015.99	$0.00
DUARTE, M.GINA	$86,875.83	$0.00
DUBE, LISA	$100,980.10	$446.34
DUBE, MARIE-LAURAINE	$83,118.97	$0.00
DUBY, MARTINE	$93,277.90	$750.55
DUDLEY, KATHY	$75,076.62	$683.50
DUNCAN, VICTORIA J.	$83,135.68	$0.00
DUNNIGAN, MARK DAVID	$96,899.91	$0.00
DUPUIS, SUE-ANN	$81,029.25	$0.00
DURAND, BRYAN ARTHUR	$81,247.42	$0.00
DURAND, CLAUDIA	$83,159.39	$0.00
DUSHENKO, MARGARET ROSE	$75,840.11	$348.99
DY, CHRISTIAN	$83,118.88	$0.00
DYCK, BRIAN JOHN	$83,118.86	$0.00
EASTMAN, JULIE	$89,181.21	$0.00
EASTON, GORDON	$83,441.03	$1,122.10
EBENAL, LAURIE F.	$106,380.00	$2,462.82
EDGINGTON, BRAD	$83,118.82	$0.00
EDGINGTON, TIFFANY	$82,807.16	$0.00
EDWARDS, DEBORAH	$76,424.23	$0.00
EGELSTAD, MILES	$81,247.46	$0.00
EGELSTAD, SHELLEY BARBARA	$77,073.79	$0.00
ELKAN, KAREN	$81,247.39	$0.00
ELLIOTT, JANETTE MARIE	$76,643.00	$299.80
ELLIS, DARCY	$75,840.12	$2,151.35

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ELLIS, MELODIE LYNNE	$77,502.46	$0.00
ELSON, JAIME E.	$84,830.92	$0.00
ENGA, MEGHAN A	$84,116.26	$0.00
ENNENBERG, ROBERT	$83,118.80	$50.00
ENTEZAMI, FARROKH	$83,119.81	$0.00
ERICKSON, DAVID ALLEN	$85,170.03	$0.00
ERICKSON, KIRSTEN LEANNE	$82,459.09	$0.00
EVANS, JANE ELIZABETH	$75,840.10	$52.00
EVANS, KAREN LAURA	$81,225.71	$0.00
EVOY, ANGELO MARTIN	$108,016.26	$0.00
EWART, SUSAN LEE	$83,118.85	$0.00
FAIRLEY, TRACY J	$83,118.79	$0.00
FAORO, RAYMOND VALENTINO	$83,403.01	$0.00
FAULKS, DARREN CHARLES	$81,225.76	$0.00
FAULKS, JENNIFER	$81,225.70	$523.44
FEDORAK, VERN C.	$114,161.64	$83.00
FELIX, VALERIE ANN	$81,225.72	$0.00
FERDINANDI, TAMMY MARIE	$86,465.79	$0.00
FERGUSON, KAREN A.	$104,626.06	$0.00
FESTER, KATHERINE COLLEEN	$82,912.09	$0.00
FINDLEY, RONALD SCOTT	$83,865.04	$0.00
FLOOD, PAULETTE CECILE	$75,641.12	$0.00
FOOT, ROBERT E	$111,179.90	$681.07
FORD, CATHERINE JANICE	$78,675.14	$0.00
FORD, ROGER	$80,678.84	$0.00
FORD, RYAN MICHAEL	$83,118.85	$0.00
FORD, SHANE	$81,792.73	$379.50
FORSTER, ERIKA	$83,418.81	$1,137.00
FORT, JENNIFER HOPE	$81,225.73	$0.00
FOULKES, GORDON	$81,247.39	$0.00
FOUQUETTE, RENE	$77,797.01	$0.00
FOX, MARLENE SUSAN	$75,688.45	$0.00
FOX, SABRINA L.	$76,405.78	$0.00
FRANCESCINI, BRIAN ROBERT	$75,861.13	$0.00
FRANCIS, DAVID G.	$75,840.12	$0.00
FRANZ, LINDA JEAN	$80,789.39	$52.00
FRASER, CAMERON RAE	$84,573.04	$0.00
FRAYNE, BARBARA	$79,535.28	$0.00
FRIDGE, DAREN EDWIN	$101,280.10	$0.00
FRIDGE, KELLY GENE	$82,703.26	$0.00
FRIEND, DOUGLAS FRANK	$81,298.17	$0.00
FRIEND, FRANCES DOREEN	$81,245.97	$0.00

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FRY, MARGARET (PEGGY)	$75,840.19	$0.00
FRYLING, LANCE D.	$75,860.42	$0.00
FUKUI, STEVEN DALE	$82,725.02	$0.00
GABINIEWICZ, FRANK P.	$75,840.16	$0.00
GALLELLO, CARLAN S.	$81,247.44	$0.00
GALLIFORD, MICHAEL J.	$83,118.80	$0.00
GARDNNER, JUDI ROBERTA	$77,852.49	$0.00
GARG, ANJU	$75,529.63	$0.00
GARNER, TERESA(TERRI) MARY	$75,840.15	$0.00
GARTLAND, PATRICIA L.	$143,164.42	$78,197.24
GAWEHNS, HEIDI	$75,840.13	$0.00
GAY, K. INGRID	$84,550.45	$1,000.00
GEDDES, CRAIG I.	$76,799.58	$1,000.00
GEE, BRYAN	$82,116.87	$0.00
GEORGESCU, DAN D	$83,087.13	$1,517.61
GIAMPA, FRANK R.	$121,679.92	$313.18
GIBNEY, JOHN GERARD	$82,802.99	$0.00
GIBSON, DENISE LOUISE	$79,217.64	$0.00
GIELTY, ANDREA MARY	$90,227.30	$0.00
GIGLIOTTI, FRANK	$93,477.90	$7,415.08
GILES, JASON	$83,118.80	$0.00
GILL, JAMES	$97,708.50	$820.51
GILLIES, BARBARA M	$106,080.00	$0.00
GILLIGAN, ANDREW J.	$87,968.46	$745.43
GLECKMAN, BRIAN KEITH	$84,798.64	$0.00
GLOVER, JEAN P.	$83,403.00	$0.00
GODDARD, JAMES BRADLEY	$83,118.88	$0.00
GOHEEN, JOHN ANTHONY	$102,300.08	$33.87
GOOD, ANNELI URSULA	$81,247.23	$0.00
GORDON, DEBORAH(DEBBIE) JOAN	$82,910.22	$0.00
GORDON, DON	$95,471.01	$1,904.56
GORDON, MICHAEL K	$102,300.09	$0.00
GRAF, LASTA ANN	$83,119.24	$0.00
GRAHAM, ANDREW	$106,380.00	$0.00
GRAHAM, BRENDA ESTHER	$81,225.75	$20.00
GRANDINETTI, TERESA ROSE	$94,494.90	$8.72
GRANT, JUDY LYNN	$80,819.62	$0.00
GRANT, THOMAS J	$195,610.13	$16,335.67
GREEN, VALERIE ELLEN	$88,192.33	$2,365.92
GREGORY, LORI SUZANNE	$83,118.71	$0.00
GREISSEL, MELODIE ANN	$81,247.43	$0.00
GRIER, MALCOLM W F	$83,141.01	$0.00

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GRIEVE, DARLENE DAWN	$79,601.18	$0.00
GRIST, DEBORAH A.	$80,819.57	$0.00
GROSSI, PIETRO	$81,225.75	$0.00
GUNN, ARYN	$81,225.75	$0.00
GUTENBERG, ROSE-MARIE CECILE	$75,840.10	$0.00
HACKETT, RICHARD	$75,840.12	$0.00
HAERDI, PETER	$79,164.90	$865.20
HAFFNER, MICHAEL A.	$80,290.63	$0.00
HAGEN, PAMELA	$81,723.24	$20.00
HALL, LAURENCE MURRAY	$83,118.85	$0.00
HAMILTON, JULIA	$75,840.14	$1,000.00
HAMILTON, LINDA	$86,851.05	$0.00
HAMILTON-MAH, SANDRA	$82,952.64	$0.00
HAMM, MARION FRANCES	$81,225.80	$0.00
HANCOCK, M.LESLEY	$86,466.24	$0.00
HART, BONNIE-LYNN ISABEL	$80,841.31	$0.00
HAUCK, ROBERT SAM	$89,317.22	$0.00
HAWKIN, WENDY	$82,888.35	$0.00
HAWLEY, SHELLY RAE	$86,443.57	$57.00
HAYES, ADAM G.	$83,118.83	$0.00
HEINRICHS, ROBERT	$84,148.85	$0.00
HENDERSON, SUSAN A.	$79,164.87	$0.00
HENSCHELL, SHERILYN M.	$75,309.25	$0.00
HERBST, LORRAINE	$76,633.30	$0.00
HERNANDEZ, GARY L.	$84,299.59	$447.80
HERNANDEZ, MICHELLE LYNN	$75,859.09	$0.00
HESS, KATHLENE MARIE	$75,856.83	$0.00
HETHERINGTON, LORI A	$81,225.76	$0.00
HEWITT, CINDY	$81,225.72	$0.00
HEWLETT, JASON R.	$101,215.44	$911.66
HIDE, CHARITY JANE	$75,840.17	$0.00
HIGO, ZOFIA	$80,819.59	$0.00
HILL, DAVID WILLIAM	$81,247.39	$0.00
HILL, LINDSAY K.	$78,183.82	$0.00
HILLENBRINK, JODY	$78,182.63	$0.00
HIPDITCH, S. NICOLE	$75,840.08	$0.00
HIRVONEN, LEILA MIRIAM	$81,247.12	$0.00
HODGES, CATHERINE MARGARET	$75,840.14	$0.00
HOGARTH, PATRICIA LYNN	$75,081.68	$0.00
HOLBROOK, LAWRENCE DELMAR	$83,118.95	$0.00
HOLDEN, DAWN	$97,649.91	$439.96
HOLTZ, GARY	$160,215.68	$0.00

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HORTON, GARY C.	$93,355.90	$0.00
HOUSE, SHAWN M.	$83,740.99	$0.00
HOWARD, ANNE L.	$81,247.46	$0.00
HOWELL, DINA VALERIE	$86,758.55	$0.00
HOWELLS, BERNADETTE	$81,094.80	$0.00
HUGGINS, LEONA J	$84,937.09	$1,604.99
HUGHES, BRENT WILLIAM	$80,211.08	$683.25
HUGHES, C. DEANNE	$83,118.88	$0.00
HUGHES, PHILIP M.	$82,987.94	$0.00
HUGHES, SHERRI-LYNN	$75,638.10	$0.00
HUIE, JULIA MITSU	$79,415.58	$634.39
HULIGANGA, LEANNE	$77,274.40	$669.75
HUMPHREYS, RICHARD	$148,495.12	$2,311.35
HUMPHRIES, MARK	$83,118.81	$0.00
HUNDLE ADDAH, HARMEENA	$85,830.41	$0.00
HUNG, RYAN	$84,157.35	$0.00
HUNTER, BRIAN DAVID	$81,225.74	$0.00
HUNTER, CHRIS	$89,236.40	$0.00
HURST, IAN	$90,646.91	$0.00
HUSBAND, SARAH MARIE	$118,109.90	$2,177.34
HUSTON, MARK RICHARD	$80,575.90	$63.41
HUTCHINSON, DONALD P.	$103,100.08	$619.39
HUTNIAK, SANDRA J.	$81,247.42	$0.00
HYDE, WILLIAM H	$100,980.11	$788.73
IACOBUCCI, MARIO ANTONIO	$82,726.09	$0.00
IKEDA, LESLIE E.	$83,118.80	$0.00
INGELMAN, PATRIK	$84,366.51	$0.00
INKSTER, BILL	$88,622.26	$0.00
IP, CHUNG YAN	$86,443.60	$0.00
IPE, KENNETH	$105,147.91	$0.00
JACK, STEPHEN	$84,572.17	$128.80
JACKMAN, JOYCE ELIZABETH	$86,466.67	$0.00
JACKSON, SUSAN LAURA	$86,727.79	$0.00
JACOBSEN, ROSS	$100,980.10	$474.31
JACOBSEN, TANIA	$81,225.73	$0.00
JAEGGLE, PHILIP	$84,267.21	$650.00
JAMES, DEIDRE BLANCHE	$97,399.91	$579.13
JANG, SHIRLEY	$77,086.86	$0.00
JANKOWIAK, MARCO	$102,500.08	$241.52
JANZEN, KENNETH J.	$101,240.97	$0.00
JASWAL, ANITA	$82,587.63	$789.75
JEANNEAU, JULIE ANNE	$83,118.91	$0.00

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Employee	Remuneration	Expenses
JEFFERSON, CATHERINE GRACE	$83,704.93	$1,000.00
JENSEN, KAREN ANN	$120,659.97	$0.00
JENSEN, PATRICIA JANET	$75,102.02	$0.00
JENSEN-SWAISLAND, GRACE	$75,195.29	$0.00
JIAO, DAPHNE D	$81,007.53	$0.00
JIEW, MARK ANTHONY	$77,502.50	$0.00
JIMENEZ, ANGELES	$85,274.46	$53.00
JIMENEZ, SUSAN	$81,247.40	$0.00
JIWA, ALNOOR	$81,225.71	$0.00
JOHAL, BHUPINDER K	$79,560.73	$0.00
JOHAL, HARDEEP KAUR	$83,053.77	$0.00
JOHAL, JASVINDER (ROJ)	$83,118.82	$0.00
JOHANSSON, VICTORIA	$75,651.79	$0.00
JOHN, RACHEL B.	$86,443.60	$0.00
JOHNS, KAREN NADENE	$84,550.46	$0.00
JOHNSON, MICHAEL GORDON	$83,141.01	$0.00
JOHNSON, V LORRAINE	$81,936.32	$0.00
JOHNSTON, GEOFFREY	$109,933.47	$43,631.66
JONES, CRISTA D	$84,570.26	$44.50
JONES, DAVID	$84,573.04	$0.00
JONES, MICHAEL JAMES	$94,596.32	$0.00
JONES, RHONDA	$78,874.51	$1,849.75
JUNG, KATHRYN DIANE	$97,199.92	$1,114.17
KACHOR, CRAIG PETER	$79,164.89	$0.00
KAISER, MICHAEL	$81,225.70	$0.00
KALYK, BRADLEY ALEC	$83,141.00	$0.00
KANE, ANDREW MICHAEL	$75,860.41	$50.00
KANTOLA, KARL	$75,840.18	$0.00
KARSENTI, M SYLVIE	$86,666.70	$2,510.88
KASELJ, ALAN	$77,513.32	$0.00
KEELER, KEVIN	$77,506.18	$0.00
KEIGHLEY, TACEY	$83,118.83	$0.00
KEMP, LEANNE D.	$84,802.61	$0.00
KENNEDY, MARY ANNE	$75,840.00	$0.00
KENNEDY, ROSS S.	$82,128.49	$0.00
KENNEDY, TANIS MARION	$83,381.32	$0.00
KENT, LAURENCE PHILIP	$75,840.15	$0.00
KERR, PAUL	$92,100.01	$0.00
KETT, RYAN DANIEL	$81,247.43	$0.00
KILNER, WILLIAM DARCY	$155,610.56	$0.00
KILPATRICK, SUSAN	$84,550.40	$0.00
KING, CHARLES F.	$75,840.10	$0.00

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KING, CHRISTOPHER A.	$90,702.80	$375.38
KING, DAVID G.	$75,858.84	$0.00
KINTZINGER, PETRA ANNA	$102,500.08	$195.00
KIRBY, ANN MARIE	$83,118.80	$0.00
KIRBY, J. BRENT	$79,185.87	$0.00
KIRBY-HARTE, SUSAN	$79,560.73	$0.00
KIRSH, SUSAN MARION	$77,995.72	$0.00
KLAVER-SAYERS, GAIL SUSAN	$86,466.66	$0.00
KLEIN, LINDA	$80,307.33	$774.20
KNITTEL, DOMINIQUE	$81,896.97	$1,018.82
KNIZEK, JIRI G	$81,247.40	$0.00
KNOWLES, ALLISON JOY	$82,870.62	$0.00
KOCS, DEBORAH	$81,225.71	$52.00
KOETSIER, MARGARET A.	$86,964.83	$158.60
KOLKEA, TREVOR D	$97,099.92	$111.30
KONG, DOUGLAS WILLIAM	$83,118.82	$0.00
KOONER, SANDY SATINDER	$90,572.57	$0.00
KORBY, PAULA C.	$75,840.15	$0.00
KORE, JOHN VIKTOR	$75,329.27	$0.00
KRAHN, JACOB ISAAC	$75,840.11	$0.00
KRIPPS, ALANA JOAN	$77,502.45	$0.00
KRUKS, JANE	$102,800.07	$118.49
KUDABA, TOMAS MARIUS	$82,703.23	$0.00
KUKULOWICZ, GLENDA	$77,505.99	$0.00
KUPPERS, REINER	$83,418.82	$706.10
KURNAEDY, KAREN	$83,141.71	$1,000.00
KWONG, DANIEL	$75,860.35	$0.00
KYLLONEN, KERRIN INGRID	$82,550.92	$1,000.00
LAFLEUR, SUZANNE L	$82,481.98	$0.00
LAJOIE, ROBERT	$98,219.83	$118,758.42
LALONDE, MONIQUE E.	$75,860.43	$0.00
LAMBERT, LORNE CYRIL	$75,460.92	$0.00
LANE, NAOMI PAULA	$82,888.05	$0.00
LANGE, DEBORAH G.	$98,312.00	$287.75
LANGE, MICHELLE	$81,275.58	$0.00
LANGSTROTH, KATHLEEN E	$81,225.72	$0.00
LARRIVEE, JACQUES-ANDRE	$86,614.31	$0.00
LAU, KERRY	$75,120.15	$0.00
LAU, SERENE	$83,118.80	$0.00
LAWRENCE, TRACIE D.	$75,860.40	$0.00
LAYNE, CHERIE	$75,893.89	$0.00
LAZAR, NAOMI	$81,225.81	$0.00

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Employee	Remuneration	Expenses
LEACH, CARI DIANE	$76,726.60	$0.00
LEDERER, ROBERT PETER	$100,980.10	$2,802.74
LEE, CECILIA C.W.	$81,225.70	$0.00
LEE, COLLEEN	$75,835.60	$0.00
LEE, FAYE	$79,164.90	$343.90
LEE, J. RON	$84,572.98	$0.00
LEE, JO-ANNE CHERYL	$83,118.87	$0.00
LEE, SIMON	$84,573.01	$0.00
LEEDEN, KAREN	$79,010.76	$112.05
LEHMANN, BRIAN	$87,936.40	$285.87
LEITCH, JEFF WILLIAM	$106,388.22	$0.00
LEMIRE, PAUL ANTOINE	$90,641.01	$0.00
LEMMO, ANNA	$89,207.57	$1,286.30
LENARCZYK, ANNA	$83,110.70	$1,311.20
LENIHAN, SEAN P	$84,305.57	$0.00
LENNAN, CAROLINE JANE	$76,747.08	$0.00
LEONARD, BRIAN	$102,800.09	$0.00
LEONARD, LORI ELEANOR	$75,840.11	$0.00
LEPORE, BEN	$81,225.70	$0.00
LEUVEKAMP, GARY	$82,888.09	$0.00
LEWIS, ANGELA M	$75,642.23	$0.00
LIAO, MARK	$83,118.86	$0.00
LIN, GEORGE	$88,521.54	$0.00
LINA, DORIS ALEXANDRA	$75,760.93	$667.45
LINBURG, TERRY B.	$83,118.83	$0.00
LISKI, CARLEEN	$76,874.68	$0.00
LITTLE, ELIZABETH ANNE	$80,813.51	$0.00
LLOYD, CATHERINE DORIS	$81,225.74	$0.00
LLOYD, D. ANDREW	$98,001.79	$0.00
LOBEL, SHELLEY	$81,225.74	$0.00
LOCKWOOD, KERRY LYNNE	$83,118.81	$0.00
LOCKWOOD, PAUL RONALD	$111,383.85	$0.00
LOEWY, DAN	$81,247.44	$0.00
LONG, GORDON M	$75,840.10	$0.00
LONG, RITA	$82,774.29	$0.00
LOO, SANDRA EILEEN	$83,118.83	$0.00
LORE, FRANK	$86,465.67	$0.00
LOSS, DONNA KATHLEEN	$82,888.04	$0.00
LOTTER, SHARON GAILE	$82,998.82	$0.00
LOUIE, SUSAN	$95,202.43	$688.85
LUCKING, LISA	$99,746.01	$335.40
LUCUS, KARA E.	$83,118.86	$67.00

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LUM, DANA	$77,900.10	$0.00
LUONGO, MARIO	$86,443.60	$0.00
LUPIEN, CRISTINA SHARON VIC	$75,923.57	$0.00
LYNN, ALBERT YONG CHING	$77,607.25	$0.00
MACDONALD, TANYA ELIZABETH	$82,453.93	$0.00
MACKAY, CALLUM DOUGLAS	$89,063.63	$0.00
MACKAY, KAREN	$81,225.71	$0.00
MACKENZIE, JANINE C.	$83,118.88	$0.00
MACKENZIE, STEPHEN	$75,840.10	$0.00
MACLEAN, DOUG A.	$92,787.13	$1,696.50
MACLELLAN, JANET LEE	$83,141.02	$195.00
MACMILLAN, DARREN JOHN	$106,380.00	$0.00
MACMILLAN, MARNA GRACE	$78,768.17	$899.80
MADDRELL, PETER G.	$99,077.91	$0.00
MADOC-JONES, JENNIFER	$75,839.91	$0.00
MAGISTRALE, NICK (NICOLA)	$83,875.46	$0.00
MAGNUSSON, CHRISTINA Y.	$76,745.85	$0.00
MAGUIRE, S. DENISE	$85,296.68	$0.00
MAH, CRAIG RICHARD	$102,300.08	$0.00
MAH, DONNA E	$83,118.92	$0.00
MAH, VICTOR	$75,840.16	$32.00
MAHER, TRACI-ANNE	$83,381.31	$0.00
MAHON, CHRISTINE RAE	$75,840.20	$0.00
MAIDENS-MEGALLI, SALLY J.	$102,000.08	$75.00
MAIERLE, LINDA DENISE	$82,890.29	$1,000.00
MAK, LAWRENCE STEPHEN	$84,550.51	$0.00
MAKI, PRISCILLA	$82,952.59	$0.00
MALFESI, LOUISE	$95,471.01	$1,622.70
MALO, BRETT	$83,119.58	$0.00
MALO, DOROTHY (ANNE) ANNE	$83,118.82	$0.00
MANCELL, DOUGLAS L.	$75,840.25	$0.00
MANHAS, RANDHIR SINGH	$101,280.10	$721.70
MANNERS, RENN	$85,638.99	$0.00
MANOLIS, SOPHIA	$89,964.02	$0.00
MANSON, GEOFFREY P.	$75,840.17	$0.00
MANSON, JOHNNA	$83,118.81	$0.00
MARKLING, DORI WALDENE	$75,860.39	$0.00
MARSHALL, DARA LYNNE	$81,225.76	$0.00
MARSHALL, SHEILA GRACE	$90,701.99	$1,174.30
MARTIN, CHRISTOPHER K	$75,840.14	$875.00
MARTIN, NAOKO	$81,247.44	$0.00
MARTIN, SHAUNNA	$83,305.83	$0.00

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MARTINDALE, JANET	$77,861.29	$0.00
MASON, SANDRA	$80,840.91	$0.00
MATTSON, MELANIE	$84,399.06	$0.00
MATTU, BONNIE INDERJEET	$80,352.28	$0.00
MATUSCHEWSKI, NIKKI LEIGH	$77,502.48	$0.00
MAWANI, FAHRAH	$83,141.02	$0.00
MCCARGAR, CHERYL ANN	$83,119.03	$0.00
MCCOMB, ANDREA J	$102,000.08	$0.00
MCCONVILLE, JAMES PETER	$90,337.20	$0.00
MCCRISTALL, DAVID	$82,562.25	$0.00
MCCULLOUGH, JANNA FRANCINA	$76,998.06	$0.00
MCCULLOUGH, JOHN T.	$120,359.94	$0.00
MCCUTCHEON, TRISTAN BLAKE	$101,645.94	$0.00
MCDONNELL, THOMAS (MARTIN)	$83,118.84	$0.00
MCELGUNN, MICHAEL RICHARD	$84,550.56	$0.00
MCFADDEN, BRIAN WALTER	$83,118.80	$0.00
MCFAUL, ROBERT SAMUEL	$106,380.00	$308.87
MCGLENEN, MICHAEL ALAN	$102,800.08	$1,947.80
MCGOVERN, WILLIAM M	$102,800.11	$0.00
MCINTYRE, ROXANNE MARIE	$83,531.95	$0.00
MCINTYRE, SONYA R.	$75,840.15	$0.00
MCKAY, SHARON	$83,141.03	$0.00
MCKILLOP, RAFFAELLA V.	$81,247.39	$0.00
MCKINNON, CHRISTOPHER S.	$81,225.71	$0.00
MCKNIGHT, MARGARET	$102,300.08	$0.00
MCLEAN, BRETT TYLER	$79,903.49	$651.60
MCMEIKEN, NAN KATE	$96,899.91	$0.00
MCMINN, LINDA J.	$76,273.50	$0.00
MCNALLY, GRANT HOWARD	$83,118.83	$2,709.50
MCNAUGHTON, PAUL D	$110,459.92	$1,195.32
MCNEILL, BRENDA MARIE	$85,345.78	$0.00
MCQUARRIE, MAUREEN ANNE	$81,669.20	$1,119.90
MEHRA, SHALINI	$81,225.76	$0.00
MEISTER, SANDRA	$106,080.00	$0.00
MELCZER, REGINA MARLIES	$83,118.81	$0.00
MENARD, JACQUELINE	$81,247.41	$0.00
MENARD, LAURA MELINDA	$81,247.39	$0.00
MENIC, KEVIN DAVID	$81,707.20	$26.25
MEREDITH, DEBBIE ANN	$83,118.91	$0.00
MERKS, WENDY ANN RUTH	$75,860.38	$0.00
METHOT, CHRYSSO ANDREOU	$81,443.90	$0.00
MIDGLEY, SHARON A.	$84,734.61	$1,360.63

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MIETZKER, OLIVER	$76,192.36	$30.00
MIKL, NITA	$88,740.10	$2,172.20
MILLER, DARREN S.	$83,140.93	$0.00
MILLIARD, MICHAEL JOHN	$81,225.73	$0.00
MILONAS, LEILA	$75,840.16	$0.00
MISKIMAN, HANNA B	$82,703.33	$0.00
MIYANAGA, BRENDA MARIE	$81,125.18	$484.30
MIYANAGA, GREGORY THOMAS	$86,666.42	$619.00
MOFFATT, BARBARA L.	$86,466.68	$0.00
MOLLS, ZAKARY	$83,740.97	$0.00
MONIOT, JACQUELINE MARIE	$81,225.73	$0.00
MOORE, DIANA LYNN	$75,840.19	$0.00
MORETTI, NEAL M	$75,840.16	$0.00
MORGAN, PENNY	$83,118.93	$0.00
MORISSETTE, GRACE SAKAE	$86,527.59	$0.00
MORO, LARRY A.	$84,378.73	$0.00
MORPHETT, WILLIAM DAVID	$95,429.08	$1,916.25
MORRISON, CAMERON GEORGE	$83,351.00	$960.00
MORRISON, SHANNON	$81,063.26	$32.00
MORWICK, RONALD S.	$84,550.47	$0.00
MOULAND, ANGELIA	$81,247.43	$0.00
MULDER TEN KATE, QUIRIEN ELISA	$83,118.80	$0.00
MULZET, LISA	$83,738.19	$0.00
MUNRO, KATHERINE JOYCE	$83,418.85	$487.45
MURO, CARLO J.	$86,443.61	$0.00
MURPHY, HEATHER	$120,359.98	$1,995.45
MURPHY, JOHN	$83,118.81	$0.00
MURPHY, KYLA	$83,118.94	$0.00
MURPHY, NICOLE M	$86,443.57	$0.00
MURRAY, STEPHEN LEWIS	$83,118.83	$0.00
MUXWORTHY, PERRY	$102,300.08	$234.26
NAPOLETANO, ALFONSO	$81,247.72	$0.00
NELSON, JENNIFER	$85,446.35	$0.00
NEMBHARD, DENISE	$86,466.68	$0.00
NEUFELD, JEREMY	$80,658.99	$0.00
NEULS, BARBARA C	$82,888.09	$0.00
NGO, ROSE	$78,690.27	$0.00
NGUYEN, TOM	$81,015.55	$0.00
NICHOLAS, MICHELLE K.	$75,707.43	$0.00
NICKASON, SUSAN MARY	$81,247.41	$0.00
NICOLAU, SYLVIA	$75,840.05	$0.00
NICOLLS, CHRISTOPHER A	$112,956.37	$4,034.74

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NISHIHAMA, SHARON C.	$75,840.11	$0.00
NISHIMURA, RANDY T.	$75,708.68	$0.00
NISHIMURA, SUSAN L.	$82,922.33	$0.00
NIVEN, KENNETH D.	$98,219.83	$1,869.93
NONIS, DARREN M.	$84,573.05	$0.00
NORDHEIMER, DEBRA JOY	$81,247.39	$242.60
NORLIN, NINA VICTORIA	$83,118.88	$0.00
NUNN, MARILYN A.	$79,164.88	$0.00
O'NEILL, MARY M.	$120,659.98	$538.60
O'REILLY, SEAN PATRICK	$81,464.21	$0.00
O'SHAUGHNESSY, MARLENE MAE	$75,860.42	$0.00
OBADIA, MICHEL	$75,858.04	$0.00
ODBERG, LORI-JEAN	$75,860.40	$0.00
OGILVIE, SHANNON P.	$82,888.08	$0.00
OLCEN, GLORIA	$80,845.12	$0.00
OLCHOWY, TARA E.	$84,340.49	$0.00
OLIVER, LAUREN PATRICIA	$84,550.44	$0.00
OLSEN, STEPHANIE IRENE	$85,135.67	$0.00
OLSTEAD, ROB	$84,571.62	$669.75
ONO, JANE ELIZABETH	$84,282.51	$0.00
OTTENS, GLENDA M.	$86,578.77	$0.00
OUN, ERIK	$81,225.58	$0.00
OWENS, DENISE KELLY	$79,164.88	$0.00
PAISLEY, MARGARET N	$84,378.75	$0.00
PALMER, PATRICIA MARY	$81,225.72	$0.00
PANWAR, VEENA A.	$75,651.73	$0.00
PAPANTONIOU, DEMOS G.	$78,014.69	$0.00
PAPILLO, TONY	$83,449.07	$650.00
PARKINS, MICHAEL F.	$86,465.78	$0.00
PARMAR, STACEY JASBIR	$102,000.08	$0.00
PASS, TRACY L	$75,840.17	$0.00
PASSAGLIA, DEREK	$106,080.00	$300.00
PATHER, BHASHKAREN	$95,036.23	$0.00
PATTISON, BRENT LINDSAY	$102,300.08	$0.00
PAVICH, LILLIAN	$75,860.38	$20.00
PEACH, THERESIA A	$82,726.29	$0.00
PEARCE, JO-ANNE M.	$95,972.16	$2,070.72
PEARCE, JULIE ANN	$145,199.89	$8,102.00
PEARSE, FRANK A	$103,350.08	$390.00
PECSI, ANN	$77,267.15	$0.00
PEDNEAULT, ASTRID	$82,472.42	$1,000.00
PEEBLES, BRENDA J.	$76,160.36	$392.70

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PENEV, MARK D.	$81,247.39	$0.00
PENGELLY, DEREK J.	$81,007.54	$0.00
PENK, BRIAN JOHN	$83,141.00	$820.50
PERCEVAULT, CRAIG B.	$90,934.21	$0.00
PERON, DOREEN MARGARET	$83,418.80	$626.99
PERRY, J. PAIGE EIKO	$75,860.37	$0.00
PERRY-BATER, CLARK R.	$81,225.73	$0.00
PESA, ANGELA	$80,671.37	$1,000.00
PETERS, MURRAY NELSON	$102,000.08	$133.96
PETERSEN, KRISTA R.	$80,413.50	$85.00
PETTENON, TANIA	$81,225.75	$0.00
PHAM, ANNE DIANE	$83,118.87	$0.00
PHARAON, MICHELINE M	$75,840.07	$0.00
PHELAN, DAVID WILLIAM	$84,557.96	$0.00
PIGEON, PAULINE THERESE	$83,118.97	$40.00
PLEASANTS, JAEMA MARIE	$85,274.46	$0.00
PLEDGE, MICHAEL JOHN	$83,585.80	$3,164.32
PLESHA, JULIE ANN	$86,466.52	$0.00
POIRIER, DEIRDRE	$84,578.42	$295.10
POKA, PETER	$124,972.25	$45.40
PONSART, KATHLEEN ANN	$118,910.02	$100.81
POPE, SHANE	$86,443.60	$0.00
PORTER, KENNETH WILKINSON	$84,550.46	$0.00
POTTER-SMITH, CHRISTINE	$103,350.09	$0.00
POTVIN, STEPHANIE	$82,870.58	$0.00
PRCHALOVA, ALENA	$83,139.60	$0.00
PRENSKY, REUBEN A	$86,785.86	$770.00
PRESHAW, JENS FREDERIK	$83,141.03	$0.00
PRESTIA, ROBERT	$83,141.14	$0.00
PRIESTLY, SUSAN D.	$81,247.40	$0.00
PRIMEAU, LAURELEI K.	$81,246.67	$0.00
PRINGLE, JOHN ALLEN WALT	$80,435.44	$0.00
PRINGLE, SHANNON PATRICIA	$75,860.40	$0.00
PRINSTER, MARK JOHN	$86,443.54	$0.00
PRODEN, DAN	$88,740.12	$5,122.76
PROSPERI-PORTA, MELISSA	$75,840.13	$0.00
PROULX, DARLENE	$102,300.08	$188.52
PURYCH, DONNY	$84,550.43	$0.00
QUACH, CINDY M	$83,141.01	$0.00
QUINTO, SIMON C.	$94,411.10	$1,792.26
QUINTON, CHERYL M.	$129,478.93	$496.89
RAABE, BRENT	$82,893.17	$0.00

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RAE, BARBARA JUDITH	$84,282.52	$0.00
RAGHOOBARSINGH, ROGER	$83,141.09	$0.00
RAHN, AARON L.	$83,118.80	$0.00
RAI, DALJIT KAUR	$81,225.74	$0.00
RAMSAY, DAVID JOHN	$83,118.81	$0.00
RAMSAY, MICHAEL BRUCE	$77,485.03	$0.00
RAO, MARK	$100,980.10	$233.51
RASMUSSEN, RICHARD JOHN	$79,164.90	$0.00
REESE, M. VICTORIA	$82,975.23	$0.00
REID, H. MICHELE	$102,500.08	$411.99
REID, JILL E.	$95,471.00	$2,064.95
RENAUD, DEBRA ELIZABETH	$75,840.18	$45.00
RENFORS, KAREN ALICE	$81,247.44	$0.00
RENNIE, KATHERINE ANN	$81,225.76	$0.00
RESTRICK, WENDY IRENE	$84,841.57	$0.00
REYNOLDS, JEANETTE	$83,118.80	$0.00
REYNOLDS, SUSAN	$104,511.82	$0.00
RICCARDI, SANDRA	$81,225.72	$0.00
RICCI, NICOLETTA ELLA	$83,747.11	$50.00
RICHARD, SUZANNE D.	$82,287.64	$0.00
RICHARDS, BRUCE	$86,742.14	$0.00
RILEY, JILL ROBYN	$81,247.39	$0.00
RINGWALD, MARY	$77,217.41	$0.00
RINKE, LISA A	$102,300.08	$0.00
RIVERS-BOWERMAN, MARILYN K.	$82,058.13	$0.00
ROBB, DANA	$86,443.60	$0.00
ROBERGE, NICOLE MARIE	$83,118.86	$0.00
ROBERTS, THERESA IRENE	$78,773.84	$0.00
ROBERTSON, DIANA LYNN	$77,962.16	$0.00
ROBINSON, LYNN	$82,081.41	$0.00
ROBINSON, SEAN A.	$90,458.14	$0.00
ROMANI, DAVID J.	$84,821.11	$0.00
ROMANO, TONY	$96,899.93	$0.00
ROOS, STEVEN	$101,780.12	$747.14
ROQUE, PHILLIP ANTHONY	$83,681.79	$0.00
ROSE, RHEA ELIZABETH	$80,837.57	$0.00
ROSS, BRADLEY O.	$75,860.32	$0.00
ROSS, CAMERON(JAMIE) JAMES	$136,020.06	$3,939.81
ROSS, CAROLINE	$81,007.52	$0.00
ROSS, DEVON MARIE	$97,699.93	$842.45
ROSS, JASON KEITH	$83,118.88	$0.00
ROSS, SUSAN KATHLEEN	$102,000.08	$726.99

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Employee	Remuneration	Expenses
ROTHENBERGER, RICHARD	$90,228.66	$875.00
ROYLE, VIVIENNE LOUISE	$86,819.93	$0.00
RUBIS, SHIRLEY-ANN	$79,032.17	$0.00
RUD, STEVEN J.	$79,186.01	$0.00
RUSSELL, GREG H.	$83,118.80	$0.00
RUSSELL, SYLVIA	$145,199.91	$4,134.40
RUTHERFORD, PATRICIA A. M.	$81,244.33	$0.00
SABOT, CURTIS	$83,140.93	$0.00
SADOWSKI, LORELEI B.	$85,599.69	$0.00
SAHLI GRAHAM, LISA M	$80,982.05	$0.00
SAINAS, STAVROS(STEVE) GREGORY	$85,381.52	$0.00
SALEMBIER, PHILIP J	$84,041.46	$0.00
SALLOUM, LISA	$103,350.08	$962.64
SALTER, STEVEN D.	$81,085.09	$0.00
SAMIEI, ARMIN	$86,011.38	$0.00
SAMSON, IRVIN OBCENA	$78,015.37	$0.00
SANDERSON, ARTHUR O.	$78,503.20	$500.00
SANDS, DAVID HAROLD	$103,100.08	$3,023.55
SANDS, SUSAN	$75,840.16	$0.00
SANGAR, ARUN	$81,322.32	$0.00
SANTAROSSA, ANTONIO	$84,588.93	$0.00
SARTORELLO, LORI HELEN	$75,840.14	$0.00
SAVOVIC, NEVENA	$84,798.71	$0.00
SAWCHUK, WALLY JAMES	$81,225.69	$0.00
SCHICK, PATRICIA	$80,413.45	$411.60
SCHMIDT, JANICE C	$75,860.43	$0.00
SCHOENHALS, FREDERICK (MIKE)	$100,265.89	$729.12
SCLATER, JONATHAN A.	$86,936.79	$0.00
SCOTT, GRAHAM A.	$83,719.30	$0.00
SCOTT, PETER G.	$83,381.31	$0.00
SCOTT, R. ANTHONY	$84,550.42	$120.00
SCOTT, SHIRLEY J	$78,789.95	$0.00
SCOTT, SUSAN J.	$87,914.96	$0.00
SEDDON, CINDI L	$111,429.90	$3,412.09
SELBY, F. ROSS	$84,930.25	$746.56
SELDEN, KELLY ANNE	$81,225.71	$241.80
SELLAM, LASSAAD	$80,588.63	$0.00
SEMPLE, MARK	$82,703.27	$0.00
SHANNON, DENNIS M.	$103,100.09	$0.00
SHANTZ, PAMELA A.	$77,523.16	$0.00
SHAW, ANNE HELEN ELIZ	$84,550.45	$0.00
SHEA, DALE ALAN	$113,055.58	$1,681.75

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Employee	Remuneration	Expenses
SHEA, LORI LEE	$78,394.25	$0.00
SHEEHAN, JEFFREY PAUL	$81,225.74	$0.00
SHERRY, MICHAEL GIBSON	$75,840.15	$0.00
SHIELDS, KRISTA	$81,247.41	$0.00
SHIU, NAOMI D.	$84,781.19	$0.00
SHONG, GERALD GIN HOONG	$120,659.98	$895.69
SHONG, KATERINA	$75,860.39	$0.00
SHONG, STEPHEN A.	$86,443.60	$0.00
SIDDIQUI, MOHAMMED	$78,294.98	$0.00
SIEMENS, BONNIE M	$81,247.40	$0.00
SILVESTRE, DOROTHY ANNE	$80,580.08	$3.00
SILZER, DIANE LOUISE	$83,118.80	$0.00
SIMISTER, FILOMENA	$82,703.23	$0.00
SIMMONS, D. MICHAEL	$86,107.38	$0.00
SIMPSON, SUSAN COLLEEN	$86,466.68	$0.00
SINCLAIR, LAURIE L.	$83,141.00	$0.00
SINCLAIR, ROBYN M.	$83,141.00	$0.00
SINGH, GURMEET	$75,840.20	$0.00
SINKIE, LISA MARIA	$82,453.98	$57.00
SIU, WING-CHEONG JAMES	$92,100.07	$0.00
SKERRATT, GREG G.	$85,602.24	$0.00
SKYE, KAREN LYNN	$82,046.47	$705.06
SLADE, KELLY C.	$79,887.62	$705.06
SLINGER, MICHAEL T	$96,899.92	$582.51
SMITH, C. CARMEL	$97,700.03	$179.30
SMITH, CARLA	$75,460.94	$0.00
SMITH, PETER REGINALD	$83,141.04	$0.00
SMITH, SHAWNA	$78,202.47	$0.00
SMITH, TODD D.	$97,171.06	$307.93
SMITH, TRAVIS M	$85,232.74	$0.00
SNOWDEN, NANCY G.	$78,373.22	$0.00
SOH, ABBY LEE LING	$111,479.90	$352.19
SOISETH, ALAN LEONARD	$97,111.30	$0.00
SOKOL, MATTHEW	$75,840.18	$0.00
SOLLERO, ROBERT DONATO	$75,840.11	$0.00
SOUSA, FERNANDO GUERREIRO	$81,225.70	$0.00
SOWERBY, KEVIN B.	$89,740.55	$363.88
SPAGNUOLO, ANTHONY (TONY) RALP	$86,443.60	$132.70
SPEAKMAN, JOHN	$106,080.00	$0.00
SPEIGHT, GLENDA J	$111,179.90	$1,025.55
SPENCER, BRENT N.	$82,900.67	$0.00
SPIRA, PETER COLIN	$81,225.72	$0.00

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Employee	Remuneration	Expenses
STANIFORTH, ANGUS	$75,163.05	$0.00
STANLEY, MALLEE	$75,840.14	$0.00
STARR, SHARON ANN	$83,140.98	$0.00
STEACY, JOANNE LOUISE	$86,443.60	$0.00
STEELE, ANNE MARIE	$75,481.10	$0.00
STEELE, DARREN ANDREW	$85,036.22	$744.65
STELLA, LUCIANO WALTER	$75,860.32	$0.00
STEPHENS, BARBARA JUNE	$84,365.54	$0.00
STEWART, ANNA ROSA	$81,225.73	$0.00
STEWART, DARREN	$106,380.00	$349.36
STEWART, KEVIN HUGH	$82,307.78	$57.00
STIBBS, HOLLY ANNE	$86,643.61	$1,090.75
STOCKDALE, DEBORAH IRENE	$81,247.39	$0.00
STOFFBERG, LESLIE ALISON	$82,905.59	$0.00
STOFFBERG, ROBERT M	$81,225.73	$0.00
STOKES, MELANIE JANET	$83,118.81	$0.00
STRANG, ANITA ELEANOR	$100,332.70	$0.00
STRAUMFORD, DARREN	$78,353.97	$0.00
STROMGREN, JEFFREY B.	$103,206.34	$2,307.53
STRONG, DEBORAH ELLEN	$83,418.81	$431.20
STUART, ALISON E	$100,980.10	$0.00
STUART, JOAN ELIZABETH	$83,950.02	$0.00
STUART, VICTORIA ANN	$83,031.64	$0.00
STURROCK, ANDREW (DREW)	$86,034.03	$0.00
SUNG, CRAIG S.	$81,225.73	$0.00
SVIATKO, LAURA ANNE	$83,341.08	$0.00
SWANSON, CHERILYN	$81,105.72	$0.00
SWANSON, KIMBERLEY	$83,118.89	$0.00
SWISTAK, YVONNE ELIZABETH	$83,118.85	$0.00
SYOMINA, VERONICA	$81,247.38	$115.00
SZAMOSKOZI, GABRIELLE M.	$75,309.30	$0.00
SZE, JASON	$94,737.57	$0.00
TAM, SELWYN	$81,247.39	$0.00
TAMBELLINI, NADINE ROSE	$106,380.00	$759.80
TANG, HUA	$118,557.28	$0.00
TASCHEREAU, JOHANNE	$80,024.32	$0.00
TAYLOR, DAVID G	$211,210.67	$0.00
TEMLETT, THERESA	$84,803.50	$0.00
TERNAN, JENNIFER M.	$76,694.40	$0.00
TERNAN, LEAH	$86,466.67	$0.00
TETRAULT, DENISE M.	$81,029.19	$0.00
THERASSE, BERNARD	$75,840.14	$0.00

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THERIAULT, DORIS MARIE MAY	$85,601.36	$0.00
THIARA, PARMJIT	$81,225.70	$0.00
THIBODEAU, LYNN	$75,860.35	$0.00
THIESSEN, HENRY GEORGE	$89,787.70	$0.00
THOMAS, MARIA CARMELA	$84,495.12	$0.00
THOMPSON, JAMES LAWRENCE	$84,495.51	$0.00
THOMPSON, JOHN M	$82,481.08	$0.00
THOMPSON, MARNY	$86,207.05	$0.00
THOMPSON, SHARON	$88,740.09	$1,395.27
THURBIDE, CAL	$83,118.82	$0.00
TILSNER, HEIDY ROSE	$83,118.80	$0.00
TIPPER, P. (TRICIA) ELEANOR	$102,300.09	$0.00
TODD, CAROL ANN	$81,664.39	$443.05
TOMPKINS, KIM LORRAINE	$102,000.08	$0.00
TONKS, MICHAEL JAMES (JIM)	$85,310.18	$0.00
TOOLSIE, SHANTI	$82,725.40	$0.00
TOOTIAN, ALI	$76,506.17	$0.00
TORRES-MARTINEZ, SHERYL ANN	$79,164.82	$0.00
TOURE, NAFISSATA	$84,573.01	$0.00
TOWLER, E. THEO	$82,952.60	$0.00
TOY, JUDY JANE	$81,225.70	$0.00
TRASK, BILL	$111,679.91	$3,598.65
TRIEU, TU LOAN	$80,863.42	$490.55
TROVATO, EDWARD ANTHONY	$83,973.19	$0.00
TRUMLEY, KRISZTINE	$102,000.08	$2,292.12
TRUNKFIELD, RHONDA LYNN	$86,875.82	$0.00
TRUSS, DAVID A.	$101,280.10	$940.63
TSUI, JONI	$84,763.68	$0.00
TURNBULL, THOMAS	$87,193.83	$0.00
TURNER, SCOTT L.	$83,189.97	$0.00
TURPIN, CHRISTOPHER	$87,609.44	$0.00
TUSTIN, ROY	$83,118.96	$20.00
TUSTIN, T. MARK	$75,840.13	$0.00
TYLDESLEY, MIKE	$83,141.02	$0.00
UDELL, JODEY THOMAS	$84,421.35	$0.00
UDELL, MARTINE	$82,024.34	$0.00
UNGER, BRIAN CHRISTOPHE	$83,141.90	$0.00
URQUHART, WILLIAM NEIL	$83,141.45	$0.00
VADEBONCOEUR, PETER	$81,247.41	$0.00
VALOIS, MARTHA	$79,601.18	$0.00
VAN GAALEN, MARRIGJE WILLEMINA	$81,225.73	$0.00
VAN HOVE, JUSTIN	$81,225.70	$0.00

Employee	Remuneration	Expenses
VAN OS, DONALD	$75,631.63	$0.00
VAN STAALDUINEN, BART	$81,247.45	$0.00
VANCE, PATRICIA MARGARET	$80,844.87	$0.00
VANDER BAAREN, BEVERLY ELIZABE	$75,860.45	$0.00
VANDERHOOK, SHARON ANNE	$80,900.83	$0.00
VANDERKRAAN, EMMA	$77,990.52	$1,000.00
VANDERLIEK, SILVIA ANNE MARIE	$81,225.78	$0.00
VANSTAALDUINEN, ANGELA S.	$80,716.36	$0.00
VELTRI, ANTHONY	$86,466.66	$0.00
VERDICCHIO, ALFREDO L	$84,447.73	$2,469.44
VICKERS, RICHARD S	$75,858.97	$534.00
VINCENT, MAXWELL	$83,418.90	$1,938.50
VISWANATHAN, SOPHIE S	$75,460.93	$0.00
VOGEL, DARCY PATRICIA	$75,840.18	$0.00
VON UNRUH, VERENA FELICITAS	$86,443.61	$0.00
WAKIL, KIMBERLEY D	$82,614.83	$2,289.81
WALLACE, KEVIN E.	$82,922.81	$0.00
WALRY, SUZANNE H	$81,247.40	$32.00
WALTERS, SHANDA RAE	$75,860.40	$0.00
WALTON, TANYA J.	$83,318.82	$375.38
WARD, JO ANN EDNA	$86,443.55	$0.00
WATKINS, CERI	$102,300.08	$624.64
WATSON, CHARLIE	$75,860.45	$0.00
WATTAMANIUK, PAMELA J	$81,225.71	$0.00
WAZNY, KEVIN J.	$81,247.41	$0.00
WEBB, DEBRA S.	$79,164.87	$0.00
WEBER, ELFIE	$82,481.59	$0.00
WEIR, DAVID MICHAEL	$81,225.77	$95.51
WEISS, PATRICIA S	$83,418.82	$569.25
WEST, JOHN	$89,040.10	$528.84
WESTERMARK, WENDY ANNE	$83,118.81	$0.00
WESTPHAL, ERIN SUZANNE	$81,247.41	$0.00
WHIFFIN, JENNIFER	$81,225.75	$0.00
WHIFFIN, STEPHEN J.	$119,430.10	$110.61
WHITMORE, ALISON	$95,366.00	$1,548.99
WHITSON, DEAN	$82,287.65	$404.00
WIEBE, DANIEL KENNETH	$88,734.23	$0.00
WIENS, ERNEST C	$80,819.60	$0.00
WILCOX, DORIS I.	$81,225.80	$0.00
WILKINSON, WILLIAM BILL	$80,770.65	$0.00
WILKS, KENNETH A.	$75,840.13	$0.00
WILLETT, LAURA JUNE	$83,118.86	$0.00

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Employee	Remuneration	Expenses
WILLETT, RICHARD RONALD	$83,118.85	$0.00
WILLIAMS, BRYN M	$100,980.10	$0.00
WILLIAMS, ERICA TONI	$83,118.80	$0.00
WILLIAMS, KYLE	$76,852.68	$0.00
WILLIAMS, ROBERT J.	$78,427.60	$0.00
WILLIAMS, RONALD A.	$98,853.58	$0.00
WILLIAMS-DAVIDSON, CAROLINE	$75,840.17	$0.00
WILSON, CLARISSA	$101,230.10	$3,051.76
WOLLITZER, LISA CANDICE	$83,141.01	$0.00
WONG, DENNIS JOSEPH	$81,225.70	$0.00
WONG, IAN	$83,118.83	$0.00
WONG, JEAN	$115,755.69	$1,326.77
WOOD, DAILENE JOAN	$83,118.83	$0.00
WOODS, CHERYL M	$100,980.10	$0.00
WOU, LORNA A	$75,860.34	$0.00
WREN, SANDRA LESLIE	$75,081.78	$0.00
WRIGHT, GRAHAM DOUGLAS	$79,164.90	$0.00
WRIGHT, JEFFREY A.	$77,502.49	$0.00
WRIGHT, ROBERT T	$101,863.14	$0.00
WYATT, LENARD NORMAN	$84,550.45	$0.00
WYCHERLEY, MARY A	$81,248.03	$0.00
YAMAMOTO, CATHERINE NAOMI	$81,591.24	$0.00
YEAGER, CHRISTINE PATRICIA	$75,860.39	$0.00
YORKE, BRENDA J.	$77,100.06	$0.00
YOUNG, ANITA I.	$95,708.94	$1,957.70
YOUNG, WENDY LOUISE	$82,891.66	$101.05
YUEN, STANLEY	$86,466.72	$0.00
ZAJAC, TRACEY L.	$75,840.10	$0.00
ZAMBRANO, ROBERT	$120,359.98	$828.65
ZAZELENCHUK, JULIE ANNE	$81,225.58	$0.00
ZIMMER, CHRISTOPHER M.	$83,118.84	$0.00
ZIMMER, KELLY L	$106,080.00	$0.00
ZIMMERMANN, SOPHIE	$83,118.88	$0.00
ZIRALDO, LINDA MARIA	$81,225.70	$0.00
ZUBICK, KATE	$79,011.26	$0.00
Total for employees whose remuneration exceeds $75,000	$92,963,863.29	$550,570.37

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Total remuneration paid to employees where the amount paid to each employee was $75,000 or less:	$112,080,934.31	$315,800.50
Remuneration paid to elected officials	$335,326.56	$39,368.59
Employer portion of CPP and EI	$10,669,150.00	

SECTION 6

SCHEDULE OF PAYMENTS TO SUPPLIERS

Includes reconciliation with audited financial statements

School District No. 43 (Coquitlam)
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Supplier Name	Expenditure
4TH UTILITY INC	$99,545.84
521474 B.C. LTD.	$131,320.00
A WORLD-CLASS CLEANING SYSTEMS	$25,863.36
A-C SYSTEMS INC.	$95,186.05
ACE BEVERAGES	$25,728.05
ACM ENVIRONMENTAL CORPORATION	$32,108.97
ACME PROTECTIVE SYSTEMS LIMITE	$36,908.06
ACRODEX INC	$218,577.71
AD MARRIOTT EDUCATIONAL SERVIC	$26,507.88
AIR CANADA	$138,360.59
ALLSTREAM INC.	$29,686.35
AMAZONCA	$41,102.48
ANVIL GLASS	$48,629.11
APPLE CANADA, INC. C3120	$238,920.32
ATLAS FLOORS LTD.	$291,292.23
AUSTIN GOURMET	$40,096.42
B & H BUNTINGCOADY ARCHITECTS	$220,944.88
B & R METAL WORKS 1998 INC.	$33,465.60
B.A. ROBINSON CO. LTD.	$32,883.76
B.C. AIR FILTER LTD.	$29,276.39
B.C. TEACHERS' FEDERATION	$4,221,588.90
BARAGAR SYSTEMS	$27,496.00
BC HARDWOOD FLOOR CO. LTD.	$65,632.00
BC HYDRO	$2,354,673.62
BCPVPA	$124,570.14
BCSTA	$96,568.66
BEL-AIR TAXI LTD.	$305,891.16
BELFOR RESTORATION SERVICES	$247,477.39
BELL MOBILITY INC	$211,365.88
BIG KAHUNA SPORTS CO	$36,513.06
BONNEFOY BUSINESS MANAGEMENT S	$26,766.08
BOREAL SCIENCE	$31,062.74
BRITISH COLUMBIA SAFETY AUTHORITY	$34,413.00
BROWNLIE, FAYE	$32,130.00
BUSH, BOHLMAN & PARTNERS	$32,788.66
C & C TRUCKING (1988) LTD.	$35,108.11
CANADA HOMESTAY NETWORK INC, T	$67,950.60
CANADA SAFEWAY	$37,566.95
CANADIAN SCHOOL BOOK EXCHANGE	$28,659.56

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Supplier Name	Expenditure
CANSTAR RESTORATIONS	$175,482.42
CARDINAL COACH LINES ULC	$1,111,421.81
CARE PEST & WILDLIFE CONTROL L	$79,041.62
CDI COMPUTER DEALERS INC.	$339,595.78
CENTENNIAL GEOTECHNICAL ENGINE	$259,855.05
CENTIMARK LTD.	$81,239.70
CISCO SYSTEMS CAPITAL CANADA C	$157,152.22
CITY OF COQUITLAM	$1,546,395.06
CITY OF PORT COQUITLAM	$242,143.82
CITY OF PORT MOODY	$867,037.07
COASTAL MOUNTAIN FUELS	$39,533.97
COCA-COLA BOTTLING LTD.	$98,130.61
COMBINED SYSTEMS INC.	$41,494.74
COMMISSIONER OF TEACHERS' PENSIONS	$39,340,884.22
COQUITLAM OPTICAL NETWORK CORP	$300,024.57
COQUITLAM PRINCPAL/VICE PRINCIPAL'S ASSOCIATION	$324,168.34
COQUITLAM TEACHERS ASSOCIATION	$1,377,815.42
CORE ELECTRIC SERVICES LTD	$134,307.67
CORPORATE EXPRESS	$216,008.05
CUPE - LOCAL #561	$812,719.83
CUSTOM BLACKTOP CO.	$196,648.85
D.G.MACLACHLAN LIMITED	$31,973.44
DA ARCHITECTS & PLANNERS	$152,391.04
DELL COMPUTER CORPORATION	$563,605.30
DENIZA HOLDINGS LTD.	$560,920.07
DESIGN ROOFING & SHEET METAL L	$176,332.80
DMS	$44,542.05
DOUGLAS COLLEGE	$274,854.42
EDUCAN SCHOOL FURNITURE	$59,026.73
EECOL ELECTRIC	$26,908.01
ENVOY CONSTRUCTION SERVICES	$8,392,890.88
ESC AUTOMATION INC	$443,257.49
EXP. SERVICES INC.	$28,678.21
FAMILY SERVICES OF GREATER VAN	$270,529.99
FENG-QIAO CONSULTANTS LTD.	$207,309.57
FOLLETT SOFTWARE COMPANY, THE	$42,580.29
FORMATIONS INC.	$31,385.68
FORTIS BC (TERASEN GAS)	$1,572,728.81
FRIENDS INTERNATIONAL HOMESTAY	$522,053.00
FROG HOLLOW NEIGHBOURHOOD HOUSE	$36,864.50
FRS AIR CONDITIONING LTD.	$25,874.12
FULCRUM MANAGEMENT SOLUTIONS	$32,325.44

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Supplier Name	Expenditure
G & A PAINTERS & DECORATORS	$26,126.10
GARAVENTA (CANADA) LTD.	$31,248.06
GENIVAR CONSULTANTS LIMITED	$100,270.11
GEOFF LAWLOR ARCHITECTURE INC.	$61,791.61
GERALDS DOORS ENTERPRISES	$32,895.67
GFS BRITISH COLUMBIA INC.	$112,677.75
GLENCO ELECTRIC	$523,162.22
GRAHAM HOFFART MATHIASEN ARCHITECTS	$1,107,636.89
GRAND CONSTRUCTION LTD	$157,778.23
GRANT & SINCLAIR	$445,490.24
GUILLEVIN INTERNATIONAL CO.	$87,232.47
HABITAT SYSTEMS INC	$420,127.34
HARRIS & COMPANY	$354,270.93
HARVARD INDUSTRIES LTD.	$285,044.62
HAWLEYSCAPE TREE SERVICE LTD	$71,463.00
HERITAGE OFFICE FURNISHINGS	$40,544.00
HORBO INTERNATIONAL ENTERPRISE	$26,970.36
IBM CANADA LTD.	$28,781.76
ICBC	$96,459.00
ICEF GMBH	$58,559.88
INDUSTRIAL ALLIANCE PACIFIC	$55,264.00
INFOPRO SYSTEMS	$40,643.40
INSPECT FIRE PROTECTION LTD	$70,183.52
INTER-PROVINCIAL ROOF CONSULTATION	$54,105.12
INTERCON SECURITY LIMITED	$61,825.43
INTERNATIONAL EDUCATION & HOME	$147,060.00
INTERNATIONAL WEB EXPRESS	$100,291.14
INTUTO CANADA INC	$25,935.00
IOSECURE INTERNET OPERATIONS	$122,181.24
ISE CANADA	$81,770.00
JBA - JAMES BUSH & ASSOCIATES	$34,139.00
JJL OVERSEAS EDUCATION	$31,640.00
JLK PROJECTS LTD	$142,027.74
JONATHAN MORGAN & COMPANY	$26,403.21
KMBR ARCHITECTS PLANNERS INC	$31,222.95
KOFFMAN KALEF	$64,744.90
KOREA TIMES VANCOUVER	$33,420.80
LARK PROJECTS LTD	$8,791,659.71
LASER VALLEY TECHNOLOGIES CORP	$97,626.58
LAUZON, CHRISTINE	$33,169.31
LAWSON LUNDELL LLP	$58,520.78
LEARNING PARTNERSHIP	$30,604.00

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Supplier Name	Expenditure
LONDON LIFE INSURANCE COMPANY	$80,887.42
LOUISE KOOL & GALT	$37,098.96
LYNCH BUS LINES	$31,406.41
MACK KIRK ROOFING & SHEET METAL	$381,652.11
MACQUARIE EQUIPMENT FINANCE	$558,075.72
MARSH CANADA LIMITED	$27,008.00
MCGRAW-HILL RYERSON LIMITED	$72,372.26
MEDICAL SERVICES PLAN	$3,470,594.40
METRO ROOFING & SHEET METAL LTD	$133,846.08
METRO TESTING LABORATORIES LTD	$105,093.11
MICROSERVE	$54,062.58
MILLS BASICS	$70,492.20
MILTON JAMES CONSULTING	$37,624.72
MINISTER OF FINANCE	$266,937.57
MIRCOM DISTRIBUTION INC	$54,368.10
MJL ENGINEERING LTD	$28,775.46
MORNEAU SHEPELL LTD	$220,538.29
MORTON CLARKE & CO LTD	$36,074.45
NATIONAL AIR TECHNOLOGIES	$80,712.71
NATURAL POD	$84,928.23
NELSON EDUCATION LTD.	$92,635.88
NORMAN, VICKI	$37,200.00
NOW NEWSPAPERS	$31,114.39
NY CONSTRUCTION MANAGEMENT LTD	$607,204.68
OFFICEMAX GRAND & TOY	$48,539.90
OLIVIT CONSTRUCTION LTD	$5,645,218.59
OTIS CANADA INC.	$27,489.99
PACIFIC BLUE CROSS	$11,224,950.87
PACIFIC CARBON TRUST	$263,287.50
PALATIAL ENTERPRISES SERVICE C	$127,687.49
PARAGON ENGINEERING LTD	$142,437.96
PEAK NETWORKS	$62,329.12
PEARSON CANADA INC.	$144,340.12
PEBT, IN TRUST	$2,707,559.28
PERKINS+WILL CANADA ARCHITECTS	$197,104.17
PHH ARVAL	$384,416.90
PITNEYWORKS	$30,324.01
PLANET CLEAN VANCOUVER	$381,068.62
PML PROFESSIONAL MECHANICAL LTD	$211,266.73
PORT COQUITLAM BUILDING	$75,582.24
PORT COQUITLAM THEATRE SOCIETY	$44,595.37
POWER PROS ELECTRICAL LTD	$80,635.65

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Supplier Name	Expenditure
PRICEWATERHOUSECOOPERS LLP	$42,321.30
PURCELL MECHANICAL LTD	$140,472.85
QUANTUM LIGHTING INC	$115,722.77
R.F. BINNIE & ASSOCIATES LTD	$53,391.20
RBC FINANCIAL GROUP	$60,943.94
READ JONES CHRISTOFFERSEN LTD.	$25,300.80
REGEHR, FRANK	$40,132.38
RELIABLE INTERNATIONAL EXHIBIT	$33,736.88
RENAISSANCE	$31,527.68
REVENUE SERVICES OF BC	$571,693.60
RICHELIEU HARDWARE CANADA LTD	$45,774.73
RICOH CANADA INC	$942,337.05
RIETCHEL, CRAIG	$69,599.62
ROCKY POINT ENGINEERING LTD	$144,344.77
ROLLINS MACHINERY LIMITED	$34,995.39
ROSETTA STONE LTD.	$27,312.63
S.D. #39 (VANCOUVER)	$114,431.03
S.U.C.C.E.S.S.	$53,642.60
SCHOOLHOUSE PRODUCTS INC.	$28,616.44
SCHOOLS PROTECTION PROGRAM	$68,305.63
SCRIPTLOGIC CORPORATION	$27,178.19
SEXAUER LTD.	$61,837.21
SHARE FAMILY AND COMMUNITY	$340,552.02
SHARP'S AUDIO VISUAL	$234,547.51
SOFTCHOICE CORPORATION	$44,956.70
SOURCE OFFICE FURNITURE & SYSTEMS	$59,930.14
SPICERS CANADA LIMITED	$271,586.24
SRB EDUCATION SOLUTIONS INC	$195,265.28
STEEVES AND ASSOCIATES	$72,307.20
STOEFF, TAYLOR	$32,175.00
STREAMLINE PUMP SYSTEMS LTD	$45,590.15
SUN LIFE ASSURANCE COMPANY	$349,156.17
SUN, YU FANG	$40,506.15
SUNG JOO YOU HAK	$34,090.00
SUPER SAVE DISPOSAL INC.	$244,679.71
SUSHI 2.49 ENTERPRISES LTD	$36,871.64
SWING TIME DISTRIBUTORS LTD.	$43,877.16
SYSCO VANCOUVER	$861,417.22
TAYLOR ELECTRIC	$174,092.80
TC MEDIA LIVRES INC.	$86,850.58
TELUS	$249,778.27
TONG, BILL, CONSULTING	$35,126.50

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Supplier Name	Expenditure
TRANE CANADA	$32,070.83
TRANSCOLD DISTRIBUTION	$42,460.14
TRAVEL HEALTHCARE INSURANCE	$115,320.40
TRILLIUM INFRASTRUCTURE	$436,056.03
TURNING POINT RESOLUTIONS INC.	$38,768.39
UNISOURCE CANADA, INC	$221,355.48
UNITED LIBRARY SERVICES INC	$46,631.49
UNITED WAY OF THE LOWER MAINLAND	$31,053.35
UNIVAR CANADA LIMITED	$54,684.91
VECTOR ENGINEERING SERVICES LTD	$25,989.77
VIENNA FINE FOODS	$29,914.70
WAL DAN ENTERPRISES LTD	$26,129.70
WAT'S ON PRODUCTION	$82,589.08
WEBIR AUTOMATION & CONTROL	$35,869.75
WESTERN CAMPUS RESOURCES INC	$89,559.77
WESTERN MECHANICAL SERVICES	$33,712.00
WESTERN PACIFIC ENTERPRISES	$325,414.27
WESTERN SAFETY PRODUCTS LTD	$30,502.24
WESTERN WEED CONTROL	$26,572.00
WESTLO FINANCIAL CORP	$174,426.83
WINVAN PAVING LTD	$34,859.77
WORKERS' COMPENSATION BOARD	$1,069,657.55
WORLD OF WONDER CHILDCARE LTD	$197,406.47
ZAGREB CONSTRUCTION INC.	$48,494.00
Total paid to suppliers where payments exceed $25,000	$123,131,739.58
Total amount paid to suppliers where the amount paid to each supplier was $25,000 or less:	$8,449,093.27

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Reconciliation of Statements

Total Payments to Suppliers		
Payments over $25,000	$123,131,740	
Payments under $25,000	$8,449,093	$131,580,833
Total Payments to Employees		
Employees earning more than $75,000	$92,963,863	
Employees earning less than $75,000	$112,080,934.31	
Remuneration for elected officals	$335,326.56	$205,380,124
Employer's portion of CPP and EI		$10,669,150
Total expenditure per Statement of Financial Information		$347,630,107

Information from Audited Financial Statements	
Total Operating Fund expenses	$270,441,138
Total Special Purpose fund expenses	$18,856,453
Total Capital Fund expenses	$31,036,257
Employee paid benefits included in vendor file but not operating expenses	$26,882,851
Net change in prepaids, accruals and payables	$413,408
	$347,630,107