

## BOARD OF EDUCATION REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)  
Education Learning Centre

November 21, 2023  
7:00 p.m.

*Our mission is to ensure quality learning  
opportunities for all students of all ages*

### **ACKNOWLEDGEMENT OF TERRITORY**

Chuck Dension

*Today we acknowledge the Traditional Territory and honour the Ancestors and all relations who walked this land long before we were gathered here today. We would like to acknowledge, with gratitude, this beautiful place where we live, work, play and learn – the Coast Salish Nations. All My Relations.*

### **STATEMENT REGARDING LONG SERVICE AWARDS**

#### **A. ACCEPTANCE OF AGENDA**

#### **B. INTRODUCTIONS**

#### **C. DELEGATIONS / PRESENTATIONS**

#### **D. EDUCATION**

#### **E. APPROVAL OF CONSENT AGENDA (7:05 pm)**

- a) Approval of October 17, 2023 Regular Board Meeting Minutes
- b) Trustee Calendar Planning Report for Information (*Pages 4-5*)
- c) Trustee Reports for Information (*Pages 6-8*)
- d) Administrative Procedures Review Update (*Page 9*)
- e) Policy Review Committee Update – Policy #8 – Committees of the Board (*Page 10*)

#### **F. RESPONSE TO PREVIOUS DELEGATIONS**

#### **G. DISTRICT STAFF REPORTS (7:10pm)**

- a. Superintendent
  - i) News & Events Patricia Gartland  
(*Pages 11-13*) (10 minutes)
  - ii) Superintendent's Update Patricia Gartland  
(Verbal) (10 minutes)
  - iii) Feeding Futures Program Update Robert Zambrano  
(*Page 14-18*) (Presentation: 10 minutes/  
Questions: 10 minutes)

**G. DISTRICT STAFF REPORTS CONT'D (7:50pm)**

iv) Piping Foundations Program  
(Pages 19-21) Carey Chute  
(10 minutes)

b. Secretary-Treasurer

i) Financial Update 2023/2024 – Cost Pressure Report  
(Pages 22-23) Nita Mikl  
(10 minutes)

ii) Budget Process 2024/25  
(Pages 24-25) Randy Manhas  
(10 minutes)

iii) 2024-2025 Budget Consultation Guide  
(Pages 26-46) Randy Manhas  
(10 minutes)

**H. UNFINISHED BUSINESS (8:10 pm)**

a) Catchment Area Changes  
(Pages 47-54) Gerald Shong/Devon Ross  
(10 minutes)

b) Policy 4 – Trustee Code of Ethics  
(Pages 55-58) Michael Thomas  
(5 minutes)

c) Policy 11 – Board Delegation of Authority  
(Pages 59-60) Michael Thomas  
(5 minutes)

d) Policy 16 – Recruitment and Selection of Senior  
Level Leaders  
(Pages 61-64) Michael Thomas  
(5 minutes)

**I. QUESTION PERIOD (8:35 pm)**  
(For questions that relate to agenda items only) (10 minutes)

a) Trustees

b) Gallery

**J. NEW BUSINESS (8:45 pm)**

a) Statement of Financial Information (SOFI) Report  
(Pages 65-174) Nita Mikl  
(10 minutes)

**K. NOTICES OF MOTION**

**L. ITEMS OF TRUSTEE BUSINESS**

**M. QUESTION PERIOD (8:55 pm)**  
(For questions that relate to agenda items only) (10 minutes)

a) Trustees

b) Gallery

## ELECTIONS FOR BOARD OF EDUCATION

### CHAIR and VICE CHAIR

#### N. ADJOURNMENT (9:15 pm)

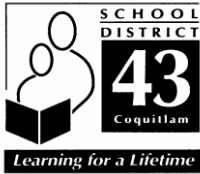
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#### ***ANNOUNCEMENT***

**Next Public Board Meeting: January 16, 2024 – 7:00 p.m.**

Location: Education Learning Centre - Board Room

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201  
Randy Manhas, Secretary-Treasurer/CFO – 604-939-9201  
Jennifer Toderas, Executive Assistant – 604-939-9201



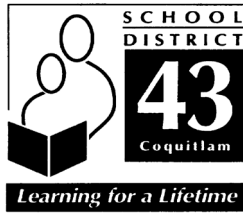
# BOARD OF EDUCATION

## Calendar Planning

**November 21, 2023**

NOVEMBER 2023			
21	Board Meeting	ELC, Board Room	7:00pm
23-25	BCSTA Trustee Academy & Provincial Council	Westin Bayshore	All day
JANUARY 2024			
16	Board Meeting	ELC, Board Room	7:00pm
TBD	BCPSEA AGM	TBD	TBD
30	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
FEBRUARY 2024			
6	Board Meeting	ELC, Board Room	7:00pm
12	Port Moody City Council Liaison Meeting	ELC, Room B107	5:00pm
13	Board Meeting (Special)	ELC, Board Room	6:30pm
MARCH 2024			
5	Board Meeting	ELC, Board Room	7:00pm
APRIL 2024			
2	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
9	Board Meeting	ELC, Board Room	7:00pm
16	Board Meeting (Special)	ELC, Board Room	6:30pm
18-21	BCSTA AGM	TBD	TBD
23	Board Meeting	ELC, Board Room	7:00pm
MAY 2024			
7	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
14	Board Meeting	ELC, Board Room	7:00pm
JUNE 2024			
11	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
18	Board Meeting	ELC, Board Room	7:00pm





## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Randy Manhas, Secretary-Treasurer/CFO

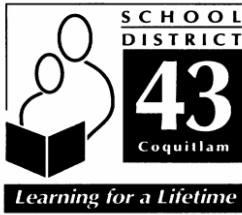
**DATE:** November 21, 2023

**SUBJECT:** Record of In Camera Meetings

As per Section 72(3) of the *School Act*, the Board of Education reports that the following items were addressed at in camera meetings:

Special In Camera meeting held on October 17, 2023:

1. Financial Matter
2. Land Matter
3. Other Matter



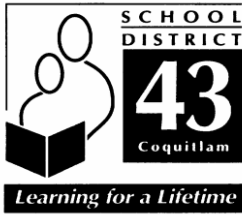
## **BOARD OF EDUCATION**

### **TRUSTEE REPORT**

**November 21, 2023**

Trustee Lisa Park participated in the following activities, events and meetings:

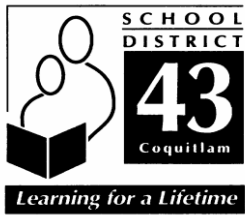
- Oct. 14, 2023 – Tri-City Prayer Breakfast, Boathouse, Port Moody
- Oct. 14, 2023 – Hazel Trembath School emergency meeting, Pitt River Middle School, Port Coquitlam
- Oct. 17, 2023 - In Camera Meeting and In Service Board Meeting, ELC, Coquitlam
- Oct. 17, 2023 - Public Board Meeting, ELC, Coquitlam
- Nov. 11, 2023 – Remembrance Day Ceremony, Port Moody Region 119, Port Moody



**BOARD OF EDUCATION  
TRUSTEE REPORT  
November 21, 2023**

Vice Chair Craig Woods participated in the following activities, events and meetings:

- Sept 19, 2023 – In Service Board meeting
- Sept 19, 2023 – In Camera Board meeting
- Sept 19, 2023 – Public Board meeting
- Sept 21, 2023 – BCSTA Metro Branch meeting
- Oct 3, 2023 – Finance and Audit Committee preliminary discussion
- Oct 10, 2023 – Board Agenda setting meeting
- Oct 10, 2023 – Finance and Audit Committee meeting
- Oct 14, 2023 – Tri City Ministerial breakfast
- Oct 14, 2023 – Hazel Trembath staff meeting
- Oct 14, 2023 – Hazel Trembath parent community meeting
- Oct 17, 2023 - In Service Board meeting
- Oct 17, 2023 - In Camera Board meeting
- Oct 17, 2023 – Public Board meeting
- Oct 24, 2023 – BCSTA Metro branch meeting
- Oct 25, 2023 – DPAC General meeting
- Oct 27, 2023 – Board Chair and Vice Chair meeting with the Mayors
- Nov 2-3, 2023 – BCPSEA Symposium
- Nov 11, 2023 – Remembrance Day Ceremony
- Nov 14, 2023 – Board Agenda Setting meeting
- Nov 14, 2023 – Finance and Audit Committee meeting
- Nov 15, 2023 – Scott Creek Ministry Announcement
- Nov 15, 2023 – Coast Salish Elementary Open House
- Nov 16, 2023 – MLA and MP Liaison meeting



## **BOARD OF EDUCATION**

### **ITEMS OF TRUSTEE BUSINESS**

#### **DPAC Report**

Vice Chair Craig Woods presents the following report for information:

#### **DPAC General Meeting** **Wednesday, Oct 25, 2023– 7:00pm** **Online Zoom Meeting**

- ✧ DPAC President Rosey Manhas chaired the meeting and began by addressing the fire at Hazel Trembath and the amazing support provided by the School District and the community.
- ✧ The Assistant Superintendent report was conducted by Assistant Superintendent Nadine Tambellini and included:
  - Update on the higher than anticipated enrolment, which is in alignment with school districts across the Metro Vancouver area. This has placed extra pressures on the school district to find classroom space and the teachers needed.
  - Addressed the huge amount of hope and help that came out of the tragic Hazel Trembath fire, including a new temporary home at Winslow Centre which has been transformed into Hazel Trembath with the addition of its school colors, student artwork, and recovered signage from the Hazel Trembath site.
- ✧ District Principal, Craig Mah and Principal of Learning Services, Jody Moss, presented on updates to the new reporting system as it pertains to secondary schools; highlights shared included:
  - the new reporting aligns with the revised curriculum, which includes a focus on self-assessment
  - Report cards will look different and have a new name (learning update) but will provide a more comprehensive assessment
  - New reporting focuses on proficiencies: emerging, developing, proficient, extending
  - Grades 10-12 will continue with letter grades and percentages
  - Grade 9 proficiency scales will not have any negative impact on university entrance
  - Questions asked by parents included an ask for more opportunities for parents to learn about the new reporting system, how to access previous report cards (via school principal), and wanting to know more about research conducted on the new reporting system
- ✧ NaloxHome presented on services to address the overdose crisis:
  - A youth led initiative that started in SD43 with 50+ current and former students aged 16-25
  - Youth staff presents in schools and covers harm reduction, education on BC's overdose crisis and on naloxone, ways to make a difference, and provides support resources
  - Questions included asking about where to find a naloxone kit
- ✧ DPAC Executive reports and updates included:
- ✧ The District's French Advisory Committee is looking for school representatives
- ✧ DPAC is putting together an online PAC forum on the DPAC website for DPAC reps to share resources with other DPAC reps
- ✧ Next meeting is Nov 29<sup>th</sup> at 7pm



## School District No. 43 (Coquitlam)

# MEMORANDUM

TO: Patricia Gartland, Superintendent

FROM: Ken Hoff, Asst. Director, Communications and Community Relations

DATE: November 21, 2023

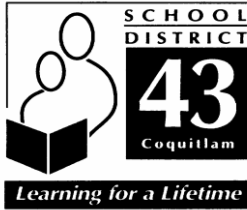
RE: **Update on the Administrative Procedures Review**

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### For the Board's Information

Below is an update of the ongoing Administrative Procedures (AP) review. The APs below, and supporting forms if applicable, have been reviewed and subject to their review status, they remain unchanged, deleted, revised, rewritten or are new.

AP 112	Advisory Committees	Revisions and additions	Revised
AP 132	Closure of Schools for Extreme Weather Conditions	Revisions and updates	Revised
AP 315	Anaphylaxis in Schools	Revisions	Revised
AP 514	Purchasing	Revisions and updates	Revised
AP 515	Signing Officer and Expenditure Authorization Signatory Levels	Revisions and updates	Revised
AP 529	Procurement Card	Revisions and updates	Revised



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Facilities & Planning Services

## MEMORANDUM

**TO:** Board of Education

**FROM:** Michael Thomas, Chair, Policy Review Committee

**DATE:** November 21, 2023

**SUBJECT:** **Update on the Policy Review Committee Work**

**COPIED TO:** District Leadership Team

**Recommended Action:** the following is provided for information.

**Background:** Below is an update of the ongoing review of policies by the Policy Review Committee. The policies below have been reviewed and subject to that review remain unchanged.

<u>Policy</u>	<u>Name</u>	<u>Status</u>	<u>Outcome</u>
Policy 8	Committees of the Board	Reviewed	No change

# Superintendent's News & Events Report to the Board

Regular Board Meeting of November 21, 2023

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

1. Coast Salish Elementary School celebrated their official opening Wednesday, November 15 with an open house and ceremony. The event attracted many students and families to tour through the new school, watch the festivities, and enjoy some cake and refreshments. Hosted by Coast Salish Principal Frank Pearse, the event program included Minister of Education and Child Care Rachna Singh, Coquitlam-Burke Mountain MLA Finn Donnelly, Kwikwetlem First Nation Councillor John Peters, in addition to Board Chair Michael Thomas, SD43 trustees, Superintendent Patricia Gartland and the District Leadership Team. Special guests included Coquitlam Mayor Richard Stewart and members of Coquitlam City Council and representatives from Chandos Construction.

Coast Salish Elementary School is designed to accommodate 430 students and includes a before and after school program to serve the community. Representing extensive research in design and progressive building, Coast Salish nears 'net-zero' in its carbon footprint in addition to aligning with SD43's *Directions 2025* goals of providing world-class facilities for students.



2. Also on Wednesday, November 15, a new school addition to Scott Creek Middle School was announced to increase capacity at that site. With \$15 million in funding from the BC Government, the new addition will include ten new classroom spaces and the equivalent of 250 new seats at Scott Creek. The new classrooms are expected to be ready for students in the fall of 2024. The addition to Scott Creek is custom-made and prefabricated off-site which allows for expedited construction. The design and build is sustainable, energy efficient, and built to last. SD43 has been leading the way in developing this new design in school additions and this is a great example of the district's commitment to providing modern educational facilities for students.



# Superintendent's News & Events Report to the Board

Regular Board Meeting of November 21, 2023

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

"Increasing school capacity is important for our growing community," said Michael Thomas, board chair, Coquitlam School District. "Supported by our SD43 strategic plan, our district utilizes best practices and facilities research to create world-class facilities. We know this model works and we are confident this addition at Scott Creek Middle will serve students well for years to come."



(Pictured L to R: Scott Creek student Parmis, Vice Chair Craig Woods Scott Creek Student Sophie, MLA Finn Donnelly, Minister of Education and Child Care Rachna Singh, Board Chair Micheal Thomas, Trustees Denison, Blatherwick, Pollock Brodie, and Palmer Isaak)



3. Five athletes from the Tri Cities participated in the 2023 Pan American Games, including two SD43 Alumni. Kaila Butler, a Terry Fox grad, earned a bronze medal for Canada in the women's hammer throw with a best throw of 65.10 metres. Earning her first medal in international competition, Kaila remarked, "It's a lot. It's overwhelming. This is my first international medal ever, so it's a really big deal to me. I've worked really hard for this for the last year and a half and to come here – and to get off to a bit of a rough start – to overcome the weather and the emotions and to keep going was really, really, special and I'm really proud of myself."

Addy Townsend is a Dr. Charles Best graduate and competes in the women's 800 metre. After finishing second in her semi with a time of 2:06:62, she qualified for the final and placed 8<sup>th</sup> with a time of 2:09:02.

4. The Centennial Centaurs defeated the Terry Fox Ravens 21-20 to win the SD43 JV Football Championship and take home the Dan Doyle Cup on November 1<sup>st</sup>. Well done on an exciting game that came down to the wire! Congratulations to all that participated.
5. Students across the district participated in assemblies recognizing Remembrance Day and the sacrifices of those who served to protect our freedoms. Services were held in elementary, middle, and secondary schools across the district and included poetry, songs, and stories of family members while honouring those who served. Veterans, peacekeepers, legion members, first responders, and cadets marched at many locations as part of the ceremonies.

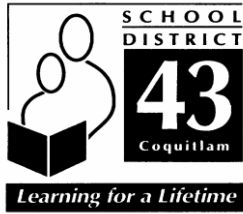


(Pictures: Colour guard at Port Moody Secondary and Cadets waiting to march. Photo credit: TriCity News)

6. An information session for families of children that will be starting Kindergarten in September of 2024 is being held Tuesday, November 28<sup>th</sup>. The session will cover everything important to families about Kindergarten, including Kindergarten Programs of Choice like Reggio Emilia, Montessori, Mandarin Bilingual, and French Immersion. Everyone is welcome at the Education Learning Centre, 1080 Winslow, 6:30-8:00pm.

### Upcoming Events

- November 30 – Long Service Recognition at Westwood Plateau
- December 22 – Last day in session before Winter Break
- January 8 – Schools re-open



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Superintendent

### MEMORANDUM

**TO:** Patricia Gartland, Superintendent

**FROM:** Robert Zambrano, Assistant Superintendent

**DATE:** November 21, 2023

**SUBJECT:** Feeding Futures: Update & Prognosis

**COPIED TO:** Board of Education

**Recommended Action:** The following is provided for information only.

**Background:** My team, Sean Della Vedova, Lindsay Goodridge, Tamara Sengotta, Jeff Stromgren and I are pleased to update you with respect to the initiatives related to the Feeding Futures Fund provided by the Ministry of Education.

In Spring 2023, the Ministry of Education announced a significant increment to School District operating budgets, to improve student academic and social outcomes. It has been stated that Canada is the only G7 country without a national school program or a program with standards. The Feeding Futures provincial initiative was introduced to address issues of food insecurity affecting an estimated 20-25% of children. We look forward to updating you on our work so far and welcome your questions and comments.





## District Augmentation

- Increase capacity (and quality) of Elementary lunch program at Central-no charge to students
- Duplicate program at Middle (out of Como Lake)
- Add school meal coordinator at James Park and Central for breakfast
- Add school meals coordinator/delivery at CAFE to feed all alternates
- Provide funds direct to schools for Grab and Go food, breakfast programs, cafeteria vouchers, gift cards for families etc
- DH at every elementary and middle school to plan/coordinate/communicate programming options-will involve some healthy eating curriculum (ie fruit and veggie, Grab and Go school meals etc)
- Program oversight by admin, similar to daycare leads project.
- Leftover SFAF to be used of things other than food.



3



## Admin Support

Sean DV, Tamara S, and Lindsay G.



- Lead in scaling up of food programs
- Assist schools with different contexts, reducing stigma
- Align processes, quality and curriculum across sites
- Nurture and formulate new community partnerships.

4

## Community Partnerships

- Increased contribution to SHARE and improve liaison to ensure breadth and depth for support
- Increased contribution to Starfish backpacks to reach more people and improve quality
- Increase funding to Access Youth for Youth Gourmade program to build family capacity and instill healthy eating habits
- Summer Camp lunches and snacks with various vendors



5

## The Numbers...

- Nearing 1000 students (and their families) being serviced from SHARE/month
- Doubled Starfish hampers from 100 to 200 students and their families
- Central/Como Lunch program avg of 275 two years ago to over 500 now and climbing.
- Youth Gourmade by Access Youth
  - Summer 2023: 483 meals to 23 families (70 people, 37 children)
  - Fall 2023: Est for year on current; 7,800 meals to 46 families (89 adults, 97 children)
- (Non community school) Summer Camps 400 students-daily hot lunch

6



## Lunch and Breakfast Program at Central



Lunch-over 500  
and climbing



Breakfast-approx 150 per day, up  
from 25 three years ago.

7

## James Park

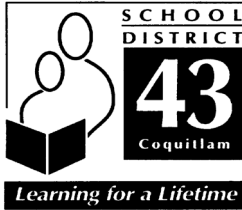


Our new Meals Coordinator, Michael Pais,  
working with kids after breakfast program. They  
were getting apples ready for the dehydrator.



In the Spring leading up to summer and the  
beginning of fall we have breakfast program  
outside at the front of the school. Approx 250 per  
day

8



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### MEMORANDUM

**TO:** Patricia Gartland, Superintendent

**FROM:** Carey Chute, Assistant Superintendent

**DATE:** November 10, 2023

**SUBJECT:** Piping Foundations Program

**COPIED TO:** Ben King

**Please accept the follow as an information update on Trades Programing opportunities within SD43.**

Ben King will provide an update on a joint venture between SD43 and BCIT to expand the trades training opportunities for SD 43 students with a planned start of February 2025.

Attachment 1: Power Point



# Piping Foundation Program @ SD43

through the Dennis and Phyllis Washington Foundation Grant and BCIT

1

11/16/2023

## Funding

- BCIT has received \$5.527 million dollars from the Dennis and Phyllis Washington Foundation in conjunction with Seaspam ULC, and Southern Railway of British Columbia.
- This money has been given to support the expansion of BCIT's Youth Programs in Three Districts (Maple Ridge, Vancouver, and Coquitlam)
- Funding is for 7 years and includes tuition, materials (equipment, PPE, etc.), and any required renovation Costs

SAMPLE FOOTER TEXT 2

2



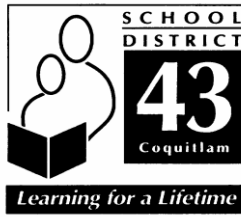
11/16/2023

# Proposed Program

- The goal is to run a Piping foundation program in Gleneagle Secondary School starting Feb. 2025.
- The Piping foundation program prepares students for entry-level employment in the piping trades: Plumbing, Steam fitting, and Sprinkler fitting.
- The program will be open to current secondary students and recent grads
  - + This will be a great opportunity for our new Canadians, and students on adult grad plans
- Program will be completely free for 6 years
- Program will be taught by BCIT instructors and will run for 25 weeks. Five weeks will take place at BCIT.

SAMPLE FOOTER TEXT 3

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## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Randy Manhas, Secretary-Treasurer/CFO  
Nita Mikl, Assistant Secretary-Treasurer

**DATE:** November 21, 2023

**SUBJECT:** **Financial Update 2023/24 – Cost Pressure Review**

**COPIED TO:** District Leadership Team (DLT)

**Recommended Action:** The following is provided for information.

As reported out in the First Quarter Financial Report, the district completed its September 1701 enrollment count and was up over 800 students compared to budget projections. The district also saw a corresponding increase in students with unique needs especially in Level 2 and English language learners. As a result of these increases, our grant funding from the Ministry will also be going up by approximately \$9.15 million.

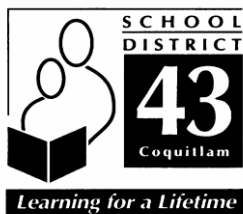
As part of the district's administrative procedure, the District Leadership Team goes through a cost pressure exercise once enrollment numbers are finalized to address any new cost pressures that have emerged since the Preliminary budget was approved in April because of changes in the enrollment levels or other factors.

The cost pressures are prioritized based on staffing required for classroom organizational needs, health, safety, or regulatory needs, inflationary pressures and other initiatives that meet the goals and objectives under ***Directions 2025***.

The following table summarizes the allocation of the additional funding towards the cost pressures that were identified and prioritized based on the criteria mentioned above.

## Coquitlam School District 2023/24 Cost Pressure Funded Allocations

Description	Operating Fund	Special Purpose Funds	Intellectual Development	Human & Social Dev.	Organizational Capacity	Cross Cutting Themes			
	Amount	Amount	Goal 1	Goal 2	Goal 3	TECHNOLOGY		SOCIAL ENGAGEMENT	
Teachers (16.3 FTE Operating, 6.57 FTE SPF) - Enrolment/CEF	2,109,712	847,530	<div></div>	<div></div>					
Education Assistants (17.0 FTE) - level 2 enrollment increases	973,930		<div></div>	<div></div>					
Staffing Stabilization - in alignment with revised surplus policy	1,000,000		<div></div>		<div></div>				
Indigenous Youth Worker & Cultural Facilitator (2 FTE - Temp)	125,782		<div></div>	<div></div>					<div></div>
Substitute Coverage (all groups - higher usage), IEP & mentoring release,	859,565			<div></div>	<div></div>				
Benefits - Worksafe rate increases	300,000				<div></div>				
Furniture and Equipment - Classroom and Non-Teaching Kitchens	155,000				<div></div>				
Technology - Increased need for devices, subscriptions and sustainability	421,000		<div></div>		<div></div>		<div></div>		
Student Transportation - Additional bus, fuel, time and taxi overages	155,562			<div></div>					<div></div>
Contract Services - O/T, P/T, Assesments	160,000			<div></div>					<div></div>
School Based Budget allocations and assistance	255,988		<div></div>		<div></div>				
Trades Program Tuition and Culinary Program Support	105,000		<div></div>	<div></div>					
Professional Services Fees - Inflation and increased organizational needs	525,000				<div></div>				
Maintenance - Inflation and contractual related increases	620,918				<div></div>				
Utilities - increased rates for water, sewer, natural gas	332,000				<div></div>				
Professional Development - Travel, training opportunities	55,000				<div></div>				
Capital - 2 portables for enrollment growth	1,000,000				<div></div>				
Total	9,154,457	847,530							



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Randy Manhas, Secretary-Treasurer/CFO  
Nita Mikl, Assistant Secretary-Treasurer

**DATE:** November 21, 2023

**SUBJECT:** **Budget Process 2024/25**

**COPIED TO:** District Leadership Team

**Recommended Action:** The following is provided for information.

**Background:** The 2024/25 budget approach is proposed to follow the same budget process as used in this past year which incorporated the opportunity for partner groups and interested parties to make public presentations to the Board in February, after the amended budget for the current year but prior to the development of the following years annual budget.

This process is intended to be more consultative, by allowing partner groups and interested parties to provide their input into the budget development process. The process will continue to feature user-friendly documents and frames financial information in a manner that is more accessible to interested parties.

As per previous practices, budget priorities and decisions will be based on the goals and objectives outlined in *Directions 2025* and the financial governance and accountability best practice requirements of the Ministry.

The budget process will also continue with partner group meetings to review budgetary information and reaffirm budgetary discussions that have been ongoing throughout the year. The formal presentation of the preliminary budget by management takes place in April. This is followed by delegation comments in response to the preliminary budget in mid-April and the presentation of the final preliminary budget at the end of April.

The proposed schedule of Board budget meetings is as follows:

1. Partner Group Meetings – January/February 2024

The Board will meet individually with each of the following Partner Groups for budget input and consultation: CTA, CPVPA, CUPE and DPAC.

2. Input into the 2024/25 Budget Development Process: February 13, 2024

Staff will make a brief presentation including:

- Budget Input Process,
- History of Budget Request Submissions
- Identified Financial Risks

The Board will receive input and comments.

3. Presentation of Preliminary Budget: April 9, 2024

The presentation of the preliminary budget at the Regular Public Board Meeting will allow interested parties to see the main themes and priorities in the budget, based on the strategic goals, and first ideas on how to achieve a balanced budget. The Board and Public will have the opportunity to ask questions. The Board has the opportunity to deliberate the proposed budget.

4. Board Deliberation and Comments on the Proposed Budget: April 16, 2024

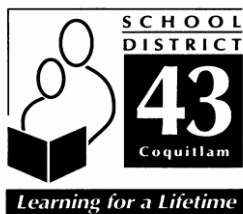
Interested parties will have the opportunity to comment on the proposed 2023/2024 budget, that will take place at this Special Public Board Meeting. The Board has the opportunity to engage staff and deliberate the budget.

5. Final Presentation and Board Approval of Budget: April 23, 2024

At the Regular Public Board Meeting, the budget will be presented for approval. This will incorporate any changes requested by the Board based on their deliberation.

The following user-friendly documents will be posted to the school district website during the budget process:

- Budget Consultation Guide
- Guidelines for Budget Feedback
- BC Ministry of Education Funding & Allocation Information
- SD43 Financial Statements
- Guide to Financial Statements
- Financial Statement Discussion & Analysis
- Budget Advertisement
- Preliminary Budget and Multi-Year Fiscal Plan
- Preliminary Budget Presentation



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Randy Manhas, Secretary-Treasurer/CFO  
Nita Mikl, Assistant Secretary-Treasurer

**DATE:** November 21, 2023

**SUBJECT:** **Budget Consultation Guide 2024-25**

**COPIED TO:** District Leadership Team

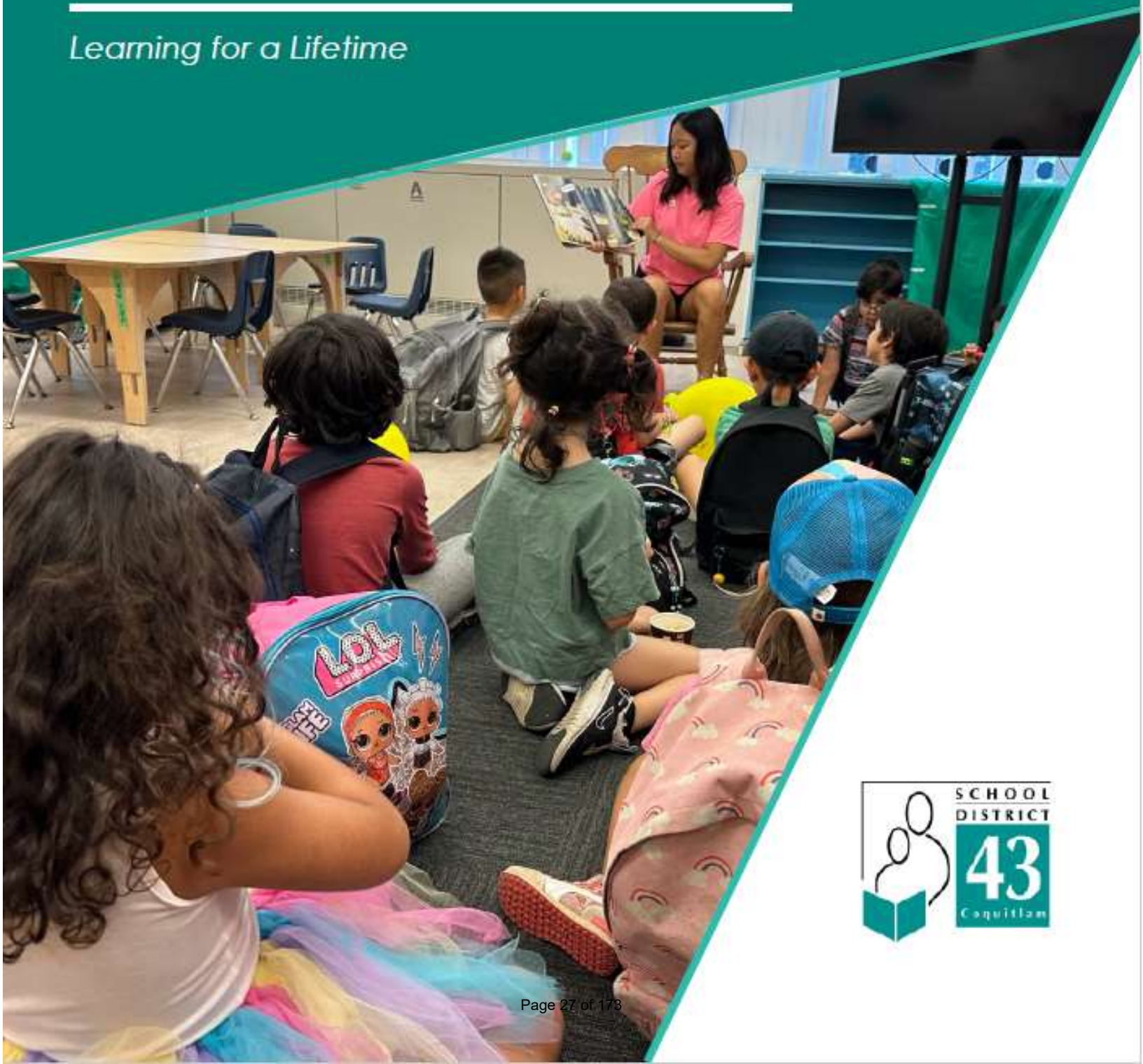
**Recommended Action:** This is provided for information.

**Background:** The attached Budget Consultation Guide has been updated for the 2024-25 budget process.

For the Fiscal Year Beginning July 1, 2024

# BUDGET CONSULTATION GUIDE 2024/25

*Learning for a Lifetime*





## MESSAGE FROM THE BOARD OF EDUCATION

Welcome to the partner group and public consultation/engagement process for the 2024/2025 budget for School District No. 43 (Coquitlam). As the third largest school district in the province of British Columbia, we have a diverse and growing population which includes young families, new Canadians, professionals, and others who choose to relocate here for the quality of life and a thriving and successful public education system. Our student achievement levels are consistently above the provincial average and near the top in all student outcome categories of all 60 school districts in BC.

Our Board of Education has developed a consultative budget process for the 2024/2025 school year. Three years ago, the process was modified to provide partner groups and public input in February, in advance of Ministry funding announcements and before district staff finalize the preliminary budget submission to the Board. We appreciate all comments and input while we work closely with our partner groups within the confines of our contracts and available resources. To seek broad and thorough input, the Board also engages in a series of meetings with all partner groups and makes several presentations throughout the year to inform our school district community about the budget.

The Board is committed to transparency through adherence to the *Taxpayer Accountability Principles* (page 7) in the preparation of the preliminary annual budget.

Each year, we strive to deliver a budget that provides certainty, long-term stability, and sustainability. This ensures we can overcome any unforeseen challenges and circumstances throughout the fiscal year. Guided by the goals and objectives within our strategic plan, *Directions 2025*, we are fully committed to achieving student success, developing educated citizens, and continuing to foster a sustainable educational organization – all within a changing landscape of provincial funding.

We invite you to **learn** about the budget process, **engage** in consultation and **contribute** feedback. This helps deepen our collective understanding and identify challenges and opportunities. It allows you to share your ideas for how we can make the best use of the restricted funds available for our children, families, employees, and communities, while advancing our school district and sustaining our mission. Your input helps guide the Board's decisions and actions.

Sincerely,

Board of Education  
School District No. 43 (Coquitlam)



(Front Row, L-R), Christine Pollock, Michael Thomas (Board Chair), Patricia Gartland (Superintendent), Zoë Royer, Craig Woods (Vice Chair).  
(Back Row, L-R) Chuck Denison, Lisa Park, Randy Manhas (Secretary-Treasurer), Jennifer Blatherwick, Kerri Palmer Isaak, Carol Brodie.



## BUDGET PROCESS 2024/2025

The Board of Education will continue to utilize a comprehensive strategy in creating the 2024-2025 budget to:

- identify potential cost pressures as well as areas of possible budget and related expenditure misalignment.
- consult with partner groups and public on how the Board can use or realign available resources to continue to foster a high achieving school district and sustainable organization for many years to come.
- engage with partner groups and public during the initial stages of budget development to encourage comments and suggestions so the Board can consider these prior to the finalization of the draft budget.
- provide the public an opportunity to reflect and offer feedback on the proposed draft budget during the April budget deliberations.

### *Our Goal*

*The Board of Education will embark on the budget process through a transparent, inclusive, and accountable process that engages the community for input.*

This budget strategy will consider the following:

### **Students First**

Aligning decisions with a thriving public education system for students is a community value. As stewards of public education, School District No. 43 (SD43) must demonstrate a financial commitment to improve the learning environment for students.

### **Fair Access for All Students**

Committing to deliver fair, effective, and positive learning environments for students today and in the future. All financial decisions must consider the current and future needs of students and employees.

### **Lifelong Learning in Our Communities**

Delivering lifelong learning in our communities is part of the SD43's vision. We envision high quality, diverse, personalized and enriched education opportunities for all students of all ages. Ongoing financial review and community engagement will support this.

### **Changing Landscape of Provincial Funding**

Funding from the provincial government has not kept up with rising costs despite increased per student funding. Inflation continues to create financial pressure and the province has not adequately provided additional funding to offset increased costs in all areas. Hydroelectricity, gas, and health benefits have all increased, with school boards funding most of these inflationary and new program costs. In addition to the changing landscape of additional cost pressures and provincial funding not keeping up with inflation, there are increasing expectations from the Ministry of Education and Child Care that school boards contribute operational funding towards significant capital projects, previously funded by the province.

### **Long Term Strategic Vision**

Aligning the budget process and connecting the allocation of resources with our strategic plan, *Directions 2025*.

## DIRECTIONS 2025 STRATEGIC PLAN



## VISION

Increasing Success in Life for All

## MISSION

Our mission is to ensure quality learning opportunities for all students of all ages.

## PURPOSE

The Board of Education accepts its responsibility to provide a quality and equitable public education for the success of all learners, within the limits and resources available.

## CORE BELIEFS AND PRINCIPLES

### The Board of Education believes in:

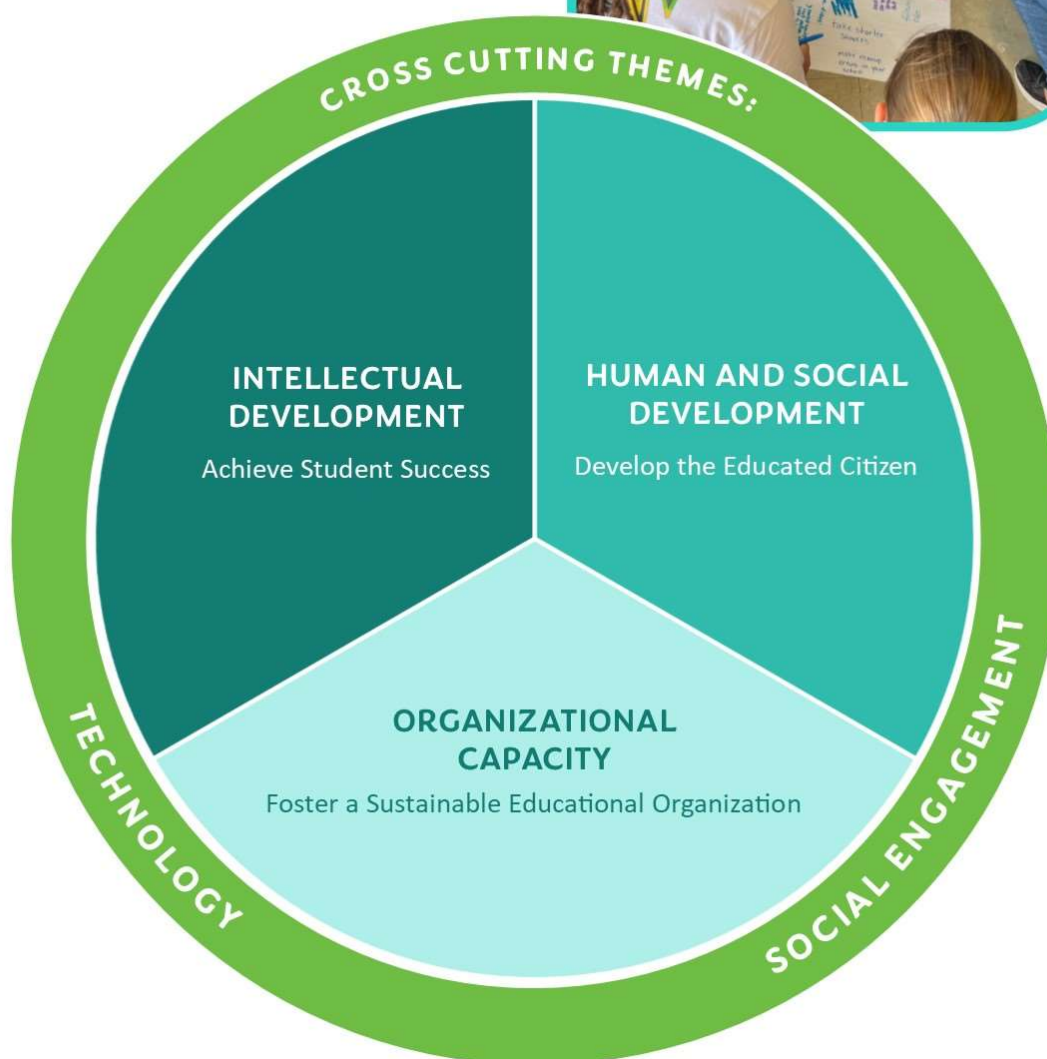
- Public Education and the need to advocate on its behalf;
- Instilling a passion for learning;
- Learners as the most important focus;
- High quality and equitable learning opportunities;
- Innovation, creativity, problem solving, critical thinking and sustainability;
- The essential value of District/Community/Global Partnerships;
- Safe, inclusive and socially responsible learning communities.

### The Board of Education is committed to:

- Creating a culture of care and shared responsibility where every learner matters;
- Engaging and empowering lifelong learners;
- Providing flexible, integrated, diverse, and active learning environments;
- Developing shared leadership through innovative, sustainable professional learning.

# DIRECTIONS 2025

Strategic Goals and Objectives



LEARN

ENGAGE

CONTRIBUTE

## ALIGNING BUDGET PLANNING WITH *DIRECTIONS 2025*

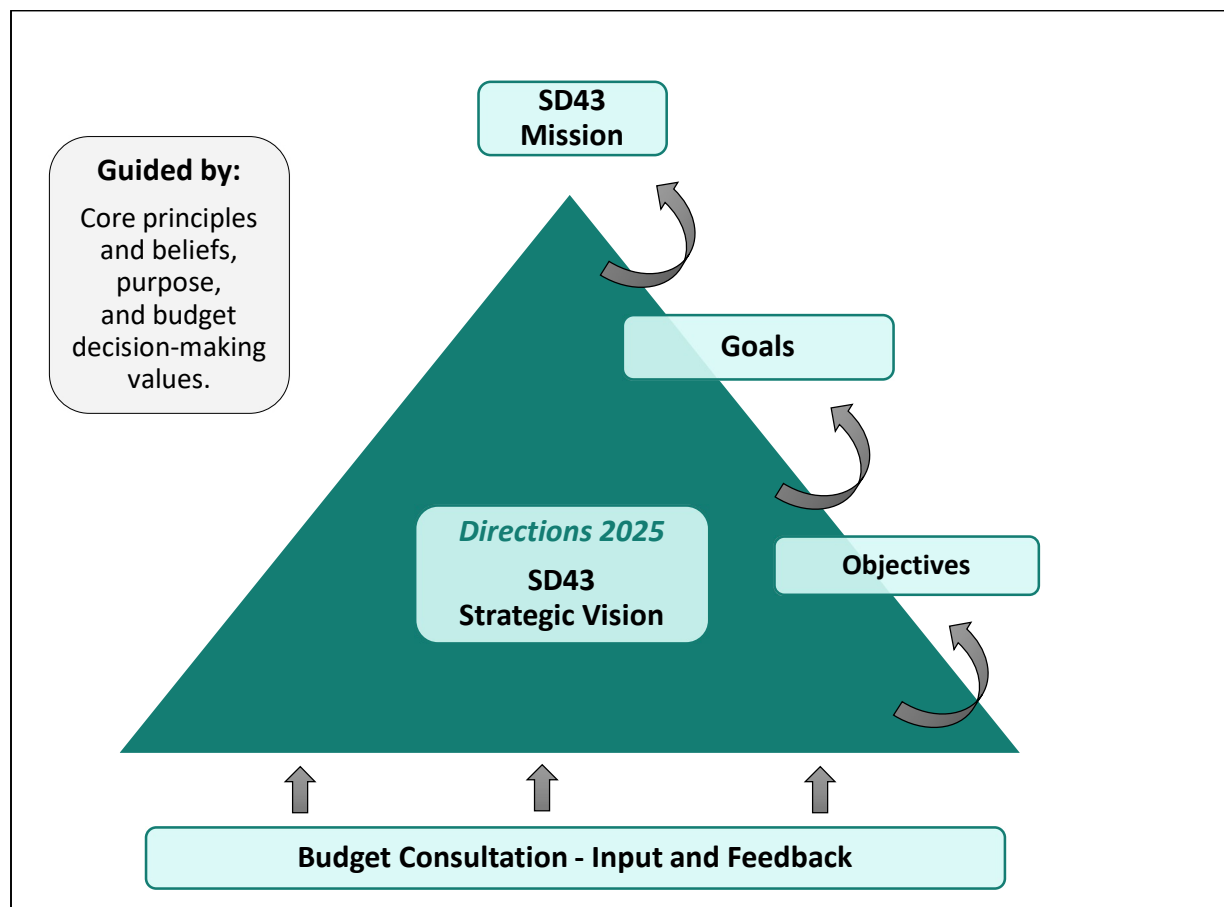
SD43 is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic plan, *Directions 2025*.

It is a consultative model that coordinates budget planning and resource allocation activities with inclusive partner group consultation and feedback based on the vision, goals and objectives identified in *Directions 2025*.

The model includes:

- articulating *Directions 2025*.
- providing timely and accurate budget information.
- receiving budget input and feedback.
- prioritizing budget requests for the upcoming budget year.
- allocating available resources to best meet requests that align with the vision, goals, and objectives; and
- communicating the outcomes effectively for transparent accountability.

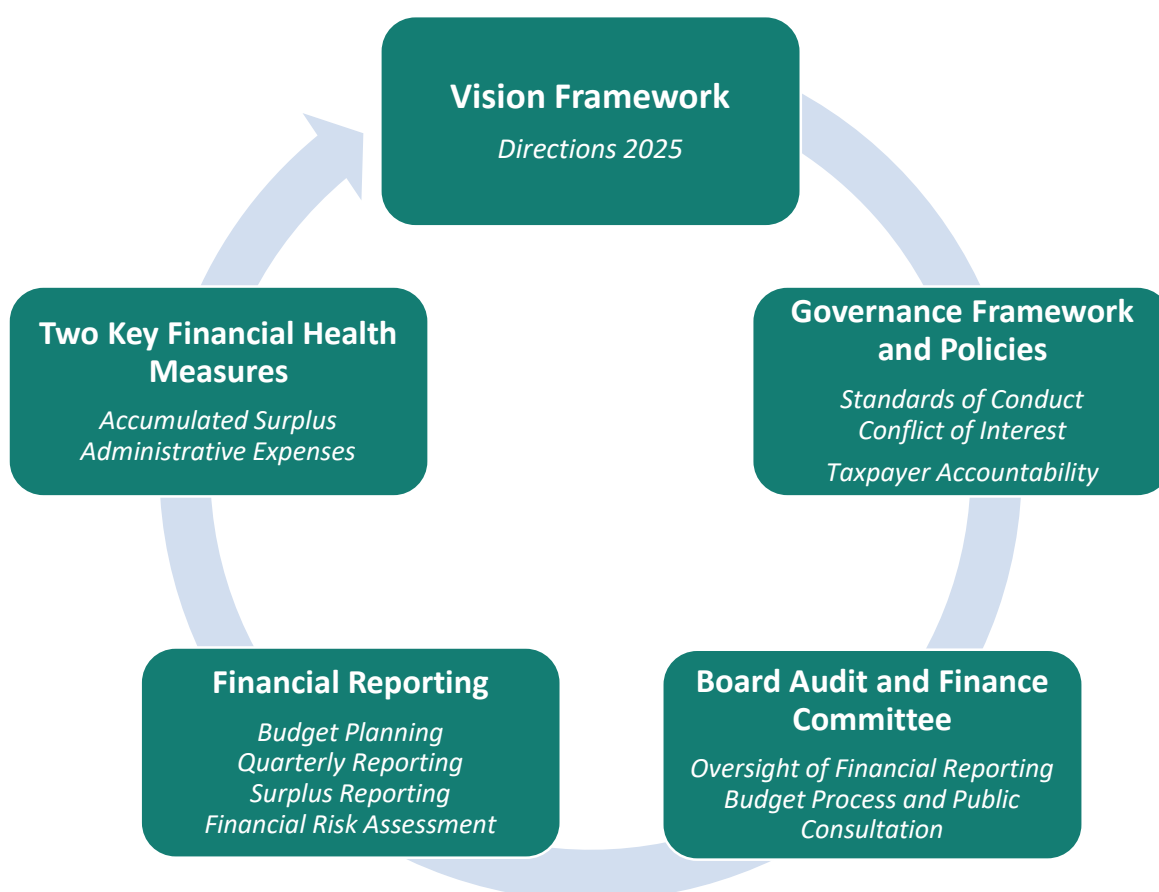
The model will ensure that budget input and resource allocations are connected to and aligned with *Directions 2025*. This model is an integral part of the SD43's operating culture.



## FINANCIAL GOVERNANCE AND ACCOUNTABILITY

The Board has fully adopted the Ministry of Education and Child Care's recommended requirements pertaining to financial governance and accountability. This includes the following measures that the Office of the Auditor General of BC would define as best practices:

- a strategic plan and vision (*Directions 2025*) with clear goals and expectations.
- a robust governance framework including standards of conduct and conflict of interest reporting requirements.
- accountability practices including regular financial reporting.
- an established Finance and Audit Committee.
- direct engagement with external auditors.
- a balanced budget with policy provisions (Policy 23 – Accumulated Operating Surplus) to address unforeseen and emergent issues.





## TAXPAYER ACCOUNTABILITY PRINCIPLES

The Board has adopted and incorporated the six **Taxpayer Accountability Principles (TAP)** which are embedded within the *Directions 2025* strategic plan. Applicable to all provincial public sector organizations in B.C., these principals are designed to strengthen accountability, promote cost control, and ensure that the public sector operates in the best interest of taxpayers.



1. **Cost Consciousness (Efficiency)** – Strengthen cost management capabilities by providing educational services as efficiently and effectively as possible.
2. **Accountability** – Transparently manage responsibilities and enhance organizational efficiency and effectiveness in planning, reporting, and decision making.
3. **Appropriate Compensation** – Comply with a standardized approach to performance management and employee compensation.
4. **Service** – Maintain clear focus on positive outcomes for student success.
5. **Respect** – Engage in equitable, compassionate, respectful, and effective communications.
6. **Integrity** – Make decisions and take actions that are transparent, ethical, and free from conflict of interest.

## BUDGET GOALS

SD43's objective is to provide long-term stability and sustainability through multi-year financial planning.

**Carefully planned and responsible multi-year changes in measured amounts allow for long-term budget stability and sustainability, that:**

- allows for long-term sustainable planned budget additions.
- smooths large fluctuations in budget changes.
- helps manage unforeseen funding risks.

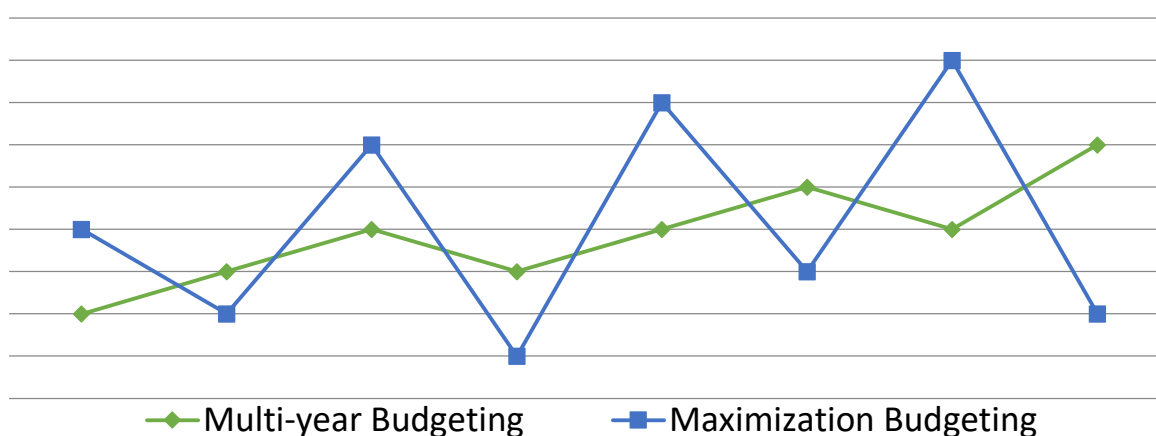
**More consistent funding is required for schools to support and enhance teaching and learning.**



In general, school district budgeting is extremely complex due to the lack of multi-year funding certainty, inadequate Ministry funding for inflation, changing expectations from the province on the further utilization of school district operational funding towards significant capital projects and new provincial initiatives (e.g., child care), and the frequent adoption of new and unfunded initiatives.

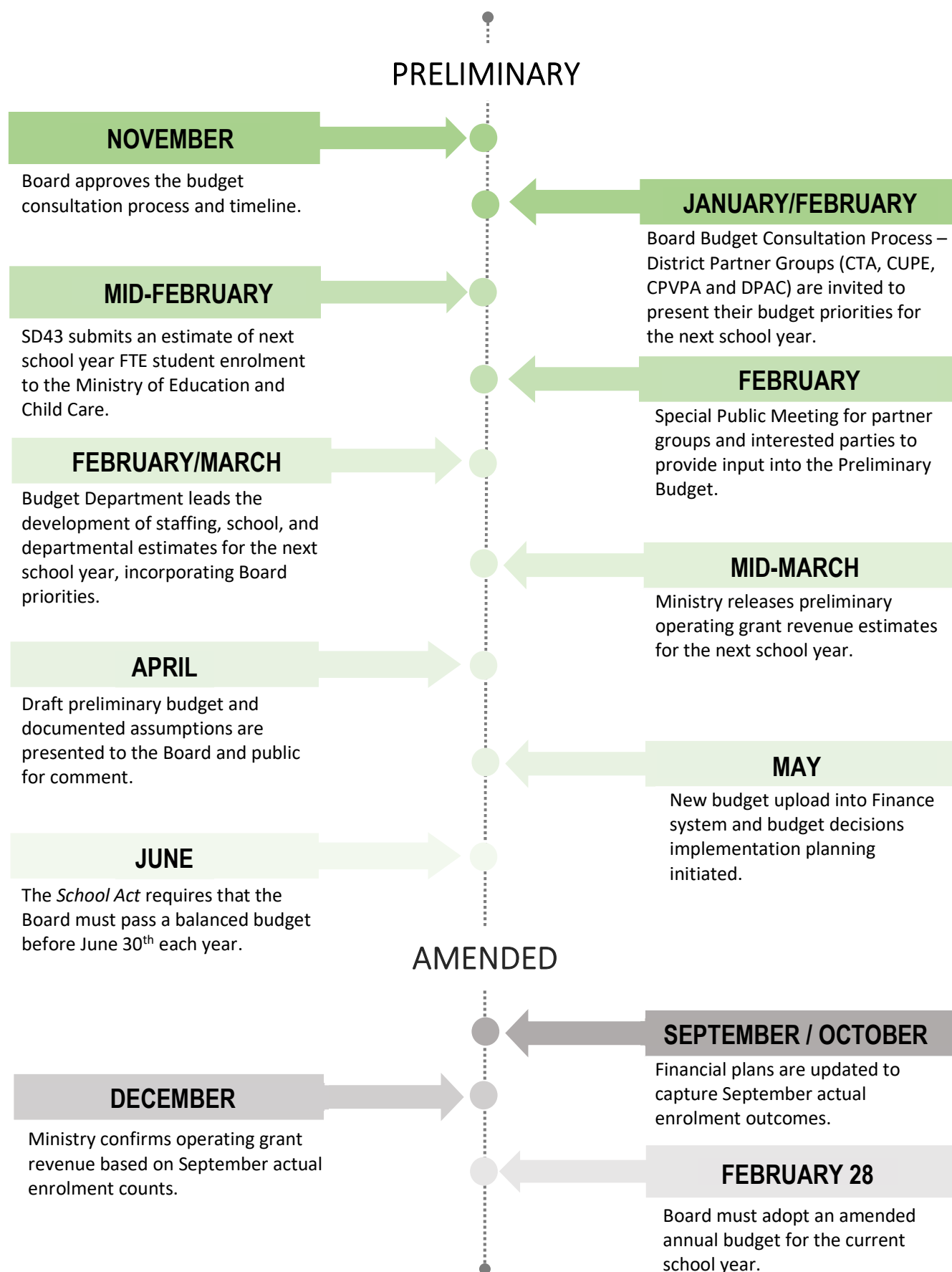
Multi-year financial planning is a strategic budget management method of making carefully planned and responsible changes in measured amounts over several years to smooth out large fluctuations in year-to-year resource and staff additions or reductions due to unforeseen costs and other circumstances.

Multi-year financial planning as a budgeting framework will build SD43's long-term stable financial position, help manage future risks from unforeseen situations and, most importantly, allow for the planning of ongoing responsible and sustainable positive changes to the education system.



As shown in blue in the graph, maximizing an annual budget surplus each year can lead to a pattern of adding and reducing resources which creates an unstable and uncertain education system for students, parents, and employees. As shown in green, a multi-year distribution of annual budget surplus over the medium term helps to smooth funding changes and avoid sudden and frequent program changes.

## BUDGET AND FINANCIAL PLANNING CYCLE





## THE DIFFERENCE BETWEEN BUDGETS AND FUNDS

As one of the major employers in the Lower Mainland, SD43 has a large and complex budget. The budget comprises three separate funds.

**OPERATING FUND:** The operating fund includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. Approximately 93% of the operating budget is funded by the Ministry of Education and Child Care through allocations of grant funding. The remainder is funded through revenues generated by our International Education Program, facility rentals, investment income and other miscellaneous proceeds.

**SPECIAL PURPOSE FUND:** The special purpose fund is made up of various targeted funds that are intended for a specific purpose or program and may be provided as ongoing funding or one-time only. Approximately 75% of the funding comes from the Ministry of Education and Child Care, and the remaining comes from school generated funds, the Federal government and various other organizations.

**CAPITAL FUND:** The capital fund includes a combination of Ministry capital grants, locally generated funds (e.g., proceeds from disposition of unused SD43 sites, and transfers from the Operating Fund to the Capital Fund for local capital needs, such as portables), and school site acquisition charges collected from developers through local municipalities. These funds are used for facility operations including construction, enhancement, and maintenance of buildings, fields, infrastructure, and land purchases for future school development.

The budget process primarily focuses on areas where the Board can make changes within the operational budget.

Funds within the capital budget may not be used for operational budget items.

Special purpose funds are for designated purposes that can supplement operational activities. Like capital funds, they may not be used for operational budget items.

## SCHOOL DISTRICT FUNDING

SD43 receives a basic student operating grant per full time equivalent (FTE) student and receives additional funding for unique students and other school district factors.

Provincial funding has not kept up with inflation over the years. Furthermore, because the Ministry provides funding protection for school districts experiencing declining enrolment, SD43 and the other districts not experiencing declining enrolment are funded less to make up the difference.

Unfortunately, when comparing based on total funding allocated to each school district, SD43 has historically ranked in the bottom 10 for per student funding levels among the 60 school districts in the province.

## A HISTORY OF STUDENT SUCCESS

Throughout the budget process, SD43 seeks to build on our past successes to maintain a high achieving and sustainable organization. We continue to pursue new and innovative ways to deliver our services to maximize the use of our budgets and ensure quality learning for all students.

SD43 has a history of student success; our student achievement results have regularly exceeded provincial averages on every measure.

The Board of Education's goals are, and will continue to be, focused on helping students acquire a series of attributes to help them become learners, thinkers, innovators, collaborators, and contributors. Our budget process will provide the answers needed for the difficult challenge of meeting our financial pressures while ensuring the continued success of our students.



# ENGAGE



## BOARD OF EDUCATION VALUES

The following values will guide the Board of Education in budget decision making:

1. **Inclusiveness:** We invite all partner groups and interested parties to participate in discussion and provide feedback.
2. **Integrity:** We respond to partner group and interested party input in an honest and forthright way, balancing the multiple needs of the various partner groups while meeting the legal requirement of maintaining a balanced budget under the *School Act*.
3. **Commitment:** We commit to first defining the issues, followed by reviewing engagement with partner groups and interested parties, then summarizing information and research, and finally reporting on decisions.
4. **Accountability:** We demonstrate that the results and outcomes of the process are consistent with the commitment made to partner groups at the beginning of the process.
5. **Transparency:** As decision makers, we ensure partner groups have opportunities to understand the scope, constraints, and process for a pending decision.

## BUDGET ENGAGEMENT COMMITMENT

### What is Budget Engagement?

Budget engagement is a two-way dialogue to allow the Board and our school district community to define opportunities and challenges and work together on solutions. It allows for valuable input to the School District's direction and decision making.

### Your Role as an Interested Party

To make the budget consultation process a success, your role is to learn, engage and contribute. Start by visiting the SD43 Budget website at [www.sd43.bc.ca/budget](http://www.sd43.bc.ca/budget) to:

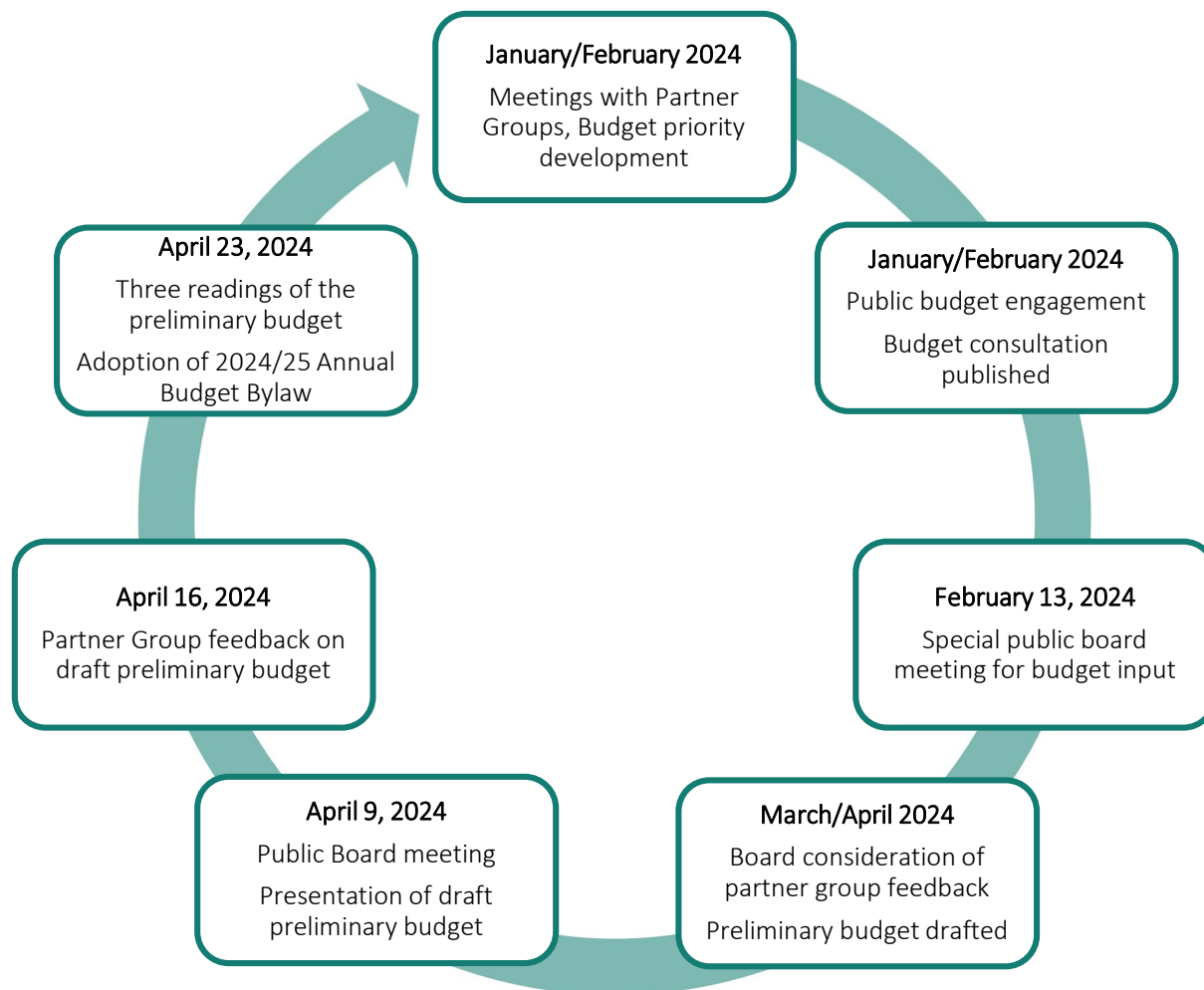
- learn about government funding and allocation.
- learn about the SD43 budget process.
- learn about *Directions 2025*, SD43's vision.
- engage in the consultation by asking questions about the budget.
- expect responses to your concerns and input.
- contribute ideas that align with the goals and objectives from *Directions 2025* on how to address the opportunities and challenges.

### The Role of Trustees

Trustees are accountable to the interests of public education and our role is to:

- listen to you.
- respond to your questions and concerns.
- consider your ideas and input.
- propose action and report back to you.

## PARTNER GROUP ENGAGEMENT PROCESS



### Board Decision

There will be three public events leading up to the Board communicating its decisions on next steps for the budget. All partner groups and interested parties are invited to attend.

### Who We Consult

Everyone is invited to comment on SD43's activities and initiatives. Here is a sample of interested parties we hope to hear from:

- Parents and students
- Community partners
- Business groups
- Local and provincial governments
- First Nations
- Diversity groups
- Educators and administrators
- Community members and neighbours
- Local health authority
- Non-profit groups
- Recreation commissions and sports groups



# CONTRIBUTE

## LEARN. ENGAGE. CONTRIBUTE.

We use a variety of methods to help you **learn**, keep you informed so you can **engage** in this process, and provide several opportunities for you to **contribute**.

### Your Local Newspaper

In print or online, look for public notices about public events, times, and location in the Tri-City News. We also keep local reporters informed and request that they share stories and provide their independent insights and perspectives.

### School District Website

All information on this process is available at [www.sd43.bc.ca/budget](http://www.sd43.bc.ca/budget).

### Board Meetings

We have a series of Board meetings where budget information is shared and discussed by the Board of Education.

### Twitter, Instagram, and Facebook

Budget information and event reminders are communicated through SD43's Facebook, Instagram, and "X" channels:

[www.twitter.com/sd43bc](https://www.twitter.com/sd43bc)  
[www.instagram.com/schooldistrict43/](https://www.instagram.com/schooldistrict43/)  
[www.facebook.com/sd43bc](https://www.facebook.com/sd43bc)

## DECISION MAKING PROCESS

The Board values all feedback and considers it carefully in making budget decisions. The input will shape the options considered during the 2024/2025 budget process. As the elected body representing the school community, the Board will make the final decisions.

### Three-Phase Budget Planning Process

1. **Research** (ongoing through April 9, 2024): This phase includes background research, meetings with departments and partner groups for input, questions and answers, and public board meetings.
2. **Reporting** (April 10-19, 2024): This phase includes the presentation of the preliminary budget, feedback, report on findings and results, as well as early recommendations on the vision, planning ideas and overall direction.
3. **Next Steps** (April 23, 2024): This phase presents the final budget to the Board for approval.

### Evaluation

The Board makes decisions based on its strategic goals and objectives outlined in *Directions 2025*.

## PROVIDING YOUR FEEDBACK

### Wish to Provide Feedback to the Board?

The Board welcomes partner group feedback.

**Email:** [budgetfeedback@sd43.bc.ca](mailto:budgetfeedback@sd43.bc.ca)

**Mail:** Attn: Board of Education  
School District No. 43 (Coquitlam)  
1080 Winslow Avenue, Coquitlam, BC V3J 0M6

**In Person:** by attending one of the meetings detailed below.

## PUBLIC EVENTS SCHEDULE

Budget input and consultation events take place in April as outlined below.

- **Special Public Board Meeting – Input into the Budget Process**

Tuesday, February 13, 2024, 6:30 pm

This will be an opportunity for partner groups and interested parties to present input into the formulation of the 2024/2025 budget to the Board. If you or your group would like to present feedback, please review the *Guidelines for Budget Input* and submit the required information by 9:00 am on Wednesday, February 7, 2024, to [budgetfeedback@sd43.bc.ca](mailto:budgetfeedback@sd43.bc.ca). If you have any questions or concerns, please contact the Office of the Secretary-Treasurer/Chief Financial Officer at 604-939-9201.

- **Public Board Meeting - Presentation of 2024/2025 Preliminary Budget**

Tuesday, April 9, 2024, 7:00 pm

The preliminary budget will be presented at this regular public board meeting. This is also an opportunity for trustees to ask questions of the Finance Department staff regarding the budget.

- **Special Public Board Meeting – Budget Feedback**

Tuesday, April 16, 2024, 6:30 pm

This will be an opportunity for partner groups and interested parties to present feedback to the Board on specific aspects of the budget. If you or your group would like to present feedback, email your intention to [budgetfeedback@sd43.bc.ca](mailto:budgetfeedback@sd43.bc.ca) by 9:00am on Thursday April 11, 2024. There is no need to provide a written submission to the Board of Education.

- **Public Board Meeting - Final Budget Presentation and Board Approval**

Tuesday, April 23, 2024, 7:00 pm

The annual budget will be presented to the Board for approval at this regular public board meeting. This final budget will incorporate changes requested by the Board based on partner group feedback.

There will be an opportunity for questions at each of the meetings outlined.





## CONTACTING MANAGEMENT

This consultation guide is designed to provide the SD43 community with a general background of the framework that leads to a preliminary budget. Its purpose is to provide increased transparency, and accountability to the public.

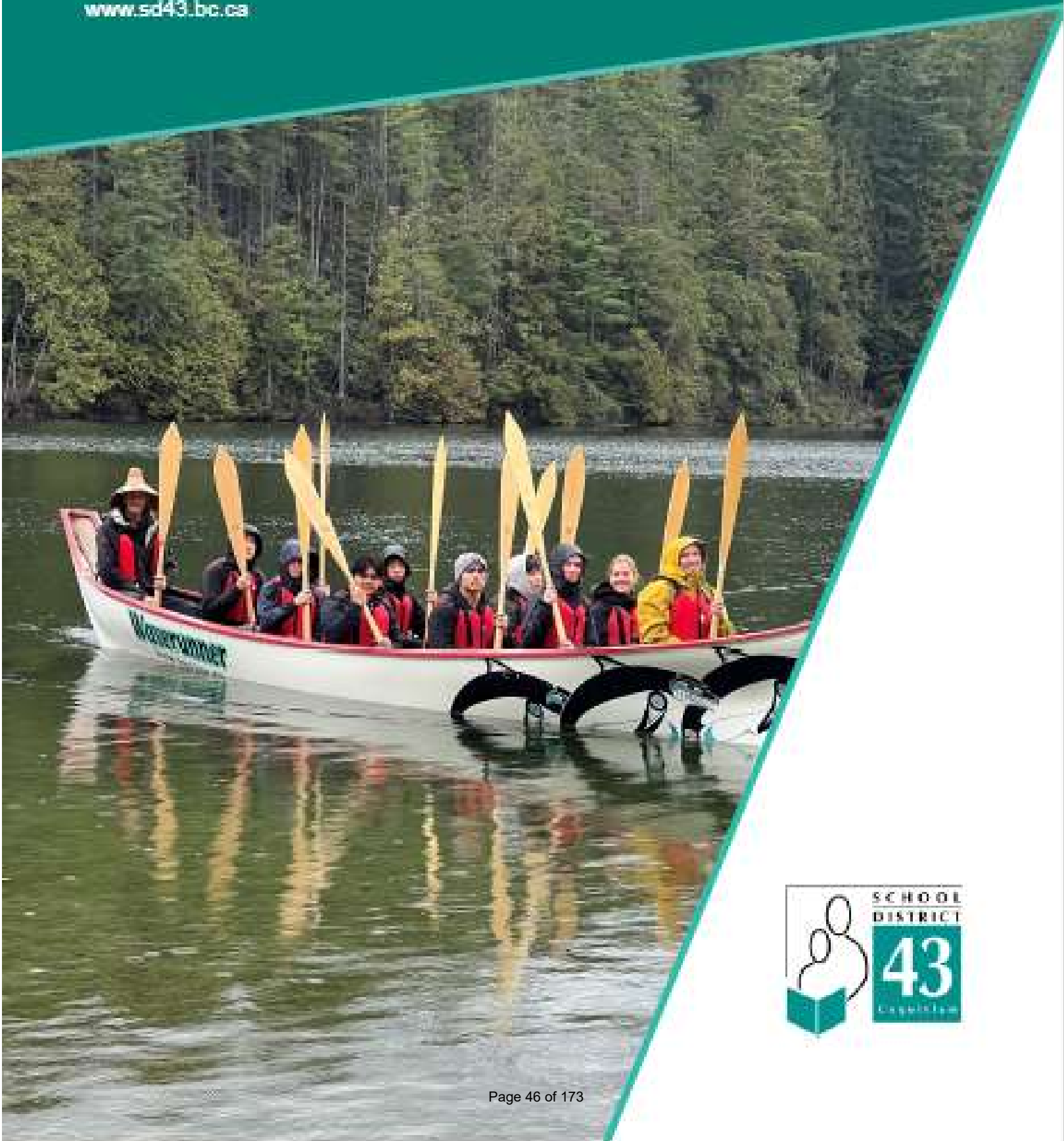
You are encouraged to review the Board's strategic vision and plan [Directions 2025](#).

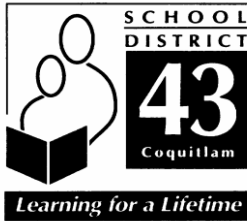
If you have questions about this guide, please contact the Office of the Secretary Treasurer/Chief Financial Officer at 604-939-9201.

## School District No. 43 (Coquitlam)

1080 Winslow Avenue  
Coquitlam, BC V3J 0M6

[www.sd43.bc.ca](http://www.sd43.bc.ca)





## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### MEMORANDUM

**TO:** Patricia Gartland, Superintendent/CEO

**FROM:** Gerald Shong, Assistant Superintendent  
Ivano Cecchini, Executive Director, Facilities & Planning Services  
Devon Ross, Principal, Facilities Initiatives

**DATE:** November 21, 2023

**SUBJECT:** **Boundary Review Process – Catchment Area Decisions for the 2023-2024 School Year**

**COPIED TO:** DLT

**Recommended Action:** This is provided to the Board of Education for information.

**Background:** As previously reported, School District # 43 (Coquitlam) completed an annual district-wide catchment boundary review. As part of our review process, it was determined that adjustments may be beneficial to some of the school catchment areas. The catchment area changes outlined below are for the regular English catchments only and to avoid confusion, École will not be used in the school names. Further analysis of our Programs of Choice and their implications on enrolment and catchment areas will be examined in the spring.

The Boundary Review Process involved identification of potential changes, sharing information regarding these proposed changes with stakeholders, and receiving feedback. Stakeholders included Partner Groups as well as staff and families at potentially impacted schools. Feedback was received directly from Partner Group Presidents as well as through an online public survey that received approximately 350 responses.

Following further analysis and evaluation of feedback, 4 out of the 5 proposed catchment area changes will be moving forward. The Hillcrest Middle/Pitt River Middle - Dr. Charles Best Secondary/Riverside Secondary proposed changes will not be moving forward. The other four catchment area changes are described below. These changes will be in place prior to school registration for September 2024. Decisions will be communicated to stakeholders through affected schools.

In places where an address may or may not be included, the map will act as the reference.

#### **Catchment Area Changes for the 2024-2025 School Year That Will Be Moving Forward:**

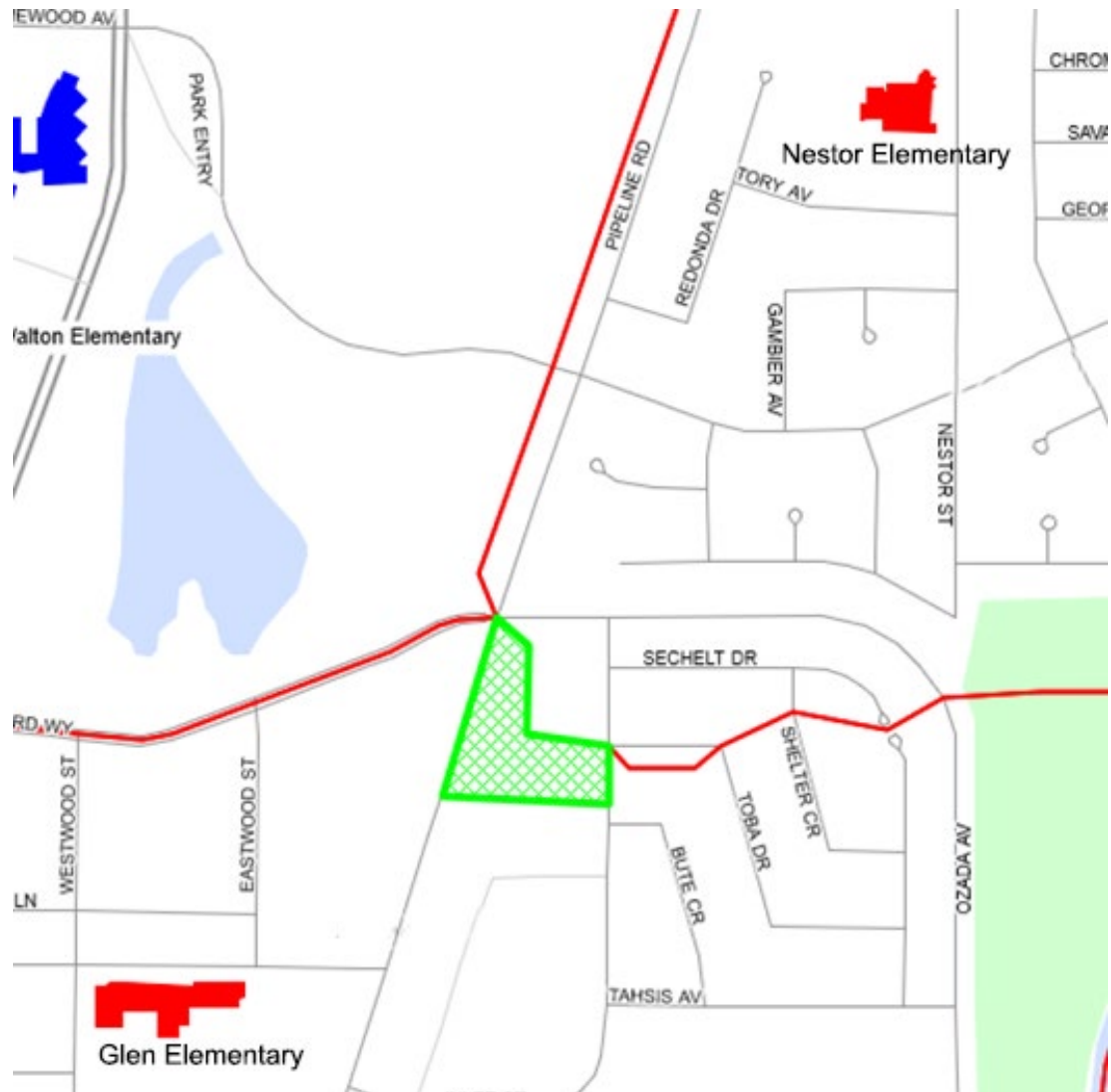
##### **1) Glen, Nestor, and Westwood Elementary Schools**

There is a significant amount of densification occurring in the Coquitlam Centre neighbourhood specifically in the Glen Elementary catchment area. As Nestor and Westwood Elementary schools have projected short-, medium-, and long-term capacity, the Glen Elementary catchment area will

decrease in size and the other catchment areas increase in size. Addresses that will change catchment areas as well as the associated maps are below.

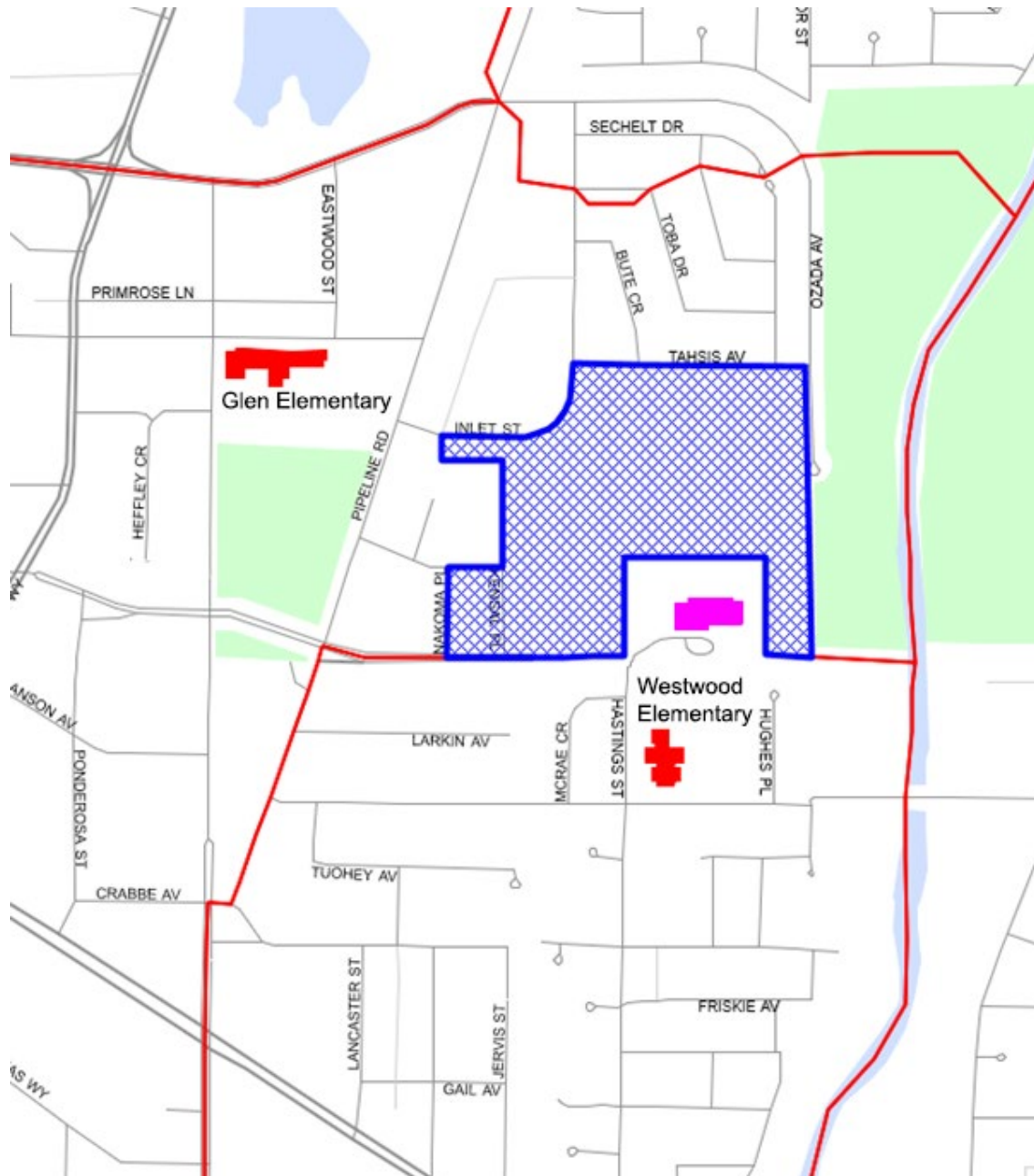
Catchment Change from Glen Elementary to Nestor Elementary:

- 1205 Pipeline Road



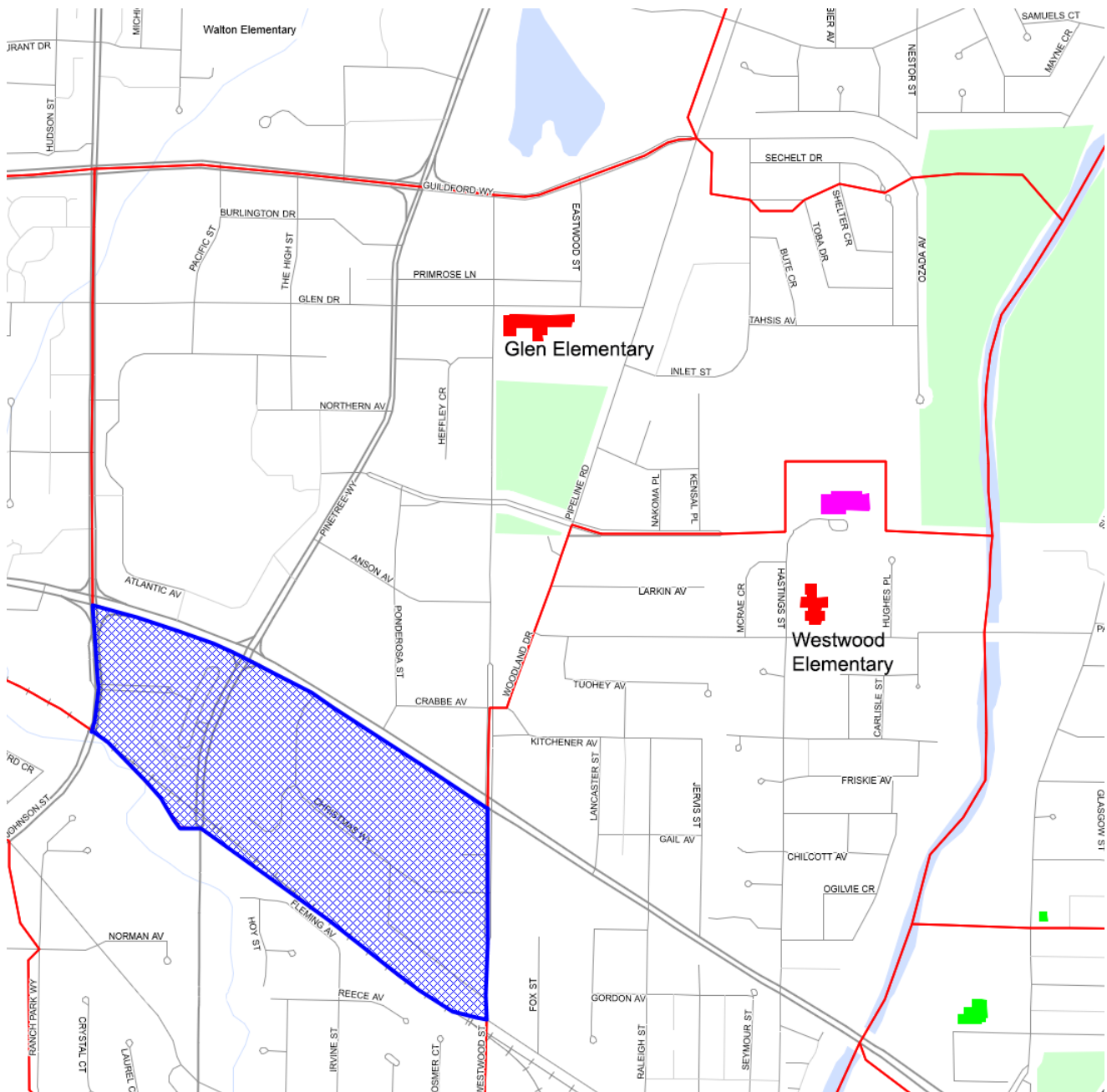
Catchment Change "A" from Glen Elementary to Westwood Elementary:

- 1145 Inlet Street
- 1125, 1137, and 1153 Kensal Place
- 3105 Lincoln Avenue
- Any addresses on the east side of Nakoma Place
- 3158, 3164, and 3190 Tahsis Avenue
- 3102 Windsor Gate



Catchment Change “B” from Glen Elementary to Westwood Elementary:

- All Christmas Way addresses
- All Gordon Way addresses
- 2950 - 3064 Loughheed Highway (even numbered addresses only)
- All Pheasant Street addresses
- All Redwood Avenue addresses
- 1006 – 1034 Westwood Street (even numbered addresses only)



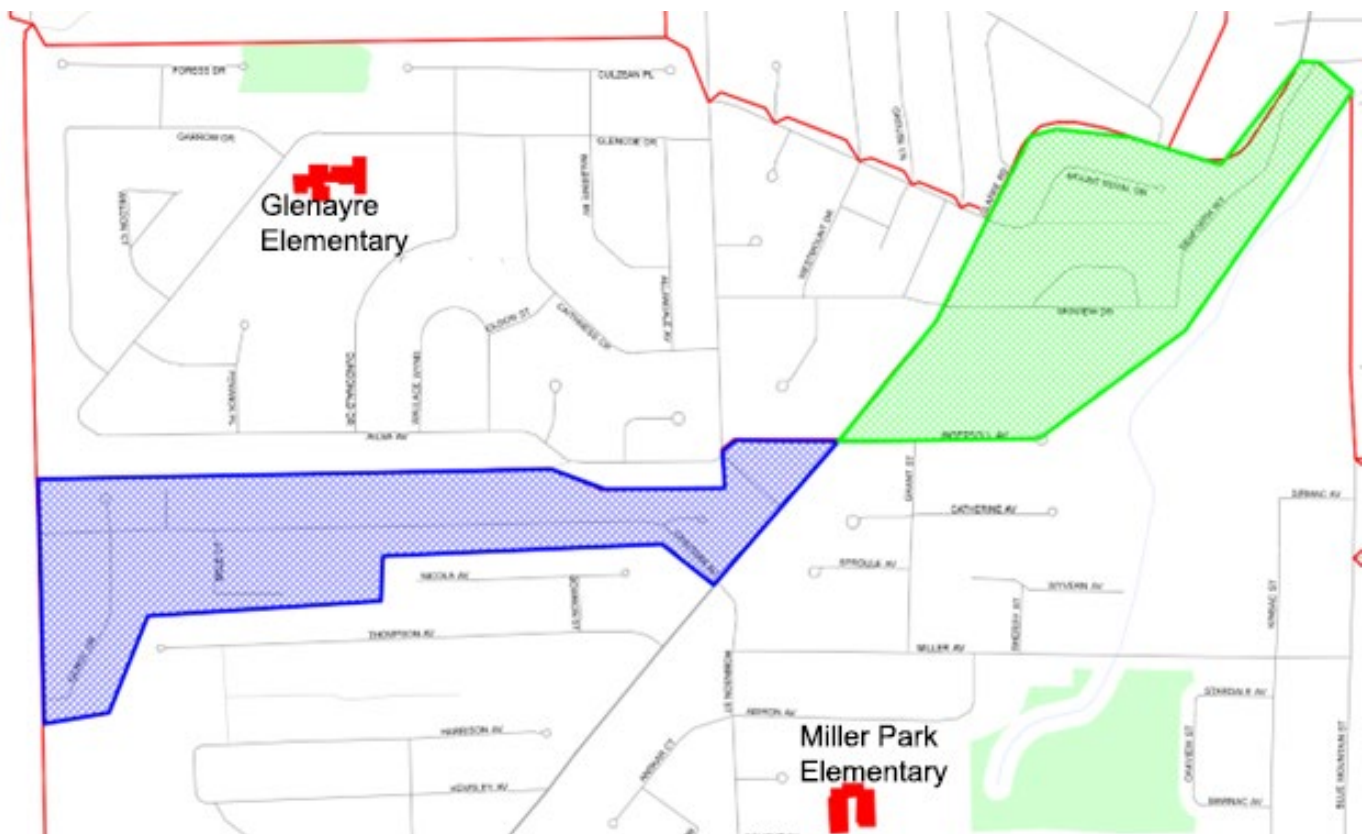


## 2) Glenayre, Miller Park, Mountain View, and Roy Stibbs Elementary Schools

There is a significant amount of densification occurring in the Burquitlam-Lougheed corridor specifically in the Miller Park and Mountain View catchment areas. As Glenayre Elementary has projected short-, medium-, and long-term capacity and Roy Stibbs has the ability to increase enrolment capacity further on its site, the boundaries will be changed between these four schools. Addresses that will change catchment areas as well as the associated maps are below.

### Catchment Change from Miller Park Elementary to Glenayre Elementary:

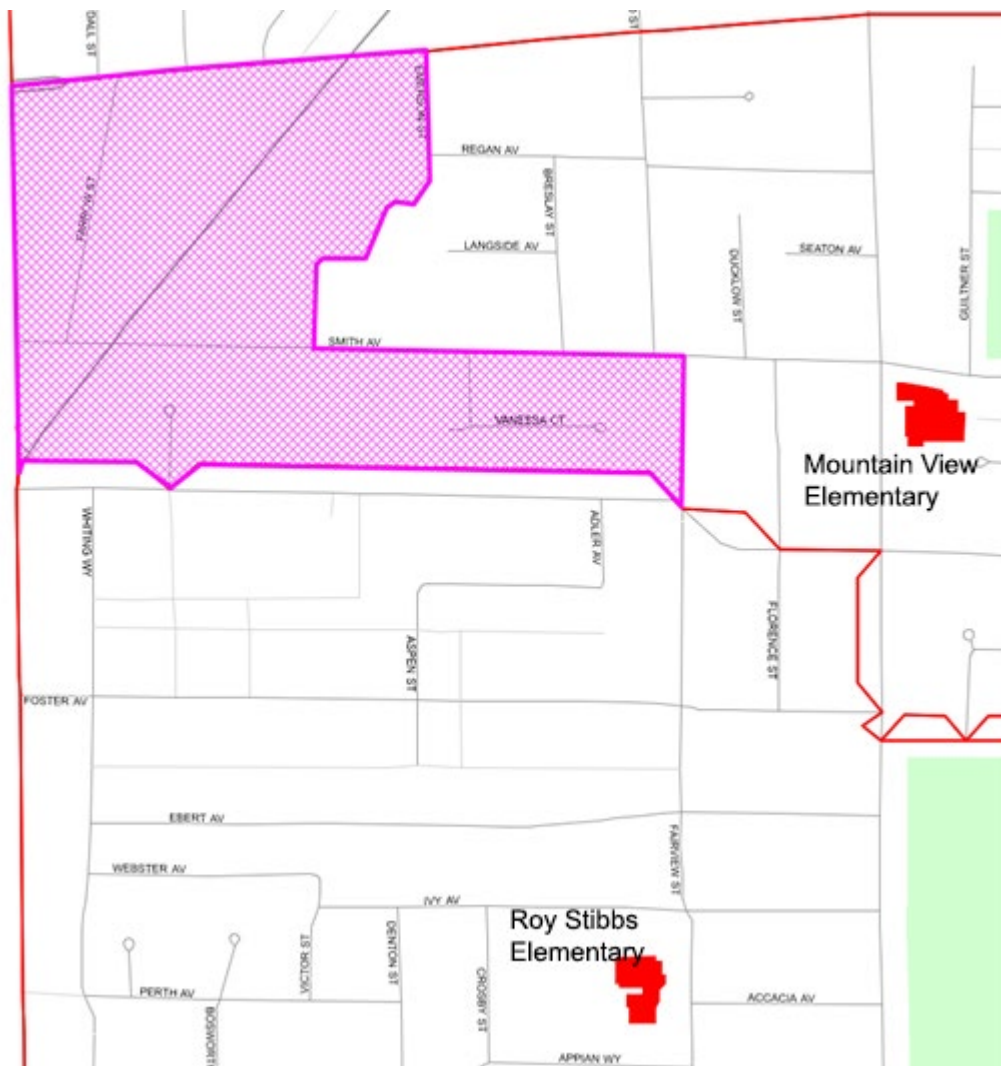
- All Bedard Crescent addresses
- All Chapman Avenue addresses
- All Bole Court addresses
- 767 – 799 Clarke Road
- All addresses on the east side of Clarke Road in Port Moody
- All Gilroy Crescent addresses
- All Gilroy Place addresses
- All Glenayre Drive addresses in Coquitlam
- All Ingersoll Avenue addresses in Port Moody
- All Mount Royal Drive addresses
- 937-1039 North Road addresses (odd numbered addresses only)
- All Seaforth Way Addresses
- All Seaview Drive addresses east of Clarke Road





Catchment Change from Mountain View Elementary to Roy Stibbs Elementary:

- All addresses between 502 – 589 Clarke Road (even and odd numbered addresses)
- 518 – 602 Como Lake addresses (even numbered addresses only)
- All Cottonwood addresses west of Fairview Street
- All even numbered Emerson Street addresses
- 688 – 702 Fairview Street (even numbered addresses only)
- All Farrow Street addresses
- All Hobbis Way addresses
- All Marshall Street addresses
- 691 – 727 North Road (odd numbered addresses only)
- All odd numbered addresses on Smith Avenue west of Emerson Street
- 502 – 634 Smith Avenue (even numbered addresses only)
- All addresses on Vanessa Court
- All addresses on Whiting Way

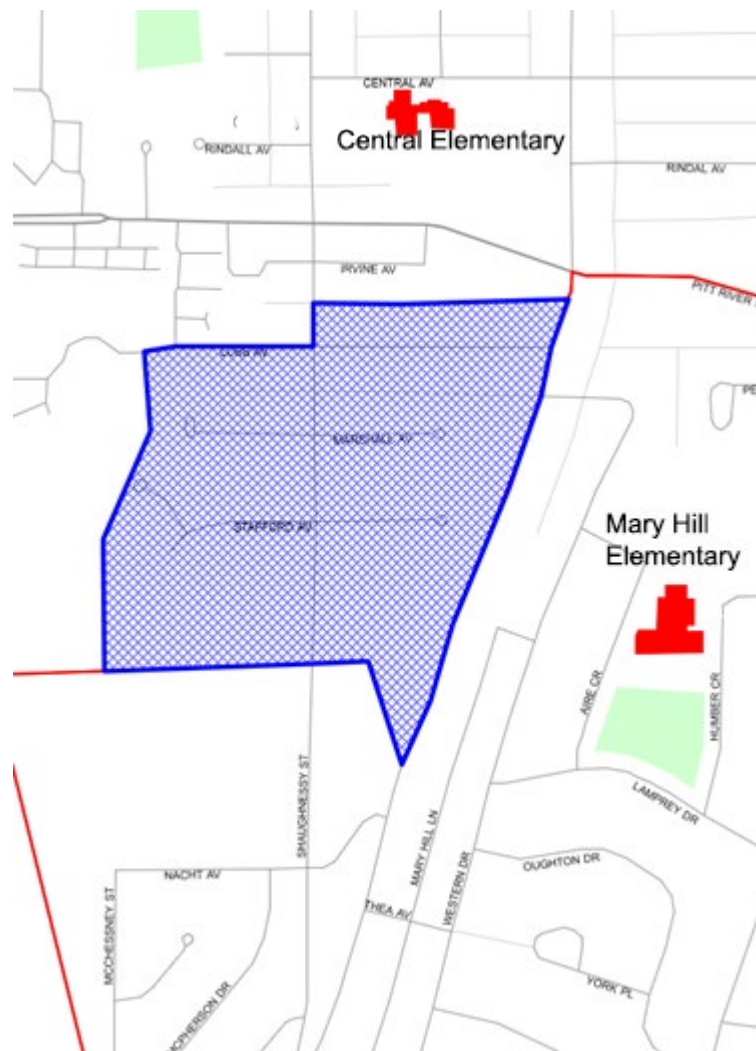


### 3) Central Elementary and Mary Hill Elementary

There is a significant amount of densification occurring in downtown Port Coquitlam, specifically in the Central Elementary catchment area. As Mary Hill Elementary has projected short-, medium-, and long-term capacity, the boundaries will be changed between these two schools. Addresses that will change catchment areas as well as the associated maps are below.

#### Catchment Change from Central Elementary to Mary Hill Elementary:

- All Colodin Close addresses
- All Lobb Avenue addresses east of Shaughnessy Street
- All even numbered Lobb Avenue addresses west of Shaughnessy Street except 2450 Lobb Avenue
- All Marshall Avenue addresses
- 1815 – 2055 Mary Hill Road (odd numbered addresses only)
- All Stafford Avenue addresses
- 1700, 1701, 1969, 1977, 1982, 1988, 1991, 2052, 2060 Shaughnessy Street

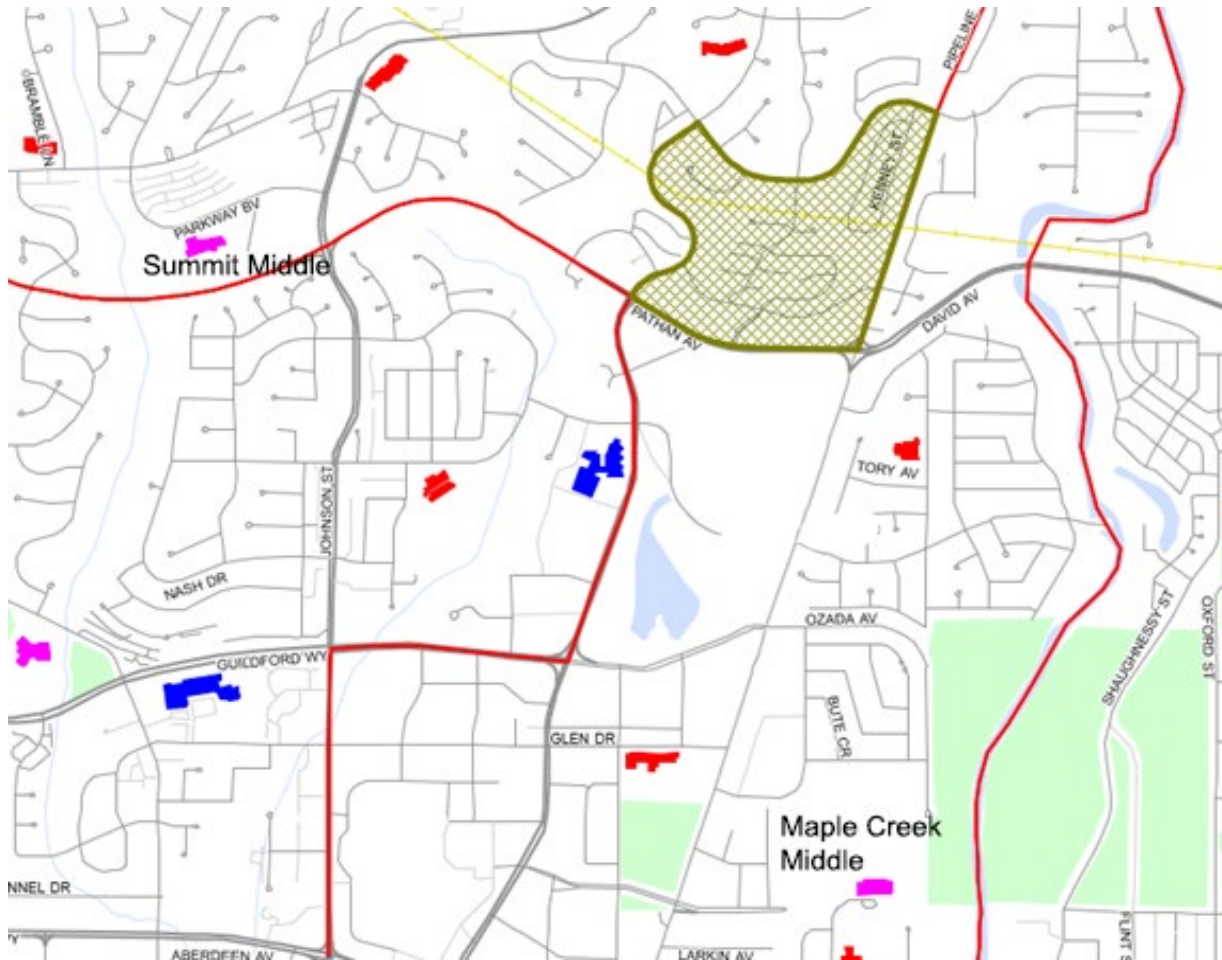


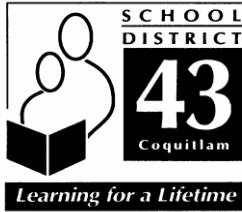
#### 4) Maple Creek Middle School and Summit Middle School

There is a small portion of the Pinetree Way Elementary School catchment area that currently attends Maple Creek Middle instead of Summit Middle for their middle school years. All Pinetree Way Elementary students will now be in the Summit Middle catchment. This will also help to alleviate some of the enrolment pressures at the middle level within the Coquitlam Centre area. Addresses that will change catchment areas as well as the associated maps are below.

##### Catchment Change from Maple Creek Middle to Summit Middle:

- All Dayanee Springs Boulevard addresses
- All Fisher Court addresses
- All Genest Way addresses
- All Kenney Street addresses
- All Patullo Crescent addresses
- 1355 – 1399 Pinetree Way (odd numbered addresses only)
- 1360 Pipeline Road
- All Purcell Drive addresses (not currently in the Summit catchment area)
- 3066 - 3180 Robson Drive addresses (even numbered addresses only)
- All Waddington Place addresses





**SCHOOL DISTRICT NO. 43 (COQUITLAM)**  
**Office of the Secretary-Treasurer**

**MEMORANDUM**

**TO:** Board of Education

**FROM:** Michael Thomas, Chair, Policy Review Committee

**DATE:** November 21, 2023

**SUBJECT:** **Policy 4 – Trustee Code of Ethics**

**COPIED TO:** Patricia Gartland, Superintendent

**Recommended Action:** That the Board of Education consider and as appropriate adopt changes to Policy 4 – Trustee Code of Ethics.

**Background:**

At the April 11, 2023, Public Board Meeting, the Board of Education approved the Terms of Reference of the Board Policy Review Committee. The role of the Committee is to review existing Board policies to identify areas where revision is warranted, and to make revision recommendations to the Board of Education. Revisions will be considered with an eye to providing clarity in terms of rationales, keeping policies current and relevant, and addressing issues that have arisen.

Policy 4 – Trustee Code of Ethics was reviewed thoroughly by the Committee and a copy with redline changes is provided.

Following the October 17, 2023 Public Board Meeting, staff circulated the amended policy, to partner groups to solicit input. Two of the partner groups responded indicating that they had no concerns regarding the proposed changes. There was no additional feedback received from Trustees.

## TRUSTEE CODE OF ETHICS

The Board expects its members to demonstrate ethical and businesslike conduct. This commitment includes the proper use of authority and maintaining respectful behaviour in group, -and individual, and online behavior environments when acting as Board members.

Board members will:

1. Devote time, thought, and study to the duties of a trustee in order to be effective and provide credible service.
2. Consider information received from all sources and base personal decisions upon all available facts while maintaining confidentiality of privileged information.
3. Work with fellow trustees in a spirit of harmony and co-operation in spite of differences of opinion.
4. Recognize that authority over the organization is only vested in the Board when it meets in legal session.
5. Maintain the integrity of the Board and the position of the trustee when communicating and interacting with outside individuals and agencies. This includes full disclosure to participants when attending meetings as an ordinary citizen.
6. Respect the majority decisions of the Board.
7. Be loyal to the interests of public education and the Board.
8. Demonstrate discretion when making public statements in person, online or in other forums, so as to minimize the impression that such statements reflect the corporate opinion of the Board when they do not.
9. Maintain the highest standards of civility and respect accorded to public office through the absence of unwarranted criticism of fellow Board members, the Board, or employees, in or out of the Board room.
10. Deal appropriately with sensitive issues and respect the confidentiality of discussions that take place during in-camera sessions.
11. Represent everyone the District serves, not a particular interest group or geographic area.
12. Declare any conflict of interest. A trustee will not participate in, vote on, or exert influence on, any decision in which the trustee has any interest.
13. Trustees deemed to be in violation of the code of ethics may be subject to formal investigation and may ultimately face consequences up to and including exclusion from meetings, restriction of duties, and censure.

~~42.~~

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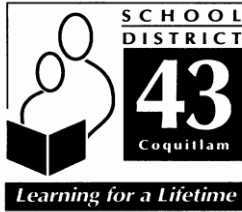
Board Minutes

June 2005 Volume 47 Page 78 Policy 4

February 2006 Volume 48 Page 18

September 2008 Volume 50 Page 100

February 5, 2019 – Board Meeting



**SCHOOL DISTRICT NO. 43 (COQUITLAM)**  
**Office of the Secretary-Treasurer**

**MEMORANDUM**

**TO:** Board of Education

**FROM:** Michael Thomas, Chair, Policy Review Committee

**DATE:** November 21, 2023

**SUBJECT:** **Policy 11 – Board Delegation of Authority**

**COPIED TO:** Patricia Gartland, Superintendent

**Recommended Action:** That the Board of Education consider and as appropriate adopt changes to Policy 11 – Board Delegation of Authority.

**Background:**

At the April 11, 2023, Public Board Meeting, the Board of Education approved the Terms of Reference of the Board Policy Review Committee. The role of the Committee is to review existing Board policies to identify areas where revision is warranted, and to make revision recommendations to the Board of Education. Revisions will be considered with an eye to providing clarity in terms of rationales, keeping policies current and relevant, and addressing issues that have arisen.

Policy 11 – Board Delegation of Authority was reviewed thoroughly by the Committee and a copy with redline changes is provided.

Following the October 17, 2023, Public Board Meeting, staff circulated the amended policy, to partner groups to solicit input. Two of the partner groups responded indicating that they had no concerns regarding the proposed changes. There was no additional feedback received from Trustees.



## BOARD DELEGATION OF AUTHORITY

The School Act allows for the Board to delegate certain of its responsibilities and powers to others.

The Board authorizes the Superintendent to do any act or thing or exercise any power that the Board may do, or is required to do or exercise, except those matters which, in accordance with provincial legislation, cannot be delegated.

Notwithstanding the above, the Board also reserves ~~to itself~~ the authority to make decisions on specific matters requiring Board approval in accordance with Board policies. Further, the Board requires that any new provincial, regional or local initiatives must be ~~initially~~ brought to the Board for discussion ~~and determination of decision-making authority.~~

The Superintendent is directed to develop an administrative procedure to fulfill Board obligations created by any federal legislation or provincial legislation other than the School Act.

In the absence of Board policy in cases where an immediate administrative response is required the Superintendent will:

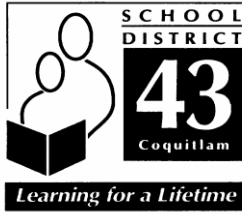
1. If time permits, consult with the Board Chair.
2. Inform the Board as soon as is practicable and at the next regular meeting of the action taken and the nature of the emergent issue and where warranted, the need for policy in the event of future occurrences.
3. The action must be taken with regard for the tenor of the Board's philosophy.

Legal Reference: Section 65, 85, School Act

### Board Minutes

June 2005 Volume 47 Page 78 Policy 11

April 2006 Volume 48 Page 51



## SCHOOL DISTRICT NO. 43 (COQUITLAM) Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Michael Thomas, Chair, Policy Review Committee

**DATE:** October 17, 2023

**SUBJECT:** Policy 16 – Recruitment and Selection of District Level Administration

**COPIED TO:** Patricia Gartland, Superintendent

**Recommended Action:** That the Board of Education consider and as appropriate adopt changes to Policy 16 – Recruitment and Selection of District Level Administration.

#### **Background:**

At the April 11, 2023, Public Board Meeting, the Board of Education approved the Terms of Reference of the Board Policy Review Committee. The role of the Committee is to review existing Board policies to identify areas where revision is warranted, and to make revision recommendations to the Board of Education. Revisions will be considered with an eye to providing clarity in terms of rationales, keeping policies current and relevant, and addressing issues that have arisen.

Policy 16 – Recruitment and Selection of District Level Administration was reviewed thoroughly by the Committee and a copy with redline changes is provided.

Following the October 17, 2023, Public Board Meeting, staff circulated the amended policy, to partner groups to solicit input. One of the partner groups responded by indicating that they had no concerns regarding the proposed changes. One partner group provided feedback, which has resulted in a change in the proposed language of #4. The redline version of the policy (attached) outlines this new language. The policy was then circulated to partner groups for additional feedback on the revised language. No concerns were raised. There was no additional feedback received from Trustees.

## RECRUITMENT AND SELECTION OF SENIOR DISTRICT-LEVEL ADMINISTRATORS-LEADERS

The Board recognizes that learning is a lifelong process that requires the support and involvement of our community, that students are our most important focus and that helping them attain their goals is our highest priority. School and district leaders play an important role in converting this belief into practice. They must recognize that effective leadership derives its strength and integrity from mutually supportive relationships.

In our District, the contributions that the school community makes, in supporting student learning, are highly valued. Senior dDistrict -lLevel Administrators-leaders (Superintendent, Secretary- Treasurer, Assistant Superintendents, Executive Director and Directors of Instruction) are expected to strive for excellence in leadership by demonstrating personal integrity and ethical conduct; challenging themselves and being open to challenge; initiating innovation; and maintaining a high level of personal and professional growth.

The Board believes that the recruitment and selection of certain dDistrict -lLevel administrators employees is a shared responsibility between the Board and the Superintendent with input from partner groups. The Board believes that strong visionary central leadership and administration at the dDistrict -lLevel is essential to continue the standard of excellence achieved in this school district and the effective and efficient operation of the school district.

### Specifically:

Senior District -Level Administrative-Leader Selection and Appointment (Superintendent, Secretary- Treasurer, Assistant Superintendent, Executive Director and Director of Instruction Superintendent, Assistant Superintendent, Secretary Treasurer, Director):

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~~1. The Board, in the case of the selection of the Superintendent, will assume the sole responsibility for initiating the advertising process and will make every reasonable effort to ensure that all current District employees are made aware of district-level vacancies.~~

~~2.1.~~ The Board has the sole authority to recruit and select an individual for the position of Superintendent.

~~3.2.~~ The following process will be ~~followed-utilized in recruitment forfor senior District-level administrative positions including: the positions -Assistantof, Secretary- Treasurer, Assistant Superintendent, Executive Director and Director of Instruction-Superintendent, Secretary Treasurer, Director;~~

~~3.12.1~~ The Superintendent will invite the participation of partner ~~groups~~ Presidents/Vice-Presidents in the short-listing and introductory interview stage of the selection process. Those individuals from DLT or ~~nominated by their~~ partner groups ~~s to participatinge~~ in the short-listing/introductory interview of candidates for senior dDistrict -level administrative leader positions must commit to participation in both the short-listing process and introductory interview.

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~~3-22.2~~ The short-listing/introductory interview committee will recommend candidates to the Superintendent to be invited to a Final Interview. The final decision regarding candidates who will be invited to a Final Interview is the responsibility of the Board and the Superintendent.

~~3-32.3~~ The Board and the Superintendent shall constitute the Final Interview team.

~~3-42.4~~ These senior district level leader positions shall have a role description and each person occupying one of the positions shall have a written contract of employment.

~~3-52.5~~ ~~The~~ The Board will provide approval for the Superintendent's candidate selection for senior district level leadership positions through a Board motion.

~~4-3.~~ The Superintendent is delegated full authority to recruit and select district and school-based principals and vice-principals and staff for all central office ~~positions~~positions up to, but not including, the senior administration level detailed above. With the exception of senior level leader positions, a Board motion is not required.

#### General

~~4.~~ In the event of extenuating circumstances, including an unexpected or short-term vacancy/vacancies, or where a recruitment process is not practicable or deemed necessary, the Board may appoint, in ~~an either~~ "acting" or permanent capacity, individuals to district level positions without a formal selection process. In such circumstances, partner group Presidents will be confidentially advised and provided with a rationale prior to the appointment.

~~5.~~

~~5.~~ All offers of employment shall be conditional on the successful applicant providing a criminal records check that is acceptable to the Board. ~~Additionally, the Board may require documentation certifying that the candidate is medically fit for the position.~~

~~a.~~

~~b-6.~~ The Board encourages participants in hiring decisions made under this Policy to provide candid and authentic views concerning applicants for positions with the Board. The deliberations of employees, and Committees formed under the terms of this Policy, shall be kept in strict confidence, and shall not be disclosed to any person except as required by law. Personal references, recommendations and evaluations collected or generated by Board employees and Committee members as part of the Board's hiring processes (other than references whose authorship and content is already known to the job applicant) shall be treated as having been supplied in confidence to the Board for the purposes of the *Freedom of Information and Protection of Privacy Act*.

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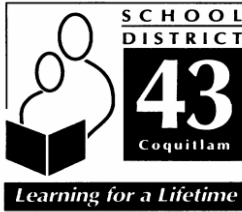
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Legal Reference: Sections 15, 19, 20, 21, 22, 23, 24, 85, School Act

#### Board Minutes

Volume 32 Page 273 Policy II-A-26 School-Based Administrative Appointments and Selection  
Volume 34 Page 224 Policy II-A-26 School-Based Administrative Appointments and Selection  
October 1992 Volume 34 Page 225 Policy II-A-27 School-Based Administrative Assignments

Volume 38 Page 25 Policy II-A-26 School-Based Administrative Appointments and Selection  
October 2000 Volume 45 Page 97 Policy II-A-26 School-Based Administrative Appointments and Selection  
June 2005 Volume 47 Page 78 Policy 16 Recruitment and Selection of Personnel  
October 2013 Volume 55 Page 119



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary - Treasurer

#### MEMORANDUM

**TO:** Board of Education

**FROM:** Randy Manhas, Secretary-Treasurer/CFO  
Nita Mikl, Assistant Secretary-Treasurer  
Kimberley Wakil, Assistant Director, Financial Services

**DATE:** November 21, 2023

**SUBJECT:** **Statement of Financial Information (SOFI) Report**

**COPIED TO:** District Leadership Team

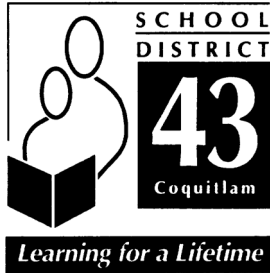
**Recommended Action:** That the Board of Education approve Statement of Financial Information (SOFI) Report for July 1, 2022 to June 30, 2023.

**Background:** The Statements and Schedules of Financial Information (SOFI) Report is an annual report that must be submitted to the Ministry of Education and Child Care within six months of the fiscal year end.

The SOFI Report consists of the following:

- Audited Financial Statement for the year ending June 30, 2023 (as previously approved).
- Other schedules:
  - Schedule of severance agreements – 1 reported
  - Schedule of guarantees and indemnities – none provided
- Schedule of debt – none issued
- Schedule of remuneration and expenses for elected officials
- List of all employees earning more than \$75,000 and their expenses
- List of payments to all vendors exceeding \$25,000
- Reconciliation to the Audited Financial Statements

Once the SOFI has been approved by the Board and submitted to the Ministry of Education and Child Care, it will be made available to the public on the District's website.



**Statements and Schedules  
Of  
Financial Information  
July 1, 2022 to June 30, 2023  
DRAFT**

---

**School District No. 43 (Coquitam)**

1080 Winslow Avenue, Coquitlam, British Columbia, V3J 0M6 Phone (604) 939-9201

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



**School District #43 (Coquitlam)**  
**Statement of Financial Information**

**Fiscal Year Ended June 30, 2023**

**TABLE OF CONTENTS**

1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements
4. Schedule of Guarantee and Indemnity Agreements
5. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
6. Schedule of Payments to Vendors including:
  - Reconciliation to Audited Financial Statements



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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

### DECLARATION AND SIGNATURES

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended*

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

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, 2023**

**MANAGEMENT REPORT (DRAFT)**

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)

---

Patricia Garland, Superintendent

---

Randy Manhas, Secretary Treasurer

## **SECTION 3**

### **Audited Financial Statements**

Audited Financial Statements of

# **School District No. 43 (Coquitlam)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 43 (Coquitlam)

June 30, 2023

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# School District No. 43 (Coquitlam)

## MANAGEMENT REPORT

Version: 6168-5422-3440

### 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 the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 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 externally audited financial statements yearly.

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

On behalf of School District No. 43 (Coquitlam)

Michael Thomas	2023-09-19
Signature of the Chairperson of the Board of Education	Date Signed
Patricia Gartland	2023-09-19
Signature of the Superintendent	Date Signed
Randy Manhas	2023-09-19
Signature of the Secretary Treasurer	Date Signed



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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 43 (Coquitlam),  
To the Minister of Education and Child Care, Province of British Columbia

### ***Opinion***

We have audited the financial statements of School District No. 43 (Coquitlam) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

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

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

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

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

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

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

Our opinion is not modified in respect of this matter.

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

We draw attention to Note 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated.

Note 25 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

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

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

### ***Other Information***

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

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

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

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

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

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants  
Vancouver, Canada  
September 19, 2023

# School District No. 43 (Coquitlam)

Statement 1

## Statement of Financial Position

As at June 30, 2023

	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	115,303,799	159,028,312
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,230,970	1,615,073
Other (Note 3)	8,355,660	7,309,620
Portfolio Investments (Note 4)	95,000,000	40,000,000
<b>Total Financial Assets</b>	<b>219,890,429</b>	<b>207,953,005</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	4,240	-
Other (Note 5)	40,901,070	39,818,946
Unearned Revenue (Note 6)	21,882,995	18,425,772
Deferred Revenue (Note 7)	13,274,070	12,734,314
Deferred Capital Revenue (Note 8)	491,983,171	482,021,752
Employee Future Benefits (Note 9)	47,089,709	46,233,766
Asset Retirement Obligation (Note 24 and 25)	10,312,567	10,376,581
Capital Lease Obligations (Note 11)	-	1,119,113
Other Liabilities (Note 5)	7,436,290	6,389,890
<b>Total Liabilities</b>	<b>632,884,112</b>	<b>617,120,134</b>
<b>Net Debt</b>	<b>(412,993,683)</b>	<b>(409,167,129)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 12)	652,374,160	639,202,509
Prepaid Expenses	795,458	478,533
<b>Total Non-Financial Assets</b>	<b>653,169,618</b>	<b>639,681,042</b>
<b>Accumulated Surplus (Deficit)</b>	<b>240,175,935</b>	<b>230,513,913</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	240,175,935	230,513,913
Accumulated Remeasurement Gains (Losses)		
	<b>240,175,935</b>	<b>230,513,913</b>
Unrecognized Assets (Note 15)		
Contractual Obligations (Note 16)		
Contractual Rights (Note 17)		
Contingent Liabilities (Note 18)		
Approved by the Board		
Michael Thomas	2023-09-19	
Signature of the Chairperson of the Board of Education	Date Signed	
Patricia Gartland	2023-09-19	
Signature of the Superintendent	Date Signed	
Randy Manhas	2023-09-19	
Signature of the Secretary Treasurer	Date Signed	

# School District No. 43 (Coquitlam)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	366,363,188	<b>380,416,321</b>	352,965,575
Other	244,246	<b>229,652</b>	51,072
Federal Grants	3,319,117	<b>3,333,068</b>	3,211,317
Tuition	16,849,620	<b>22,367,161</b>	19,413,942
Other Revenue	14,159,429	<b>14,342,169</b>	10,404,004
Rentals and Leases	2,408,296	<b>2,631,706</b>	2,356,481
Investment Income	3,132,392	<b>6,129,407</b>	1,939,734
Amortization of Deferred Capital Revenue	17,250,000	<b>17,002,612</b>	15,579,421
<b>Total Revenue</b>	<u>423,726,288</u>	<u><b>446,452,096</b></u>	<u>405,921,546</u>
<b>Expenses</b>			
Instruction	354,523,081	<b>357,017,616</b>	328,051,001
District Administration	16,857,343	<b>15,193,200</b>	11,202,465
Operations and Maintenance	64,862,519	<b>63,686,842</b>	60,423,916
Transportation and Housing	730,201	<b>790,917</b>	575,978
Write-off/down of Buildings and Sites		<b>101,499</b>	
<b>Total Expense</b>	<u>436,973,144</u>	<u><b>436,790,074</b></u>	<u>400,253,360</u>
<b>Surplus (Deficit) for the year</b>	<u>(13,246,856)</u>	<u><b>9,662,022</b></u>	<u>5,668,186</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>230,513,913</b>	224,845,727
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>240,175,935</b></u>	<u>230,513,913</u>

**School District No. 43 (Coquitlam)**

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(13,246,856)	<b>9,662,022</b>	5,668,186
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(32,500,000)	<b>(36,392,151)</b>	(63,805,876)
Amortization of Tangible Capital Assets	23,500,000	<b>23,119,001</b>	21,373,894
Write-down carrying value of Tangible Capital Assets	-	<b>101,499</b>	-
<b>Total Effect of change in Tangible Capital Assets</b>	(9,000,000)	<b>(13,171,651)</b>	(42,431,982)
Acquisition of Prepaid Expenses	-	<b>(795,458)</b>	(478,533)
Use of Prepaid Expenses	-	<b>478,533</b>	512,484
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(316,925)</b>	33,951
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(22,246,856)</u>	<b>(3,826,554)</b>	(36,729,845)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(3,826,554)</b>	(36,729,845)
<b>Net Debt, beginning of year</b>		<b>(409,167,129)</b>	(372,437,284)
<b>Net Debt, end of year</b>		<b>(412,993,683)</b>	(409,167,129)



# School District No. 43 (Coquitlam)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 25)	
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	9,662,022	5,668,186
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(661,937)	3,171,149
Prepaid Expenses	(316,925)	33,951
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,086,364	644,207
Unearned Revenue	3,457,223	3,208,616
Deferred Revenue	539,756	(173,722)
Employee Future Benefits	855,943	2,576,626
Other Liabilities	982,386	(141,479)
Amortization of Tangible Capital Assets	23,119,001	21,373,894
Amortization of Deferred Capital Revenue	(17,002,612)	(15,579,421)
Write-Off/down of Buildings and Sites	101,499	-
Recognition of Deferred Revenue - Other	(100,000)	-
<b>Total Operating Transactions</b>	<b>21,722,720</b>	<b>20,782,007</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(10,207,102)	(12,530,916)
Tangible Capital Assets -WIP Purchased	(26,185,049)	(51,274,960)
<b>Total Capital Transactions</b>	<b>(36,392,151)</b>	<b>(63,805,876)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	27,064,031	41,179,535
Capital Lease Additions (Repayments)	(1,119,113)	(744,444)
<b>Total Financing Transactions</b>	<b>25,944,918</b>	<b>40,435,091</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(55,000,000)	(10,000,000)
<b>Total Investing Transactions</b>	<b>(55,000,000)</b>	<b>(10,000,000)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(43,724,513)</b>	<b>(12,588,778)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>159,028,312</b>	<b>171,617,090</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>115,303,799</b>	<b>159,028,312</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	115,303,799	159,028,312
	<b>115,303,799</b>	<b>159,028,312</b>

## **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 four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 43 (Coquitlam) is exempt from federal and provincial corporate income taxes.

## **NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **a) Basis of Accounting**

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

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

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

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

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

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

### **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.

### **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) Portfolio Investments**

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

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.

### **f) 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.

### **g) Deferred Revenue and Deferred Capital Revenue**

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

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

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

### **h) Employee Future Benefits**

#### **i.     Post-employment 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 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 and the rate of return is used for the pension assets.

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

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

The School District provides employees retired under the legacy Non-Teaching Pension Plan, health and dental benefits under a cost sharing arrangement. The plan was closed to new enrollees effective December 31, 2017. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at December 31, 2020 and projected for use at June 30, 2023.

#### **ii.    Pension Plans**

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

### **i) Asset Retirement Obligations**

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 k). Assumptions used in the calculations are reviewed annually.

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

### **j) Liability for Contaminated Sites**

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

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

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

### **k) Tangible Capital Assets**

The following criteria apply:

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

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:

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

### **k) Tangible Capital Assets (continued)**

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

- Betterments and improvements to buildings that are capitalized are subject to an amortization period of 20 years and are included in the Buildings asset class.

### **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. (See Note 13 – Interfund Transfers and Note 21 – Internally Restricted Funds).

### **o) Revenue Recognition**

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

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

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

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

### **o) Revenue Recognition (continued)**

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

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

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

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

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

### **p) Expenditures**

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

#### **Categories of Salaries**

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



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

### **p) Expenditures (continued)**

#### **Allocation of Costs**

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

### **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, and accounts payable and accrued liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transactions costs are added to the carrying value of these investments upon initial recognition. Transactions costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

### **q) Financial Instruments (continued)**

Unrealized gains and losses from changes in the fair value of financial instruments are recorded at fair value and recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized gains or losses as at June 30, 2023. As a result, the School District does not have a statement of remeasurement gains and losses. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

### **r) Measurement Uncertainty**

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

### **s) Future Changes in Accounting Policies**

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

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

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

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

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

**NOTE 3        ACCOUNTS RECEIVABLE – OTHER**

	2023	2022
Benefit deposit allowances	\$2,718,563	\$2,931,496
Federal grants	991,271	902,663
Due from municipality	900,000	1,000,000
GST Input Tax Credit	407,039	183,456
Interest Income	1,935,206	678,857
Capital due from third parties	-	300,000
Other Receivables	1,468,581	1,378,148
Allowance for doubtful accounts	(65,000)	(65,000)
Total Other Receivables	\$8,355,660	\$7,309,620

**NOTE 4        PORTFOLIO INVESTMENTS**

	2023	2022
Guaranteed investment certificates (GIC's)	\$95,000,000	\$40,000,000
Total Portfolio Investments	\$95,000,000	\$40,000,000

\$35,000,000 matures in F2024 with annual yields between 1.63% and 5.55%. \$25,000,000 matures in F2025 with annual yields between 5.35% and 5.98%. \$35,000,000 matures in F2026 with an annual yields between 5.25% and 5.30%.

**NOTE 5        ACCOUNTS PAYABLE, ACCRUED AND OTHER LIABILITIES (*Restated - Note 25*)**

	2023	2022
Trade Payables	\$10,611,406	\$13,092,070
Salary & Benefits Payable	30,289,664	26,726,876
Balance - Accounts Payable & Accrued Liabilities	\$40,901,070	\$39,818,946
Accrued Vacation Pay	7,027,622	6,141,521
Other	408,668	248,369
Balance - Total Other Liabilities	\$ 7,436,290	\$ 6,389,890

**NOTE 6        UNEARNED REVENUE**

	2023	2022
Balance, beginning of year	\$18,425,772	\$15,217,156
Tuition fees received	25,824,384	21,632,689
Tuition fees recognized	<u>(22,367,161)</u>	<u>(18,424,073)</u>
Balance, end of year	<u>\$21,882,995</u>	<u>\$18,425,772</u>

Unearned revenue includes tuition collected from international students for school terms beginning after June 30, 2023.

**NOTE 7        DEFERRED REVENUE**

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

	2023	2022
Balance, beginning of year	\$12,734,314	\$12,908,036
Increases:		
Provincial grants	54,476,263	46,932,067
Other	16,218,028	12,330,038
Investment income	<u>119,427</u>	<u>36,447</u>
	<u>70,813,718</u>	<u>59,298,552</u>
Decreases:		
Revenue recognized	<u>(70,273,962)</u>	<u>(59,472,274)</u>
Balance, end of year	<u>\$13,274,070</u>	<u>\$12,734,314</u>

**NOTE 8        DEFERRED CAPITAL REVENUE**

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

	2023	2022
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$412,481,250	\$386,875,162
Increases:		
Capital additions	4,490,924	8,718,136
Transfer from work in progress	<u>36,845,088</u>	<u>32,467,373</u>
	41,336,012	41,185,509
Decreases:		
Amortization	<u>17,002,612</u>	<u>15,579,421</u>
Net change for the year	<u>24,333,400</u>	<u>25,606,088</u>
Balance, end of year	<u>\$436,814,650</u>	<u>\$412,481,250</u>

**NOTE 8      DEFERRED CAPITAL REVENUE** *(continued)*

**Deferred capital revenue - Work in Progress**

Balance, beginning of year	\$48,034,080	\$46,562,772
Increases: Transfers from deferred revenue	20,852,922	33,938,681
Decreases: Transfers to deferred capital revenue	36,845,088	32,467,373
Net change for the year	<u>(15,992,166)</u>	<u>1,471,308</u>
Balance, end of year	<u>\$32,041,914</u>	<u>\$48,034,080</u>
<b>Unspent deferred capital revenue</b>	<u>\$23,126,607</u>	<u>\$ 21,506,422</u>
<b>Total deferred capital revenue balance, end of year</b>	<u>\$491,983,171</u>	<u>\$482,021,752</u>

**NOTE 9      EMPLOYEE FUTURE BENEFITS**

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

	<u>2023</u>	<u>2022</u>
Employee future benefit plans (a)	\$39,025,709	\$37,911,766
Non-Teaching retirement benefit plan (b)	<u>8,064,000</u>	<u>8,322,000</u>
Total Employee Future Benefits	<u>\$47,089,709</u>	<u>\$46,233,766</u>

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

a)      Employee Future Benefit Plans

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.

	2023	2022
<b>Reconciliation of accrued benefit obligation:</b>		
Accrued benefit obligation – April 1	\$31,983,564	\$34,108,844
Service cost	2,329,040	2,577,848
Interest cost	1,067,985	886,558
Benefits payments	(2,396,391)	(1,404,841)
Actuarial (gain) / loss	(1,018,757)	(4,184,845)
Accrued benefit obligation – March 31	<u>\$31,965,441</u>	<u>\$31,983,564</u>
<b>Reconciliation of funded status at end of fiscal year:</b>		
Accrued benefit obligation – March 31	<u>\$31,965,441</u>	<u>\$31,983,564</u>
Funded status – surplus / (deficit)	<u>\$(31,965,441)</u>	<u>\$(31,983,564)</u>
Employer contributions after measurement date	673,875	1,165,621
Benefit expense after measurement date	(893,806)	(849,256)
Unamortized net actuarial (gain) / loss	<u>(6,840,337)</u>	<u>(6,244,567)</u>
Accrued benefit asset / (liability) – June 30	<u>\$(39,025,709)</u>	<u>\$(37,911,766)</u>
<b>Reconciliation of change in accrued benefit liability:</b>		
Accrued benefit liability – July 1	\$37,911,766	\$36,236,140
Net expense for the year	3,018,588	3,405,014
Employer contributions	<u>(1,904,645)</u>	<u>(1,729,388)</u>
Accrued benefit liability – June 30	<u>\$39,025,709</u>	<u>\$37,911,766</u>
<b>Components of net benefit expense:</b>		
Service Cost	\$2,310,479	\$2,515,646
Interest Cost	1,131,096	931,914
Amortization of net actuarial loss	<u>(422,987)</u>	<u>(42,546)</u>
Net benefit expense	<u>\$3,018,588</u>	<u>\$3,405,014</u>

The impact of changes in assumptions between the March 31, 2023 measurement date and the June 30, 2023 reporting date have been considered and are not considered to be material. The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations other than in respect of certain post-retirement benefits for non-teaching employees are:

	2023	2022
Discount rate – April 1	3.25%	2.50%
Discount rate – March 31	4.00%	3.25%
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	11.0 years	11.0 years

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

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

The Post Retirement Group Benefit Plan represents the benefit obligation related to the Board's share of premiums payable in respect of retirees of the Non-Teaching Pension Plan for extended health benefits and dental benefits. Effective December 31, 2017, the Post Retirement Group Benefit plan was closed to new enrollees. The Board has also announced its intention to end the dental subsidy at December 31, 2032, the end of the agreement period. As at June 30, 2023 no funds have been internally designated to fund this liability.

	2023	2022
<b>Reconciliation of accrued benefit obligation:</b>		
Accrued benefit obligation – April 1	\$4,931,000	\$5,309,000
Interest Cost	154,000	128,000
Benefit payments	(393,000)	(392,000)
Actuarial (gains)/losses	(479,000)	(114,000)
Accrued benefit obligation – March 31	<u>\$4,213,000</u>	<u>\$4,931,000</u>
<b>Reconciliation of funded status at end of fiscal year:</b>		
Accrued benefit obligation – March 31	<u>\$(4,213,000)</u>	<u>\$(4,931,000)</u>
Funded status – surplus / (deficit)	<u>\$(4,213,000)</u>	<u>\$(4,931,000)</u>
Funded status – surplus / (deficit)	\$(4,213,000)	\$(4,931,000)
Net change in 2 <sup>nd</sup> quarter expenses	59,000	64,000
Unamortized net actuarial (gain) / loss	(3,910,000)	(3,455,000)
Accrued benefit asset / (liability) – June 30	<u>\$(8,064,000)</u>	<u>\$(8,322,000)</u>
Current service cost – net of employee's contributions	\$7,000	\$(24,000)
Interest cost	154,000	128,000
Amortize actuarial (gains) / losses	(24,000)	112,000
Defined benefit costs recognized	<u>\$137,000</u>	<u>\$216,000</u>
	2023	2022
Discount Rate	Beginning of the year: 3.25% End of the year: 4.00%	Beginning of the year: 2.50% End of the year: 3.25%
Dental	Based on CIA McMaster Model	Based on CIA McMaster Model
Extended Health	Based on CIA McMaster Model	Based on CIA McMaster Model
Estimated annual claim cost		
Extended Health – couple	\$1,732	\$1,658
Extended Health - single	\$867	\$829
Dental – couple	\$1,216	\$1,218
Dental – single	\$608	\$609
EARSL	16.6 years	16.4 years

## **NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The board of trustees for this plan representing plan members and employers are responsible for administering the pension plan including investing assets and administering benefits. These plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$29,446,148 for employer contributions to these two plans in the year ended June 30, 2023. (2022 - \$28,412,362).

The Teachers' Pension Plan is determined on a formula based on a contribution rate of 11.30% of salary for 2023 (2022: 11.3%). The Municipal Pension Plan is determined on a formula based on a contribution rate of 9.31% of salary for 2023 (2022: 9.31%).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023 with results available in the last quarter of 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024 with results available in 2025.

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

## **NOTE 11      CAPITAL LEASE OBLIGATIONS**

The School District had leased assets under capital leases. One lease expired June 30, 2023. The School District negotiated an early buy out on the remaining leases. The capital leases provided for a transfer of ownership of the assets to the School District through a bargain purchase option.

The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.



## NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2023	Net Book Value 2022 (restated see Note 25)
Sites	\$112,496,185	\$112,496,185
Buildings	521,103,510	510,157,810
Furniture & Equipment	8,397,267	7,048,112
Vehicles	811,000	966,424
Computer Hardware	9,566,198	8,533,978
	<u>\$652,374,160</u>	<u>\$639,202,509</u>

### June 30, 2023

Costs:	Balance at June 30, 2022 (Restated Note 25)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$112,496,185	\$ -	\$ -	\$ -	\$112,496,185
Buildings	737,527,962	4,490,924	109,728	36,845,088	778,754,246
Furniture & Equipment	10,990,888	598,845	620,576	1,978,257	12,947,414
Vehicles	1,554,227	-	-	-	1,554,227
Computer Hardware	18,282,788	5,117,333	4,547,632	-	18,852,489
	<u>\$880,852,050</u>	<u>\$10,207,102</u>	<u>\$5,277,936</u>	<u>\$38,823,345</u>	<u>\$924,604,561</u>
Work in progress	81,611,689	26,185,049	-	(38,823,345)	68,973,393
	<u>\$962,463,739</u>	<u>\$36,392,151</u>	<u>\$5,277,936</u>	<u>\$-</u>	<u>\$993,577,954</u>

Accumulated Amortization:	Balance at June 30, 2022 (restated Note 25)	Additions	Disposals	Balance at June 30, 2023
Buildings	\$308,981,841	\$17,650,517	\$ 8,229	\$326,624,129
Furniture & Equipment	3,942,776	1,227,947	620,576	4,550,147
Vehicles	587,803	155,424	-	743,227
Computer Hardware	9,748,810	4,085,113	4,547,632	9,286,291
	<u>\$323,261,230</u>	<u>\$23,119,001</u>	<u>\$5,176,437</u>	<u>\$341,203,794</u>

### June 30, 2022

Costs:	Balance at June 30, 2021	ARO (see Note 25)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$112,496,185	\$-	\$ -	\$ -	\$ -	\$112,496,185
Buildings	686,469,235	10,376,581	4,718,136	-	35,964,010	737,527,962
Furniture & Equipment	6,703,564	-	4,363,965	613,762	537,121	10,990,888
Vehicles	1,039,932	-	603,358	89,063	-	1,554,227
Computer Hardware	18,547,127	-	2,845,457	3,109,796	-	18,282,788
	<u>\$825,256,043</u>	<u>10,376,581</u>	<u>\$12,530,916</u>	<u>\$3,812,621</u>	<u>\$36,501,131</u>	<u>\$880,852,050</u>
Work in progress	66,837,860	-	51,274,960	-	(36,501,131)	81,611,689
	<u>\$892,093,903</u>	<u>10,376,581</u>	<u>\$63,805,876</u>	<u>\$3,812,621</u>	<u>\$-</u>	<u>\$962,463,739</u>

Accumulated Amortization:	Balance at June 30, 2021	ARO (see Note 25)	Additions	Disposals	Balance at June 30, 2022
Buildings	\$282,153,974	\$10,367,688	\$16,460,179	\$ -	\$308,981,841
Furniture & Equipment	3,641,128	-	915,410	613,762	3,942,776
Vehicles	542,703	-	134,163	89,063	587,803
Computer Hardware	8,995,980	-	3,862,626	3,109,796	9,748,810
	<u>\$295,333,785</u>	<u>\$10,367,688</u>	<u>\$21,372,378</u>	<u>\$3,812,621</u>	<u>\$323,261,230</u>

**NOTE 13      INTERFUND TRANSFERS**

Interfund transfers between the operating and capital funds for the year ended June 30, 2023 were \$13,806,997 (2022 - \$9,509,420). \$3,894,265 pertains to capital assets purchased (2022 - \$3,433,647), and \$9,912,732 pertains to restricted funds set aside for future local capital projects (2022 - \$6,075,773).

**NOTE 14      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.

In fiscal year 2020 the School District sponsored the establishment of the SD43 Education Foundation, a separate and independent legally established entity under the British Columbia Societies Act. The Foundation has a Board separate from the School District. There were no significant transactions between the two entities.

**NOTE 15      UNRECOGNIZED ASSETS**

The School District owns two land parcels obtained through crown grants that have been registered at the land title office with nil value. These assets have been identified as a) Parcel 029-541-875 (Sheffield/Partington Creek) and b) Parcel 29-267-781 (Marigold Elementary).

**NOTE 16      CONTRACTUAL OBLIGATIONS**

- 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, 2023 are \$209,513,000 (2022 - \$70,926,100). 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.

**NOTE 16 CONTRACTUAL OBLIGATIONS** *(continued)*

Funding approval for these committed projects is as follows:

Contractual Obligations	2024	2025	2026	2027	Total
Ministry Funded:					
Centennial	\$200,000	-	-	-	\$ 200,000
Centennial NLC	1,900,000	-	-	-	1,900,000
Coast Salish	7,000,000	250,000	-	-	7,250,000
Irvine	3,163,000	-	-	-	3,163,000
Moody Elementary	23,000,000	11,500,000	2,500,000	-	37,000,000
Burke Mountain	17,550,000	57,000,000	57,000,000	25,950,000	157,500,000
School District Funded:					
Education Learning Centre	2,500,000	-	-	-	2,500,000
Total:	\$55,313,000	68,750,000	59,500,000	25,950,000	\$209,513,000

- b) The School District has no significant operating leases.
- c) The collective agreement between the School District and the Coquitlam Teachers' Association allows teachers to elect to be paid over 12 months. As at June 30, 2023 the amount held by the School District and included in cash and accounts payable was \$9,102,649 (2022 - \$8,686,325).

**NOTE 17 CONTRACTUAL RIGHTS**

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

	2024	2025	2026	Thereafter	Total
Cedarbrook	\$128,386	128,386	-	-	\$256,772
Burquitlam	271,850	271,850	271,850	543,700	1,359,250
Future Lease Revenue	\$400,236	400,236	271,850	543,700	\$1,616,022

**NOTE 18 CONTINGENT LIABILITIES**

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.

## NOTE 19      BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 7, 2023 and reflect more current estimates on student enrolment, revenues and expenditures.

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants			
Ministry of Education	\$ 349,351,924	\$ 366,363,188	\$17,011,264
Other	239,246	244,246	5,000
Federal Grants	3,351,117	3,319,117	(32,000)
Tuition	15,029,116	16,849,620	1,820,504
Other Revenue	12,693,725	14,159,429	1,465,704
Rentals and Leases	2,158,296	2,408,296	250,000
Investment Income	1,601,047	3,132,392	1,531,345
Amortization of Deferred Capital Revenue	16,500,000	17,250,000	750,000
Total Revenue	<u>\$ 400,924,471</u>	<u>\$ 423,726,288</u>	<u>\$22,801,817</u>
Expenses			
Instruction	328,310,339	354,523,081	26,212,742
District Administration	16,763,527	16,857,343	93,816
Operation and Maintenance	61,378,441	64,862,519	3,484,078
Transportation and Housing	522,164	730,201	208,037
Total Expense	<u>\$ 406,974,471</u>	<u>\$ 436,973,144</u>	<u>\$29,998,673</u>
Surplus (Deficit) for the year	<u>(\$6,050,000)</u>	<u>(\$13,246,856)</u>	<u>(\$7,196,856)</u>
 Prior Year Surplus Appropriation	 <u>\$5,050,000</u>	 <u>\$17,146,856</u>	 <u>\$12,096,856</u>
Budgeted Surplus (Deficit) for the year	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>
Capital Fund Surplus (Deficit)	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>
Budgeted Surplus (Deficit) for the year	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>

**NOTE 20 EXPENSE BY OBJECT**

	2023	2022
Salaries and benefits	\$364,123,218	\$340,982,303
Services and supplies	49,547,855	37,897,163
Amortization	23,119,001	21,373,894
Total	<u>\$436,790,074</u>	<u>\$400,253,360</u>

**NOTE 21 INTERNALLY RESTRICTED FUNDS**

## a) Operating Fund

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts a portion of the balance. The detail of the restricted operating surplus is as follows:

	2023	2022
<b>Internally restricted due to nature of constraints on the funds:</b>		
School carryforward surpluses	\$3,298,034	\$3,947,425
ESA contingency reserve	1,000,000	1,000,000
Facility & maintenance initiatives	2,055,625	1,430,625
Technology initiatives	1,225,000	1,268,876
Education stabilization reserve	4,000,014	3,047,014
Teacher mentorship funds	653,430	674,385
Business system initiative	165,007	165,007
School-based capital initiatives	4,149,819	-
<b>Internally restricted for operations spanning multiple years</b>		
2022/2023 - Operating budget	-	3,750,000
2023/2024 - Operating budget	3,750,000	3,750,000
2024/2025 - Operating budget	3,750,000	2,500,000
2025/2026 - Operating budget	2,500,000	1,250,000
2026/2027 - Operating budget	1,250,000	
<b>Internally restricted for future capital cost share</b>	-	1,750,000
<b>Total internally restricted operating fund surplus</b>	<u>\$27,796,929</u>	<u>\$24,533,332</u>
<b>Prior period adjustment - environmental remediation (Note 25)</b>	-	3,712,732
<b>Unrestricted operating surplus (deficit)</b>	-	-
<b>Total operating fund surplus (deficit)</b>	<u>\$27,796,929</u>	<u>\$28,246,064</u>

## b) Capital Fund

The School District internally restricts a portion of its capital surplus in the local capital reserve account for future capital requirements including facility additions, capital improvements, and other capital infrastructure requirements. As at June 30, 2023 \$37,567,290 has been restricted (2022 - \$32,350,564).

## **NOTE 22      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 23      RISK MANAGEMENT**

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

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

(a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a 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. The School District is currently invested solely in guaranteed investment certificates. Cash and cash equivalents currently consist of deposits held with a chartered bank and the Provincial Central Deposit Program.

(b) Market risk:

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

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

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 are currently invested solely in guaranteed investment certificates that have a maturity date of no more than 5 years.

**NOTE 23 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.

**NOTE 24 ASSET RETIREMENT OBLIGATION**

Legal obligations exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 25 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	2023	2022 (restated Note 25)
Asset Retirement Obligation, opening balance	\$10,376,581	\$10,376,581
Settlements during the year	64,014	-
Asset Retirement Obligation, closing balance	\$10,312,567	\$10,376,581

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

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

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

	Increase / (Decrease)
Asset Retirement Obligations (liability)	\$10,376,581
Tangible Capital Assets - cost	10,376,581
Tangible Capital Assets – accumulated amortization	10,367,688
Operations & Maintenance Expense – Asset amortization	1,516
Accumulated Surplus – Invested in Capital Assets July 1, 2021	(10,366,172)
Accumulated Surplus – Invested in Capital Assets June 30, 2022	(10,367,688)

**NOTE 25      PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY** *(continued)*

Since the Asset Retirement Obligation has been funded from the Invested in Capital Assets Accumulated Surplus, the Environmental Remediation Liability of \$3,712,732 is no longer required and has been reversed as a prior period adjustment to the Operating Accumulated Surplus.



# School District No. 43 (Coquitlam)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	28,246,064		202,267,849	230,513,913	231,499,167
Prior Period Adjustments					(6,653,440)
Accumulated Surplus (Deficit), beginning of year, as restated	28,246,064	-	202,267,849	230,513,913	224,845,727
Changes for the year					
Surplus (Deficit) for the year	13,357,862		(3,695,840)	9,662,022	5,668,186
Interfund Transfers					
Tangible Capital Assets Purchased	(3,894,265)		3,894,265	-	
Local Capital	(9,912,732)		9,912,732	-	
Net Changes for the year	(449,135)	-	10,111,157	9,662,022	5,668,186
Accumulated Surplus (Deficit), end of year - Statement 2	27,796,929	-	212,379,006	240,175,935	230,513,913

# School District No. 43 (Coquitlam)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	313,799,788	326,714,430	306,238,475
Other		29,652	51,072
Federal Grants	19,072		
Tuition	16,849,620	22,367,161	19,413,942
Other Revenue	529,778	573,428	1,218,328
Rentals and Leases	2,058,296	2,264,821	2,007,068
Investment Income	2,132,392	4,530,012	1,528,644
<b>Total Revenue</b>	<b>335,388,946</b>	<b>356,479,504</b>	<b>330,457,529</b>
<b>Expenses</b>			
Instruction	286,916,001	288,273,607	270,421,032
District Administration	16,801,343	15,176,731	11,202,465
Operations and Maintenance	39,628,362	38,921,950	37,934,437
Transportation and Housing	690,096	749,354	534,268
<b>Total Expense</b>	<b>344,035,802</b>	<b>343,121,642</b>	<b>320,092,202</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(8,646,856)</b>	<b>13,357,862</b>	<b>10,365,327</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>17,146,856</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,500,000)	(3,894,265)	(3,433,647)
Local Capital	(6,000,000)	(9,912,732)	(6,075,773)
<b>Total Net Transfers</b>	<b>(8,500,000)</b>	<b>(13,806,997)</b>	<b>(9,509,420)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(449,135)</b>	<b>855,907</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>28,246,064</b>	<b>23,677,425</b>
Prior Period Adjustments			
Reverse ARO expenses incurred in prior years			3,712,732
<b>Operating Surplus (Deficit), beginning of year, as restated</b>		<b>28,246,064</b>	<b>27,390,157</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>27,796,929</b>	<b>28,246,064</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		27,796,929	28,246,064
<b>Total Operating Surplus (Deficit), end of year</b>		<b>27,796,929</b>	<b>28,246,064</b>

# School District No. 43 (Coquitlam)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	311,216,802	<b>312,291,943</b>	303,995,261
Other Ministry of Education and Child Care Grants			
Pay Equity	706,353	<b>706,353</b>	706,353
Funding for Graduated Adults	1,627,367	<b>1,043,651</b>	1,289,411
Student Transportation Fund	81,641	<b>81,641</b>	81,641
FSA Scorer Grant	28,656	<b>30,906</b>	28,656
Early Learning Framework (ELF) Implementation	6,055	<b>4,833</b>	4,239
Labour Settlement Funding	-	<b>12,420,189</b>	
NGN Self-Provisioned Site Grant	132,914	<b>132,914</b>	132,914
Premier's Award	-	<b>2,000</b>	-
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>313,799,788</b>	<b>326,714,430</b>	306,238,475
<b>Provincial Grants - Other</b>	-	<b>29,652</b>	51,072
<b>Federal Grants</b>	19,072	-	-
<b>Tuition</b>			
Continuing Education	266,346	<b>363,137</b>	273,807
International and Out of Province Students	16,583,274	<b>22,004,024</b>	19,140,135
<b>Total Tuition</b>	<b>16,849,620</b>	<b>22,367,161</b>	19,413,942
<b>Other Revenues</b>			
Miscellaneous			
Miscellaneous	529,778	<b>573,428</b>	1,218,328
<b>Total Other Revenue</b>	<b>529,778</b>	<b>573,428</b>	1,218,328
<b>Rentals and Leases</b>	2,058,296	<b>2,264,821</b>	2,007,068
<b>Investment Income</b>	2,132,392	<b>4,530,012</b>	1,528,644
<b>Total Operating Revenue</b>	<b>335,388,946</b>	<b>356,479,504</b>	330,457,529

**School District No. 43 (Coquitlam)****Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Salaries</b>			
Teachers	154,960,111	<b>154,642,010</b>	147,148,259
Principals and Vice Principals	18,415,436	<b>17,958,003</b>	17,356,933
Educational Assistants	24,447,542	<b>22,832,549</b>	21,576,850
Support Staff	29,732,870	<b>26,946,382</b>	26,800,176
Other Professionals	7,757,481	<b>8,055,225</b>	7,583,208
Substitutes	11,149,601	<b>14,164,550</b>	12,320,123
<b>Total Salaries</b>	<b>246,463,041</b>	<b>244,598,719</b>	<b>232,785,549</b>
<b>Employee Benefits</b>	<b>67,317,616</b>	<b>67,323,820</b>	<b>61,187,035</b>
<b>Total Salaries and Benefits</b>	<b>313,780,657</b>	<b>311,922,539</b>	<b>293,972,584</b>
<b>Services and Supplies</b>			
Services	8,624,448	<b>8,396,405</b>	8,194,431
Student Transportation	633,384	<b>694,455</b>	485,051
Professional Development and Travel	2,324,220	<b>1,765,300</b>	1,421,524
Rentals and Leases	429,898	<b>251,568</b>	327,441
Dues and Fees	759,089	<b>1,704,114</b>	1,344,608
Insurance	1,391,399	<b>1,669,803</b>	1,371,017
Supplies	9,975,635	<b>10,742,390</b>	7,586,800
Utilities	6,117,072	<b>5,975,068</b>	5,388,746
<b>Total Services and Supplies</b>	<b>30,255,145</b>	<b>31,199,103</b>	<b>26,119,618</b>
<b>Total Operating Expense</b>	<b>344,035,802</b>	<b>343,121,642</b>	<b>320,092,202</b>

# School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	118,023,760	2,235,336	39,211	875,732	-	6,983,195	128,157,234
1.03 Career Programs	-	-	439,076	-	-	-	439,076
1.07 Library Services	-	-	365,907	-	-	53,089	418,996
1.08 Counselling	4,441,025	-	-	-	-	223,094	4,664,119
1.10 Special Education	17,807,142	319,879	20,986,386	191,835	87,723	3,279,949	42,672,914
1.30 English Language Learning	5,512,736	-	-	-	-	276,931	5,789,667
1.31 Indigenous Education	307,447	148,332	792,607	43,289	-	31,397	1,323,072
1.41 School Administration	-	13,962,354	-	6,173,251	-	768,839	20,904,444
1.60 Summer School	938,597	340,265	45,143	83,098	-	27,497	1,434,600
1.61 Continuing Education	1,767,483	282,261	-	699,143	71,426	95,031	2,915,344
1.62 International and Out of Province Students	5,843,820	231,395	164,219	293,137	342,866	290,471	7,165,908
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>154,642,010</b>	<b>17,519,822</b>	<b>22,832,549</b>	<b>8,359,485</b>	<b>502,015</b>	<b>12,029,493</b>	<b>215,885,374</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	438,181	-	102,452	1,192,839	-	1,733,472
4.40 School District Governance	-	-	-	-	500,870	-	500,870
4.41 Business Administration	-	-	-	1,953,875	3,806,599	-	5,760,474
<b>Total Function 4</b>	<b>-</b>	<b>438,181</b>	<b>-</b>	<b>2,056,327</b>	<b>5,500,308</b>	<b>-</b>	<b>7,994,816</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	162,953	1,543,995	7,908	1,714,856
5.50 Maintenance Operations	-	-	-	15,128,484	307,848	2,127,149	17,563,481
5.52 Maintenance of Grounds	-	-	-	1,226,248	-	-	1,226,248
5.56 Utilities	-	-	-	-	171,098	-	171,098
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,517,685</b>	<b>2,022,941</b>	<b>2,135,057</b>	<b>20,675,683</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	12,885	29,961	-	42,846
7.70 Student Transportation	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,885</b>	<b>29,961</b>	<b>-</b>	<b>42,846</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>154,642,010</b>	<b>17,958,003</b>	<b>22,832,549</b>	<b>26,946,382</b>	<b>8,055,225</b>	<b>14,164,550</b>	<b>244,598,719</b>

# School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	128,157,234	35,533,644	163,690,878	5,695,937	169,386,815	168,268,940	160,221,785
1.03 Career Programs	439,076	142,230	581,306	112,550	693,856	744,551	708,116
1.07 Library Services	418,996	118,529	537,525	432,242	969,767	972,182	850,256
1.08 Counselling	4,664,119	1,277,994	5,942,113	11,263	5,953,376	5,964,252	6,370,335
1.10 Special Education	42,672,914	12,144,873	54,817,787	598,761	55,416,548	55,417,647	52,528,744
1.30 English Language Learning	5,789,667	1,586,400	7,376,067	32,768	7,408,835	7,474,633	6,476,292
1.31 Indigenous Education	1,323,072	394,742	1,717,814	165,265	1,883,079	2,319,247	1,847,705
1.41 School Administration	20,904,444	5,054,339	25,958,783	337,223	26,296,006	26,675,465	25,539,180
1.60 Summer School	1,434,600	249,056	1,683,656	44,851	1,728,507	1,852,829	948,015
1.61 Continuing Education	2,915,344	835,328	3,750,672	752,486	4,503,158	4,411,991	3,872,213
1.62 International and Out of Province Students	7,165,908	2,018,538	9,184,446	4,519,556	13,704,002	12,475,437	10,795,538
1.64 Other	-	-	-	329,658	329,658	338,827	262,853
<b>Total Function 1</b>	<b>215,885,374</b>	<b>59,355,673</b>	<b>275,241,047</b>	<b>13,032,560</b>	<b>288,273,607</b>	<b>286,916,001</b>	<b>270,421,032</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,733,472	314,938	2,048,410	1,497,916	3,546,326	3,905,950	3,438,183
4.40 School District Governance	500,870	138,767	639,637	167,154	806,791	834,576	698,129
4.41 Business Administration	5,760,474	1,695,069	7,455,543	3,368,071	10,823,614	12,060,817	7,066,153
<b>Total Function 4</b>	<b>7,994,816</b>	<b>2,148,774</b>	<b>10,143,590</b>	<b>5,033,141</b>	<b>15,176,731</b>	<b>16,801,343</b>	<b>11,202,465</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,714,856	301,171	2,016,027	713,236	2,729,263	2,134,284	2,108,320
5.50 Maintenance Operations	17,563,481	5,064,325	22,627,806	5,065,683	27,693,489	29,157,130	28,188,139
5.52 Maintenance of Grounds	1,226,248	397,220	1,623,468	866,592	2,490,060	2,152,877	2,178,242
5.56 Utilities	171,098	44,604	215,702	5,793,436	6,009,138	6,184,071	5,459,736
<b>Total Function 5</b>	<b>20,675,683</b>	<b>5,807,320</b>	<b>26,483,003</b>	<b>12,438,947</b>	<b>38,921,950</b>	<b>39,628,362</b>	<b>37,934,437</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	42,846	12,053	54,899	-	54,899	56,712	49,218
7.70 Student Transportation	-	-	-	694,455	694,455	633,384	485,050
<b>Total Function 7</b>	<b>42,846</b>	<b>12,053</b>	<b>54,899</b>	<b>694,455</b>	<b>749,354</b>	<b>690,096</b>	<b>534,268</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>244,598,719</b>	<b>67,323,820</b>	<b>311,922,539</b>	<b>31,199,103</b>	<b>343,121,642</b>	<b>344,035,802</b>	<b>320,092,202</b>

# School District No. 43 (Coquitlam)

## Schedule of Special Purpose Operations

Year Ended June 30, 2023

Schedule 3 (Unaudited)

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	52,563,400	53,701,891	46,727,100
Other	244,246	200,000	-
Federal Grants	3,300,045	3,333,068	3,211,317
Other Revenue	13,279,651	13,039,003	8,848,847
<b>Total Revenue</b>	<b>69,387,342</b>	<b>70,273,962</b>	<b>58,787,264</b>
<b>Expenses</b>			
Instruction	67,607,080	68,744,009	57,629,969
District Administration	56,000	16,469	-
Operations and Maintenance	1,684,157	1,471,921	1,115,585
Transportation and Housing	40,105	41,563	41,710
<b>Total Expense</b>	<b>69,387,342</b>	<b>70,273,962</b>	<b>58,787,264</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

# School District No. 43 (Coquitlam)

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

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	80,323	7,279,717	35,441	12,647	89,482	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,072,048	-	-	416,000	112,700	691,044	1,599,787	2,276,483
Federal Grants	-	-	-	-	-	-	-	-	-
Other	-	-	100,000	11,915,054	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Reverse Prior Year AFG Purchase	109,728	-	-	-	-	-	-	-	-
	1,249,565	1,072,048	100,000	11,915,054	416,000	112,700	691,044	1,599,787	2,276,483
<b>Less:</b> Allocated to Revenue	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
<b>Deferred Revenue, end of year</b>	<b>109,728</b>	<b>-</b>	<b>46,371</b>	<b>7,012,042</b>	<b>11,758</b>	<b>7,745</b>	<b>266,977</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,072,048	-	-	439,683	117,602	513,549	1,599,787	2,276,483
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	133,952	12,182,729	-	-	-	-	-
	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
<b>Expenses</b>									
Salaries									
Teachers	-	-	-	-	-	55,385	101,492	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	320,800
Educational Assistants	-	839,910	-	-	-	-	-	754,740	1,306,602
Support Staff	-	-	-	-	293,701	-	-	223,425	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	46,182	-	434	12,438	90,000
	-	839,910	-	-	339,883	55,385	101,926	990,603	1,717,402
Employee Benefits	-	232,138	-	-	88,267	18,251	9,319	319,830	549,081
Services and Supplies	1,139,837	-	133,952	12,182,729	11,533	43,966	402,304	289,354	10,000
	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# School District No. 43 (Coquitlam)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 1,765	\$ 32,472	\$ -	\$ -	\$ 200,074	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	39,966,742	3,733,695	41,971	47,000	6,000			3,001,720	19,000
Federal Grants	-	-	-	-	-			-	-
Other	-	-	-	-	-			-	-
Investment Income	-	-	-	-	-			-	-
Reverse Prior Year AFG Purchase	-	-	-	-	-			-	-
	39,966,742	3,733,695	41,971	47,000	6,000	-	-	3,001,720	19,000
<b>Less:</b> Allocated to Revenue	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
<b>Deferred Revenue, end of year</b>	-	-	2,173	23,955	455	-	108,718	694,059	14,708
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	39,966,742	3,733,695	41,563	55,517	5,545		91,356	2,307,661	4,292
Provincial Grants - Other	-	-	-	-	-		-	-	-
Federal Grants	-	-	-	-	-		-	-	-
Other Revenue	-	-	-	-	-		-	-	-
	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
<b>Expenses</b>									
Salaries									
Teachers	28,723,856	3,389,972	-	-	-		-	-	-
Principals and Vice Principals	-	-	-	-	-		-	-	-
Educational Assistants	-	-	-	-	-		-	-	-
Support Staff	-	-	-	-	-		-	-	-
Other Professionals	-	-	-	-	-		-	-	-
Substitutes	1,603,904	26,052	-	-	-		-	-	-
	30,327,760	3,416,024	-	-	-	-	-	-	-
Employee Benefits	9,638,982	317,671	-	-	-		-	-	-
Services and Supplies	-	-	41,563	55,517	5,545		91,356	2,307,661	4,292
	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 43 (Coquitlam)

Schedule 3A (Unaudited)

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

	ECL (Early Care & Learning)	Day Treatment	Sundry Programs	Staff Development	Sick Leave Benefit Plan	Contractual Reserves	Apprenticeship Programs	Settlement Workers (Prov)	ELSA/LINC
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		-	105,705	116,737	311,729	2,776,412	590,224	244,246	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	177,236	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	2,469,186
Other	-	-	75,660	46,948	-	224,624	222,372	-	-
Investment Income	-	-	-	-	12,092	107,335	-	-	-
Reverse Prior Year AFG Purchase	-	-	-	-	-	-	-	-	-
	175,000	177,236	75,660	46,948	12,092	331,959	222,372	-	2,469,186
<b>Less:</b> Allocated to Revenue	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
<b>Deferred Revenue, end of year</b>	<b>15,705</b>	<b>-</b>	<b>108,937</b>	<b>111,163</b>	<b>273,977</b>	<b>3,067,643</b>	<b>582,802</b>	<b>44,246</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	159,295	177,236	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	200,000	-
Federal Grants	-	-	-	-	-	-	-	-	2,469,186
Other Revenue	-	-	72,428	52,522	49,844	40,728	229,794	-	-
	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
<b>Expenses</b>									
Salaries									
Teachers	121,527	93,784	-	-	-	-	135,315	-	1,007,909
Principals and Vice Principals	-	-	-	-	-	-	8,882	-	81,778
Educational Assistants	-	20,256	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	276,620
Other Professionals	-	-	-	-	-	-	-	-	12,412
Substitutes	-	-	-	-	-	-	-	-	-
	121,527	114,040	-	-	-	-	144,197	-	1,378,719
Employee Benefits	36,448	39,367	-	-	49,844	-	49,062	-	363,423
Services and Supplies	1,320	23,829	72,428	52,522	-	40,728	36,535	200,000	727,044
	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 43 (Coquitlam)**

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Settlement Workers (Fed)	Comm Link Lunch Program	Retiree Ext Hlth Fund	Community Connection	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	94,199	675,635	87,506	12,734,314
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	54,476,263
Federal Grants	863,882	-	-	-	3,333,068
Other	-	66,939	-	123,635	12,775,232
Investment Income	-	-	-	-	119,427
Reverse Prior Year AFG Purchase	-	-	-	-	109,728
	863,882	66,939	-	123,635	70,813,718
<b>Less:</b> Allocated to Revenue	863,882	139,804	16,469	120,733	70,273,962
<b>Deferred Revenue, end of year</b>	-	21,334	659,166	90,408	13,274,070
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	53,701,891
Provincial Grants - Other	-	-	-	-	200,000
Federal Grants	863,882	-	-	-	3,333,068
Other Revenue	-	139,804	16,469	120,733	13,039,003
	863,882	139,804	16,469	120,733	70,273,962
<b>Expenses</b>					
Salaries					
Teachers	-	-	-	-	33,629,240
Principals and Vice Principals	43,950	-	-	-	455,410
Educational Assistants	-	-	-	-	2,921,508
Support Staff	550,998	102,265	-	-	1,447,009
Other Professionals	-	-	-	-	12,412
Substitutes	-	-	-	-	1,779,010
	594,948	102,265	-	-	40,244,589
Employee Benefits	208,020	36,387	-	-	11,956,090
Services and Supplies	60,914	1,152	16,469	120,733	18,073,283
	863,882	139,804	16,469	120,733	70,273,962
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-
<b>Interfund Transfers</b>					
	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 43 (Coquitlam)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual			2022 Actual (Restated - Note 25)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Other Revenue	350,000	100,000	629,738	729,738	336,829
Rentals and Leases	350,000		366,885	366,885	349,413
Investment Income	1,000,000		1,599,395	1,599,395	411,090
Amortization of Deferred Capital Revenue	17,250,000	17,002,612		17,002,612	15,579,421
<b>Total Revenue</b>	<b>18,950,000</b>	<b>17,102,612</b>	<b>2,596,018</b>	<b>19,698,630</b>	<b>16,676,753</b>
<b>Expenses</b>					
Operations and Maintenance	50,000	100,000	73,970	173,970	-
Amortization of Tangible Capital Assets					
Operations and Maintenance	23,500,000	23,119,001		23,119,001	21,373,894
Write-off/down of Buildings and Sites	-	101,499		101,499	-
<b>Total Expense</b>	<b>23,550,000</b>	<b>23,320,500</b>	<b>73,970</b>	<b>23,394,470</b>	<b>21,373,894</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(4,600,000)</b>	<b>(6,217,888)</b>	<b>2,522,048</b>	<b>(3,695,840)</b>	<b>(4,697,141)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	2,500,000	3,894,265		3,894,265	3,433,647
Local Capital	6,000,000		9,912,732	9,912,732	6,075,773
<b>Total Net Transfers</b>	<b>8,500,000</b>	<b>3,894,265</b>	<b>9,912,732</b>	<b>13,806,997</b>	<b>9,509,420</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		1,821,913	(1,821,913)	-	
Tangible Capital Assets WIP Purchased from Local Capital		5,332,127	(5,332,127)	-	
Settlement of Asset Retirement Obligation		64,014	(64,014)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>7,218,054</b>	<b>(7,218,054)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>3,900,000</b>	<b>4,894,431</b>	<b>5,216,726</b>	<b>10,111,157</b>	<b>4,812,279</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>169,917,285</b>	<b>32,350,564</b>	<b>202,267,849</b>	<b>207,821,742</b>
Prior Period Adjustments					(10,366,172)
To Recognize Asset Retirement Obligation					
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>169,917,285</b>	<b>32,350,564</b>	<b>202,267,849</b>	<b>197,455,570</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>174,811,716</b>	<b>37,567,290</b>	<b>212,379,006</b>	<b>202,267,849</b>

# School District No. 43 (Coquitlam)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	112,496,185	727,151,381	10,990,888	1,554,227	-	18,282,788	<b>870,475,469</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation	-	10,376,581	-	-	-	-	<b>10,376,581</b>
<b>Cost, beginning of year, as restated</b>	<b>112,496,185</b>	<b>737,527,962</b>	<b>10,990,888</b>	<b>1,554,227</b>	<b>-</b>	<b>18,282,788</b>	<b>880,852,050</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	4,490,924	-	-	-	-	<b>4,490,924</b>
Operating Fund	-	-	598,845	-	-	3,295,420	<b>3,894,265</b>
Local Capital	-	-	-	-	-	1,821,913	<b>1,821,913</b>
Transferred from Work in Progress		36,845,088	1,978,257				<b>38,823,345</b>
	-	41,336,012	2,577,102	-	-	5,117,333	<b>49,030,447</b>
Decrease:							
Deemed Disposals			620,576	-	-	4,547,632	<b>5,168,208</b>
Written-off/down During Year	-	109,728	-	-	-	-	<b>109,728</b>
	-	109,728	620,576	-	-	4,547,632	<b>5,277,936</b>
<b>Cost, end of year</b>	<b>112,496,185</b>	<b>778,754,246</b>	<b>12,947,414</b>	<b>1,554,227</b>	<b>-</b>	<b>18,852,489</b>	<b>924,604,561</b>
<b>Work in Progress, end of year</b>		<b>68,973,393</b>					<b>68,973,393</b>
<b>Cost and Work in Progress, end of year</b>	<b>112,496,185</b>	<b>847,727,639</b>	<b>12,947,414</b>	<b>1,554,227</b>	<b>-</b>	<b>18,852,489</b>	<b>993,577,954</b>
<b>Accumulated Amortization, beginning of year</b>		298,614,153	3,942,776	587,803	-	9,748,810	<b>312,893,542</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		10,367,688	-	-	-	-	<b>10,367,688</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		<b>308,981,841</b>	<b>3,942,776</b>	<b>587,803</b>	<b>-</b>	<b>9,748,810</b>	<b>323,261,230</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		17,650,517	1,227,947	155,424	-	4,085,113	<b>23,119,001</b>
Decrease:							
Deemed Disposals			620,576	-	-	4,547,632	<b>5,168,208</b>
Written-off During Year		8,229	-	-	-	-	<b>8,229</b>
		8,229	620,576	-	-	4,547,632	<b>5,176,437</b>
<b>Accumulated Amortization, end of year</b>		<b>326,624,129</b>	<b>4,550,147</b>	<b>743,227</b>	<b>-</b>	<b>9,286,291</b>	<b>341,203,794</b>
<b>Tangible Capital Assets - Net</b>	<b>112,496,185</b>	<b>521,103,510</b>	<b>8,397,267</b>	<b>811,000</b>	<b>-</b>	<b>9,566,198</b>	<b>652,374,160</b>

**School District No. 43 (Coquitlam)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	81,611,689	-	-	-	<b>81,611,689</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	13,607,255	531,417	-	-	<b>14,138,672</b>
Deferred Capital Revenue - Other	6,714,250	-	-	-	<b>6,714,250</b>
Local Capital	3,885,287	1,446,840	-	-	<b>5,332,127</b>
	<u>24,206,792</u>	<u>1,978,257</u>	<u>-</u>	<u>-</u>	<u><b>26,185,049</b></u>
Decrease:					
Transferred to Tangible Capital Assets	36,845,088	1,978,257	-	-	<b>38,823,345</b>
	<u>36,845,088</u>	<u>1,978,257</u>	<u>-</u>	<u>-</u>	<u><b>38,823,345</b></u>
<b>Net Changes for the Year</b>	<u>(12,638,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>(12,638,296)</b></u>
<b>Work in Progress, end of year</b>	<u><b>68,973,393</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>68,973,393</b></u>

**School District No. 43 (Coquitlam)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	399,530,897	9,103,562	3,846,791	<b>412,481,250</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,490,924	-	-	<b>4,490,924</b>
Transferred from Work in Progress	36,845,088			<b>36,845,088</b>
	<u>41,336,012</u>	<u>-</u>	<u>-</u>	<u><b>41,336,012</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	16,289,428	281,990	431,194	<b>17,002,612</b>
	<u>16,289,428</u>	<u>281,990</u>	<u>431,194</u>	<u><b>17,002,612</b></u>
<b>Net Changes for the Year</b>	<u>25,046,584</u>	<u>(281,990)</u>	<u>(431,194)</u>	<u><b>24,333,400</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>424,577,481</u>	<u>8,821,572</u>	<u>3,415,597</u>	<u><b>436,814,650</b></u>
<b>Work in Progress, beginning of year</b>	38,935,361	1,242,288	7,856,431	<b>48,034,080</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	14,138,672	2,095,063	4,619,187	<b>20,852,922</b>
	<u>14,138,672</u>	<u>2,095,063</u>	<u>4,619,187</u>	<u><b>20,852,922</b></u>
Decrease				
Transferred to Deferred Capital Revenue	36,845,088	-	-	<b>36,845,088</b>
	<u>36,845,088</u>	<u>-</u>	<u>-</u>	<u><b>36,845,088</b></u>
<b>Net Changes for the Year</b>	<u>(22,706,416)</u>	<u>2,095,063</u>	<u>4,619,187</u>	<u><b>(15,992,166)</b></u>
<b>Work in Progress, end of year</b>	<u>16,228,945</u>	<u>3,337,351</u>	<u>12,475,618</u>	<u><b>32,041,914</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>440,806,426</b></u>	<u><b>12,158,923</b></u>	<u><b>15,891,215</b></u>	<u><b>468,856,564</b></u>

# School District No. 43 (Coquitlam)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	-	5,677,779	2,779,080	11,334,867	1,714,696	<b>21,506,422</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	19,686,194		-			<b>19,686,194</b>
Provincial Grants - Other			600,000			<b>600,000</b>
Other				1,375,252	4,473,464	<b>5,848,716</b>
Investment Income	-	261,107	116,933	551,081	-	<b>929,121</b>
Transfer project surplus to MECC Restricted (from) Bylaw	(1,056,598)	1,056,598				<b>-</b>
	<b>18,629,596</b>	<b>1,317,705</b>	<b>716,933</b>	<b>1,926,333</b>	<b>4,473,464</b>	<b>27,064,031</b>
Decrease:						
Transferred to DCR - Capital Additions	4,490,924	-	-		-	<b>4,490,924</b>
Transferred to DCR - Work in Progress	14,138,672	1,035,063	1,060,000		4,619,187	<b>20,852,922</b>
Transferred to Revenue - Municipal Upkeep of Turf Field	-	-	-	-	100,000	<b>100,000</b>
	<b>18,629,596</b>	<b>1,035,063</b>	<b>1,060,000</b>	<b>-</b>	<b>4,719,187</b>	<b>25,443,846</b>
<b>Net Changes for the Year</b>	<b>-</b>	<b>282,642</b>	<b>(343,067)</b>	<b>1,926,333</b>	<b>(245,723)</b>	<b>1,620,185</b>
<b>Balance, end of year</b>	<b>-</b>	<b>5,960,421</b>	<b>2,436,013</b>	<b>13,261,200</b>	<b>1,468,973</b>	<b>23,126,607</b>



## **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, 2023**

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, 2023**

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, 2023**

There was 1 severance agreement for a total of 7 months made between School District 43 (Coquitlam) and its non-unionized employees during fiscal year 2023.

School District No. 43 (Coquitlam)  
Statement of Financial Information  
For the Period July 1, 2022 to June 30, 2023

Statement of Elected Officials Earnings and Expenses

	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
BLATHERWICK, JENNIFER	TRUSTEE	\$54,588.69	\$6,972.16
BRODIE, CAROL	TRUSTEE	\$55,548.63	\$7,681.77
DENISON, CHUCK	TRUSTEE	\$35,390.61	\$3,456.05
PALMER ISAAK, KERRI	TRUSTEE	\$54,588.69	\$15,068.18
PARK, KA YOUNG	TRUSTEE	\$54,588.69	\$3,593.82
POLLOCK, CHRISTINE	TRUSTEE	\$54,588.69	\$1,973.39
ROYER, ZOE	TRUSTEE	\$35,390.61	\$3,353.61
THOMAS, MICHAEL	CHAIR	\$60,047.52	\$20,797.10
WOODS, CRAIG	VICE CHAIR	\$56,358.35	\$7,450.97
HOBSON, BARBARA	TRUSTEE (RETIRED)	\$19,198.08	\$0.00
TOTAL FOR ELECTED OFFICIALS		<u>\$480,288.56</u>	<u>\$70,347.05</u>

School District No. 43 (Coquitlam)  
Statement of Financial Information  
For the Period July 1, 2022 to June 30, 2023

Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ABBINANTE, FRANK	TEACHER	\$92,739.86	\$0.00
ABDOU, LYND SAY	TEACHER	\$88,096.33	\$35.40
ABDULLA, FARHAD	TEACHER	\$105,349.54	\$676.69
ABEL, KARIN	TEACHER	\$91,920.89	\$0.00
ABELLO, ALEXANDER	TEACHER	\$111,487.38	\$0.00
ABERCROMBIE, KUMI	TEACHER	\$82,180.02	\$0.00
ABRAM, MARISSA	TEACHER	\$78,831.86	\$0.00
ACCETTURA, ALICIA	TEACHER	\$93,035.73	\$2,949.31
ADAMS, CHRISTOPHER	TEACHER	\$105,867.66	\$0.00
ADRAIN, STEVEN	TEACHER	\$104,028.71	\$0.00
AIDA, TRACY	TEACHER	\$75,844.09	\$0.00
AITKEN, PAUL	TEACHER	\$112,291.70	\$0.00
AKSELIN, JANINE	TEACHER	\$93,901.13	\$0.00
ALCAZAR, OLIVA	TEACHER	\$104,333.24	\$0.00
ALI, NAZEER	INFORMATION SERVICES	\$75,406.71	\$500.00
ALIBHAI, SHAIROZ	TEACHER	\$91,936.65	\$0.00
ALLAN, KARLA	PROGRAM CO-ORDINATOR	\$104,512.29	\$0.00
ALLEN, LILLIAN	TEACHER	\$89,745.31	\$0.00
ALLEN-CIOLFITTO, MICHELLE	ADMINISTRATOR	\$126,961.21	\$0.00
ALLNER, BRANDY	TEACHER	\$92,337.18	\$0.00
ALPINO, LINDA	TEACHER	\$88,527.43	\$0.00
ALTY, JANET JI SUN	TEACHER	\$94,194.22	\$0.00
ALVARO, PAUL	TEACHER	\$79,198.99	\$0.00
ALVES, SUSANA	TEACHER	\$96,446.87	\$0.00
AMIN, HEENA	TEACHER	\$110,790.93	\$0.00
ANDERSON, HEATHER	TEACHER	\$105,468.22	\$0.00
ANDERSON, MONICA	TEACHER	\$99,703.04	\$762.34
ANDERSON, PATRICIA	TEACHER	\$118,118.39	\$0.00
ANDREWS, JOHN	TEACHER	\$101,206.33	\$0.00
ANGL, ARUN	TEACHER	\$101,206.34	\$0.00
ANGL, CAITLIN	TEACHER	\$101,206.35	\$0.00
ANGOTTI, ANNA	TEACHER	\$80,681.04	\$551.75
ANGST, CHERYL	TEACHER	\$104,748.97	\$0.00
ANZULOVICH, TEAL	TEACHER	\$90,430.52	\$0.00
AOYAMA, CATHERINE	TEACHER	\$101,423.57	\$1,129.43
ARBUTHNOT, ALISON	TEACHER	\$79,608.75	\$0.00
ARGOTOW, TERRY	TEACHER	\$106,163.98	\$0.00
ARMSTRONG, MAUREEN	TEACHER	\$103,247.97	\$0.00
ARTEFICIO, FRANCESCA	TEACHER	\$96,671.82	\$0.00
ARVISAIS, ALEXANDRIA	TEACHER	\$99,742.91	\$0.00
ASANO, KENNETH	TEACHER	\$102,581.64	\$0.00
ASCOLI, TERESA	TEACHER	\$102,587.96	\$0.00
ASHER, DANA	TEACHER	\$104,276.58	\$0.00
ASKEW, JAMES	TEACHER	\$102,714.26	\$0.00
ASKEW, MISTI	ADMINISTRATOR	\$126,002.64	\$0.00
ASPINALL, LAUREEN	TEACHER	\$92,398.55	\$0.00
ATWELL, JANINE	TEACHER	\$80,978.89	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
AUGUSTYN, JAN	TEACHER	\$79,364.34	\$0.00
AURA DE CUELLAR, KIMIKO	ADMINISTRATOR	\$139,687.69	\$0.00
AYER-MACMILLAN, JENNIFER	TEACHER	\$98,888.54	\$0.00
AZIM, MOHAMMED	SECRETARY TREASURER	\$215,183.30	\$7,471.16
BABCOCK, MARY	TEACHER	\$100,700.28	\$0.00
BABLITZ, JILLIAN	TEACHER	\$76,737.51	\$0.00
BABOI, ELENA	TEACHER	\$115,379.43	\$0.00
BABSON, CARA	TEACHER	\$104,209.72	\$0.00
BAERG, JEREMY	TEACHER	\$107,802.72	\$0.00
BAILEY, KRISTA	TEACHER	\$93,935.13	\$0.00
BAKER, A. CHARLES	TEACHER	\$107,406.78	\$0.00
BAKER, FALINE CHIEH	TEACHER	\$75,948.69	\$0.00
BAKER, THERESE	TEACHER	\$129,299.02	\$0.00
BALDONADO, FRANCIS	TEACHER	\$98,910.70	\$0.00
BALDUS, MICHAEL	TEACHER	\$100,880.81	\$106.20
BALDWIN, ALEXIA	TEACHER	\$91,916.38	\$0.00
BALDWIN, ERIC	TEACHER	\$90,389.62	\$0.00
BALLARD, RACHEL	TEACHER	\$79,795.79	\$0.00
BALLARIN, SABRINA	TEACHER	\$79,128.55	\$0.00
BALNAVE, STEPHEN	TEACHER	\$105,067.16	\$0.00
BALSER, MICHAEL	TEACHER	\$121,315.02	\$0.00
BANCROFT, CATHERINE	TEACHER	\$79,286.44	\$0.00
BANKS, TAMARA	ADMINISTRATOR	\$146,459.79	\$0.00
BARAN, ARTHUR	TEACHER	\$101,223.56	\$0.00
BARAZZUOL, BRIAN	TEACHER	\$99,667.70	\$0.00
BARDSLEY, ALISON	SPEECH/LANGUAGE PATHOLOGIST	\$99,988.22	\$1,351.76
BARISIC, DANIJELA	TEACHER	\$77,145.39	\$0.00
BARKAUSKAITE, RUTA	TEACHER	\$92,697.87	\$0.00
BARNA, MICHAEL	TEACHER	\$88,538.95	\$0.00
BARNES, SUSAN	TEACHER	\$103,871.75	\$114.84
BARNETT, BRUCE	TEACHER	\$95,564.58	\$0.00
BARNETT, LINDSEY	TEACHER	\$92,943.55	\$0.00
BARRINGTON, PHILIP	TEACHER	\$103,815.67	\$0.00
BARTLETT, ELAINE	TEACHER	\$102,698.68	\$0.00
BASRA, SHERRY	TEACHER	\$80,189.01	\$0.00
BASSON, AVRIL	TEACHER	\$84,023.73	\$0.00
BAUDER GUDLAUGSON, ELAAN	TEACHER	\$101,223.63	\$31.90
BAXTER, KELLY	TEACHER	\$99,942.71	\$0.00
BAYLEY, ANYA	TEACHER	\$79,953.01	\$0.00
BEATON-RAE, SHAUNA	PROGRAM CO-ORDINATOR	\$100,800.28	\$618.75
BEAUCAGE, ROXANNE	TEACHER	\$98,910.91	\$0.00
BECKER, PAMELA	ADMINISTRATOR	\$153,221.97	\$943.95
BELEY, DANIEL	TEACHER	\$78,824.49	\$0.00
BELL, CHRISTOPHER	TEACHER	\$91,555.38	\$0.00
BELL, JESSICA	TEACHER	\$98,410.21	\$0.00
BELLAMY, SHANNON	TEACHER	\$96,414.99	\$0.00
BELLI, CRISTINA	TEACHER	\$79,529.12	\$0.00



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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
BENEDICT, SUSAN	TEACHER	\$79,142.27	\$0.00
BENNETT, KATY	TEACHER	\$75,588.39	\$0.00
BENNETT, LESLIE	TEACHER	\$101,976.00	\$1,158.54
BERECZKI, HENG-ZI	TEACHER	\$105,254.59	\$489.60
BERGERON, SOPHIE	TEACHER	\$129,536.04	\$1,497.73
BERMEL, CASSIE	TEACHER	\$102,087.12	\$0.00
BERNER, NOREEN	TEACHER	\$92,382.82	\$0.00
BERTOIA, TARA	TEACHER	\$82,164.86	\$0.00
BEST, BRIAN	TEACHER	\$99,736.78	\$0.00
BETTS, MICHAEL	TEACHER	\$101,854.73	\$0.00
BEVERIDGE, SCOTT	TEACHER	\$98,927.56	\$0.00
BEZNOCHUK, TROY	MAINTENANCE	\$77,914.43	\$0.00
BHATTAL, JASPREET	TEACHER	\$98,349.95	\$0.00
BICKLE, DAMON	MAINTENANCE	\$84,973.47	\$125.00
BIEDKA, TRACEY	TEACHER	\$99,465.62	\$0.00
BIFOLCHI, DAVE	TEACHER	\$101,138.92	\$0.00
BIGFORD, CARRIE	TEACHER	\$85,429.96	\$0.00
BINGLEY, JASON	TEACHER	\$104,187.60	\$0.00
BIRCH, DARREN	TEACHER	\$104,097.15	\$318.98
BIRD, LEIGH-ANN	TEACHER	\$79,142.44	\$0.00
BIRD, MICHAEL	ADMINISTRATOR	\$139,743.41	\$0.00
BIRNBAUM, JENNIFER	TEACHER	\$77,099.35	\$0.00
BIRSAN, ALINA	TEACHER	\$101,206.35	\$0.00
BIRSAN, DANUT	TEACHER	\$98,638.74	\$0.00
BIRSAN, IRINA	TEACHER	\$101,206.37	\$0.00
BISCARO, SHELLEY	TEACHER	\$81,588.08	\$1,000.00
BISCHOFF, JACQUIE	TEACHER	\$98,085.30	\$0.00
BISHOP, COURTNEY	TEACHER	\$93,242.55	\$1,000.00
BJERKE, CRYSTAL	TEACHER	\$88,624.09	\$0.00
BLAIN, JOANNA	TEACHER	\$81,085.70	\$0.00
BLAKE, DONALD	TEACHER	\$105,767.45	\$0.00
BLAKE, RACHELLE	TEACHER	\$89,130.68	\$0.00
BLANCHET, MICHELLE	TEACHER	\$97,723.82	\$0.00
BLAXLAND, TAYLOR	TEACHER	\$76,459.43	\$0.00
BLEASDALE, ALISON	TEACHER	\$137,313.81	\$0.00
BLIZZARD, CHRISTOPHER	TEACHER	\$105,669.28	\$0.00
BODDEZ, LISA	TEACHER	\$99,688.29	\$0.00
BOGDANOVICH, SUZANA	TEACHER	\$99,471.44	\$0.00
BOGEN, KRISTA	TEACHER	\$103,283.68	\$0.00
BOILEAU, STEPHANIE	TEACHER	\$101,206.34	\$0.00
BOLLI, JENNIFER	TEACHER	\$109,711.48	\$0.00
BOLOGNESE, DINO	TEACHER	\$101,206.34	\$0.00
BOLTON, NICHOLAS	TEACHER	\$76,758.94	\$0.00
BOLZAN, BREANNE	TEACHER	\$94,956.67	\$0.00
BONNET, SUZANNE	TEACHER	\$103,117.20	\$0.00
BORDIGNON, LAURA	TEACHER	\$75,840.84	\$0.00
BORGES, KAREN	TEACHER	\$98,910.76	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
BORSBEY, LYNNE	TEACHER	\$98,416.19	\$0.00
BORTHWICK, ALLISON	TEACHER	\$100,934.88	\$0.00
BOSKOVICH, JOE	TEACHER	\$84,215.13	\$0.00
BOTERO, RICARDO (RICK)	TEACHER	\$107,429.40	\$10.00
BOUDREAU, SARAH	TEACHER	\$83,191.15	\$0.00
BOULANGER, HELEN	TEACHER	\$101,206.33	\$0.00
BOURBONNAIS, NICOLE	TEACHER	\$106,886.20	\$0.00
BOURGET, MIKERRA	TEACHER	\$91,218.82	\$0.00
BOURNE, KATHRYN	TEACHER	\$80,066.89	\$0.00
BOVAY, LISA	TEACHER	\$103,840.37	\$0.00
BOWER, GABRIELLE	TEACHER	\$100,717.59	\$35.00
BOWES, JOAN	TEACHER	\$93,784.22	\$1,021.59
BOZIC, MARTIN	ADMINISTRATOR	\$137,631.00	\$0.00
BRABANT, CHRISTOPHER	TEACHER	\$81,792.94	\$0.00
BRACKEN, ALISON	TEACHER	\$101,989.09	\$0.00
BRAIDWOOD, BARBARA	TEACHER	\$92,959.23	\$0.00
BRAITHWAITE, TARYN	TEACHER	\$96,949.34	\$0.00
BRANDSMA, ALAINA	TEACHER	\$78,627.61	\$0.00
BRANT, BELANINA	TEACHER	\$104,728.27	\$0.00
BRECH, DEBORAH	TEACHER	\$97,818.83	\$0.00
BRESSETTE, JENNIFER CAITLYN	TEACHER	\$78,250.36	\$0.00
BRETT, CARY	TEACHER	\$94,518.24	\$373.60
BRKIC, MICHAEL	TEACHER	\$101,206.31	\$236.32
BROWN, DEBRA	TEACHER	\$80,216.32	\$0.00
BROWN, JEREMY	TEACHER	\$105,272.43	\$0.00
BROWN, JULIE	TEACHER	\$99,950.99	\$0.00
BROWN, LARA	TEACHER	\$92,719.12	\$0.00
BRUDER, ERIN	TEACHER	\$99,311.27	\$0.00
BRUNEAU, JON	ADMINISTRATOR	\$155,503.00	\$0.00
BRUNEAU, MARIA	TEACHER	\$75,753.93	\$0.00
BRUXELLE, THIERRY	TEACHER	\$101,206.31	\$0.00
BUCKLE, BETHONY	TEACHER	\$80,459.06	\$98.00
BUCKLES, NANCY	TEACHER	\$105,651.73	\$0.00
BUCKLEY, ANGELA	TEACHER	\$80,527.68	\$0.00
BUCZEWSKI, BARBARA	TEACHER	\$108,668.51	\$0.00
BUDAI, TIBOR	TEACHER	\$101,924.95	\$0.00
BUDD, JENNIFER	TEACHER	\$82,569.18	\$100.92
BUGLIONI, JOHN GLENN	TEACHER	\$145,117.79	\$0.00
BURDETT, LINDSAY	TEACHER	\$101,661.93	\$0.00
BURKE, STEPHANIE	TEACHER	\$80,214.87	\$0.00
BURLING, SARA	TEACHER	\$98,987.94	\$0.00
BURNETT, STEVEN	TEACHER	\$105,940.65	\$0.00
BURRUS, AMANDA	TEACHER	\$85,718.04	\$0.00
BURTON, LINDSAY	TEACHER	\$79,484.95	\$0.00
BURTON, MICHELLE	TEACHER	\$108,326.47	\$0.00
BUTEAU, CAROL	ADMINISTRATOR	\$142,922.26	\$0.00
BUTTERFIELD, VICTORIA	TEACHER	\$107,802.67	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
BYRNE, KIMBERLY	TEACHER	\$95,533.14	\$0.00
BYRNE, LAURA	TEACHER	\$78,562.03	\$0.00
CAHILL, CARMEN	TEACHER	\$97,108.25	\$0.00
CAIRNS, BONNIE	TEACHER	\$96,264.73	\$0.00
CALDWELL, ERIN	TEACHER	\$98,671.21	\$0.00
CALDWELL, SUSAN	TEACHER	\$76,843.27	\$0.00
CALLA, ALESSIA	TEACHER	\$86,820.06	\$0.00
CALLIHOO, SHAWNE	ADMINISTRATOR	\$132,494.87	\$3,297.04
CAMBREY, SAMANTHA	TEACHER	\$84,369.26	\$47.00
CAMELE, MARIA	TEACHER	\$91,067.38	\$1,000.00
CAMERON, CAILEAN (COLIN)	TEACHER	\$144,184.80	\$0.00
CAMPBELL, ANDREW	TEACHER	\$89,467.60	\$0.00
CAMPBELL, CINDY	TEACHER	\$105,254.68	\$0.00
CAMPBELL, JAMES	TEACHER	\$80,225.52	\$1,000.00
CAMPBELL, JOHN	ADMINISTRATOR	\$138,471.65	\$578.54
CAMPBELL, KATHIE	TEACHER	\$79,875.49	\$0.00
CANUEL, NEIL	TEACHER	\$98,922.39	\$0.00
CAPEL, KAREN	TEACHER	\$80,978.56	\$0.00
CARLSON, LISA	TEACHER	\$98,423.36	\$0.00
CARRAGHER, KAREN	TEACHER	\$99,287.53	\$0.00
CASE, BRADLEY	TEACHER	\$105,225.88	\$0.00
CASEY, VERONIKA	TEACHER	\$99,508.34	\$100.92
CASPAR, ANNETTE	TEACHER	\$99,546.17	\$0.00
CASSIDY, CHARLOTTE	TEACHER	\$78,350.77	\$0.00
CASTONGUAY, COLLEEN	ADMINISTRATOR	\$136,980.99	\$0.00
CASTONGUAY, LANCE	TEACHER	\$119,628.57	\$680.00
CASTORO, CHRISTINA	TEACHER	\$100,934.90	\$0.00
CASTRO, CHLOE	TEACHER	\$89,845.45	\$0.00
CASTRO, KARLA	TEACHER	\$109,987.97	\$1,000.00
CATHCART, CHRISTOPHER	TEACHER	\$111,330.11	\$0.00
CATLIFF, LINDSAY CATHERINE	TEACHER	\$80,249.80	\$0.00
CATTERMOLE, DARLENE	MANAGER - HUMAN RESOURCES	\$104,951.29	\$1,916.25
CAVERLY, SARA	TEACHER	\$101,246.81	\$0.00
CAWSEY, GWEN	TEACHER	\$90,920.61	\$0.00
CECCHINI, IVANO	EXECUTIVE DIRECTOR - FACILITIES	\$194,540.34	\$2,889.79
CHABOT, JULIE	TEACHER	\$86,014.64	\$0.00
CHADWICK, STELLA MARIE	TEACHER	\$104,259.74	\$0.00
CHADY, CAROLINE	TEACHER	\$76,575.76	\$0.00
CHAFFEE, PAUL	TEACHER	\$109,530.67	\$0.00
CHAMBERS, ALAN	TEACHER	\$107,997.30	\$0.00
CHAMBERS, LINDSAY	TEACHER	\$96,448.01	\$0.00
CHAMBERS, RICHARD	TEACHER	\$97,355.40	\$0.00
CHAN, ANGELA	TEACHER	\$100,399.79	\$0.00
CHAN, ANGUS	TEACHER	\$139,315.94	\$0.00
CHAN, BRIAN	TEACHER	\$106,655.80	\$0.00
CHAN, CANAAN	TEACHER	\$76,888.33	\$0.00
CHAN, CAROLYNN	TEACHER	\$102,431.24	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
CHAN, JESSE	TEACHER	\$96,641.75	\$0.00
CHAN, MICHAEL	ADMINISTRATOR	\$140,337.66	\$580.71
CHAN, MONICA	TEACHER	\$79,128.55	\$0.00
CHAN, MYRA	TEACHER	\$100,934.96	\$0.00
CHAN, RAFAEL	MANAGER - CUSTODIAL SERVICES	\$97,406.24	\$4,890.08
CHAN, WAI YING	TEACHER	\$78,749.38	\$813.00
CHAN, YVONNE	TEACHER	\$111,527.46	\$0.00
CHAND, KIREN	TEACHER	\$93,185.79	\$0.00
CHANDRA, SHERINA	TEACHER	\$139,579.88	\$1,318.20
CHANG, BENSON	TEACHER	\$94,519.86	\$0.00
CHANG, HARRIETTE	TEACHER	\$101,206.53	\$0.00
CHANG, PAUL	TEACHER	\$75,390.55	\$0.00
CHANG, WARREN	TEACHER	\$106,266.66	\$0.00
CHAPELL, ADRIENNE	PROGRAM CO-ORDINATOR - INT EDUC	\$121,381.45	\$7,933.00
CHARBONEAU, ROBIN	TEACHER	\$105,254.60	\$0.00
CHARLES, ALEXA	TEACHER	\$97,215.06	\$501.10
CHARLES, LARA	TEACHER	\$79,032.44	\$0.00
CHARLTON, LAURA	TEACHER	\$75,980.36	\$0.00
CHARPENTIER, GINETTE	TEACHER	\$98,910.71	\$35.00
CHASTKAVICH, TRAVIS	TEACHER	\$88,829.75	\$598.00
CHAUDHURI, JANE	TEACHER	\$92,382.81	\$0.00
CHEE, CLARENCE	TEACHER	\$114,203.94	\$0.00
CHEN, WENDY	TEACHER	\$105,995.76	\$200.00
CHENG, ADRIAN	PROGRAM CO-ORDINATOR	\$79,922.93	\$600.96
CHENG, TREVOR	TEACHER	\$102,892.08	\$0.00
CHERRY, NICOLE	TEACHER	\$91,626.24	\$0.00
CHEW, ANGELINE	TEACHER	\$104,539.28	\$0.00
CHIANG, JOHNSON	TEACHER	\$106,846.88	\$0.00
CHIEW, JULIANNA	TEACHER	\$102,639.10	\$0.00
CHIN, RAQUEL	TEACHER	\$104,342.95	\$0.00
CHIN, VERONICA	TEACHER	\$98,927.55	\$0.00
CHISHOLM, ANGELA	TEACHER	\$99,473.01	\$0.00
CHO, HYESUN	TEACHER	\$75,990.68	\$0.00
CHO, RYAN	TEACHER	\$93,186.13	\$0.00
CHOI, JUDY	TEACHER	\$98,900.46	\$0.00
CHOI, JUNG	TEACHER	\$78,940.95	\$0.00
CHOLEWKA, SHEENA	TEACHER	\$113,871.81	\$945.48
CHRISTENSEN, KEN	TEACHER	\$115,061.94	\$0.00
CHRISTIANSON, BRADLEY	TEACHER	\$100,482.30	\$0.00
CHU, VICTORIA	TEACHER	\$87,993.36	\$0.00
CHU, WENDY	TEACHER	\$98,910.77	\$0.00
CHUNG, COLLIN	TEACHER	\$97,149.81	\$0.00
CHUNG, KATHERINE	TEACHER	\$92,755.57	\$0.00
CHUNG, LESLEY	TEACHER	\$104,782.68	\$18.00
CHUPIK, CARMEN	TEACHER	\$92,382.79	\$0.00
CHUTE, CAREY	ASSISTANT SUPERINTENDENT	\$209,340.59	\$13,578.67
CIARDULLO, ANTHONY	TEACHER	\$87,547.77	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
CIARDULLO, ROSE	TEACHER	\$96,431.59	\$0.00
CIKES, KRISTINA	TEACHER	\$80,082.87	\$0.00
CIOLFI, RENO	ASSISTANT SUPERINTENDENT	\$172,556.75	\$2,385.89
CIOLFITTO, ANTHONY	ADMINISTRATOR	\$155,803.00	\$637.10
CIOLFITTO, KAREN	TEACHER	\$83,951.31	\$0.00
CIRILLO, LORENZO	TEACHER	\$97,936.38	\$0.00
CLAGGETT, STEPHANIE	MANAGER - INTERNATIONAL EDUCATION	\$97,859.99	\$13,121.25
CLARK, ANDREW	TEACHER	\$90,965.07	\$0.00
CLARK, DIANA	TEACHER	\$102,374.48	\$0.00
CLARK, LEAH	TEACHER	\$87,240.99	\$0.00
CLARKE, DARRIN	TEACHER	\$101,206.38	\$0.00
CLARKE, JEREMY	ADMINISTRATOR	\$156,603.00	\$862.22
CLAY, LISA	TEACHER	\$100,430.22	\$0.00
CLAY, MARK	ADMINISTRATOR	\$151,549.64	\$0.00
CLAYTON, JAMIE	TEACHER	\$109,302.91	\$0.00
CLERKSON, LORI	TEACHER	\$99,942.62	\$0.00
CLERKSON, TODD	ADMINISTRATOR	\$155,803.00	\$1,878.13
CLETO, CORY	TEACHER	\$98,915.70	\$0.00
CLOSE, JANINE	ADMINISTRATOR	\$148,244.96	\$0.00
COERTZE, ZELDA	TEACHER	\$79,186.10	\$0.00
COGHILL, BENJI	TEACHER	\$99,151.02	\$0.00
COGHLAN, JENNIFER	TEACHER	\$78,930.72	\$0.00
COHEN, MINDY	TEACHER	\$92,713.52	\$0.00
COHEN, REBECCA	TEACHER	\$100,801.54	\$19.20
COLBOURNE, JODY	TEACHER	\$101,206.34	\$0.00
COLBOURNE, JOHN	TEACHER	\$99,468.52	\$0.00
COLOMBO, ROBERT	TEACHER	\$109,481.29	\$0.00
COLVIN, DARRYL	TEACHER	\$101,710.96	\$0.00
COMARTIN, ROBERT	TEACHER	\$90,603.20	\$0.00
COMARTIN, SYLVIE	TEACHER	\$79,128.56	\$0.00
COMEAU, CAM	TEACHER	\$108,491.33	\$0.00
COMEAU, KEVIN	TEACHER	\$109,023.86	\$0.00
CONLEY, GLEN	ADMINISTRATOR	\$156,153.00	\$844.22
COOK, DANIEL	MANAGER - INFORMATION SERVICES	\$119,709.94	\$0.00
COOK, HEIDI	TEACHER	\$90,251.21	\$0.00
COOK, SEAN	TEACHER	\$107,231.60	\$0.00
COOKE, NICOLE	MANAGER - LABOUR RELATIONS	\$87,199.92	\$0.00
COOMER, MEREDYTH	TEACHER	\$93,826.79	\$0.00
COONEY, JENNIFER	TEACHER	\$100,896.37	\$0.00
COOPER, KELLY	TEACHER	\$106,526.27	\$0.00
COOPER, RICHARD	TEACHER	\$102,753.56	\$0.00
COOPS, JOSEPH	TEACHER	\$137,149.74	\$0.00
CORBETT, DOUGLAS	TEACHER	\$101,224.03	\$0.00
CORBOULD, ANDREW	ADMINISTRATOR	\$147,594.99	\$97.60
COREA, FRANCA	TEACHER	\$100,934.86	\$0.00
CORNISH, KAREN	ADMINISTRATOR	\$130,719.45	\$0.00
CORPUZ, DUSTIN	TEACHER	\$99,117.21	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
CORRA, SARA	TEACHER	\$78,527.50	\$0.00
CORRADO, CHRISTOPHER	TEACHER	\$96,235.14	\$0.00
CORSI, RUBI	TEACHER	\$104,463.43	\$0.00
COSMA, MIHAELA RALUCA	TEACHER	\$103,916.25	\$0.00
COSTA, MICHAEL	TEACHER	\$86,754.03	\$0.00
COULSON, DANIEL	MAINTENANCE	\$83,429.15	\$0.00
COUPE, ANDREA	TEACHER	\$81,168.89	\$0.00
COUTINO, SAMANTHA	TEACHER	\$97,051.37	\$0.00
COWAN, SANDRA	TEACHER	\$100,768.64	\$0.00
COWIE, ROBERT	TEACHER	\$105,254.65	\$4,243.18
COWIESON, CHRISTOPHER	MAINTENANCE	\$94,895.64	\$650.99
COX, GEORGIA	TEACHER	\$102,731.85	\$0.00
CRAIG, SHARON	TEACHER	\$100,632.12	\$0.00
CRAWFORD, DUNCAN	TEACHER	\$82,865.32	\$0.00
CRAWFORD, MEGGAN	TEACHER	\$101,206.40	\$0.00
CRAWFORD, TRISHA	TEACHER	\$100,808.76	\$0.00
CREIGHTNEY, TARA	TEACHER	\$90,793.83	\$0.00
CROFT, ROBYN	TEACHER	\$94,247.52	\$1,000.00
CROFT, SHELBY	TEACHER	\$78,882.24	\$0.00
CROWE, DANA	TEACHER	\$95,036.93	\$0.00
CRUZ, NICOLE	TEACHER	\$111,165.90	\$2,525.23
CSUKA, ED	TEACHER	\$100,275.86	\$0.00
CUCCIONE, CINDY	TEACHER	\$107,821.17	\$0.00
CUI, WEN (IRENE)	TEACHER	\$121,605.59	\$0.00
CULLEN, JOSEPH	TEACHER	\$105,272.57	\$180.00
CUNNINGHAM, TROY	ADMINISTRATOR-INTERNATIONAL ED	\$131,729.74	\$21,368.89
CUPIT, EVAN	TEACHER	\$101,223.58	\$0.00
CURRAN, J. MAUREEN	TEACHER	\$102,196.08	\$0.00
CURRAN, NICOLE	TEACHER	\$77,387.13	\$0.00
CYR, DAVID	ADMINISTRATOR	\$151,549.65	\$0.00
D'ALFONSO, FRANCA	TEACHER	\$123,150.25	\$0.00
D'ALFONSO, ROSARIA	TEACHER	\$85,266.55	\$0.00
D'AMELIO, TINA	TEACHER	\$80,978.64	\$0.00
DA COSTA, LENA	TEACHER	\$100,498.73	\$13.43
DALE, STEPHEN	MAINTENANCE	\$77,202.41	\$125.00
DALMANN, ROBERT	TEACHER	\$118,194.32	\$0.00
DALRYMPLE, JENIFER	TEACHER	\$105,056.07	\$0.00
DALY, HEATHER	PROGRAM CO-ORDINATOR	\$115,022.53	\$3,796.21
DANE, LORNA	TEACHER	\$91,933.49	\$0.00
DANEALT, NICOLE	ADMINISTRATOR	\$147,594.96	\$0.00
DANESIN, ELENA	TEACHER	\$92,382.86	\$0.00
DARLING, KEVIN	TEACHER	\$91,785.05	\$0.00
DAVID, SANDRA	TEACHER	\$102,976.63	\$0.00
DAVIDSON, ROBYN	TEACHER	\$138,515.57	\$0.00
DAVIES, CHRISTOPHER	TEACHER	\$105,645.90	\$0.00
DAVIS, ANNE	TEACHER	\$84,742.74	\$0.00
DAVIS, HEATHER	TEACHER	\$92,398.54	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
DAVIS, MEGAN	TEACHER	\$79,662.16	\$0.00
DAVIS, VENUS	TEACHER	\$101,206.33	\$0.00
DAWSON, KATHRYN	TEACHER	\$81,201.34	\$0.00
DAWSON, NICOLE	TEACHER	\$76,161.21	\$0.00
DAYCOCK, STEPHANIE	EXEC DIRECTOR - HUMAN RESOURCES	\$151,664.19	\$4,158.46
DE ANGELIS, MICHAEL	TEACHER	\$84,456.02	\$0.00
DE REPENTIGNY, LISE	TEACHER	\$110,738.39	\$0.00
DE VERA-PILLING, CARMELITA	TEACHER	\$93,589.30	\$0.00
DE VITA, NICHOLAS	TEACHER	\$92,007.27	\$0.00
DEACON, SHELLEY	TEACHER	\$98,927.57	\$0.00
DEANS, TANIA	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$76,644.93	\$0.00
DEBOER, SARA	TEACHER	\$99,739.04	\$0.00
DECK, JOCELYN	TEACHER	\$112,239.96	\$0.00
DEDES, DIMITRIOS	TEACHER	\$104,202.55	\$0.00
DEL MONTE, JOHN	MAINTENANCE	\$86,271.10	\$0.00
DELISSER, DEBBIE	TEACHER	\$98,910.73	\$0.00
DELLA VEDOVA, JILL	PROGRAM CO-ORDINATOR	\$117,799.43	\$1,374.49
DELLA VEDOVA, SEAN	ADMINISTRATOR	\$154,400.49	\$110.84
DELLA, TEENA	TEACHER	\$107,473.56	\$0.00
DEMETLIKA, DARIO	TEACHER	\$110,075.18	\$0.00
DEMONTE, BILJANA	TEACHER	\$101,707.96	\$0.00
DEMPSEY, JENNIFER	TEACHER	\$79,142.03	\$0.00
DENTON, CARI-LEE	TEACHER	\$122,326.77	\$0.00
DEREUS, KATHRYN LORETTO	TEACHER	\$92,545.64	\$0.00
DERKSEN, JODIE	TEACHER	\$98,416.37	\$0.00
DERRY, KAREN ELIZABETH	SPEECH/LANGUAGE PATHOLOGIST	\$79,645.82	\$1,248.52
DEUTSCHMANN, KIRK	TEACHER	\$113,471.56	\$0.00
DEVANEY, DAVID	TEACHER	\$105,577.50	\$0.00
DEVRIES, SILVIA	TEACHER	\$102,398.13	\$0.00
DEWOLFF, CURT	TEACHER	\$100,928.04	\$0.00
DHALIWAL, RICK	ADMINISTRATOR	\$136,981.00	\$0.00
DHAMI, REM	TEACHER	\$101,860.56	\$0.00
DHILLON, AZMEET	TEACHER	\$99,684.55	\$304.09
DHILLON, MEENA	TEACHER	\$115,603.06	\$0.00
DI FONZO, ANGELINA	TEACHER	\$101,516.43	\$1,316.06
DIACHUK, ANDREA	TEACHER	\$99,182.22	\$0.00
DIEP, ALLISON	TEACHER	\$84,907.11	\$0.00
DIMMER-DREW, SARAH	TEACHER	\$86,155.59	\$0.00
DINGLE, CLARISSA	TEACHER	\$98,616.30	\$0.00
DISSEGNA, TANYA	ADMINISTRATOR	\$132,421.62	\$304.57
DITTRICK, TIA	TEACHER	\$100,812.11	\$0.00
DJEKANOVIC, SRDJAN	TEACHER	\$88,055.46	\$0.00
DO, ANITA	TEACHER	\$101,206.35	\$0.00
DOMINGO, DARREN	TEACHER	\$96,749.46	\$0.00
DONNELLY, LEAH	TEACHER	\$105,234.41	\$0.00
DOS SANTOS, CHRISTINE	TEACHER	\$98,630.86	\$0.00
DOS SANTOS, NATALIA	TEACHER	\$75,968.68	\$626.85

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
DOUGLAS, LAUREN	TEACHER	\$101,336.11	\$0.00
DOUGLAS, PAOLA	TEACHER	\$91,988.41	\$0.00
DOUVILLE, LORRAINE	MANAGER - HUMAN RESOURCES	\$114,742.10	\$2,799.49
DOWNEY, BRADFORD	TEACHER	\$103,416.01	\$0.00
DOWNING-KING, SHERRY	TEACHER	\$98,259.02	\$0.00
DOYLE, MICHELLE	TEACHER	\$84,006.92	\$0.00
DOZA, JENNIFER	TEACHER	\$92,398.55	\$0.00
DRAGAN, KRISTA	TEACHER	\$75,753.90	\$0.00
DRAKE, JOL	TEACHER	\$102,949.93	\$0.00
DRYSDALE, CAM (PHILIP)	TEACHER	\$79,186.33	\$0.00
DRYSDALE, SHEILA	TEACHER	\$92,959.25	\$0.00
DU SAUTOY, SEMIRAMIS	TEACHER	\$106,865.82	\$641.77
DUBE, LISA	ADMINISTRATOR	\$145,029.31	\$0.00
DUDLEY, JAKE	TEACHER	\$92,294.68	\$0.00
DUDLEY, KATHY	TEACHER	\$102,228.29	\$0.00
DUGAS, AARON	TEACHER	\$104,866.48	\$0.00
DUNBAR, JACQUELINE	TEACHER	\$78,645.41	\$0.00
DUNCAN, STEPHANIE	TEACHER	\$101,882.17	\$588.00
DUNCAN, VICTORIA	TEACHER	\$79,840.66	\$0.00
DUNSMUIR, ANNA	TEACHER	\$92,750.64	\$0.00
DUPREY, KIM	TEACHER	\$92,398.55	\$0.00
DURAND, BRYAN	TEACHER	\$102,976.17	\$0.00
DURAND, CLAUDIA	TEACHER	\$98,742.44	\$205.00
DUREAU, BRENT	TEACHER	\$99,265.13	\$0.00
DYBOWSKI, TINA	TEACHER	\$102,215.35	\$0.00
DYER-DIETZ, ANDREW	TEACHER	\$82,455.06	\$0.00
DYKSTRA, JO-ANN	FACILITATOR	\$115,905.50	\$1,832.49
DZIWAK, JENNIFER	TEACHER	\$104,394.12	\$0.00
EASTMAN, JULIE	TEACHER	\$99,705.45	\$0.00
EASTWOOD, BRENT	TEACHER	\$92,382.81	\$0.00
EATON, JODIE LYNN	TEACHER	\$98,951.87	\$0.00
EBENAL, LAURIE	ADMINISTRATOR	\$157,705.17	\$0.00
ECCLES, TIMOTHY	TEACHER	\$92,382.83	\$0.00
EDWARDS, DEBORAH	TEACHER	\$92,598.56	\$3,132.04
EGELSTAD, MILES	TEACHER	\$99,602.39	\$0.00
EGELSTAD, SHELLEY	TEACHER	\$104,937.27	\$0.00
EICHENDORF, COLLEEN	TEACHER	\$82,886.38	\$0.00
EKELI, KYLE	TEACHER	\$85,338.99	\$0.00
ELGAARD, SHANE	TEACHER	\$107,031.07	\$0.00
ELIE, TARA	TEACHER	\$92,382.85	\$0.00
ELLIOTT, JANETTE	TEACHER	\$102,599.26	\$213.30
ELLIOTT, JENNIFER	TEACHER	\$97,987.74	\$0.00
ELLIOTT, NICOLE	TEACHER	\$93,951.22	\$0.00
ELSON, HOLLY	TEACHER	\$92,382.84	\$0.00
ELSON, JAIME	TEACHER	\$99,028.82	\$0.00
ENGA, MEGHAN	TEACHER	\$102,081.02	\$0.00
EPP, LAURA	TEACHER	\$110,802.38	\$902.71



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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ERICKSON, DAVID	TEACHER	\$100,614.34	\$0.00
ERICKSON, KIRSTEN	TEACHER	\$99,282.53	\$0.00
ERLENDSON, INDRA	TEACHER	\$85,126.16	\$0.00
ESCUETA, EMMANUEL	TEACHER	\$121,344.29	\$0.00
ESPLIN, TRACY	TEACHER	\$110,241.94	\$0.00
ESTABROOKS, KEVIN	TEACHER	\$101,610.79	\$0.00
ESTAWRO, RIMON	ASSISTANT DIRECTOR - FACILITIES	\$128,949.96	\$2,397.99
EVANS, KAREN	TEACHER	\$98,433.08	\$0.00
EVANS, SHERI	TEACHER	\$87,139.67	\$0.00
EXLEY, ELISSA	TEACHER	\$81,898.57	\$0.00
EXLEY, ROBIN	TEACHER	\$97,961.60	\$0.00
FACCONE, ROSALITA	TEACHER	\$100,583.46	\$1,725.05
FAGAN, KRISTY	TEACHER	\$75,891.62	\$0.00
FAN, (JING) JIANRONG	TEACHER	\$78,282.21	\$799.08
FARNELL, VERONIKA	ADMINISTRATOR	\$138,700.80	\$2,240.69
FAULKNER, MEGHANN	TEACHER	\$97,964.14	\$1,044.90
FAULKS, JENNIFER	TEACHER	\$99,945.45	\$0.00
FAVELLE, JACQUELINE	TEACHER	\$93,028.35	\$0.00
FELICIANO, GIL	INFORMATION SERVICES	\$81,380.54	\$125.00
FELIX, VALERIE	TEACHER	\$99,470.83	\$0.00
FENG, GUOQING	TEACHER	\$101,208.01	\$0.00
FENRICK, GINA	TEACHER	\$96,638.48	\$0.00
FENTON, ROBERTA	TEACHER	\$92,758.75	\$0.00
FERGUSON, JANE	TEACHER	\$82,831.82	\$0.00
FERGUSON, M. CARMEN	MANAGER - HUMAN RESOURCES	\$104,951.26	\$0.00
FERNANDEZ, JULIANA	TEACHER	\$96,235.63	\$0.00
FERNANDEZ, RAPHAEL	TEACHER	\$107,566.51	\$0.00
FERRER, MELODY	TEACHER	\$107,281.86	\$0.00
FERRIER, LEONARD	MAINTENANCE	\$76,068.89	\$0.00
FERRIS, SOMMER	TEACHER	\$96,437.98	\$0.00
FESTER, KATHERINE	TEACHER	\$101,223.45	\$0.00
FINDLEY, RONALD	TEACHER	\$96,448.00	\$0.00
FINLAY, SPENCER	TEACHER	\$92,398.58	\$367.50
FIRTH, KRISTOPHER	TEACHER	\$81,611.94	\$0.00
FISHER, JILLIAN	TEACHER	\$91,721.63	\$0.00
FISHER, LORRAINE	TEACHER	\$105,154.48	\$0.00
FISHER, TARA	ADMINISTRATOR	\$146,766.80	\$1,989.82
FITZGERALD, JOHN	TEACHER	\$81,987.30	\$0.00
FLOOD, KATHLEEN	TEACHER	\$129,870.04	\$0.00
FLOOD, PAULETTE	TEACHER	\$98,927.74	\$0.00
FLORES, DANIEL KING	TEACHER	\$86,881.39	\$0.00
FONG, JAROD	TEACHER	\$106,998.93	\$0.00
FOO, FRED	INFORMATION SERVICES	\$80,149.76	\$983.25
FORD, ELISE MAE	MAINTENANCE	\$78,391.09	\$125.00
FORD, SHANE	TEACHER	\$112,904.51	\$0.00
FORNARIS WHITTAKER, SARA	TEACHER	\$101,396.97	\$0.00
FORRER, ISABELLE	TEACHER	\$100,119.71	\$0.00

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FORSTER, ERIKA	TEACHER	\$106,681.03	\$0.00
FORT, JENNIFER	TEACHER	\$95,186.77	\$0.00
FORTIER, CAMILLE	TEACHER	\$81,911.80	\$0.00
FOSTER, PAULA	TEACHER	\$98,910.75	\$26.36
FOULKES, MASON	TEACHER	\$91,412.28	\$0.00
FOUQUETTE, RENE	TEACHER	\$108,689.99	\$0.00
FOX, ROBYN LEE	TEACHER	\$90,905.31	\$0.00
FRANCIS, MARK	TEACHER	\$101,223.85	\$0.00
FRANKE, ALEXANDRE	TEACHER	\$98,432.99	\$0.00
FRANKS, MEAGHAN	TEACHER	\$80,434.52	\$0.00
FRASER, CAMERON	TEACHER	\$104,421.87	\$0.00
FRASER, MIKE	MAINTENANCE	\$82,603.86	\$125.00
FREEMAN, JENNIFER	TEACHER	\$91,013.06	\$0.00
FREEMAN, LORNA	TEACHER	\$99,923.18	\$0.00
FRENCH, JULIE	TEACHER	\$99,585.81	\$0.00
FRENCH, RACHEL	ADMINISTRATOR	\$123,560.97	\$0.00
FRIDGE, DAREN	ADMINISTRATOR	\$147,594.94	\$0.00
FRIDGE, KELLY	ADMINISTRATOR	\$130,719.46	\$0.00
FRIESEN, ADELLE	TEACHER	\$90,073.27	\$0.00
FRITH, MICHELLE	TEACHER	\$92,105.68	\$0.00
FUKUI, STEVEN	TEACHER	\$191,482.27	\$0.00
FUTA, SHARA LEANNE	SPEECH/LANGUAGE PATHOLOGIST	\$81,265.09	\$1,072.82
GACHALLAN, FIONA	TEACHER	\$96,856.23	\$0.00
GAJDOSIK, SHARON	TEACHER	\$101,206.36	\$0.00
GAJJAR, DEEPA	TEACHER	\$75,865.17	\$0.00
GALLELLO, CARLAN	TEACHER	\$95,250.95	\$0.00
GALLIFORD, BRITTANY	TEACHER	\$85,621.27	\$0.00
GALLO, MONICA	TEACHER	\$99,579.95	\$0.00
GANGNES, PAUL	TEACHER	\$101,223.56	\$0.00
GANT, DYLAN	TEACHER	\$87,208.07	\$0.00
GARDNER-EVERTON, MICHELE	TEACHER	\$101,216.66	\$0.00
GARDNNER, JUDI	TEACHER	\$96,431.60	\$0.00
GARTLAND, PATRICIA	SUPERINTENDENT	\$307,486.32	\$42,263.24
GAUDIN, TIFFANY	TEACHER	\$104,473.10	\$0.00
GAUER, JESSICA	TEACHER	\$97,339.68	\$0.00
GAVRILESCU, DANA	TEACHER	\$109,823.57	\$939.34
GAY, K. INGRID	TEACHER	\$107,257.22	\$0.00
GEDDES, CRAIG	TEACHER	\$107,639.85	\$1,000.00
GEE, BRYAN	TEACHER	\$100,883.47	\$0.00
GIBNEY, JOHN	TEACHER	\$101,206.33	\$0.00
GIBSON, GLEN	MANAGER-INFORMATION TECHNOLOGY	\$119,709.93	\$207.56
GIBSON, YOLANDE	TEACHER	\$75,980.36	\$367.50
GIGUERE, PHILIPPA	TEACHER	\$88,892.41	\$1,709.69
GIL, VERONICA	TEACHER	\$85,621.23	\$0.00
GILBAR, DAVID	TEACHER	\$80,669.86	\$0.00
GILDER, LURENDA	TEACHER	\$78,200.28	\$0.00
GILES, JASON	ADMINISTRATOR	\$143,211.83	\$242.24

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
GILL, GURJIT	TEACHER	\$98,927.60	\$0.00
GILL, JAMES	TEACHER	\$104,656.52	\$0.00
GILL, MANDEEP (MANDY)	TEACHER	\$100,254.27	\$0.00
GILL, VALLIAMMAI	TEACHER	\$93,244.05	\$0.00
GILLIGAN, ANDREW	TEACHER	\$99,688.30	\$0.00
GILLIGAN, LEAH	TEACHER	\$91,630.03	\$0.00
GILLIS, JEFF	INFORMATION SERVICES	\$77,739.58	\$2,269.46
GLADUE, RACHEL	TEACHER	\$82,296.74	\$0.00
GLECKMAN, JACOB	TEACHER	\$82,467.96	\$0.00
GLEN, IRENE	TEACHER	\$96,751.53	\$0.00
GOHEEN, JOHN	ADMINISTRATOR	\$110,753.84	\$0.00
GOLDHAWKE, ASHLEIGH	TEACHER	\$98,910.77	\$0.00
GONZALES, MIDAS	TEACHER	\$81,344.93	\$0.00
GOODRIDGE, LINDSAY	ADMINISTRATOR	\$132,937.87	\$0.00
GORDON, DON	TEACHER	\$110,382.09	\$0.00
GORDON, MARNIE	TEACHER	\$102,774.09	\$0.00
GORING, RALPH	TEACHER	\$92,398.54	\$0.00
GORJAO, LAURA	TEACHER	\$104,758.28	\$0.00
GOULD, JORDAN	TEACHER	\$86,598.39	\$0.00
GOUNTAS, SPYRITHOULA-	TEACHER	\$101,603.38	\$0.00
GOW, KATIE	TEACHER	\$98,910.71	\$10.00
GRAHAM, ANDREW	ADMINISTRATOR	\$151,549.65	\$0.00
GRAHAM, ERIN AUDREY	TEACHER	\$102,662.22	\$2,000.00
GRANADOS, REGINA	TEACHER	\$77,086.86	\$516.78
GRAVES, KALYN	TEACHER	\$81,246.46	\$0.00
GRAY, HEATHER	TEACHER	\$91,913.80	\$0.00
GRAYSTON, REBEKAH	TEACHER	\$87,622.00	\$0.00
GREENWOOD, HESTER	TEACHER	\$93,229.86	\$0.00
GREGA, MARIA	TEACHER	\$92,371.64	\$0.00
GRENDER, DAVID	TEACHER	\$89,333.27	\$0.00
GREWAL, REENA	TEACHER	\$76,812.76	\$0.00
GRIFFIN, ANALEE	TEACHER	\$89,678.24	\$0.00
GRIFFIOEN, MICHAEL	TEACHER	\$92,922.13	\$0.00
GRIFFITHS, WENDY	TEACHER	\$91,458.93	\$0.00
GRIGG, KATIE	TEACHER	\$80,196.54	\$0.00
GROSSI, PIETRO	TEACHER	\$99,962.35	\$0.00
GROSSMAN, JONATHAN	TEACHER	\$103,314.77	\$242.00
GUEST, MELISSA	TEACHER	\$77,265.91	\$0.00
GUEVARRA, MARY ANNE	TEACHER	\$101,105.98	\$0.00
GUGLIELMUCCI, TIA	TEACHER	\$79,128.58	\$0.00
GUO, WEI MIN	TEACHER	\$101,223.67	\$0.00
GUSHUE, ASHLEY NICOLE	TEACHER	\$99,199.44	\$0.00
GUTENBERG, ROSEMARIE	TEACHER	\$99,943.52	\$0.00
HAERDI, PETER	TEACHER	\$101,376.75	\$0.00
HAINS, VERONIQUE	TEACHER	\$92,382.81	\$0.00
HALL, TAYLOR	TEACHER	\$83,300.47	\$0.00
HALL, TRACY	TEACHER	\$104,938.82	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
HAMILTON, DIANE	TEACHER	\$92,382.85	\$0.00
HAMILTON, JULIA	TEACHER	\$99,549.32	\$0.00
HAMM, MARION FRANCES	TEACHER	\$99,585.62	\$0.00
HAMMOCKS, CARY LESLIE	MAINTENANCE	\$79,553.53	\$0.00
HAMNETT, JACKIE	TEACHER	\$100,685.17	\$0.00
HANCOCK, M.LESLEY	TEACHER	\$141,560.99	\$0.00
HANNA, GAVIN	TEACHER	\$101,423.42	\$2,581.45
HANSEN, KEITH	TEACHER	\$102,640.93	\$0.00
HANSEN, REBECCA	TEACHER	\$91,599.56	\$0.00
HANSON, ALLISON	TEACHER	\$107,569.18	\$0.00
HARDER, NATALIE	TEACHER	\$91,936.16	\$1,137.18
HARDING, MICHELE	TEACHER	\$98,927.59	\$0.00
HARDLESS, NATHAN	TEACHER	\$107,865.11	\$0.00
HART, JEFFREY	ADMINISTRATOR	\$123,560.94	\$0.00
HARTIGAN, COLLEEN	TEACHER	\$91,099.51	\$0.00
HARTMANN, BRANDI	MANAGER - PAYROLL	\$106,151.08	\$34.00
HARTSHORN, TRACY	TEACHER	\$77,397.93	\$0.00
HASEBE, CHARLOTTE	TEACHER	\$91,936.64	\$0.00
HASELHAN, KEEGAN	TEACHER	\$100,447.99	\$0.00
HASHMI, LUKMAN	TEACHER	\$101,081.06	\$0.00
HAWES, KATRINA PIRJO	TEACHER	\$105,327.00	\$390.80
HAYES, ADAM	TEACHER	\$100,895.95	\$0.00
HEALEY, YVONNE	TEACHER	\$94,282.35	\$0.00
HEALY, BRIAN	TEACHER	\$87,426.33	\$2,477.47
HEINRICHS, ROBERT	ADMINISTRATOR	\$123,578.09	\$41.59
HENDERSON, LIANNA	TEACHER	\$82,168.54	\$0.00
HENDERSON, SHARON	TEACHER	\$98,494.00	\$713.38
HENDERSON, SUSAN A.	TEACHER	\$105,254.63	\$0.00
HENRY, KEVIN	TEACHER	\$103,736.47	\$0.00
HERNANDEZ, GARY	TEACHER	\$98,432.89	\$0.00
HERNANDEZ, MICHELLE	TEACHER	\$101,223.60	\$0.00
HERTEN, LISA	TEACHER	\$77,008.29	\$0.00
HERZOG, LISA	TEACHER	\$82,989.18	\$0.00
HESS, KATHLENE	TEACHER	\$105,765.73	\$0.00
HETHERINGTON, LORI	TEACHER	\$100,934.91	\$0.00
HEWITT, CINDY	TEACHER	\$98,910.74	\$0.00
HEWLETT, JASON	ADMINISTRATOR	\$147,594.97	\$632.80
HEWLETT, WENDY	TEACHER	\$100,853.82	\$0.00
HIEBERT, ERICA	TEACHER	\$85,446.79	\$0.00
HIGHTOWER, JUDITH	TEACHER	\$101,890.94	\$0.00
HILL, LINDSAY	TEACHER	\$101,003.92	\$0.00
HILL, SUSAN	TEACHER	\$78,752.38	\$0.00
HILLENBRINK, JODY	TEACHER	\$111,521.33	\$0.00
HINDS, MARK	TEACHER	\$100,811.46	\$0.00
HIPDITCH, S. NICOLE	TEACHER	\$80,816.02	\$0.00
HOANG, CATHY	TEACHER	\$98,489.57	\$0.00
HOANG, JOANNE	TEACHER	\$81,058.78	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
HODGES, CATHERINE	TEACHER	\$92,382.84	\$0.00
HOEY, ELIZABETH	TEACHER	\$82,989.22	\$0.00
HOFF, PETER	MANAGER - COMMUNICATIONS	\$127,342.59	\$4,913.44
HOGARTH, PATRICIA	TEACHER	\$80,830.92	\$0.00
HOLBROOK, LAWRENCE	TEACHER	\$114,622.91	\$0.00
HONG, YVETTE	SPEECH/LANGUAGE PATHOLOGIST	\$93,029.24	\$2,052.68
HOPKIN, JILLIAN	TEACHER	\$86,820.05	\$510.00
HORVATH, JOANNA	TEACHER	\$92,644.64	\$1,892.49
HOWARD, KAYCEE	TEACHER	\$101,781.93	\$0.00
HOWARD, SYLVIA	TEACHER	\$91,002.52	\$0.00
HOWELL, DINA	TEACHER	\$107,463.62	\$0.00
HOWELLS, BERNADETTE	TEACHER	\$138,345.51	\$0.00
HOWEY, BRITTANY	TEACHER	\$81,111.07	\$0.00
HOWEY, JOANNE	TEACHER	\$98,686.80	\$0.00
HUANG, WEN	TEACHER	\$78,052.52	\$0.00
HUBBARD, TRISHA	TEACHER	\$101,206.31	\$0.00
HUBER, BRANDON	TEACHER	\$108,674.43	\$0.00
HUGHES, BRENT	TEACHER	\$97,387.21	\$0.00
HUGHES, C. DEANNE	PROGRAM CO-ORDINATOR	\$116,100.56	\$1,098.90
HUGHES, PHILIP	TEACHER	\$101,223.45	\$0.00
HUGHES, SHERRI-LYNN	TEACHER	\$99,182.21	\$0.00
HULA, JENNIFER	TEACHER	\$99,756.11	\$0.00
HULIGANGA, LEANNE	TEACHER	\$100,683.32	\$0.00
HUMPHRIES, MARK	TEACHER	\$101,206.33	\$0.00
HUNG, FIRMIN	TEACHER	\$106,834.21	\$0.00
HUNTER, ANDREA	ADMINISTRATOR	\$145,079.32	\$0.00
HUNTER, BRIAN	TEACHER	\$99,501.12	\$0.00
HUNTER, CHRIS	ADMINISTRATOR	\$148,244.50	\$0.00
HUSBAND, SARAH	ADMINISTRATOR	\$151,549.64	\$288.18
HUSTON, MARK	TEACHER	\$104,816.58	\$0.00
HUTCHINSON, DONALD	ADMINISTRATOR	\$148,244.95	\$611.34
HUTCHINSON, SHEILA	TEACHER	\$100,621.40	\$0.00
HWANG, JOY CHIH-JUNG	TEACHER	\$92,379.15	\$0.00
HYDE, WILLIAM	ADMINISTRATOR	\$142,561.84	\$0.00
HYNES, SHAINA	TEACHER	\$105,367.74	\$0.00
HYUN, HEE JIN	TEACHER	\$89,624.50	\$542.50
IACOBUCCI, MARIO	TEACHER	\$101,206.37	\$0.00
INCE, LAURIE	TEACHER	\$90,469.28	\$0.00
INGELMAN, PATRIK	TEACHER	\$82,085.02	\$0.00
INKSTER, BARBARA	TEACHER	\$98,910.78	\$0.00
INKSTER, BILL	TEACHER	\$108,169.19	\$0.00
IP, CHUNG YAN	TEACHER	\$105,211.61	\$0.00
IPE, KENNETH	TEACHER	\$110,899.13	\$0.00
IPE, SHARON	TEACHER	\$87,548.74	\$0.00
IRELAND, ERIKA	TEACHER	\$99,263.66	\$0.00
IRELAND, LUKE	TEACHER	\$105,386.19	\$0.00
ISERNIA, SHANNON	TEACHER	\$84,716.05	\$1,367.50

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ISHII, JUN	TEACHER	\$75,127.37	\$0.00
IWANAKA, JASMINE	TEACHER	\$99,585.53	\$0.00
IZUMI, KIMBERLEY	TEACHER	\$77,540.56	\$0.00
JACK, KRISTINA	TEACHER	\$100,614.64	\$0.00
JACK, STEPHEN	TEACHER	\$99,692.38	\$0.00
JACKSON, BRYAN	ADMINISTRATOR	\$136,406.33	\$0.00
JACKSON, MELISSA	TEACHER	\$75,388.04	\$132.60
JACKSON, SUSAN	TEACHER	\$103,291.52	\$0.00
JACOBSEN, ROSS	ADMINISTRATOR	\$147,594.98	\$0.00
JACOBSEN, TANIA	TEACHER	\$98,482.32	\$0.00
JAEGGLE, PHILIP	TEACHER	\$109,181.47	\$161.78
JAFARZADEH, BEETA	TEACHER	\$104,354.20	\$0.00
JALTEMA, MICHAEL	TEACHER	\$100,620.10	\$0.00
JAMES, DENI	TEACHER	\$91,920.90	\$2,499.00
JAMES, VALERIE	TEACHER	\$101,006.37	\$35.00
JAMIESON, JOSEPH	ADMINISTRATOR	\$134,515.11	\$0.00
JAMIESON, KENNETH	TEACHER	\$101,223.57	\$0.00
JANG, SHIRLEY	TEACHER	\$85,168.88	\$0.00
JANKOWIAK, MARCO	ADMINISTRATOR	\$148,244.97	\$882.81
JANUS, EWA	TEACHER	\$77,898.78	\$735.00
JARVIE, STEPHANIE	TEACHER	\$99,952.39	\$0.00
JASWAL, ANITA	SPEECH/LANGUAGE PATHOLOGIST	\$101,000.32	\$1,155.65
JENKINS, CASEY	TEACHER	\$105,936.56	\$0.00
JENKINS, CHRISTINE A	TEACHER	\$86,881.27	\$0.00
JENSEN-SWAISLAND, GRACE	TEACHER	\$81,338.71	\$0.00
JETTE, DAWN	ADMINISTRATOR	\$126,002.69	\$0.00
JIANFAR, SANAZ	TEACHER	\$105,987.90	\$0.00
JIMENEZ, ANGELES	TEACHER	\$103,247.97	\$0.00
JIWA, ASHIF	ADMINISTRATOR	\$153,750.48	\$0.00
JOBA, SHANNON	TEACHER	\$101,712.34	\$0.00
JOGHA, KAREN	TEACHER	\$106,374.32	\$0.00
JOHAL, BHUPINDER	TEACHER	\$96,805.18	\$0.00
JOHAL, JASVINDER (ROJ)	TEACHER	\$101,988.95	\$0.00
JOHANNSON, DONALD	TEACHER	\$110,386.55	\$0.00
JOHN, RACHEL	TEACHER	\$106,816.99	\$0.00
JOHNS, KAREN	TEACHER	\$98,910.71	\$0.00
JOHNSON, ALLISON	ADMINISTRATOR	\$122,062.02	\$0.00
JOHNSON, AURIA	TEACHER	\$94,025.09	\$0.00
JOHNSON, CARLY	TEACHER	\$93,771.80	\$0.00
JOHNSON, JAMES	MAINTENANCE	\$84,235.49	\$125.00
JOHNSTON, GEOFFREY	ADMINISTRATOR-INTERNATIONAL ED	\$155,753.00	\$70,724.12
JOHNSTON, KERRI	TEACHER	\$99,604.21	\$0.00
JONAS, ADAM	TEACHER	\$98,158.16	\$1,474.00
JONES, CRISTA	TEACHER	\$91,117.29	\$0.00
JONES, DAVID	ADMINISTRATOR	\$136,406.31	\$823.13
JONES, JORDAN	MAINTENANCE	\$75,496.04	\$0.00
JONES, JOSCELYN	TEACHER	\$81,610.92	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
JONES, MICHAEL	TEACHER	\$104,320.61	\$0.00
JONES, TRISTA	TEACHER	\$114,370.90	\$0.00
JOON, SONI	TEACHER	\$115,633.18	\$928.98
JOVANOVIC, KARL	TEACHER	\$77,182.06	\$0.00
JOY, SINEAD	TEACHER	\$102,506.65	\$329.85
JUDD, ANNE	TEACHER	\$101,988.96	\$0.00
JUNG, JORDAN	TEACHER	\$76,971.23	\$0.00
JUNG, KATHRYN	ADMINISTRATOR	\$136,406.31	\$0.00
KACHOR, CRAIG	TEACHER	\$93,642.99	\$0.00
KAISER, MICHAEL	TEACHER	\$99,658.97	\$0.00
KAMALI SARVESTANI, NASRIN	TEACHER	\$78,145.74	\$0.00
KANG, ABRAHAM	TEACHER	\$100,433.59	\$0.00
KANG, SUBIN (CLARA)	TEACHER	\$84,393.69	\$0.00
KANTOLA, KARL	TEACHER	\$92,451.08	\$0.00
KAPLAN, JANICE	TEACHER	\$103,663.49	\$0.00
KARIM, NARISSA	TEACHER	\$78,494.15	\$0.00
KARIM, SAFANA	TEACHER	\$101,275.23	\$0.00
KAROD, AMANDA	TEACHER	\$98,729.79	\$0.00
KARPINSKI, NICHOLAS	MAINTENANCE	\$78,178.35	\$125.00
KASELJ, ALAN	TEACHER	\$111,286.87	\$0.00
KASK, JENNIFER	TEACHER	\$100,963.37	\$0.00
KEARNS, TIFFANY	TEACHER	\$82,517.84	\$0.00
KEATING, TARA	TEACHER	\$109,935.89	\$0.00
KEE, CLARA	TEACHER	\$101,541.45	\$0.00
KEELER, KEVIN	TEACHER	\$97,625.09	\$0.00
KEELER, SARA	TEACHER	\$81,749.15	\$0.00
KEHLER, CORINNA	TEACHER	\$99,855.62	\$0.00
KEHOE, BRIANA	TEACHER	\$88,318.09	\$0.00
KELLER, KELSEY	TEACHER	\$105,338.45	\$0.00
KEMP, LEANNE	ADMINISTRATOR	\$130,826.52	\$0.00
KENDAL, MICHELLE	TEACHER	\$100,170.40	\$0.00
KENDALL, KARIN	TEACHER	\$98,433.07	\$0.00
KENNEDY, COLLEEN	TEACHER	\$92,293.66	\$1,000.00
KENNEDY, ROSS	TEACHER	\$102,259.39	\$0.00
KENNEDY, SHANE	TEACHER	\$102,604.65	\$317.75
KENT, JEREMY	TEACHER	\$89,944.11	\$0.00
KERFERS, KELLY ERIN	TEACHER	\$91,920.92	\$0.00
KERR, PAUL	TEACHER	\$101,051.34	\$0.00
KHABRA, JASMEET KOUR	TEACHER	\$85,451.52	\$0.00
KHALIL, NANCY	TEACHER	\$86,371.85	\$0.00
KHALILI, POUYAN	TEACHER	\$92,414.28	\$0.00
KHAN, REBEKAH	TEACHER	\$82,331.94	\$0.00
KHOKHAR, NASREEN	TEACHER	\$97,413.43	\$0.00
KHONG, EMILY	TEACHER	\$92,382.81	\$0.00
KIDD, JANET	TEACHER	\$78,116.67	\$659.87
KIDDIE, SUSAN	TEACHER	\$103,599.11	\$375.00
KILLAWEE, ROBERT	ADMINISTRATOR	\$145,029.32	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
KILPATRICK, CHRISTIANE	SPEECH/LANGUAGE PATHOLOGIST	\$80,859.04	\$1,039.16
KIM, ELIZABETH	TEACHER	\$108,705.78	\$0.00
KIM, EUN HEE (GRACE)	TEACHER	\$101,603.41	\$0.00
KIM, HEUI SU (SUSAN)	TEACHER	\$100,897.75	\$0.00
KIM, HONGJI (CHLOE)	TEACHER	\$80,491.89	\$0.00
KIM, JISOO ELIZABETH	TEACHER	\$82,615.57	\$0.00
KIM, JUNG YOON	TEACHER	\$75,441.45	\$0.00
KIM, SONIA	TEACHER	\$81,631.35	\$0.00
KIM, SONYA EUN	TEACHER	\$79,716.61	\$0.00
KIM, TAE YOUNG (JAY)	TEACHER	\$100,112.20	\$0.00
KIMURA, TROY	TEACHER	\$92,382.80	\$0.00
KING, (H.) CATHERINA	TEACHER	\$81,015.23	\$0.00
KING, BENJAMIN	ADMINISTRATOR	\$137,919.41	\$959.88
KING, CHARLES	MANAGER - LABOUR RELATIONS	\$114,742.07	\$782.25
KING, DAVID	TEACHER	\$98,927.59	\$0.00
KING, DAVID	TEACHER	\$96,520.55	\$0.00
KING, JENNIFER	TEACHER	\$86,451.48	\$0.00
KIRBY, J. BRENT	TEACHER	\$101,673.12	\$62.40
KISH, CHAN	TEACHER	\$107,384.78	\$0.00
KITTS, SEAN	TEACHER	\$101,272.62	\$0.00
KLASSEN, NICOLE	TEACHER	\$92,481.61	\$0.00
KLEMENT, LAURA ELIZABETH	TEACHER	\$89,349.65	\$465.03
KLEPSCH, DARREN	TEACHER	\$102,711.32	\$0.00
KLIMKO, LAINE	TEACHER	\$77,042.04	\$0.00
KLOCKENBRINK, ANDREA	TEACHER	\$80,332.65	\$0.00
KNITTEL, DOMINIQUE	TEACHER	\$85,471.98	\$0.00
KNIZEK, JIRI	TEACHER	\$136,330.77	\$0.00
KNOWLES, ALLISON	TEACHER	\$99,624.22	\$0.00
KOE, JENNIFER	TEACHER	\$78,692.53	\$47.00
KOEBEL, JAMIE	TEACHER	\$98,910.76	\$0.00
KOETSIER, MARGARET	TEACHER	\$104,787.63	\$0.00
KOH-RANGARAJOO, EVELYN	TEACHER	\$104,589.52	\$0.00
KOKKAS, ASHLEY	TEACHER	\$97,015.74	\$0.00
KOMORI, MIWA	TEACHER	\$99,227.55	\$658.52
KONG, AMANDA	TEACHER	\$96,623.20	\$298.38
KONG, DOUGLAS	TEACHER	\$101,988.92	\$0.00
KOONER, SANDY	TEACHER	\$113,507.71	\$0.00
KOPER, CYNTHIA	TEACHER	\$98,119.43	\$0.00
KORBELY, JANICE	TEACHER	\$98,878.59	\$0.00
KORBY, PAULA	TEACHER	\$91,432.31	\$0.00
KORE, JOHN	TEACHER	\$102,301.71	\$0.00
KOSSACK, BRENDA	TEACHER	\$77,942.75	\$0.00
KOTHARY, RAJ	MANAGER - HUMAN RESOURCES	\$86,570.51	\$73.91
KOUCHMESHGI, PARVIN	TEACHER	\$100,934.84	\$0.00
KRAEMER, MONIKA	TEACHER	\$98,927.61	\$0.00
KRALJ, JASON	MAINTENANCE	\$90,664.74	\$1,338.57
KRIPPS, ALANA	TEACHER	\$98,095.87	\$0.00



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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
KROEKER, CYNTHIA	TEACHER	\$100,343.39	\$0.00
KROEKER, KELLY	TEACHER	\$77,237.91	\$35.00
KUBIAK, NATALIA	TEACHER	\$85,405.22	\$0.00
KUBO, KRISTIE	TEACHER	\$82,578.20	\$0.00
KUKULOWICZ, GLENDA	TEACHER	\$84,161.74	\$0.00
KURITA, SHANNON	TEACHER	\$75,081.24	\$0.00
KURYLO, STEPHANIE	TEACHER	\$104,259.82	\$0.00
KWAN, KRYSTLE	TEACHER	\$102,134.16	\$0.00
KWOK, CHRISTINE WIN-YIN	TEACHER	\$77,906.01	\$26.64
KWOK, JEFFREY	TEACHER	\$75,442.51	\$1,000.00
KWOK, SIMON	TEACHER	\$101,373.21	\$0.00
KWONG, DANIEL	TEACHER	\$93,264.86	\$0.00
KYLE, JULIANNA	TEACHER	\$76,485.28	\$0.00
KYLLONEN, KERRIN	TEACHER	\$82,806.88	\$0.00
LABOSSIERE, RACHEL	TEACHER	\$102,329.88	\$0.00
LACHLAN, SERENA	TEACHER	\$81,986.68	\$0.00
LAFLEUR, SUZANNE L	TEACHER	\$98,515.11	\$0.00
LAFOND, CHRISTINE	TEACHER	\$104,850.07	\$0.00
LAGESTON, STEFAN	TEACHER	\$105,265.52	\$0.00
LAI, CELINE	TEACHER	\$80,421.85	\$0.00
LALANDE, DOMINIQUE	TEACHER	\$92,103.96	\$0.00
LAMBERT, COLLEEN	TEACHER	\$88,620.37	\$2,512.91
LAMBERT, LORNE	TEACHER	\$92,162.39	\$0.00
LAMMIE, KELLY	TEACHER	\$93,362.49	\$0.00
LANCIEN, LESLEY-ANN	TEACHER	\$85,380.76	\$0.00
LANDSKY, CATRIONA	TEACHER	\$92,382.81	\$0.00
LANG, RYAN	TEACHER	\$92,382.81	\$0.00
LANGE, BRUNO	TEACHER	\$104,693.57	\$0.00
LANGE, CORIANNE	TEACHER	\$99,534.95	\$0.00
LANGE, MICHELLE	TEACHER	\$98,910.71	\$0.00
LANGFORD, KELLI	TEACHER	\$76,984.99	\$1,000.00
LAST, MATTHEW	TEACHER	\$112,443.07	\$0.00
LATHAM, ANGELA	TEACHER	\$83,251.75	\$0.00
LAU, BRETT	TEACHER	\$78,205.63	\$0.00
LAU, KERRY	TEACHER	\$98,588.33	\$0.00
LAU, SERENE	TEACHER	\$101,206.31	\$0.00
LAU, STANLEY	TEACHER	\$144,902.99	\$0.00
LAURIDSEN, KIMBERLEY	TEACHER	\$80,302.30	\$0.00
LAURIE, KIMBERLY	TEACHER	\$79,142.05	\$0.00
LAUZON, SANDI	ADMINISTRATOR	\$139,687.72	\$0.00
LAWRENCE, TRACIE	TEACHER	\$105,553.31	\$0.00
LAWSON, DONA	TEACHER	\$92,561.35	\$0.00
LAWSON, JENNIFER	TEACHER	\$79,702.74	\$0.00
LAZAR, ASHLEE	TEACHER	\$103,999.53	\$0.00
LE, STEVEN TRAN	MAINTENANCE	\$76,525.61	\$0.00
LEAHY, SABINE	TEACHER	\$84,521.11	\$0.00
LEBLANC SAULT, KARINE	TEACHER	\$92,713.59	\$0.00

School District No. 43 (Coquitlam)  
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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
LEDERER, DENEAN	TEACHER	\$104,832.63	\$0.00
LEE, BENJAMIN	COORDINATOR - HUMAN RESOURCES	\$87,047.06	\$2,563.49
LEE, CECILIA	TEACHER	\$99,579.93	\$0.00
LEE, COLLEEN	TEACHER	\$105,197.69	\$0.00
LEE, HUNG SHUN	DIRECTOR - INTERNATIONAL EDUCATION	\$113,316.24	\$45,511.00
LEE, HYUN (LINDA)	TEACHER	\$94,367.63	\$0.00
LEE, J. RON	TEACHER	\$112,085.90	\$0.00
LEE, JO-ANNE	TEACHER	\$105,493.40	\$0.00
LEE, JUSTIN	TEACHER	\$75,720.50	\$0.00
LEE, LAURENCE	TEACHER	\$106,194.34	\$0.00
LEE, MAPLE CARMEN	TEACHER	\$116,056.16	\$0.00
LEE, MEI YING	TEACHER	\$96,693.82	\$0.00
LEE, MICHELLE	ASSISTANT MANAGER - FINANCE	\$83,834.80	\$211.01
LEE, NINA HYE-JIN	TEACHER	\$92,198.08	\$0.00
LEE, PAUL	INFORMATION SERVICES	\$80,023.60	\$1,931.19
LEE, SELENA	TEACHER	\$107,803.68	\$0.00
LEE, SHARON KING	TEACHER	\$103,166.28	\$0.00
LEE, SIMON	TEACHER	\$105,280.17	\$0.00
LEE, SOYOUNG	TEACHER	\$89,123.68	\$353.57
LEEDEN, KAREN	TEACHER	\$80,920.71	\$0.00
LEGROS, ANDREW	MAINTENANCE	\$81,125.42	\$1,010.20
LEHMANN, BRIAN	ASST DIRECTOR - INFORMATION SERVICES	\$142,595.03	\$88.27
LEIGHS, CHEYENNE	TEACHER	\$81,610.93	\$0.00
LEITCH, JEFF	TEACHER	\$149,493.36	\$0.00
LEMMO, ANNA	TEACHER	\$113,311.24	\$1,335.12
LENARCZYK, ANNA	PROGRAM CO-ORDINATOR	\$114,263.87	\$1,967.11
LENIHAN, SEAN	TEACHER	\$107,802.71	\$0.00
LENNING, DINA	TEACHER	\$97,275.29	\$0.00
LEONARD, BRIAN	ADMINISTRATOR	\$147,594.97	\$0.00
LEONARD, KAREN	TEACHER	\$88,877.25	\$0.00
LEONE, SARAH	TEACHER	\$79,103.99	\$0.00
LEONG, HAYMEN	TEACHER	\$106,777.34	\$1,000.00
LEONG, SHING YAN	TEACHER	\$98,790.93	\$175.79
LEONG, YVONNE	TEACHER	\$98,464.12	\$0.00
LEPORE, BEN	TEACHER	\$101,801.18	\$0.00
LEPORE, TAYLOR	TEACHER	\$86,201.11	\$0.00
LESKUN, THERESA	TEACHER	\$92,198.68	\$98.00
LESLIE, ELIZABETH	TEACHER	\$100,413.42	\$588.00
LESLIE, MEGAN	TEACHER	\$87,337.86	\$1,000.00
LETKEMAN, ANGELA	TEACHER	\$98,910.72	\$0.00
LEUNG, AMY	DIRECTOR - HUMAN RESOURCES	\$151,664.17	\$2,587.30
LEUNG, PAMELA	TEACHER	\$90,943.49	\$1,000.00
LEUNG, VERONICA	TEACHER	\$83,443.81	\$0.00
LEUVEKAMP, GARY	TEACHER	\$98,910.72	\$0.00
LEWIS, LYNDIA	TEACHER	\$101,223.58	\$851.68
LHEUREUX, EMILIE	TEACHER	\$89,749.29	\$0.00
LI, PAULINE	TEACHER	\$82,030.07	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
LIAO, MARK	TEACHER	\$105,645.89	\$0.00
LIDDER, RAJMEEN (ROSIE)	TEACHER	\$96,932.50	\$0.00
LIGUORI, DEENA	TEACHER	\$77,671.20	\$164.93
LIM, ANNE KWAI-SIM	TEACHER	\$92,382.82	\$885.91
LIN, GEORGE	TEACHER	\$106,232.90	\$0.00
LINA, DORIS	SPEECH/LANGUAGE PATHOLOGIST	\$92,682.83	\$1,580.10
LINBURG, TERRY	TEACHER	\$104,541.09	\$0.00
LINDE, MICHELLE	TEACHER	\$86,248.76	\$0.00
LINNEN, KELTY	TEACHER	\$101,206.32	\$0.00
LISKI, CARLEEN	TEACHER	\$98,411.50	\$0.00
LITZ, BRITTANY	TEACHER	\$92,528.21	\$0.00
LIVINGSTONE, CHRISTI	TEACHER	\$101,223.58	\$0.00
LLOYD, CATHERINE	TEACHER	\$99,248.15	\$0.00
LLOYD, CHERYL	ADMINISTRATOR	\$126,934.57	\$0.00
LLOYD, D. ANDREW	ADMINISTRATOR	\$142,465.07	\$0.00
LOCHHEAD LAFAVE, JENNIFER	TEACHER	\$99,311.22	\$0.00
LOCHHEAD, ANNIE	TEACHER	\$83,769.28	\$0.00
LOCKWOOD, KERRY	TEACHER	\$101,223.55	\$0.00
LOCKWOOD, PAUL	TEACHER	\$144,325.22	\$0.00
LORE, FRANK	ADMINISTRATOR	\$123,560.97	\$0.00
LOSIER, BRIANNE	TEACHER	\$98,910.70	\$0.00
LOTTER, SHARON	TEACHER	\$99,294.42	\$0.00
LOVELOCK, NATALEE	TEACHER	\$99,767.92	\$0.00
LOW, KRISTY	TEACHER	\$79,302.86	\$0.00
LOZYNYC, KRYSTIN	TEACHER	\$90,326.26	\$0.00
LU, AARON	TEACHER	\$76,282.60	\$0.00
LUCA, DOMINIQUE	TEACHER	\$98,910.74	\$0.00
LUCKEN, ALAN	MAINTENANCE	\$80,194.21	\$125.00
LUCKING, LISA	TEACHER	\$147,440.83	\$287.46
LUCUS, KARA	TEACHER	\$101,354.03	\$0.00
LUDDU, INDERJEET	TEACHER	\$92,382.83	\$0.00
LUECK, MICHELLE	TEACHER	\$100,829.38	\$0.00
LUI, ALICIA	TEACHER	\$87,298.62	\$0.00
LUM, DANA	TEACHER	\$102,971.32	\$0.00
LUMAGBAS, DENISE	TEACHER	\$88,928.59	\$0.00
LUNDIN, ANGELA	TEACHER	\$102,009.15	\$0.00
LUNIW, MIKE	TEACHER	\$91,920.90	\$0.00
LUPIEN, CRISTINA	TEACHER	\$93,028.48	\$0.00
LUTERBACH, MICHELE	TEACHER	\$79,038.76	\$0.00
LYNCH, ERIN	TEACHER	\$98,433.01	\$0.00
LYNCH, JEFF	TEACHER	\$84,188.51	\$0.00
LYNCH, STEFANIE ANNE	TEACHER	\$97,934.95	\$0.00
LYNN, ALBERT	TEACHER	\$92,398.56	\$0.00
LYNN, KEVIN	TEACHER	\$84,804.53	\$0.00
M'LOT, JANICE	TEACHER	\$98,433.02	\$0.00
MA, MARIAH	TEACHER	\$101,206.32	\$0.00
MACDICKEN, CHRIS	TEACHER	\$97,776.26	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
MACDONALD, DAVID	TEACHER	\$96,538.63	\$0.00
MACDONALD, MEGAN	ASSISTANT DIRECTOR - OPERATIONS	\$118,114.46	\$1,937.25
MACDONALD, NATHAN	TEACHER	\$95,638.07	\$0.00
MACDONALD, TANYA	ADMINISTRATOR	\$136,980.99	\$0.00
MACDONALD, THOMAS	MAINTENANCE	\$93,751.64	\$0.00
MACDONALD, TODD	TEACHER	\$88,922.69	\$0.00
MACKAY, CALLUM	TEACHER	\$101,728.12	\$0.00
MACKAY, KAREN	TEACHER	\$127,269.45	\$0.00
MACKAY, SARAH	TEACHER	\$105,815.28	\$0.00
MACKENZIE, JANINE	TEACHER	\$101,221.98	\$0.00
MACKENZIE, ROBERT	TEACHER	\$99,194.27	\$164.93
MACKINNON, FRANCES	TEACHER	\$101,523.34	\$1,990.07
MACLEAN, DOUG	TEACHER	\$148,017.98	\$0.00
MACLELLAN, HEATHER	TEACHER	\$101,206.36	\$0.00
MACMASTER, BRYAN	TEACHER	\$95,482.39	\$35.00
MACMILLAN, DARREN	ADMINISTRATOR	\$151,549.67	\$256.56
MACMILLAN, MARNA	PROGRAM CO-ORDINATOR	\$173,704.02	\$0.00
MACPHERSON, ANNA-MARIE	TEACHER	\$105,645.93	\$0.00
MADDELL, PETER	TEACHER	\$128,477.64	\$0.00
MAERKL, ANDREA	TEACHER	\$75,387.27	\$0.00
MAGHERA, NURDEEP	TEACHER	\$98,495.20	\$0.00
MAGNUSSON, CHRISTINA	TEACHER	\$104,967.30	\$0.00
MAH, CRAIG	ADMINISTRATOR	\$155,553.00	\$1,208.50
MAHER, TRACI-ANNE	TEACHER	\$98,910.76	\$0.00
MAIERLE, LINDA	TEACHER	\$101,206.35	\$1,000.00
MAJOR, OLIVIER	TEACHER	\$81,344.94	\$0.00
MAK, IRENE	TEACHER	\$101,804.79	\$0.00
MAK, LAWRENCE	TEACHER	\$105,995.78	\$0.00
MAKI, STEPHANIE ANNE	ADMINISTRATOR	\$147,786.39	\$0.00
MALAKOFF, DIETHER	TEACHER	\$101,206.31	\$0.00
MALAKOFF, NATALIE	TEACHER	\$103,230.42	\$35.00
MALLER, ERICA	TEACHER	\$80,915.99	\$0.00
MALLER, TIBOR	TEACHER	\$105,850.24	\$0.00
MANCINI, JENNIFER	TEACHER	\$81,597.59	\$0.00
MANHAS, RANDHIR	SECRETARY TREASURER	\$217,500.98	\$9,050.22
MANHAS, TEJINDAR	TEACHER	\$110,117.22	\$0.00
MANLEY-CASIMIR, RACHEL	TEACHER	\$99,578.33	\$0.00
MANN, JASPREET	TEACHER	\$104,242.53	\$0.00
MANN, JESSE	TEACHER	\$94,016.04	\$468.89
MANN, PALI	TEACHER	\$102,988.83	\$0.00
MANNAVARAYAN, SORAYA	TEACHER	\$92,382.82	\$0.00
MANNERS, RENN	TEACHER	\$98,584.91	\$0.00
MANOLIS, SOPHIA	TEACHER	\$98,389.01	\$0.00
MANSON, GEOFFREY	TEACHER	\$135,629.38	\$0.00
MANTON, LOUISE	TEACHER	\$82,989.22	\$0.00
MARINKOVIC, TARA	ADMINISTRATOR	\$126,978.23	\$67.18
MARINO, SUSAN	TEACHER	\$95,537.59	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
MARIOTTI, DAN	TEACHER	\$101,875.02	\$0.00
MARKOVIC, URSULA	ASST DIRECTOR - HUMAN RESOURCES	\$114,742.06	\$782.25
MARLOWE, TRACY	TEACHER	\$94,771.92	\$0.00
MARRELLO, ANTHONY	TEACHER	\$99,449.19	\$0.00
MARRS, MICHELLE	TEACHER	\$93,215.84	\$0.00
MARSH, CAROLYN	TEACHER	\$101,419.23	\$0.00
MARSHALL, STANLEY (STAN)	INFORMATION SERVICES	\$76,468.21	\$885.04
MARTIN, CHRISTOPHER	ADMINISTRATOR	\$136,456.30	\$193.12
MARTIN, DANIEL	TEACHER	\$77,373.39	\$0.00
MARTIN, JARRETT	TEACHER	\$79,936.40	\$0.00
MARTIN, JOHN	MAINTENANCE	\$83,250.66	\$0.00
MARTIN, LINDSAY	TEACHER	\$95,114.66	\$0.00
MARTIN, SHAUNNA	PROGRAM CO-ORDINATOR	\$114,855.83	\$760.12
MARTINO, VANESSA	TEACHER	\$100,194.25	\$0.00
MARTZ, SUSANA	TEACHER	\$83,552.62	\$0.00
MARUK, KEVIN	MAINTENANCE	\$81,322.27	\$250.00
MARVIN, KRISTIN	TEACHER	\$100,700.33	\$0.00
MATTSON, MELANIE	TEACHER	\$108,738.95	\$0.00
MATTU, INDERJEET	TEACHER	\$96,431.60	\$0.00
MAZZEI, ASHLEY	TEACHER	\$101,963.88	\$0.00
MAZZUCCO, RENEE	ADMINISTRATOR	\$112,216.56	\$155.00
MCARTHUR, DEANNA	TEACHER	\$88,521.62	\$0.00
MCARTHUR, ERICA	TEACHER	\$104,181.48	\$0.00
MCCALL, VANESSA	TEACHER	\$100,717.48	\$0.00
MCCAUSLAND, LISA	TEACHER	\$101,818.11	\$0.00
MCCLENAHAN, SHELLEY	TEACHER	\$109,304.04	\$20.74
MCCONVILLE, JAMES	TEACHER	\$98,073.43	\$0.00
MCCRISTALL, DAVID	TEACHER	\$107,813.33	\$0.00
MCCUTCHEON, JEFF	TEACHER	\$92,566.60	\$0.00
MCCUTCHEON, SHANNON	TEACHER	\$103,209.35	\$0.00
MCCUTCHEON, TRISTAN	ADMINISTRATOR	\$151,549.64	\$0.00
MCDONALD, EVAN	TEACHER	\$99,293.13	\$0.00
MCDONALD, PAUL	TEACHER	\$79,010.33	\$1,662.88
MCDOWELL, JULIE	TEACHER	\$84,007.42	\$0.00
MCFADDEN, BRIAN	TEACHER	\$101,712.71	\$0.00
MCFARLAND, ROZANA	TEACHER	\$81,742.12	\$0.00
MCGAFFNEY, KAREN	MANAGER - LEARNING SERVICES	\$87,696.92	\$130.68
MCGLENEN, MICHAEL	ADMINISTRATOR	\$155,503.00	\$9,030.05
MCGUINNESS, CASSAUNDRA	TEACHER	\$93,326.34	\$0.00
MCINTOSH, ANNE	TEACHER	\$92,455.50	\$0.00
MCINTYRE, ROXANNE	TEACHER	\$100,819.26	\$0.00
MCINTYRE, SONYA	TEACHER	\$111,345.68	\$0.00
MCKAVE, HEIDI	TEACHER	\$98,910.72	\$0.00
MCKAY, MARTIN	TEACHER	\$92,271.81	\$0.00
MCKAY, SHARON	ADMINISTRATOR	\$136,406.29	\$321.34
MCKEAN, PETRA	TEACHER	\$79,142.05	\$0.00
MCKENZIE, KERI	TEACHER	\$105,254.59	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
MCKENZIE, SCOTT	MAINTENANCE	\$78,488.86	\$0.00
MCLEAN, DEANA	ADMINISTRATOR	\$128,573.06	\$0.00
MCMAHON, GENEVIEVE	ADMINISTRATOR	\$139,667.06	\$0.00
MCMAHON, RYAN	TEACHER	\$100,717.56	\$0.00
MCMINN, LINDA	TEACHER	\$98,927.58	\$0.00
MCNALLY, GRANT	TEACHER	\$105,004.34	\$0.00
MCNAUGHTON, PAUL	DIRECTOR - LEARNING SERVICES	\$177,585.62	\$4,308.27
MCNEIL, NANCY	TEACHER	\$82,417.63	\$0.00
MEADOWS, NATASHA	TEACHER	\$81,743.26	\$0.00
MEDAN, ZELKA	TEACHER	\$94,423.27	\$0.00
MEHAI, MARINA	TEACHER	\$98,660.30	\$2,499.90
MEHRA, SHALINI	TEACHER	\$98,910.75	\$0.00
MELNIK, EVGUENI	TEACHER	\$104,197.21	\$0.00
MELVIN, HAYLEY J	TEACHER	\$90,444.14	\$0.00
MENARD, JACQUELINE	TEACHER	\$98,906.74	\$0.00
MENARD, LAURA	TEACHER	\$106,839.97	\$0.00
MENIC, ANDREW	MAINTENANCE	\$75,795.35	\$125.00
MEREDITH, DAKOTA	TEACHER	\$75,610.71	\$1,000.00
MEREDITH, DEBBIE	TEACHER	\$101,366.57	\$0.00
MEREDITH, JESSE	TEACHER	\$81,108.00	\$0.00
METCALF, MICHAL	TEACHER	\$103,535.77	\$0.00
METCALFE, SHELLEY	TEACHER	\$103,479.71	\$0.00
MEYER, ANN	TEACHER	\$92,382.83	\$0.00
MICHAUD, KRISTINE LYNNE	TEACHER	\$83,300.49	\$0.00
MIETZKER, OLIVER	TEACHER	\$93,648.16	\$0.00
MIHAILOV, ROMICA	MANAGER - MAINTENANCE	\$101,393.20	\$2,775.25
MIKL, NITA	ASSISTANT SECRETARY TREASURER	\$177,597.64	\$3,845.94
MILKOVICH VAZ, NANCY	TEACHER	\$95,053.24	\$0.00
MILLER, ADAM	TEACHER	\$93,112.64	\$0.00
MILLER, DARREN	TEACHER	\$100,707.17	\$0.00
MILLER, JANICE	TEACHER	\$104,663.78	\$73.50
MILLER, MELISSA	TEACHER	\$98,910.73	\$0.00
MILONAS, LEILA	TEACHER	\$94,043.48	\$0.00
MIREAU, BREE	TEACHER	\$83,957.88	\$0.00
MIRFAKHRAIE, FARANAK	TEACHER	\$82,266.80	\$35.00
MITCHELL, LAURA	TEACHER	\$112,102.45	\$0.00
MIYANAGA, BRENDA	TEACHER	\$99,328.06	\$0.00
MIYANAGA, GREGORY	TEACHER	\$98,927.56	\$0.00
MOBILIO, MELISSA	TEACHER	\$88,068.83	\$703.74
MODDER, LUKE	TEACHER	\$107,206.09	\$0.00
MOHAMED ALI, SAHWA	TEACHER	\$81,258.98	\$0.00
MOHAMMED, CRISTINA	TEACHER	\$107,927.55	\$0.00
MOLLS, ZAKARY	TEACHER	\$101,407.53	\$0.00
MOODY, JENNIFER	TEACHER	\$104,929.76	\$0.00
MOORE, ALAINE	TEACHER	\$81,152.70	\$0.00
MOORE, SHAUNA	TEACHER	\$92,398.57	\$0.00
MORAN, KAREN	TEACHER	\$75,325.15	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
MORENZ, ESTATE OF, PERSEPHONE	TEACHER	\$90,271.42	\$0.00
MORETTI, NEAL	TEACHER	\$101,206.79	\$0.00
MORGAN, CHRISTOPHER	TEACHER	\$88,958.56	\$0.00
MORGAN, DAVE	MAINTENANCE	\$78,864.18	\$125.00
MORGAN, JENNIFER	TEACHER	\$98,876.18	\$951.98
MORIARITY, NICOLE	TEACHER	\$92,382.82	\$0.00
MORO, LARRY	TEACHER	\$117,298.75	\$0.00
MORPHETT, WILLIAM	TEACHER	\$120,732.71	\$0.00
MORRIS, CATHERINE JEANTAYLOR	TEACHER	\$81,117.59	\$0.00
MORRIS, NATHAN	TEACHER	\$75,227.69	\$0.00
MORRIS, ROBERT	TEACHER	\$101,499.79	\$0.00
MORRISON, NEIL	TEACHER	\$103,803.06	\$0.00
MORRISON, SHANNON	TEACHER	\$98,416.16	\$47.00
MORWICK, RONALD	TEACHER	\$109,764.22	\$0.00
MOSCHETTI, ANDREA	TEACHER	\$98,910.77	\$100.80
MOSCONE, CHRISTINA	TEACHER	\$100,486.22	\$0.00
MOSS, JODY	ADMINISTRATOR	\$147,845.04	\$2,135.05
MOYER, ELYNN A	TEACHER	\$89,646.20	\$0.00
MULZET, LISA	TEACHER	\$100,990.77	\$0.00
MUNDAY, TRINA	TEACHER	\$106,458.61	\$0.00
MURDOCH, DANIELLE	TEACHER	\$83,324.44	\$0.00
MURPHY, HEATHER	ADMINISTRATOR	\$155,503.00	\$767.28
MURPHY, JEANETTE	PROGRAM CO-ORDINATOR	\$89,612.89	\$1,972.05
MURPHY, JOHN	TEACHER	\$107,139.20	\$0.00
MURPHY, KRISTA	TEACHER	\$86,313.07	\$0.00
MURPHY, KYLA	TEACHER	\$106,345.47	\$0.00
MURPHY, NICOLE	TEACHER	\$112,954.14	\$0.00
MURPHY, STEPHANIE	PROGRAM CO-ORDINATOR	\$117,722.54	\$1,466.94
MURRAY, KELLY	TEACHER	\$89,775.24	\$0.00
MUSHENS, DAVID	ADMINISTRATOR	\$141,035.48	\$0.00
MUXWORTHY, CAROLYN	TEACHER	\$105,254.57	\$0.00
MUXWORTHY, PERRY	ADMINISTRATOR	\$148,244.97	\$0.00
MYLES, HANNAH-LEIGH	TEACHER	\$106,601.15	\$0.00
MYMKO, ERIN	TEACHER	\$100,457.27	\$0.00
NAY, JEFFREY	TEACHER	\$110,804.25	\$0.00
NAZARI, NILOUFAR	TEACHER	\$85,403.70	\$0.00
NEDO, CINDY	TEACHER	\$98,428.47	\$0.00
NEIGUM, CASSANDRA	TEACHER	\$83,888.01	\$0.00
NELSON, JENNIFER	TEACHER	\$105,151.35	\$0.00
NELSON, JOEL	ADMINISTRATOR	\$136,406.33	\$0.00
NELSON, KEVIN	TEACHER	\$102,741.68	\$0.00
NEMBHARD, DENISE	ADMINISTRATOR	\$130,719.44	\$0.00
NEUFELD, ANASTASIA	TEACHER	\$92,289.32	\$0.00
NEUFELD, JEREMY	TEACHER	\$104,401.98	\$0.00
NEWBERY, IAN	TEACHER	\$100,636.61	\$0.00
NG, CAMY	TEACHER	\$101,419.26	\$330.41
NG, KENNETH	INFORMATION SERVICES	\$79,913.59	\$48.56

School District No. 43 (Coquitlam)  
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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
NGO, ROSE	TEACHER	\$101,983.11	\$0.00
NICHOLAS, MICHELLE	TEACHER	\$100,989.85	\$0.00
NICHOLS, JENNIFER	ADMINISTRATOR	\$129,832.40	\$0.00
NIEHAUS, BRENDA	MANAGER - HUMAN RESOURCES	\$96,106.70	\$2,936.55
NIELSEN, KRISTIE	TEACHER	\$99,311.23	\$0.00
NIMMO, RODERICK	TEACHER	\$93,903.17	\$0.00
NISHI, ANITA	TEACHER	\$91,059.33	\$0.00
NISHIMURA, RANDY	TEACHER	\$97,958.82	\$0.00
NISHIMURA, SUSAN	TEACHER	\$108,379.95	\$0.00
NISKA, MELISSA	TEACHER	\$96,619.00	\$0.00
NONIS, DARREN	TEACHER	\$102,594.12	\$0.00
NORDBY, ANDERS	TEACHER	\$108,649.29	\$0.00
NORLIN, NINA	TEACHER	\$104,719.42	\$0.00
NOVOTNY, MARTIN	TEACHER	\$109,107.24	\$52.80
NOWAK, KAREN	TEACHER	\$83,249.74	\$0.00
NUNN, MARILYN	TEACHER	\$108,135.30	\$0.00
O'BRIEN, KRISTIN	TEACHER	\$98,218.33	\$47.00
O'BRIEN, SHAWN	ADMINISTRATOR	\$134,323.94	\$344.09
O'DONNELL, TANIA	TEACHER	\$83,824.96	\$0.00
O'NEILL, H. ANDREW	TEACHER	\$102,217.01	\$0.00
OAKLAND, CARLA	TEACHER	\$96,409.92	\$0.00
OBADIA, MICHEL	TEACHER	\$94,461.58	\$35.00
OBOJSKI, KARA	TEACHER	\$88,354.78	\$0.00
OBST, KIMBERLEY	TEACHER	\$91,936.39	\$0.00
ODBERG, LORI-JEAN	TEACHER	\$100,323.40	\$0.00
OGILVIE, SHANNON	TEACHER	\$103,971.57	\$0.00
OLCHOWY, TARA	TEACHER	\$103,553.83	\$0.00
OLDEJANS, JACQUELINE	TEACHER	\$101,570.86	\$2,905.71
OLINYK, TYLER	TEACHER	\$91,785.51	\$0.00
OLIVER, LAUREN	TEACHER	\$96,838.48	\$0.00
OLIVER, LISA	TEACHER	\$85,966.39	\$0.00
OLSON, PAIGE	TEACHER	\$100,952.10	\$622.50
OLSTEAD, ROB	TEACHER	\$101,964.26	\$0.00
OLYNYK, KARYN	TEACHER	\$101,088.38	\$0.00
ORLANDI, PETER	TEACHER	\$103,214.63	\$0.00
OSBORNE, CHRISTIE	TEACHER	\$93,778.63	\$0.00
OSIER, RAEANN	TEACHER	\$101,598.84	\$0.00
OTEY, MARY	TEACHER	\$96,408.23	\$0.00
OUELLETTE, MICHELLE	TEACHER	\$104,260.43	\$0.00
PAGLIARO, STEPHANIE	TEACHER	\$84,405.51	\$626.85
PAIN, CHRISTINE	TEACHER	\$91,910.54	\$0.00
PAISLEY, MARGARET	TEACHER	\$103,191.62	\$0.00
PALINES, ERLINDA	TEACHER	\$92,398.93	\$0.00
PANDOLFO, FRANCA	TEACHER	\$98,910.75	\$0.00
PAPANTONIOU, A. ""MAHI""	TEACHER	\$82,285.58	\$0.00
PAPANTONIOU, DEMOS	TEACHER	\$105,940.65	\$0.00
PAPILLO, TARA	TEACHER	\$79,128.56	\$0.00



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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
PAPILLO, TONY	TEACHER	\$101,712.35	\$0.00
PAQUETTE, CAROLE	TEACHER	\$108,035.33	\$0.00
PARHAR, MANJU	MANAGER - HUMAN RESOURCES	\$93,891.34	\$1,250.75
PARKINS, MICHAEL	ADMINISTRATOR	\$148,244.94	\$0.00
PARKINSON, TARA	TEACHER	\$97,427.06	\$0.00
PARMAR, STACEY	ADMINISTRATOR	\$147,594.95	\$0.00
PASS, TRACY	TEACHER	\$93,012.89	\$0.00
PASSAGLIA, JODI	TEACHER	\$93,483.80	\$0.00
PATERSON, KIRSTEN	ADMINISTRATOR	\$128,949.85	\$0.00
PATRICK, NICOLE	TEACHER	\$100,876.00	\$10.00
PATTINSON, CARISA	TEACHER	\$78,631.81	\$0.00
PAUL, KRISTEN	TEACHER	\$84,412.90	\$1,000.00
PAULI, JESSICA	TEACHER	\$91,433.99	\$0.00
PAVAN, KIMBERLEY	TEACHER	\$99,987.84	\$0.00
PAYNE, JUDITH	ADMINISTRATOR	\$136,656.30	\$0.00
PEACOCK, BLAIR	TEACHER	\$107,651.13	\$0.00
PEACOCK, NICOLE	TEACHER	\$101,523.45	\$2,027.92
PEARCE, JULIE	TEACHER	\$93,122.59	\$0.00
PEARSE, FRANK	ADMINISTRATOR	\$152,594.96	\$1,319.41
PELLATT, NATASHIA	TEACHER	\$105,272.38	\$0.00
PENGELLEY, JOHN	MANAGER - FACILITIES	\$115,042.05	\$538.08
PENGELLY, DEREK	TEACHER	\$99,091.01	\$0.00
PENK, JENNIFER	TEACHER	\$100,990.54	\$0.00
PERCEVAULT, CRAIG	TEACHER	\$104,717.79	\$0.00
PERCEVAULT, ELEANA	TEACHER	\$101,273.73	\$0.00
PERESIN, TANYA	TEACHER	\$80,928.23	\$47.00
PERESSIN, JOANNE	TEACHER	\$100,950.99	\$367.50
PERKINS, HAYLEY	TEACHER	\$76,146.60	\$0.00
PERKO, ROBERT	TEACHER	\$99,698.00	\$0.00
PERKO, STEPHANIE	TEACHER	\$104,308.89	\$0.00
PERRY, J. PAIGE	TEACHER	\$93,945.82	\$0.00
PERRY, JEB	MAINTENANCE	\$82,600.84	\$125.00
PESA, ANGELA	TEACHER	\$103,247.89	\$0.00
PETA, ANITA	TEACHER	\$105,959.89	\$0.00
PETERS, KIMBERLY	TEACHER	\$80,936.41	\$0.00
PETERS, MURRAY	ADMINISTRATOR	\$147,894.99	\$323.52
PETERSEN, BRAD	TEACHER	\$102,577.70	\$0.00
PETERSON, KEITH	TEACHER	\$107,910.99	\$0.00
PETERSON, LAURA	TEACHER	\$81,005.79	\$0.00
PETTENON, TANIA	TEACHER	\$104,635.42	\$0.00
PETTYFER, ADRIAN	MANAGER - ENERGY	\$100,844.38	\$1,252.82
PHARAON, MICHELINE	TEACHER	\$99,471.41	\$0.00
PHELAN, DAVID	ADMINISTRATOR	\$139,472.84	\$0.00
PHELAN, MELISSA	TEACHER	\$87,215.39	\$47.00
PHILLIPS, KAROLIN	TEACHER	\$101,495.58	\$0.00
PHULL, RAJWANT	TEACHER	\$88,627.47	\$0.00
PIDLISECKY, DIANNE	TEACHER	\$78,882.87	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
PIERCE, SUNITA	TEACHER	\$99,491.66	\$0.00
PIGGOTT, JILLIAN	TEACHER	\$108,656.64	\$0.00
PINSKY, LIANE	TEACHER	\$98,432.98	\$0.00
PIPER, MICHAEL	TEACHER	\$98,928.25	\$0.00
PIRVU, ANDREEA	TEACHER	\$78,692.56	\$0.00
PITMAN, CATHERINE	TEACHER	\$101,697.15	\$345.00
PITMAN, EMILY	TEACHER	\$102,806.93	\$0.00
PLESHA, JULIE	TEACHER	\$101,223.61	\$0.00
PLESKO, ALISON	TEACHER	\$91,880.64	\$0.00
PODWYSOCKI, OLIVER	TEACHER	\$92,880.89	\$588.00
POIRIER, CAROLINE	TEACHER	\$93,690.53	\$1,000.00
POIRIER, TYLER	TEACHER	\$103,230.42	\$0.00
POKA, PETER	TEACHER	\$101,319.38	\$0.00
POLLARD, VANESSA	TEACHER	\$101,620.23	\$12.76
POPE, JODY	TEACHER	\$99,686.77	\$0.00
POPE, SHANE	TEACHER	\$104,998.55	\$0.00
PORTER, KENNETH	TEACHER	\$104,983.53	\$0.00
POUDRE, HEATHER	TEACHER	\$98,729.66	\$3,051.37
POUDRE, PIERRE-HENRI	TEACHER	\$94,824.47	\$0.00
POWELL, KELLY	TEACHER	\$104,534.11	\$0.00
PRESHAW, JENS	TEACHER	\$104,860.76	\$0.00
PRESTIA, ROBERT	TEACHER	\$104,745.48	\$0.00
PRIESTLY, SUSAN	TEACHER	\$99,883.99	\$0.00
PRIMAVERA, MARIA	TEACHER	\$81,331.10	\$0.00
PRIMEAU, LAURELEI	TEACHER	\$101,351.33	\$0.00
PRINCIPE, LAUREN	TEACHER	\$76,465.77	\$0.00
PRINSTER, MARK	TEACHER	\$105,352.43	\$0.00
PROCTOR, DAVID	TEACHER	\$107,766.46	\$0.00
PRODEN, DAN	ASSISTANT DIRECTOR-PAYROLL	\$119,409.95	\$1,786.60
PROSPERI-PORTA, MELISSA	TEACHER	\$101,206.34	\$0.00
PURCELL, AMBER	TEACHER	\$81,597.60	\$0.00
PURDY, ROBIN	TEACHER	\$80,803.07	\$0.00
PURYCH, DONNY	TEACHER	\$105,332.74	\$0.00
PUYE, NEGAR	TEACHER	\$84,828.89	\$1,025.00
QUACH, CINDY	TEACHER	\$104,080.68	\$0.00
QUAN, (TRISH)	TEACHER	\$84,736.86	\$0.00
QUINTO, SIMON	TEACHER	\$102,975.67	\$588.00
RAABE, BRENT	TEACHER	\$102,461.80	\$129.69
RADER, KATHARINE	TEACHER	\$87,296.08	\$0.00
RADIC, DEJAN	TEACHER	\$103,532.82	\$0.00
RAGHOOBARSINGH, ROGER	TEACHER	\$102,181.22	\$0.00
RAI, DALJIT	TEACHER	\$98,416.20	\$0.00
RAI, MANJIT	ADMINISTRATOR	\$136,406.30	\$851.05
RAINS, TIGE	TEACHER	\$104,351.84	\$0.00
RAKHRA, RAMANJEET	TEACHER	\$93,061.81	\$0.00
RAMALHO, DAVID	TEACHER	\$101,206.32	\$0.00
RAMOGIDA, ROBERTO	TEACHER	\$86,332.62	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
RANDS, KARLA	TEACHER	\$112,458.42	\$1,000.00
RAO, MARK	ADMINISTRATOR	\$136,406.31	\$0.00
RASMUSSEN, RICHARD	TEACHER	\$92,382.80	\$0.00
RAUCH-DAVIS, ALICE	TEACHER	\$84,865.58	\$0.00
RAUE, KURT	TEACHER	\$91,888.42	\$0.00
RAWNSLEY, SHEILA	ADMINISTRATOR	\$139,687.70	\$0.00
RAZZELL, ANNA	TEACHER	\$86,089.62	\$1,000.00
REDLICH, CRYSTAL	TEACHER	\$77,968.28	\$0.00
REICHERT, MICHELLE	TEACHER	\$94,246.71	\$0.00
REID, ERIN	TEACHER	\$100,314.33	\$1,732.19
REID, H. MICHELE	ADMINISTRATOR	\$130,246.45	\$0.00
REID, JILL	ADMINISTRATOR	\$143,812.34	\$0.00
REN, CHRISTOPHER	TEACHER	\$77,976.37	\$0.00
RENARD, JENNIFER	TEACHER	\$106,076.03	\$0.00
RENAUD, ALEX	MAINTENANCE	\$79,166.64	\$125.00
RENAUD, DEBRA	TEACHER	\$92,398.54	\$0.00
RENNING, LISA MARIA	TEACHER	\$99,688.25	\$35.00
RENSEN, SHAUN	TEACHER	\$104,191.65	\$0.00
RESTA, ADDOLORATA	TEACHER	\$105,508.99	\$0.00
REZNIK, AURIANA	TEACHER	\$80,472.84	\$0.00
RICCARDI, SANDRA	TEACHER	\$79,128.60	\$0.00
RICHARDSON, CASSIDY	TEACHER	\$80,224.72	\$0.00
RICHMOND, JADE ASHLEY	TEACHER	\$79,816.55	\$0.00
RILEY, SEAN	TEACHER	\$95,916.09	\$0.00
RINKE, LISA	ADMINISTRATOR	\$151,549.63	\$921.91
RIOUX, BRIANNE	TEACHER	\$102,959.07	\$0.00
RITCHIE, DEBORA	TEACHER	\$98,961.38	\$0.00
ROBB, DANA	TEACHER	\$105,254.57	\$0.00
ROBERGE, NICOLE	TEACHER	\$108,394.06	\$0.00
ROBERTS, AMANDA	TEACHER	\$98,368.40	\$0.00
ROBERTS, EDWARD	TEACHER	\$106,834.22	\$0.00
ROBERTS, KYLE	TEACHER	\$96,729.37	\$0.00
ROBERTS, LEE	TEACHER	\$105,669.26	\$199.20
ROBERTS, PAUL	TEACHER	\$126,614.53	\$0.00
ROBERTS, REYANNE	TEACHER	\$98,421.56	\$0.00
ROBERTS, THERESA	ADMINISTRATOR	\$152,284.87	\$62.29
ROBERTSON, DIANA	TEACHER	\$79,021.22	\$0.00
ROBERTSON, IAN	ADMINISTRATOR	\$126,002.66	\$0.00
ROBINS, MARGARITA ROSA	TEACHER	\$103,030.44	\$50.00
ROBINSON, SEAN	TEACHER	\$130,086.02	\$2,500.35
RODGERS, TERA	TEACHER	\$78,634.04	\$0.00
RODRIGUES, CAITLIN	TEACHER	\$75,277.57	\$0.00
RODRIGUEZ, DANIELLE	TEACHER	\$76,987.18	\$0.00
ROEST, MIKE	TEACHER	\$100,142.63	\$213.36
ROGERS, BRIANNA CHANTAL	TEACHER	\$86,257.42	\$1,000.00
ROGERS, VERNA	TEACHER	\$92,398.53	\$0.00
ROGERS, WENDY	TEACHER	\$101,206.35	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ROGULA, MICHAL	TEACHER	\$97,162.07	\$0.00
ROJAS, ALVARO	TEACHER	\$78,045.75	\$100.32
ROMANELLI, TYLENE	TEACHER	\$101,081.29	\$0.00
ROMANI, DAVID	TEACHER	\$110,857.82	\$40.89
ROMANO, SCOTT	TEACHER	\$92,382.82	\$0.00
ROMILLY, ALEXA	TEACHER	\$80,823.55	\$0.00
ROOS, STEVEN	ADMINISTRATOR	\$157,705.18	\$741.44
ROSS, BRADLEY	TEACHER	\$92,398.58	\$0.00
ROSS, DEVON	ADMINISTRATOR	\$148,995.02	\$1,608.28
ROSS, JASON	TEACHER	\$101,983.20	\$0.00
ROSS, KATHERINE	TEACHER	\$95,170.50	\$0.00
ROSS, LARA	TEACHER	\$101,784.29	\$0.00
ROSS, SUSAN	ADMINISTRATOR	\$155,503.00	\$1,267.57
ROSSE, MICHAEL	TEACHER	\$80,825.67	\$0.00
ROSSI, CAITLIN	TEACHER	\$88,909.24	\$0.00
ROSU, CONSTANTA	TEACHER	\$90,997.10	\$35.00
ROTHENBERGER, RICHARD	TEACHER	\$107,436.34	\$0.00
ROTZIEN, LAUREN	TEACHER	\$107,590.94	\$0.00
ROUGEAU, GABRIELLE	TEACHER	\$102,507.94	\$0.00
ROWE, JESSICA	TEACHER	\$102,741.64	\$367.50
ROWE, STEPHEN	TEACHER	\$84,603.20	\$0.00
ROYLE, VIVIENNE	TEACHER	\$102,976.46	\$0.00
ROZANSKI, JANET	TEACHER	\$99,249.01	\$0.00
RUD, STEVEN	TEACHER	\$99,566.73	\$0.00
RUDDEN, SHERRY	TEACHER	\$98,910.69	\$0.00
RUDITSCH, ANDREW	TEACHER	\$78,102.61	\$0.00
RUEGER, TERRY	TEACHER	\$83,910.25	\$113.40
RUSSELL, KATE	TEACHER	\$105,272.35	\$0.00
RUTLEDGE, SUZANNE FRANCES	TEACHER	\$80,749.36	\$1,000.00
RUZYCKI, DAVE PAUL	TEACHER	\$81,373.43	\$0.00
RYAN, LAWRENCE	ADMINISTRATOR	\$136,981.00	\$0.00
RYSIEWICZ, ALEKSANDER	MANAGER - MAINTENANCE	\$97,391.46	\$2,036.47
SABOT, CURTIS	TEACHER	\$76,478.63	\$0.00
SABOURIN, SUSAN	TEACHER	\$94,423.17	\$0.00
SADOWSKI, LORELEI	TEACHER	\$102,285.74	\$0.00
SAHOTA, TANVEER	TEACHER	\$84,757.53	\$0.00
SALAMANCA, EMMA	TEACHER	\$80,211.80	\$0.00
SALEMBIER, PHILIP	TEACHER	\$103,065.01	\$0.00
SALES, CHRISTY-DAWN	TEACHER	\$81,466.09	\$0.00
SALITURO, SALETTA	TEACHER	\$93,831.42	\$0.00
SALLOUM, LISA	ADMINISTRATOR	\$147,894.95	\$631.51
SALT, BEATA	TEACHER	\$87,872.41	\$0.00
SAMSON, IRVIN	TEACHER	\$98,927.59	\$0.00
SANDERSON, ARTHUR	TEACHER	\$104,628.03	\$0.00
SANDHU, ANITA	TEACHER	\$78,755.67	\$0.00
SANDHU, BOB PARMDAN	TEACHER	\$79,083.40	\$0.00
SANDILANDS, MERRIN	TEACHER	\$103,684.52	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
SANDS, DAVID	ADMINISTRATOR	\$164,221.78	\$7,863.45
SANDS, SUSAN	TEACHER	\$95,102.60	\$0.00
SANTAROSSA, ANTONIO	TEACHER	\$81,341.73	\$0.00
SANTOS, CONNIE	TEACHER	\$98,927.61	\$0.00
SARANCHUK, NICHOLAS	TEACHER	\$101,206.34	\$0.00
SARBAZ, NASRIN	TEACHER	\$96,923.73	\$35.00
SARTE, ALIISA	TEACHER	\$105,254.63	\$0.00
SARTE, JOHN	TEACHER	\$107,947.68	\$0.00
SATHER, PAUL	TEACHER	\$101,223.55	\$0.00
SAUCIUC, LUCIAN	TEACHER	\$84,606.50	\$0.00
SAVOVIC, NEVENA	TEACHER	\$117,452.38	\$0.00
SAWCHUK, WALLY	TEACHER	\$150,087.03	\$0.00
SCHAUER, MATTHEW	MAINTENANCE	\$77,827.96	\$104.99
SCHELLENBERG, GREGORY	ADMINISTRATOR	\$119,907.78	\$0.00
SCHENATO, NICOLE	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$82,862.11	\$1,328.25
SCHICK, PATRICIA	TEACHER	\$82,863.27	\$0.00
SCHMIDT, AMY	TEACHER	\$93,658.64	\$0.00
SCHOENHALS, FREDERICK	TEACHER	\$107,536.27	\$0.00
SCHOLZ, LISA	SPEECH/LANGUAGE PATHOLOGIST	\$101,506.31	\$1,538.15
SCHWARTZ, SIMONE	TEACHER	\$98,910.73	\$0.00
SCLATER, JONATHAN	ADMINISTRATOR	\$148,244.94	\$281.72
SCOTT, MEIGHAN	MANAGER - FACILITIES	\$119,709.95	\$3,104.23
SCOTT, PETER	TEACHER	\$100,277.22	\$0.00
SCOTT, SUSAN	TEACHER	\$107,759.88	\$0.00
SCOTT, TAYLOR	TEACHER	\$78,451.85	\$0.00
SEAH, ROUVIN	TEACHER	\$98,112.09	\$0.00
SEILER, PAMELA	TEACHER	\$96,369.95	\$0.00
SENGOTTA, TAMARA	ADMINISTRATOR	\$123,183.25	\$0.00
SERES, AIMIE	TEACHER	\$80,794.91	\$0.00
SETO, LINDSAY	TEACHER	\$81,538.41	\$0.00
SEWARD, KELLY	TEACHER	\$96,454.79	\$0.00
SHAFAZAND, PARISA	TEACHER	\$78,311.94	\$0.00
SHANNON, DENNIS	ADMINISTRATOR	\$147,594.98	\$0.00
SHARMA, SUPRIYA	TEACHER	\$80,211.68	\$0.00
SHARMA, VINAY	TEACHER	\$87,289.12	\$1,000.00
SHAW, JENNIFER	TEACHER	\$88,401.85	\$0.00
SHEEHAN, JEFF	TEACHER	\$95,636.32	\$0.00
SHEN, RANDIE	MANAGER - INFORMATION TECHNOLOGY	\$95,902.30	\$0.00
SHEPHERD, ERIC	TEACHER	\$92,391.17	\$0.00
SHERLE, LORI	TEACHER	\$113,723.28	\$0.00
SHIELDS, KRISTA	TEACHER	\$98,927.45	\$0.00
SHIER, EMILY ANNE	TEACHER	\$77,224.16	\$35.00
SHIM-PING, ANDREA	TEACHER	\$88,157.45	\$0.00
SHINKEWSKI, SARAH	TEACHER	\$93,973.72	\$0.00
SHIU, NAOMI	TEACHER	\$99,638.01	\$0.00
SHIVJI, LAYLA	TEACHER	\$97,921.64	\$0.00
SHONG, GERALD	ASSISTANT SUPERINTENDENT	\$209,340.56	\$7,990.34

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
SHONG, KATERINA	TEACHER	\$93,569.41	\$0.00
SHONG, STEPHEN	TEACHER	\$104,710.17	\$0.00
SHORT, TERA	TEACHER	\$80,842.57	\$0.00
SHOTTON, NICOLA	TEACHER	\$102,461.84	\$0.00
SHUM, ANITA	TEACHER	\$101,038.64	\$0.00
SIBLEY, CAROLINE	TEACHER	\$105,000.16	\$0.00
SIDHU, ASIA	TEACHER	\$104,741.81	\$0.00
SIDHU, RAMINDER	TEACHER	\$91,480.25	\$0.00
SIEVERS, VAYLA	TEACHER	\$82,847.07	\$0.00
SIGISMUND, JAMIE	TEACHER	\$100,934.94	\$0.00
SIGISMUND, MICHELLE	TEACHER	\$100,934.87	\$35.00
SILVERSTONE, SHAWN	DIRECTOR - INTERNATIONAL EDUCATION	\$131,016.82	\$103,810.46
SILVESTER, MARLA	TEACHER	\$99,437.98	\$0.00
SIMISTER, FILOMENA	TEACHER	\$100,700.32	\$0.00
SIMMONS, KEVIN	TEACHER	\$114,301.76	\$0.00
SIMONSON, TARYN	TEACHER	\$101,181.58	\$0.00
SIMS, IRINA	TEACHER	\$84,584.26	\$0.00
SINGH, MANISHA	TEACHER	\$102,745.75	\$0.00
SITTER, MARK	TEACHER	\$100,614.63	\$0.00
SKERRATT, GREG	TEACHER	\$107,527.25	\$0.00
SLUIS, CAROLYN	TEACHER	\$101,223.53	\$0.00
SMELSER, KYLE	TEACHER	\$91,920.89	\$0.00
SMITH, ALETHEA	TEACHER	\$102,955.20	\$0.00
SMITH, CHARLOTTE	TEACHER	\$87,926.72	\$0.00
SMITH, COREY	TEACHER	\$79,795.72	\$0.00
SMITH, DAWN	TEACHER	\$94,738.30	\$0.00
SMITH, JEFF	TEACHER	\$83,906.29	\$0.00
SMITH, MARK	TEACHER	\$103,226.15	\$0.00
SMITH, MARY	TEACHER	\$105,675.75	\$0.00
SMITH, SHAWNA	TEACHER	\$101,553.06	\$0.00
SMITH, STEPHANIE	TEACHER	\$101,963.84	\$0.00
SMITH, TODD	ADMINISTRATOR	\$136,456.15	\$0.00
SMORODEN, STEPHEN	MANAGER-CUSTODIAL SERVICES	\$119,709.87	\$5,076.77
SNOW, KELLY	TEACHER	\$96,834.70	\$328.92
SOH, BEVERLEY	TEACHER	\$84,651.57	\$0.00
SOISETH, ALAN	TEACHER	\$131,756.32	\$0.00
SOLLERO, ROBERT	TEACHER	\$96,625.20	\$0.00
SOUSA-QUONG, LUCIA	TEACHER	\$100,888.93	\$0.00
SOWERBY, KEVIN	TEACHER	\$103,248.13	\$0.00
SPAGNUOLO, ANTHONY (TONY)	TEACHER	\$98,159.53	\$0.00
SPARKS, SANDRA	TEACHER	\$92,220.19	\$0.00
SPEIGHT, GLENDA J	ADMINISTRATOR	\$210,800.67	\$0.00
SPENCER, BRENT	TEACHER	\$102,522.00	\$0.00
SPENCER, KELLY	TEACHER	\$102,976.28	\$0.00
SPICER, LAINE	TEACHER	\$92,645.47	\$0.00
SQUEO, DIANE	TEACHER	\$81,539.60	\$0.00
ST. ARNAUD, LINDA-LOUISE	TEACHER	\$105,489.30	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ST. PRIX, GENTLE	TEACHER	\$101,021.16	\$0.00
STACHOW, CHEALSY	TEACHER	\$99,014.19	\$0.00
STAPELMANN, BROOK	TEACHER	\$99,890.64	\$0.00
STARK, AMANDA	TEACHER	\$89,845.46	\$0.00
STARR, DAVID	ADMINISTRATOR	\$155,503.00	\$0.00
STARTIN, LISA	TEACHER	\$96,442.94	\$0.00
STAVERT, COLLEEN	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$77,001.18	\$10.00
STEEVES, MARINA	TEACHER	\$82,276.97	\$0.00
STEPHENS, JORDYN	TEACHER	\$76,674.70	\$0.00
STEVENS, ANGELA	TEACHER	\$94,232.67	\$0.00
STEVENSON, DIANE	TEACHER	\$100,005.66	\$0.00
STEWARTSON, MICHELLE	TEACHER	\$98,927.63	\$0.00
STEWART, DARREN	ADMINISTRATOR	\$151,549.63	\$0.00
STEWART, KEVIN	TEACHER	\$92,844.58	\$0.00
STEWART, REBECCA	TEACHER	\$81,116.95	\$0.00
STEWART, RYAN	MAINTENANCE	\$78,367.48	\$125.00
STIBBS, HOLLY	TEACHER	\$110,992.90	\$0.00
STOCKLEY, BRITTANY	TEACHER	\$106,040.49	\$0.00
STOODY, KATHLEEN	TEACHER	\$99,736.54	\$0.00
STRACHAN, SUZANNE	TEACHER	\$80,514.79	\$0.00
STRAIN, KELLY	TEACHER	\$94,647.49	\$0.00
STRANG, ANITA	ADMINISTRATOR	\$147,594.97	\$0.00
STRAUMFORD, DARREN	TEACHER	\$108,703.81	\$0.00
STROCEL, AMBER	TEACHER	\$78,735.48	\$625.99
STROMGREN, JEFFREY	PROGRAM CO-ORDINATOR	\$118,411.46	\$2,024.64
STURROCK, ANDREW (DREW)	TEACHER	\$104,746.32	\$0.00
SUE-A-QUAN, LEAH	TEACHER	\$101,995.07	\$0.00
SULLIVAN, CAMILLA (BETH)	TEACHER	\$85,678.79	\$0.00
SULLIVAN, SHANNON	PROGRAM CO-ORDINATOR	\$101,223.57	\$1,109.38
SUMNER, ANDREA	TEACHER	\$87,058.34	\$0.00
SUN, FRANK	TEACHER	\$147,109.46	\$0.00
SUN, NORAH	TEACHER	\$80,965.09	\$0.00
SUN, STEPHEN	TEACHER	\$92,666.33	\$0.00
SUNG, CRAIG	TEACHER	\$106,472.45	\$0.00
SUTHERLAND, TARA	PROGRAM CO-ORDINATOR	\$116,387.30	\$1,177.81
SVIATKO, LAURA	ADMINISTRATOR	\$143,422.47	\$0.00
SVORINIC, KRISTOFER	TEACHER	\$77,083.07	\$0.00
SWALWELL, WENDY	TEACHER	\$81,394.84	\$0.00
SWANSON, CHERILYN	TEACHER	\$79,116.79	\$0.00
SWANSON, KIMBERLEY	TEACHER	\$105,583.27	\$0.00
SWANSON, RENEE	TEACHER	\$77,217.20	\$0.00
SWARCHUK, CHARLA ANN	TEACHER	\$100,428.87	\$0.00
SWISTAK, IVONNE	TEACHER	\$141,944.34	\$0.00
SZAMOSKOZI, GABRIELLE	TEACHER	\$90,473.29	\$1,350.06
SZE, JASON	TEACHER	\$98,905.41	\$0.00
SZYMCHYK, EVA	TEACHER	\$85,325.02	\$0.00
TAM, SELWYN	TEACHER	\$108,054.56	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
TAMBELLINI, NADINE	ASSISTANT SUPERINTENDENT	\$174,277.63	\$5,799.82
TAN, PRESTON	TEACHER	\$96,769.09	\$0.00
TANG, MONICA	TEACHER	\$101,206.32	\$0.00
TAO, KEVIN	TEACHER	\$102,976.65	\$0.00
TAPIA, JACQUELINE	TEACHER	\$104,728.34	\$0.00
TAYLOR, BRENT	ADMINISTRATOR	\$132,714.04	\$0.00
TAYLOR, MERCEDES	TEACHER	\$80,624.33	\$0.00
TEMLETT, THERESA	TEACHER	\$105,817.01	\$0.00
TERNAN, LEAH	TEACHER	\$106,998.86	\$0.00
THACKER, CAROLYN	TEACHER	\$90,964.47	\$0.00
THAM, ERIC	TEACHER	\$77,237.10	\$0.00
THANDI, HARKIRAN	TEACHER	\$81,384.55	\$0.00
THIARA, PARMJIT	TEACHER	\$103,533.26	\$0.00
THIBAUT, JULIE	TEACHER	\$101,179.87	\$0.00
THIBODEAU, LYNN	TEACHER	\$78,043.67	\$0.00
THIELE, ANN-MARIE	TEACHER	\$77,437.91	\$0.00
THIES, JORDAN	TEACHER	\$97,258.75	\$298.12
THOMAS, DANIELLE	TEACHER	\$110,933.88	\$146.28
THOMAS, KARA-LEE	TEACHER	\$110,019.32	\$0.00
THOMAS, MARIA	TEACHER	\$103,368.86	\$0.00
THOMASEN, SHERI	TEACHER	\$105,538.72	\$0.00
THOMPSON, MARNY	TEACHER	\$101,466.48	\$0.00
THOMPSON, SHARON	ASSISTANT DIRECTOR-PROCUREMENT	\$119,409.93	\$3,978.35
THOMS, STEPHANIE	TEACHER	\$92,004.11	\$0.00
THONG, JENNIFER	TEACHER	\$91,459.00	\$0.00
THORNER, JENNIE	TEACHER	\$88,703.11	\$297.50
THURBIDE, CAL	TEACHER	\$101,206.31	\$0.00
THURBIDE, JENNIFER	TEACHER	\$103,787.55	\$0.00
TILSLEY, DANIEL	TEACHER	\$97,066.23	\$0.00
TING, WAH-KEE	TEACHER	\$103,617.60	\$0.00
TIPPER, P. (TRICIA)	ADMINISTRATOR	\$113,174.71	\$0.00
TODD, CAROL ANN	PROGRAM CO-ORDINATOR	\$111,065.87	\$562.93
TODD, RACHEL	TEACHER	\$77,029.82	\$1,000.00
TOGNO, NAZNEEN	TEACHER	\$78,647.48	\$0.00
TOMMASINI, GINA	TEACHER	\$98,694.08	\$0.00
TOMPKINS, SHERI	TEACHER	\$95,172.73	\$0.00
TONG, ELISA	TEACHER	\$92,144.35	\$0.00
TONG, TRACY	TEACHER	\$79,128.59	\$0.00
TOOLSIE, SHANTI	TEACHER	\$101,586.19	\$0.00
TOOTIAN, ALI	TEACHER	\$102,950.02	\$0.00
TORRES-MARTINEZ, SHERYL	TEACHER	\$98,819.66	\$0.00
TOTH, VICTOR	TEACHER	\$103,453.50	\$0.00
TOWNSEND, BROOKE	TEACHER	\$101,206.42	\$0.00
TRASK, BILL	ADMINISTRATOR	\$152,199.64	\$281.82
TRASK, DONA	TEACHER	\$100,497.89	\$0.00
TREMBLAY, SABRINA	MANAGER - PURCHASING	\$89,591.98	\$149.87
TRIFF, LIANE	TEACHER	\$83,157.16	\$0.00



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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
TRIGGS, JOANNE	TEACHER	\$94,288.77	\$0.00
TROVATO, EDWARD	TEACHER	\$101,603.40	\$0.00
TRULSON, LISA	TEACHER	\$75,010.30	\$0.00
TRUMPOUR, JENNIFER	TEACHER	\$107,803.12	\$0.00
TRUNKFIELD, RHONDA	TEACHER	\$105,760.66	\$231.54
TRUSS, ANN	TEACHER	\$100,951.97	\$0.00
TRUSS, DAVID	ADMINISTRATOR	\$147,564.28	\$0.00
TSE, ANDY	MAINTENANCE	\$80,466.73	\$125.00
TSENG, TIFFANY	TEACHER	\$102,690.96	\$0.00
TSONIS, ANASTASIA	TEACHER	\$86,718.57	\$0.00
TSUI, JONI	TEACHER	\$105,760.62	\$0.00
TUAN, NADIA	TEACHER	\$93,923.11	\$0.00
TUAN, SONYA	TEACHER	\$101,600.97	\$0.00
TUASON, BRANDON	TEACHER	\$82,424.60	\$0.00
TULLOCH, PASCALE	TEACHER	\$97,443.84	\$0.00
TUNG, DENISE	TEACHER	\$92,382.83	\$0.00
TURENNE, JOHN	TEACHER	\$101,223.58	\$0.00
TURJE, DORA	TEACHER	\$84,224.52	\$0.00
TURNBULL, THOMAS	TEACHER	\$105,833.04	\$0.00
TURNER, SCOTT	TEACHER	\$106,384.90	\$0.00
TURNER, TRACEY	TEACHER	\$92,374.88	\$0.00
TURPIN, CHRISTOPHER	TEACHER	\$101,059.16	\$588.00
TURPIN, DIANE	TEACHER	\$100,774.43	\$0.00
TURPIN, PENELOPE	TEACHER	\$101,030.59	\$0.00
TURTON, CARNELL	TEACHER	\$80,133.43	\$0.00
TUSTIN, T. MARK	TEACHER	\$94,467.16	\$0.00
TWOHIG, BONNIE	TEACHER	\$86,769.01	\$0.00
TYLDESLEY, MIKE	TEACHER	\$101,223.36	\$0.00
UCHACZ, ERIN	TEACHER	\$79,808.43	\$0.00
UEDA, LEAH	TEACHER	\$95,065.17	\$0.00
UGONOTTI, LEAH	TEACHER	\$96,273.35	\$0.00
UPTON, HEIDI	PROGRAM CO-ORDINATOR - INT EDUC	\$125,860.26	\$12,753.15
URQUHART, WILLIAM	TEACHER	\$106,011.46	\$0.00
URSU, CATALIN	TEACHER	\$105,272.70	\$0.00
UTTING, OLIVER	TEACHER	\$101,884.20	\$588.00
VADEBONCOEUR, PETER	TEACHER	\$105,051.57	\$0.00
VAKENTI, ERIN	TEACHER	\$102,590.18	\$0.00
VALENTE, GIOVANNI	TEACHER	\$86,295.99	\$0.00
VAN GAALEN, ALICIA	TEACHER	\$87,118.47	\$0.00
VAN GAALEN, MARRIGJE	TEACHER	\$99,287.50	\$0.00
VAN HOVE, JUSTIN	TEACHER	\$105,337.67	\$0.00
VAN OS, DONALD	TEACHER	\$95,071.17	\$0.00
VAN SICKLE, GREG	TEACHER	\$94,822.00	\$0.00
VAN STRATEN, JANET	TEACHER	\$108,435.82	\$0.00
VAN ZANDWIJK, THEA	TEACHER	\$88,313.89	\$0.00
VANCE, MAXINE	TEACHER	\$100,445.71	\$0.00
VANDERKRAAN, EMMA	TEACHER	\$105,859.79	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
VANDERWOOD, DEBRA	PROGRAM CO-ORDINATOR	\$105,793.48	\$1,346.40
VANSTAALDUINEN, ANGELA	TEACHER	\$100,918.25	\$6,387.76
VANSTAALDUINEN, BART	TEACHER	\$101,233.56	\$0.00
VANTOL, JOHANNUS	ASSISTANT DIRECTOR - OPERATIONS	\$77,962.69	\$0.00
VASSOS, MARTHA KARAS	MANAGER - FACILITIES RENTALS	\$77,834.46	\$536.00
VEER, ROZALIA	TEACHER	\$88,924.97	\$0.00
VELTRI, ANTHONY	TEACHER	\$110,128.82	\$0.00
VENDRAMIN, CARRIE	TEACHER	\$96,183.54	\$0.00
VICKERS, RICHARD	TEACHER	\$97,905.87	\$911.40
VICKERSON, NORIKO	TEACHER	\$92,311.51	\$0.00
VINAYAKRISHNAN, DEVIKA	TEACHER	\$101,206.38	\$0.00
VINCENT, MAXWELL	TEACHER	\$101,506.35	\$1,820.68
VISWANATHAN, SOPHIE	TEACHER	\$100,208.32	\$0.00
VITTIE, AMANDA JOY	TEACHER	\$85,437.54	\$0.00
VIVEIROS, MICHAEL	TEACHER	\$107,257.17	\$0.00
VIVIAN, CHARLENE	TEACHER	\$101,118.12	\$0.00
VON UNRUH, VERENA	TEACHER	\$105,254.59	\$0.00
VOUTILAINEN, PATRICIA	TEACHER	\$81,033.93	\$0.00
VOYKIN, TERESSA	TEACHER	\$100,468.44	\$0.00
VUKIC, MARKE	TEACHER	\$101,223.56	\$0.00
WACHOWSKI, SONYA	TEACHER	\$85,257.05	\$0.00
WADE, STACEY	TEACHER	\$92,382.82	\$0.00
WAGNER, MORGAN	TEACHER	\$88,183.77	\$0.00
WAKIL, KIMBERLEY	ASSISTANT DIRECTOR-FINANCE	\$116,708.75	\$1,816.55
WALD, CHRISTINE	TEACHER	\$101,223.57	\$0.00
WALKER, ADRIAN	TEACHER	\$80,022.84	\$0.00
WALLACE, HEATHER	TEACHER	\$100,787.96	\$0.00
WALLACE, KEVIN	TEACHER	\$105,176.55	\$0.00
WALTERS, SHANDA	TEACHER	\$93,916.08	\$0.00
WALTON, BRITT	ADMINISTRATOR	\$146,493.23	\$0.00
WANG, YIH WESLEY	ADVISOR - HUMAN RESOURCES	\$78,119.93	\$2,091.16
WANG, YUHENG	MANAGER - MAINTENANCE	\$89,942.02	\$3,357.02
WARD, LINDSAY	TEACHER	\$103,342.60	\$0.00
WARD, SHANNON	TEACHER	\$98,926.41	\$0.00
WARNER, LISA	TEACHER	\$100,688.99	\$35.00
WASSTROM, KATHRYN	TEACHER	\$76,702.61	\$0.00
WATKINS, CERI	ADMINISTRATOR	\$147,594.97	\$1,012.64
WATKINS, MICHELLE	TEACHER	\$99,070.92	\$0.00
WATSON, JADINE	TEACHER	\$85,866.35	\$35.00
WATSON, THOMAS	MAINTENANCE	\$77,788.64	\$125.00
WATT, KAREN	TEACHER	\$101,729.14	\$0.00
WATT, STEPHEN	MANAGER - MAINTENANCE	\$112,212.24	\$0.00
WAY, SHONA	TEACHER	\$99,771.09	\$0.00
WAZNY, KEVIN	TEACHER	\$99,405.61	\$0.00
WEBBER, SARAH	TEACHER	\$82,377.52	\$0.00
WEEKS, MEGAN	TEACHER	\$82,089.41	\$226.08
WEGRICH, KIMBERLEY	TEACHER	\$83,523.62	\$0.00

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
WEIR, BREE-ANNA	TEACHER	\$92,850.10	\$0.00
WEISEMAN, ERIKA	TEACHER	\$79,475.38	\$0.00
WELCH, CHRISTOPHER	TEACHER	\$92,611.91	\$0.00
WELSH, KATHRYN	TEACHER	\$80,102.02	\$0.00
WELSH, STEPHEN	MANAGER - FACILITIES	\$104,973.15	\$1,854.81
WESTMAN, MEGAN	TEACHER	\$99,401.81	\$0.00
WESTWOOD, CLINT	MAINTENANCE	\$76,434.26	\$94.49
WHIFFIN, JENNIFER	PROGRAM CO-ORDINATOR	\$113,659.40	\$2,719.16
WHIFFIN, STEPHEN	DIRECTOR OF INSTRUCTION	\$177,585.57	\$20,379.79
WHIPPS, BENJAMIN	TEACHER	\$80,590.65	\$0.00
WHITCHER, JENNIFER	TEACHER	\$101,223.58	\$0.00
WHITE, CAREEN	TEACHER	\$101,224.29	\$0.00
WHITE, CHRISTINA	TEACHER	\$81,531.30	\$0.00
WHITELY, CRISTY	SPEECH/LANGUAGE PATHOLOGIST	\$81,062.67	\$1,328.23
WHITSON, DEAN	TEACHER	\$105,774.06	\$0.00
WICO, JUSTIN	TEACHER	\$86,453.70	\$0.00
WIEBE, CARIANNE	TEACHER	\$97,707.63	\$0.00
WIEBE, DANIEL	TEACHER	\$106,009.10	\$0.00
WIGHTMAN, MICHAEL	TEACHER	\$101,223.57	\$0.00
WIGMAN, LAURA	TEACHER	\$77,895.01	\$0.00
WILKINSON, WILLIAM	TEACHER	\$101,359.08	\$0.00
WILKS, KENNETH	TEACHER	\$92,065.98	\$0.00
WILLETT, LAURA	TEACHER	\$104,326.01	\$0.00
WILLETT, RICHARD	TEACHER	\$106,311.28	\$0.00
WILLIAMS, AMY	TEACHER	\$105,852.82	\$0.00
WILLIAMS, BRYN	ADMINISTRATOR	\$153,750.49	\$0.00
WILLIAMS, CORINNE	TEACHER	\$98,202.52	\$0.00
WILLIAMS, KYLE	TEACHER	\$83,841.21	\$0.00
WILLIAMS, LINDA	TEACHER	\$98,927.59	\$0.00
WILLIAMS, ROBERT	TEACHER	\$99,230.59	\$0.00
WILLIAMS, RONALD	TEACHER	\$147,410.76	\$0.00
WILLIAMS-DAVIDSON, CAROLINE	TEACHER	\$106,409.87	\$1,432.05
WILSON, CLARISSA	ADMINISTRATOR	\$138,881.92	\$0.00
WINTERMANS, DEREK	TEACHER	\$104,060.55	\$0.00
WISE, MICHELLE	TEACHER	\$81,059.72	\$0.00
WISKAR, JONATHAN	TEACHER	\$89,678.19	\$0.00
WISKAR, NICOLA	TEACHER	\$84,001.25	\$0.00
WISKAR, RYAN	TEACHER	\$85,027.87	\$0.00
WON, YOUNGSANG	TEACHER	\$82,239.30	\$0.00
WONG, CHRISTINA	TEACHER	\$87,039.56	\$0.00
WONG, CHRISTINE	TEACHER	\$114,839.94	\$0.00
WONG, DENNIS	TEACHER	\$99,945.73	\$510.17
WONG, IAN	TEACHER	\$102,501.07	\$0.00
WONG, JEAN	ADMINISTRATOR	\$75,145.00	\$0.00
WONG, JENNIFER	TEACHER	\$112,119.88	\$384.72
WONG, JULIAN	TEACHER	\$96,034.21	\$0.00
WONG, MELISSA	TEACHER	\$89,121.96	\$164.93

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<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
WONG, SANDRA	TEACHER	\$99,127.58	\$2,089.13
WONG, STEPHANIE	TEACHER	\$98,893.17	\$0.00
WONG, SYLVIA	TEACHER	\$85,129.38	\$0.00
WOOD, DAILENE	TEACHER	\$103,956.96	\$0.00
WOOD, LUCY	TEACHER	\$104,205.44	\$0.00
WOODE, MICHAEL	TEACHER	\$108,746.25	\$0.00
WOODS, CHERYL	ADMINISTRATOR	\$147,594.87	\$0.00
WOU, LORNA	TEACHER	\$81,827.39	\$0.00
WREN, SANDRA	TEACHER	\$102,802.51	\$0.00
WRIGHT, GRAHAM	TEACHER	\$100,934.90	\$0.00
WRIGHT, ROBERT	ADMINISTRATOR	\$163,071.71	\$0.00
WU, ZIYUAN	SPEECH/LANGUAGE PATHOLOGIST	\$80,095.79	\$1,198.24
WYLIE, ALISON	TEACHER	\$90,997.34	\$0.00
WYLIE, JENNIFER	TEACHER	\$78,941.00	\$0.00
WYLIE, MICHAEL	TEACHER	\$94,273.03	\$0.00
WYNNE, SARAH	TEACHER	\$101,223.58	\$0.00
WYPER, DAN	ADMINISTRATOR	\$136,406.30	\$588.45
XIE, YONG	MAINTENANCE	\$80,546.45	\$115.49
XU, ZHONG YUAN(BILL	MAINTENANCE	\$86,462.87	\$260.40
XUE, JINYU	TEACHER	\$78,040.35	\$0.00
YAM, LISA	TEACHER	\$75,033.38	\$0.00
YAP, NICHOLE	TEACHER	\$78,790.55	\$0.00
YAU, REBECCA	TEACHER	\$91,679.84	\$0.00
YEAGER, CHRISTINE	TEACHER	\$78,305.29	\$0.00
YEE-SUI-CHUN, MELISSA	TEACHER	\$96,237.17	\$0.00
YEUNG, JASMINE	TEACHER	\$79,128.54	\$0.00
YOO, KIHOO	TEACHER	\$94,708.93	\$0.00
YORKE, BRENDA	TEACHER	\$94,162.87	\$0.00
YOUNG, ANITA	ADMINISTRATOR	\$143,643.43	\$0.00
YOUNG, JACQUELINE	TEACHER	\$94,300.58	\$0.00
YOUNG, LISA	TEACHER	\$85,416.29	\$0.00
YU, SOPHIA	TEACHER	\$96,279.44	\$136.92
YU, WENDY	ADMINISTRATOR	\$156,603.00	\$1,404.56
YUEN, STANLEY	TEACHER	\$106,097.36	\$0.00
ZAJAC, TRACEY	TEACHER	\$92,213.65	\$0.00
ZAMBRANO, ROBERT	ASSISTANT SUPERINTENDENT	\$209,340.57	\$5,786.15
ZAPPONE, BRIANA	TEACHER	\$83,740.40	\$0.00
ZENONE, GIOVANNI	TEACHER	\$85,190.00	\$0.00
ZHAN, XIAOKUN	MAINTENANCE	\$81,120.75	\$125.00
ZHANG, JOANNA	TEACHER	\$87,366.59	\$862.12
ZHAO, CHANGQING	TEACHER	\$75,980.62	\$0.00
ZHOU, DIANA	TEACHER	\$103,381.40	\$0.00
ZIMMER, CHRISTOPHER	TEACHER	\$83,613.15	\$0.00
ZIMMER, KELLY	ADMINISTRATOR	\$136,406.33	\$0.00
ZIMMERMANN, SOPHIE	TEACHER	\$106,894.71	\$0.00
ZORE, MELANIE	TEACHER	\$79,404.12	\$0.00
ZUBICK, KATE	TEACHER	\$77,464.17	\$0.00

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Schedule of Employee Remuneration and Expenses

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Total for employees whose remuneration exceeds \$75,000		<u>\$179,342,424.20</u>	<u>\$709,559.19</u>
Total remuneration paid to employees where the amount paid to each employee was \$75,000.00 or less		<u>\$108,701,335.94</u>	<u>\$192,731.37</u>
Remuneration paid to elected officials		<u>\$480,288.56</u>	<u>\$70,347.05</u>
Employer portion of CPP and EI		<u>\$16,631,230.00</u>	

## **SECTION 6**

### **SCHEDULE OF PAYMENTS TO SUPPLIERS**

**Includes reconciliation with audited financial statements**

School District No. 43 (Coquitlam)  
Statement of Financial Information  
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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
A&J MASSULLO EXCAVATING LTD	\$164,319.75
A.W. FIREGUARD SUPPLIES	\$37,673.28
ABDALLA, HAREM	\$32,000.00
ACME SUPPLIES	\$310,597.24
ACTION GLASS INC.	\$125,500.09
ADVANCE SALES CENTRE.	\$33,442.28
AEVITAS INC.	\$30,592.83
AINSWORTH INC.	\$131,201.30
AIR CAN	\$210,297.81
AIR THERMAL MECHANICAL	\$25,130.27
AIRPLUS INDUSTRIAL CORP	\$57,967.29
ALLIED PLUMBING, HEATING & AIR	\$959,458.50
ALLMAR INC	\$56,545.70
ALTGAUZEM, CAUE	\$29,674.34
AMAZON.COM.CA, INC	\$644,235.03
ANDREW SHERET LIMITED	\$35,868.74
AON HEWITT	\$42,349.15
APOLLO SHEET METAL LTD.	\$620,996.22
APPLE CANADA, INC	\$395,350.03
APPLYBOARD INC	\$30,135.00
AUGUSOFT INC.	\$39,774.69
AVI-SPL CANADA LTD	\$454,242.40
B2B LOBLAW- GIFT OF CH	\$200,571.00
BARAGAR SYSTEMS	\$32,256.00
BARTLETT TREE EXPERTS	\$41,123.78
BC COMMUNICATIONS	\$40,839.44
BC HARDWOOD FLOOR CO. LTD.	\$89,171.70
BC HYDRO	\$2,288,245.63
BCIT	\$31,778.82
BCPVPA	\$159,142.95
BCSTA	\$109,351.09
BEL-AIR TAXI	\$224,147.86
BEST BUY CANADA LTD.	\$27,525.24
BLACK TUSK FIRE & SECURITY INC	\$103,338.14
BLACKBURN YOUNG OFFICE Solutio	\$322,856.94
BLUELINES ENVIRONMENTAL LTD.	\$36,960.80
BRIGHT CAN-ACHIEVE LIMITED	\$40,630.00
BUNZL CLEANING & HYGIENE	\$196,355.72

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
BUNZL SAFETY	\$45,492.40
CAMFIL CANADA INC.	\$66,524.93
CANADA HOMESTAY NETWORK INC	\$141,855.00
CANADA POST CORPORATION	\$26,871.03
CANOE PROCUREMENT GROUP OF CANADA	\$39,139.49
CANSTAR RESTORATIONS	\$1,369,599.84
CANUEL CATERERS	\$29,122.47
CARVER CONSTRUCTION	\$6,247,987.83
CASCADE ROOFING & EXTERIORS	\$879,888.46
CDW CANADA	\$63,064.57
CHANDOS CONSTRUCTION LTD.	\$7,454,223.11
CHG-MERIDIAN CANADA LTD	\$1,706,364.59
CHINESE TESTING INTERNATIONAL	\$43,820.50
CHRIS NICOLLS DBA	\$42,975.00
CITY OF COQUITLAM	\$813,231.44
CITY OF COQUITLAM	\$44,285.88
CITY OF PORT COQUITLAM	\$255,175.58
CITY OF PORT MOODY	\$628,396.82
CLEANMOTION INC.	\$47,259.52
COMBINED PAINTING LTD.	\$154,935.91
COMBINED SYSTEMS INC.	\$128,480.86
COMMERCIAL LIGHTING PRODUCTS	\$157,950.62
COMMERCIAL TRUCK EQUIPMENT COR	\$32,029.38
COMMERCIAL VENT CLEANING	\$45,522.75
COMMISSIONER OF TEACHERS' PENS	\$47,710,970.07
COMMUNITY FIRE PREVENTION LTD	\$163,793.37
CONTEMPORARY OFFICE INTERIORS	\$176,630.89
CONTROL SOLUTIONS LTD	\$29,180.18
COQUITLAM PRINC. & VICE-PRINCIPAL ASSOC	\$157,940.90
COSTCO	\$263,213.71
CREATIVE CHILDREN	\$85,987.57
CRISIS PREVENTION INSTITUTE	\$49,750.58
CUSTOM BLACKTOP CO.	\$137,392.08
D.G. MACLACHLAN LIMITED	\$71,811.13
D.G.S. CONSTRUCTION COMPANY LTD	\$2,916,436.26
DA ARCHITECTS AND PLANNERS	\$265,626.90
DAIKIN APPLIED CANADA INC.	\$56,665.75
DELL CANADA INC.	\$2,583,331.14



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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
DELTA CONTINUING EDUCATION	\$39,195.00
DENBOW PLANET FRIENDLY SOLUTIONS	\$78,642.37
DENIZA HOLDINGS LTD.	\$129,642.45
DESJARDINS FINANCIAL SECURITY	\$370,893.13
DISCOVERY EDUCATION CANADA ULC	\$116,283.30
DO WHAT U LUV	\$25,891.84
DOUGLAS COLLEGE	\$188,058.07
EASTRIDGE CONSULTING LTD.	\$31,807.50
EDUCAN INSTITUTIONAL FURNITURE	\$87,132.71
EDUNAO CANADA	\$26,780.59
ELEMENT FLEET MANAGEMENT	\$515,139.67
EMCO CORPORATION	\$202,270.61
EMPLOYER HEALTH TAX	\$5,461,384.38
EPOCH ENVIRONMENTAL CONSULTING	\$51,517.69
EVENTBRITE	\$47,343.03
EVER WIN BAGS CO., LTD.	\$49,576.26
EXECUTIVE PLAZA HOTEL	\$36,509.02
EXP SERVICES INC.	\$72,936.16
FAST TRACK FLOORS LTD.	\$283,335.15
FC TRAVEL GROUP INC	\$28,311.22
FENG-QIAO CONSULTANTS LTD.	\$298,318.44
FINE EDUCATION ORG. INC.	\$29,700.00
FIRSTCANADA ULC	\$530,969.39
FLIGHT CENTRE	\$67,187.60
FOCUSED EDUCATION RESOURCES SO	\$98,614.37
FOLLETT SCHOOL SOLUTIONS, INC.	\$121,344.80
FORT MODULAR	\$808,511.76
FORTIS BC (TERASEN GAS)	\$1,624,196.71
FRESH ROOTS	\$51,160.00
FUNDSTREAM INC.	\$116,968.75
GFS BRITISH COLUMBIA INC.	\$997,731.16
GLOBAL ROADWAY MAINTENANCE INC	\$46,038.30
GOHARI, SIRAT	\$32,000.00
GOLDEN BRIGHT ENTERPRISES LTD.	\$28,552.02
GRAND & TOY	\$694,605.82
GRAPHIC OFFICE INTERIORS LTD	\$67,604.92
GRAPHIX DESIGN AND INSTALLATIO	\$64,625.00
GREENFIELD LEARNING INC.	\$122,340.06

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
GUARD.ME INTERNATIONAL INSURAN	\$164,978.10
GUILLEVIN INTERNATIONAL CO.	\$184,394.98
HABITAT SYSTEMS INC	\$210,693.14
HARMONY HOMESTAY	\$140,617.50
HARRIS & COMPANY	\$118,861.73
HERITAGE OFFICE FURNISHINGS	\$26,247.32
HILTON	\$30,682.00
HOMWOOD HEALTH INC.	\$214,939.47
HOULE ELECTRIC LIMITED	\$166,228.49
HUGHES TRUCKING LTD	\$27,603.58
I GLOBAL EDU CO.	\$39,850.00
IACE TRAVEL INC	\$88,052.50
IBM CANADA K-12 EDUCATION DIVI	\$2,703,253.20
ICBC	\$60,111.84
ICEF GMBH	\$118,095.10
IKEA	\$37,706.97
IMMERSION CREATIVE	\$65,020.37
INDUSTRIAL ALLIANCE PACIFIC LTD	\$75,502.36
INSIGHT CANADA INC.	\$61,892.60
INTERNATIONAL BACCALAUREATE	\$118,676.73
INTRADO CANADA INC.	\$58,421.99
INTROBA CANADA LLP	\$25,620.00
INTUTO CANADA INC	\$26,000.00
IRON MOUNTAIN CANADA CORP	\$44,531.30
IXL LEARNING	\$69,779.98
IZAD NEGAHDARI, AZIZ	\$32,000.00
JBA - JAMES BUSH & ASSOCIATES	\$33,878.25
JENSEN, KAREN	\$38,250.00
JUGAAD VENTURES INC.	\$33,600.00
KANE CONSULTING	\$35,079.21
KEVGROUP	\$197,438.25
KMS TOOLS WEB	\$46,396.32
KOFFMAN KALEF	\$124,781.00
KONE INC.	\$78,572.63
KONTUR GEOTECHNICAL CONSULTANT	\$25,760.86
KPMG LLP, T4348	\$64,965.39
KWIKWETLEM'S FIRST NATION	\$41,563.00
LAUZE ENTERPRISES LTD.	\$47,092.50

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
LEARNING A-Z	\$39,351.22
LEC QUANTITY SURVEYING AND PRO	\$27,825.00
LEE, SEUNGKI	\$32,000.00
LEVITT-SAFETY LIMITED	\$27,062.36
LI, HUIXIAN	\$64,000.00
LOBLAW COMPANIES INC.	\$260,238.48
LOGICS ACADEMY	\$53,828.23
LONG & MCQUADE LTD.	\$54,522.50
MACK KIRK ROOFING & SHEET METAL	\$235,543.35
MAINROAD MAINTENANCE PRODUCTS	\$40,417.62
MATIFIC USA INC	\$98,000.00
MCEWAN AND COOPER DENNIS LLP.	\$42,546.19
MEADOW FRESH DAIRY CORP	\$35,997.98
METHOD INNOVATION PARTNERS INC	\$69,280.72
MILLS BASICS	\$51,831.53
MINISTER OF FINANCE	\$1,118,071.28
MINUTEMAN PRESS	\$57,558.08
MIZA ARCHITECTS	\$27,006.01
MUMFORD, LEAH	\$58,725.00
MUNICIPAL PENSION PLAN	\$10,452,225.86
MYUHAK EDUCATION CO.	\$47,850.00
NATURAL POD	\$31,195.93
NELSON EDUCATION LTD.	\$55,536.77
NEWCO SOLAR SOLUTIONS	\$69,013.24
NOBLE BRITISH COLUMBIA	\$37,020.52
NOFRILLS	\$48,956.67
NORTHWEST LANDSCAPE SUPPLY	\$37,217.60
NY CONSTRUCTION MANAGEMENT LTD	\$786,970.84
OLYMPIC INTERNATIONAL SALES LT	\$254,035.89
ONE TEAM SPORTS GROUP	\$51,444.48
ORCA BOOK PUBLISHERS LTD.	\$28,641.68
PACIFIC BLUE CROSS	\$15,727,861.31
PASSION SPORTS INC	\$26,709.65
PAYPAL	\$62,085.52
PEARSON CANADA INC.	\$50,222.78
PEBT, IN TRUST	\$5,002,631.94
PJS SYSTEMS INC	\$107,428.11
PORT COQUITLAM BUILDING	\$101,425.52

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
POWERSCHOOL CANADA ULC	\$311,941.29
PRAIRIE COAST EQUIPMENT	\$91,386.17
PROSSER HR SOLUTIONS	\$47,147.10
PROSTOCK ATHLETIC SUPPLY LTD.	\$49,185.78
PURCELL MECHANICAL LTD	\$33,274.50
R.F. BINNIE & ASSOCIATES LTD.	\$28,596.24
RAM MECHANICAL LTD.	\$1,510,167.35
RAYBERN ERECTORS LTD.	\$115,914.82
REAL CDN SUPERSTORE	\$255,704.72
RECEIVER GENERAL FOR CANADA	\$20,244.00
REDPATH RELOCATIONS INC.	\$81,517.80
REID, AMY	\$30,856.94
RICHELIEU HARDWARE CANADA LTD.	\$47,291.07
RICHMOND ELEVATOR MAINTENANCE	\$43,244.09
RICOH CANADA INC.	\$741,874.82
RIETCHEL, CRAIG	\$58,075.00
RJS CONSTRUCTION LTD.	\$74,315.61
ROBOTIX EDUCATION INC	\$35,349.29
ROCKY POINT ENGINEERING LTD	\$61,762.58
ROLLINS MACHINERY LIMITED	\$41,262.88
ROSETTA STONE LLC	\$56,016.70
ROTARY CLUB OF PORT COQUITLAM	\$50,000.00
RUBICON PUBLISHING	\$31,361.82
SAVE ON FOODS	\$110,065.29
SCHOLANTIS LEARNING SYSTEMS IN	\$33,600.00
SCHOLASTIC	\$40,036.53
SCOTT GORDON ARCHITECT	\$31,315.53
SEESAW LEARNING, INC.	\$70,830.00
SHARE FAMILY AND COMMUNITY SERVICES	\$131,139.24
SHELL ENERGY NORTH AMERICA	\$587,391.98
SHERWIN WILLIAMS CO.	\$102,838.54
SJ CANADA	\$77,550.00
SKYLINE ATHLETICS INC.	\$51,259.99
SMCN CONSULTING INC.	\$71,872.50
SOCIETE PLACE MAILLARDVILLE SO	\$32,142.00
SOFTCHOICE LP	\$345,667.13
SOURCE OFFICE FURNITURE	\$217,327.86
SPACES INC.	\$265,435.32

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
SPECTRUM EDUCATIONAL SUPPLIES	\$41,794.27
STAPLES #237	\$405,868.51
STATION ONE ARCHITECTS	\$1,848,517.74
STUDICA LIMITED	\$30,485.39
STUDY TRAVEL LIMITED	\$29,023.24
SUN INTERNATIONAL EDUCATION CO	\$25,575.00
SWING TIME DISTRIBUTORS LTD.	\$245,442.38
TALEBZADEH, HADI	\$32,000.00
TC MEDIA LIVRES INC.	\$56,164.23
TECHNICAL SAFETY BC	\$61,369.00
TELUS COMMUNICATIONS INC	\$591,215.60
TERMINIX CANADA	\$151,790.11
THE HOME DEPOT	\$52,039.32
THINKSPACE ARCHITECTURE PLANNING	\$233,852.92
THIRDWAVE BUS SERVICES	\$33,402.60
THURBER ENGINEERING LTD.	\$166,773.23
TICKETLEADER	\$29,645.75
TLD COMPUTERS INC.	\$48,100.50
TOTAL SPIRIT CHEERLEADING	\$43,034.37
TRAIL APPLIANCES	\$26,221.23
TRANSLINK	\$31,688.15
TRAVEL WITH ME LLC	\$32,300.00
TREEKO CONTRACTING LTD.	\$619,639.19
TRI-CITIES CHAMBER OF COMMERCE	\$27,454.35
ULINE CANADA CORPORATION	\$80,365.49
UNIGLOBE SPECIALTY TRAVEL LTD.	\$32,225.23
UNITED LIBRARY SERVICES INC.	\$141,575.75
UNIVAR CANADA LIMITED	\$29,377.20
VANCOUVER COMMUNITY COLLEGE	\$34,516.25
VIKING FIRE PROTECTION INC	\$41,490.80
VIKING-ALEXANDER METAL PRODUCT	\$75,467.69
VISIONS ELECTRONICS LIMITED	\$527,039.80
WAL-MART	\$123,882.79
WALLSHEET INC.	\$32,000.00
WASTE CONNECTIONS OF CANADA INC	\$369,449.26
WESCLEAN EQUIPMENT	\$399,053.15
WESTERN CAMPUS RESOURCES INC.	\$37,572.66
WESTLO FINANCIAL CORP.	\$211,159.03

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Schedule of Payments Made to Suppliers

<u>Supplier Name</u>	<u>Expenditure</u>
WESTWOOD PLATEAU GOLF & COUNTRY CLUB	\$51,084.55
WOLSELEY CANADA INC.	\$47,262.93
WOOD WYANT INC.	\$344,056.87
WORKERS' COMPENSATION BOARD	\$3,111,165.92
WORLD OF WONDER CHILDCARE LTD	\$263,742.48
X10 NETWORKS	\$139,537.05
YELLOWRIDGE CONSTRUCTION LTD.	\$3,985,001.89
YMCA OF GREATER VANCOUVER	\$57,222.00
ZACHARIAH, CILCY POYKAYIL	\$28,583.92
 Total paid to suppliers where payments exceed \$25,000	 <hr/> <hr/> \$159,248,305.60
  Total amount paid to suppliers where the amount paid to each supplier was \$25,000 or less	  <hr/> <hr/> \$23,073,410.02

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Reconciliation of Statements

Total Payments to Suppliers		
Payments over \$25,000	\$159,248,306	
Payments under \$25,000	\$23,073,410	
Recoverable portion of GST	<u>(\$2,102,362)</u>	
		\$180,219,354
 Total Employee Remuneraton		
Employees earning more than \$75,000	\$179,342,424	
Employees earning less than \$75,000	\$108,701,336	
Remuneration for elected officials	<u>\$480,289</u>	
		\$288,524,049
 Expenses paid to employees		\$972,638
 Employer's portion of CPP and EI		\$16,631,230
 Total expenditure per Statement of Financial Information		<u><u>\$486,347,270</u></u>
 Information from Audited Financial Statements		
Total Expenses		\$436,790,074
Less Amortization of Tangible Capital Assets		(\$23,119,001)
Capital Assets Aquisitions		\$36,392,151
Employee Portion of Pension Remittances		<u>\$28,764,695</u>
		<u><u>\$478,827,919</u></u>
 Difference between Scheduled Payments and Financial Statement Expenditures		<u><u>\$7,519,351</u></u>

**Explanation of Difference**

The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payments for the provision of goods and services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.

Furthermore, the schedule of payments for the provision of goods and services may differ from the financial statements in the following ways:

- Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration
- Third party recoveries of expenses may not all be adjusted for in the schedules
- Travel expenses that are paid directly to suppliers may be duplicated in employee expenses