



SOFI

2023-24

Statement of Financial Information

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

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8. Schedule of Payments for the Provision of Goods and Services
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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

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 34 (Abbotsford)

Sean Nosek, Superintendent

Date:

Ray Velestuk, Secretary Treasurer

Date:

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

Audited Financial Statements of

School District No. 34 (Abbotsford)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 34 (Abbotsford)

June 30, 2024

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School District No. 34 (Abbotsford)

MANAGEMENT REPORT

Version: 5027-4281-2299

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 34 (Abbotsford) 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. 34 (Abbotsford) (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. 34 (Abbotsford) 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. 34 (Abbotsford)

Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
32575 Simon Avenue
Abbotsford BC V2T 4W6
Canada
Telephone (604) 854-2200
Fax (604) 853-2756

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 34 (Abbotsford), and

To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 34 (Abbotsford) (the Entity), which comprise:

- the statement of financial position as at June 30, 2024
- 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, 2024 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements
- Management's Financial Statement Discussion and Analysis

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 Information included in the Unaudited Schedules 1-4 attached to the audited financial statements and Management's Financial Statement Discussion and Analysis 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. A horizontal line is drawn underneath the signature, extending from the left side of the 'K' towards the right.

Chartered Professional Accountants

Abbotsford, Canada

September 24, 2024

School District No. 34 (Abbotsford)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	52,475,790	43,704,449
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	3,450,315	4,052,920
Other (Note 3)	1,061,841	1,644,451
Total Financial Assets	56,987,946	49,401,820
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	8,385,496	7,863,345
Unearned Revenue (Note 5)	5,455,712	4,377,584
Deferred Revenue (Note 6)	3,709,069	2,768,531
Deferred Capital Revenue (Note 7)	193,361,061	182,213,792
Employee Future Benefits (Note 8)	10,021,263	9,981,927
Asset Retirement Obligation (Note 9)	24,981,463	25,040,849
Other Liabilities (Note 10)	10,626,761	9,763,129
Total Liabilities	256,540,825	242,009,157
Net Debt	(199,552,879)	(192,607,337)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	245,511,993	235,860,862
Prepaid Expenses	2,460,456	2,241,977
Total Non-Financial Assets	247,972,449	238,102,839
Accumulated Surplus (Deficit) (Note 17)	48,419,570	45,495,502

Contractual Obligations (Note 21)

Approved by the Board

Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 34 (Abbotsford)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	251,150,817	249,976,855	227,282,576
Other	305,700	245,400	638,077
Federal Grants		31,600	10,461
Tuition	5,220,200	5,200,016	5,424,639
Other Revenue	7,418,595	8,585,807	9,822,301
Rentals and Leases	450,000	536,143	486,602
Investment Income	975,000	1,267,447	945,640
Amortization of Deferred Capital Revenue	10,000,000	7,424,977	10,263,142
Total Revenue	<u>275,520,312</u>	<u>273,268,245</u>	<u>254,873,438</u>
Expenses			
Instruction	225,940,187	222,583,099	204,415,795
District Administration	8,215,314	9,182,079	7,947,966
Operations and Maintenance	35,474,177	33,530,216	34,581,507
Transportation and Housing	4,568,045	5,048,783	5,033,689
Other			1,500,000
Total Expense	<u>274,197,723</u>	<u>270,344,177</u>	<u>253,478,957</u>
Surplus (Deficit) for the year	<u>1,322,589</u>	<u>2,924,068</u>	<u>1,394,481</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		45,495,502	44,101,021
Accumulated Surplus (Deficit) from Operations, end of year		<u>48,419,570</u>	<u>45,495,502</u>

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	1,322,589	2,924,068	1,394,481
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,067,759)	(19,568,086)	(24,528,601)
Amortization of Tangible Capital Assets	12,550,000	9,916,955	12,679,217
Total Effect of change in Tangible Capital Assets	11,482,241	(9,651,131)	(11,849,384)
Acquisition of Prepaid Expenses		(218,479)	(1,930,498)
Use of Prepaid Expenses			1,881,709
Total Effect of change in Other Non-Financial Assets	-	(218,479)	(48,789)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>12,804,830</u>	(6,945,542)	(10,503,692)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(6,945,542)	(10,503,692)
Net Debt, beginning of year		(192,607,337)	(182,103,645)
Net Debt, end of year		(199,552,879)	(192,607,337)

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,924,068	1,394,481
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,185,216	2,440,849
Prepaid Expenses	(218,479)	(48,790)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	522,151	(1,591,588)
Unearned Revenue	1,078,128	(495,308)
Deferred Revenue	940,538	(53,700)
Employee Future Benefits	39,336	159,945
Asset Retirement Obligations	(59,387)	
Other Liabilities	863,632	(312,155)
Amortization of Tangible Capital Assets	9,916,955	12,679,217
Amortization of Deferred Capital Revenue	(7,424,977)	(10,263,142)
Recognition of Deferred Capital Revenue Spent on Sites	(557,557)	(1,548,411)
Flood Loss Reimbursement		(1,500,000)
Total Operating Transactions	9,209,624	861,398
Capital Transactions		
Tangible Capital Assets Purchased	(12,128,365)	(13,026,000)
Tangible Capital Assets -WIP Purchased	(7,439,721)	(11,502,601)
Total Capital Transactions	(19,568,086)	(24,528,601)
Financing Transactions		
Capital Revenue Received	19,129,803	23,969,231
Total Financing Transactions	19,129,803	23,969,231
Net Increase (Decrease) in Cash and Cash Equivalents	8,771,341	302,028
Cash and Cash Equivalents, beginning of year	43,704,449	43,402,421
Cash and Cash Equivalents, end of year	52,475,790	43,704,449
Cash and Cash Equivalents, end of year, is made up of:		
Cash	52,475,790	43,704,449
	52,475,790	43,704,449

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 34 (Abbotsford)", and operates as "School District No. 34 (Abbotsford)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District 34 is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

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*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except regarding the accounting for government transfers as set out in Notes 2(f) and 2(k). In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. As noted in notes 2(f) and 2(k), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) **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, accounts payable, accrued liabilities and other liabilities. All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

b) Financial Instruments *(Continued)*

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets measured at amortized cost 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.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and funds held with the Province in the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are generally highly liquid, with 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 any allowance for doubtful accounts.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

g) Employee Future Benefits

i) Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting 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.

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 plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Asset Retirement Obligations

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

- (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 i)). Assumptions used in the calculations are reviewed annually.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

i) **Tangible Capital Assets**

Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion. Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Buildings that are demolished or destroyed are written-off. Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

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

j) **Prepaid Expenses**

Employee benefits, memberships and dues, software licenses, subscriptions, equipment lease and other payments paid in advance are included as prepaid expense. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

k) Revenue Recognition

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

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

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

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred;
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased; and
- Contributions restricted for tangible capital asset acquisitions other than sites are recorded as deferred capital revenue and amortized as revenue 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. All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor. Revenue from transactions with no performance obligations should be recognized when a school district has the authority to claim or retain an inflow of economic resources; and identifies a past transaction or event that gives rise to an asset.

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

Investment income is reported in the period earned. When required by the funding party or related legislation, investment income earned on deferred revenue is included in the deferred revenue balance until spent.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

l) Expenses

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

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

m) **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 the following criteria are met:

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The School District is directly responsible or accepts responsibility for the contamination;
- 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.

n) **Measurement Uncertainty**

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

o) **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 i)). Assumptions used in the calculations are reviewed annually.

p) **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.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2024	June 30, 2023
Due from the Government of Canada	\$10,622	\$179,960
Due from students and Parent Advisory Councils	272,980	182,328
Other receivables	778,239	1,282,163
Total Accounts Receivable – Other	\$1,061,841	\$1,644,451

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2024	June 30, 2023
Trade payables	\$5,124,409	\$5,207,303
Salaries and benefits payable	2,011,940	1,531,546
Accrued vacation payable	1,249,147	1,124,496
Total Accounts Payable and Accrued Liabilities - Other	\$8,385,496	\$7,863,345

NOTE 5 UNEARNED REVENUE

	June 30, 2024	June 30, 2023
Tuition fees, beginning of year	\$4,323,254	\$4,552,562
Tuition fees received	5,435,847	5,145,851
Tuition fees recognized as revenue	(4,752,815)	(5,375,159)
Tuition fees, end of year	\$5,006,286	\$4,323,254
Rental fees, beginning of year	\$54,330	\$320,330
Rental fees received	886,740	1,557,129
Rental fees recognized as revenue	(491,644)	(1,823,139)
Rental fees, end of year	\$449,426	\$54,330
Total Unearned Revenue	\$5,455,712	\$4,377,584

NOTE 6 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.

	June 30, 2024	June 30, 2023
Balance, beginning of year	\$2,768,531	\$2,822,231
Provincial grants received	26,893,500	21,604,288
Other grants and income received	6,590,259	5,952,364
Revenue recognized	(32,543,221)	(27,592,721)
Recoveries	Nil	(17,631)
Total Deferred Revenue	\$3,709,069	\$2,768,531

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 7 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.

	June 30, 2024	June 30, 2023
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$143,218,178	\$144,232,311
Transfers from deferred revenue – capital additions	10,203,463	9,249,009
Amortization of deferred capital revenue	(7,424,977)	(10,263,142)
Balance, end of year	\$145,996,664	\$143,218,178
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	\$32,841,699	\$21,339,098
Transfer in from deferred revenue – work in progress	7,439,721	11,502,601
Balance, end of year	\$40,281,420	\$32,841,699
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	\$6,153,915	\$5,984,705
Provincial grants – Ministry of Education and Child Care	18,200,741	23,230,515
Provincial grants – other		
Other	202,536	209,599
Investment income	726,526	529,118
Transfer to deferred capital revenue	(10,203,463)	(9,249,009)
Transfer to deferred capital revenue – work in progress	(7,439,721)	(11,502,601)
Site purchases	(557,557)	(1,548,411)
AFG – COA spent on non-capital items		
Flood loss claim		(1,500,000)
Balance, end of year	\$7,082,977	\$6,153,916
Total Deferred Capital Revenue	\$193,361,061	\$182,213,793

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$8,184,471	\$8,546,191
Service cost	565,539	602,560
Interest cost	332,992	283,362
Benefit payments	(629,948)	(660,146)
Actuarial (gain)/loss	(359,065)	(587,496)
Accrued benefit obligation – March 31	\$8,093,989	\$8,184,471

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$8,093,989	\$8,184,471
Funded status – deficit	(8,093,989)	(8,184,471)
Employer contributions after measurement date	351,673	280,640
Benefits expense after measurement date	(227,041)	(224,633)
Unamortized net actuarial gain	(2,051,906)	(1,853,463)
Accrued Benefit Liability – June 30	\$(10,021,263)	\$(9,981,927)

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$9,981,927	\$9,821,982
Net expense for fiscal year	740,317	778,239
Employer contributions	(700,981)	(618,294)
Accrued benefit liability – June 30	\$10,021,263	\$9,981,927

Components of Net Benefit Expense		
Service cost	\$563,349	\$593,304
Interest cost	337,591	295,770
Amortization of net actuarial loss	(160,623)	(110,835)
Net benefit expense	\$740,317	\$778,239

The significant actuarial assumptions adopted for measuring the School District’s accrued benefit obligations are:

	June 30, 2024	June 30, 2023
Discount rate – April 1	4.00%	3.25%
Discount rate – March 31	4.25%	4.00%
Long term salary growth – April 1	2.5% + seniority	2.5% + seniority
Long term salary growth – March 31	2.5% + seniority	2.5% + seniority
EARSL – March 31	11.8 years	11.8 years

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 ASSET RETIREMENT OBLIGATION

Legal liabilities 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. The obligation has been measured at current costs 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.

Asset Retirement Obligation, July 1, 2023	\$25,040,849
Settlements during the year	(59,386)
Asset Retirement Obligation, June 30, 2024 (see Note 22)	<u>\$24,981,463</u>

NOTE 10 OTHER LIABILITIES

	June 30, 2024	June 30, 2023
Teachers' summer pay	\$7,888,378	\$7,218,830
International homestay and medical fees	1,778,394	1,640,808
Other	959,989	903,491
Total Other Liabilities	<u>\$10,626,761</u>	<u>\$9,763,129</u>

NOTE 11 DEBT

The School District has an approved line of credit of \$3,639,760 with interest at the bank's prime rate. As of June 30, 2024 the School District had nil borrowings (2023 – Nil) under this facility.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2024

Cost:	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Sites	\$41,805,392	\$1,017,273	-	\$42,822,665
Buildings	373,239,746	10,464,692	-	383,704,438
Buildings – work in progress	34,630,541	1,795,707	-	36,426,248
Furniture & equipment	7,214,944	435,137	(578,768)	7,071,313
Furniture & equipment – w.i.p.	100,734	5,644,014	-	5,744,748
Vehicles	5,540,627	123,972	(1,075,055)	4,589,544
Computer software	349,296	87,291	(123,434)	313,153
Computer hardware	3,546,677	-	-	3,546,677
Total	\$466,427,957	\$19,568,086	\$(1,777,257)	\$484,218,786

Accumulated Amortization:	Balance at July 1, 2023	Amortization	Disposals	Balance at June 30, 2023
Buildings	\$222,412,324	\$7,920,551	-	\$230,332,875
Furniture & equipment	3,074,494	714,313	(578,768)	3,210,039
Vehicles	3,409,059	506,511	(1,075,055)	2,840,515
Computer software	95,929	78,588	(123,434)	51,083
Computer hardware	1,575,289	696,992	-	2,272,281
Total	\$230,567,095	\$9,916,955	\$(1,777,257)	\$238,706,793

June 30, 2023

Cost:	Balance at July 1, 2022	Additions	Disposals	Balance at June 30, 2023
Sites	\$39,624,147	\$2,181,245	-	\$41,805,392
Buildings	364,643,847	8,595,899	-	373,239,746
Buildings – work in progress	23,127,940	11,502,601	-	34,630,541
Furniture & equipment	6,461,651	1,882,361	(1,129,068)	7,214,944
Furniture & equipment – w.i.p.	100,734	-	-	100,734
Vehicles	5,816,168	251,655	(527,196)	5,540,627
Computer software	247,844	101,452	-	349,296
Computer hardware	5,728,841	13,388	(2,195,552)	3,546,677
Total	\$445,751,172	\$24,528,601	\$(3,851,816)	\$466,427,957

Accumulated Amortization:	Balance at July 1, 2022	Amortization	Disposals	Balance at June 30, 2023
Buildings	\$211,972,043	\$10,440,281	-	\$222,412,324
Furniture & equipment	3,519,732	683,830	(1,129,068)	3,074,494
Vehicles	3,368,415	567,840	(527,196)	3,409,059
Computer software	36,215	59,714	-	95,929
Computer hardware	2,843,289	927,552	(2,195,552)	1,575,289
Total	\$221,739,694	\$12,679,217	\$(3,851,816)	\$230,567,095

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

Net Book Value:	June 30, 2024	June 30, 2023
Sites	\$42,822,665	\$41,805,392
Buildings	153,371,563	150,827,422
Buildings – work in progress	36,426,248	34,630,541
Furniture & equipment	3,861,274	4,140,450
Furniture & equipment – work in progress	5,744,748	100,734
Vehicles	1,749,029	2,131,568
Computer software	262,070	253,367
Computer hardware	1,274,396	1,971,388
Total	\$245,511,993	\$235,860,862

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers’ Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers’ Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers’ Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$16,210,997 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$16,131,403).

The next valuation for the Teachers’ Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024.

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 13, 2024. As the 2023/24 Amended Annual Budget is used for comparative purposes a reconciliation between the 2023/24 Annual and the 2023/24 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$243,756,014	\$251,150,817	\$7,394,803
Other	520,600	305,700	(214,900)
Tuition	5,137,800	5,220,200	82,400
Other revenue	7,538,500	7,418,595	(119,905)
Rentals and leases	335,000	450,000	115,000
Investment income	778,000	975,000	197,000
Amortization of deferred capital revenue	7,800,000	10,000,000	2,200,000
Total Revenue	265,865,914	275,520,312	9,654,398
Expenses			
Instruction	220,082,583	225,940,187	5,857,604
District administration	7,448,275	8,215,314	767,039
Operations and maintenance	34,889,596	35,474,177	584,581
Transportation and housing	4,936,859	4,568,045	(368,814)
Total Expense	267,357,313	274,197,723	6,840,410
Surplus (deficit) for the year	(1,491,399)	1,322,589	2,813,988
Budgeted allocation of surplus	947,357	1,495,170	547,813
Budgeted Surplus (Deficit) for the year	(\$544,042)	\$2,817,759	\$3,361,801
Statement 4			
Deficit for the year	(\$1,491,399)	\$1,322,589	\$2,813,988
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(1,985,958)	(1,067,759)	(8,455,960)
Amortization of tangible capital assets	10,080,000	12,550,000	(142,910)
Total effect of change in tangible capital assets	8,094,042	11,482,241	(8,598,870)
Decrease in Net Financial Debt	\$6,602,643	\$12,804,830	(\$5,784,882)

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 16 CONTINGENCIES

In the normal course of business, lawsuits and claims have been brought against the School District. The School District defends against these lawsuits and claims. Management has made provisions for any unexpected liabilities and believes that the ultimate results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 17 ACCUMULATED SURPLUS

The operating fund accounts for the School District’s operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the operating fund, whereby budgeted expenditures do not exceed the total of budgeted revenue plus any surplus in the operating fund carried forward from the previous year. The operating fund also contains a contingency reserve for unanticipated future operating expenditures.

	June 30, 2024	June 30, 2023
Operating Fund Accumulated Surplus		
Restricted due to the nature of constraints on funds:		
ACE-IT programs	\$291,106	233,415
Skill Exploration programs	37,959	112,490
Targeted funding for Indigenous Education	199,977	-
Restricted for future operations:		
School budget balances	1,180,006	1,140,551
Around school program	-	2,927
Restricted for anticipated future expenditures:		
Strategic plan initiatives	250,000	339,107
Information technology infrastructure	1,000,000	600,000
Abbotsford Arts Centre	101,000	100,851
Support for equity initiatives	-	243,224
	3,060,048	2,772,565
Unrestricted operating surplus	5,653,918	4,283,174
Total Operating Fund Accumulated Surplus	\$8,713,966	\$7,055,739
 Capital Fund Accumulated Surplus		
Internally restricted by the Board for:		
Centralized program service centre	\$2,308,259	\$2,308,259
Completion of new school	-	265,411
Auguston Elementary addition project	750,000	250,000
Stenerson Elementary addition project	750,000	250,000
School equipment	865,000	600,000
District vehicles and equipment	773,942	-
Total internally restricted accumulated surplus	5,447,201	3,673,670
Invested in capital assets	34,258,403	34,766,093
Total Capital Fund Accumulated Surplus	\$39,705,604	\$38,439,763
Total Accumulated Surplus	\$48,419,570	\$45,495,502

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 EXPENSE BY OBJECT – ALL FUNDS

	June 30, 2024	June 30, 2023
Salaries and benefits	\$227,726,749	\$205,131,584
Services and supplies	32,700,473	34,168,156
Amortization	9,916,955	12,679,217
Flood loss expenses	Nil	1,500,000
	\$270,344,177	\$253,478,957

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 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. There have been no changes to risk exposure from 2023 related to credit, market, or liquidity risks.

a) Credit risk:

Credit risk is the risk of financial loss 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 or local government and are considered low risk.

It is management’s opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions. The School District invests in various financial instruments including equity funds, bond funds certificates and term deposits to reduce the concentration of credit risk.

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management’s opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province’s Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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 21 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year. 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.

	June 30, 2025	Thereafter
Unitech Construction Management Ltd.	\$17,163,000	
Macquarie Equipment Finance Ltd.	731,000	
Fraser Valley Child Development Centre	189,000	
RFS Canada Inc.	197,000	\$328,000
Total contractual obligations	\$18,280,000	\$328,000

School District No. 34 (Abbotsford)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,055,739		38,439,763	45,495,502	44,101,021
Changes for the year					
Surplus (Deficit) for the year	3,791,416	633,201	(1,500,549)	2,924,068	1,394,481
Interfund Transfers					
Tangible Capital Assets Purchased	(633,189)	(573,815)	1,207,004	-	
Local Capital	(1,500,000)		1,500,000	-	
Other		(59,386)	59,386	-	
Net Changes for the year	1,658,227	-	1,265,841	2,924,068	1,394,481
Accumulated Surplus (Deficit), end of year - Statement 2	8,713,966	-	39,705,604	48,419,570	45,495,502

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	222,038,450	223,011,192	202,766,883
Other	265,400	245,400	348,808
Federal Grants		6,600	10,461
Tuition	5,220,200	5,200,016	5,424,639
Other Revenue	1,618,595	2,475,692	3,986,141
Rentals and Leases	450,000	536,143	486,602
Investment Income	675,000	833,575	650,561
Total Revenue	<u>230,267,645</u>	<u>232,308,618</u>	<u>213,674,095</u>
Expenses			
Instruction	195,179,623	190,839,081	177,856,468
District Administration	8,215,314	9,182,079	7,947,966
Operations and Maintenance	23,415,275	23,554,359	22,411,228
Transportation and Housing	4,018,045	4,941,683	4,442,089
Total Expense	<u>230,828,257</u>	<u>228,517,202</u>	<u>212,657,751</u>
Operating Surplus (Deficit) for the year	<u>(560,612)</u>	<u>3,791,416</u>	<u>1,016,344</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,495,170</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(434,558)	(633,189)	(218,887)
Local Capital	(500,000)	(1,500,000)	(1,100,000)
Total Net Transfers	<u>(934,558)</u>	<u>(2,133,189)</u>	<u>(1,318,887)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,658,227</u>	<u>(302,543)</u>
Operating Surplus (Deficit), beginning of year		7,055,739	7,358,282
Operating Surplus (Deficit), end of year		<u>8,713,966</u>	<u>7,055,739</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		3,060,048	2,772,565
Unrestricted		5,653,918	4,283,174
Total Operating Surplus (Deficit), end of year		<u>8,713,966</u>	<u>7,055,739</u>

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	218,286,679	219,264,921	195,306,478
ISC/LEA Recovery	(615,681)	(691,730)	(615,680)
Other Ministry of Education and Child Care Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	165,000	217,819	124,178
Student Transportation Fund	313,969	313,969	313,969
FSA Scorer Grant	-	17,730	19,990
Early Learning Framework (ELF) Implementation	-	-	2,880
Labour Settlement Funding	3,770,469	3,770,469	7,392,112
Other	-	-	104,942
Total Provincial Grants - Ministry of Education and Child Care	222,038,450	223,011,192	202,766,883
Provincial Grants - Other	265,400	245,400	348,808
Federal Grants		6,600	10,461
Tuition			
Summer School Fees	17,600	17,640	24,880
International and Out of Province Students	5,202,600	5,182,376	5,399,759
Total Tuition	5,220,200	5,200,016	5,424,639
Other Revenues			
Funding from First Nations	615,681	642,758	615,681
Miscellaneous			
Academy Fees	375,254	437,314	1,823,129
Busing Fees	450,000	551,657	478,377
Other Miscellaneous Revenue and Rebates	177,660	843,963	1,068,954
Total Other Revenue	1,618,595	2,475,692	3,986,141
Rentals and Leases	450,000	536,143	486,602
Investment Income	675,000	833,575	650,561
Total Operating Revenue	230,267,645	232,308,618	213,674,095

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Salaries			
Teachers	100,639,842	99,032,095	91,198,213
Principals and Vice Principals	13,853,435	13,808,903	12,137,672
Educational Assistants	20,930,078	20,454,844	19,193,210
Support Staff	18,128,986	17,925,592	16,705,287
Other Professionals	5,832,240	6,167,537	5,375,443
Substitutes	7,552,100	6,596,266	6,512,201
Total Salaries	166,936,681	163,985,237	151,122,026
Employee Benefits	41,517,853	41,690,994	37,463,656
Total Salaries and Benefits	208,454,534	205,676,231	188,585,682
Services and Supplies			
Services	5,449,877	8,351,599	6,560,279
Student Transportation	19,400	70,926	221,046
Professional Development and Travel	1,557,428	2,160,360	2,217,820
Rentals and Leases	765,650	897,276	946,887
Dues and Fees	519,580	555,326	746,056
Insurance	503,400	488,413	463,573
Supplies	11,288,388	7,719,198	10,172,896
Utilities	2,270,000	2,597,873	2,743,512
Total Services and Supplies	22,373,723	22,840,971	24,072,069
Total Operating Expense	230,828,257	228,517,202	212,657,751

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	72,396,203	1,094,164	187,087	485,962		5,800,084	79,963,500
1.03 Career Programs	347,820	150,791	262,363	38,332		15,895	815,201
1.07 Library Services	2,358,060		452,960	927			2,811,947
1.08 Counselling	3,063,197						3,063,197
1.10 Special Education	13,377,107	419,657	17,500,158	155,523		71,938	31,524,383
1.30 English Language Learning	5,557,460	156,219	78,381			9,089	5,801,149
1.31 Indigenous Education	916,740	290,000	1,606,240	80,870		11,542	2,905,392
1.41 School Administration	675,172	11,632,072		3,964,051	8,246	11,150	16,290,691
1.60 Summer School	323,814	66,000	67,311	6,617			463,742
1.62 International and Out of Province Students	16,522		300,344	151,312	409,711	2,109	879,998
Total Function 1	99,032,095	13,808,903	20,454,844	4,883,594	417,957	5,921,807	144,519,200
4 District Administration							
4.11 Educational Administration					1,327,063		1,327,063
4.40 School District Governance					245,876		245,876
4.41 Business Administration				873,735	2,316,855	72,728	3,263,318
Total Function 4	-	-	-	873,735	3,889,794	72,728	4,836,257
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				214,205	675,252	10,588	900,045
5.50 Maintenance Operations				8,625,568	1,056,218	587,077	10,268,863
5.52 Maintenance of Grounds				718,536		2,327	720,863
5.56 Utilities							-
Total Function 5	-	-	-	9,558,309	1,731,470	599,992	11,889,771
7 Transportation and Housing							
7.41 Transportation and Housing Administration				224,288	128,316		352,604
7.70 Student Transportation				2,385,666		1,739	2,387,405
Total Function 7	-	-	-	2,609,954	128,316	1,739	2,740,009
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	99,032,095	13,808,903	20,454,844	17,925,592	6,167,537	6,596,266	163,985,237

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 15)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	79,963,500	20,261,083	100,224,583	5,115,002	105,339,585	113,913,795	100,668,214
1.03 Career Programs	815,201	205,334	1,020,535	567,406	1,587,941	1,457,943	1,443,575
1.07 Library Services	2,811,947	744,471	3,556,418	449,210	4,005,628	4,754,993	3,769,586
1.08 Counselling	3,063,197	701,960	3,765,157	15,389	3,780,546	2,274,279	3,488,016
1.10 Special Education	31,524,383	8,332,340	39,856,723	1,179,361	41,036,084	40,128,586	37,581,660
1.30 English Language Learning	5,801,149	1,409,779	7,210,928	111,482	7,322,410	6,985,027	6,085,975
1.31 Indigenous Education	2,905,392	795,266	3,700,658	332,087	4,032,745	4,216,686	3,719,484
1.41 School Administration	16,290,691	3,999,296	20,289,987	832,531	21,122,518	19,097,356	18,628,129
1.60 Summer School	463,742	91,647	555,389	6,818	562,207	554,675	529,257
1.62 International and Out of Province Students	879,998	246,277	1,126,275	923,142	2,049,417	1,796,283	1,942,572
Total Function 1	144,519,200	36,787,453	181,306,653	9,532,428	190,839,081	195,179,623	177,856,468
4 District Administration							
4.11 Educational Administration	1,327,063	388,271	1,715,334	884,457	2,599,791	1,833,931	1,836,507
4.40 School District Governance	245,876	32,140	278,016	254,243	532,259	412,100	504,195
4.41 Business Administration	3,263,318	761,584	4,024,902	2,025,127	6,050,029	5,969,283	5,607,264
Total Function 4	4,836,257	1,181,995	6,018,252	3,163,827	9,182,079	8,215,314	7,947,966
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	900,045	178,041	1,078,086	477,173	1,555,259	1,529,962	1,402,006
5.50 Maintenance Operations	10,268,863	2,622,575	12,891,438	4,864,604	17,756,042	18,123,313	16,470,880
5.52 Maintenance of Grounds	720,863	200,005	920,868	724,317	1,645,185	1,492,000	1,794,830
5.56 Utilities	-	-	-	2,597,873	2,597,873	2,270,000	2,743,512
Total Function 5	11,889,771	3,000,621	14,890,392	8,663,967	23,554,359	23,415,275	22,411,228
7 Transportation and Housing							
7.41 Transportation and Housing Administration	352,604	80,766	433,370	74,302	507,672	467,853	482,324
7.70 Student Transportation	2,387,405	640,159	3,027,564	1,406,447	4,434,011	3,550,192	3,959,765
Total Function 7	2,740,009	720,925	3,460,934	1,480,749	4,941,683	4,018,045	4,442,089
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	163,985,237	41,690,994	205,676,231	22,840,971	228,517,202	230,828,257	212,657,751

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	25,612,367	26,408,106	21,467,292
Other	40,300		289,269
Federal Grants		25,000	
Other Revenue	5,800,000	6,110,115	5,836,160
Total Revenue	<u>31,452,667</u>	<u>32,543,221</u>	<u>27,592,721</u>
Expenses			
Instruction	30,760,564	31,744,018	26,559,327
Operations and Maintenance	58,902	58,902	58,902
Transportation and Housing		107,100	23,760
Total Expense	<u>30,819,466</u>	<u>31,910,020</u>	<u>26,641,989</u>
Special Purpose Surplus (Deficit) for the year	<u>633,201</u>	<u>633,201</u>	<u>950,732</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(633,201)	(573,815)	(950,732)
Other		(59,386)	
Total Net Transfers	<u>(633,201)</u>	<u>(633,201)</u>	<u>(950,732)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
District Entered			2,148,391		26,697	79,577			
Deferred Revenue, beginning of year, as restated	-	-	2,148,391	-	26,697	79,577	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	692,103	815,094		352,000	75,950	433,915	1,308,251	475,908	17,579,136
Provincial Grants - Other									
Federal Grants									
Other			6,021,927						
	692,103	815,094	6,021,927	352,000	75,950	433,915	1,308,251	475,908	17,579,136
Less: Allocated to Revenue	692,103	815,094	5,885,952	352,000	72,287	418,116	1,308,251	475,908	17,579,136
Deferred Revenue, end of year	-	-	2,284,366	-	30,360	95,376	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	692,103	815,094		352,000	72,287	418,116	1,308,251	475,908	17,579,136
Federal Grants									
Other Revenue			5,885,952						
	692,103	815,094	5,885,952	352,000	72,287	418,116	1,308,251	475,908	17,579,136
Expenses									
Salaries									
Teachers						149,903			14,368,472
Principals and Vice Principals		640,212						164,804	
Educational Assistants				261,831	357		879,619		
Support Staff							23,963	166,602	
Other Professionals								84,311	
Substitutes					2,735	15,980			
	-	640,212	-	261,831	3,092	165,883	903,582	415,717	14,368,472
Employee Benefits		174,882		78,437	101	37,287	251,868	60,191	3,210,664
Services and Supplies	58,902		5,885,952	11,732	69,094	214,946	152,801		
	58,902	815,094	5,885,952	352,000	72,287	418,116	1,308,251	475,908	17,579,136
Net Revenue (Expense) before Interfund Transfers	633,201	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(573,815)								
Other	(59,386)								
	(633,201)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
District Entered		31,443	52,933	7,487		42,759	84,311	19,014	19,000
Deferred Revenue, beginning of year, as restated		-	31,443	52,933	7,487	-	42,759	84,311	19,014
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,489,124	10,348	48,000	11,250	55,400	61,000	722,000	50,000	19,000
Provincial Grants - Other					56,280				
Federal Grants								30,758	
Other									
	1,489,124	10,348	48,000	11,250	111,680	61,000	722,000	80,758	19,000
Less: Allocated to Revenue	1,489,124	9,521	71,244	15,416	111,680	31,671	191,411	66,400	28,571
Deferred Revenue, end of year	-	32,270	29,689	3,321	-	72,088	614,900	33,372	9,429
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,489,124	9,521	71,244	15,416	111,680	31,671	191,411	66,400	28,571
Federal Grants									
Other Revenue									
	1,489,124	9,521	71,244	15,416	111,680	31,671	191,411	66,400	28,571
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									5,655
Support Staff					71,794			44,583	1,022
Other Professionals									
Substitutes	5,010			444		3,608			
	5,010	-	-	444	71,794	3,608	-	44,583	6,677
Employee Benefits	68			174	33,774			12,941	670
Services and Supplies	1,484,046	9,521	71,244	14,798	6,112	28,063	191,411	8,876	21,224
	1,489,124	9,521	71,244	15,416	111,680	31,671	191,411	66,400	28,571
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	PRP Adolescent Day Treatment	IPALS	Early Years Outreach	Literacy Matters	Community Support	Back to School
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
District Entered	47,487			4,157	15,045	12,006	48,256	91,067	38,901
Deferred Revenue, beginning of year, as restated	47,487	-	-	4,157	15,045	12,006	48,256	91,067	38,901
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	2,241,078	50,000	228,943					
Provincial Grants - Other						289,799			
Federal Grants								32,264	
Other					9,628		44,796	79,807	
	175,000	2,241,078	50,000	228,943	9,628	289,799	44,796	112,071	-
Less: Allocated to Revenue	142,653	2,108,133	-	177,303	6,402	252,084	43,379	135,481	38,901
Deferred Revenue, end of year	79,834	132,945	50,000	55,797	18,271	49,721	49,673	67,657	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	142,653	2,108,133		177,303		252,084			
Federal Grants									
Other Revenue					6,402		43,379	135,481	38,901
	142,653	2,108,133	-	177,303	6,402	252,084	43,379	135,481	38,901
Expenses									
Salaries									
Teachers				74,431					
Principals and Vice Principals				16,189					
Educational Assistants				34,952		1,808		64,787	
Support Staff	14,308	558,443				111,087			
Other Professionals	96,102	52,726							
Substitutes									
	110,410	611,169	-	125,572	-	112,895	-	64,787	-
Employee Benefits	32,153	165,896		30,590		34,314		10,770	
Services and Supplies	90	1,331,068		21,141	6,402	104,875	43,379	59,924	38,901
	142,653	2,108,133	-	177,303	6,402	252,084	43,379	135,481	38,901
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Parks Canada	TOTAL
	\$	\$
Deferred Revenue, beginning of year		-
District Entered		2,768,531
Deferred Revenue, beginning of year, as restated	-	2,768,531
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		26,893,500
Provincial Grants - Other		346,079
Federal Grants	25,000	88,022
Other		6,156,158
	25,000	33,483,759
Less: Allocated to Revenue	25,000	32,543,221
Deferred Revenue, end of year	-	3,709,069
Revenues		
Provincial Grants - Ministry of Education and Child Care		26,408,106
Federal Grants	25,000	25,000
Other Revenue		6,110,115
	25,000	32,543,221
Expenses		
Salaries		
Teachers		14,592,806
Principals and Vice Principals		821,205
Educational Assistants		1,249,009
Support Staff		991,802
Other Professionals		233,139
Substitutes		27,777
	-	17,915,738
Employee Benefits		4,134,780
Services and Supplies	25,000	9,859,502
	25,000	31,910,020
Net Revenue (Expense) before Interfund Transfers	-	633,201
Interfund Transfers		
Tangible Capital Assets Purchased		(573,815)
Other		(59,386)
	-	(633,201)
Net Revenue (Expense)	-	-

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 15)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	3,500,000	557,557		557,557	3,048,401
Investment Income	300,000		433,872	433,872	295,079
Amortization of Deferred Capital Revenue	10,000,000	7,424,977		7,424,977	10,263,142
Total Revenue	13,800,000	7,982,534	433,872	8,416,406	13,606,622
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	12,000,000	9,916,955		9,916,955	12,111,377
Transportation and Housing	550,000			-	567,840
Flood Loss Costs				-	1,500,000
Total Expense	12,550,000	9,916,955	-	9,916,955	14,179,217
Capital Surplus (Deficit) for the year	1,250,000	(1,934,421)	433,872	(1,500,549)	(572,595)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,067,759	1,207,004		1,207,004	1,169,619
Local Capital	500,000		1,500,000	1,500,000	1,100,000
Settlement of Asset Retirement Obligation		59,386		59,386	
Total Net Transfers	1,567,759	1,266,390	1,500,000	2,766,390	2,269,619
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		160,341	(160,341)	-	
Total Other Adjustments to Fund Balances		160,341	(160,341)	-	
Total Capital Surplus (Deficit) for the year	2,817,759	(507,690)	1,773,531	1,265,841	1,697,024
Capital Surplus (Deficit), beginning of year		34,766,093	3,673,670	38,439,763	36,742,739
Capital Surplus (Deficit), end of year		34,258,403	5,447,201	39,705,604	38,439,763

School District No. 34 (Abbotsford)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,805,392	373,239,746	7,214,944	5,540,627	349,296	3,546,677	431,696,682
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	557,557	8,476,516	125,449				9,159,522
Deferred Capital Revenue - Other		1,601,498					1,601,498
Operating Fund		252,689	309,688		70,812		633,189
Special Purpose Funds	459,716	114,099					573,815
Local Capital		19,890		123,972	16,479		160,341
	<u>1,017,273</u>	<u>10,464,692</u>	<u>435,137</u>	<u>123,972</u>	<u>87,291</u>	<u>-</u>	<u>12,128,365</u>
Decrease:							
Deemed Disposals			578,768	1,075,055	123,434		1,777,257
	<u>-</u>	<u>-</u>	<u>578,768</u>	<u>1,075,055</u>	<u>123,434</u>	<u>-</u>	<u>1,777,257</u>
Cost, end of year	42,822,665	383,704,438	7,071,313	4,589,544	313,153	3,546,677	442,047,790
Work in Progress, end of year		36,426,248	5,744,748				42,170,996
Cost and Work in Progress, end of year	42,822,665	420,130,686	12,816,061	4,589,544	313,153	3,546,677	484,218,786
Accumulated Amortization, beginning of year		222,412,324	3,074,494	3,409,059	95,929	1,575,289	230,567,095
Changes for the Year							
Increase: Amortization for the Year		7,920,551	714,313	506,511	78,588	696,992	9,916,955
Decrease:							
Deemed Disposals			578,768	1,075,055	123,434		1,777,257
			<u>578,768</u>	<u>1,075,055</u>	<u>123,434</u>	<u>-</u>	<u>1,777,257</u>
Accumulated Amortization, end of year		230,332,875	3,210,039	2,840,515	51,083	2,272,281	238,706,793
Tangible Capital Assets - Net	42,822,665	189,797,811	9,606,022	1,749,029	262,070	1,274,396	245,511,993

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	34,630,541	100,734			34,731,275
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,795,707	5,644,014			7,439,721
	1,795,707	5,644,014	-	-	7,439,721
Net Changes for the Year	1,795,707	5,644,014	-	-	7,439,721
Work in Progress, end of year	36,426,248	5,744,748	-	-	42,170,996

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	137,237,106	2,978,005	3,003,067	143,218,178
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	8,601,965	1,601,498		10,203,463
	<u>8,601,965</u>	<u>1,601,498</u>	<u>-</u>	<u>10,203,463</u>
Decrease:				
Amortization of Deferred Capital Revenue	7,143,807	132,673	148,497	7,424,977
	<u>7,143,807</u>	<u>132,673</u>	<u>148,497</u>	<u>7,424,977</u>
Net Changes for the Year	<u>1,458,158</u>	<u>1,468,825</u>	<u>(148,497)</u>	<u>2,778,486</u>
Deferred Capital Revenue, end of year	<u>138,695,264</u>	<u>4,446,830</u>	<u>2,854,570</u>	<u>145,996,664</u>
Work in Progress, beginning of year	30,976,426	1,865,273		32,841,699
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	7,439,721			7,439,721
	<u>7,439,721</u>	<u>-</u>	<u>-</u>	<u>7,439,721</u>
Net Changes for the Year	<u>7,439,721</u>	<u>-</u>	<u>-</u>	<u>7,439,721</u>
Work in Progress, end of year	<u>38,416,147</u>	<u>1,865,273</u>	<u>-</u>	<u>40,281,420</u>
Total Deferred Capital Revenue, end of year	<u>177,111,411</u>	<u>6,312,103</u>	<u>2,854,570</u>	<u>186,278,084</u>

School District No. 34 (Abbotsford)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		111,584	331,335	5,670,787	40,209	6,153,915
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	16,599,243		1,601,498			18,200,741
Other				202,536		202,536
Investment Income		13,178	39,132	669,737	4,479	726,526
	16,599,243	13,178	1,640,630	872,273	4,479	19,129,803
Decrease:						
Transferred to DCR - Capital Additions	8,601,965		1,601,498			10,203,463
Transferred to DCR - Work in Progress	7,439,721					7,439,721
Transferred to Revenue - Site Purchases	557,557					557,557
	16,599,243	-	1,601,498	-	-	18,200,741
Net Changes for the Year	-	13,178	39,132	872,273	4,479	929,062
Balance, end of year	-	124,762	370,467	6,543,060	44,688	7,082,977

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

Schedule of Debt

Information on all long-term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

Schedule of Guarantee and Indemnity Agreements

School District No. 34 (Abbotsford) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

Statement of Severance Agreements

There was two (2) severance agreements made between School District No.34 (Abbotsford) and its non-unionized employee for the fiscal year ending June 30, 2024.

This agreement represents eighteen (18) months' compensation.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)



**Schedule 1 -Remuneration & Expenses paid in Respect to Each Employee for the
Year Ended June 30, 2024**

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Neufeld, Kornelius	Trustee	40,678.60	7,626.38
Petersen, Stanley	Trustee	34,995.59	3,399.23
Rai, Preet	Trustee	38,930.23	5,399.36
Rajwan, Rupinder	Trustee	34,995.59	5,281.60
Rauch, Mike	Trustee	37,837.20	4,281.28
White, Jared	Trustee	34,995.59	1,309.04
Wilson, Shirley	Trustee	39,163.49	10,714.77
Total for elected officials		261,596.29	38,011.66

A. List of employees whose remuneration exceeds \$75,000

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbot, Christine	Principal	149,775.98	-
Abraham, Elmore	Teacher	99,197.15	-
Adhemar, Seime Jean	Teacher	108,838.44	-
Adi, Sherri	Teacher	94,013.55	-
Ahner, Darcy	Journeyman, Electrician	80,685.55	673.70
Ahrend, Margo	Teacher	106,389.07	-
Ahuja-Rai, Rama	Teacher	77,970.83	-
Alcock, Karen	Teacher	106,374.12	-
Alexander, Stephanie	Teacher	85,216.46	-
Alieldin, Walid	Systems Administrator	93,627.03	452.13
Alm, Kylin	Teacher	78,581.13	-
Alstad, Travis	Teacher	95,277.13	-
Alzona, Pam	Manager, Finance Services	78,259.54	5,362.32
Anderton, Kristi	Teacher	103,847.72	-
Andrew, Chelsea	Human Resources Advisor	82,714.96	1,588.68
Anserello, Amanda	Teacher	99,199.49	-
Antak, Megan	Teacher	99,092.24	-
Antonsen, Britta	Teacher	87,651.19	-
Apostolopoulos, Claire	Teacher	106,954.83	-
Apostolopoulos, Dimitri	Teacher	108,225.38	-
Arens, Denise	Teacher	104,755.32	-
Arnold, Anna	Teacher	79,752.60	-
Arnold, Thomas	Teacher	106,722.60	-
Arora, Veena	Teacher	84,493.29	-
Arrafi, Paige	Teacher	78,040.20	-
Arseneau, Todd	Teacher	101,117.76	-
Ashdown, Sherilee	Teacher	108,850.63	-
Ashley-Pryce, Ryan	Teacher	98,422.85	-
Atawo, Dafe	Teacher	99,452.19	-
Baerg, Jeffrey	Teacher	107,127.60	29.94
Baerg, Jennifer	Teacher	109,252.49	27.19
Baerg, Jennifer	Teacher	109,252.49	27.19
Baidwan, Prbhjot	Teacher	78,932.74	-
Bains, Sukhdeep	Teacher	112,974.68	-
Baird, Deidre	Teacher	111,991.78	828.72
Baker, Amy	Teacher	77,646.54	33.21
Bakker, Michelle	Teacher	82,088.99	-
Ballantyne, Jesse	Teacher	106,458.98	175.00
Bamara, Rimpal	Teacher	113,180.64	-

Bamford, Anna	Teacher	75,705.01	-
Baranowsky, Julia	Teacher	98,704.73	-
Barclay, Erin	Teacher	112,806.59	-
Barker, Aaron Roy	Teacher	108,968.29	-
Barker, Nicole	Teacher	99,384.35	-
Barnes, Shanon	Teacher	86,250.75	-
Barski, Sonia	Teacher	106,391.41	-
Bartlett, Aleece	Teacher	108,690.95	29.07
Bartlett, Jane	Teacher	116,532.12	-
Baruta, Tyler	Principal	154,259.06	1,839.00
Basanti, Jasdeep	Teacher	78,480.02	-
Basran, Michelle	Principal	146,442.93	25.52
Bates, Ingrid	Teacher	112,974.56	-
Batt, Gregory	Teacher	109,028.07	-
Bauer, Janet	Vice Principal	117,131.46	2,521.45
Bawa, Ebrahim	Teacher	109,073.96	-
Beacon, Stephanie	Teacher	107,065.85	-
Beattie, Janet	Vice Principal	109,525.08	1,012.25
Beatty, Laura	School Psychologist	111,640.24	744.19
Beck, Jamie	Principal	159,478.38	10,160.03
Beck, Patricia	Teacher	113,747.73	-
Beckett, Heather	Teacher	113,175.25	27.94
Beckett, Sara	Teacher	89,202.36	87.31
Bedard, Lorra	Teacher	87,628.87	-
Beisiegel, Cory	Teacher	113,250.34	284.44
Beisiegel, Deborah	Teacher	108,778.33	-
Bekkering, Kathryn	Manager, Human Resources	117,488.90	2,903.30
Bell, Brian	Teacher	113,443.28	-
Bell, Jennifer	Vice Principal	142,972.32	61.79
Bell, Travis	Vice Principal	140,490.56	7,788.55
Bellavance, Emanuelle	Teacher	106,191.78	-
Belsher, Adriana	Teacher	125,309.74	1,558.76
Benmore, Shannon	Teacher	106,530.78	-
Bennato, Jennifer	Principal	145,466.33	260.00
Bennett, Karen	Principal	156,319.29	166.56
Bennett, Kelley	Teacher	99,258.64	-
Berdusco, Kathleen	Teacher	99,387.11	-
Beukers, Cathy	Vice Principal	128,257.01	58.06
Beulens, Diane	Teacher	108,914.16	-
Bevan, Bonnie	Teacher	85,492.92	350.00
Bhambra, Harjit	Teacher	108,850.81	-
Bidal, Michel R	Teacher	109,353.98	350.00
Bidal, Sabrina	Teacher	78,757.46	-
Billing, Laura	Manager, Theatre	97,107.39	57.35
Billo, Brian	Teacher	108,992.57	-
Bilodeau, Leo	Journeyman, Plumber	81,158.78	623.99
Bining-Nahal, M	Teacher	109,786.93	33.21
Birak, Pawanjot	Teacher	82,903.85	-
Biring, Jasbinder	Teacher	109,257.03	-
Bisgaard, Kiersten	Teacher	80,222.24	-
Black, Kathleen	Teacher	98,753.78	-
Blades, David	Teacher	100,135.84	-
Bland, Margaret	Teacher	86,497.53	-
Bliss, Nicole	Teacher	80,755.88	-
Blouin, Melissa	Teacher	99,385.30	88.42
Bocker, Megan	Teacher	129,826.64	-
Boetto, Jeffrey	Teacher	99,745.72	-
Boon, Angela	Teacher	79,757.63	-
Born, Debora	Teacher	110,729.40	1,764.91
Born, Matthew	Teacher	108,948.13	-
Boschmann, Carolyn	Teacher	106,074.26	-
Bourgeois, Danielle	Teacher	107,018.24	-
Bowater, Karen	Teacher	113,864.71	-
Bradley, Jessica	Teacher	95,015.81	-
Bradshaw-Erceg, Kym	Teacher	106,187.11	-
Braich, Ravi	Teacher	108,806.98	-
Brar, Jatinder	Teacher	102,147.26	-

Brar, Laura	Teacher	114,691.53	-
Brar, Rajdeep	Teacher	107,765.08	-
Brar, Sukhvinder	Teacher	123,851.64	33.44
Braund, Andrea	Teacher	77,882.92	-
Brennan, Paula	Teacher	118,729.34	221.12
Britton, Michele	Teacher	111,059.86	-
Britz, Kevin	Foreman, Custodian	77,084.28	306.07
Broad, Heather	Teacher	77,699.65	-
Brock, Allison	Teacher	82,914.26	-
Brock, Richelle	Teacher	95,731.46	-
Brodland, Rachel	Teacher	88,292.38	-
Brooman, Jeffrey	Journeyman, Electrician	80,805.33	771.62
Brough, Kirsten	Teacher	106,738.75	-
Brown, Anita	Teacher	90,143.56	-
Brown, Joanne	Teacher	114,799.14	-
Brown, Marleau	Teacher	75,103.76	37.05
Bubel, Craig	Teacher	95,458.11	-
Buffett, Julie-Anne	Teacher	99,745.49	-
Buhler, Heidi	Teacher	87,849.41	-
Bulat, Nathan	Teacher	100,314.68	149.60
Burdell, Sara	Teacher	99,199.43	-
Burdeyny, Lisa	District Principal	159,277.69	8,658.63
Burk, Tamara	Teacher	95,647.46	-
Buttar, Puneet Kanwal	Teacher	108,710.56	-
Byron, Gregory	Teacher	113,592.56	1,310.16
Cadwell, Jennifer	Teacher	77,269.96	-
Cairns, Lorne	Teacher	101,106.27	28.22
Cal, Cameron	Teacher	98,540.68	604.80
Calder-Forgaard, Nicole	Teacher	113,190.34	-
Calnek, Brenda	Teacher	108,850.34	-
Cameron, Debra	Clinician	89,148.09	1,103.47
Cameron, Shawna	Teacher	100,125.68	-
Cameron, Ward	Teacher	111,220.59	115.26
Campbell, Carla	Principal	150,772.99	1,220.96
Campbell, Malcolm	Teacher	114,502.20	-
Campigotto, Madison	Teacher	80,632.12	-
Canal, Gabriel	Clinician	108,642.05	898.81
Candow, Sydney	School Psychologist	75,151.99	5,193.45
Cap, Stacey	Teacher	103,171.25	-
Carlisle, Mariko	Teacher	108,850.61	-
Caron, Rene	Teacher	109,524.64	-
Carpenter, Bryon	Teacher	113,191.17	230.07
Carrroll, Laura	Teacher	108,849.32	-
Cassia, Faye	Teacher	113,182.59	30.56
Castonguay, Nancy	Teacher	109,075.33	-
Castres, Celso	Journeyman, Cabinetry/Joinery	78,899.46	329.80
Cazander, Michael	Teacher	90,447.92	-
Cellarius, Zander	School Psychologist	113,053.43	907.05
Chadha, Balraj	Teacher	87,601.26	-
Chaggar, Jennifer	Teacher	108,842.58	-
Chahal, Dilpreet	Teacher	81,286.23	-
Champigny, Arlane	Speech Language Pathologist	97,996.85	2,240.57
Chan, Theresa Youn	Teacher	108,978.98	140.00
Chand, Gurdeep	Teacher	108,680.52	300.00
Chapman, Carissa	Teacher	81,048.65	-
Charest, Karin	Teacher	99,387.80	36.44
Chauhan, Kalwant	Teacher	87,368.21	-
Chenier, Deborah	Principal	144,172.27	-
Cheny, Alayne	Teacher	80,162.69	-
Chhina, Gurjinder	Journeyman, Electrician	80,074.90	453.20
Chiappetta, Sergio Michael	Teacher	130,650.25	690.74
Cho-Frede, Young	Manager, International Program	136,169.96	77,971.77 *
Chowdhry, Jocelyn	Teacher	77,697.08	-
Christie, Fay	Principal	154,933.75	105.19
Chronopoulos, Elefteria	Teacher	109,943.32	-
Chu, Wei	Teacher	106,583.40	-
Chudyk, Jo Dee	Teacher	106,187.14	-

Churchill, Dale	Director, Facilities & Transportation	113,740.05	742.93
Churchill, Kelly	Manager, Capital Planning	82,479.55	262.10
Ciochetti, Brent	Teacher	106,622.97	-
Ciulla, Xenia	Teacher	100,002.31	-
Clark, Eric	Teacher	99,387.36	-
Clark, Kerry	Teacher	105,403.82	-
Clarke, Kenyon	Facilities Project Coordinator	86,317.08	1,838.19
Clever, Pamela	Teacher	108,640.86	-
Coan, Rachel	Teacher	82,201.58	-
Cochrane, Nicolas	Vice Principal	139,000.98	144.01
Colbert, Ryan	Principal	153,941.72	740.19
Coleman, Courtney	Teacher	105,571.18	-
Collins, Carol	Teacher	99,388.14	50.00
Colquhoun, Colin	Teacher	109,048.41	84.92
Coluccio, Amanda	Teacher	80,008.51	-
Comanescu, Silvia	Teacher	108,843.77	-
Connon, Ashley	Teacher	108,841.69	-
Connon, Patrick	Journeyman, Cabinetry/Joinery	78,285.99	745.03
Cook, Jennifer	Teacher	99,388.36	-
Cooke, Jamie	Teacher	109,580.70	-
Coombs, Alana	Teacher	94,581.77	29.07
Cooper, Lori	Teacher	81,052.57	-
Costello, Wendy	Teacher	113,181.56	3,810.56
Cotten, Darlene	Teacher	109,243.41	-
Coupland, Shawn	Teacher	108,985.19	300.00
Cousar, Elizabeth	Teacher	122,385.96	-
Coyle, Jacilyn	Teacher	107,058.54	-
Craig, Loreen	Teacher	116,005.85	2,627.19
Craven, Jacqueline	Teacher	111,822.44	-
Crawford, Cassandra	Teacher	106,381.78	-
Crawford, Erin	Teacher	89,255.76	76.16
Crocker, Jeffrey	Teacher	109,493.47	-
Crocker, Melanie	Teacher	110,416.44	-
Crockett, Jennifer	Teacher	108,849.51	-
Crozier, Lesley	Teacher	99,751.65	-
Crozier, Marnie Barbara	Teacher	100,564.56	-
Csoka, Leoni	Teacher	85,269.24	-
Cummings, Bruce	Assistant Superintendent	169,888.14	21,643.46
Currie, Brock	Teacher	116,270.83	241.38
Cutting, Ken	Manager, Transportation	79,845.41	499.24
Cybulski, Sherry	Teacher	109,387.78	33.21
Dallas, Suzanne	Vice Principal	133,285.30	99.49
Danielsson, Carla	Assistant Superintendent	177,957.95	-
Davids, Crystal	Teacher	113,539.03	-
Davids, Shawn	Principal	121,914.60	92.14
Davies, Brian	Manager, Human Resources	110,250.66	7,692.48
Dawe, Brittany	Teacher	84,734.51	300.00
De Jong, Jong	Journeyman, Electrician	103,810.42	1,838.22
De Kroon, Raymond	Teacher	108,642.85	-
De Vries, Gregory	Teacher	113,186.28	-
De Wit, David	District Principal	162,399.65	7,469.02
De Wit, Michael	Teacher	111,795.87	-
De Wit, Natalie	Teacher	113,193.18	5,115.36
Deehoo, Bharuttee	Teacher	91,845.15	-
Dekleva, Anthony	Teacher	113,466.64	-
Demaer, Derrin	Manager, Purchasing	111,265.70	2,489.90
Den Ouden, Chay	Vice Principal	132,690.19	419.74
Dennison, Chantal	Teacher	103,161.42	-
Deol, Harleen	Teacher	89,377.00	-
Deol, Jaskiranjit	Teacher	108,640.83	-
Deol, Parmjit	Teacher	110,366.69	-
Deol, Pritpal	Teacher	105,514.25	36.44
Derksen-Bergen, Tesia	Teacher	102,189.98	-
Desormeaux, Nancy Marie	Teacher	109,203.57	-
Dewar, Amanda	Teacher	91,525.63	383.21
Dewolff, Paige	Teacher	79,059.30	-
Dhaliwal, Anita	Teacher	90,921.24	70.02

Dhaliwal, Harjinder	Teacher	109,454.85	-
Dhaliwal, Jaskiran	Teacher	92,224.80	-
Dhaliwal, Kuljinder	Teacher	108,842.08	-
Dhaliwal, Rajwant	Teacher	108,849.54	88.42
Dhaliwal, Sukhpaul	Teacher	109,766.43	-
Dhaliwal, Sundeep	Teacher	84,051.99	29.94
Dhaliwal-Gill,	Teacher	80,491.50	-
Dhillon, Amandeep	Teacher	99,253.30	33.21
Dhillon, Gurinderjit	Teacher	98,354.15	-
Dhillon, Ravinder Reena	Teacher	85,661.43	-
Diaz, Lauren	Teacher	80,386.63	36.44
Dick, Janelle	Teacher	113,560.03	-
Dirom, Dereck	Teacher	109,564.48	-
Dirom, Seonid	Teacher	85,353.50	36.44
Dobos, Ryan	Teacher	99,872.98	-
Dockstader, Kelly	Teacher	88,941.76	-
Dods, Jeff	Teacher	114,209.38	516.04
Doerksen, Jennifer	Teacher	100,096.72	372.30
Dorgan, Sara Jean	Teacher	99,388.43	-
Dosanjh, Nimret	Teacher	86,137.09	-
Douglas, Kristine	Teacher	106,391.29	-
Dowedoff, Stephen	Teacher	108,275.06	-
Drain, Jennifer	Teacher	99,964.44	-
Drouillard, Jason	Teacher	106,508.11	322.00
Drouillard, Niki	Teacher	99,928.83	88.42
Dueck, Bethany	Teacher	108,847.72	-
Dueck, Jodie	Teacher	100,126.63	-
Dugdale, Krista	Teacher	99,567.89	-
Duggan, Susan	Teacher	103,395.60	-
Dulay, Rajvinder	Teacher	116,320.78	-
Duliba, Kevin	Teacher	109,353.86	-
Dumas, Jason	Teacher	81,285.05	-
Dunford, Ryan	Teacher	101,191.07	614.25
Dunton, Jefferson	Teacher	114,561.68	-
Dutt, Kuldip	Teacher	78,741.71	-
Dyck, Dawn	Teacher	106,811.67	209.30
Dyck, Glenda	Teacher	106,512.31	-
Easton, Brian	Teacher	85,529.77	-
Eberhardt, Paul	Teacher	110,712.57	-
Edwards, Gisele	Teacher	99,390.24	-
Edwards, Justin	Manager, Structure & Civil	116,488.15	1,124.49
Elliott, Chelsea	Principal	137,963.21	114.05
Elsner, Erin	Teacher	106,251.85	-
Emery, Gregory	Teacher	113,920.11	-
Enns, Jessika	Speech Language Pathologist	81,476.02	2,921.14
Enns, Michael	Teacher	106,583.61	-
Enns, Shawna	Teacher	112,630.44	1,028.41
Epp, David	Teacher	108,307.90	-
Epp, Sara	Teacher	109,672.86	103.00
Erickson, Cathy	Principal	154,449.68	55.19
Erickson, Joan	Teacher	87,536.12	-
Erikson, Mandelyn	Teacher	88,180.09	735.00
Ernewin, Kelly	Teacher	105,594.38	2,141.70
Esau, Carissa	Teacher	108,843.44	-
Esau, Jennifer	Teacher	98,465.95	-
Eunson, Nathan	Manager, IT Security	112,160.61	4,500.44
Ewert, Chauntel	Teacher	106,746.61	-
Falcioni, Maureen	Teacher	106,496.75	-
Falk, Angela	Teacher	99,826.79	-
Farago, Ede	Journeyman, Painter	77,819.44	256.53
Fargeon, Nelly	Teacher	99,043.91	1,355.94
Farkas, Karen	Teacher	99,199.47	-
Farley, Christopher	Teacher	102,738.38	-
Fedora, Lynne	Teacher	105,657.65	-
Fedyna, Shawn	Teacher	109,378.43	-
Fehlauer, Christie	Teacher	111,075.60	-
Fehr, Victoria	Vice Principal	127,836.99	83.53

Fenton, Cayla	Teacher	81,216.08	-
Fernandes, M. Jo	Teacher	100,087.43	35.00
Fetterly, Dana	Teacher	99,460.61	-
Fetterly, Dean	Teacher	113,157.01	-
Fillion, Coleen Edwina	Teacher	107,532.72	-
Finch, Tracy	Teacher	113,192.86	-
Findlay, Deanna	Teacher	102,367.36	-
Fish, David	Teacher	98,561.04	-
Fladager, Kathleen	Principal	152,860.21	-
Flynn, Shelley	Teacher	85,164.21	-
Forbes-King, Gr	Director, Facilities & Transportation	156,210.47	2,193.04
Foster, Jeanine Grace	Teacher	94,948.12	-
Fowler, Stephen	Teacher	109,392.28	-
Fox, Kristina	Teacher	98,668.67	-
Francisty, Milan	Teacher	92,415.02	-
Franklin, Pamela	Teacher	91,845.40	-
Frans, Serenna	Teacher	106,387.16	-
Fraser, Jennifer	Teacher	109,206.79	-
French, Kimberley	Teacher	97,649.89	-
Frew, Joseph	Vice Principal	119,559.26	3,120.28
Friesen, Cameron	Principal	153,635.17	9,483.65
Friesen, Joshua	Teacher	80,650.50	-
Friskie, Melissa	Teacher	88,959.44	-
Froese, Jacqueline	Teacher	114,270.65	-
Froese, Kendra	Teacher	100,775.80	-
Frost, Shelly	Senior Manager, Budget & Student Demographics	121,868.38	7,380.24
Fujimura, Jay	Teacher	107,650.61	-
Funk, Teague	Teacher	78,188.29	-
Fussi, Robert	Foreman, Plumbing	99,254.81	791.63
Fyfe, Natalie	Teacher	79,185.92	-
Gabriel, Reginald	Principal	161,846.49	777.15
Gagnon, Julie	Teacher	81,362.93	-
Gait, Andrew	Teacher	81,546.03	-
Galipeau, Cara	Teacher	108,848.57	-
Gallagher, Michelle	Teacher	99,199.48	-
Gardner, Allison	District Principal	143,708.20	1,677.30
Garris, Paula	Teacher	85,100.60	-
Gee, Morgan	Teacher	84,488.11	-
Gehring, Michelle	Director, Instruction	163,951.03	12,168.39
Germain, Melanie	Teacher	100,177.80	-
Gibson, Cody	Teacher	79,461.74	-
Gibson, Sebastian	Teacher	76,510.75	-
Giesbrecht, James	Teacher	107,724.69	-
Gill, Baljeet	District Principal	173,681.54	3,229.14
Gill, Darshan	Foreman, Transportation	83,172.97	-
Gill, Gursharan	Teacher	107,700.35	-
Gill, Jay	Teacher	113,196.44	4,150.28
Gill, Karanvir	Teacher	91,311.90	-
Gill, Michelle	Teacher	112,975.84	1,787.63
Gill, Samandeep Sonia	Teacher	93,630.00	300.00
Gill, Sandeep	Vice Principal	126,556.57	61.79
Gill, Sundeep	Teacher	106,815.43	-
Gill, Sunita	Teacher	106,381.00	-
Gill, Surjit (Seet	Teacher	108,643.75	330.94
Gillette, Ondia	Teacher	87,103.50	-
Gjos, Mary	Teacher	113,399.61	-
Gleeson, Ryan	Teacher	108,834.97	-
Glendinning, Regan	Teacher	99,486.57	-
Goertzen, Tanya	Teacher	110,197.67	-
Goerzen, Kristi	Teacher	84,684.30	787.31
Goldschmidt, Noelle	Teacher	89,883.00	-
Gooch, Natalie	Teacher	107,018.90	-
Goodliffe, Emily	Teacher	99,199.49	-
Gordon, Anita	Teacher	96,886.50	-
Gordon, Cheryl	Teacher	99,388.39	-
Gordon, James	Teacher	108,811.09	-
Gosal, Gurmeet	Teacher	108,640.86	-

Gouttin, Lee	Speech Language Pathologist	94,523.14	2,173.68
Graham, Adam Hugh	Teacher	79,487.46	-
Graham, Brenda	Teacher	106,384.93	-
Graham, Gabrielle	Teacher	87,769.67	-
Grant, Laura	Teacher	109,074.48	-
Gravel, Patricia	Teacher	81,204.37	88.42
Gray, Heather	Teacher	107,283.00	33.21
Gray, Lucy (Alix	Teacher	106,511.41	-
Green, Eden	Teacher	105,045.58	-
Gregoire, Ronald	Manager, Transportation	79,502.36	-
Gregory, Colleen	Teacher	113,177.73	6,481.89
Grell, Thomas	Teacher	109,826.82	-
Grewal, Hardeep	Teacher	89,264.20	33.21
Grewal, Manmeet	Teacher	82,949.27	-
Grieve, Natalie	Teacher	107,093.81	-
Griffith, Sandra	Teacher	79,600.20	54.88
Gronkjaer, Alana	Teacher	101,694.84	-
Grozell, Tanis	Teacher	108,187.78	-
Gupta, Aparna	Teacher	83,165.94	-
Gupta, Manisha	Teacher	92,621.27	-
Guttormson, Dinah	Teacher	107,663.43	28.34
Ha, Brendan Tae	Teacher	81,970.53	-
Haak, Carlton	Teacher	111,786.46	-
Hagkull, Stacey	Senior Manager, Human Resources	129,918.26	15,900.26
Hague, Christopher	Teacher	90,139.70	300.00
Haist, Alison	Teacher	99,376.52	-
Hall, Alison	Teacher	108,902.69	-
Hall, Helene	Teacher	106,472.09	-
Hall, Jacqueline	Principal	158,406.49	428.84
Hambly, Laura	Teacher	107,014.44	36.44
Hamilton, Jessica	Teacher	78,260.30	-
Hammermueller, Lukas	Teacher	88,393.33	-
Hannah, Katherine	Director, Instruction	180,640.02	3,856.79
Harasemow, Haley	Teacher	82,546.11	-
Harder, Andrew	Teacher	83,482.49	-
Harder, Melanie	Teacher	106,187.01	-
Hare, Lindsay	Teacher	113,188.79	-
Harley, Adrienne	Senior Manager, Accounting Services	120,560.38	6,770.37
Harrison, Kristin	Teacher	98,677.99	-
Harrop, Nicola	Teacher	102,685.98	-
Hart, Julie	Teacher	106,512.49	-
Harvey, Christopher	Teacher	113,651.78	-
Harvey, Shawn	Teacher	102,237.31	-
Hauff, Dale	Teacher	106,187.10	-
Hawkins, Maryn	Teacher	78,107.30	350.00
Hegberg, Renee	Teacher	106,745.70	-
Hein, Patricia	Teacher	99,374.12	-
Heinrichs, Erin	Teacher	83,188.31	33.21
Heise, Kirstin	Teacher	106,036.35	-
Heitz, Anita	Principal	145,107.55	145.30
Helgason, Mihaela	Teacher	89,767.52	-
Heller, Tomasz	Teacher	109,706.64	-
Hemmerich, Craig	Teacher	125,823.55	-
Hemmerich, Heather	Teacher	111,715.95	-
Hemminger, Dustin	Teacher	100,514.10	-
Hendricks, Michael	Vice Principal	141,856.37	61.79
Hendrickson, Jennifer	Teacher	118,799.16	-
Hendy, Diana	Teacher	106,382.22	-
Henry, Lorna	Teacher	107,125.01	103.00
Heppner, Robert	Teacher	97,820.77	-
Herman, Aaron	Journeyman, Comm. Mechanic	75,487.29	327.25
Hewitt, Megan	Teacher	85,694.24	-
Hickey, Amanda	Teacher	91,385.51	-
Hickey, Michael	Teacher	99,996.08	-
Hiebert, Kelly	Teacher	106,863.27	-
Hilal, Shourok	Teacher	116,580.81	-
Hildebrandt, Shannon	Teacher	99,570.47	-

Hildebrandt, Tawnie	Teacher	113,191.71	781.57
Hill, David	Teacher	107,340.01	-
Hill, James	Teacher	99,198.94	-
Hillier, Jennifer	Teacher	90,855.58	57.85
Hills, Robert	Teacher	109,653.18	-
Hipwell, Shane	Teacher	107,662.14	-
Hirschman, Khaene	Teacher	83,229.38	2,559.00
Hoang, Tiffany	Teacher	75,261.87	-
Hobek, Laura	School Psychologist	101,047.54	595.03
Hodgins, Danae	Teacher	98,260.42	-
Hoepfner, Carole	Teacher	107,126.43	99.22
Hoeving, Andrea	Teacher	89,015.46	-
Holden, Philip	Teacher	106,476.00	-
Holland, Pamela	Teacher	89,920.72	-
Holwerda, Randal	Teacher	97,854.91	-
Homoncik, Teresa	Teacher	85,056.52	-
Hootz, Teresa	Teacher	121,303.32	-
Hopkins, Erica	Principal	154,632.45	1,854.78
Horner, Anastasia	Teacher	81,393.08	-
Horner, Tyler	Principal	152,219.75	311.23
Horsman, Chelsea	Teacher	81,513.67	-
Horst, Jessica	Teacher	79,214.32	-
Hotell, Lyndsey	Teacher	105,657.05	-
Howe, Carmen	Teacher	113,257.25	-
Howe, Linda	Teacher	109,063.05	33.21
Huff, Clementine	Teacher	113,181.60	-
Humber, Caitlin	Teacher	85,922.51	-
Hunt, Kimberly	Teacher	115,495.66	-
Hunt, Victoria	Teacher	85,515.62	-
Hunter, Jennifer	Teacher	79,270.31	-
Hunter, Scott	Teacher	109,796.78	106.43
Huntley, Kyle	Teacher	81,203.26	-
Huston, Kelly Mary	Teacher	75,820.45	-
Hutchinson, Alyssa Joy	Teacher	91,930.54	-
Hyams, Stefanie	Teacher	104,548.77	-
Ickert, Sonya	Teacher	92,495.10	33.21
Ilapogu, Bobby	Teacher	109,454.66	-
Illes, Michelle	Teacher	106,388.75	-
Imai, Jamie	Teacher	106,381.85	-
Inglis, Laura	Teacher	113,548.17	980.55
Ingram, Sylvie	Teacher	109,076.00	-
Innes, Jessica	Teacher	83,308.51	-
Irvine, Janet	Teacher	113,319.01	-
Ivany, Michael	Teacher	109,396.91	-
Iversen, Shay	Teacher	97,944.01	-
Izatt, Keith	Teacher	106,569.18	-
Jacobson, Bonnie	Teacher	93,966.22	-
James, Asha	Teacher	110,120.90	88.42
Jantz-Krahn, Rh	Teacher	99,389.01	27.75
Janzen, Michelle	Teacher	79,316.16	-
Janzen, Raymond	Journeyman, Auto Mechanic	77,661.29	-
Jaswal, Parmjit	Teacher	123,234.44	-
Jatana, Rupinder	Teacher	93,600.60	-
Jewell, Luke	Foreman, Carpenter	90,666.46	520.57
Jiwa, Ayeisha	Teacher	109,177.60	-
Jiwa, Zane	Teacher	87,474.43	-
Johal, Navdeep	Teacher	109,002.89	33.21
Johnson, Heather	Teacher	106,875.27	-
Johnson, Jennifer	Teacher	106,390.27	28.34
Johnson, Rebecca	Teacher	114,632.09	-
Johnson, Richard	Teacher	99,391.56	-
Johnson, Rodney	Teacher	106,116.89	-
Johnson, Tanya	Teacher	87,097.31	104.95
Johnson, Zaryn	Teacher	79,183.70	-
Johnston, Dean	Principal	157,429.91	4,436.76
Johnston, Kari	Teacher	100,017.75	-
Jones, Ashley	Teacher	106,991.80	27.19

Jones, David	Teacher	106,388.51	-
Jones, Erin	Teacher	101,254.53	-
Jones, Kelly	Teacher	99,745.44	-
Jones, Kimberly	Teacher	123,622.40	-
Jones, Melinda	Teacher	99,439.17	-
Jongenburger, Karli	Teacher	85,586.75	-
Jordan, Christine	Principal	147,508.09	25.52
Joseph, Nicole	Teacher	96,697.16	928.55
Judge, Harjee	Teacher	76,635.98	-
Jungmark, Kurt	Teacher	82,211.39	-
Jurcic, Mirjana	Teacher	108,858.19	46.89
Jury, Lasha	Teacher	99,567.11	-
Justin, Wenonah	Teacher	76,138.09	-
Kahlon, Jaspreet	Human Resources Advisor	83,934.62	1,589.30
Kallies, Michael	Journeyman, Electrician	78,933.54	579.59
Kalyn, Gary	Foreman, Construction	76,242.83	481.86
Kamiya, Brandi	Teacher	108,841.77	-
Kandal, Rebecca	Teacher	115,303.48	444.58
Kang, Francoise	Teacher	108,849.55	-
Kang, Moonsun	Teacher	75,714.04	33.21
Kantola, Sandra	Teacher	96,140.30	-
Kask, Byron	Teacher	114,199.48	921.98
Katan, Lara	Teacher	79,560.29	-
Kauffman, Stephan	Teacher	99,845.97	-
Kaur, Harvinder	Teacher	108,640.80	33.21
Kaur, Mantripatjit	IT Applications Specialist	79,897.42	-
Kaur, Rajwant	Teacher	93,777.53	65.66
Kaur, Tanveer	Teacher	95,972.37	-
Keeley, Michael	Teacher	103,732.79	-
Kehoe, Sharon Ann	Teacher	114,379.55	-
Kemp, Graeme	Vice Principal	131,231.42	2,478.88
Kemp, Robert	Teacher	113,185.39	347.97
Kenis, Cameron	Teacher	99,352.12	4,310.16
Kennedy, Curtis	Teacher	104,730.26	-
Kennedy, Nicole	Teacher	83,098.62	28.05
Kenney, Shannon	Principal	152,923.84	52.55
Kent, Kelsey	Teacher	79,228.90	-
Ketelaar, James	Teacher	99,199.45	36.44
Khanna, Anjali	Teacher	79,556.71	-
Kidd, Lorilee	Teacher	98,861.99	-
Kieft, Sarah	Teacher	96,500.44	-
Kim, Junseuk	System Analyst/Programmer	113,113.91	629.91
Kind, Lukis	Teacher	81,809.80	-
King, Jacquelyn	Teacher	108,902.29	-
Kinman, Eleanor	Teacher	108,855.13	57.85
Kirkham, Tina	Teacher	89,490.58	29.94
Kirkwood, Lea	Teacher	88,486.13	-
Klade, Albert	Manager, Custodial	117,411.53	2,749.40
Klassen, Alexandra	Vice Principal	134,520.28	107.24
Klassen, Edward	Teacher	121,515.94	-
Klassen, Jeffrey	Foreman, Electrical	115,178.97	706.24
Kleisinger, Christopher	Teacher	95,572.24	2,470.74
Klose, Peter	Teacher	87,313.31	-
Koch, Janice	Teacher	110,229.88	-
Kohut, Jennifer	Teacher	108,850.55	-
Kooner, Victoria	Teacher	87,886.01	-
Koop, Nicola	Teacher	99,656.54	-
Krack, Michelle	Teacher	107,757.47	226.45
Krahn, Jessica Laine	Teacher	100,195.61	-
Kraljevic, Sonia	Teacher	108,851.77	-
Krause, Courtney	Teacher	86,052.94	-
Krause, Kristyn	Teacher	102,811.52	-
Krause, Susan	Teacher	102,404.79	-
Kring, Stephen	Teacher	113,547.32	-
Kroeker, Ann	Teacher	106,169.24	-
Kroeker, Robert	Manager, Information Technology	117,225.90	2,213.15
Kropp, Leanne	Teacher	99,379.19	-

Krossa, Julie	Teacher	97,963.63	-
Kruger, Ben	Vice Principal	118,951.89	-
Kruger, Sylvia	Teacher	105,329.77	-
Kruselnicki, Brett	Teacher	99,566.95	-
Krys, Tracy	Director, Instruction	158,241.91	14,180.37
Kufske, Farrah	Teacher	83,440.74	-
Lachel, Kenneth	Teacher	103,494.52	-
Lack, Rachel	Principal	136,625.93	52.88
Ladhar, Jasjit	Teacher	99,199.37	-
Ladyka, Cassandra	Teacher	112,085.88	-
Laframboise-Lo, Lo	Associate Superintendent	165,157.89	8,855.53
Lainchbury, Helen	Teacher	85,042.19	27.75
Lainchbury, Ronald	Teacher	107,883.45	-
Lakowski, Marissa	Teacher	106,376.98	-
Lamb, Lorraine	Teacher	106,391.52	-
Landry, Tara	Teacher	106,391.04	-
Lang, Natalie	Teacher	98,824.65	-
Lanigan, Bonnie	Teacher	99,199.50	27.75
Lapa, Sarah	Teacher	88,407.58	-
Laplante, Angela	Teacher	99,199.27	-
Larsen, Jennifer	Teacher	99,388.42	-
Lasko, Tyra	Teacher	113,190.36	865.74
Latam, Holly	Teacher	99,389.45	-
Lawrence, Andrew	Teacher	110,318.50	-
Lawrence, Taryn	Teacher	97,004.51	285.68
Lawrie, Jillian	Teacher	93,892.86	-
Lawson, Jonathon	Teacher	78,316.89	-
Lawton, Marissa	Teacher	95,774.88	-
Lebreton, Carol	Teacher	100,364.57	-
Leclerc Lopes, Adrienne	Teacher	107,307.75	604.80
Ledbrook, Kelly	Teacher	113,166.88	-
Lee, Garrick	Teacher	109,107.00	-
Lee, Karen	Teacher	107,127.54	32.45
Lee, Nadia Lorraine	Teacher	108,841.79	-
Lee, Robert	Teacher	108,845.64	-
Lee, Rose Pei	Teacher	78,467.12	-
Leeman, Jamie	Teacher	80,444.76	-
Lefler, Nicole	Transportation Dispatcher	83,526.01	-
Legault, Marsha	Teacher	99,557.01	684.27
Leinweber, Kyle	Teacher	83,944.31	-
Lenz, Prentice	Teacher	94,004.90	-
Lepine, Leasa	Teacher	85,171.54	-
Letendre, Anne	Teacher	84,804.45	-
Levings, Brenna	Teacher	108,799.15	-
Levings, Ian	Principal	164,504.69	2,517.14
Liaw, Teresa	Teacher	106,389.92	27.75
Lieuwen, Brian	Teacher	113,836.99	-
Lillie, Emily	Teacher	82,868.64	-
Limpright, Maria	Teacher	117,801.72	456.08
Lincoln, Maralee	Principal	149,240.26	-
Lindquist, Casey	Teacher	105,874.41	27.16
Little, Megan	Teacher	110,719.66	3,234.94
Liversidge, David	Teacher	109,218.82	-
Lockert, Alexa	Teacher	80,503.50	-
Lockington, Joshua	Teacher	88,614.92	-
Lode, Jeannine	Teacher	106,852.89	-
Loeppky, Jerrold	Teacher	113,181.24	1,421.17
Loeppky, Liane D	Teacher	91,129.22	29.94
Loewen, Mark	Teacher	109,437.30	-
Loewen, Rachel	Teacher	100,019.22	-
Long, Aaron	Teacher	99,196.55	-
Longpre, Nicole	Teacher	106,391.28	29.95
Loong, Kevin Kah	Teacher	83,819.26	-
Lorieau, Victoria	Vice Principal	146,006.35	318.78
Loskot, Lucie	Teacher	108,849.55	-
Lucas, Tabitha B	Teacher	99,909.92	93.45
Luczak, Cedric	Teacher	79,783.20	-

Lumsden, Christopher	Teacher	110,719.61	94.57
Luongo, Paul	Vice Principal	120,977.90	-
Macdonald, Darlene	District Principal	148,642.49	-
Macdonald, Faye	Teacher	106,388.25	-
Macdonald, Grant	Teacher	100,320.08	-
Macdonald, Kimberley	Teacher	106,390.89	-
Macdonald, Laura	Teacher	157,506.61	-
Macdougall, Heather	Teacher	108,849.32	-
Maciver, Michelle	Teacher	80,566.35	-
Maclaren, James	Vice Principal	113,917.98	95.23
Macleod, Gordon	Teacher	110,269.85	66.34
Macleod, Michelle	Teacher	108,305.40	-
Macphail, Andrew	Vice Principal	124,278.03	124.45
Mactavish, Lauren	Teacher	113,535.63	-
Magis, Lee	Principal	150,137.03	55.28
Magon, Mario	Teacher	99,199.19	-
Mahal, Parveen	Teacher	79,396.73	-
Mahil, Gurpreet	Vice Principal	117,313.46	-
Majewski, Traci	Teacher	106,370.04	-
Makkar, Maninder	Teacher	108,642.11	-
Maksim, Sara	Teacher	106,371.37	-
Malchy, Katherine	Teacher	107,019.12	-
Malcolm, Genevieve	Teacher	85,099.52	33.21
Malloo, Babinee	Teacher	106,391.27	-
Mallory, Brenda	Teacher	109,132.69	27.95
Manchanda, Jennifer	Teacher	83,627.53	-
Mangat, Ranbir	Teacher	109,619.80	-
Mani, Shawn	Teacher	113,540.17	-
Manky, Shannon	Vice Principal	145,405.40	438.88
Mann, Rose	Homestay Coordinator	97,920.67	1,463.22
Mantta, Angeline	Teacher	100,746.33	-
Manyk, Kristina	Teacher	99,388.38	-
Mar, Debbie	Teacher	108,642.12	-
Marchioro, David	Teacher	106,922.28	36.44
Marko, Cynthia	Teacher	99,199.45	-
Marples, Christina De La	Teacher	99,372.19	-
Martens, David	Teacher	97,374.00	-
Martin, David	Tech Support, Infrastructure	85,654.26	-
Mathew, Laurel	Teacher	86,587.91	-
Matty, Andrew	Teacher	108,776.29	-
Mcaleese, Lindsay	Teacher	104,006.78	341.97
Mcallister, Diana	Teacher	99,032.80	36.44
Mcaulay, Joscelyn	Teacher	115,573.07	885.77
Mcauley, Kevin	Teacher	109,027.42	293.84
Mccall, Joel	Teacher	95,770.31	-
Mcclelland, Suzi	Teacher	130,607.93	197.71
Mcconnell, Shannon	Teacher	107,018.22	88.42
Mcdaniel, Samantha	Teacher	82,533.29	-
Mcdonald, E	Teacher	105,860.50	-
Mcdonald, Hayley	Teacher	92,424.89	-
Mcdonald, Lance	Principal	163,573.59	3,103.45
Mcdonald, Richard	Teacher	92,563.21	4,445.08
Mcdonald, Treena	Teacher	108,710.61	-
Mcgillivray, Brent William	Teacher	111,015.44	-
Mclean, Matthew	Teacher	92,813.69	-
Mcleod, Cheryl	Executive Assistant	83,409.39	4,108.89
Mcmahon, Anita	Teacher	109,121.57	-
Mcmartin, Leigh	Teacher	106,396.42	-
Mcmillan, Lori	Teacher	99,381.62	-
Mcneil, Janet	Teacher	89,807.56	-
Mcparland, Amanda	Teacher	75,758.49	-
Mcphee, Alisah	Teacher	114,270.70	115.00
Mcrae, Sandra	Teacher	106,389.31	57.85
Mcwhinney, Ryan	Teacher	113,750.75	-
Meeres, Catherine	Manager, Facilities Operations	114,094.07	1,123.59
Melzer, Jordi	Teacher	86,216.29	-
Mennear, Ashley	Teacher	109,958.27	-

Meyer, Don	Teacher	106,187.14	-
Michaud, Brett	Teacher	108,665.74	-
Middleton, Michelle	Vice Principal	123,989.21	250.33
Mienkina, Courtney	Teacher	95,778.14	-
Miettinen, Tammy	Teacher	100,117.35	-
Mihaila, Cristian	Teacher	108,840.58	-
Miller, Elena	Teacher	106,586.66	-
Mills, David	Teacher	94,517.39	-
Minhas, Sweeter	Teacher	106,661.86	11.20
Mitchell, Meghan	Teacher	108,240.06	-
Moffat, Karen	Teacher	106,747.51	-
Moffitt, Colleen	Teacher	100,402.28	-
Mohitpour, Lori	Teacher	110,718.59	878.02
Molendijk, Edwin	Groundskeeper	76,072.53	949.19
Molina, Nelson	Foreman, Grounds	80,758.27	1,793.75
Montgomery, Angela	Teacher	113,180.77	655.10
Moorthy, Raylene	Teacher	104,482.64	-
Morgante, Julie	Teacher	108,838.45	-
Morran, Elizabeth	Teacher	106,819.84	-
Morris, Wayne	Teacher	126,470.11	-
Morrison, James	Teacher	100,006.41	26.25
Mourad, Sunpreet	Teacher	113,323.36	4,569.84
Muir, Kate	Senior Manager, Human Resources	126,633.45	11,349.73
Mullaly, Jennifer	Teacher	106,379.47	-
Muller, Daniel	Teacher	114,153.68	-
Muller, Kayla	Teacher	95,069.28	-
Muller, Michael	Teacher	108,838.66	-
Multani, Neelum	Teacher	109,355.98	-
Munro, John	Teacher	113,109.98	-
Murphy, Patrick	Teacher	110,517.35	-
Myers, Matthew	Teacher	99,757.11	-
Myers, Michelle	Vice Principal	120,977.92	210.87
Nabata, Julie	Teacher	85,062.18	-
Nacua, Khrisnamurti	Teacher	106,773.31	263.22
Nahal, Satvir	Vice Principal	145,405.38	146.70
Nailen, Anya	Teacher	99,586.53	-
Nair, Amelia	Teacher	88,081.17	-
Nairn, Andrew	Teacher	121,948.03	-
Nairn, Corinna	Teacher	87,358.59	-
Nairn, Heather	Teacher	109,028.31	-
Nanuwa, Bharwat	Teacher	98,019.15	585.02
Natt, Simmi	Teacher	109,822.73	-
Neger, Manveet	Teacher	93,346.04	-
Nelson, Moriah	Teacher	75,045.58	-
Nestor, Alexis	Teacher	106,187.10	-
Neufeld, Dennis	Teacher	92,354.06	-
Neufeld, Graham	Teacher	108,984.01	-
Neufeld, Nicole	Teacher	108,632.74	-
Neufeld, Rachael	Teacher	95,595.94	175.00
Newcombe, Nadia	Teacher	99,387.65	-
Newton, Ian	Teacher	114,288.00	75.00
Ngieng, Nathan	Deputy Superintendent	239,331.55	29,958.85
Nicholls, Amanda	Teacher	108,724.25	27.19
Nicholson, Tamiko	Teacher	106,183.64	175.00
Nickel, Stephanie	Teacher	79,561.23	-
Nield, Joann	Teacher	106,396.07	-
Nielsen, Catherine	Teacher	99,389.85	-
Noftle, Joel	Teacher	99,397.81	-
Nomellini, Michael	Teacher	77,283.67	-
Nosek, Sean	Superintendent	319,979.70	29,319.28
Nunnikhoven, Jennifer	Teacher	106,378.53	-
Nyberg, Michelle	Teacher	108,849.07	367.66
O'Brien, Karman	Director, Information Technology	197,447.24	12,179.48
O'Donnell, Dyanne	Teacher	99,925.48	-
O'Hara, Danielle Anne	Teacher	89,202.66	365.98
O'Keefe, Jane	Teacher	99,389.40	-
O'Neill, Trevor	Teacher	89,887.83	-

O'Sullivan, Teresa	Teacher	106,365.49	-
Ofeimu, Jennifer	Teacher	113,172.56	-
Oravec, Kacey	Teacher	97,232.57	-
Orobko, Tracy	Executive Assistant	101,619.26	2,622.90
Overton, Arianna	Teacher	84,890.89	-
Pagulayan, Joseph	Teacher	80,762.40	-
Pagulayan, Rebecca	Teacher	107,123.34	-
Pankratz, Jay	Assistant Superintendent	215,923.94	25,685.66
Pankratz, Jj	Teacher	80,040.83	-
Paracha, Naheed	Teacher	77,701.76	-
Parashkevova, Denica	Teacher	77,311.56	-
Park, Seheem	Teacher	86,247.44	153.69
Park, Susan	Teacher	87,139.91	-
Parkinson, Makayla Elaine	Teacher	80,041.02	57.85
Parmelee, Lynda	Teacher	93,936.87	361.08
Parsons, Kerri	Teacher	86,074.28	-
Parsons, Robert	Teacher	97,041.55	-
Pausch, Chris	Foreman, Custodian	79,475.27	138.34
Pawliw, Sara	Teacher	82,365.05	-
Pearce, Kari-Ann	Teacher	85,579.09	1,448.02
Pearce, Wanda	Teacher	79,923.54	-
Pearson, Maria	Teacher	89,475.80	-
Pearson, Michael	District Vice Principal	158,296.84	2,738.36
Pedersen, Richel	Teacher	96,148.09	-
Pederson, Rhona	Teacher	79,408.59	-
Pelley, Amanda	Teacher	109,197.50	58.80
Penner, Alfred	Teacher	109,392.99	-
Penner, Andrew	Teacher	104,517.00	-
Penner, Curtis	Teacher	114,257.71	326.40
Penner, Duane	Principal	156,855.05	-
Perron, Josee	Teacher	98,977.29	-
Perry, Michael	Teacher	109,153.17	-
Perry, Susanna	Teacher	104,439.75	-
Persad, Anna	Teacher	99,566.91	-
Perusse, Brenda	Teacher	99,189.76	-
Pestana, Annelise	Teacher	91,872.39	-
Peters, Paul	Teacher	112,583.43	3,133.17
Peters, Scott	Principal	146,442.90	72.41
Petrie, Danielle	Teacher	81,880.06	-
Pettersen, Serena	Teacher	104,414.91	439.25
Petzold, Kari	Principal	148,459.70	11,932.42
Phagura, Manveer	Senior Manager, Human Resources	111,768.85	2,006.29
Phillips, Sharon	Vice Principal	115,778.33	-
Phulka, Rajanjit	Teacher	93,757.61	-
Piche, Jaswinder	Teacher	113,174.50	476.00
Pinlac, Jennifer	Teacher	99,388.80	55.86
Pionetti, Florence	Teacher	108,956.26	229.88
Piper, Jeffrey	Teacher	106,540.64	-
Plank, Carla	Teacher	100,017.79	145.96
Plantinga, Alan	Journeyman, Cabinetry/Joinery	77,723.32	276.20
Poehlke, Kyle	Teacher	82,344.07	-
Poirier, Elizabeth	Teacher	99,181.23	-
Poirier, S	Teacher	99,299.88	-
Pollastretti, Linda	Principal	162,511.49	189.23
Portas, Shelley	Principal	153,294.27	214.99
Porth, Ryan	Teacher	113,188.49	-
Porth, Tanya	Teacher	99,655.87	-
Poss, Margaret	Teacher	99,638.32	-
Power, Lynette	District Principal	156,889.07	14,585.52
Prato, Lataya	Teacher	88,230.09	-
Preiss, Heather	Teacher	91,927.80	70.02
Presta, Sarah Ilde	Teacher	106,649.68	-
Pretty, Dale	School Psychologist	113,190.04	1,751.21
Pretty, Karen	Teacher	106,334.02	-
Price, Robin	Teacher	106,389.66	175.00
Primrose, Douglas J	Teacher	114,006.04	64.00
Prince, Kirk	Teacher	106,187.09	-

Prins, Jill	Teacher	100,017.68	-
Pritchard, Doug	Teacher	108,911.75	-
Prom, Sarah	Teacher	83,165.93	-
Pryma, Jules	Teacher	109,353.60	29.94
Puglisi, Hilary	Teacher	106,809.11	36.44
Punia, Harshpinder	Teacher	94,471.78	-
Purdy, Deborah	Teacher	108,807.59	-
Purdy, Kirt	Teacher	88,663.04	-
Purves, Wendy	Teacher	107,268.58	-
Putman, Shelley	Teacher	109,747.40	352.09
Radnai, Thomas	Teacher	126,322.78	-
Radons, Chad	Teacher	113,207.75	-
Radons, Clayton	Teacher	106,391.28	-
Rahe, Jonathan	Teacher	107,601.88	-
Rai, Rapinder	Teacher	113,479.67	-
Rajabally, Soraya	Vice Principal	133,053.57	7,033.88
Rasti, Rita	Teacher	108,642.18	-
Ready, Paige	Teacher	81,939.28	-
Recktenwald, Kristina	Teacher	85,263.19	154.70
Reddy, Rajneel	Teacher	81,130.59	-
Reglin, Mark	Teacher	114,388.56	-
Reid, Alysha	Teacher	89,535.41	-
Reid, Heather	Principal	153,324.92	573.09
Reitsema, Sherry	Teacher	106,390.06	-
Remillard, Christie	Teacher	100,223.68	-
Rempel, Kaitlynn	Teacher	77,785.47	-
Rempel, Kimberly	Teacher	99,693.97	-
Rennison, Rebecca	Teacher	106,390.88	-
Reynolds, Kathleen	Teacher	99,389.10	-
Richards, Martin	Teacher	106,925.41	-
Richardson, Deborah	Teacher	104,951.30	-
Richardson, Jessica	Teacher	103,651.01	-
Richardson, Scott	Teacher	113,183.09	87.31
Rimaldi, Oreste	Teacher	106,579.81	-
Rioux, Marie Anne	Speech Language Pathologist	108,850.90	790.60
Ritchie, Jeffrey	Vice Principal	102,843.15	-
Roberts, Euan	Teacher	103,845.14	476.82
Roberts, Jillian	Teacher	106,494.43	-
Roberts, Paul	Foreman, Electronics	86,188.81	1,238.24
Roberts, Scott	Teacher	99,199.65	-
Robertson, Cameron	Teacher	113,156.34	-
Rodriguez-Navarro, Navarro	Speech Language Pathologist	95,930.99	2,050.10
Roger, Carrie	Teacher	113,563.43	-
Rogers, Karen	Teacher	99,389.41	88.42
Ross, Christine	Teacher	99,195.55	-
Ross, Michael	Teacher	106,544.61	-
Rothwell, Trista	Teacher	100,019.30	-
Roy, Katerina	Teacher	83,715.63	-
Ruggles, Kevin	Teacher	83,157.29	-
Rutley, Robert	Teacher	87,526.46	-
Rutschmann, Krista	Teacher	108,849.30	-
Ryder, David	Manager, International Recruitment	120,305.37	35,160.22 *
Sachdeva, Gurpinder	Teacher	80,340.16	-
Saez San Miguel, Maria Del	Teacher	89,426.96	-
Sagert, Nathan	Teacher	107,265.39	-
Saini, Sandeep	Teacher	93,382.64	-
Saler, Dean	Tech Support, Infrastructure	85,633.61	-
Salter, Tara	Teacher	98,032.88	-
Samuel, Joanne	Teacher	108,642.02	55.86
Sanchez, Tassanee	Teacher	103,682.12	-
Sandhu, Rupinder	Vice Principal	121,849.83	8,890.09
Sandison, Christy	Teacher	106,543.25	29.94
Sanford, James	Teacher	89,728.44	-
Sangha, Shavinder	Teacher	106,958.67	-
Sargent, Mercedes Yi	Teacher	94,909.33	-
Saroya, Priya	Teacher	80,151.71	33.21
Sauve, Johanne	Teacher	113,191.29	-

Schellenberg, Doris	Teacher	108,642.00	-
Schellenberg, Richard	Teacher	84,521.86	-
Schiller, Juliana	Teacher	97,321.04	-
Schilt, Adam	Teacher	91,248.47	-
Schmidt, Alysha	Teacher	97,919.40	350.00
Schmidt, Kelsey	Teacher	75,865.84	-
Schmidt, Michael	Teacher	92,552.04	-
Schmidt, Tara	Teacher	107,199.53	50.00
Schmor, Bruce	Teacher	106,389.89	-
Schneider, Jane	Teacher	82,907.64	-
Schroeder, Brent	Vice Principal	135,064.54	4,314.54
Schubert, Tricia	Teacher	106,918.13	-
Schulte, K	Assistant Secretary Treasurer	188,785.77	5,959.03
Schuster, Nancy	Teacher	92,316.99	57.84
Schwab, Deanna	Teacher	106,389.87	-
Sciankowy, Hilary	Teacher	84,778.67	-
Scott, Chelsea	Teacher	113,190.38	404.80
Sebring, Michelle	Teacher	97,840.76	-
Sekhon, Baljit	Principal	150,216.77	1,827.17
Senft, Andrea	Manager, Early Learning & Child Care	101,892.45	5,614.81
Senft, Nicole	Teacher	108,642.03	-
Seo, Teresa	Vice Principal	117,565.15	116.56
Shank, Alain	Teacher	99,814.22	-
Sharma, Avneet	Teacher	108,835.33	-
Sharma, Cora	Teacher	91,032.40	-
Sharma, Nancy	Teacher	86,458.85	-
Sheldon, Marianne	Teacher	83,991.68	-
Sherman, Debra A	Teacher	113,196.41	505.02
Shingler, Len	Assistant Director, Facilities	76,179.89	198.11
Sickels, Kaija	Teacher	108,519.76	38.64
Sidhu, Amritt-Paula	Teacher	108,850.38	29.94
Sidhu, Balbinder	Vice Principal	154,067.33	2,463.49
Sidhu, Kamaljit	Principal	145,454.25	25.25
Sidhu, Nerlap	Vice Principal	133,980.89	92.14
Sidhu, Nimmy	Teacher	128,725.05	-
Sidhu, Ramandeep	Teacher	106,187.11	-
Siganakis, Tammy	Teacher	77,934.89	-
Simms, Carolyn	Teacher	109,586.29	29.94
Simpson, Jennifer	Teacher	99,350.84	36.44
Singh, Ashlyen	Teacher	85,793.41	2,134.15
Singh, Jasbir	Principal	158,462.70	13,879.96
Skelton, Jason	Teacher	102,041.69	2,048.99
Sloboda, Robert	Principal	157,368.90	4,029.97
Smith, Allison	Teacher	100,017.62	-
Smith, Amanda	Teacher	77,048.16	-
Smith, Cameron John	Teacher	119,686.94	256.62
Smith, Christian Reginald	Teacher	90,660.35	-
Smith, Evica	Teacher	87,242.16	-
Smith, Isaiah	Teacher	80,216.69	-
Smith, Meagan	Teacher	104,282.24	-
Smith, Sylvia	Teacher	105,328.85	-
Smith, Tarrilelea	Teacher	106,606.78	32.45
Smoes, Elizabeth	Vice Principal	131,771.41	746.60
Smuland, Douglas	Teacher	103,533.18	25.92
Snyder, Christopher	Teacher	87,368.20	-
Solomatenko, Jessica	Teacher	85,775.02	-
Sonoda, Leanne	Teacher	98,506.12	162.75
Soon, Galen	District Principal	152,583.46	13,825.42
Sovio, Kimberly	Teacher	108,850.48	-
Spenard, Deanne	Teacher	104,597.69	-
Spielman, Erin	Teacher	78,810.74	-
Spiers, David	Teacher	111,851.41	300.56
Spyksma, Stephanie	Teacher	93,610.80	-
St-Martin, Rene	Teacher	87,140.06	-
St. Cyr, Cyr	Teacher	94,751.75	-
St. George, Cor	Executive Assistant	95,321.03	4,190.85
Stanage, Cale	Teacher	102,188.82	-

Staniforth, Angus	Teacher	99,379.64	-
Sterrett, Yvonne	Teacher	106,907.52	-
Stevens, Mark	Theatre Technician	77,265.63	1,546.93
Stewart, Elizabeth	Teacher	78,226.21	57.85
Stinson, Allison	Teacher	83,092.16	-
Storey, Dana	Speech Language Pathologist	85,488.36	2,087.43
Storozuk, Charlene	Teacher	108,912.89	-
Strafford, Mireille	Teacher	111,657.23	-
Straiton, Terri	Teacher	100,853.34	356.63
Strocel, Sara	Teacher	109,206.59	-
Stuckart, Kayla	Senior Manager, Communications	96,341.67	-
Suchynsky, Karen	Teacher	99,389.58	-
Sullivan, Colleen	Teacher	113,727.23	-
Sun, Jennifer	Teacher	99,051.84	300.00
Supeene, Amanda	Teacher	109,203.24	-
Suttie, Andrea	Teacher	79,409.36	-
Sward, Kristin	Principal	145,727.53	352.31
Sweeney, Elizabeth	Teacher	90,360.70	-
Sweeney, Hannah	Teacher	84,035.58	183.00
Sweet, Melissa	Teacher	107,820.37	-
Swift, Carlin	Teacher	79,722.03	-
Szeman, Maria	Teacher	99,387.30	50.00
Szucs, Peggy	Teacher	99,389.11	1,162.88
Tang, Sasha	Teacher	112,026.13	-
Taylor, Christopher	Teacher	83,947.61	-
Taylor, Derek	Foreman, Painter	93,380.90	82.33
Taylor, Lorri	Teacher	121,438.93	-
Taylor, Patrick	Manager, IT Infrastructure	116,137.38	6,201.44
Taylor, Rebecca	Teacher	113,183.42	-
Teljeur, Anita	Teacher	106,186.90	542.60
Tessarolo, Alicia	Teacher	109,527.54	33.44
Tetrault, Aline	Teacher	123,524.92	-
Thathar, Harinder	Teacher	112,488.15	-
Thiesen, Shannon	Vice Principal	116,966.42	2,086.21
Thiessen, Dayle	Teacher	84,029.33	-
Thiessen, Mark	Teacher	109,106.73	-
Thiessen, Warren	Teacher	78,461.50	-
Thind, Loveleen	Teacher	83,314.66	-
Thind, Ravneet	Teacher	85,978.11	-
Thomas, Brenda	Teacher	108,875.84	-
Thompson, Paula	Vice Principal	112,681.87	103.51
Thomson, Stefan	Teacher	80,370.38	-
Thurmer, Gwendolyn	Teacher	106,384.62	15.40
Tielmann, Shaylene	Teacher	89,960.55	-
Tinworth, Jeanette	Teacher	89,469.38	-
Tipton, Camille	Teacher	84,992.35	-
Tiwana Grewal,	Teacher	100,007.06	-
Tjart, Erica	Teacher	106,207.19	-
Tjernagel, Dennis	Principal	99,163.14	40.30
Toews, Rachel	Teacher	83,219.05	-
Toews, Rebecca	Vice Principal	133,056.93	288.68
Toor, Guriqbal (Bal	Teacher	84,996.88	-
Toor, Sandeep	Teacher	98,563.77	-
Toporowski, Kymberlee	Teacher	108,640.83	-
Torok, Raelene	Teacher	99,253.39	-
Tran, Tammy	Teacher	95,792.17	-
Trasolini, Deana	Teacher	98,687.63	-
Triguero, Maria	Teacher	91,074.48	-
Trudeau, Melanie	Principal	147,861.92	608.24
Tryon, Stacey	Teacher	106,828.20	-
Tudhope, Sylvia	Teacher	100,194.97	-
Turner, Jordan	Teacher	90,589.69	-
Turner, Stuart	Teacher	106,388.88	-
Tusi, Pauline	Teacher	114,166.65	350.00
Twele, Steven	Teacher	103,721.79	235.96
Ulrich, Katerina	Teacher	85,164.92	-
Ulvild, Corinna	Teacher	107,022.08	28.34

Unger, Laura	Teacher	106,618.78	-
Valihrach, Lisa	Teacher	106,383.41	-
Van Blijenburgh, Karel	Teacher	83,855.33	-
Van Der Waarde, Christopher	Teacher	107,119.44	-
Van Dijk, Rache	Teacher	86,689.77	-
Van Egmond, Evelyn	Teacher	85,245.62	-
Van Egmond, Karen	Teacher	113,181.72	837.06
Van Hove, Sandra	Teacher	99,882.74	88.42
Van Hunenstijn, Thomas	District Vice Principal	128,442.82	557.35
Veer, Denise	Teacher	95,342.22	-
Velestuk, Raymond	Secretary Treasurer	262,126.86	15,692.84
Verburgt, Lorri	Teacher	106,387.04	-
Verheyen, M	Teacher	105,688.24	-
Village, Dan	Vice Principal	138,617.38	369.24
Virk, Hars	Teacher	88,854.69	-
Virk, Inderjot	Teacher	80,334.92	-
Virk, Rhea	Teacher	75,237.62	-
Virtue, Alyssa	Teacher	79,502.20	-
Vogel, Kristen	Principal	145,167.53	108.77
Voth, Jonathan	Teacher	108,653.20	-
Voth, Zach	Teacher	107,195.13	-
Wall, Leanne	Teacher	99,378.78	-
Wallace, Brittney	Teacher	108,851.44	152.75
Wang, Zhi	Teacher	83,526.51	-
Ward, Jillian	Teacher	106,772.56	176.44
Watrin, Michelle	Teacher	102,230.35	-
Watson, Christopher C	Teacher	101,386.59	-
Wauthy, Remi	Teacher	106,268.43	-
Webber, Brittany	Teacher	84,804.58	-
Webster, Daniel	Teacher	107,034.61	63.92
Webster, Jaimie	Principal	156,119.42	98.91
Webster, Melissa	Teacher	98,665.12	350.00
Wedel, Corrie	Teacher	108,850.92	-
Wedel, Tracy	Teacher	91,210.32	-
Wellington, Tanner	Teacher	109,122.28	27.95
Wenz, Christopher	Journeyman, Electrician	87,584.64	421.84
Werner, Jessica	Teacher	79,017.95	-
Werrell, John	Transportation Dispatcher	85,387.52	861.79
Wertman, Teresa	Manager, Payroll	121,073.86	4,528.75
Westphal, Shannon	Speech Language Pathologist	108,642.98	1,318.87
Whalley, Michael	Teacher	105,315.78	-
White, Karen	Teacher	113,191.31	-
White, Rodney	Teacher	111,142.16	-
White, Susan	Teacher	106,386.67	-
White, Susannah	Teacher	103,850.40	-
Whitman, Lorena	Principal	151,692.40	187.34
Wickman, Jennifer	Teacher	108,641.85	-
Wiebe, Anderson	Teacher	113,616.12	-
Wiebe, Bryanna	Teacher	99,672.96	-
Wiebe, Conrad	Teacher	108,857.40	-
Wiebe, Gabrielle	Teacher	103,574.71	880.84
Wiebe, Jaret Army	Foreman, DDC	93,236.39	510.73
Wiebe, Jeremy	Teacher	78,155.50	-
Wiebe, Megan	Teacher	84,831.60	-
Wiebe, Stanley	Principal	139,948.35	4,560.53
Wiens, Maria	Teacher	109,016.75	192.69
Wight, Trevor	Teacher	113,190.74	183.40
Wighton, Ashleigh	Teacher	96,369.42	1,907.85
Wildeman, Andrea	Principal	143,713.29	61.54
Williams, Anna	Teacher	80,077.85	29.07
Williams, Douglas	Teacher	106,398.90	126.00
Williams, Robert	Teacher	76,292.93	-
Wilms, Billy	Teacher	109,392.51	-
Wilms, Julie	Vice Principal	121,107.78	442.89
Wilsdon, Melissa	Principal	148,897.34	111.30
Wilson, Elizabeth	Teacher	78,754.76	-
Wimmer, Richard	Teacher	106,374.09	-

Wisner, Graham	Teacher	106,802.50	1,909.99
Wisner, Shannon Mary	Teacher	106,389.82	-
Wittenberg, Jessica	Teacher	105,861.11	-
Wong, Cory	Teacher	110,330.84	-
Wood, Melissa	Teacher	110,517.37	4,640.52
Wood, Sara	Teacher	85,928.54	-
Woodruff, Shane	Journeyman, HVAC Electrician	84,895.82	931.26
Woodward, Nicole	Teacher	109,585.71	28.05
Wright, Donna	District Principal	168,410.76	8,685.56
Wright, John	Teacher	108,849.88	300.00
Wyse, Rebecca	Teacher	106,748.49	-
Yankov, Laura	Teacher	123,986.48	-
Yarema, Jayme-Lynn	Teacher	96,416.68	-
Yates, Kaitlyn	Teacher	102,213.29	174.81
Yee, Laura	Teacher	104,882.43	-
Yendall, Christopher	Teacher	106,369.68	-
Yeomans, Melissa	Teacher	85,737.82	88.42
Yeomans, Zachary	Teacher	106,186.82	-
Young, Patricia	Teacher	106,387.76	-
Zemp, Kirsten	Teacher	99,388.26	-
Zieleman, Cheryl	Speech Language Pathologist	108,642.10	2,124.25

Total for employees whose remuneration exceeds \$75,000	<u>118,250,643.29</u>	<u>748,499.97</u>
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B. Remuneration for employees paid \$75,000 or less	<u>59,367,401.80</u>	<u>293,912.19</u>
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C. Remuneration paid to elected officials	<u>261,596.29</u>	<u>38,011.66</u>
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Consolidated total of remuneration and expenses	<u>178,960,065.20</u>	
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D. Employer portion of EI and CPP	<u>10,337,210.31</u>	
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*Note: *Expense amounts includes travel for International Student Recruitment*



**Schedule 2- Payments Made for the
Provision of Goods and Services
for the Year Ended June 30, 2024**

<u>Supplier Name</u>	<u>Expenditure</u>
0869097 BC LTD	25,172.23
4REFUEL CANADA LP	730,324.24
A. CRAIG & SON PAINTING	29,085.00
ABBOTSFORD ADMINISTRATORS ASSN	138,650.00
ABBOTSFORD ARENA	32,576.43
ABBOTSFORD COMMERCIAL PAINTS	32,317.38
ABBOTSFORD COMMUNITY FOUNDATIO	48,091.04
ABBOTSFORD GLASS LTD.	48,002.52
ABBOTSFORD RESTORATIVE JUSTICE	103,910.00
ABBOTSFORD TEACHER UNION	2,587,059.82
ABBY COMMUNITY SCHOOL SOCIETY	101,687.88
ABLE CRESTING	43,283.83
AINSWORTH INC.	681,216.26
ALL POINTS BUS CHARTERS	39,217.50
ALLEN, ROD	47,367.68
ALLMAR INC	89,718.80
ALTA VOYAGES/ ALTA TRAVEL	118,349.01
AMAZON.CA	784,259.91
ANDREW SHERET LIMITED	66,544.33
ANIXTER CANADA INC.	59,032.63
ANTIQUITY ENVIRONMENTAL CONSUL	102,924.70
APPLE CANADA INC.	33,957.59
APPLY TO EDUCATION	75,826.23
ARCHWAY COMMUNITY SERVICES	180,311.26
ARI FINANCIAL SERVICES	125,622.88
AVI-SPL CANADA LTD.	48,218.55
AW EXCAVATING & DRAINAGE LTD.	86,583.53
BALLARD & TIGHE	52,811.30
BC AGRICULTURE IN THE CLASSROOM	49,879.20
BC HOUSING	25,914.94
BC HYDRO & POWER AUTHORITY	1,146,014.99
BC PRINCIPALS & VICE PRINCIPAL	150,071.19
BC SCHOOL SPORTS	38,749.64
BC SCHOOL TRUSTEES ASSOCIATION	76,029.80
BC TEACHERS FEDERATION	4,480,974.88
BEST BUY	133,426.91

BLACKWOOD BUILDING CENTRE LTD.	119,577.00
BMO BANK OF MONTREAL MASTERCARD	109,384.08
BOULTON, LESLIE	29,750.00
BOURQUIN SIGNS AND PRINTING	34,210.45
BOYDEN CANADA (WEST) INC.	93,796.24
BRUINSMA TREE SERVICE	29,452.50
BUHLER PAINTING LTD.	298,257.76
BUNZL CLEANING & HYGIENE	498,706.25
CAMFIL CANADA INC	75,782.91
CANADIAN EDUCATION WAREHOUSE	41,515.43
CANADIAN TIRE	26,565.21
CANADIAN WESTERN TRUST DSLP	188,179.15
CANSTAR RESTORATIONS LP	168,729.70
CENTAUR PRODUCTS INC	293,401.50
CENTRAL PAVING LTD	109,132.54
CENTURY PLUMBING & HEATING LTD	768,283.55
CHART INSTITUTE INC.	30,000.00
CHARTER BUS LINES OF BRITISH C	38,250.98
CHILLIWACK CARPET ONE	61,911.89
CINTAS	25,761.99
CITADEL PROPERTIES INC	34,545.00
CITY OF ABBOTSFORD	77,812.67
CITY OF ABBOTSFORD - BUILDING	858,999.50
CITY OF ABBOTSFORD - BUS PASSE	32,237.72
CITY OF ABBOTSFORD - PARKS & R	35,964.04
CITY OF ABBOTSFORD - TAX DEPAR	382,194.48
CLARION HOTEL & CONFERENCE CEN	136,130.36
CLEVR	38,609.55
CLIMACHANGE SOLUTIONS INC	561,612.80
COLLEGE BOARD	29,867.65
COMTEL INTEGRATED TECHNOLOGIES	149,932.22
COOPER EQUIPMENT RENTAL	25,463.38
CORPORATE EXPRESS	233,170.93
COSTCO	351,500.69
CULTUS LAKE WATERPARK LTD	36,594.28
DESJARDINS SECURITE FINANCIER,	350,080.33
DISCOVERY EDUCATION CANADA ULC	46,692.45
DOERKSEN ROOFING LTD.	53,075.93
DOLLARAMA	46,487.19
DOUBLETHINK INC.	38,112.90
DR. GWENDOLYN POINT	41,000.00
DUNCAN-WILLIAMS, MARGARET	32,060.00
DYNAMIC SPECIALTY VEHICLES LTD	261,812.65
EASTERN VALLEY ATHLETIC ASSOCIATION	28,810.00
EDUCATION LOGISTICS INC	27,399.72

ELITE FIRE PROTECTION LTD	125,285.48
ENTERPRISE PAPER CO. LTD.	239,009.20
ENTITY MECHANICAL	353,387.48
ENVISIO	34,720.00
EPOCH ENVIRONMENTAL CONSULTING	60,800.12
EXCEL EDUCATION CONSULTANTS	27,504.75
FAIRMONT HOTELS	94,470.32
FIRST TRUCK CENTRE	206,597.72
FOCUSED EDUCATION RESOURCES SO	47,598.35
FOLLETT SCHOOL SOLUTION	41,277.28
FORTIS BC	645,956.13
FRASER VALLEY CHILD DEVELOPMENT	269,942.26
G. R. HUDSON SALES LTD.	141,904.00
GARAVENTA (CANADA) LTD	40,213.98
GESCAN	35,958.70
GORDON FOOD SERVICE CANADA LTD	54,765.73
GRAND & TOY LIMITED	237,894.27
GUILLEVIN INTERNATIONAL	577,019.51
HARRIS & COMPANY LLP	74,615.26
HARRISON HOT SPRINGS RESORT	36,315.93
HEIDELBERG CONTRACTING LTD.	103,616.38
HOME DEPOT	68,021.03
I GLOBAL EDU CO.	38,080.00
IB GLOBAL CENTER	33,065.12
IBM CANADA LTD.	3,744,300.94
INDUSTRIAL ALLIANCE INSURANCE	55,878.24
INLAND KENWORTH	97,251.58
INSTACART	40,168.95
INTEGRAL FLOORING SOLUTIONS LT	34,482.01
INTRADO CANADA INC - EDUCATION	69,943.10
IVY LEAGUE LANDSCAPING	59,482.50
JONATHAN MORGAN & COMPANY	88,821.90
KAL TIRE	66,610.02
KEV SOFTWARE INC.	225,745.95
KING'S MUSIC LIMITED	35,115.79
KMS TOOLS & EQUIPMENT	118,645.80
KONE INC.	98,243.17
KPMG LLP, T4348	52,461.15
KUMAR, SAVITA	28,035.00
LANGUAGE LIMOUSINE	39,347.70
LEADERS INTERNATIONAL EXECUTIV	48,943.35
LES HALL FILTER SERVICES LTD.	37,276.00
LITTLE GREEN APPLE	26,254.28
LORDCO PARTS LTD.	83,721.85
LWS MANUFACTURING & WELDING LT	25,110.90

M.L. PETERSON HARDWOOD FLOOR C	50,079.75
MACQUARIE EQUIPMENT FINANCE LT	735,841.92
MAINLAND SUPER-VAC LTD	54,787.95
MAKE PROJECTS LTD.	229,249.77
MAVERICK VIDEO GROUP INC.	47,265.75
MCINTOSH PERRY LIMITED	43,208.07
MILLS OFFICE PRODUCTIVITY (MIL	27,459.10
MINISTER OF FINANCE	496,991.89
MINISTRY OF FINANCE EHT	3,578,709.25
MOTION CANADA	29,218.03
MSH INTERNATIONAL (CANADA) LTD	57,704.10
MUNICIPAL PENSION PLAN	5,826,466.64
MURRAY AUTO GROUP ABBOTSFORD	130,486.22
MVP ATHLETIC SUPPLIES LTD	28,549.07
MYBUDGETFILE INC.	60,939.20
NATIONAL AIR TECHNOLOGIES	93,242.10
NELSON EDUCATION LTD.	47,283.81
NICHOLSON BASEBALL LTD	45,150.00
NO FRILLS	154,623.02
NOBLE BC PORT KELLS	229,490.64
NORTHERN COMPUTER	46,075.18
OLYMPIC INTERNATIONAL SALES LT	185,472.00
ONE SOURCE OFFICE SUPPLIES	38,611.55
OSMANOVIC, MERSIDA	32,095.00
PACIFIC BLUE CROSS	6,529,638.31
PACIFICOM INTEGRATION LTD.	163,307.48
PALADIN SECURITY GROUP LTD.	202,379.51
PCARD	253,692.95
PCG CANADA ULC	59,905.42
PEARSON CANADA INC.	33,291.62
PINNACLE ELECTRIC LTD.	80,338.60
POTUS CONSULTING	31,500.00
POWERSCHOOL CANADA ULC	380,956.04
POWERZONE ACADEMY	97,000.00
PRAIRIECOAST EQUIPMENT	110,471.11
PRATTS FOOD SERVICE ALBERTA	35,363.04
PRESTIGE BLINDS AND AUTOMATION	101,734.14
PROGRESSIVE FUNDRAISING INC	79,873.85
PROSAFE FIRST AID TRAINING SCH	37,788.65
PROSSER, RAY	29,739.78
PROVINCE OF BC CRF	5,000,000.00
RAPID COPY AND PRINT CO.	26,461.13
READING TOWN LEARNING CENTRE	27,320.00
REAL CANADIAN SUPERSTORE	69,692.88
RECEIVER GENERAL	49,303,860.78

REDLINE REFRIGERATION LTD.	155,626.74
REIMER HARDWOODS LTD	133,889.57
RFS CANADA	226,201.65
RICOH CANADA INC	181,399.89
RIMKUS CONSULTING GROUP CANADA	160,547.04
RITEWAY FENCING	64,426.57
ROCKY POINT ENGINEERING LTD	145,713.78
ROGERS	286,411.67
ROPER GREYELL LLP	29,982.99
RUSSELL HENDRIX	116,941.75
SAFIR & ASSOCIATES, LLC	73,726.42
SANDAU, SHANNON	32,375.00
SAPPHIRE SOUND INC	111,697.69
SARAN, KORY	26,845.00
SAVE-ON-FOODS	79,789.87
SCHOLASTIC CANADA LTD	45,093.48
SCHOOL SPECIALTY CANADA (PREMI	31,353.02
SCHOOL START INC.	31,924.22
SCHOOLHOUSE PRODUCTS INC	102,394.11
SEESAW LEARNING, INC	72,000.00
SILEX RESTORATIONS LTD.	386,758.10
SJ CANADA CO	52,902.50
SMART HARVEST FOODS LTD.	543,673.25
SOCCERWEST	31,826.12
SOFTCHOICE LP	294,664.53
SOFTWARE4SCHOOLS.CA	65,650.72
SOOKNAH, SUVIR	29,400.00
SOTROPA COMMUNICATIONS	129,327.20
SOURCE OFFICE FURNITURE & SYST	118,569.81
SPARKROCK	571,421.05
SPORTFACTOR INC	67,514.50
STATION ONE ARCHITECTS	344,860.72
STATUS ELECTRICAL	286,181.13
STO:LO SERVICE AGENCY SOCIETY	26,283.51
STOLO CATERING	48,611.25
SUNCOR ENERGY PRODUCTS PARTNER	275,354.61
SYSCO CANADA, INC.	180,111.54
TEACHERS PENSION FUND	29,742,581.11
TEAMSTERS LOCAL UNION 31	1,136,299.07
TEAMSTERS' NATIONAL BENEFIT	3,387,755.16
TEAMSTERS' NATIONAL PENSION	630,166.92
TECHNICAL SAFETY BC	44,696.47
TEKARA ORGANIZATIONAL EFFECTIV	54,909.75
TELUS	174,583.75
TELUS HEALTH (CANADA) LTD.	189,181.55

TERRALINK HORTICULTURE	47,125.22
THE SALVATION ARMY	25,433.64
THERESA WHYTE CONSULTING	76,084.04
THOMPSON RIVERS UNIVERSITY	75,000.00
TIM HORTONS	25,936.69
TOOLS FOR SCHOOLS, INC	28,166.49
TOPWEST ASPHALT LTD.	128,325.75
TRANSWEST ROOFING LTD	642,501.80
ULINE CANADA CORPORATION	63,192.59
UNITECH CONSTRUCTION MANAGEMEN	10,772,771.18
UNITED LIBRARY SERVICES INC	39,630.57
UNITEX SALES LTD	35,151.71
UNIVERSITY OF THE FRASER VALLE	218,214.00
UNIVERUS SOFTWARE CANADA INC.	50,013.60
VALLEY MODULAR LTD.	168,945.00
VALLEY POWER SWEEP	42,956.55
VANCOUVER AXLE & FRAME LTD	39,651.63
VANCOUVER SCHOOL BOARD	31,328.61
WALMART	79,352.53
WASTE CONNECTIONS OF CANADA IN	278,514.63
WESTERN CAMPUS RESOURCES	90,127.63
WESTIN HOTELS	29,645.99
WESTIN RESORT & SPA WHISTLER	161,934.00
WOLSELY CANADA	315,178.01
WORKERS' COMPENSATION BOARD OF	1,914,981.59
X10 ENTERPRISES INC.	137,949.63
YMCA OF GREATER VANCOUVER	102,140.00
ZUROWSKI, BARBARA	29,855.00
Total for suppliers where payments exceeded \$25,000	<u>159,722,906.99</u>
Suppliers paid \$25,000 or less	6,920,206.32
Total payments for the supply of goods and services	<u>166,643,113.31</u>

**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2024

Explanation of Differences to the Audited Financial Statements

The salaries paid to employees, as well as the payments disbursed to suppliers for goods and services and for employee benefit premiums, are disclosed on the audited financial statements as expenses, net revenues, capitalized costs or changes in accounts receivable and accounts payable.

The differences between the audited financial statements (Statement 2 – “Statements of Revenue and Expense”) and the combined totals of the “Schedule of Remuneration” and the “Schedule of Payments Made for the Provision of Goods and Services” are primarily as follows:

- Taxable benefits are included in the remuneration column of the “Schedule of Remuneration and Expenses”. The same amount is included in the “Schedule of Payments Made for the Provision of Goods and Services” for payments made to benefit carriers.
- Accruals made at year end for certain supplier costs and future employee benefits.
- Expenditures recovered from external organizations.
- Payments made to district operated schools.
- The “Schedule of Payments Made for the Provision of Goods and Services” records GST/PST paid at the full value charged whereas the audited financial statements are net of applicable rebates ranging from 68% to 100%.
- Depreciation of fixed assets is recorded as an expenditure on the Financial Statements and not on the “Statement of Payments for the Provision of Goods and Services” which includes fixed asset purchases that are capitalized on the financial statements.