

YORK UNIVERSITY
FINANCIAL STATEMENTS
APRIL 30, 2004

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STATEMENT OF ADMINISTRATIVE RESPONSIBILITY

The administration of the University is responsible for the preparation of the financial statements, the notes thereto and all other financial information contained in this annual report.

The financial statements were prepared in accordance with accounting principles generally accepted for Canadian universities and in accordance with standards developed by The Canadian Institute of Chartered Accountants. The administration believes the financial statements present fairly, in all material respects, the University's financial position as at April 30, 2004 and the results of its operations and its cash flows for the year then ended. In order to achieve the objective of fair presentation in all material respects, the use of reasonable estimates and judgments were employed. Additionally, the administration has ensured that all financial information presented in this report has been prepared in a manner consistent with that in the financial statements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the administration has developed and maintains a system of internal control designed to provide reasonable assurance that University assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The University has retained Mercer Human Resource Consulting Limited in order to provide an estimate of the University's pension liability and other post-employment benefits for the current year. The administration has provided the valuation actuary with the information necessary for the completion of the University's report and retains ultimate responsibility for the determination and estimation of the pension liabilities reported.

The Board of Governors carries out its responsibility for review of the financial statements and this annual report principally through its Audit Committee. The majority of the members of the Audit Committee are not officers or employees of the University. The Audit Committee meets regularly with the administration, as well as the internal auditors and the external auditors, to discuss the results of audit examinations and financial reporting matters, and to satisfy itself that each party is properly discharging its responsibilities. The auditors have full access to the Audit Committee with and without the presence of the administration.

Ernst & Young LLP Chartered Accountants, the auditors appointed by the Board of Governors, have reported on the financial statements for the year ended April 30, 2004. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

(Signed)
Gary Brewer
Vice-President, Finance and Administration

(Signed)
Lorna R. Marsden, PhD
President and Vice-Chancellor

INTRODUCTION TO YORK UNIVERSITY'S FINANCIAL STATEMENTS — 2003-2004

In 2003-2004, the University managed its finances in an environment characterized by significant enrolment growth and limited opportunities for revenue growth in the area of tuition fees and operating grants. Additional grants from the Province for increased enrolments and quality initiatives provided some additional operating grant opportunities. However, cost pressures created by salary and benefits continued to grow.

The Statement of Operations and Changes in Deficit reports total tuition fee revenue increasing from \$237 million in 2003 to \$267 million in 2004. The majority of this growth is associated with increasing domestic enrolments from double-cohort as well as growth in enrolments in international and non-credit programs.

Grants and contracts increased from \$239 million in 2003 to \$280 million in 2004, an increase of \$41 million, which is directly attributable to incremental Undergraduate Accessibility funding tied to enrolment growth, and additional funding from the Quality Assurance Fund.

Salary and benefits increased from \$361 million in 2003 to \$393 million in 2004. Salary levels were generally 3% higher than in the previous year and reflected the successful settlement of three-year collective bargaining agreements that covered the majority of the University's personnel. The remainder of the increase was the result of substantially higher benefit costs and additional hiring in both the academic and non-academic areas to met the demands of higher enrolments.

Scholarships and bursaries increased from \$38 million in 2003 to \$46 million in 2004. As detailed in the Summary of Revenue and Expenses, scholarships and bursaries have increased significantly over the last five years, from \$22 million in 2000 to \$46 million in 2004 largely as a result of the tuition reinvestment required by government and the results of OSOTF.

Interest on long-term debt decreased from \$15 million in 2003 to \$12 million in 2004. The decrease is primarily the result of capitalizing an additional \$2.3 million in interest against related capital assets.

As summarized on the Balance Sheet, the University's deficit was reduced to \$41 million in 2004 from \$46 million in 2003. The deficit has now decreased from its maximum in 1998 of \$85 million to \$41 million 2004. The University will continue to manage this deficit responsibly.

The University continued its capital spending program during the year, increasing its investment in capital assets from \$427 million in 2003 to \$559 million in 2004.

The majority of the expenditures during the year, was concentrated in the following major projects:

- The Technology Enhanced Learning Building
- The Pond Road Residence
- The Schulich School of Business Building
- The Executive Learning Centre
- The Student Service Centre and Student Services Parking Garage
- The Accolade Project

These projects are projected to cost approximately \$407 million. As reported in previous years, the University borrowed \$200 million in March 2002 through a debenture offering to provide a portion of the financing for these projects. On May 4, 2004 the University concluded an additional \$100 million debenture offering.

The remaining funding for these projects is derived from Ontario's SuperBuild program and through donations to the University.

Investments at April 30, 2004 totalled \$230 million, as compared to \$285 million on April 30, 2003. Investments consisted of \$163 million in endowments (\$150 million last year) and \$67 million in other investments (\$135 million last year). The decrease in other investments over the course of the year is the result of the conversion of investments to cash to finance the University's capital program. As a direct consequence, investment income decreased from \$16 million in 2003 to \$12 million in 2004.

The University has included in liabilities the costs associated with post-employment benefits. York recognizes the cost of retiree benefits over the working lifetimes of the employees, recognizing the liabilities for future retiree benefits for both active employees and current retirees. The liability at April 30, 2004 was \$44 million versus \$42 million for the prior year.

Heading into 2005, the University will continue to manage its finances responsibly. The challenges of balancing the combined pressures of increased enrolments, weak investment returns and their impact on endowments and pensions, limited tuition fee flexibility, an increasingly competitive market for Faculty, increased pressures for salary and benefit costs, and the need to bring on stream new facilities in time for Fall 2005 are expected to impact through fiscal year 2004-05.

Gary Brewer
Vice President, Finance and Administration

YORK UNIVERSITY

SUMMARY OF REVENUE AND EXPENSES

Total Revenue and Expenses (millions of dollars)

Year ended April 30

	2004	2003	2002	2001	2000
	\$	\$	\$	\$	\$
REVENUE					
Grants and contracts	280.0	239.4	225.4	212.0	202.6
Student fees	267.4	237.0	205.6	191.3	178.6
Donations	5.2	5.3	4.1	3.7	5.0
Investment income	12.3	16.1	8.5	10.3	8.2
Sales and services	58.0	53.0	51.0	45.6	43.8
Amortization of deferred capital contributions	6.5	5.2	3.7	3.5	3.5
Recovery of salaries, benefits and other expenses	21.3	19.0	16.7	16.0	15.3
Other	2.6	3.1	10.5	2.7	2.6
	653.3	578.1	525.5	485.1	459.6
EXPENSES					
Salaries and benefits	393.5	360.7	327.5	303.2	289.0
Operating costs	92.8	76.2	76.4	73.9	67.9
Amortization of capital assets	28.8	22.7	22.3	21.6	22.9
Cost of goods sold	18.9	15.5	14.2	12.4	11.5
Taxes and utilities	26.2	25.9	24.3	24.0	18.4
Scholarships and bursaries	45.7	37.6	32.0	28.6	22.4
Interest on long-term debt	11.8	14.6	9.7	8.9	9.5
	617.7	553.2	506.4	472.6	441.6

% Of Total Revenue and Expenses

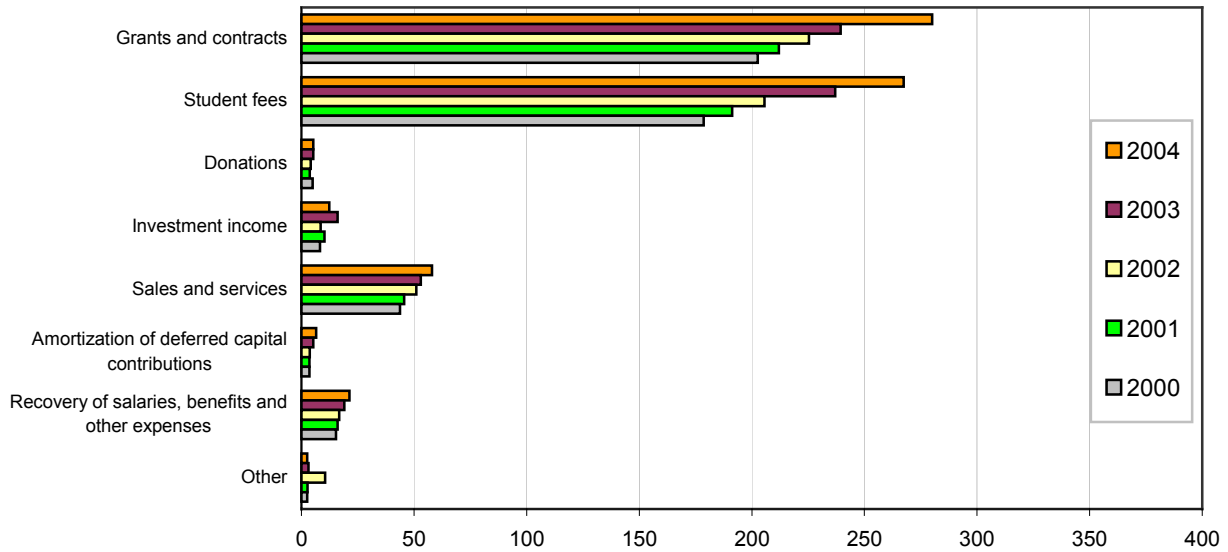
	2004	2003	2002	2001	2000
	%	%	%	%	%
REVENUE					
Grants and contracts	42.8	41.4	42.9	43.7	44.1
Student fees	40.9	41.0	39.1	39.4	38.9
Donations	0.8	0.9	0.8	0.8	1.1
Investment income	1.9	2.8	1.6	2.1	1.8
Sales and services	8.9	9.2	9.7	9.4	9.5
Amortization of deferred capital contributions	1.0	0.9	0.7	0.7	0.8
Recovery of salaries, benefits and other expenses	3.3	3.3	3.2	3.3	3.3
Other	0.4	0.5	2.0	0.6	0.5
	100.0	100.0	100.0	100.0	100.0
EXPENSES					
Salaries and benefits	63.7	65.2	64.7	64.2	65.4
Operating costs	15.0	13.8	15.1	15.6	15.4
Amortization of capital assets	4.7	4.1	4.4	4.6	5.2
Cost of goods sold	3.1	2.8	2.8	2.6	2.6
Taxes and utilities	4.2	4.7	4.8	5.1	4.2
Scholarships and bursaries	7.4	6.8	6.3	6.0	5.1
Interest on long-term debt	1.9	2.6	1.9	1.9	2.1
	100.0	100.0	100.0	100.0	100.0

YORK UNIVERSITY

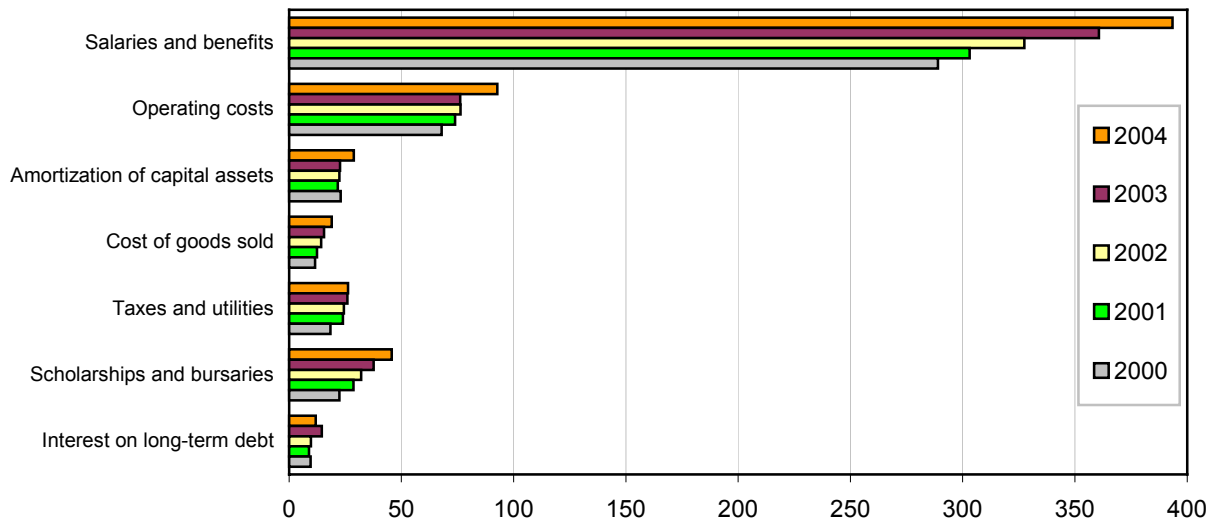
SUMMARY OF REVENUE AND EXPENSES

2000- 2004
(Millions of dollars)

Revenue



Expenses





AUDITORS' REPORT

To the Board of Governors of
York University

We have audited the financial statements of **York University** as at and for the year ended April 30, 2004 comprising the following:

Balance Sheet
Statement of Operations and Changes in Deficit
Statement of Changes in Net Assets
Statement of Cash Flows

These financial statements are the responsibility of the administration of the University. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the University as at April 30, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Toronto, Canada
June 25, 2004

Chartered Accountants

BALANCE SHEET
(Thousands of dollars)

As at April 30

	2004	2003
	\$	\$
ASSETS		
Current		
Cash and cash equivalents	59,048	90,649
Accounts receivable	45,336	39,066
Prepaid expenses	11,572	10,734
Inventories	7,721	8,133
Total current assets	123,677	148,582
Pension cost deferral <i>(note 11)</i>	12,233	5,742
Investments <i>(note 3)</i>	230,148	284,815
Capital assets, net <i>(note 4)</i>	558,843	427,400
	924,901	866,539
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	65,686	81,611
Current portion of long-term debt <i>(note 9)</i>	7,844	7,436
Deferred contributions and income <i>(note 7)</i>	67,767	56,998
Total current liabilities	141,297	146,045
Long-term liabilities <i>(notes 8 and 13)</i>	44,329	41,801
Long-term debt <i>(note 9)</i>	268,016	275,860
Deferred contributions and income <i>(note 7)</i>	33,467	17,341
Deferred capital contributions <i>(note 10)</i>	174,226	172,007
Total liabilities	661,335	653,054
NET ASSETS		
Deficit	(40,647)	(45,773)
Internally restricted <i>(note 11)</i>	55,470	45,298
Investment in capital assets <i>(note 5)</i>	108,052	87,952
Endowments <i>(note 12)</i>	140,691	126,008
Total net assets	263,566	213,485
	924,901	866,539

See accompanying notes

On behalf of the Board of Governors

 Marshall A. Cohen,
Chair

 Lorna R. Marsden, PhD
President and Vice-Chancellor

STATEMENT OF OPERATIONS AND CHANGES IN DEFICIT
(Thousands of dollars)

Year ended April 30

	2004 \$	2003 \$
REVENUE		
Grants and contracts	280,041	239,392
Student fees	267,375	236,955
Donations	5,236	5,313
Investment income (note 3)	12,331	16,099
Sales and services	58,015	53,016
Amortization of deferred capital contributions	6,504	5,228
Recovery of salaries, benefits and other expenses	21,243	19,026
Other	2,599	3,058
	653,344	578,087
EXPENSES		
Salaries and benefits (note 13)	393,476	360,723
Operating costs	92,762	76,204
Amortization of capital assets	28,780	22,660
Cost of goods sold	18,971	15,469
Taxes and utilities	26,216	25,941
Scholarships and bursaries	45,692	37,623
Interest on long-term debt	11,806	14,605
	617,703	553,225
Excess of revenue over expenses for the year	35,641	24,862
Change in internally restricted net assets	(10,172)	(263)
Change in investment in capital assets	(20,100)	(16,010)
Internally restricted additions to endowments	(243)	-
Change in deficit in the year	5,126	8,589
Deficit, beginning of year	(45,773)	(54,362)
Deficit, end of year	(40,647)	(45,773)

See accompanying notes

STATEMENT OF CHANGES IN NET ASSETS
(Thousands of dollars)

Year ended April 30	2004				2003	
	Deficit \$	Internally restricted \$	Investment in capital assets \$	Endowments \$	Total \$	Total \$
		(Note 11)	(Note 5)	(Note 12)		
Net assets, beginning of year	(45,773)	45,298	87,952	126,008	213,485	183,920
Excess of revenue over expenses for the year	35,641	-	-	-	35,641	24,862
Change in internally restricted net assets (note 11)	(10,172)	10,172	-	-	-	-
Change in investment in capital assets (note 5)	(20,100)	-	20,100	-	-	133
Investment income credited directly to externally restricted endowments (note 3)	-	-	-	2,984	2,984	39
Contributions and capital protection credited to internally restricted endowments (note 12)	(243)	-	-	243	-	-
Contributions to externally restricted endowments (note 12)	-	-	-	11,456	11,456	4,531
Net assets, end of year	(40,647)	55,470	108,052	140,691	263,566	213,485

See accompanying notes

STATEMENT OF CASH FLOWS
(Thousands of dollars)

Year ended April 30

	2004 \$	2003 \$
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	35,641	24,862
Add (deduct) non-cash items:		
Amortization of capital assets	28,780	22,660
Amortization of deferred capital contributions	(6,504)	(5,228)
Change in pension cost deferral	(6,491)	1,700
Change in deferred contributions and income	26,895	(7,312)
Change in long-term liabilities	2,528	2,159
Net change in non-cash working capital balances (note 14)	(19,556)	(13,404)
Cash provided by operating activities	61,293	25,437
INVESTING ACTIVITIES		
Disposal of investments, net	54,667	147,183
Purchase of capital assets	(163,288)	(149,199)
Cash used in investing activities	(108,621)	(2,016)
FINANCING ACTIVITIES		
Repayment of long-term debt	(7,436)	(7,050)
Contributions restricted for capital purposes	8,723	15,271
Investment income credited directly to endowments	2,984	39
Contributions to externally restricted endowments	11,456	4,531
Cash provided by financing activities	15,727	12,791
Net change in cash and cash equivalents during the year	(31,601)	36,212
Cash and cash equivalents, beginning of year	90,649	54,437
Cash and cash equivalents, end of year	59,048	90,649

See accompanying notes.

YORK UNIVERSITY

NOTES TO FINANCIAL STATEMENTS (All amounts are in thousands of dollars unless otherwise indicated)

APRIL 30, 2004

1. DESCRIPTION

York University ("York" or the "University") is incorporated under the York University Act, 1965, a statute of the Legislative Assembly of Ontario. The University is dedicated to providing postsecondary and postgraduate education and to conducting research. The University is a registered charity and, under the provisions of Section 149 of the Income Tax Act (Canada), is exempt from paying income taxes.

The financial statements of York reflect the assets, liabilities, net assets, revenue, expenses, and other transactions of all the operations of the University and organizations that the University controls or in which it has a primary economic interest. Accordingly, these financial statements include the operating, research and the ancillary operations of the University; York University Development Corporation, a wholly owned subsidiary, which is responsible for the development of undeveloped York lands and the administration of York Lanes; and York University Foundation 2001, an entity which fundraises for the University and which the University effectively controls.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by the administration in accordance with Canadian generally accepted accounting principles. The preparation of financial statements requires the administration to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

A summary of significant accounting policies is as follows:

Revenue recognition

The University follows the deferral method of accounting for contributions, which include donations and government grants. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted contributions, other than endowments, are deferred and recognized as revenue in the year in which the related expenses are recognized. Endowment contributions are recognized as direct increases in net assets.

Donations of materials and services that would otherwise have been purchased are recorded at fair value when fair value can be reasonably determined.

Student fees are recognized as revenue when courses and seminars are held. Sales and services revenue is recognized at point of sale or when the service has been provided. Pledges are recorded as revenue on a cash basis since pledges are not legally enforceable.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents consist of investments with original maturities at acquisition of three months or less.

Inventories

Inventories are stated at the lower of cost and net realizable value.

Investments

Short-term investments are recorded at cost, which approximates market value. Investments in fixed income securities, which are to be held to maturity, are recorded at cost plus accrued interest. Other investments are recorded in the accounts at market value. Unrealized gains (losses) are included in investment income. Externally restricted investment income, other than that designated for endowments, is recognized as revenue when the related expenses are incurred. Externally restricted investment income designated for endowments is recognized as direct increases in net assets. Internally restricted investment income is recorded as a transfer from unrestricted to internally restricted net assets in the Statement of Changes in Net Assets. Unrestricted investment income is recognized as revenue in the year it is earned.

Financial instruments

The fair values of accounts receivable and accounts payable and accrued liabilities approximate their carrying amounts because of the short-term maturity of these instruments. The fair values of long-term receivables, liabilities, including long-term debt, approximate carrying values as the rates approximate market rates for the associated risk of the underlying instrument. Investments, other than fixed income securities, which are held to maturity, are recorded at market value. Fair value estimates are made at a specific point in time, based on relevant market information and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution, except for land received under the terms of grants, which is carried at nominal value. Amortization of capital assets with a limited life is provided on a straight-line basis over their estimated useful lives as follows:

	Annual Rate	Years
Buildings, plant facilities and infrastructure	2.5% to 10%	10 to 40
Equipment and furnishings	10% to 33.3%	3 to 10
Library collection	100%	1

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Construction in progress expenditures are capitalized as incurred and are amortized as described above once the asset is placed in service. Capitalized expenditures include interest on related debt funding such expenditures.

Donation of items included in the art collection are recorded as direct increases in capital assets and net assets at an appraised value established by independent appraisal in the period received by the University. The art collection is considered to have a permanent value and is not amortized.

Foreign exchange translation

The University accounts for transactions in a foreign currency at the exchange rate in effect at the date of the transactions. At year-end, monetary assets and liabilities denominated in a foreign currency are translated at year-end exchange rates and any translation gain or loss is included in operations. Foreign exchange gains and losses on investments have been included in investment income.

Employee benefits plans

The University has a defined contribution pension plan, which has a defined benefit component that provides a minimum level of pension benefits. The cost of providing pension benefits and post-employment benefits other than pensions is actuarially determined and recognized in operations using the projected benefit method pro rated on service. Differences arising from plan amendments, changes in assumptions and actuarial gains and losses are recognized in income over the expected average remaining service life of employees.

3. INVESTMENTS

(a) Investments consist of the following:

	Maturity	2004 Weighted average interest rate	2003 Weighted average interest rate	2004 Total \$	2003 Total \$
Short-term investments	2004 to 2005	1.21%	2.08%	10,744	936
Deposit notes	2004 to 2005	-	3.59%	-	9,203
Government bonds	2004 to 2044	5.11%	4.61%	105,597	160,797
Corporate bonds	2004 to 2040	4.40%	4.12%	19,933	40,234
Canadian equities				43,377	35,709
International equities				50,282	37,721
Other				215	215
Total				230,148	284,815

All investments are recorded at market value except certain government bonds that are held to maturity. The market value of total government bonds is \$112,782 (2003 - \$165,944).

b) Investment income consists of the following:

	2004 \$	2003 \$
Total investment income, including market value adjustment	31,441	3,601
Deferral of investment (income) loss attributable to endowments	(16,126)	12,537
Less amounts credited directly to externally restricted endowments (note 12)	(2,984)	(39)
Total	12,331	16,099

4. CAPITAL ASSETS

Capital assets consist of the following:

	2004			2003		
	Cost \$	Accumulated Amortization \$	Net Book Value \$	Cost \$	Accumulated Amortization \$	Net Book Value \$
Land	12,832	–	12,832	12,832	–	12,832
Buildings, plant facilities and infrastructure	664,438	204,015	460,423	399,750	191,046	208,704
Equipment and furnishings	95,500	52,777	42,723	75,825	51,380	24,445
Library collection	62,378	62,378	–	61,655	61,655	–
Construction in progress	38,804	–	38,804	177,383	–	177,383
Art collection	4,061	–	4,061	4,036	–	4,036
Total	878,013	319,170	558,843	731,481	304,081	427,400

The increase in net book value of capital assets is due to the following:

	2004 \$	2003 \$
Balance, beginning of year	427,400	275,449
Purchase of capital assets funded through		
Restricted contributions	8,723	79,742
External financing	109,124	61,294
Internal	42,376	33,575
Fully depreciated capital assets at cost	(13,691)	(10,647)
Accumulated amortization on fully depreciated capital assets	13,691	10,647
Amortization of capital assets	(28,780)	(22,660)
Balance, end of year	558,843	427,400

During the year, the total cost of items added to the library collection was \$5,790 (2003 - \$5,809) and the total cost of items removed was \$5,067 (2003 - \$4,880).

Capital assets include \$11,437 (2003 - \$4,549) of capitalized interest on related debt during the year.

The University's art collection consists of 94 paintings, prints and drawings. These donated items had an appraised value of \$4,061 (2003 - \$4,036).

The Glendon campus land and a majority of the Keele Street campus land were acquired by grants. These grants had restrictive covenants, which have been registered on the title of the property, and which purport to limit use of the properties for educational or research purposes at the University level. As appraisals are not available at the date of the grants, these assets are recorded in the accounts at nominal value.

5. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2004	2003
	\$	\$
Capital assets	558,843	427,400
Less amounts financed by:		
External financing	(276,565)	(167,441)
Deferred capital contributions (note 10)	(174,226)	(172,007)
Balance, end of year	108,052	87,952

The change in investment in capital assets is calculated as follows:

	2004	2003
	\$	\$
Purchase of capital assets	160,198	174,478
Capital expenditures funded through		
Restricted contributions	8,723	79,742
External financing	115,338	67,158
Repayment of long-term debt	(6,214)	(5,864)
Amortization expense	28,780	22,660
Amortization of deferred capital contributions (note 10)	(6,504)	(5,228)
Total	140,123	158,468
Change in investment in capital assets excluding contributions to art collection	20,075	16,010
Contributions to art collection	25	133
Change in investment in capital assets	20,100	16,143

6. CREDIT FACILITY

As at April 30, 2004, the University had an available bank credit facility in the amount of \$19.5 million (2003 – \$24.4 million) after deduction of outstanding letters of credit totalling \$10.5 million (2003 – \$5.6 million).

7. DEFERRED CONTRIBUTIONS AND INCOME

Deferred contributions and income represent unspent externally restricted grants and donations for research and other restricted purposes. The changes in the deferred contributions and income balance are as follows:

	2003	Additions	Transfers to Income	2004
	\$	\$	\$	\$
Current				
Research and other grants and contracts	39,330	45,278	41,138	43,470
Fees and other income	17,168	24,424	17,795	23,797
Donations	500	-	-	500
	56,998	69,702	58,933	67,767
Long-term				
Expendable investment and other income from trusts and endowments	17,341	29,578	13,452	33,467
Total	74,339	99,280	72,385	101,234

8. LONG-TERM LIABILITIES

Long-term liabilities consist of accruals for early retirement benefits and other post-employment benefits excluding pensions but including comprehensive medical, supplementary hospital and dental care. The long-term liability at the year-end is \$44.3 million (2003 - \$41.8 million) (see note 13).

9. LONG-TERM DEBT

Long-term debt consists of the following:

		2004	2003	2004	2003
	Maturity	Weighted average interest rate		Cost	Cost
				\$	\$
Debentures	2017 to 2042	6.49%	6.49%	207,780	208,042
Mortgages	2006 to 2016	10.16%	10.16%	27,750	27,972
Term loans	2007 to 2012	5.45%	5.42%	40,330	47,282
Total				275,860	283,296

All long-term debt has fixed rates of interest.

Certain assets have been pledged as collateral for mortgages and term loans.

Scheduled future minimum annual repayments of long-term debt are as follows:

	\$
2005	7,844
2006	8,275
2007	8,543
2008	3,453
2009	3,660
Subsequent years	244,085
Total	275,860

10. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of restricted donations and grants received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the Statement of Operations and Changes in Deficit when the associated capital asset is brought into service. The changes in the deferred capital contributions balance are as follows:

	2004			2003		
	Expended	Unexpended	Total	Expended	Unexpended	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	172,007	–	172,007	97,493	64,471	161,964
Contributions received in the year	8,723	–	8,723	9,521	5,750	15,271
Transfers	–	–	–	70,221	(70,221)	–
Amortization of deferred capital contributions	(6,504)	–	(6,504)	(5,228)	–	(5,228)
Balance, end of year	174,226	–	174,226	172,007	–	172,007

The unexpended portion represents the amount that remains to be spent on construction projects.

11. INTERNALLY RESTRICTED NET ASSETS

Details of internally restricted net assets are as follows:

	2003 \$	Appropriated \$	Expended \$	2004 \$
Departmental carryforwards	41,876	39,968	41,876	39,968
Progress through the ranks	(27,439)	(6,010)	-	(33,449)
Computing systems development	1,407	1,984	1,483	1,908
Contractual commitments to employee groups	1,835	5,673	5,431	2,077
Pension cost deferral	5,742	23,929	17,438	12,233
Sinking fund	-	4,889	-	4,889
Capital reserve	21,877	18,220	12,253	27,844
Balance, end of year	45,298	88,653	78,481	55,470

Internally restricted net assets include funds committed for specific purposes that reflect the application of the Board of Governors' policy as follows:

- i. Departmental carryforwards - These represent the cumulative positions of all Faculties and Divisions with net unspent year-end balances at the 2004 year-end. Under Board policy, which is approved annually, Faculties and Divisions are entitled to carryforward the net unspent funds from previous years' allocations. These funds provide units with a measure of flexibility established through prudent administration over several years to assist with future balancing of their budgets in the face of additional anticipated budget reductions, as well as resources which are to meet commitments made during the year but not reflected at year end in purchase orders.
- ii. Progress through the ranks (PTR) - This is the cumulative difference between the amounts paid for progress through the ranks salary adjustments and the budget funds provided under York's salary recovery policy. PTR adjustments are planned to be self-funding over time. However, on a year-to-year basis, the cost of providing PTR adjustments can be more or less than the funds provided, depending on the number of retirements that occurred during the year.
- iii. Computing systems development - The University is planning to implement several administrative computing and information systems. These appropriated funds support forward commitments for these new systems in process, as well as planned future stages of system implementation not yet contracted for at year-end.
- iv. Contractual commitments to employee group - This is the net carryforward of funds to meet future commitments defined under Collective Agreements with various employee groups.
- v. Pension cost deferral - This represents the portion of University-funded contributions paid into the pension plan which exceed the accrued value of employee pension benefits earned during this period, as estimated in accordance with Canadian generally accepted accounting principles.
- vi. Sinking fund - This represents funds set aside to retire the debt issued in March 2002.
- vii. Capital reserve - This represents funds restricted for deferred maintenance, capital emergencies and capital projects.

12. ENDOWMENTS

Endowments include restricted donations received by the University and donations that have been internally designated. Investment returns generated from endowments are used in accordance with the various purposes established by the donors or by the Board of Governors. The University protects the future purchasing power of its endowments by designating a portion of the annual investment income earned to endowments, known as capital protection. Further, the University has established a policy of setting the amount of income available for spending to 5% of the endowment.

Net assets restricted for endowment consist of the following:

	2003	New	Capital		2004
	Endowments	Contributions	Protection	Transfers	Endowments
	\$	\$	\$	\$	\$
Externally restricted	119,762	11,456	2,984	(35)	134,167
Internally restricted	6,246	79	164	35	6,524
Total	126,008	11,535	3,148	-	140,691

Ontario Student Opportunity Trust Fund

The Government of Ontario established the Ontario Student Opportunity Trust Fund (OSOTF) program to encourage companies and individuals to contribute funds to post secondary students. The University established two funds. Phase 1 was established in fiscal 1997 for eligible donations received prior to March 31, 2000. Phase 2 was established in fiscal 2004. Eligible donations are equally matched by the Province. Investment income earned in these funds is used to finance awards to qualified students in need of financial aid. The OSOTF funds are included in the total of externally restricted endowments.

The Change in the OSOTF fund balances, at book and market value, are calculated as follows:

Phase 1	2004	2003
For year ended April 30	\$	\$
Endowment at book value, beginning of year	62,880	62,880
Transfer from expendable funds	1,635	-
Endowment at book value, end of year	64,515	62,880
Endowment at market value, end of year	71,676	64,163
Expendable funds available for awards, beginning of year	115	6,056
Realized investment gains (losses), net of capital preservation	9,915	(2,965)
Bursaries awarded	(3,534)	(2,976)
Expendable funds available for awards, end of year	6,496	115
Number of bursaries awarded	3,338	2,216

Phase 2	2004
For the period from March 27, 2003 to March 31, 2004	\$
Donation received	1,614
Government matching received	1,084
Government matching receivable	78
Endowment at book and market value, period of year	2,776
Realized investment gains	1
Expendable funds available for awards, period of year	1
Number of bursaries awarded	-
Outstanding donations pledged	252

13. EMPLOYEE SALARIES AND BENEFITS

The University has a defined contribution pension plan, which has a defined benefit component that provides a minimum level of pension benefits. Other retirement and post-employment benefits are also provided to most of its employees.

The employee salaries and benefits expense for the year includes pension expense of \$17,438 (2003 - \$12,922) and other retirement benefits expense of \$5,438 (2003 - \$4,109).

Information about the University's benefit plans as at April 30 is as follows:

	2004		2003	
	Pension Benefit Plans	Other Benefit Plans	Pension Benefit Plans	Other Benefit Plans
	\$	\$	\$	\$
Accrued benefit liability	1,028,898	44,329	904,484	41,801
Fair value of plan assets	1,020,233		846,566	
Plan surplus (deficit)	(8,665)	(44,329)	(57,918)	(41,801)
Pension cost deferral	12,233		5,742	
Long-term liability		44,329		41,801

The significant actuarial assumptions adopted in measuring the University's accrued benefit obligations are as follows:

	2004		2003	
	Pension Benefit Plans	Other Benefit Plans	Pension Benefit Plans	Other Benefit Plans
Discount rate	6.25%	6.25%	6.50%	7.00%
Expected long-term rate of return on plan assets	7.00%	-	7.00%	-
Rate of compensation increase	5.00%	5.00%	5.00%	5.00%

For measurement purposes, a 9.2% (2003 - 10.00%) annual rate of increase in the per capita cost of covered health care benefits was assumed for 2004. The rate of increase was assumed to decrease gradually to 4.50% in 2010 and to remain at that level thereafter.

Other information about the University's benefit plans is as follows:

	2004		2003	
	Pension Benefit Plans	Other Benefit Plans	Pension Benefit Plans	Other Benefit Plans
	\$	\$	\$	\$
Employer contributions	23,929	2,608	11,222	2,253
Employees' contributions	12,178	-	11,174	-
Benefits paid	40,365	2,608	34,529	2,253

14. STATEMENT OF CASH FLOWS

The net change in non-cash working capital balances related to operations consists of the following:

	2004	2003
	\$	\$
Accounts receivable	(6,270)	7,819
Prepaid expenses	(838)	(5,082)
Inventories	412	(1,587)
Accounts payable and accrued liabilities	(12,860)	(14,554)
Net change in non-cash working capital balances	(19,556)	(13,404)

The amount of interest paid during the year was \$18,727 (2003 – \$19,113).

15. COMMITMENTS, CONTINGENT LIABILITIES AND SUBSEQUENT EVENTS

(a) Guaranteed housing loans

The University has guaranteed and is contingently liable in the amount of \$1,144 (2003 - \$1,469) for bank loans for faculty and staff. The loans to assist in the purchase of homes are collateralized by home mortgages.

(b) Canadian University Reciprocal Insurance Exchange

The University participates in a reciprocal exchange of insurance risks in association with 56 other Canadian universities. This self-insurance reciprocal, named CURIE, involves a subscriber agreement to share the insurable property and liability risks of member universities for a term of not less than five years. Plan members are required to pay annual deposit premiums, which are actuarially determined and are subject to further assessment in proportion to their participation in the event premiums are insufficient to cover losses and expenses. As at December 31, 2003, CURIE was fully funded.

(c) Capital and other commitments

The estimated cost to complete committed capital projects at April 30, 2004 is approximately \$80,095 (2003 - \$158,592). The projects include the construction of a new academic building and a residence. These costs will be financed by SuperBuild and other government grants and contributions, borrowings, future ancillary revenues and fundraising.

(d) Debenture

On May 4, 2004, the University issued debentures totaling \$100 million, bearing interest at 5.841%, payable semi annually, and maturing on May 4, 2044. The proceeds of the debentures will be used to finance the construction of two academic buildings and a student residence, and for the general purposes of the University.

YORK UNIVERSITY
PUBLIC SECTOR SALARY DISCLOSURE
(UNAUDITED)

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003

The Public Sector Salary Disclosure Act, 1995 requires the University to publish the salaries of all employees of York University earning \$100,000 or more.

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Abella	Irving	Professor, History	\$ 110,476.59	\$ 844.16
Abner	Brian	Professor & Associate Vice-President Academic Resources Planning	\$ 138,902.63	\$ 1,013.45
Abramson	Morton	Professor, Mathematics & Statistics	\$ 125,718.63	\$ 3,060.14
Agnew	Vijay	Professor, Social Science	\$ 105,297.70	\$ 806.82
Ahmet	Norman	AVP Human Resources & Employee Relations	\$ 154,540.09	\$ 1,115.76
Ahrens	Wolfgang	Professor, Lang, Lit & Linguistics	\$ 104,248.88	\$ 848.14
Albright	R Gordon	Professor & Secretary to Council	\$ 109,829.41	\$ 791.14
Aldridge	Keith	Professor, Earth, Space Science & Engineering	\$ 109,665.63	\$ 846.14
Alexandris	Georgina	Assistant Dean, Osgoode	\$ 102,912.84	\$ 801.48
Allan	Robert	Professor, Chemistry	\$ 110,419.48	\$ 861.82
Appelbaum	Elie	Professor, Economics	\$ 132,214.28	\$ 1,167.24
Archer	Cynthia	University Librarian	\$ 127,000.10	\$ 879.34
Ariano	Louis	Registrar	\$ 110,324.92	\$ 5,883.08
Arjomandi	Eshrat	Professor, Computer Science	\$ 115,639.40	\$ 1,004.58
Armstrong	Pat	Professor, Sociology	\$ 109,911.61	\$ 834.38
Arnold	Tom	Executive Director, Security Parking & Transport Services	\$ 102,956.27	\$ 762.24
Arthur	Ross	Professor, Humanities	\$ 101,967.10	\$ 780.82
Arthurs	Harry	University Professor, Osgoode Hall Law School	\$ 204,454.96	\$ 532.40
Aulakh	Preetmohinde	Professor, Schulich School of Business	\$ 213,759.92	\$ 1,482.48
Auster	Ellen	Professor, Schulich School of Business	\$ 163,856.44	\$ 1,076.54
Axelrod	Paul	Professor and Dean, Education	\$ 127,618.82	\$ 1,481.26
Barrows	David	Course Director, Assoc. Director MPA Prog.Schulich School of Business	\$ 155,527.71	\$ 0.00
Bartel	Henry	Professor, Administrative Studies	\$ 127,827.95	\$ 972.50
Baudot	Alain	Professor, French Studies	\$ 112,842.88	\$ 1,348.12
Bayefsky	Anne Fruma	Professor, Political Science	\$ 101,925.52	\$ 780.64
Beare	John	Professor, Economics	\$ 114,112.89	\$ 890.60
Beare	Margaret Eve	Professor, Sociology	\$ 118,242.23	\$ 773.24
Beer	Frances	Professor, English	\$ 104,970.33	\$ 816.04
Belcourt	Monica	Professor, Administrative Studies	\$ 127,209.98	\$ 960.26
Bell	Chris	Professor, Schulich School of Business	\$ 118,859.96	\$ 641.16
Bell	David V J	Professor, Environmental Studies	\$ 145,716.36	\$ 1,094.44
Bellissimo	Bruno	Director, Internal Audit	\$ 110,973.56	\$ 785.80
Benedet	Janine	Professor, Osgoode Hall Law School	\$ 108,506.34	\$ 844.96
Benson	James	Professor, English	\$ 105,232.44	\$ 821.22
Bergeron	Nantel	Professor, Mathematics & Statistics	\$ 107,611.27	\$ 817.32
Bewley	Kathryn	Professor, Administrative Studies	\$ 102,798.98	\$ 763.58
Bhanich Supapol	Atipol	Professor, Schulich School of Business	\$ 121,870.23	\$ 747.90
Biehl	Markus	Professor, Schulich School of Business	\$ 105,212.53	\$ 797.62
Bieler	Ted	Professor, Visual Arts	\$ 112,789.52	\$ 880.20
Birch	Jill	Associate Director, Executive Development, Schulich School of Business	\$ 150,947.07	\$ 1,032.80
Blake	Joanna	Professor, Psychology	\$ 105,307.51	\$ 813.56
Bodak	Trudy	Associate University Librarian	\$ 101,901.28	\$ 791.02
Bohme	Diethard	Distinguished Research Professor, Chemistry	\$ 144,631.94	\$ 1,149.24
Bonsu	Samuel	Professor, Schulich School of Business	\$ 123,960.00	\$ 966.62
Boudreau	Francoise	Professor, Sociology	\$ 109,016.16	\$ 3,409.34
Bouhenic	Jean-Claude	Professor, Mathematics	\$ 102,058.71	\$ 841.92

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Bowes-Sewell	Karen	Professor, Dance	\$ 100,064.92	\$ 764.96
Bowman	Robert M.J.	Professor, Music	\$ 106,724.17	\$ 801.66
Bradshaw	Patricia	Professor, Schulich School of Business	\$ 160,078.30	\$ 1,040.48
Brewer	Gary	Vice-President, Finance and Administration	\$ 205,839.71	\$ 1,276.76
Britzman	Deborah	Professor, Education	\$ 100,009.59	\$ 780.64
Brooks	William Neil	Professor, Osgoode Hall Law School	\$ 151,960.10	\$ 1,181.76
Brown	James	Course Director and Director Housing & Food Services	\$ 109,644.22	\$ 8,215.92
Brown	Shirley	Professor, Fine Arts	\$ 109,991.99	\$ 825.10
Bucovetsky	Samuel	Professor, Economics	\$ 105,432.30	\$ 838.24
Bugajska	Krystyna	Professor, Mathematics & Statistics	\$ 100,630.80	\$ 785.88
Burns	Robert	Professor, Mathematics & Statistics	\$ 107,579.93	\$ 7,361.26
Busby	Paul	Director, Network Services	\$ 102,823.60	\$ 801.48
Cafarelli	Ezno	Professor, Kinesiology & Health Science	\$ 103,173.24	\$ 772.80
Caldwell	John	Professor, Physics & Astronomy	\$ 120,779.17	\$ 943.00
Cameron	B Jamie	Professor, Osgoode Hall Law School	\$ 116,181.70	\$ 1,003.84
Cameron	Evan	Professor, Film & Video	\$ 103,730.72	\$ 809.44
Campbell	Alexandra	Professor, Schulich School of Business	\$ 121,007.89	\$ 724.32
Campeanu	Radu	Professor, Science & Technology Studies	\$ 123,445.81	\$ 507.04
Cannon	Wayne	Professor, Physics & Astronomy	\$ 109,060.24	\$ 851.30
Cao	Melanie	Professor, Schulich School of Business	\$ 138,808.57	\$ 1,083.12
Carpenter	Kenneth	Professor, Economics & Visual Arts	\$ 112,396.88	\$ 876.24
Carveth	Donald	Professor, Sociology	\$ 101,769.72	\$ 3,384.08
Cavanagh	Walter Forbe	Professor, Administrative Studies	\$ 105,300.15	\$ 822.50
Chaput	Marie-Therese	Director, Development, Glendon College	\$ 124,378.24	\$ 3,370.20
Check	James V.P.	Professor, Psychology	\$ 102,357.80	\$ 668.04
Christie	Gordon Kenda	Professor, Osgoode Hall Law School	\$ 106,600.00	\$ 826.60
Chung	Janne Oiyin	Professor, Schulich School of Business	\$ 135,580.58	\$ 1,042.54
Claydon	John	Director, Professional Development, Osgoode Hall Law School	\$ 158,000.04	\$ 1,240.92
Code	Lorraine	Distinguished Research Professor, Philosophy	\$ 103,086.06	\$ 865.72
Cohen	Avi	Professor, Economics	\$ 109,131.99	\$ 812.45
Cohen	Derek	Professor, English	\$ 106,272.96	\$ 829.16
Cohen	Thomas	Professor, Humanities	\$ 100,710.08	\$ 784.50
Conlin	Terry	Professor, Social Science	\$ 103,721.93	\$ 1,430.60
Connolly	Jennifer	Professor, Psychology	\$ 101,501.21	\$ 749.87
Cook	Wade	Professor, Schulich School of Business	\$ 191,208.69	\$ 900.18
Cooper-Clark	Diana Patricia	Professor, English	\$ 106,125.04	\$ 1,404.92
Copeland	Michael	Professor, Economics	\$ 105,841.36	\$ 825.16
Costa	Elio	Professor, Lang, Lit & Linguistics	\$ 117,334.96	\$ 813.30
Couchman	Jane	Professor, French Studies	\$ 106,686.80	\$ 827.84
Coukell	M. Barrie	Professor, Biology	\$ 103,640.51	\$ 809.44
Cragg	Arthur Wesley	Professor, Schulich School of Business	\$ 129,539.15	\$ 1,003.20
Craven	Mary-Louise	Professor, Social Science	\$ 105,367.61	\$ 7,348.92
Crawford	John Douglas	Professor, Psychology	\$ 110,351.35	\$ 838.24
Cribb	Peter	Professor, Computer Science	\$ 103,712.84	\$ 2,980.64
Cummings	Michael	Professor, English	\$ 104,623.57	\$ 817.32
Darroch	Arthur G L	Professor, Sociology	\$ 114,932.97	\$ 897.20
Darroch	James	Professor, Schulich School of Business	\$ 124,699.61	\$ 909.70
Daugherty	Howard	Professor, Environmental Studies	\$ 103,496.96	\$ 803.25
Davies	David	Professor, Political Science	\$ 112,260.53	\$ 851.00
Davis	Arthur	Professor, Social Science	\$ 100,243.37	\$ 779.32
Davis	John	Professor and Librarian, Osgoode Hall Law School	\$ 127,947.60	\$ 1,005.32

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Decarufel	Andre	Professor, Schulich School of Business	\$ 180,059.96	\$ 1,405.30
Denzel	George	Professor, Mathematics & Statistics	\$ 120,764.15	\$ 942.78
Dermer	Jerry	Professor, Schulich School of Business	\$ 145,114.35	\$ 945.66
Deutsch	Robert	Professor, Psychology	\$ 108,770.90	\$ 784.50
Deutsch	Yuval	Professor, Schulich School of Business	\$ 118,859.96	\$ 927.32
Dewitt	David	Professor, Political Science	\$ 108,036.19	\$ 771.42
Dick	Madelyn	Professor, History	\$ 109,208.60	\$ 868.96
DiMarcantonio	Aldo	Comptroller	\$ 116,184.52	\$ 826.80
Dimick	David	Professor, Schulich School of Business	\$ 129,983.63	\$ 972.72
Dimitrov	Orlin	Professor, Schulich School of Business	\$ 113,760.04	\$ 886.74
Dodge	Barbara	Professor, Visual Arts	\$ 102,214.64	\$ 10,813.14
Dong	Ming	Professor, Schulich School of Business	\$ 133,580.58	\$ 3,015.84
Donnenfeld	Shabtani	Professor, Economics	\$ 103,190.24	\$ 925.94
Dosman	Edgar	Professor, Political Science	\$ 102,621.94	\$ 873.58
Drache	Daniel	Professor, Political Science	\$ 101,952.07	\$ 852.16
Dranitsaris	Stephen	Senior Executive Officer, Office of VP-Administration	\$ 104,895.00	\$ 785.80
Drexler	Julianna	Librarian	\$ 115,277.43	\$ 769.35
Drost	Helmar	Professor, Economics	\$ 111,807.84	\$ 873.40
Drummond	Robert	Professor and Dean, Arts	\$ 130,922.50	\$ 872.30
Drummond	Susan	Professor, Osgoode Hall Law School	\$ 108,948.64	\$ 844.96
Duran	Claudio	Professor, Social Science	\$ 104,144.06	\$ 796.36
Durlak	Jerome	Professor, Social Science	\$ 113,732.55	\$ 2,742.46
Dusk	Cora Marie M	Assistant Vice-President, Campus Relations & Student Affairs	\$ 117,924.04	\$ 919.44
Dwyer	John	Professor, Social Science	\$ 148,714.97	\$ 777.56
Dymond	Patrick	Professor, Computer Science	\$ 147,954.56	\$ 1,155.18
Edmonds	Jeffrey	Professor, Computer Science	\$ 107,469.28	\$ 838.24
Egnal	Marc	Professor, History	\$ 100,394.13	\$ 781.94
Elder	Kathryn	Associate University Librarian	\$ 106,631.92	\$ 789.28
Ellenwood	William	Professor, English	\$ 107,857.91	\$ 834.10
Ellis	Zilpha	Professor, French Studies	\$ 106,347.79	\$ 830.44
Embleton	Sheila	Professor and Vice-President Academic	\$ 186,256.54	\$ 1,279.52
Emond	D Paul	Professor, Osgoode Hall Law School	\$ 141,294.84	\$ 1,110.00
Evans	K. Paul	Professor, Administrative Studies	\$ 102,414.46	\$ 3,211.34
Ewoldt	Carolyn	Professor, Education	\$ 121,996.91	\$ 925.94
Fallis	George	Professor, Economics	\$ 141,383.56	\$ 1,103.28
Fancher	Raymond	Professor, Psychology	\$ 110,179.57	\$ 860.56
Faverin-Ceschia	Renata	Director, Purchasing & Contract Administration	\$ 108,436.60	\$ 2,658.32
Favrod	Alain	Professor, French Studies	\$ 108,910.93	\$ 785.88
Feldman	Seth	University Professor, Film & Video	\$ 111,571.68	\$ 835.40
Fichman	Martin	Professor, Humanities	\$ 103,752.24	\$ 809.44
Fields	Leona	Manager, Pension Fund	\$ 112,184.64	\$ 826.80
Fischer	Eileen Mary	Professor, Schulich School of Business	\$ 152,912.96	\$ 1,014.38
Fisher	Richard	Chief Communications Officer	\$ 171,725.00	\$ 1,238.77
Flattery	Bruce	Professor, English	\$ 101,464.21	\$ 791.14
Fleming	Stephen	Professor, Psychology	\$ 104,892.13	\$ 818.70
Flett	Gordon	Professor, Psychology	\$ 100,669.72	\$ 3,393.82

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Fothergill	Robert	Professor, Theatre	\$ 105,974.68	\$ 3,666.54
Found	William	University Professor, Environmental Studies	\$ 145,927.90	\$ 1,139.50
Fowler	Barry	Professor, Kinesiology & Health Science	\$ 123,073.14	\$ 910.89
Freake	Douglas	Professor, Humanities	\$ 103,268.96	\$ 755.84
Freeman	Donald	Professor, Geography	\$ 103,314.78	\$ 831.38
Friendly	Michael	Professor, Psychology	\$ 106,664.50	\$ 806.82
Gaber	Brian George	Professor, Administrative Studies	\$ 139,235.88	\$ 914.74
Gagne	Robert	Executive Director Info Technology & CIO	\$ 138,162.41	\$ 962.60
Gainer	Brenda	Professor, Schulich School of Business	\$ 115,193.21	\$ 890.60
Gallant	Thomas	Professor, History	\$ 106,694.96	\$ 839.50
Gentles	Ian James	Professor, History	\$ 106,535.36	\$ 814.66
Geva	Benjamin	Professor, Osgoode Hall Law School	\$ 132,290.57	\$ 1,143.36
Gewurtz	Margo	Professor, Humanities	\$ 104,676.91	\$ 5,852.16
Gibson	Joan	Professor, Humanities	\$ 109,797.94	\$ 834.14
Gilbert	Michael	Professor, Philosophy	\$ 102,914.50	\$ 799.34
Gill	Stephen	Professor, Political Science	\$ 106,733.79	\$ 809.44
Gilmour	Joan	Professor, Osgoode Hall Law School	\$ 125,440.12	\$ 974.96
Ginsberg	Judith	Librarian, Law Library	\$ 102,745.60	\$ 785.88
Gledhill	Norman	Professor, Kinesiology & Health Science	\$ 123,771.08	\$ 928.54
Godard	Barbara	Professor, English	\$ 105,914.20	\$ 812.10
Gorbet	Fred	Dir Financial Services Prog. Schulich School of Business	\$ 109,036.68	\$ 843.36
Gotshalks	Gunnar	Professor, Computer Science	\$ 100,458.60	\$ 783.26
Gray	Patrick	Professor, Humanities	\$ 103,718.08	\$ 804.26
Grayson	J Paul	Professor, Sociology	\$ 112,653.19	\$ 878.88
Green	Leslie J M	Professor, Osgoode Hall Law School	\$ 125,315.12	\$ 974.96
Greenberg	Leslie	Professor, Psychology	\$ 105,849.01	\$ 928.76
Griesdorf	Wendy	Director, Career Services, Osgoode Hall Law School	\$ 102,768.94	\$ 928.76
Gryz	Jaroslav	Professor, Computer Science	\$ 109,340.40	\$ 885.96
Gutmacher	Elaine	Associate Director, Executive Development, Schulich School of Business	\$ 100,895.00	\$ 785.80
Haberman	Arthur	University Professor, Humanities	\$ 118,761.80	\$ 911.62
Hagerman	Edward	Professor, History	\$ 108,828.01	\$ 831.92
Harris	Geoffrey	Professor, Chemistry	\$ 143,855.95	\$ 3,555.74
Harris	Laurence Roy	Professor, Psychology	\$ 118,570.28	\$ 804.26
Hastie	Donald	Professor, Chemistry	\$ 101,381.88	\$ 768.30
Haug	Alfred	Professor, Economics	\$ 106,446.44	\$ 783.26
Hay	Charles	Professor, Osgoode Hall Law School	\$ 144,404.08	\$ 1,179.08
Heeler	Roger	Professor, Schulich School of Business	\$ 113,820.76	\$ 889.32
Heller	Deborah	Professor, Humanities	\$ 105,866.99	\$ 826.54
Hellman	Judith Adler	Professor, Social Science	\$ 105,198.75	\$ 804.26
Hellman	Stephen	Professor, Political Science	\$ 102,949.59	\$ 804.26
Herren	Michael	Distinguished Research Professor, Humanities	\$ 113,620.90	\$ 868.40
Hessels	Eric	Professor, Physics & Astronomy	\$ 126,124.60	\$ 961.40
Hilliker	Arthur	Professor, Biology	\$ 139,937.87	\$ 1,093.64
Ho	Kwok Sum	Professor, Administrative Studies	\$ 108,157.07	\$ 833.20
Hoffman	Randy	Professor, Administrative Studies	\$ 114,572.24	\$ 826.86
Hoffmann	Ellen	Librarian	\$ 122,955.80	\$ 1,047.05

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Hoffmann	Richard	Professor, History	\$ 101,736.83	\$ 822.50
Hogg	Peter	University Professor, Osgoode Hall Law School	\$ 183,943.68	\$ 1,445.04
Holzinger	Ingo	Professor, Schulich School of Business	\$ 118,859.96	\$ 641.16
Hood	David	Professor, Kinesiology & Health Science	\$ 139,753.73	\$ 858.92
Hopkins	Elizabeth	Professor, English	\$ 111,237.53	\$ 852.32
Hopkinson	Alan	Professor, Chemistry	\$ 109,068.44	\$ 835.68
Horn	Michiel S.D.	Professor, History	\$ 112,195.19	\$ 860.84
Horvath	Dezso	Professor and Dean, Schulich School of Business	\$ 248,802.75	\$ 1,552.88
Humana	Hernan	Course Director, Kinesiology & Health Science, Head Volleyball Coach	\$ 100,133.69	\$ 1,430.60
Hutchinson	Allan	Professor, Osgoode Hall Law School	\$ 136,450.60	\$ 8,461.22
Imai	Shin	Professor, Osgoode Hall Law School	\$ 120,433.60	\$ 935.64
Innes	Christopher	Distinguished Research Professor, English	\$ 121,922.84	\$ 1,132.86
Irani	Khurshed	Executive Director Facilities Management	\$ 131,585.68	\$ 10,857.00
Irving	Richard	Professor, Schulich School of Business	\$ 112,856.59	\$ 869.08
Irwin	Ross	Assistant Dean (Admin & Plan) Osgoode Hall Law School	\$ 119,575.28	\$ 884.44
Jarrell	Richard	Professor, Natural Science	\$ 101,150.49	\$ 788.52
Jeffers	Stanley	Professor, Physics & Astronomy	\$ 104,063.85	\$ 812.10
Jenkin	Michael	Professor, Computer Science	\$ 124,860.37	\$ 910.30
Johnson	G. Thomas	Professor, Osgoode Hall Law School	\$ 133,108.84	\$ 988.04
Joshi	Ashwin	Professor, Schulich School of Business	\$ 134,437.87	\$ 783.26
Jursza	Luana	Director, Information Technology Services	\$ 112,912.84	\$ 6,327.18
Kant-Antonescu	Mariana	Professor, Computer Science	\$ 110,367.32	\$ 758.60
Kanya-Forstner	A Sydney	Professor, History	\$ 107,032.75	\$ 929.94
Karakowsky	Leonard Eli	Professor, Administrative Studies	\$ 132,675.94	\$ 907.63
Karch	Pierre	Professor, French Studies	\$ 108,128.79	\$ 844.62
Katz	Joel	Professor, Kinesiology & Health Science	\$ 129,060.04	\$ 1,007.20
Katz	Shirley	Professor, Humanities	\$ 107,018.99	\$ 873.98
Keall	Marguerite	Professor, Social Science	\$ 103,129.07	\$ 8,019.80
Kehoe	Dalton	Professor, Social Science	\$ 122,138.54	\$ 792.40
Keil	Thomas	Professor, Schulich School of Business	\$ 106,059.96	\$ 808.20
Kelton	Roger	Professor, Kinesiology & Health Science	\$ 124,815.32	\$ 1,461.70
Kenedy	Robert	Course Director, Atkinson Faculty of Liberal & Professional Studies	\$ 124,896.05	\$ 1,430.60
Kettel	Bonnie	Professor, Environmental Studies	\$ 101,014.20	\$ 786.25
Kim	Henry	Professor, Schulich School of Business	\$ 103,017.56	\$ 742.68
Kirschbaum	Stanislav	Professor, Political Science	\$ 115,868.60	\$ 3,234.90
Kochman	Stanley	Professor, Mathematics & Statistics	\$ 104,872.65	\$ 6,394.82
Kodar	Tiit	Associate University Librarian	\$ 101,661.01	\$ 793.78
Kusyszyn	Igor	Professor, Psychology	\$ 107,524.77	\$ 806.82
Landa	Janet	Professor, Economics	\$ 109,431.24	\$ 853.98
Lanfranco	Sam	Professor, Economics	\$ 101,738.78	\$ 793.24
Lary	Nikita	Professor, Humanities	\$ 105,080.73	\$ 819.96
Latham	Roger	Professor, Economics	\$ 110,614.44	\$ 830.44
Laxer	James	Professor, Political Science	\$ 108,659.00	\$ 809.44
Layton	Anne Louise	Director, Total Compensation	\$ 103,034.74	\$ 710.85
Lazar	Fred	Professor, Economics	\$ 105,279.64	\$ 822.50

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Le Goff	T. J. A	Professor, History	\$ 109,504.08	\$ 2,511.26
Leblanc	Richard W.J	Professor, Schulich School of Business	\$ 110,147.25	\$ 422.57
Lee-Ruff	Edward	Professor, Chemistry	\$ 106,054.57	\$ 827.84
Lennox	John	Professor & Dean Graduate Studies	\$ 133,765.36	\$ 994.36
Lenton	Rhonda	Professor & Dean Atkinson Faculty of Liberal & Professional Studies	\$ 153,434.98	\$ 1,693.16
Lesperance	Yves	Professor, Computer Science	\$ 100,691.25	\$ 778.21
Levine	Stephen	Professor, Social Science	\$ 101,630.05	\$ 837.00
Lewin	Louise	Professor, French Studies	\$ 105,583.19	\$ 2,232.22
Lewis	Harriet	University Secretary & General Counsel	\$ 182,004.44	\$ 1,207.68
Leyton-Brown	David	Professor, Political Science	\$ 153,516.07	\$ 1,190.48
Leznoff	Clifford	Distinguished Research Professor, Chemistry	\$ 116,906.32	\$ 897.20
Li	Jinyan	Professor, Osgoode Hall Law School	\$ 119,446.84	\$ 927.84
Li	Lee	Professor, Administrative Studies	\$ 108,360.43	\$ 776.28
Licht	Lawrence	Professor, Biology	\$ 103,021.28	\$ 5,077.26
Longstaff	Stephen	Professor, Sociology	\$ 102,671.81	\$ 801.66
Lovejoy	Paul	Distinguished Research Professor, History	\$ 157,245.08	\$ 1,212.74
Lucas	Robert	Professor, Schulich School of Business	\$ 102,784.56	\$ 801.66
Lumsden	David	Professor, Anthropology	\$ 100,734.33	\$ 785.88
Luxton	Margaret	Professor, Social Science	\$ 102,817.34	\$ 801.24
MacDonald	Kathleen	Professor, School of Nursing	\$ 101,478.80	\$ 792.40
MacDonald	Robert	Professor, Environmental Studies	\$ 106,418.49	\$ 830.44
MacDonald	Shirley	Director, Employee Relations	\$ 102,677.00	\$ 726.40
MacDonald	Suzanne	Professor & Associate Vice-President, Research	\$ 102,879.40	\$ 743.94
Magee	Joanne	Professor, Administrative Studies	\$ 128,337.99	\$ 929.92
Magnotta	Michael	Professor, Lang, Lit & Linguistics	\$ 105,510.17	\$ 796.36
Mahant	Edelgard	Professor, Political Science	\$ 106,062.84	\$ 837.22
Mallin	Samuel	Professor, Philosophy	\$ 107,192.28	\$ 840.62
Mandel	Ann	Professor, English	\$ 103,658.96	\$ 809.44
Mandel	Michael	Professor, Osgoode Hall Law School	\$ 142,130.20	\$ 1,105.88
Marino	Charles	Professor, Psychology	\$ 104,855.23	\$ 817.32
Marsden	Lorna Ruth	President & Vice-Chancellor	\$ 317,641.64	\$ 3,705.29
Marshall	Alan	Professor, Administrative Studies	\$ 119,153.68	\$ 633.96
Martell	George	Professor, Social Science	\$ 105,728.61	\$ 825.16
Martin	Dianne	Professor, Osgoode Hall Law School	\$ 117,503.08	\$ 1,014.20
Martin	Ian	Professor, English	\$ 102,275.07	\$ 759.14
Marzouk	Mahmoud	Professor, Economics	\$ 108,728.07	\$ 848.68
Mason	Steven	Professor, Humanities	\$ 143,944.52	\$ 945.12
Massam	Helene	Professor, Mathematics & Statistics	\$ 105,384.20	\$ 806.82
Mawani	Amin	Professor, Schulich School of Business	\$ 146,036.61	\$ 1,125.00
Maynes	Elizabeth	Professor, Schulich School of Business	\$ 136,428.39	\$ 873.68
McBey	Kenneth James	Professor, Administrative Studies	\$ 106,050.64	\$ 867.26
McCamus	John	Professor, Osgoode Hall Law School	\$ 176,065.60	\$ 1,360.64
McClellan	Ronald	Professor, Schulich School of Business	\$ 113,924.01	\$ 889.28
McDougall	Ian	Professor, Osgoode Hall Law School	\$ 135,279.84	\$ 1,062.84
McKee	Beverly	Senior Executive Officer, Dean's Office, Arts	\$ 103,749.72	\$ 708.04
McKellar	James	Professor, Schulich School of Business	\$ 152,809.86	\$ 1,088.40

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
McLeod-Dick	Ingrid	Course Director, Schulich School of Business	\$ 132,022.66	\$ 0.00
McMillan	Charles	Professor, Schulich School of Business	\$ 112,674.72	\$ 878.88
McNeil	C Kent	Professor, Osgoode Hall Law School	\$ 125,440.12	\$ 974.96
McRoberts	Kenneth	Professor and Principal, Glendon College	\$ 130,123.68	\$ 6,027.36
Mendelsohn	David	Professor, Lang, Lit & Linguistics	\$ 100,815.17	\$ 779.49
Middleton	Alan Charles	Exec. Dir. Executive Education Centre & Assoc. Pro. Schulich School of Bus.	\$ 179,962.57	\$ 989.12
Milevsky	Moshe Arye	Professor, Schulich School of Business	\$ 144,753.97	\$ 1,332.32
Miller	Barry	Professor & Director Academic Employee Relations	\$ 112,303.77	\$ 814.66
Miller	John	Professor, Physics & Astronomy	\$ 106,702.63	\$ 833.34
Mohammed	Tahir	Director Facilities Devel.	\$ 117,433.06	\$ 904.96
Monahan	Patrick	Professor and Dean, Osgoode Hall Law School	\$ 154,336.78	\$ 1,203.88
Moore	Timothy	Professor, Psychology	\$ 106,083.57	\$ 821.12
Morgan	Gareth H J	Distinguished Research Professor, Schulich School of Business	\$ 150,453.91	\$ 3,282.60
Morley	C David	Professor and Dean Environmental Studies	\$ 112,860.00	\$ 0.00
Mosher	Janet	Professor, Osgoode Hall Law School	\$ 123,947.04	\$ 973.80
Mossman	Mary Jane	Professor, Osgoode Hall Law School	\$ 155,106.32	\$ 1,208.00
Mougeon	Raymond	Professor, French Studies	\$ 116,309.48	\$ 851.30
Mukherjee	Arun	Professor, English	\$ 102,144.88	\$ 5,270.14
Muldoon	Martin	Professor, Mathematics & Statistics	\$ 112,898.18	\$ 7,682.18
Mullick	Bilkish	Senior Executive Officer, Office of the Vice-President Students and Alumni	\$ 112,194.23	\$ 827.39
Mykitiuk	Roxanne	Professor, Osgoode Hall Law School	\$ 114,757.64	\$ 883.28
Nagata	Judith	Professor, Anthropology	\$ 117,258.02	\$ 891.38
Nelles	Henry	Distinguished Research Professor, History	\$ 121,315.31	\$ 931.24
Neuman	Bonnie	Vice-President, Students and Alumni	\$ 170,797.20	\$ 1,196.82
Newgren	Donald	Professor, Design	\$ 115,385.68	\$ 877.50
Newton	Janice	Professor, Political Science	\$ 100,600.38	\$ 709.68
Ng	Peggy Suk-La	Professor, Administrative Studies	\$ 129,075.96	\$ 878.49
North	Liisa	Professor, Political Science	\$ 107,297.07	\$ 822.50
O'Brien	George	Professor, Mathematics & Statistics	\$ 109,720.20	\$ 855.68
Okada	Ronald	Professor, Psychology	\$ 107,859.83	\$ 837.10
Olin	Doris	Professor, Philosophy	\$ 107,180.53	\$ 819.96
Olin	Philip	Professor, Mathematics & Statistics	\$ 108,899.25	\$ 850.00
Oliver	Christine	Professor, Schulich School of Business	\$ 151,960.79	\$ 1,249.88
Oliver	Peter	Professor, History	\$ 111,024.25	\$ 865.72
Olshen	Toni	Associate University Librarian	\$ 110,865.26	\$ 890.60
Ono	Hiroshi	Distinguished Research Professor, Psychology	\$ 110,665.60	\$ 295.34
Orr	Deborah	Professor, Humanities	\$ 100,923.44	\$ 700.78
Ostroff	Jonathan	Professor, Computer Science	\$ 116,932.42	\$ 902.14
Owston	Ronald	Professor, Education	\$ 107,811.41	\$ 825.16
Paasche	J Gottfried	Professor, Sociology	\$ 103,139.41	\$ 1,114.62
Palumbo	Joseph	Executive Director Career Centre and International Placement, SSB	\$ 116,953.69	\$ 909.76
Pan	Yigang	Professor, Schulich School of Business	\$ 125,942.73	\$ 861.38
Panitch	Leo	Distinguished Research Professor, Political Science	\$ 129,490.43	\$ 1,011.10
Parkinson	John	Professor, Administrative Studies	\$ 115,289.11	\$ 819.96
Pearlman	Ronald	Professor, Biology	\$ 109,875.14	\$ 857.88
Pelletier	Donald	Professor, Mathematics & Statistics	\$ 102,482.12	\$ 798.94

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Penz	G Peter	Professor, Environmental Studies	\$ 103,387.27	\$ 806.82
Pepler	Debra	Professor, Psychology	\$ 111,662.47	\$ 848.68
Peridis	Theodoros	Professor, Schulich School of Business	\$ 192,390.69	\$ 929.24
Peskun	Peter	Professor, Mathematics & Statistics	\$ 102,460.83	\$ 788.52
Pestano	Irvin	Course Director, Administrative Studies	\$ 104,698.08	\$ 0.00
Philipps	Lisa Coleen	Professor, Osgoode Hall Law School	\$ 117,095.68	\$ 909.48
Pietrowski	Alfred	Professor, Mathematics & Statistics	\$ 123,599.45	\$ 2,904.42
Pilgrim	Anne	Professor, English	\$ 107,683.51	\$ 825.16
Pilgrim	Donald	Professor, History	\$ 104,192.04	\$ 812.10
Pilkington	Marilyn	Professor, Osgoode Hall Law School	\$ 143,798.80	\$ 1,118.88
Plourde	Charles	Professor, Economics	\$ 120,696.08	\$ 941.68
Pope	Richard	Professor, Lang, Lit & Linguistics	\$ 108,692.92	\$ 848.58
Pound-Curtis	Trudy	Assistant VP-Finance & CFO	\$ 133,725.44	\$ 1,042.44
Preston	Valerie Ann	Professor, Geography	\$ 104,476.43	\$ 781.94
Price	Denise	Manager, Applications Services, Information Technology Services	\$ 100,584.64	\$ 6,566.72
Prince	Robert	Professor, Physics & Astronomy	\$ 138,604.16	\$ 1,082.78
Prisman	Eliezer Zeev	Professor, Schulich School of Business	\$ 162,498.64	\$ 5,897.20
Promislow	S David	Professor, Mathematics & Statistics	\$ 107,462.05	\$ 838.24
Puri	Poonam	Professor, Osgoode Hall Law School	\$ 112,250.04	\$ 808.20
Radford	John	Professor, Geography	\$ 106,001.42	\$ 780.64
Rainbow	Joanna	Assistant Counsel	\$ 128,571.23	\$ 925.44
Ramsay	Iain Duncan	Professor, Osgoode Hall Law School	\$ 139,266.88	\$ 1,083.12
Reid	David	Professor, Psychology	\$ 103,059.27	\$ 804.26
Rennie	David	Professor, Psychology	\$ 112,174.52	\$ 859.18
Richardson	Benjamin	Professor, Osgoode Hall Law School	\$ 110,499.96	\$ 869.12
Rilstone	John Paul	Professor, Economics	\$ 103,956.16	\$ 812.10
Rioux	Marcia	Professor, Health Policy & Management	\$ 103,301.34	\$ 773.62
Ripley	M Louise	Professor, Administrative Studies	\$ 114,741.67	\$ 835.68
Robb	Kenneth	Director, HR Services & Organizational Development	\$ 108,497.36	\$ 6,462.20
Roberts	Gordon S	Professor, Schulich School of Business	\$ 215,226.64	\$ 1,311.00
Rogers	Martha Elizabeth	Professor, School of Nursing	\$ 102,686.80	\$ 1,427.26
Rogers	Nicholas C.T.	Professor, History	\$ 109,478.42	\$ 810.28
Rosin	Hazel	Professor, Schulich School of Business	\$ 105,056.49	\$ 835.11
Roventa	Eugene	Professor, Computer Science	\$ 100,611.32	\$ 2,868.04
Roy	S Paul	Professor, Schulich School of Business	\$ 125,304.53	\$ 915.56
Rudolph	Jochen	Professor, Chemistry	\$ 119,928.36	\$ 1,039.62
Rudolph	Ross	Professor, Political Science	\$ 112,040.17	\$ 873.58
Rutherford	Brent	Professor, Environmental Studies	\$ 113,374.81	\$ 884.08
Ryder	Bruce	Professor, Osgoode Hall Law School	\$ 128,383.60	\$ 935.64
Saindon	Jean	Professor, School of Analytical Studies & Info. Tech.	\$ 103,542.19	\$ 603.58
Salter	R L Liora	Professor, Osgoode Hall Law School	\$ 141,127.42	\$ 1,095.45
Sanders	Leslie	University Professor, Atkinson Faculty of Liberal & Professional Studies	\$ 107,332.19	\$ 805.14
Savary	James	Professor, Economics	\$ 113,283.77	\$ 883.82
Scheepers	Mary	Director, Student Financial Services	\$ 102,171.20	\$ 789.86
Schoenfeld	Stuart	Professor, Sociology	\$ 106,816.64	\$ 817.32
Scott	Craig Martin	Professor, Osgoode Hall Law School	\$ 121,767.04	\$ 941.02

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Seguinot	Candace	Professor, School of Translation	\$ 103,637.94	\$ 793.92
Sevigny	Savitsa	Professor, French Studies	\$ 100,006.19	\$ 7,822.40
Shanks	Pamela	Chief Advancement Officer, Schulich School of Business	\$ 113,644.72	\$ 884.44
Shapiro	Alan	Professor, Economics	\$ 102,649.08	\$ 889.32
Shapson	Stan	Professor & Vice-President, Research & Innovation	\$ 200,772.68	\$ 1,405.20
Sheese	Ronald	University Professor, Psychology	\$ 105,541.60	\$ 8,967.88
Sheremata	Willow	Professor, Schulich School of Business	\$ 179,193.37	\$ 1,261.96
Shin Doi	Julia	Assistant Counsel & Adjunct Professor, Osgoode Hall Law School	\$ 112,872.53	\$ 751.72
Shore	Marlene	Professor, History	\$ 106,968.63	\$ 835.68
Shteir	Ann	Professor, Humanities	\$ 105,217.12	\$ 821.22
Shubert	Adrian	Professor and Associate Vice-President, International	\$ 110,819.03	\$ 778.16
Shugarman	David	Professor, Political Science	\$ 115,332.96	\$ 2,330.19
Shum	Pauline M P	Professor, Schulich School of Business	\$ 118,470.63	\$ 924.66
Silver	Marie-France	Professor, French Studies	\$ 107,083.36	\$ 848.44
Silver	Phillip	Professor and Dean, Fine Arts	\$ 130,200.43	\$ 1,623.19
Simmons	Alan	Professor, Sociology	\$ 112,128.95	\$ 874.86
Sirsi	Ajay Kumar	Professor, Schulich School of Business	\$ 112,092.00	\$ 740.02
Siu	K W Michael	Professor, Chemistry	\$ 128,334.47	\$ 977.20
Slattery	Brian	Professor, Osgoode Hall Law School	\$ 133,800.94	\$ 9,876.80
Smith	David	Director, Management Information	\$ 141,366.99	\$ 6,534.20
Smith	J. Barry	Professor, Economics	\$ 100,955.28	\$ 874.79
Smith	Neil	Professor, Kinesiology & Health Science	\$ 107,509.12	\$ 677.20
Smithin	John	Professor, Economics	\$ 105,135.96	\$ 804.26
Smukler	David	Professor, Theatre	\$ 104,522.40	\$ 807.29
Snow	Kim	Professor, Administrative Studies	\$ 100,795.40	\$ 688.94
Spence	Edward	Professor and Sr. Policy Advisor to the President	\$ 156,449.04	\$ 1,123.74
Spence	Susan Leigh	Director, Service Devel & Delivery, Computing & Network Services	\$ 102,658.04	\$ 4,383.98
Spraakman	Gary	Professor, Administrative Studies	\$ 109,685.91	\$ 9,083.22
Spring	David	Professor, Mathematics & Statistics	\$ 105,374.13	\$ 822.24
Stachniak	Zbigniew	Professor, Computer Science	\$ 110,124.28	\$ 4,444.28
Stager	Paul	Professor, Psychology	\$ 108,974.08	\$ 850.00
Stauffer	Allan	Professor, Physics & Astronomy	\$ 113,611.65	\$ 871.08
Steel	Colin	Professor, Biology	\$ 102,309.91	\$ 798.94
Stelmacovich	Andrew	Director of Development, Osgoode Hall Law School	\$ 114,271.44	\$ 889.68
Stevens	Paul	Professor, History	\$ 115,798.15	\$ 903.74
Strauch	Luis	Director, Computing & Technology, Campus Services & Bus. Ops.	\$ 103,403.39	\$ 581.70
Struk	Peter	Assistant Vice-President, Facilities Planning & Construction	\$ 139,747.35	\$ 11,127.89
Stuart	E. Ross	Professor, Theatre	\$ 103,567.71	\$ 807.70
Stuart	Glenn	Director CLASP, Osgoode Hall Law School	\$ 100,260.30	\$ 785.40
Stuerzlinger	Wolfgang	Professor, Computer Science	\$ 105,531.76	\$ 779.27
Subtelny	Orest	Professor, History	\$ 112,159.05	\$ 955.44
Sutherland	Kate	Professor, Osgoode Hall Law School	\$ 108,948.64	\$ 844.96
Swatman	Noli	Director, Research Administration	\$ 101,037.78	\$ 702.28
Swift	Karen Judith	Professor, School of Social Work	\$ 102,019.84	\$ 796.36
Szmidt	Yvette	Professor, French Studies	\$ 107,299.73	\$ 810.16
Tao	C. Vincent	Professor, Earth, Space Science & Engineering	\$ 105,257.71	\$ 789.90

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Taylor	Peter	Professor, Earth, Space Science & Engineering	\$ 107,124.88	\$ 931.24
Tholen	Walter	Professor, Mathematics & Statistics	\$ 103,884.53	\$ 795.04
Thompson	David W A	Senior Executive Officer, Office of VP-Academic	\$ 110,960.92	\$ 825.12
Thompson	Donald	Professor, Schulich School of Business	\$ 136,492.21	\$ 1,007.20
Thorne	Linda Elizabeth	Professor, Schulich School of Business	\$ 159,927.58	\$ 1,022.22
Tian	Yisong	Professor, Schulich School of Business	\$ 148,146.24	\$ 1,157.70
Tiffin	Robert	Assistant VP-Enrolment & Management	\$ 139,770.26	\$ 1,035.67
Tong	Barbara	Assistant Director, Prof Development Program, Osgoode Hall Law School	\$ 117,496.36	\$ 759.56
Toukmanian	Shake	Professor, Psychology	\$ 105,875.19	\$ 3,192.14
Tourlakis	George	Professor, Computer Science	\$ 111,809.87	\$ 6,258.44
Trivedi	Viswanath	Professor, Schulich School of Business	\$ 125,596.12	\$ 963.94
Trojan	Allan	Professor, Computer Science & Mathematics	\$ 109,616.83	\$ 855.36
Tsotsos	John	Professor, Computer Science	\$ 182,452.84	\$ 3,782.24
Tucker	Eric	Professor, Osgoode Hall Law School	\$ 130,447.72	\$ 1,014.20
Tweyman	Stanley	Professor, Philosophy	\$ 124,521.75	\$ 2,323.33
Unrau	John	Professor, English	\$ 110,821.95	\$ 5,620.30
Van Wijngaarden	William	Professor, Physics & Astronomy	\$ 101,276.00	\$ 708.66
Vanstone	Gail	Professor, School of Arts & Letters	\$ 106,899.92	\$ 1,092.47
Velazquez	Caridad	Professor, Hispanic Studies	\$ 104,491.65	\$ 801.28
Victor	Peter Alan	Professor, Environmental Studies	\$ 135,786.71	\$ 7,211.20
Wacyk	Maria	Executive Director, Human Resources	\$ 125,417.61	\$ 917.64
Wade	Michael	Professor, Schulich School of Business	\$ 105,094.12	\$ 804.26
Wai	Robert Sze-Kwok	Professor, Osgoode Hall Law School	\$ 108,948.64	\$ 844.96
Walker	Janet Elizabeth	Professor, Osgoode Hall Law School	\$ 108,948.64	\$ 6,716.66
Walker	Marshall	Professor, Computer Science & Mathematics	\$ 111,772.93	\$ 821.86
Wallis	Anthony	Professor, Computer Science	\$ 102,493.39	\$ 798.94
Warwick	Susan	Professor, Humanities	\$ 103,676.21	\$ 3,275.65
Watson	Garry	Professor, Osgoode Hall Law School	\$ 190,554.64	\$ 1,294.28
Watson	Mary Elizabeth	Associate University Librarian	\$ 108,509.29	\$ 825.98
Webb	Rodney	Professor & Associate Vice-President Academic	\$ 130,599.33	\$ 940.36
Webber	Mark	Professor, Lang, Lit & Linguistics	\$ 109,589.67	\$ 805.22
Weiss	Stephen	Professor, Schulich School of Business	\$ 126,080.47	\$ 961.40
Wekerle	Gerda	Professor, Environmental Studies	\$ 102,221.76	\$ 9,417.62
Wesson	Thomas James	Professor, Schulich School of Business	\$ 127,624.16	\$ 795.56
Wharton	Richard	Professor, Computer Science	\$ 101,935.72	\$ 9,514.96
Wheeler	David	Professor, Schulich School of Business	\$ 196,283.34	\$ 1,131.05
Whiteley	Walter John	Professor, Mathematics & Statistics	\$ 109,202.86	\$ 796.36
Whiten	Grover	Professor, Visual Arts	\$ 105,494.36	\$ 814.66
Wickens	Andrew T.M.	Course Director and Assist. Vice-President Campus Services and Business Ops	\$ 141,149.40	\$ 886.28
Wiesenthal	David	Professor, Psychology	\$ 111,330.49	\$ 800.06
Wilchesky	Marc	Chair, Counselling & Development Centre	\$ 100,713.52	\$ 3,213.76
Wildes	Richard	Professor, Computer Science	\$ 103,094.12	\$ 804.26
Wilkinson	Paul	Professor, Environmental Studies	\$ 106,152.00	\$ 812.10
Williams	Gail	Professor, Osgoode Hall Law School	\$ 127,109.68	\$ 988.04
Wilson	Barrie	Professor, Humanities	\$ 106,912.99	\$ 831.40
Wilson	H Thomas	Professor, Schulich School of Business	\$ 125,169.85	\$ 936.44

YORK UNIVERSITY

PUBLIC SECTOR SALARY DISCLOSURE 2003 (continued)

Surname	Given Name	Position	Salary Paid	Taxable Benefits
Wilson	Hugh	Professor, Biology	\$ 125,124.60	\$ 961.40
Wilson	Vietta	Professor, Kinesiology & Health Science	\$ 104,892.13	\$ 818.70
Wintre	Maxine A G	Professor, Psychology	\$ 101,208.09	\$ 757.12
Witmer	Robert	Professor, Music	\$ 101,506.23	\$ 791.14
Wolf	Bernard	Professor, Schulich School of Business	\$ 100,419.88	\$ 950.88
Wong	Augustine C.	Professor, Computer Science & Mathematics	\$ 103,101.28	\$ 650.52
Wong	Man Wah	Professor, Mathematics & Statistics	\$ 100,800.85	\$ 726.32
Wood	J Stepan	Professor, Osgoode Hall Law School	\$ 108,948.64	\$ 844.96
Wright	Lorna	Professor, Schulich School of Business	\$ 158,896.56	\$ 1,038.64
Wu	Gillian	Professor and Dean Pure & Applied Science	\$ 175,221.88	\$ 1,151.22
Wu	Jianhong	Professor, Mathematics & Statistics	\$ 126,978.94	\$ 990.18
Zandi	Farrokh	Course Director & Associate Director BBA Program, SSB	\$ 122,263.36	\$ 674.92
Zappulla	Josephine	Director, Advancement Services	\$ 104,433.64	\$ 669.64
Zemans	Joyce	University Professor, Visual Arts	\$ 119,294.32	\$ 907.72
Zemel	Carol	Professor, Visual Arts	\$ 131,215.74	\$ 1,008.48
Zimmerman	Brenda	Professor, Schulich School of Business	\$ 115,313.40	\$ 967.75
Zimmerman	Cynthia	Professor, English	\$ 104,264.75	\$ 814.66
Zingrone	Sylvia	Chief of Staff, Office of the President	\$ 105,398.12	\$ 818.92
Zwick	Detlev	Professor, Schulich School of Business	\$ 113,290.04	\$ 882.93

NOTE ON SALARY: These amounts include base salary and, if applicable, additional payments such as administrative stipends, payments for overload teaching, etc.