

SOFI

2019-20

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2020

Table of Contents

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements
4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
6. Statement of Severance Agreements
7. Schedule of Remuneration and Expenses
8. Schedule of Payments for the Provision of Goods and Services
9. Explanation of differences to Audited Financial Statements



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

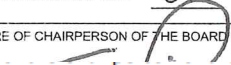
6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
34	Abbotsford	2020
OFFICE LOCATION(S)	TELEPHONE NUMBER	
2790 Tims Street	604-859-4891	
MAILING ADDRESS		
2790 Tims Street		
CITY	PROVINCE	POSTAL CODE
Abbotsford	BC	V2T4M7
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
KEVIN GODDEN	604-859-4891	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	
RAY VELESTUK	604-859-4891	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2020

for School District No. 34 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
	NOV. 3/20
<div>Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca</div>	DATE SIGNED
	NOV. 3/20
SI	DATE SIGNED
	NOV. 3/20

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

Abbotsford School District

Fiscal Year Ended June 30, 2020

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.

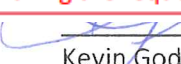
Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance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

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


Kevin Godden, Superintendent

Date: NOV. 3/20

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


Ray Velestuk, Secretary Treasurer

Date: NOV. 3/20

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, 2020

School District No. 34 (Abbotsford)

June 30, 2020

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	37
Schedule 4A - Tangible Capital Assets (Unaudited)	38
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	39
Schedule 4C - Deferred Capital Revenue (Unaudited)	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	41

Management Report

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated 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 consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated 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 consolidated financial statements on a quarterly basis and externally audited consolidated 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 consolidated 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):

_____ Signature of the Chairperson of the Board of Education	September 22, 2020 Date Signed
<div>Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca</div>	
_____ Signature of the Superintendent	September 22, 2020 Date Signed
_____ Signature of the Secretary-Treasurer	September 22, 2020 Date Signed



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

To the Board of Education of School District No. 34 (Abbotsford), and
To the Minister of Education, 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, 2020
- the statement of operations for the year then ended
- the statement of changes in net financial assets (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 of the Entity as at and for the year ended June 30, 2020 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

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 Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' 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 auditors' 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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.

KPMG LLP

Chartered Professional Accountants

Abbotsford, Canada
September 22, 2020

School District No. 34 (Abbotsford)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	54,410,041	50,689,489
Accounts Receivable		
Due from Province - Ministry of Education	411,540	1,075,124
Due from First Nations	105,397	
Other (Note 3)	539,765	867,882
Total Financial Assets	55,466,743	52,632,495
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	11,756,884	11,604,455
Unearned Revenue (Note 5)	3,650,269	6,066,766
Deferred Revenue (Note 6)	2,641,787	2,325,436
Deferred Capital Revenue (Note 7)	158,621,268	161,348,737
Employee Future Benefits (Note 8)	9,296,566	8,885,938
Other Liabilities (Note 9)	9,069,666	9,452,084
Total Liabilities	195,036,440	199,683,416
Net Debt	(139,569,697)	(147,050,921)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	204,106,305	210,127,625
Prepaid Expenses	1,118,101	1,111,164
Total Non-Financial Assets	205,224,406	211,238,789
Accumulated Surplus (Deficit)	65,654,709	64,187,868
Contractual Obligations (Note 15)		
Contingent Liabilities (Note 17)		
Approved by the Board		
	September 22, 2020	
Signature of the Superintendent	Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca	
	Date Signed	September 22, 2020
Signature of the Secretary Treasurer		
	Date Signed	September 22, 2020

School District No. 34 (Abbotsford)

Statement 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	199,070,711	204,427,877	196,328,713
Other	225,000	533,909	337,762
Federal Grants		59,204	15,763
Tuition	6,605,000	6,576,564	6,273,370
Other Revenue	8,131,663	7,565,064	9,127,616
Rentals and Leases	390,000	251,229	375,567
Investment Income	477,500	701,286	787,738
Amortization of Deferred Capital Revenue	7,591,665	7,595,914	7,562,844
Total Revenue	<u>222,491,539</u>	<u>227,711,047</u>	<u>220,809,373</u>
Expenses			
Instruction	185,198,311	184,760,266	180,312,760
District Administration	5,511,809	6,237,581	6,198,532
Operations and Maintenance	30,721,202	31,210,995	29,682,943
Transportation and Housing	3,606,216	4,035,364	4,121,028
Total Expense	<u>225,037,538</u>	<u>226,244,206</u>	<u>220,315,263</u>
Surplus (Deficit) for the year	<u>(2,545,999)</u>	<u>1,466,841</u>	<u>494,110</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		<u>64,187,868</u>	<u>63,693,758</u>
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>65,654,709</u></u>	<u><u>64,187,868</u></u>

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,545,999)	1,466,841	494,110
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 11)	(4,057,956)	(3,492,323)	(4,229,010)
Amortization of Tangible Capital Assets (Note 11)	9,616,670	9,513,643	9,596,291
Total Effect of change in Tangible Capital Assets	5,558,714	6,021,320	5,367,281
Acquisition of Prepaid Expenses	(875,000)	(1,118,101)	(1,111,164)
Use of Prepaid Expenses	875,000	1,111,164	1,280,066
Total Effect of change in Other Non-Financial Assets	-	(6,937)	168,902
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>3,012,715</u>	7,481,224	6,030,293
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		7,481,224	6,030,293
Net Debt, beginning of year		(147,050,921)	(153,081,214)
Net Debt, end of year		<u>(139,569,697)</u>	<u>(147,050,921)</u>

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,466,841	494,110
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	886,304	(891,210)
Prepaid Expenses	(6,937)	168,901
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	152,430	(649,644)
Unearned Revenue	(2,416,497)	353,261
Deferred Revenue	316,351	(123,329)
Employee Future Benefits	410,628	265,365
Other Liabilities	(382,419)	467,988
Amortization of Tangible Capital Assets	9,513,643	9,596,291
Amortization of Deferred Capital Revenue	(7,595,914)	(7,562,844)
Recognition of Deferred Capital Revenue Spent on Sites	(318,585)	(790,669)
AFG COA spent on non-capital	(2,787,698)	(1,697,610)
Total Operating Transactions	(761,853)	(369,390)
Capital Transactions		
Tangible Capital Assets Purchased	(2,736,809)	(4,229,010)
Tangible Capital Assets -WIP Purchased	(755,514)	
Total Capital Transactions	(3,492,323)	(4,229,010)
Financing Transactions		
Capital Revenue Received	7,974,728	5,667,661
Total Financing Transactions	7,974,728	5,667,661
Net Increase (Decrease) in Cash and Cash Equivalents	3,720,552	1,069,261
Cash and Cash Equivalents, beginning of year	50,689,489	49,620,228
Cash and Cash Equivalents, end of year	54,410,041	50,689,489
Cash and Cash Equivalents, end of year, is made up of:		
Cash	54,410,041	50,689,489
	54,410,041	50,689,489

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

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)" and "Abbotsford School District". 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 District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 34 (Abbotsford) is exempt from federal and provincial corporate income taxes.

The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

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 supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

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

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

e) 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.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

f) Liability for Contaminated Sites

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

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The School District is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. 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.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime 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 cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSLS) of active employees covered under the plan.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District 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) Tangible Capital Assets

The following criteria apply:

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

Estimated useful life is as follows:

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

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

i) Prepaid Expenses

Various instructional supplies, subscriptions and contracted services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers and Note 19 – Accumulated Surplus).

k) Revenue Recognition

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

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

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

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

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

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.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed. Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

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, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs:

- Operating expenses are reported by function, program, and object. Whenever possible, 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.

m) 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 and accrued 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.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Unrealized gains and losses from changes in the fair value of financial instruments recorded at fair value 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.

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

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

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, rates for amortization, contingent liabilities and estimated employee future benefits. Actual results could differ from those estimates.

o) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be 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.

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

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Due from federal government	\$ 9,219	\$ 92,264
Due from students and PAC	7,192	72,612
Due from investment and bank interest	10,415	25,375
Due from City of Abbotsford School Site Acquisition	118,191	216,827
Due from employees for benefits	47,338	46,070
Due from others	347,410	414,734
	<u><u>\$ 539,765</u></u>	<u><u>\$ 867,882</u></u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Trade Payables	\$ 4,061,979	\$ 3,956,857
Salaries and benefits payable	6,513,635	6,616,961
Accrued vacation pay	1,181,270	1,030,637
	<u><u>\$ 11,756,884</u></u>	<u><u>\$ 11,604,455</u></u>

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 5 UNEARNED REVENUE

		<u>June 30, 2020</u>	<u>June 30, 2019</u>
Balance, beginning of year		<u>\$ 6,066,766</u>	<u>\$ 5,713,505</u>
Changes for year			
Increase:	Tuition fees	3,622,413	6,027,660
	Rental/lease of facilities	27,856	39,106
		<u>\$ 3,650,269</u>	<u>\$ 6,066,766</u>
Decrease:	Tuition fees	(6,027,660)	(5,685,139)
	Rental/lease of facilities	(39,106)	(28,366)
		<u>\$ (6,066,766)</u>	<u>\$ (5,713,505)</u>
Net Changes for year		<u>(2,416,497)</u>	<u>353,261</u>
Balance, end of year		<u>\$ 3,650,269</u>	<u>\$ 6,066,766</u>

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.

		<u>June 30, 2020</u>	<u>June 30, 2019</u>
Balance, beginning of year		<u>\$ 2,325,436</u>	<u>\$ 2,448,765</u>
Changes for year			
Increases:	Provincial Grants	15,572,366	14,948,597
	Other revenue	4,653,727	6,235,240
		<u>\$ 20,226,093</u>	<u>\$ 21,183,837</u>
Decreases:	Allocated to Revenue	(19,909,742)	(20,890,289)
	Recoveries	-	(416,877)
		<u>\$ (19,909,742)</u>	<u>\$ (21,307,166)</u>
Net Changes for year		<u>316,351</u>	<u>(123,329)</u>
Balance, end of year		<u>\$ 2,641,787</u>	<u>\$ 2,325,436</u>

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.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 7 DEFERRED CAPITAL REVENUE		(cont'd)	
		<u>June 30, 2020</u>	<u>June 30, 2019</u>
Deferred capital revenue subject to amortization			
Balance, beginning of year		<u>\$ 157,224,388</u>	<u>\$ 162,062,655</u>
Changes for year			
Increases: Capital additions		1,803,734	2,724,577
Decreases: Amortization		(7,595,914)	(7,562,844)
Net Changes for year		<u>\$ (5,792,180)</u>	<u>\$ (4,838,267)</u>
Balance, end of year		<u>\$ 151,432,208</u>	<u>\$ 157,224,388</u>
Deferred capital revenue not subject to amortization			
Balance, beginning of year		<u>\$ -</u>	<u>\$ -</u>
Changes for year			
Increases: Transfer from unspent - work in progress addit		679,963	
Decreases: Transfer to deferred capital revenue		-	
Net Changes for year		<u>\$ 679,963</u>	<u>\$ -</u>
Balance, end of year		<u>\$ 679,963</u>	<u>\$ -</u>
Total deferred capital revenue, end of year		<u>\$ 152,112,171</u>	<u>\$ 157,224,388</u>
Unspent deferred capital revenue			
Balance, beginning of year		<u>\$ 4,124,349</u>	<u>\$ 3,669,544</u>
Increases:			
Provincial Grants - Ministry of Education		5,503,531	5,055,198
Provincial Grants - Other		1,940,364	5,494
Other revenues		440,545	516,951
Investments Income		90,288	90,018
		<u>\$ 7,974,728</u>	<u>\$ 5,667,661</u>
Decreases:			
Transfer to deferred capital revenue subject to amortization		(1,803,734)	(2,724,577)
Transfer to deferred capital revenue -work in progress		(679,963)	-
Transfer to revenue - sites		(318,585)	-
AFG - COA spent on non capital items		(2,787,698)	(1,697,610)
		<u>\$ (5,589,980)</u>	<u>\$ (5,212,856)</u>
Net change for the year		<u>\$ 2,384,748</u>	<u>\$ 454,805</u>
Balance, end of year		<u>\$ 6,509,097</u>	<u>\$ 4,124,349</u>
Total deferred capital revenue balance, end of year		<u>\$ 158,621,268</u>	<u>\$ 161,348,737</u>

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 8 EMPLOYEE FUTURE BENEFITS

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,379,269	\$ 8,478,547
Service Cost	649,934	681,375
Interest Cost	216,705	241,679
Benefit Payments	(458,594)	(735,973)
Actuarial (Gain) Loss	(92,504)	(286,359)
Accrued Benefit Obligation – March 31	<u><u>\$ 8,694,810</u></u>	<u><u>\$ 8,379,269</u></u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,694,810	\$ 8,379,269
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,694,810)	(8,379,269)
Employer Contributions After Measurement Date	217,541	243,580
Benefits Expense After Measurement Date	(222,293)	(216,660)
Unamortized Net Actuarial (Gain) Loss	(597,004)	(533,589)
Accrued Benefit Asset (Liability) - June 30	<u><u>\$ (9,296,566)</u></u>	<u><u>\$ (8,885,938)</u></u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	8,885,938	8,620,573
Net Expense for Fiscal Year	843,184	903,528
Employer Contributions	(432,556)	(638,163)
Accrued Benefit Liability (Asset) - June 30	<u><u>\$ 9,296,566</u></u>	<u><u>\$ 8,885,938</u></u>
Components of Net Benefit Expense		
Service Cost	658,993	673,515
Interest Cost	213,280	235,435
Amortization of Net Actuarial (Gain)/Loss	(29,088)	(5,422)
Net Benefit Expense (Income)	<u><u>\$ 843,184</u></u>	<u><u>\$ 903,528</u></u>
Assumptions		
Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	2.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.1	12.1

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 9 OTHER LIABILITIES

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Teacher Summer Pay trust	\$ 6,829,223	\$ 6,455,463
Prepaid International homestay/medical	1,333,016	2,136,876
Other liabilities	907,427	859,745
	<u><u>\$ 9,069,666</u></u>	<u><u>\$ 9,452,084</u></u>

NOTE 10 DEBT

The School District has an approved line of credit of \$3,865,310 with interest at the banks' prime rate. As of June 30, 2020, the School District had nil borrowings (2019: nil) under this facility.

NOTE 11 TANGIBLE CAPITAL ASSETS

	<u>Net Book Value, June 30, 2020</u>	<u>Net Book Value, June 30, 2019</u>
Sites	\$ 36,579,446	\$ 36,260,861
Buildings	159,191,868	165,555,621
Buildings - work in progress	755,514	-
Furniture & Equipment	2,845,642	2,906,968
Vehicles	2,980,153	2,887,179
Computer Software	49,572	75,399
Computer Hardware	1,704,110	2,441,597
Total	<u><u>\$ 204,106,305</u></u>	<u><u>\$ 210,127,625</u></u>

June 30, 2020

Cost	Opening Cost	Additions	Disposals	Total - 2020
Sites	\$ 36,260,861	\$ 318,585	\$ -	\$ 36,579,446
Buildings	330,140,560	1,055,315	-	331,195,875
Furniture & Equipment	6,093,491	540,529	690,390	5,943,630
Vehicles	5,828,265	670,898	768,953	5,730,210
Computer Software	259,108	13,840	135,386	137,562
Computer Hardware	4,447,275	137,642	280,900	4,304,017
Work in progress	-	755,514	-	755,514
Total	<u><u>\$ 383,029,560</u></u>	<u><u>\$ 3,492,323</u></u>	<u><u>\$ 1,875,629</u></u>	<u><u>\$ 384,646,254</u></u>

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 11 TANGIBLE CAPITAL ASSETS (cont'd)

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total - 2020
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	164,584,939	7,419,068	-	172,004,007
Furniture & Equipment	3,186,523	601,855	690,390	3,097,988
Vehicles	2,941,086	577,924	768,953	2,750,057
Computer Software	183,709	39,667	135,386	87,990
Computer Hardware	2,005,678	875,129	280,900	2,599,907
Total	\$ 172,901,935	\$ 9,513,643	\$ 1,875,629	\$ 180,539,949

June 30, 2019

Cost	Opening Cost	Additions	Disposals	Total - 2019
Sites	\$ 35,470,192	\$ 790,669	\$ -	\$ 36,260,861
Buildings	327,528,960	2,611,600	-	330,140,560
Furniture & Equipment	6,312,988	592,400	811,897	6,093,491
Vehicles	6,190,395	110,907	473,037	5,828,265
Computer Software	631,874	-	372,766	259,108
Computer Hardware	4,417,495	123,434	93,654	4,447,275
Total	\$ 380,551,904	\$ 4,229,010	\$ 1,751,354	\$ 383,029,560

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total - 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	157,185,778	7,399,161	-	164,584,939
Furniture & Equipment	3,377,798	620,622	811,897	3,186,523
Vehicles	2,813,190	600,933	473,037	2,941,086
Computer Software	467,377	89,098	372,766	183,709
Computer Hardware	1,212,855	886,477	93,654	2,005,678
Total	\$ 165,056,998	\$ 9,596,291	\$ 1,751,354	\$ 172,901,935

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 12 **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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$12,721,368 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$12,984,502)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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.

The School District's support staff participate in the Teamsters National Pension Plan. The School District contributes 100% of the pension premiums of behalf its employees. The rate of contribution is determined through the collective bargaining process. The School District paid \$2,223,139 for contributions to the plan for the year ended June 30, 2020 (2019: \$2,130,156).

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 13 INTERFUND TRANSFERS

	Operating	Special Purpose	Capital
Tangible capital assets purchased:			
Furniture & Equipment	\$ (209,775)	\$ -	\$ 209,775
Vehicles	-	-	-
Hardware	(137,642)	-	137,642
Transfer to local capital:			
New school	(1,900,000)	-	1,900,000
Local capital equipment	(650,000)	-	650,000
Total	\$ (2,897,417)	\$ -	\$ 2,897,417

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 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. 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.

Year	Obligation
2021	\$ 1,146,219
2022	777,166
2023 & beyond	2,122,957
Total	\$ 4,046,342

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the annual budget on June 18, 2019.

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 17 CONTINGENT LIABILITIES

The School District issues letters of guarantee through its financial institutions to provide guarantees to certain parties. Outstanding letters of guarantee amount to \$128,552 (2019: \$939,858).

In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 18 EXPENSE BY OBJECT

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Salaries and benefits	\$ 185,268,598	\$ 176,550,411
Services and supplies	31,461,965	34,168,561
Amortization	9,513,643	9,596,291
	<u>\$ 226,244,206</u>	<u>\$ 220,315,263</u>

NOTE 19 ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Invested in tangible capital assets	\$ 52,000,101	\$ 52,909,204
Local capital surplus	5,843,617	3,554,020
Total capital surplus	<u>\$ 57,843,718</u>	<u>\$ 56,463,224</u>
Operating surplus	7,810,991	7,724,644
	<u>\$ 65,654,709</u>	<u>\$ 64,187,868</u>

The operating surplus is further restricted as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Internally restricted (appropriated) by Board for:		
Appropriation to schools	\$ 2,866,245	\$ 1,435,464
Aboriginal education program	106,222	199,665
Other educational and targetted budgets	2,649,259	2,531,980
	<u>\$ 5,621,726</u>	<u>\$ 4,167,109</u>
Unrestricted operating surplus	2,189,265	3,557,535
Total available for future operations	<u>\$ 7,810,991</u>	<u>\$ 7,724,644</u>

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 19 **ACCUMULATED SURPLUS** **(cont'd)**

The local capital fund surplus is comprised of a fund for capital additions, a fund for the consolidation of administrative and district services (created in the 2016-2017 fiscal year) and a fund for the District's contribution to the new school facility planned for Eagle Mountain.

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Capital additions	\$ 1,141,424	\$ 724,277
Reserved for Centralized Program/Service Centre	2,277,744	2,229,743
Reserved for new school (Eagle Mountain)	2,424,449	600,000
	<u><u>\$ 5,843,617</u></u>	<u><u>\$ 3,554,020</u></u>

NOTE 20 **ECONOMIC DEPENDENCE**

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

NOTE 21 **RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits as they are placed in recognized British Columbia institutions and the School District invests solely in the Province of British Columbia's Certificate of Deposit program.

b) Market risk:

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

Abbotsford School District
Notes to the Consolidated Financial Statements
Year ended June 30, 2020

NOTE 21 **RISK MANAGEMENT** **(cont'd)**

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 certificates of deposit that have a maturity date of no more than 3 years.

c) Liquidity risk:

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

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

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

School District No. 34 (Abbotsford)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,724,644		56,463,224	64,187,868	63,693,758
Changes for the year					
Surplus (Deficit) for the year	2,983,764		(1,516,923)	1,466,841	494,110
Interfund Transfers					
Tangible Capital Assets Purchased	(347,417)		347,417	-	
Local Capital	(2,550,000)		2,550,000	-	
Net Changes for the year	86,347	-	1,380,494	1,466,841	494,110
Accumulated Surplus (Deficit), end of year - Statement 2	7,810,991	-	57,843,718	65,654,709	64,187,868

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	183,483,826	186,184,717	178,963,361
Other	225,000	272,236	263,113
Federal Grants		59,204	15,763
Tuition	6,605,000	6,576,564	6,273,370
Other Revenue	2,302,663	3,053,872	3,189,049
Rentals and Leases	390,000	251,229	375,567
Investment Income	450,000	619,065	757,937
Total Revenue	193,456,489	197,016,887	189,838,160
Expenses			
Instruction	167,183,910	165,545,266	160,114,444
District Administration	5,511,809	6,237,581	6,198,532
Operations and Maintenance	18,316,183	18,795,605	18,298,002
Transportation and Housing	2,993,081	3,454,671	3,520,095
Total Expense	194,004,983	194,033,123	188,131,073
Operating Surplus (Deficit) for the year	(548,494)	2,983,764	1,707,087
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,848,494		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(400,000)	(347,417)	(448,344)
Local Capital	(900,000)	(2,550,000)	(2,350,000)
Total Net Transfers	(1,300,000)	(2,897,417)	(2,798,344)
Total Operating Surplus (Deficit), for the year	-	86,347	(1,091,257)
Operating Surplus (Deficit), beginning of year		7,724,644	8,815,901
Operating Surplus (Deficit), end of year		7,810,991	7,724,644
Operating Surplus (Deficit), end of year			
Internally Restricted		5,621,726	4,167,109
Unrestricted		2,189,265	3,557,535
Total Operating Surplus (Deficit), end of year		7,810,991	7,724,644

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	182,064,011	181,515,142	177,985,768
ISC/LEA Recovery	(479,301)	(451,882)	(479,301)
Other Ministry of Education Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	67,000	240,736	164,948
Transportation Supplement	313,969	313,969	313,969
Economic Stability Dividend			224,978
Carbon Tax Grant	100,000	116,748	116,748
Employer Health Tax Grant	1,476,561	1,476,561	448,697
Strategic Priorities - Mental Health Grant			30,300
Support Staff Wage Increase Funding		731,705	
Teachers' Labour Settlement Funding		2,095,069	
FSA	17,740	17,740	17,740
Early Learning Framework		4,915	
Enrollment adjustment	(194,168)		
Other Ministry of Education Grants		6,000	21,500
Total Provincial Grants - Ministry of Education	183,483,826	186,184,717	178,963,361
Provincial Grants - Other	225,000	272,236	263,113
Federal Grants		59,204	15,763
Tuition			
Summer School Fees	5,000	30,400	35,450
International and Out of Province Students	6,600,000	6,546,164	6,237,920
Total Tuition	6,605,000	6,576,564	6,273,370
Other Revenues			
Funding from First Nations	479,301	451,882	479,301
Miscellaneous			
School Fees	1,100,000	1,568,448	1,714,428
School of choice/other busing	510,000	388,627	529,205
Donations		28,540	52,068
Other	213,362	616,375	414,047
Total Other Revenue	2,302,663	3,053,872	3,189,049
Rentals and Leases	390,000	251,229	375,567
Investment Income	450,000	619,065	757,937
Total Operating Revenue	193,456,489	197,016,887	189,838,160

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	86,796,631	86,781,631	82,429,030
Principals and Vice Principals	10,816,610	10,881,000	10,629,687
Educational Assistants	15,358,664	16,141,551	14,830,099
Support Staff	14,547,855	14,580,972	13,801,705
Other Professionals	4,277,850	4,425,681	3,963,215
Substitutes	6,234,242	4,126,629	5,636,524
Total Salaries	138,031,852	136,937,464	131,290,260
Employee Benefits	35,464,115	35,115,315	32,729,423
Total Salaries and Benefits	173,495,967	172,052,779	164,019,683
Services and Supplies			
Services	4,062,311	6,552,663	6,664,880
Student Transportation	290,961	148,192	220,943
Professional Development and Travel	1,318,578	1,829,336	2,266,233
Rentals and Leases	17,600	889,614	1,475,448
Dues and Fees	412,759	495,907	244,981
Insurance	380,995	383,055	284,923
Supplies	11,760,812	9,563,945	10,384,109
Utilities	2,265,000	2,117,632	2,569,873
Total Services and Supplies	20,509,016	21,980,344	24,111,390
Total Operating Expense	194,004,983	194,033,123	188,131,073

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	70,079,323	1,189,159	361,483	329,918		3,405,450	75,365,333
1.03 Career Programs	418,424	158,201	199,691	32,552		6,154	815,022
1.07 Library Services	2,010,794		364,266			2,008	2,377,068
1.08 Counselling	2,612,531						2,612,531
1.10 Special Education	7,931,118	540,215	13,475,945	154,556		93,893	22,195,727
1.30 English Language Learning	2,542,311	118,842	83,420			169	2,744,742
1.31 Indigenous Education	622,333	145,199	1,286,569	51,820		8,573	2,114,494
1.41 School Administration	325,367	8,671,683		3,133,522		43,215	12,173,787
1.60 Summer School	220,621	57,701	33,519	19,337		234	331,412
1.62 International and Out of Province Students	18,809		336,658	110,058	359,780	2,630	827,935
Total Function 1	86,781,631	10,881,000	16,141,551	3,831,763	359,780	3,562,326	121,558,051
4 District Administration							
4.11 Educational Administration					1,018,616		1,018,616
4.40 School District Governance					179,692		179,692
4.41 Business Administration				792,274	1,620,105	67,126	2,479,505
Total Function 4	-	-	-	792,274	2,818,413	67,126	3,677,813
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				293,847	485,101	1,001	779,949
5.50 Maintenance Operations				7,181,837	671,802	416,494	8,270,133
5.52 Maintenance of Grounds				713,599			713,599
5.56 Utilities							-
Total Function 5	-	-	-	8,189,283	1,156,903	417,495	9,763,681
7 Transportation and Housing							
7.41 Transportation and Housing Administration				192,146	90,585		282,731
7.70 Student Transportation				1,575,506		79,682	1,655,188
Total Function 7	-	-	-	1,767,652	90,585	79,682	1,937,919
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	86,781,631	10,881,000	16,141,551	14,580,972	4,425,681	4,126,629	136,937,464

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 16)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	75,365,333	19,806,471	95,171,804	9,264,448	104,436,252	104,526,491	100,886,629
1.03 Career Programs	815,022	206,346	1,021,368	471,375	1,492,743	658,293	1,557,317
1.07 Library Services	2,377,068	631,106	3,008,174	179,873	3,188,047	3,414,429	3,109,973
1.08 Counselling	2,612,531	600,478	3,213,009	13,782	3,226,791	2,883,850	2,991,285
1.10 Special Education	22,195,727	5,739,914	27,935,641	839,306	28,774,947	29,875,503	27,999,602
1.30 English Language Learning	2,744,742	684,746	3,429,488	58,828	3,488,316	4,556,010	3,655,855
1.31 Indigenous Education	2,114,494	519,500	2,633,994	384,265	3,018,259	3,060,768	2,782,496
1.41 School Administration	12,173,787	2,935,424	15,109,211	605,258	15,714,469	16,299,105	15,013,566
1.60 Summer School	331,412	55,875	387,287	7,569	394,856	396,147	409,682
1.62 International and Out of Province Students	827,935	218,906	1,046,841	763,745	1,810,586	1,513,314	1,708,039
Total Function 1	121,558,051	31,398,766	152,956,817	12,588,449	165,545,266	167,183,910	160,114,444
4 District Administration							
4.11 Educational Administration	1,018,616	259,655	1,278,271	388,510	1,666,781	1,442,375	1,766,966
4.40 School District Governance	179,692	22,866	202,558	151,314	353,872	329,510	382,969
4.41 Business Administration	2,479,505	605,019	3,084,524	1,132,404	4,216,928	3,739,924	4,048,597
Total Function 4	3,677,813	887,540	4,565,353	1,672,228	6,237,581	5,511,809	6,198,532
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	779,949	161,797	941,746	406,938	1,348,684	1,180,290	1,155,148
5.50 Maintenance Operations	8,270,133	1,997,822	10,267,955	3,518,309	13,786,264	13,954,603	13,024,816
5.52 Maintenance of Grounds	713,599	175,893	889,492	653,533	1,543,025	916,290	1,548,165
5.56 Utilities	-	-	-	2,117,632	2,117,632	2,265,000	2,569,873
Total Function 5	9,763,681	2,335,512	12,099,193	6,696,412	18,795,605	18,316,183	18,298,002
7 Transportation and Housing							
7.41 Transportation and Housing Administration	282,731	69,085	351,816	115,884	467,700	433,385	413,400
7.70 Student Transportation	1,655,188	424,412	2,079,600	907,371	2,986,971	2,559,696	3,106,695
Total Function 7	1,937,919	493,497	2,431,416	1,023,255	3,454,671	2,993,081	3,520,095
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	136,937,464	35,115,315	172,052,779	21,980,344	194,033,123	194,004,983	188,131,073

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	12,877,374	15,136,877	14,877,073
Other		261,673	74,649
Other Revenue	5,829,000	4,511,192	5,938,567
Total Revenue	<u>18,706,374</u>	<u>19,909,742</u>	<u>20,890,289</u>
Expenses			
Instruction	18,014,401	19,215,000	20,198,316
Operations and Maintenance	691,973	691,973	691,973
Transportation and Housing		2,769	
Total Expense	<u>18,706,374</u>	<u>19,909,742</u>	<u>20,890,289</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	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	\$ -	\$ -	2,015,753	\$ -	\$ 13,499	\$ -	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	683,203		353,739	77,020	202,661	1,220,518	487,798	10,625,877
Provincial Grants - Other									
Other			4,550,391						
Investment Income									
	691,973	683,203	4,550,391	353,739	77,020	202,661	1,220,518	487,798	10,625,877
Less: Allocated to Revenue	691,973	683,203	4,300,812	353,739	35,597	182,593	1,220,518	487,798	10,625,877
Deferred Revenue, end of year	-	-	2,265,332	-	54,922	20,068	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	683,203		353,739	35,597	182,593	1,220,518	487,798	10,625,877
Provincial Grants - Other									
Other Revenue			4,300,812						
	691,973	683,203	4,300,812	353,739	35,597	182,593	1,220,518	487,798	10,625,877
Expenses									
Salaries									
Teachers						37,181			8,495,351
Principals and Vice Principals								135,154	
Educational Assistants		539,967					499,878		
Support Staff				247,376	13,971		30,603	45,261	
Other Professionals								71,835	
Substitutes						6,843		79,541	
	-	539,967	-	247,376	13,971	44,024	530,481	331,791	8,495,351
Employee Benefits		143,236		70,719	3,399	7,446	109,344	84,622	2,130,526
Services and Supplies	691,973		4,300,812	35,644	18,227	131,123	580,693	71,385	
	691,973	683,203	4,300,812	353,739	35,597	182,593	1,220,518	487,798	10,625,877
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	PRP ADT	IPALS	Early Years Centre	Early Years Outreach	Literacy Matters
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	7,601	16,229	31,363	38,811
Add: Restricted Grants									
Provincial Grants - Ministry of Education	718,487	7,030	24,500	15,596	197,346				
Provincial Grants - Other								266,618	
Other						18,702			51,438
Investment Income									
	718,487	7,030	24,500	15,596	197,346	18,702	-	266,618	51,438
Less: Allocated to Revenue	632,600	2,769	15,000	7,864	197,346	13,107	16,229	245,444	41,990
Deferred Revenue, end of year	85,887	4,261	9,500	7,732	-	13,196	-	52,537	48,259
Revenues									
Provincial Grants - Ministry of Education	632,600	2,769	15,000	7,864	197,346				
Provincial Grants - Other							16,229	245,444	
Other Revenue						13,107			41,990
	632,600	2,769	15,000	7,864	197,346	13,107	16,229	245,444	41,990
Expenses									
Salaries									
Teachers					96,610			4,988	
Principals and Vice Principals					14,285				
Educational Assistants					45,252			1,832	
Support Staff								102,423	
Other Professionals									
Substitutes	60,095			2,944		4,884			
	60,095	-	-	2,944	156,147	4,884	-	109,243	-
Employee Benefits	56			267	33,112	7		20,827	
Services and Supplies	572,449	2,769	15,000	4,653	8,087	8,216	16,229	115,374	41,990
	632,600	2,769	15,000	7,864	197,346	13,107	16,229	245,444	41,990
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A (Unaudited)

	Community Support	TOTAL
	\$	\$
Deferred Revenue, beginning of year	202,180	2,325,436
Add: Restricted Grants		
Provincial Grants - Ministry of Education		15,305,748
Provincial Grants - Other		266,618
Other	33,151	4,653,682
Investment Income	45	45
	33,196	20,226,093
Less: Allocated to Revenue	155,283	19,909,742
Deferred Revenue, end of year	80,093	2,641,787
Revenues		
Provincial Grants - Ministry of Education		15,136,877
Provincial Grants - Other		261,673
Other Revenue	155,283	4,511,192
	155,283	19,909,742
Expenses		
Salaries		
Teachers		8,634,130
Principals and Vice Principals		149,439
Educational Assistants	64,966	1,151,895
Support Staff		439,634
Other Professionals		71,835
Substitutes		154,307
	64,966	10,601,240
Employee Benefits	11,018	2,614,579
Services and Supplies	79,299	6,693,923
	155,283	19,909,742
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers	-	-
Net Revenue (Expense)	-	-

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	2,709,511	3,106,283		3,106,283	2,488,279
Investment Income	27,500		82,221	82,221	29,801
Amortization of Deferred Capital Revenue	7,591,665	7,595,914		7,595,914	7,562,844
Total Revenue	10,328,676	10,702,197	82,221	10,784,418	10,080,924
Expenses					
Operations and Maintenance	2,709,511	2,787,698		2,787,698	1,697,610
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,003,535	8,935,719		8,935,719	8,995,358
Transportation and Housing	613,135	577,924		577,924	600,933
Total Expense	12,326,181	12,301,341	-	12,301,341	11,293,901
Capital Surplus (Deficit) for the year	(1,997,505)	(1,599,144)	82,221	(1,516,923)	(1,212,977)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	400,000	347,417		347,417	448,344
Local Capital	900,000		2,550,000	2,550,000	2,350,000
Total Net Transfers	1,300,000	347,417	2,550,000	2,897,417	2,798,344
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		267,073	(267,073)	-	
Tangible Capital Assets WIP Purchased from Local Capital		75,551	(75,551)	-	
Total Other Adjustments to Fund Balances		342,624	(342,624)	-	
Total Capital Surplus (Deficit) for the year	(697,505)	(909,103)	2,289,597	1,380,494	1,585,367
Capital Surplus (Deficit), beginning of year		52,909,204	3,554,020	56,463,224	54,877,857
Capital Surplus (Deficit), end of year		52,000,101	5,843,617	57,843,718	56,463,224

School District No. 34 (Abbotsford)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	36,260,861	330,140,560	6,093,491	5,828,265	259,108	4,447,275	383,029,560
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	318,585	901,011	179,851	636,423			2,035,870
Deferred Capital Revenue - Other			86,449				86,449
Operating Fund			209,775			137,642	347,417
Local Capital		154,304	64,454	34,475	13,840		267,073
	318,585	1,055,315	540,529	670,898	13,840	137,642	2,736,809
Decrease:							
Deemed Disposals			690,390	768,953	135,386	280,900	1,875,629
	-	-	690,390	768,953	135,386	280,900	1,875,629
Cost, end of year	36,579,446	331,195,875	5,943,630	5,730,210	137,562	4,304,017	383,890,740
Work in Progress, end of year		755,514					755,514
Cost and Work in Progress, end of year	36,579,446	331,951,389	5,943,630	5,730,210	137,562	4,304,017	384,646,254
Accumulated Amortization, beginning of year		164,584,939	3,186,523	2,941,086	183,709	2,005,678	172,901,935
Changes for the Year							
Increase: Amortization for the Year		7,419,068	601,855	577,924	39,667	875,129	9,513,643
Decrease:							
Deemed Disposals			690,390	768,953	135,386	280,900	1,875,629
		-	690,390	768,953	135,386	280,900	1,875,629
Accumulated Amortization, end of year		172,004,007	3,097,988	2,750,057	87,990	2,599,907	180,539,949
Tangible Capital Assets - Net	36,579,446	159,947,382	2,845,642	2,980,153	49,572	1,704,110	204,106,305

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	679,963				679,963
Local Capital	75,551				75,551
	<u>755,514</u>	-	-	-	<u>755,514</u>
Net Changes for the Year	<u>755,514</u>	-	-	-	<u>755,514</u>
Work in Progress, end of year	<u>755,514</u>	-	-	-	<u>755,514</u>

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	151,161,069	2,820,928	3,242,391	157,224,388
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,717,285		86,449	1,803,734
	1,717,285	-	86,449	1,803,734
Decrease:				
Amortization of Deferred Capital Revenue	7,375,076	98,587	122,251	7,595,914
	7,375,076	98,587	122,251	7,595,914
Net Changes for the Year	(5,657,791)	(98,587)	(35,802)	(5,792,180)
Deferred Capital Revenue, end of year	145,503,278	2,722,341	3,206,589	151,432,208
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	679,963			679,963
	679,963	-	-	679,963
Net Changes for the Year	679,963	-	-	679,963
Work in Progress, end of year	679,963	-	-	679,963
Total Deferred Capital Revenue, end of year	146,183,241	2,722,341	3,206,589	152,112,171

School District No. 34 (Abbotsford)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ -	\$ 98,227	\$ -	\$ 4,013,146	\$ 12,976	\$ 4,124,349
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	5,503,531					5,503,531
Provincial Grants - Other			1,940,364			1,940,364
Other				333,308	107,237	440,545
Investment Income		2,115		88,173		90,288
	5,503,531	2,115	1,940,364	421,481	107,237	7,974,728
Decrease:						
Transferred to DCR - Capital Additions	1,717,285				86,449	1,803,734
Transferred to DCR - Work in Progress	679,963					679,963
Transferred to Revenue - Site Purchases	318,585					318,585
AFG COA spent on non capital items	2,787,698					2,787,698
	5,503,531	-	-	-	86,449	5,589,980
Net Changes for the Year	-	2,115	1,940,364	421,481	20,788	2,384,748
Balance, end of year	-	100,342	1,940,364	4,434,627	33,764	6,509,097

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

Abbotsford School District

Fiscal Year Ended June 30, 2020

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, 2020

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, 2020

Statement of Severance Agreements

There were no severance agreements in the fiscal year ending June 30, 2020.

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, 2020

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Anderson, Phil	Trustee	26,593.35	3,257.16
Latham, Winnifred	Trustee	26,593.35	2,142.78
Neufeld, Kornelius	Trustee	26,593.35	2,987.19
Pauls, Rhonda	Trustee	29,093.31	1,580.68
Petersen, Stanley	Trustee	32,751.69	2,410.00
Rai, Preet M.S.	Trustee	27,193.35	2,425.79
Wilson, Shirley	Trustee	26,593.35	785.31
Total for elected officials		<u>195,411.75</u>	<u>15,588.91</u>

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

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbot, Christine	Vice Principal	113,752.93	2,996.28
Abbott, Lucas	Teacher	93,868.06	-
Abernethy, Colin	Teacher	97,726.05	126.87
Adhemar, Seime	Teacher	91,199.86	-
Adi, Sherri	Teacher	83,909.56	-
Ahrend, Margo	Teacher	81,451.79	-
Alcock, Karen	Teacher	85,181.83	-
Alstad, Travis	Teacher	80,475.99	62.47
Ambrose, Kenneth	Teacher	91,224.73	-
Anderton, Kristi	Teacher	85,180.90	-
Anserello, Amanda	Teacher	76,541.40	-
Antak, Megan	Teacher	85,184.66	-
Apostolopoulos, Claire	Teacher	91,224.77	-
Apostolopoulos, Dimitri	Teacher	91,226.95	1,202.24
Apostolopoulos, Garifalia	Teacher	92,883.87	-
Arnold, Thomas	Teacher	81,332.83	-
Ashdown, Sherilee	Teacher	93,350.42	34.57
Atawo, Dafe	Teacher	81,563.89	1,454.56
Baerg, Jeffrey	Teacher	94,555.18	83.29
Baerg, Jennifer	Teacher	93,345.87	-
Bains, Neeru	Teacher	84,334.93	-
Bains, Sukhdeep	Teacher	96,997.64	58.23
Baker-Hamm, Susan	Teacher	93,270.79	-
Baldwin, Cindy	Teacher	93,350.39	70.00
Ballantyne, Jesse	Teacher	105,916.30	141.75
Bamara, Rimpal	Teacher	93,349.70	559.86
Barbour, Treena	Teacher	87,957.85	-
Barclay, Erin	Teacher	93,270.86	-
Barker, Aaron	Teacher	93,349.26	-
Barker, Nicole	Teacher	85,014.02	-
Barski, Sonia	Teacher	90,770.93	-
Bartlett, Jane	Teacher	91,224.52	70.00

Baruta, Tyler	Principal	126,876.50	10,636.42
Basran, Michelle	Vice Principal	108,960.65	638.75
Bates, Ingrid	Teacher	81,392.59	691.30
Bath, Harmit	Teacher	86,677.84	-
Batt, Gregory	Teacher	93,349.20	141.75
Bawa, Ebrahim	Teacher	83,225.58	393.88
Beacon, Stephanie	Teacher	84,636.10	-
Beattie, Janet	Teacher	94,238.02	-
Beck, Jamie	Principal	131,039.22	487.40
Beck, Patricia	Teacher	93,350.50	20.75
Beckett, Heather	Teacher	97,075.59	-
Beisiegel, Cory	Teacher	96,614.02	106.88
Beisiegel, Deborah	Teacher	85,185.72	55.00
Bekkering, Kathryn	Manager, Human Resources	91,426.51	2,343.51
Bell, Brian	Teacher	93,346.55	486.10
Bell, Jennifer	Vice Principal	113,674.90	5,258.69
Bell, Travis	Vice Principal	105,949.67	1,282.64
Belsher, Adriana	Teacher	97,078.94	2,486.11
Benmore, Shannon	Teacher	86,394.84	-
Bennato, Jennifer	Vice Principal	112,047.00	4,612.56
Bennett, Karen	Principal	127,963.05	754.14
Berdusco, Kathleen	Teacher	85,183.39	-
Beukers, Cathy	Teacher	93,349.30	-
Beukers, Robert	Manager, Electrical/Mechanical	86,007.43	2,081.31
Bhambra, Harjit	Teacher	93,999.45	20.00
Bidal, Michel	Teacher	98,823.27	358.46
Bidal, Sabrina	Teacher	85,186.45	4.47
Billing, Laura	Manager, Theatre	80,130.23	4,512.42
Billo, Brian	Teacher	97,078.56	208.70
Bining-Nahal, Manroop	Teacher	93,349.26	-
Biring, Jasbinder	Teacher	93,349.35	231.98
Blackwell, Allison	Teacher	84,082.84	-
Blades, David	Teacher	85,184.48	-
Blouin, Melissa	Teacher	76,008.94	76.89
Bocker, Megan	Teacher	97,229.51	-
Boetto, Jeffrey	Teacher	85,184.50	-
Bogan, Edward	Teacher	90,771.77	-
Boldt, Michael	Teacher	90,542.50	91.90
Bondi, Gino	Asst. Superintendent	202,999.26	13,525.79
Bonneau, Maryse	Teacher	100,180.88	-
Boorman, Karen	Teacher	85,184.31	-
Booy, Angela	Teacher	92,747.14	4,325.31
Born, Debora	Teacher	94,953.82	3,894.20
Born, Matthew	Teacher	93,350.49	238.97
Boschmann, Carolyn	Teacher	91,147.72	136.98
Bourgeois, Danielle	Teacher	91,224.46	-
Bowater, Karen	Teacher	97,079.01	-
Bradshaw-Erceg, Kym	Teacher	93,141.02	55.91
Braich, Virinder	Vice Principal	115,471.02	1,675.23
Brar, Jatinder	Teacher	85,772.33	-
Brar, Laura	Teacher	85,185.48	809.89
Brar, Sukhvinder	Teacher	98,332.09	469.54
Brennan, Paula	Teacher	91,224.51	-
Britton, Michele	Teacher	91,214.08	-
Brooks, Jennifer	Teacher	85,185.52	27.63
Brough, Kirsten	Teacher	76,328.14	-
Buckley, Jennifer	Teacher	79,164.63	617.07
Buffett, Julie-Anne	Teacher	88,862.85	3,850.98

Bulat, Nathan	Teacher	93,349.14	117.21
Burdell, Sara	Teacher	85,111.64	-
Burdeyny, Lisa	Vice Principal	119,084.29	4,596.23
Burk, Tamara	Teacher	81,852.69	235.57
Buttar, Puneet	Teacher	82,495.35	-
Byrne, Mark	Principal	128,851.09	583.49
Byron, Gregory	Teacher	101,954.31	125.00
Byron, Lori	Teacher	86,450.39	-
Calder-Forgaard, Nicole	Teacher	93,349.95	-
Calnek, Brenda	Teacher	93,349.28	389.83
Cameron, Shawna	Teacher	85,410.06	-
Cameron, Ward	Teacher	112,515.60	209.74
Campbell, Carla	Vice Principal	122,704.79	4,880.41
Campbell, Corinna	Teacher	84,337.03	-
Campbell, Malcolm	Teacher	109,178.56	365.62
Cap, Stacey	Teacher	83,528.74	-
Carlisle, Mariko	Teacher	93,349.29	-
Caron, Rene	Teacher	93,348.49	895.11
Carpenter, Bryon	Teacher	97,076.56	740.01
Carroll, Laura	Teacher	93,349.58	-
Cassia, Faye	Teacher	97,382.77	-
Castonguay, Nancy	Teacher	93,346.46	2,136.77
Chalmers, Teresa	Teacher	81,351.56	-
Chambers, Kathleen	Teacher	85,183.05	-
Chan, Abby	Principal	125,877.07	492.15
Chan, Theresa	Teacher	85,182.13	208.05
Chand, Gurdeep	Teacher	84,926.45	919.71
Charest, Karin	Teacher	75,133.24	-
Chauhan, Kalwant	Teacher	76,241.20	27.86
Chenier, Deborah	Vice Principal	103,059.06	678.36
Chiappetta, Sergio	Teacher	93,995.76	37.15
Cho-Frede, Young	Manager, International Student Program	110,690.50	48,595.28 *
Christensen, Pamela	Teacher	85,182.34	332.21
Christie, Fay	Principal	126,583.81	2,047.50
Chronopoulos, Elefteria	Teacher	89,462.37	620.00
Chu, Wei-Cheng	Teacher	77,425.32	-
Chudyk, Jo	Teacher	91,147.71	-
Churchill, Dale	Director, Facilities & Transportation	153,079.53	2,000.57
Ciochetti, Brent	Teacher	85,183.73	720.11
Clark, Eric	Teacher	85,183.38	349.25
Clever, Pamela	Teacher	92,576.11	-
Clutton, Penny	Teacher	82,443.75	-
Cochrane, Nicolas	Vice Principal	113,801.38	455.00
Colbert, Ryan	Principal	130,188.02	640.59
Coleman, Courtney	Teacher	80,763.52	-
Collier, Paulette	Principal	130,176.13	510.00
Collins, Carol	Teacher	75,707.18	55.00
Colquhoun, Colin	Teacher	93,270.88	113.39
Comanescu, Silvia	Teacher	79,950.42	-
Comeau, Robert	Principal	156,809.82	1,203.17
Connon, Ashley	Teacher	93,346.42	-
Constant, Gilbert	Teacher	106,147.75	-
Cook, Jennifer	Teacher	87,173.58	43.16
Cookson, Phil	Principal	134,825.29	3,809.18
Costello, Wendy	Teacher	79,933.45	2,218.12
Cotten, Darlene	Teacher	94,953.04	122.37
Cousar, Elizabeth	Teacher	85,182.09	122.37
Craig, Loreen	Teacher	75,183.52	308.01

Craven, Jacqueline	Teacher	91,224.58	99.57
Crawford, Cassandra	Teacher	80,455.66	1,233.16
Crocker, Jeffrey	Teacher	97,077.39	-
Crocker, Melanie	Teacher	85,184.13	-
Crockett, Jennifer	Teacher	97,078.49	729.92
Cross, Deborah	Teacher	84,499.25	50.00
Crozier, Lesley	Teacher	88,913.42	-
Crozier, Marnie	Teacher	85,760.91	50.00
Cummings, Darryl	Teacher	91,416.85	-
Currie, Brock	Teacher	97,533.10	697.75
Currie, Joshua	Asst. Director, Facilities and Transportation	101,030.84	5,321.75
Dallas, Suzanne	Teacher	97,065.23	-
Danielsson, Carla	Asst. Superintendent	180,162.65	11,360.51
Dardir, Khaled	Teacher	96,179.86	-
Darling-Martin, Linda	Teacher	85,183.82	27.49
Davids, Crystal	Teacher	93,345.25	-
Davies, Bonnie	Teacher	85,184.05	-
De Kroon, Raymond	Teacher	83,027.81	1,593.92
De Vries, Gregory	Teacher	96,997.13	1,003.86
De Wit, David	Principal	135,872.30	1,384.49
De Wit, Michael	Teacher	97,075.16	71.20
De Wit, Natalie	Teacher	97,077.86	2,460.41
Dejong, James	Journeyman, Electrician	78,765.39	675.00
Dekleva, Anthony	Teacher	91,147.71	-
Demaer, Derrin	Manager, Purchasing	90,235.47	3,053.96
Denham, Cara	Teacher	93,350.36	-
Dennison, Chantal	Teacher	76,390.31	-
Deol, Jaskiranjit	Teacher	93,270.83	50.00
Deol, Parmjit	Teacher	80,372.95	-
Deol, Pritpal	Teacher	86,915.57	-
Depner, Dianne	Teacher	84,334.59	-
Desormeaux Schmidt, Marie	Teacher	95,343.56	48.49
Dhaliwal, Harjinder	Teacher	93,348.91	-
Dhaliwal, Kuljinder	Teacher	93,346.92	-
Dhaliwal, Rajwant	Teacher	93,349.91	76.89
Dhaliwal, Sukhpaul	Teacher	93,349.26	151.19
Diakow, Methodius	Teacher	97,079.70	4,441.58
Dick, Janelle	Vice Principal	122,984.49	2,650.54
Dirks, Chenoa	Teacher	78,445.81	-
Dirom, Dereck	Teacher	93,349.28	1,780.40
Dods, Jeff	Teacher	97,908.46	1,566.76
Doerksen, Jennifer	Teacher	76,274.79	-
Domke, James	Teacher	93,349.93	-
Dool, Richard	Teacher	91,221.90	98.00
Doolittle, Karen	Teacher	91,026.20	-
Dorsey, Corrine	Teacher	93,906.23	-
Dosanjh, Kirandeep	Teacher	88,215.54	-
Douglas, Kristine	Teacher	94,951.96	1,594.02
Dowedoff, Stephen	Teacher	81,397.80	4,751.15
Drain, Jennifer	Teacher	75,172.58	-
Drouillard, Jason	Teacher	83,538.62	-
Dueck, Bethany	Teacher	78,312.81	-
Dueck, Jodie	Teacher	83,093.24	-
Dugdale, Krista	Teacher	85,184.26	-
Duggan, Susan	Teacher	88,838.07	60.00
Duliba, Kevin	Teacher	97,884.21	3,994.80
Dunton, Jefferson	Teacher	93,347.45	-
Dyck, Dawn	Teacher	91,147.73	-

Dyck, Glenda	Teacher	113,930.91	-
Dyck, Jennifer	Principal	122,620.37	471.93
Eberding, Royce	Teacher	91,147.73	81.75
Eberhardt, Paul	Teacher	76,446.19	-
Edwards, Gisele	Teacher	85,184.35	-
Emery, Gregory	Teacher	93,999.19	150.00
Ennis, David	District Vice Principal	120,744.49	4,960.05
Enns, Shawna	Teacher	83,216.19	1,150.96
Epp, David	Teacher	93,349.20	-
Epp, Sara	Teacher	89,755.67	-
Erickson, Cathy	Principal	129,702.49	1,890.00
Ernewin, Kelly	Teacher	91,224.39	-
Esau, Carissa	Teacher	88,841.19	7.98
Eunson, Nathan	Manager, IT Security & Compliance	80,422.06	5,029.12
Evans, Nelia	Teacher	86,595.68	4,362.70
Ewert, Chauntel	Teacher	91,224.49	347.06
Falcioni, Maureen	Teacher	91,224.85	122.37
Farkas, Karen	Teacher	85,111.71	-
Farley, Christopher	Teacher	88,913.07	1,837.27
Faulkner, Rodney	Teacher	109,796.08	-
Fedora, Lynne	Teacher	91,147.76	-
Fedyna, Shawn	Teacher	99,099.13	1,751.44
Feenstra, Heather	Teacher	75,564.26	1,967.19
Fehlauer, Christie	Teacher	90,316.19	58.68
Fernandes, M.	Teacher	85,184.70	-
Fetterly, Dana	Teacher	85,186.21	-
Fetterly, Dean	Teacher	93,349.01	292.92
Fillion, Coleen	Teacher	91,225.57	96.30
Finch, Tracy	Teacher	98,432.74	541.02
Finnigan, Michael	Teacher	108,273.39	-
Fladager, Kathleen	Principal	129,451.18	1,049.69
Fowler, Stephen	Teacher	93,349.85	-
Fraser, Jennifer	Teacher	86,047.15	-
Frew, Joseph	Teacher	85,501.23	-
Friesen, Al	Teacher	93,349.06	-
Friesen, Cameron	Principal	129,256.57	766.10
Friesen, Lyndon	Teacher	85,180.39	-
Froese, Chelaine	Teacher	81,431.03	-
Froese, Jacqueline	Teacher	87,004.54	23.55
Froese, Kendra	Teacher	87,170.99	79.34
Fuerst, Kathleen	Teacher	91,224.76	-
Fujimura, Jay	Teacher	88,488.97	-
Fussi, Robert	Foreman, Plumbing	85,852.59	968.56
Gabriel, Reginald	Principal	132,790.91	673.16
Gagnon, Guylaine	Teacher	83,952.73	-
Gallagher, Michelle	Teacher	85,111.65	-
Gardner, Allison	Teacher	90,932.81	663.80
Gasser, Grant	Teacher	105,607.53	761.75
Gehring, Michelle	District Vice Principal	116,915.05	6,145.03
Germain, Melanie	Teacher	85,184.33	-
Gibb, Lynda	Teacher	85,183.13	37.15
Giesbrecht, Paul	Teacher	85,115.26	-
Giesbrecht-Coombs, Alana	Teacher	102,654.59	225.00
Gill, Baljeet	Teacher	88,903.55	598.11
Gill, Darshan	Trades Foreman, Transportation	96,251.74	1,306.59
Gill, Gursharan	Teacher	83,052.77	-
Gill, Jasvir	Teacher	91,223.85	-
Gill, Jay	Teacher	119,023.60	1,184.11

Gill, Michelle	Teacher	100,344.86	1,540.55
Gill, Ranjit	Teacher	93,140.97	-
Gill, Ravneet	Teacher	97,883.11	-
Gill, Sunita	Teacher	90,868.97	-
Gillette, Ondia	Teacher	97,074.90	457.90
Gjos, Mary	Teacher	93,350.62	94.64
Gleeson, Ryan	Teacher	93,342.07	-
Glum, Darryl	Teacher	93,349.91	-
Godden, Kevin	Superintendent	258,104.97	14,574.05
Goerke, Raymond	Teacher	93,348.53	-
Goertzen, Tanya	Teacher	94,950.68	178.18
Gooch, Natalie	Teacher	88,041.14	-
Goodliffe, Emily	Teacher	85,111.63	-
Gordon, Cheryl	Teacher	85,183.80	-
Graham, Brenda	Teacher	91,224.49	-
Grant, B.	Teacher	94,953.05	1,316.68
Gravel, Patricia	Teacher	91,225.09	76.89
Gray, Lucy	Teacher	77,286.22	-
Green, Eden	Teacher	84,523.49	-
Greene, Roseanne	Vice Principal	91,424.65	1,747.79
Greenway, Leslie	Teacher	85,184.61	-
Gregoire, Ronald	Manager, Transportation	99,266.23	1,379.70
Gregory, Colleen	Teacher	76,668.78	-
Grell, Thomas	Teacher	97,073.03	1,546.25
Grewal, Jasdeep	Teacher	85,179.92	-
Grieve, Natalie	Teacher	93,271.07	31.56
Gronberg, Nicole	Teacher	95,343.89	46.89
Grozell, Tanis	Teacher	91,520.28	2,194.10
Haak, Carlton	Teacher	95,143.20	-
Haist, Alison	Teacher	85,155.13	196.15
Hall, Alison	Teacher	93,348.52	-
Hall, Helene	Teacher	91,224.53	-
Hall, Jacqueline	Principal	122,170.06	776.32
Hambly, Laura	Teacher	91,224.27	-
Harder, Melanie	Teacher	85,111.59	39.56
Hare, Lindsay	Teacher	97,073.97	341.09
Harley, Adrienne	Manager, Financial Analysis & Systems	80,595.86	1,903.45
Harrison, Kristin	Teacher	85,111.64	-
Harrop, Nicola	Teacher	88,913.27	2,134.05
Hart, Julie	Teacher	84,759.60	37.00
Harvey, Christopher	Teacher	93,350.32	67.81
Harvey, Shawn-Louise	Teacher	84,256.28	-
Hauff, Dale	Teacher	91,147.74	-
Hautakoski, Harry	Teacher	117,376.84	-
Hayes, Le-Loi	Teacher	84,036.70	-
Hegberg, Renee	Teacher	84,687.84	-
Hein, Patricia	Teacher	99,928.82	225.00
Heinrichs, James	Teacher	93,585.13	149.64
Heitz, Anita	Teacher	94,361.71	1,209.18
Heller, Tomasz	Teacher	93,338.37	-
Hemmerich, Craig	Teacher	94,949.67	-
Hemmerich, Heather	Teacher	85,829.57	190.75
Hemminger, Dustin	Teacher	85,181.08	-
Hendricks, Michael	Vice Principal	116,266.59	1,528.57
Hendrickson, Jennifer	Teacher	90,768.04	-
Hendy, Diana	Teacher	90,315.68	-
Henry, Lorna	Teacher	85,833.85	196.81
Hickey, Michael	Teacher	100,163.00	-

Hiebert, Kelly	Teacher	91,224.48	-
Hilal, Shourok	Teacher	86,410.23	-
Hildebrand, Charles	Principal	133,391.29	1,132.22
Hildebrandt, Shannon	Teacher	85,183.79	737.60
Hildebrandt, Tawnie	Teacher	97,079.59	703.08
Hill, David	Teacher	78,540.58	-
Hill, James	Teacher	79,031.36	-
Hills, Robert	Teacher	93,350.08	297.93
Himmel, Heather	Teacher	91,147.72	-
Hipwell, Kari	Teacher	91,224.40	-
Hipwell, Shane	Teacher	91,873.87	-
Hirowatari, Ruth	Teacher	76,678.17	411.30
Hoepfner, Carole	Teacher	84,723.98	25.83
Hoepfner, Laura	Teacher	93,649.66	463.36
Holden, Philip	Teacher	91,225.58	-
Holland, Pamela	Teacher	91,225.63	35.00
Hootz, Teresa	Teacher	93,348.94	-
Hopkins, Erica	Vice Principal	126,514.09	3,986.80
Hopkins, Michial	Teacher	85,180.41	-
Horner, Tyler	Vice Principal	122,162.48	1,678.13
Horton, Dexter	Principal	132,503.46	1,026.84
Hotell, Lyndsey	Teacher	91,796.73	-
Howe, Carmen	Teacher	120,963.29	-
Howe, Linda	Teacher	91,225.51	-
Howe, Michael	Teacher	102,396.77	-
Huff, Clementine	Teacher	93,345.94	-
Huget, Sharon	Teacher	77,567.83	27.94
Hunt, Kimberly	Teacher	97,079.69	-
Hunter, Scott	Teacher	93,349.30	2,241.98
Hutchinson, Bradley	District Principal	129,195.16	531.12
Iftody, Bonita	District Principal	133,639.59	2,413.47
Ilapogu, Bobby	Teacher	79,599.19	-
Illes, Michelle	Teacher	86,715.04	44.39
Imai, Jamie	Teacher	80,939.69	51.36
Inglis, Laura	Teacher	81,872.80	270.11
Ingram, Sylvie	Teacher	93,348.82	-
Ivany, Michael	Teacher	97,078.54	1,438.72
Iversen, Shay	Teacher	84,335.51	76.89
Izatt, Keith	Teacher	91,224.99	-
Jantz-Krahn, Rhonda	Teacher	87,173.25	63.41
Janzen, Joel	Teacher	93,270.91	-
Janzen, Kirsten	Teacher	85,181.05	-
Jaswal, Parmjit	Teacher	95,477.85	-
Jatana, Rupinder	Teacher	80,013.88	-
Jenks, William	Teacher	90,693.88	1,891.16
Jenner, Naomi	Manager, Human Resources	97,582.46	2,103.74
Jensen, Patricia	Principal	130,739.47	489.50
Johnson, Heather	Teacher	93,214.26	69.44
Johnson, Jennifer	Teacher	91,224.48	-
Johnson, Richard	Teacher	85,184.33	-
Johnston, Dean	Principal	129,701.31	589.90
Johnston, Kari	Teacher	85,183.80	55.00
Jones, David	Teacher	96,942.59	624.05
Jones, Erin	Teacher	93,440.37	-
Jones, Evan	Teacher	79,666.90	-
Jones, Kimberly	Teacher	93,349.14	-
Jones, Melinda	Teacher	85,184.56	-
Jones, Michelle	Teacher	85,183.94	-

Jordan, Christine	Principal	132,238.57	455.00
Jung, Kerry	Teacher	91,224.49	128.49
Jung, Terrence	Principal	125,366.66	1,040.76
Jurcic, Mirjana	Teacher	93,350.01	-
Jury, Lasha	Teacher	85,183.78	253.47
Kamiya, Brandi	Teacher	97,073.54	230.84
Kandal, Rebecca	Teacher	94,953.09	4,768.08
Kang, Francoise	Teacher	93,349.22	-
Kask, Byron	Teacher	97,728.64	-
Kass, Kim	Principal	123,014.42	1,807.32
Kaszonyi, Janet	Teacher	89,655.85	-
Kauffman, Stephan	Teacher	83,912.91	697.00
Keeley, Michael	Teacher	88,914.19	974.85
Kehoe, Sharon	Teacher	84,756.58	-
Kemp, Graeme	Teacher	104,896.19	5,226.42
Kennaley, Patricia	Teacher	77,748.66	-
Kenney, Shannon	Principal	121,957.06	2,871.94
Ketelaar, James	Teacher	85,111.63	-
Kim, Junseuk	Systems Analyst/Programmer	96,215.17	1,621.66
King, Jacquelyn	Teacher	93,349.74	-
Kinman, Eleanor	Teacher	95,342.96	-
Kirkham, Tina	Teacher	83,540.17	-
Kirkland, Sarah	Teacher	89,863.92	737.60
Kitsul, Norene	Teacher	93,351.37	3,220.19
Klade, Albert	Manager, Custodial	90,352.88	2,190.29
Klassen, Alexandra	Teacher	97,074.25	1,559.49
Klassen, Edward	Teacher	91,224.55	29.25
Klassen, James	Teacher	91,877.53	-
Klassen, Jeffrey	Foreman, Electrical	95,776.52	658.98
Klassen, Lorraine	Teacher	85,182.40	-
Klein, Alan	Teacher	85,183.80	-
Klippenstein, Alvin	Teacher	89,786.67	-
Klose, Peter	Teacher	85,111.65	-
Koch, Janice	Teacher	101,621.74	143.80
Kohli, Glenda	Teacher	86,219.44	1,242.12
Kohut, Jennifer	Teacher	93,349.84	-
Koop, Nicola	Teacher	85,111.65	772.00
Krack, Michelle	Teacher	105,255.37	25.83
Kraljevic, Sonia	Teacher	85,183.78	25.71
Krause, Courtney	Teacher	78,332.15	-
Krause, Susan	Teacher	86,413.73	-
Kring, Stephen	Teacher	97,078.51	-
Kroeker, Ann-Marie	Teacher	87,119.79	1,338.94
Krossa, Julie	Teacher	79,499.90	-
Kruger, Ben	Teacher	93,348.95	-
Kruger, Margaret	Teacher	94,382.10	4,557.08
Kruger, Sylvia	Teacher	91,225.12	-
Kruselnicki, Brett	Teacher	85,184.15	-
Krys, Tracy	Principal	122,589.32	5,565.31
Kurzak, Oliver	Teacher	78,809.20	-
Kwiatkowski, Dinah	Teacher	91,874.93	50.00
Lachelt, Kenneth	Teacher	77,709.31	4,573.80
Lack, Rachel	Principal	125,558.15	633.71
Ladhar, Jasjit	Teacher	80,432.12	-
Lainchbury, Ronald	Teacher	91,224.53	-
Laird, Stephen	Principal	132,037.39	455.00
Lamb, Lorraine	Teacher	91,223.66	-
Lande, Tyler	Teacher	80,401.71	50.00

Landry, Tara	Teacher	91,225.64	-
Lane, James	Teacher	106,147.70	-
Lanigan, Bonnie	Teacher	76,627.31	-
Laplante, Angela	Teacher	85,111.63	146.85
Laplante, Marilyn	Teacher	93,351.64	-
Larsen, Jennifer	Teacher	85,183.80	-
Lasko, Tyra	Teacher	97,078.59	1,058.58
Latam, Holly	Teacher	88,913.07	-
Lawrence, Andrew	Teacher	98,325.37	24.99
Lawson, Stephen	Teacher	91,224.38	-
Leclerc Lopes, Adrienne	Teacher	91,221.42	206.22
Ledbrook, Kelly	Teacher	82,894.84	-
Lee, Donna	Teacher	91,147.74	-
Lee, Garrick	Teacher	82,787.46	-
Lee, Karen	Teacher	91,873.84	70.00
Lee, Nadia	Teacher	91,024.49	-
Lee, Robert	Teacher	93,348.10	-
Legault, Marsha	Teacher	85,116.32	-
Lenz, Prentice	Teacher	94,873.67	7,146.80
Leonard, Sheri	Teacher	85,721.24	-
Levings, Ian	Principal	139,669.36	12,346.90
Liaw, Teresa	Teacher	93,218.09	105.53
Lieuwen, Brian	Teacher	97,078.55	-
Lilly, Paul	Teacher	93,346.43	-
Limpwright, Maria	Teacher	87,171.49	628.19
Lincoln, Maralee	Vice Principal	113,747.19	455.00
Lindquist, Casey	Teacher	93,349.79	-
Lint, Lloyd	Teacher	91,147.72	-
Little, Megan	Teacher	94,949.87	2,586.08
Liversidge, David	Teacher	97,078.51	-
Lode, Jeannine	Teacher	91,224.50	-
Loeppky, Jerrold	Teacher	97,077.51	889.12
Loeppky, Liane	Teacher	93,351.49	-
Loewen, Mark	Teacher	96,997.10	967.50
Loewen, Rachel	Teacher	85,185.04	103.55
Longpre, Nicole	Teacher	85,184.87	961.78
Loskot, Lucie	Teacher	93,349.27	393.87
Lumsden, Christopher	Teacher	88,910.39	1,506.87
Lynes, Sarah	Teacher	103,063.27	361.26
Macdonald, Darlene	District Principal	140,826.20	2,458.34
Macdonald, Faye	Teacher	85,183.78	224.57
Macdonald, Grant	Teacher	79,397.94	90.50
Macdonald, Kimberley	Teacher	85,184.15	-
Macdougall, Heather	Teacher	93,349.92	-
Maciver, Michelle	Teacher	91,225.21	-
Mack, Heather	Senior Manager, Human Resources	115,373.37	2,753.56
Mackay, Angus	Asst. Superintendent	189,683.28	6,988.99
Mackay, Janice	Principal	135,178.04	2,607.45
Mackenzie, Bonnie	Teacher	97,077.39	981.34
Macleod, Gordon	Teacher	93,321.23	50.00
Macleod, Michelle	Teacher	93,117.18	729.31
Macphail, Andrew	Teacher	103,879.67	1,936.27
Magis, Lee	Principal	122,623.24	1,825.94
Magon, Angela	Principal	131,741.08	2,881.75
Magon, Mario	Teacher	85,132.40	-
Mah, Staci	Teacher	85,184.36	-
Mahal, Parveen	Teacher	95,754.50	-
Majewski, Traci	Teacher	79,001.45	-

Makkar, Maninder	Teacher	93,270.88	-
Maksim, Sara	Teacher	76,839.26	428.00
Malchy, Katherine	Teacher	83,442.84	-
Mallory, Brenda	Teacher	85,365.71	2,202.92
Mangat, Ranbir	Teacher	99,099.84	-
Mani, Serena	Teacher	76,658.72	-
Mani, Shawn	Teacher	95,355.89	419.44
Manji, Tazmin	Vice Principal	107,023.99	3,298.49
Mann, Liane	Teacher	86,710.37	-
Mann, Rose	Coordinator, Home Stay	83,727.74	1,130.49
Manyk, Kristina	Teacher	84,336.14	-
Mar, Debbie	Teacher	93,270.86	-
Marsh, Craig	Teacher	91,221.09	-
Matty, Andrew	Teacher	80,316.92	1,926.28
Maximitch-Johnston, Shelley	Teacher	93,349.29	227.56
Maxwell, Jesse	Teacher	108,112.27	-
Mcaleese, Lindsay	Teacher	78,478.16	493.29
Mcallister, Diana	Teacher	85,183.68	-
Mcauley, Kevin	Teacher	93,349.05	740.90
Mcclelland, Suzi	Teacher	93,345.05	6,862.95
Mcconnell, Shannon	Teacher	88,298.62	76.89
Mcdonald, E.	Teacher	91,224.51	-
Mcdonald, Lance	Principal	137,887.35	783.79
Mcdonald, Richard	Teacher	99,467.80	2,628.52
Mcgillivray, Brent	Teacher	82,356.45	200.00
Mcintyre, Brandy	Vice Principal	110,409.59	2,522.45
Mcmahon, Anita	Teacher	93,349.23	-
Mcmaster, Heidi	Teacher	85,011.18	-
Mcmillan, Lori	Teacher	84,761.38	-
Mcmurtry, James	Teacher	93,325.31	-
Mcphee, Alisah	Teacher	75,838.03	-
Mcrae, Barnaby	Teacher	77,512.06	-
Mcrae, Sandra	Teacher	91,224.51	-
Mcwhinney, Ryan	Teacher	97,075.20	-
Meeres, Catherine	Manager, Facility Operations	75,753.32	2,210.21
Menard, Ashleigh	Teacher	76,708.56	4,456.21
Merrick, Ruth	Teacher	80,543.80	154.45
Meyer, Don	Teacher	91,147.66	-
Michaud, Brett	Teacher	96,997.13	50.78
Middleton, Michelle	Teacher	97,078.90	755.41
Miettinen, Tammy	Teacher	85,406.71	57.80
Mihaila, Cristian	Teacher	83,553.01	-
Miller, Elena	Teacher	79,447.66	-
Miller, Penny	Teacher	93,805.39	-
Minchuk, Gillian	Teacher	88,876.29	70.00
Minhas, Sweeter	Teacher	78,930.09	-
Mitchell, Meghan	Teacher	81,712.94	-
Moffat, Karen	Teacher	91,226.99	117.78
Moffitt, Colleen	Teacher	95,139.20	794.24
Molina, Nelson	Foreman, Grounds	77,856.80	1,559.46
Montgomery, Angela	Teacher	100,492.24	1,694.30
Moore, Nadia	Teacher	85,111.63	-
Moorthy, Raylene	Teacher	77,676.29	-
Morgante, Julie	Teacher	81,480.22	90.36
Mossey, Koreena	Teacher	90,770.96	200.00
Mounet, Olivia	Teacher	98,008.11	254.94
Muermann, Frank	Teacher	93,271.01	37.50
Muller, Daniel	Teacher	81,460.78	-

Muller, Michael	Teacher	93,346.20	-
Multani, Neelum	Teacher	93,270.88	-
Munro, John	Teacher	107,032.71	311.43
Murphy, Catherine	Teacher	91,225.63	107.15
Murphy, Patrick	Teacher	96,923.62	-
Myers, Matthew	Teacher	89,411.59	-
Myers, Michelle	Teacher	96,997.09	2,277.05
Nahal, Harpreet	Teacher	82,818.63	-
Nahal, Satvir	Teacher	75,126.77	-
Nairn, Andrew	Teacher	96,955.07	83.27
Natt, Simmi	Teacher	89,100.02	-
Nera, Francis	Teacher	91,955.80	18.26
Nestor, Alexis	Teacher	80,524.80	-
Neufeld, Dennis	Teacher	103,801.72	622.92
Neufeld, Graham	Teacher	93,353.46	29.58
Newcomb, Jay	Teacher	93,352.37	-
Newcomb, Karen	Teacher	85,185.24	-
Newcombe, Nadia	Teacher	78,462.35	-
Newton, Ian	Teacher	102,420.27	-
Ngieng, Nathan	Director, Instruction	151,352.19	14,827.78
Nicholson, Tamiko	Teacher	104,912.51	-
Nield, Joann	Teacher	90,771.66	-
Nielsen, Catherine	Teacher	85,184.92	-
Nowak, Brenda	Teacher	91,147.81	-
Nunnikhoven, Jennifer	Teacher	85,179.47	860.09
Nyberg, Michelle	Teacher	94,742.37	171.99
O'Brien, Karman	Director, IT	149,473.58	5,842.83
O'Donnell, Michael	Teacher	81,564.06	-
O'Keeffe, Jane	Teacher	85,184.70	-
O'Sullivan, Teresa	Teacher	85,180.40	-
Olfert, Sherry	Teacher	90,313.83	647.87
Olson, Michelle	Teacher	88,913.08	-
Orobko, Tracy	Executive Asst., Secretary Treasurer's Office	82,642.85	852.34
Osterby-Batryn, Annalisa	Principal	129,951.13	638.75
Ostlund, David	Teacher	100,138.68	544.27
Pagulayan, Rebecca	Teacher	75,170.03	-
Pandher, Amanjit	Manager, Information Technology	78,248.35	1,837.11
Pankratz, Jay	Principal	136,249.34	19,204.19
Park, Susan	Teacher	85,183.57	-
Paulik, Thomas	Senior Manager, Labour Relations	113,068.72	1,140.57
Pearson, Michael	Principal	142,528.25	4,659.25
Pelley, Amanda	Teacher	81,130.77	-
Penner, Alfred	Teacher	93,350.05	506.55
Penner, Andrew	Teacher	85,183.80	141.75
Penner, Duane	Principal	128,302.00	1,412.44
Perry, Erin	Teacher	88,032.64	-
Perry, Michael	Teacher	93,341.39	1,568.61
Perry, Susanna	Teacher	93,270.80	-
Persad, Anna	Teacher	80,797.42	-
Peters, Heather	Teacher	92,885.21	-
Peters, Linda	Director, Finance	144,219.47	1,331.19
Peters, Lorence	Teacher	76,629.41	-
Peters, Paul	Teacher	93,349.20	-
Peters, Scott	Vice Principal	112,048.09	8,649.28
Petzold, Kari	Vice Principal	117,452.27	1,209.45
Phillips, Sharon	Teacher	92,806.36	-
Piche, Jaswinder	Teacher	93,345.93	-
Pickering, Chad	Teacher	87,817.98	22.53

Pionetti, Florence	Teacher	93,270.81	-
Piper, Jeffrey	Teacher	90,966.17	-
Plank, Carla	Teacher	85,834.32	37.15
Plantinga, Tara	Vice Principal	127,481.89	1,131.77
Plastow, Kelly	Manager, Capital Planning	95,433.48	455.00
Poirier, Elizabeth	Teacher	85,344.65	120.00
Poirier, S.	Teacher	85,443.85	131.25
Polderman, Tracey	Teacher	91,225.18	-
Pollastretti, Linda	Principal	132,743.46	3,286.07
Portas, Shelley	Principal	92,598.37	425.00
Porth, Ryan	Teacher	97,078.64	110.82
Porth, Tanya	Teacher	85,183.78	552.67
Poss, Margaret	Teacher	85,184.79	-
Powell, Sheena	Teacher	85,184.14	-
Power, Lynette	District Vice Principal	119,506.20	8,197.54
Preiss, Heather	Teacher	76,673.02	55.00
Presta, Sarah	Teacher	91,225.17	-
Pretty, Dale	Teacher	98,006.80	4,439.71
Pretty, Karen	Teacher	91,226.94	431.01
Price, Robin	Teacher	91,224.41	-
Primrose, Douglas	Teacher	97,077.16	57.30
Prince, Kirk	Teacher	83,694.11	-
Prins, Jill	Teacher	85,183.80	76.89
Pritchard, Doug	Teacher	91,413.12	-
Pryma, Jules	Teacher	97,077.94	829.73
Prysunka, Kathryn	Teacher	85,480.01	-
Pua, Kim	Teacher	91,147.74	-
Puglisi, Hilary	Teacher	93,161.97	-
Purves, Wendy	Teacher	91,225.27	-
Putman, Shelley	Teacher	87,287.24	80.56
Radnai, Thomas	Teacher	99,488.54	-
Radomski, L. Michele	Associate Superintendent	170,051.49	14,195.32
Radons, Chad	Teacher	93,349.33	-
Radons, Clayton	Teacher	94,945.68	1,739.39
Rahe, Jonathan	Teacher	91,147.27	50.10
Rai, Rapinder	Teacher	93,349.86	6,286.59
Rajabally, Soraya	Teacher	97,078.73	2,402.85
Rasti, Rita	Teacher	93,270.88	-
Reglin, Mark	Teacher	85,183.79	-
Reid, Heather	District Vice Principal	125,809.60	487.40
Reitsema, Sherry	Teacher	91,225.46	204.59
Rennison, Rebecca	Teacher	91,225.02	-
Revel, Gordon	Teacher	92,890.70	-
Reynolds, Kathleen	Teacher	85,184.99	128.49
Richards, Martin	Teacher	91,224.52	-
Richardson, Deborah	Teacher	85,181.98	-
Richardson, Jessica	Teacher	98,738.68	26.20
Richardson, Scott	Teacher	91,551.43	-
Rimaldi, Oreste	Teacher	95,331.43	498.83
Rioux, Marie	Teacher	93,350.32	659.63
Ritchie, Jeffrey	Vice Principal	114,196.22	828.03
Roberts, Euan	Teacher	85,183.80	32.57
Roberts, Jillian	Teacher	91,432.79	-
Roberts, Paul	Foreman, Electronics	78,748.56	1,527.35
Roberts, Scott	Teacher	85,111.64	257.00
Robertson, Cameron	Teacher	91,686.88	755.47
Robinson, Ashley	Teacher	92,283.67	-
Rodriguez-Navarro, Deanna	Teacher	77,311.25	549.65

Roffel, William	Teacher	93,270.86	-
Roger, Carrie	Teacher	76,390.81	86.75
Rogers, Karen	Teacher	85,184.33	76.89
Ronning, Michelle	Teacher	91,224.45	44.10
Rooke, Kaylie	Teacher	97,261.21	1,167.58
Rose, Michel	Foreman, HVAC	101,381.86	1,233.97
Ross, Christine	Teacher	88,838.08	313.95
Rossi, Catharina	Teacher	76,063.51	50.00
Rossi, David	Vice Principal	131,725.90	505.00
Rothwell, Trista	Teacher	85,183.94	55.00
Rustad, Karma	Principal	127,929.76	455.00
Rutschmann, Krista	Teacher	91,224.50	-
Ryder, David	Manager, International Recruitment	103,781.05	17,603.22 *
Salter, Tara	Teacher	85,012.49	-
Sampson, David	Teacher	94,953.78	-
Samuel, Joanne	Teacher	93,259.21	131.25
Sandison, Christy	Teacher	93,348.82	-
Sangha, Shavinder	Teacher	89,629.02	116.40
Sarowa, Manjinder	Principal	145,816.55	10,247.45
Sauve, Johanne	Teacher	97,078.80	1,845.84
Schellenberg, Doris	Teacher	91,228.49	-
Schmidt, Tara	Teacher	91,224.48	-
Schmor, Bruce	Teacher	91,226.85	-
Schreiner, Dyanne	Teacher	85,184.70	-
Schroeder, Brent	Teacher	97,076.10	1,479.52
Schubert, Tricia	Teacher	91,227.06	-
Scott, Chelsea	Teacher	92,880.03	593.41
Sekhon, Baljit	Vice Principal	86,682.97	3,779.51
Selzer, Jacqueline	Teacher	94,952.35	-
Senft, Andrea	Early Learning Community Liason	80,684.68	2,147.28
Senft, Shelly	Manager, Budget and Financial Information	88,904.13	3,116.77
Seymour, Christine	Teacher	88,786.33	-
Seymour, Jennifer	Teacher	82,991.95	1,942.87
Shank, Alain	Teacher	85,179.61	80.00
Sherman, Debra	Teacher	98,008.66	734.90
Shingler, Len	Manager, Structural Grounds	85,300.06	2,908.44
Sickels, Kaija	Teacher	95,824.89	703.87
Sidhu, Amritt-Paula	Teacher	93,345.33	223.98
Sidhu, Balbinder	Vice Principal	119,675.39	4,460.74
Sidhu, Kamaljit	Vice Principal	99,119.51	9,157.85
Sidhu, Nerlap	Teacher	94,874.10	178.22
Sidhu, Nimmy	Teacher	109,429.74	-
Sidhu, Ramandeep	Teacher	82,475.60	-
Sidhu, Satnam	Teacher	75,720.56	925.47
Simms, Carolyn	Teacher	95,992.79	49.82
Singh, Jasbir	Principal	129,638.83	4,741.88
Sipocz, Frank	Teacher	108,351.49	-
Skelton, Jason	Teacher	85,181.08	-
Sloboda, Robert	Vice Principal	119,617.29	1,408.23
Small, Marlo	Teacher	77,170.13	-
Smith, Allison	Teacher	85,183.67	-
Smith, Cameron	Teacher	95,394.75	323.41
Smith, Cherilyn	Teacher	94,873.58	-
Smith, Perry	Director, Instruction	149,612.06	14,390.29
Smith, Sylvia	Teacher	85,183.81	-
Smith, Tarrielea	Teacher	82,482.42	-
Smoes, Elizabeth	Teacher	97,078.55	324.38
Smuland, Douglas	Teacher	88,838.08	-

Snyder, Christopher	Teacher	75,538.43	-
Sonoda, Leanne	Teacher	85,111.65	-
Soon, Galen	Vice Principal	104,179.26	633.03
Sovio, Kimberly	Teacher	80,746.13	645.82
Spenard, Deanne	Teacher	75,777.09	-
St. George, Corissa	Exective Asst., Superintendent's Office	77,609.59	1,225.33
Staniforth, Angus	Teacher	85,180.40	-
Stapleton, Deborah	Vice Principal	111,919.22	596.75
Sterrett, Yvonne	Teacher	78,795.31	-
St-Martin, Rene	Teacher	105,627.04	-
Storozuk, Charlene	Teacher	93,270.82	25.00
Strafford, Mireille	Teacher	94,953.19	703.87
Strocel, Sara	Teacher	85,183.79	-
Stuckart, Kayla	Manager, Communications	98,210.48	27,948.07
Su, Zhi	District Vice Principal	126,410.19	1,400.55
Suchynsky, Karen	Teacher	85,183.80	-
Sullivan, Colleen	Teacher	98,251.55	-
Sweet, Melissa	Teacher	75,508.24	2,000.00
Szeman, Maria	Teacher	85,183.83	-
Szucs, Peggy	Teacher	85,183.95	1,598.59
Tang, Sasha	Teacher	80,924.60	1,069.32
Taylor, Darlene	Teacher	79,823.61	2,440.38
Taylor, Lorri	Teacher	85,184.49	-
Taylor, Rebecca	Teacher	97,076.21	-
Teillet, Nicole	Teacher	77,858.17	-
Teljeur, Anita	Teacher	91,147.75	140.36
Tessarolo, Alicia	Teacher	92,729.83	410.56
Tetrault, Aline	Teacher	88,717.37	-
Thathar, Harinder	Teacher	91,223.38	703.87
Thiessen, Mark	Teacher	96,997.02	76.07
Thomas, Brenda	Teacher	90,770.60	-
Thompson, Paula	Teacher	93,827.45	574.03
Tighe, Tanya	Senior Manager, OHS	104,588.54	1,280.62
Tinworth, Jeanette	Teacher	76,089.10	-
Tod, David	Teacher	106,802.32	-
Toews, Gary	Vice Principal	111,085.58	1,076.16
Toews, Rebecca	Teacher	97,061.29	-
Tommy, Charlotte	Teacher	85,184.30	162.40
Toporowski, Kymberlee	Teacher	99,021.25	180.79
Tran, Tammy	Teacher	91,225.26	-
Trudeau, Melanie	Vice Principal	111,172.11	4,151.42
Tryon, Stacey	Teacher	91,225.38	128.49
Tudhope, Sylvia	Teacher	87,398.84	269.21
Turner, Stuart	Teacher	95,759.28	-
Tusi, Pauline	Teacher	82,376.20	117.59
Twele, Steven	Teacher	85,180.40	625.73
Ulvild, Corinna	Teacher	91,224.40	-
Ulyasheva, Olga	Teacher	93,349.84	-
Valihrach, Lisa	Teacher	91,221.61	-
Vallance, Jennifer	Teacher	91,728.18	263.84
Van Blijenburgh, Karel	Teacher	85,183.79	-
Van Dalfsen, Marie	Principal	129,951.13	455.00
Van Der Waarde, Christopher	Teacher	91,871.43	-
Van Egmond, Evelyn	Teacher	90,770.45	-
Van Egmond, Karen	Teacher	93,323.31	-
Van Hove, Sandra	Teacher	75,752.99	758.35
Van Hunenstijn, Lorri	Teacher	91,225.39	54.86
Van Hunenstijn, Thomas	Teacher	96,168.40	179.22

Varnes, Debra	Teacher	94,953.80	-
Velestuk, Raymond	Secretary Treasurer	208,805.91	16,346.10
Verheyen, M.	Teacher	77,952.51	125.16
Village, Dan	Teacher	85,806.87	829.13
Voth, Jonathan	Teacher	91,147.79	180.83
Voth, Zach	Teacher	79,514.94	-
Wade, Janet	Teacher	91,225.09	296.23
Wall, Leanne	Teacher	80,182.64	202.96
Wallace, Brittney	Principal	111,759.69	9,767.35
Ward, Jillian	Teacher	91,207.08	-
Waterhouse, Pamela	Teacher	91,215.86	698.88
Weatherby, Joanne	Teacher	85,184.50	-
Webster, Daniel	Teacher	91,225.20	109.04
Webster, Jaimie	Vice Principal	121,980.32	2,729.60
Wedel, Corrie	Teacher	88,702.61	855.68
Wedel, Tracy	Teacher	78,190.41	-
Weinkauf, Sheldon	Teacher	88,913.07	-
Wellinger, Julianne	Teacher	93,280.37	122.37
Wellington, Tanner	Teacher	93,347.85	-
Wertman, Teresa	Manager, Payroll	99,582.01	3,353.87
Westphal, Shannon	Teacher	93,270.87	195.67
Whalley, Michael	Teacher	93,213.70	31.41
White, Karen	Teacher	93,350.53	313.95
White, Matthew	Teacher	89,045.89	131.25
White, Rodney	Teacher	97,079.10	79.34
White, Susan	Teacher	91,224.46	-
White, Susannah	Teacher	85,983.30	664.36
Whitman, Lorena	Principal	123,887.63	3,060.46
Whitman, Richard	Teacher	97,078.61	1,376.56
Wickman, Jennifer	Teacher	93,270.82	1,988.77
Wiebe, Angela	Principal	130,339.79	3,298.80
Wiebe, Bryanna	Teacher	83,882.16	29.03
Wiebe, Conrad	Teacher	97,078.53	3,574.26
Wiebe, Jaret	Foreman, DDC	78,319.29	658.98
Wiebe, Stanley	Vice Principal	125,654.28	6,852.59
Wiens, Maria	Teacher	93,349.28	-
Wight, Trevor	Teacher	97,078.49	49.21
Wightman, Barbara	Teacher	97,081.25	2,590.44
Wildeman, Andrea	Teacher	85,183.79	-
Williams, Darla	Teacher	85,184.63	-
Williams, Douglas	Teacher	88,909.94	-
Wilms, Billy-Jay	Teacher	97,078.58	6,839.00
Wilms, Julie	Teacher	87,218.53	737.66
Wilsdon, Melissa	Vice Principal	110,331.47	455.00
Wilson, Barbara	Teacher	97,078.62	1,261.92
Wimmer, Richard	Teacher	94,947.31	-
Wismer, Graham	Teacher	91,224.23	372.75
Wismer, Shannon	Teacher	91,152.95	-
Wolff, Kimberley	Teacher	85,146.56	378.58
Wong, Cory	Teacher	93,345.84	-
Woodward, Nicole	Teacher	93,998.98	50.00
Woolley, Robert	Teacher	91,285.37	-
Wright, Donna	District Principal	136,693.68	5,909.84
Wright, John	Teacher	93,349.28	469.76
Wyse, Rebecca	Teacher	91,224.53	-
Yankov, Laura	Teacher	93,350.39	386.50
Yee, Laura	Teacher	76,847.83	2,010.00
Yeomans, Zachary	Teacher	85,111.64	-

Yost, Tyler	Teacher	97,728.00	-
Zapanta, Elizabeth	Teacher	92,732.26	556.33
Zemp, Kirsten	Teacher	85,184.07	-
Total for employees whose remuneration exceeds \$75,000		<u>80,063,912.40</u>	<u>782,552.52</u>
B. Remuneration for employees paid \$75,000 or less		<u>68,864,988.10</u>	<u>394,417.04</u>
C. Remuneration paid to elected officials		<u>195,411.75</u>	<u>15,588.91</u>
Consolidated total of remuneration and expenses		<u>150,316,870.72</u>	
D. Employer portion of EI and CPP		<u>7,762,637.12</u>	

*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, 2020**

<u>Supplier Name</u>	<u>Expenditure</u>
1167403 BC Ltd.(Stolo Catering)	27,872.75
21st Century Entertainment	37,462.44
4Imprint	27,872.87
4Refuel Canada LP	323,043.32
4Th Utility Inc.	28,051.80
A. Craig & Son Painting	152,670.00
Abbotsford Administrators Association	148,375.00
Abbotsford Community Foundation	35,103.80
Abbotsford Glass Ltd.	53,101.91
Abbotsford Paint & Decorating	51,461.52
Abbotsford Restorative Justice	109,304.00
Abbotsford Teachers Union	1,810,894.57
Abby Community School Society	151,288.11
Alkins Project Services Inc.	32,777.59
All Points Bus Charters	25,284.00
Amazon.Ca	213,246.18
Andrew Sheret Limited	108,613.28
Anser Power Systems Inc,	45,414.81
Apple Canada Inc.	291,123.42
Archway Community Services	147,520.15
ARI Financial Services T46163	167,849.27
Atc Consulting Inc.	38,714.44
Aurora Cascade Ent. Ltd.	95,260.68
AVI-SPL Canada Ltd.	86,299.80
Baragar Enterprises Ltd.	36,508.50
Bastien Resolutions	26,555.28
BC Hydro & Power Authority	1,185,441.64
BC Principals & Vice Principals Association	117,560.28
BC School Trustees Association	70,806.37
BC Teachers Federation	3,641,746.57
Bergen Pacific Mechanical Ltd.	43,854.30
Best Buy Canada	111,739.33
Blackwood Building Centre Ltd.	85,378.31
Bo Knows Hockey Ltd.	119,996.20
Bollman Roofing & Sheet Metal	250,110.02
Bolt Fitness	43,042.13
Brodart Co.	28,384.25
Bruinsma Tree Service	49,266.00
Canadian Western Trust	114,343.00
Canstar Restorations	442,971.85
Canus International Co., Ltd	42,314.26
Centaur Products Inc	186,890.76
Central Valley Engineering (20	46,497.96
Century Plumbing & Heating Ltd.	56,134.06
Charter Bus Lines Of British C	91,195.96
Checkmymark Consulting Ltd.	57,303.68
Chilliwack Carpet One	92,209.99
Chilliwack Roofing Ltd.	25,122.71
City Core Catering Ltd.	105,539.25
City Of Abbotsford	377,557.28
Communitas Social Enterprises	61,332.45

Comtel Integrated Technologies	186,600.97
Corporate Express Canada Inc.	173,017.63
Costco	169,102.66
Country Green Excavating Limited	34,442.47
Craven Huston Powers Architect	683,052.09
Crowley, Sharon	34,014.23
Cyclone Taylor Sports	79,496.80
Dell Canada Inc	364,167.84
Discovery Education Canada ULC	43,325.00
Doublethink Inc.	31,972.50
Dubas Engineering Inc.	119,066.09
Dude Solutions, Inc	45,994.98
Dynamic Specialty Vehicles Ltd.	705,007.63
Education Logistics Inc.	86,915.83
Elenis Restaurant Ltd	52,134.83
Elite Fire Protection Ltd.	99,694.07
Enterprise Paper Co. Ltd.	170,734.17
Esc Automation	74,205.10
Excel Education Consultants	44,100.00
First Truck Centre	114,459.69
Follett School Solutions Inc.	33,597.48
Fortis BC	496,644.04
Fraser Valley Baseball Academy	49,875.00
Fraser Valley Child Dev. Centre	242,448.08
Freeway Communications Inc.	26,291.23
Gescan	203,276.36
GG Ice Centre Ltd.	211,338.33
Gordon Food Service Canada Ltd.	69,975.04
Grand & Toy Limited	193,258.28
Guillevin International	106,740.29
Habitat Systems Inc.	29,326.85
Hardcore Hockey Ltd	40,000.00
Harris & Company LLP	29,699.59
Home Depot	56,862.01
Hybrid Athletics	41,050.19
IBM Canada Ltd.	1,599,408.28
Industrial Alliance	47,343.42
Inland Kenworth	50,983.52
Instructure Inc.	30,625.70
Integral Flooring Solutions Ltd.	221,892.33
International Baccalaureate Organization	55,716.15
Kahunaverse Sports Group	27,329.40
Kal Tire	35,638.83
Kevgroup	159,882.52
King's Music Limited	27,020.65
KMS Tools & Equipment	50,030.53
Kone Inc.	45,442.04
KPMG LLP, T4348	27,384.00
Larock, Claude Rocky	30,300.00
Lordco Parts Ltd.	46,924.73
M.L. Peterson Hardwood Floor Co.	125,905.50
Ma, Sang Whan	41,500.00
Mack Kirk Roofing	178,015.96
Macquarie Equipment Finance Ltd.	895,343.38
Mainland Super-Vac Ltd.	50,631.00
Mark Holick Inc.	84,000.00
Ministry of Finance	487,386.48
Ministry of Finance - MSP Employees	704,082.96
Ministry of Finance - MSP Non-employees	675.00
Ministry Of Finance - EHT	2,892,729.46
Morneau Shepell Ltd.	345,968.83

Motion LP	33,761.79
Municipal Pension Plan	625,271.01
Murray Auto Group Abbotsford	43,492.73
My Budget File Inc	39,585.00
Nardo Hockey Training	40,000.00
National Air Technologies	54,264.00
Nelson Education Ltd.	48,299.11
Next Level Goaltending Development	36,750.00
Pacific Blue Cross	6,609,736.05
Pacificom Integration Ltd.	72,878.70
Paladin Security Group Ltd.	154,094.65
Pavex Paving Ltd.	50,526.00
Pearson Canada Inc.	50,627.97
Pinchin Ltd.	53,581.50
Planetclean (Vancouver) Ltd.	426,116.08
Power School	354,781.92
Powerzone Academy	75,086.04
Price's Alarms	31,739.40
Pro Snow Solutions Ltd.	35,374.71
Prosser, Ray	42,928.42
Quadient Canada Ltd.- DPOC	30,938.14
Ram Mechanical	156,397.50
Raven Roofing Ltd.	114,114.00
Real Canadian Superstore	50,764.02
Receiver General	38,843,184.45
Redline Refrigeration Ltd.	63,808.34
Refrigerative Supply Limited	36,179.11
Reimer Hardwoods Ltd.	73,956.09
Respect Group	64,680.00
RFS Canada	129,908.01
Richelieu Building Specialties	103,470.33
Ricoh Canada Inc.	171,317.65
Riteway Fencing	52,594.98
Rocky Point Engineering Ltd.	103,425.00
Rogers	222,504.83
Roslyn Goldner Law Corporation	47,219.20
Sapphire Sound Inc	53,948.98
Save-On-Foods	69,738.27
Scholastic Canada Ltd	39,958.53
Schoolhouse Products Inc.	96,564.25
Seesaw Learning Inc.	62,018.45
Smart Harvest Foods Ltd.	188,389.77
Softchoice LP	257,174.92
Softlanding Network Solutions	69,216.00
Software4Schools.Ca	34,496.70
Sotropa Communications	298,153.00
Source Office Furniture & Systems	103,313.48
Southern Butler Price	30,770.25
Sportfactor Inc.	26,585.39
Staples Canada	47,994.72
Status Electrical	31,829.43
Sto:Lo Nation	64,473.50
Studentguard Health Insurance	88,427.45
Suncor Energy Products Partner	207,207.95
Sundance Floor Co Ltd.	152,011.65
Swing Time Distributors Ltd	197,641.81
Sysco Canada Inc.	155,026.71
Talius	150,185.98
TC Media Livres Inc.	25,396.30
Teachers Pension Fund	24,594,294.09
Teamsters Local Union 31	830,091.12

Teamsters' National Benefit Plan	5,313,547.55
Technical Safety BC	28,161.72
Telus	169,904.89
Terralink Horticulture	28,208.19
Terrasol Environment Inc.	44,357.25
Theresa Whyte Consulting	42,532.23
Thornton Sport Development	85,004.29
Topwest Asphalt Ltd.	85,795.50
Trane Canada ULC	56,330.92
Transwest Roofing Ltd.	218,067.16
Uline Canada Corporation	29,822.76
Uniglobe Specialty Travel	104,829.98
Unitech Construction Managemen	656,126.58
Universal Scholars Corp.	50,983.62
University Of The Fraser Valley	291,173.89
Valley Power Sweep	27,881.35
Vancouver Public Education Alliance	232,735.00
Vancouver School Board	128,458.24
Vantage Contracting Ltd.	60,656.35
Wal-Mart	56,295.15
Waste Connections Of Canada Inc.	106,606.86
Wesco Distribution	41,694.66
Western Campus Resources	56,992.43
Westjet Airlines - Non-employee travel	99,293.74
Workers' Compensation Board	1,306,633.03
X10 Enterprises Inc. DBA X10 N	469,053.47
Xerox Canada Ltd	36,166.99
YMCA Of Greater Vancouver	93,660.00
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Total for suppliers where payments exceeded \$25,000	112,061,695.35
Suppliers paid \$25,000 or less	6,296,958.27
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Total payments for the supply of goods and services	118,358,653.62
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**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2020

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.