

SOFI

2020-21

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2021

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

DECLARATION AND SIGNATURES

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

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

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

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

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

Abbotsford School District

Fiscal Year Ended June 30, 2021

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)

Kevin Godden, Superintendent

Date: **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:

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, 2021

School District No. 34 (Abbotsford)

June 30, 2021

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Management Report

Management's Responsibility for the Financial Statements

The accompanying financial statements of School District No. 34 (Abbotsford) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 34 (Abbotsford) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 34 (Abbotsford) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 34 (Abbotsford):

_____ Signature of the Chairperson of the Board of Education Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca	_____ September 21, 2021 Date Signed
_____ Signature of the Superintendent	_____ September 21, 2021 Date Signed
_____ Signature of the Secretary-Treasurer	_____ September 21, 2021 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, 2021
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2021 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 the information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document and the 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 21, 2021

School District No. 34 (Abbotsford)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	60,492,083	54,410,041
Accounts Receivable		
Due from Province - Ministry of Education	262,585	411,540
Due from First Nations	88,223	105,397
Other (Note 3)	929,915	539,765
Total Financial Assets	61,772,806	55,466,743
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education (Note 4)	59,809	
Due to Province - Other (Note 4)	84,074	
Other (Note 4)	15,687,539	11,756,884
Unearned Revenue (Note 5)	3,743,089	3,650,269
Deferred Revenue (Note 6)	2,858,011	2,641,787
Deferred Capital Revenue (Note 7)	161,347,726	158,621,268
Employee Future Benefits (Note 8)	9,643,202	9,296,566
Other Liabilities (Note 9)	9,393,530	9,069,666
Total Liabilities	202,816,980	195,036,440
Net Debt	(141,044,174)	(139,569,697)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	210,199,760	204,106,305
Prepaid Expenses	771,403	1,118,101
Total Non-Financial Assets	210,971,163	205,224,406
Accumulated Surplus (Deficit) (Note 19)	69,926,989	65,654,709

Contractual Obligations (Note 15)

Contingent Liabilities (Note 17)

Approved by the Board

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

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 34 (Abbotsford)

Statement 2

Statement of Operations
Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	206,929,686	216,548,446	204,427,877
Other	225,000	396,991	533,909
Federal Grants		13,181	59,204
Tuition	2,510,000	2,912,257	6,576,564
Other Revenue	8,403,544	4,458,241	7,565,064
Rentals and Leases	300,000	246,586	251,229
Investment Income	477,500	472,092	701,286
Amortization of Deferred Capital Revenue	7,460,697	7,646,367	7,595,914
Total Revenue	<u>226,306,427</u>	<u>232,694,161</u>	<u>227,711,047</u>
Expenses			
Instruction	186,723,051	186,638,449	184,760,266
District Administration	5,903,216	6,029,101	6,237,581
Operations and Maintenance	31,324,926	31,368,417	31,210,995
Transportation and Housing	4,265,697	4,385,914	4,035,364
Total Expense	<u>228,216,890</u>	<u>228,421,881</u>	<u>226,244,206</u>
Surplus (Deficit) for the year	<u>(1,910,463)</u>	<u>4,272,280</u>	<u>1,466,841</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		65,654,709	64,187,868
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>69,926,989</u></u>	<u><u>65,654,709</u></u>

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,910,463)	4,272,280	1,466,841
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 11)	(15,272,339)	(15,759,872)	(3,492,323)
Amortization of Tangible Capital Assets (Note 11)	9,619,640	9,666,417	9,513,643
Total Effect of change in Tangible Capital Assets	(5,652,699)	(6,093,455)	6,021,320
Acquisition of Prepaid Expenses	(875,000)	(771,403)	(1,118,101)
Use of Prepaid Expenses	875,000	1,118,101	1,111,164
Total Effect of change in Other Non-Financial Assets	-	346,698	(6,937)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(7,563,162)</u>	(1,474,477)	7,481,224
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(1,474,477)	7,481,224
Net Debt, beginning of year		(139,569,697)	(147,050,921)
Net Debt, end of year		<u>(141,044,174)</u>	<u>(139,569,697)</u>

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	4,272,280	1,466,841
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(224,021)	886,304
Prepaid Expenses	346,698	(6,937)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,074,538	152,430
Unearned Revenue	92,820	(2,416,497)
Deferred Revenue	216,224	316,351
Employee Future Benefits	346,636	410,628
Other Liabilities	323,864	(382,419)
Amortization of Tangible Capital Assets	9,666,417	9,513,643
Amortization of Deferred Capital Revenue	(7,646,367)	(7,595,914)
Recognition of Deferred Capital Revenue Spent on Sites	(1,657,580)	(318,585)
AFG COA spent on non-capital	(1,933,801)	(2,787,698)
Total Operating Transactions	7,877,708	(761,853)
Capital Transactions		
Tangible Capital Assets Purchased	(9,274,665)	(2,736,809)
Tangible Capital Assets -WIP Purchased	(6,485,207)	(755,514)
Total Capital Transactions	(15,759,872)	(3,492,323)
Financing Transactions		
Capital Revenue Received	13,964,206	7,974,728
Total Financing Transactions	13,964,206	7,974,728
Net Increase (Decrease) in Cash and Cash Equivalents	6,082,042	3,720,552
Cash and Cash Equivalents, beginning of year	54,410,041	50,689,489
Cash and Cash Equivalents, end of year	60,492,083	54,410,041
Cash and Cash Equivalents, end of year, is made up of:		
Cash	60,492,083	54,410,041
	60,492,083	54,410,041

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

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, 2020 and full-time beginning Sept 1, 2020 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, increased costs related to custodial and sanitation work, 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.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

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 Financial Statements
Year ended June 30, 2021

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 Financial Statements
Year ended June 30, 2021

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 Financial Statements
Year ended June 30, 2021

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 Financial Statements
Year ended June 30, 2021

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 Financial Statements
Year ended June 30, 2021

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. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

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. 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 Financial Statements
Year ended June 30, 2021

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

A modified retroactive application has been recommended by Government. 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 and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Due from federal government	\$ 609	\$ 9,219
Due from students and PAC	48,397	7,192
Due from investment and bank interest	6,950	10,415
Due from City of Abbotsford School Site Acquisition	59,819	118,191
Due from employees for benefits	75,663	47,338
Due from others	738,477	347,410
	<u><u>\$ 929,915</u></u>	<u><u>\$ 539,765</u></u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Due to Province - Ministry of Education		
LEA Grant Recovery	\$ 59,809	\$ -
	<u><u>\$ 59,809</u></u>	<u><u>\$ -</u></u>
Due to Province - Other		
Carbon offset	\$ 84,074	\$ -
	<u><u>\$ 84,074</u></u>	<u><u>\$ -</u></u>

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER (cont'd)

Other		
Trade Payables	\$ 7,418,073	\$ 4,061,979
Salaries and benefits payable	7,083,477	6,513,635
Accrued vacation pay	1,185,989	1,181,270
	<u>\$ 15,687,539</u>	<u>\$ 11,756,884</u>
Total Payables	<u>\$ 15,831,422</u>	<u>\$ 11,756,884</u>

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Balance, beginning of year	<u>\$ 3,650,269</u>	<u>\$ 6,066,766</u>
Changes for year		
Increase:		
Tuition fees	3,702,688	3,622,413
Rental/lease of facilities	40,401	27,856
	<u>\$ 3,743,089</u>	<u>\$ 3,650,269</u>
Decrease:		
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>
Net Changes for year	92,820	(2,416,497)
Balance, end of year	<u>\$ 3,743,089</u>	<u>\$ 3,650,269</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, 2021</u>	<u>June 30, 2020</u>
Balance, beginning of year	<u>\$ 2,641,787</u>	<u>\$ 2,325,436</u>
Changes for year		
Increases:		
Provincial Grants	25,192,247	15,572,366
Other revenue	1,855,898	4,653,727
	<u>\$ 27,048,145</u>	<u>\$ 20,226,093</u>
Decreases:		
Allocated to Revenue	(26,108,681)	(19,909,742)
Transfers	(637,353)	-
Recoveries	(85,887)	-
	<u>\$ (26,831,921)</u>	<u>\$ (19,909,742)</u>
Net Changes for year	216,224	316,351
Balance, end of year	<u>\$ 2,858,011</u>	<u>\$ 2,641,787</u>

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 7 DEFERRED CAPITAL REVENUE

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

	June 30, 2021	June 30, 2020
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 151,432,208	\$ 157,224,388
Changes for year		
Increases: Capital additions	4,312,528	1,803,734
Decreases: Amortization	(7,646,367)	(7,595,914)
Net Changes for year	\$ (3,333,839)	\$ (5,792,180)
Balance, end of year	\$ 148,098,369	\$ 151,432,208
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ 679,963	\$ -
Changes for year		
Increases: Transfer from unspent-work in progress additions	5,929,087	679,963
Decreases: Transfer to deferred capital revenue	-	-
Net Changes for year	\$ 5,929,087	\$ 679,963
Balance, end of year	\$ 6,609,050	\$ 679,963
Total deferred capital revenue, end of year	\$ 154,707,419	\$ 152,112,171
Unspent deferred capital revenue		
Balance, beginning of year	\$ 6,509,097	\$ 4,124,349
Increases:		
Provincial Grants - Ministry of Education	13,568,125	5,503,531
Provincial Grants - Other	-	1,940,364
Other revenues	343,539	440,545
Investment Income	52,542	90,288
	\$ 13,964,206	\$ 7,974,728
Decreases:		
Transfer to deferred capital revenue subject to amortization	(4,312,528)	(1,803,734)
Transfer to deferred capital revenue -work in progress	(5,929,087)	(679,963)
Transfer to revenue - sites	(1,657,580)	(318,585)
AFG - COA spent on non capital items	(1,933,801)	(2,787,698)
	\$ (13,832,996)	\$ (5,589,980)
Net change for the year	\$ 131,210	\$ 2,384,748
Balance, end of year	\$ 6,640,307	\$ 6,509,097
Total deferred capital revenue balance, end of year	\$ 161,347,726	\$ 158,621,268

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 8 EMPLOYEE FUTURE BENEFITS

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,694,810	\$ 8,379,269
Service Cost	686,168	649,934
Interest Cost	203,003	216,705
Benefit Payments	(525,085)	(458,594)
Actuarial (Gain) Loss	(365,274)	(92,504)
Accrued Benefit Obligation – March 31	<u><u>\$ 8,693,622</u></u>	<u><u>\$ 8,694,810</u></u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,693,622	\$ 8,694,810
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,693,622)	(8,694,810)
Employer Contributions After Measurement Date	203,067	217,541
Benefits Expense After Measurement Date	(227,102)	(222,293)
Unamortized Net Actuarial (Gain) Loss	(925,545)	(597,004)
Accrued Benefit Asset (Liability) - June 30	<u><u>\$ (9,643,202)</u></u>	<u><u>\$ (9,296,566)</u></u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	9,296,566	8,885,938
Net Expense for Fiscal Year	857,247	843,184
Employer Contributions	(510,611)	(432,556)
Accrued Benefit Liability (Asset) - June 30	<u><u>\$ 9,643,202</u></u>	<u><u>\$ 9,296,566</u></u>
Components of Net Benefit Expense		
Service Cost	685,335	658,993
Interest Cost	208,645	213,280
Amortization of Net Actuarial (Gain)/Loss	(36,733)	(29,088)
Net Benefit Expense (Income)	<u><u>\$ 857,247</u></u>	<u><u>\$ 843,184</u></u>
Assumptions		
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.1	12.1

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 9 OTHER LIABILITIES

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Teacher Summer Pay trust	\$ 7,156,094	\$ 6,829,223
Prepaid International homestay/medical	1,313,635	1,333,016
Other liabilities	923,801	907,427
	<u><u>\$ 9,393,530</u></u>	<u><u>\$ 9,069,666</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, 2021, the School District had nil borrowings (2020: nil) under this facility.

NOTE 11 TANGIBLE CAPITAL ASSETS

	<u>Net Book Value, June 30, 2021</u>	<u>Net Book Value, June 30, 2020</u>
Sites	\$ 38,237,026	\$ 36,579,446
Buildings	156,220,768	159,191,868
Buildings - work in progress	7,240,721	755,514
Furniture & Equipment	3,058,386	2,845,642
Vehicles	2,749,418	2,980,153
Computer Software	48,579	49,572
Computer Hardware	2,644,862	1,704,110
Total	<u><u>\$ 210,199,760</u></u>	<u><u>\$ 204,106,305</u></u>

June 30, 2021

Cost	Opening Cost	Additions	Disposals	Total - 2021
Sites	\$ 36,579,446	\$ 1,657,580	\$ -	\$ 38,237,026
Buildings	331,195,875	4,496,654	-	335,692,529
Furniture & Equipment	5,943,630	829,597	379,810	6,393,417
Vehicles	5,730,210	337,119	440,455	5,626,874
Computer Software	137,562	29,466	-	167,028
Computer Hardware	4,304,017	1,924,249	884,350	5,343,916
Work in progress	755,514	6,485,207	-	7,240,721
Total	<u><u>\$ 384,646,254</u></u>	<u><u>\$ 15,759,872</u></u>	<u><u>\$ 1,704,615</u></u>	<u><u>\$ 398,701,511</u></u>

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 11 TANGIBLE CAPITAL ASSETS (cont'd)

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total - 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	172,004,007	7,467,754	-	179,471,761
Furniture & Equipment	3,097,988	616,853	379,810	3,335,031
Vehicles	2,750,057	567,854	440,455	2,877,456
Computer Software	87,990	30,459	-	118,449
Computer Hardware	2,599,907	983,497	884,350	2,699,054
Total	\$ 180,539,949	\$ 9,666,417	\$ 1,704,615	\$ 188,501,751

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	\$ 383,029,560	\$ 3,492,323	\$ 1,875,629	\$ 384,646,254

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

Buildings - work in progress having a value of \$7,240,721 (2020: \$755,514) have not been amortized. Amortization of these assets will commence when the asset is put into service.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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.

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 \$13,141,019 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$12,721,368)

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, 2021, with results available in 2022.

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 \$2,185,103 for contributions to the plan for the year ended June 30, 2021 (2020: \$2,223,139).

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 13 INTERFUND TRANSFERS

	Operating	Special Purpose	Capital
Tangible capital assets purchased:			
Furniture & Equipment	\$ (208,091)	\$ (637,353)	\$ 845,444
Software	(10,000)	-	10,000
Hardware	(924,249)	-	924,249
Transfer to local capital:			
Hardware	(1,000,000)	-	1,000,000
IT wireless access	(900,000)	-	900,000
Classroom renovations	(600,000)	-	600,000
Total	\$ (3,845,540)	\$ (637,353)	\$ 4,482,893

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
2022	\$ 27,757,389
2023	5,458,558
2024 & beyond	1,672,743
Total	\$ 34,888,690

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 16, 2020.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

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 \$582,229 (2020: \$128,552).

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, 2021</u>	<u>June 30, 2020</u>
Salaries and benefits	\$ 190,107,354	\$ 185,268,598
Services and supplies	27,137,188	31,461,965
Amortization	9,666,417	9,513,643
	<u><u>\$ 226,910,959</u></u>	<u><u>\$ 226,244,206</u></u>

NOTE 19 ACCUMULATED SURPLUS

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

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Invested in tangible capital assets	\$ 55,498,308	\$ 52,000,101
Local capital surplus	6,519,291	5,843,617
Total capital surplus	<u><u>\$ 62,017,599</u></u>	<u><u>\$ 57,843,718</u></u>
Operating surplus	7,909,390	7,810,991
	<u><u>\$ 69,926,989</u></u>	<u><u>\$ 65,654,709</u></u>

The operating surplus is further restricted as follows:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Internally Restricted		
<u>Restricted due to nature of constraints on funds</u>		
Indigenous Education	\$ 106,941	\$ 106,222
ACE-IT surplus	32,089	131,643
<u>Restricted for future operations</u>		
School budget carry-overs	2,345,007	2,866,245
District supported StrongStarts	144,520	119,341
Learning commons	2,835	69,292
Around School Program	55,361	95,197
Support for Learning (June 2021 holdback)	401,401	-

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

NOTE 19	ACCUMULATED SURPLUS	(cont'd)	
		June 30, 2021	June 30, 2020
	<u>Restricted for anticipated future expenditures</u>		
	Strategic plan initiatives	512,000	512,000
	IT Infrastructure	600,000	1,000,000
	Abby Arts PCIF	133,714	120,082
	Support for equity initiatives	290,912	400,048
	Other	-	201,656
		\$ 4,624,780	\$ 5,621,726
	Unrestricted operating surplus	3,284,610	2,189,265
	Total available for future operations	\$ 7,909,390	\$ 7,810,991

The local capital fund surplus is comprised of funds 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.

	June 30, 2021	June 30, 2020
New School (Eagle Mountain)	\$ 2,303,731	\$ 2,277,743
Centralized Program Service Centre	2,092,964	2,424,449
General	-	1,141,425
IT - wireless access points	1,000,000	-
District vehicles	400,000	-
Building renovations	600,000	-
School Equipment	122,596	-
	\$ 6,519,291	\$ 5,843,617

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.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2021

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.

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. There have been no changes to risk exposure from 2020 related to credit, market or liquidity risks.

School District No. 34 (Abbotsford)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,810,991		57,843,718	65,654,709	64,187,868
Changes for the year					
Surplus (Deficit) for the year	3,943,939	637,353	(309,012)	4,272,280	1,466,841
Interfund Transfers					
Tangible Capital Assets Purchased	(1,142,340)	(637,353)	1,779,693	-	
Tangible Capital Assets - Work in Progress	(203,200)		203,200	-	
Local Capital	(2,500,000)		2,500,000	-	
Net Changes for the year	98,399	-	4,173,881	4,272,280	1,466,841
Accumulated Surplus (Deficit), end of year - Statement 2	7,909,390	-	62,017,599	69,926,989	65,654,709

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	190,702,436	188,661,355	186,184,717
Other	225,000	163,295	272,236
Federal Grants		13,181	59,204
Tuition	2,510,000	2,912,257	6,576,564
Other Revenue	2,467,544	2,241,613	3,053,872
Rentals and Leases	300,000	246,586	251,229
Investment Income	450,000	418,634	619,065
Total Revenue	196,654,980	194,656,921	197,016,887
Expenses			
Instruction	167,961,285	163,130,434	165,545,266
District Administration	5,903,216	6,029,101	6,237,581
Operations and Maintenance	18,889,128	18,126,387	18,795,605
Transportation and Housing	3,680,371	3,427,060	3,454,671
Total Expense	196,434,000	190,712,982	194,033,123
Operating Surplus (Deficit) for the year	220,980	3,943,939	2,983,764
Budgeted Appropriation (Retirement) of Surplus (Deficit)	979,020		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(200,000)	(1,142,340)	(347,417)
Tangible Capital Assets - Work in Progress		(203,200)	
Local Capital	(1,000,000)	(2,500,000)	(2,550,000)
Total Net Transfers	(1,200,000)	(3,845,540)	(2,897,417)
Total Operating Surplus (Deficit), for the year	-	98,399	86,347
Operating Surplus (Deficit), beginning of year		7,810,991	7,724,644
Operating Surplus (Deficit), end of year		7,909,390	7,810,991
Operating Surplus (Deficit), end of year			
Internally Restricted		4,624,780	5,621,726
Unrestricted		3,284,610	2,189,265
Total Operating Surplus (Deficit), end of year		7,909,390	7,810,991

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	186,276,925	183,089,657	181,515,142
ISC/LEA Recovery	(451,882)	(511,691)	(451,882)
Other Ministry of Education Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	170,000	164,601	240,736
Student Transportation Fund	313,969	313,969	313,969
Carbon Tax Grant			116,748
Employer Health Tax Grant			1,476,561
Support Staff Wage Increase Funding			731,705
Teachers' Labour Settlement Funding	5,074,150	5,074,150	2,095,069
Early Career Mentorship Funding		390,000	
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework		4,915	4,915
Enrollment Adjustments	(816,480)		
Other Ministry of Education Grants			6,000
Total Provincial Grants - Ministry of Education	190,702,436	188,661,355	186,184,717
Provincial Grants - Other	225,000	163,295	272,236
Federal Grants		13,181	59,204
Tuition			
Continuing Education	5,000	13,500	30,400
International and Out of Province Students	2,505,000	2,898,757	6,546,164
Total Tuition	2,510,000	2,912,257	6,576,564
Other Revenues			
Funding from First Nations	451,882	511,691	451,882
Miscellaneous			
School fees	1,250,000	1,102,477	1,568,448
School of choice/other busing	460,000	217,630	388,627
Donations		36,332	28,540
Other	305,662	373,483	616,375
Total Other Revenue	2,467,544	2,241,613	3,053,872
Rentals and Leases	300,000	246,586	251,229
Investment Income	450,000	418,634	619,065
Total Operating Revenue	196,654,980	194,656,921	197,016,887

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	87,625,000	85,581,110	86,781,631
Principals and Vice Principals	11,520,000	11,019,248	10,881,000
Educational Assistants	16,632,000	16,140,546	16,141,551
Support Staff	15,197,000	14,828,192	14,580,972
Other Professionals	4,540,000	4,459,249	4,425,681
Substitutes	5,700,000	4,789,784	4,126,629
Total Salaries	141,214,000	136,818,129	136,937,464
Employee Benefits	35,220,000	34,213,947	35,115,315
Total Salaries and Benefits	176,434,000	171,032,076	172,052,779
Services and Supplies			
Services	5,900,000	5,258,907	6,552,663
Student Transportation	150,000	21,646	148,192
Professional Development and Travel	900,000	1,088,410	1,829,336
Rentals and Leases	1,500,000	1,190,928	889,614
Dues and Fees	250,000	348,416	495,907
Insurance	300,000	421,203	383,055
Supplies	8,700,000	9,176,691	9,563,945
Utilities	2,300,000	2,174,705	2,117,632
Total Services and Supplies	20,000,000	19,680,906	21,980,344
Total Operating Expense	196,434,000	190,712,982	194,033,123

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	67,659,091	1,503,301	130,523	484,203		4,443,133	74,220,251
1.03 Career Programs	431,131	166,126	124,874	32,909		11,784	766,824
1.07 Library Services	2,336,152		360,696			277	2,697,125
1.08 Counselling	2,618,808					720	2,619,528
1.10 Special Education	8,818,982	437,873	14,040,336	172,624		87,789	23,557,604
1.30 English Language Learning	2,708,854	124,790	72,002			1,833	2,907,479
1.31 Indigenous Education	585,921	142,261	1,203,915	55,421		8,934	1,996,452
1.41 School Administration	236,216	8,612,196		3,065,803		31,038	11,945,253
1.60 Summer School	184,839	32,701	41,950	22,930			282,420
1.62 International and Out of Province Students	1,116		166,250	87,537	332,031		586,934
Total Function 1	85,581,110	11,019,248	16,140,546	3,921,427	332,031	4,585,508	121,579,870
4 District Administration							
4.11 Educational Administration					1,053,612		1,053,612
4.40 School District Governance					181,536		181,536
4.41 Business Administration				826,276	1,619,908	44,131	2,490,315
Total Function 4	-	-	-	826,276	2,855,056	44,131	3,725,463
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				270,423	447,485	21,549	739,457
5.50 Maintenance Operations				7,244,009	727,636	37,832	8,009,477
5.52 Maintenance of Grounds				717,693			717,693
5.56 Utilities							-
Total Function 5	-	-	-	8,232,125	1,175,121	59,381	9,466,627
7 Transportation and Housing							
7.41 Transportation and Housing Administration				197,707	97,041		294,748
7.70 Student Transportation				1,650,657		100,764	1,751,421
Total Function 7	-	-	-	1,848,364	97,041	100,764	2,046,169
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	85,581,110	11,019,248	16,140,546	14,828,192	4,459,249	4,789,784	136,818,129

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 16)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	74,220,251	18,930,495	93,150,746	8,703,504	101,854,250	101,541,395	104,436,252
1.03 Career Programs	766,824	178,823	945,647	227,953	1,173,600	1,808,964	1,492,743
1.07 Library Services	2,697,125	681,736	3,378,861	222,844	3,601,705	3,614,041	3,188,047
1.08 Counselling	2,619,528	573,765	3,193,293	12,173	3,205,466	2,945,734	3,226,791
1.10 Special Education	23,557,604	5,818,005	29,375,609	745,745	30,121,354	32,318,947	28,774,947
1.30 English Language Learning	2,907,479	704,358	3,611,837	83,538	3,695,375	4,181,228	3,488,316
1.31 Indigenous Education	1,996,452	488,487	2,484,939	305,326	2,790,265	3,061,500	3,018,259
1.41 School Administration	11,945,253	2,914,719	14,859,972	556,398	15,416,370	16,842,902	15,714,469
1.60 Summer School	282,420	46,260	328,680	1,966	330,646	396,147	394,856
1.62 International and Out of Province Students	586,934	158,059	744,993	196,410	941,403	1,250,427	1,810,586
Total Function 1	121,579,870	30,494,707	152,074,577	11,055,857	163,130,434	167,961,285	165,545,266
4 District Administration							
4.11 Educational Administration	1,053,612	273,497	1,327,109	246,047	1,573,156	1,560,445	1,666,781
4.40 School District Governance	181,536	22,518	204,054	163,245	367,299	331,180	353,872
4.41 Business Administration	2,490,315	598,464	3,088,779	999,867	4,088,646	4,011,591	4,216,928
Total Function 4	3,725,463	894,479	4,619,942	1,409,159	6,029,101	5,903,216	6,237,581
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	739,457	156,132	895,589	383,834	1,279,423	1,070,555	1,348,684
5.50 Maintenance Operations	8,009,477	1,991,784	10,001,261	3,364,862	13,366,123	14,580,843	13,786,264
5.52 Maintenance of Grounds	717,693	172,203	889,896	416,240	1,306,136	937,730	1,543,025
5.56 Utilities	-	-	-	2,174,705	2,174,705	2,300,000	2,117,632
Total Function 5	9,466,627	2,320,119	11,786,746	6,339,641	18,126,387	18,889,128	18,795,605
7 Transportation and Housing							
7.41 Transportation and Housing Administration	294,748	71,928	366,676	56,635	423,311	456,535	467,700
7.70 Student Transportation	1,751,421	432,714	2,184,135	819,614	3,003,749	3,223,836	2,986,971
Total Function 7	2,046,169	504,642	2,550,811	876,249	3,427,060	3,680,371	3,454,671
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	136,818,129	34,213,947	171,032,076	19,680,906	190,712,982	196,434,000	194,033,123

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	13,517,739	24,295,710	15,136,877
Other		233,696	261,673
Other Revenue	5,936,000	2,216,628	4,511,192
Total Revenue	19,453,739	26,746,034	19,909,742
Expenses			
Instruction	18,761,766	23,508,015	19,215,000
Operations and Maintenance	691,973	2,209,666	691,973
Transportation and Housing		391,000	2,769
Total Expense	19,453,739	26,108,681	19,909,742
Special Purpose Surplus (Deficit) for the year	-	637,353	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(637,353)	
Total Net Transfers	-	(637,353)	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	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	\$ -	\$ -	2,265,332	\$ -	\$ 54,922	\$ 20,068	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	674,161		352,000	75,950	198,635	1,240,748	434,835	10,947,413
Provincial Grants - Other									
Other									
Investment Income			1,713,280						
	691,973	674,161	1,713,280	352,000	75,950	198,635	1,240,748	434,835	10,947,413
Less: Allocated to Revenue	691,973	674,161	2,027,572	352,000	84,119	177,158	1,240,748	434,835	10,947,413
Recovered									
Deferred Revenue, end of year	-	-	1,951,040	-	46,753	41,545	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	674,161		352,000	84,119	177,158	1,240,748	434,835	10,947,413
Provincial Grants - Other									
Other Revenue			2,027,572						
	691,973	674,161	2,027,572	352,000	84,119	177,158	1,240,748	434,835	10,947,413
Expenses									
Salaries									
Teachers						39,803			8,811,924
Principals and Vice Principals								142,261	
Educational Assistants		535,081					572,097		
Support Staff				245,060	15,930		30,195	44,546	
Other Professionals								75,431	
Substitutes				1,312	5,824	2,575		76,071	
	-	535,081	-	246,372	21,754	42,378	602,292	338,309	8,811,924
Employee Benefits		139,080		76,913	3,565	7,359	143,409	69,691	2,135,489
Services and Supplies	691,973		2,027,572	28,715	58,800	127,421	495,047	26,835	
	691,973	674,161	2,027,572	352,000	84,119	177,158	1,240,748	434,835	10,947,413
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	PRP ADT	IPALS	Early Years Outreach
Deferred Revenue, beginning of year	\$ 85,887	\$ 4,261	\$ 9,500	\$ 7,732	\$	\$	\$	\$ 13,196	\$ 52,537
Add: Restricted Grants									
Provincial Grants - Ministry of Education	755,073	7,866	48,000	6,000	1,528,538	7,757,315	207,122		266,618
Provincial Grants - Other								17,519	
Other									
Investment Income									
	755,073	7,866	48,000	6,000	1,528,538	7,757,315	207,122	17,519	266,618
Less: Allocated to Revenue	656,874	5,809	35,912	11,656	1,528,538	7,258,835	195,679	21,696	233,696
Recovered	85,887								
Deferred Revenue, end of year	98,199	6,318	21,588	2,076	-	498,480	11,443	9,019	85,459
Revenues									
Provincial Grants - Ministry of Education	656,874	5,809	35,912	11,656	1,528,538	7,258,835	195,679		233,696
Provincial Grants - Other								21,696	
Other Revenue									
	656,874	5,809	35,912	11,656	1,528,538	7,258,835	195,679	21,696	233,696
Expenses									
Salaries									
Teachers						2,622,703	99,508		
Principals and Vice Principals						356,335	15,009		
Educational Assistants						178,596	42,935		
Support Staff					758,322	612,686			85,493
Other Professionals						195,833			
Substitutes	3,024			564					
	3,024	-	-	564	758,322	3,966,153	157,452	-	85,493
Employee Benefits	89			8	76,496	807,155	26,418		16,408
Services and Supplies	653,761	5,809	35,912	11,084	693,720	1,848,174	11,809	21,696	131,795
	656,874	5,809	35,912	11,656	1,528,538	6,621,482	195,679	21,696	233,696
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	637,353	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(637,353)			
	-	-	-	-	-	(637,353)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

Schedule 3A (Unaudited)

	Literacy Matters	Community Support	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	48,259	80,093	2,641,787
Add: Restricted Grants			
Provincial Grants - Ministry of Education			24,925,629
Provincial Grants - Other			266,618
Other	47,021	78,053	142,593
Investment Income		25	1,713,305
	47,021	78,078	27,048,145
Less: Allocated to Revenue	50,378	116,982	26,746,034
Recovered			85,887
Deferred Revenue, end of year	44,902	41,189	2,858,011
Revenues			
Provincial Grants - Ministry of Education			24,295,710
Provincial Grants - Other			233,696
Other Revenue	50,378	116,982	2,216,628
	50,378	116,982	26,746,034
Expenses			
Salaries			
Teachers			11,573,938
Principals and Vice Principals			513,605
Educational Assistants			1,328,709
Support Staff		3,264	1,795,496
Other Professionals			271,264
Substitutes			89,370
	-	3,264	15,572,382
Employee Benefits		816	3,502,896
Services and Supplies	50,378	112,902	7,033,403
	50,378	116,982	26,108,681
Net Revenue (Expense) before Interfund Transfers	-	-	637,353
Interfund Transfers			
Tangible Capital Assets Purchased			(637,353)
	-	-	(637,353)
Net Revenue (Expense)	-	-	-

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	2,709,511	3,591,381		3,591,381	3,106,283
Investment Income	27,500		53,458	53,458	82,221
Amortization of Deferred Capital Revenue	7,460,697	7,646,367		7,646,367	7,595,914
Total Revenue	10,197,708	11,237,748	53,458	11,291,206	10,784,418
Expenses					
Operations and Maintenance	2,709,511	1,933,801		1,933,801	2,787,698
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,034,314	9,098,563		9,098,563	8,935,719
Transportation and Housing	585,326	567,854		567,854	577,924
Total Expense	12,329,151	11,600,218	-	11,600,218	12,301,341
Capital Surplus (Deficit) for the year	(2,131,443)	(362,470)	53,458	(309,012)	(1,516,923)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	200,000	1,779,693		1,779,693	347,417
Tangible Capital Assets - Work in Progress		203,200		203,200	
Local Capital	1,000,000		2,500,000	2,500,000	2,550,000
Total Net Transfers	1,200,000	1,982,893	2,500,000	4,482,893	2,897,417
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,524,864	(1,524,864)	-	
Tangible Capital Assets WIP Purchased from Local Capital		352,920	(352,920)	-	
Total Other Adjustments to Fund Balances		1,877,784	(1,877,784)	-	
Total Capital Surplus (Deficit) for the year	(931,443)	3,498,207	675,674	4,173,881	1,380,494
Capital Surplus (Deficit), beginning of year		52,000,101	5,843,617	57,843,718	56,463,224
Capital Surplus (Deficit), end of year		55,498,308	6,519,291	62,017,599	57,843,718

School District No. 34 (Abbotsford)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	36,579,446	331,195,875	5,943,630	5,730,210	137,562	4,304,017	383,890,740
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,657,580	3,902,785	123,405	178,000			5,861,770
Deferred Capital Revenue - Other			108,338				108,338
Operating Fund			208,091		10,000	924,249	1,142,340
Special Purpose Funds		247,590	389,763				637,353
Local Capital		346,279		159,119	19,466	1,000,000	1,524,864
	1,657,580	4,496,654	829,597	337,119	29,466	1,924,249	9,274,665
Decrease:							
Deemed Disposals			379,810	440,455		884,350	1,704,615
	-	-	379,810	440,455	-	884,350	1,704,615
Cost, end of year	38,237,026	335,692,529	6,393,417	5,626,874	167,028	5,343,916	391,460,790
Work in Progress, end of year		7,240,721					7,240,721
Cost and Work in Progress, end of year	38,237,026	342,933,250	6,393,417	5,626,874	167,028	5,343,916	398,701,511
Accumulated Amortization, beginning of year		172,004,007	3,097,988	2,750,057	87,990	2,599,907	180,539,949
Changes for the Year							
Increase: Amortization for the Year		7,467,754	616,853	567,854	30,459	983,497	9,666,417
Decrease:							
Deemed Disposals			379,810	440,455		884,350	1,704,615
		-	379,810	440,455	-	884,350	1,704,615
Accumulated Amortization, end of year		179,471,761	3,335,031	2,877,456	118,449	2,699,054	188,501,751
Tangible Capital Assets - Net	38,237,026	163,461,489	3,058,386	2,749,418	48,579	2,644,862	210,199,760

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	755,514				755,514
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	5,772,554				5,772,554
Deferred Capital Revenue - Other	156,533				156,533
Operating Fund	203,200				203,200
Local Capital	352,920				352,920
	6,485,207	-	-	-	6,485,207
Net Changes for the Year	6,485,207	-	-	-	6,485,207
Work in Progress, end of year	7,240,721	-	-	-	7,240,721

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	145,503,278	2,722,341	3,206,589	151,432,208
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,204,190		108,338	4,312,528
	4,204,190	-	108,338	4,312,528
Decrease:				
Amortization of Deferred Capital Revenue	7,415,789	98,587	131,991	7,646,367
	7,415,789	98,587	131,991	7,646,367
Net Changes for the Year	(3,211,599)	(98,587)	(23,653)	(3,333,839)
Deferred Capital Revenue, end of year	142,291,679	2,623,754	3,182,936	148,098,369
Work in Progress, beginning of year	679,963			679,963
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	5,772,554	156,533		5,929,087
	5,772,554	156,533	-	5,929,087
Net Changes for the Year	5,772,554	156,533	-	5,929,087
Work in Progress, end of year	6,452,517	156,533	-	6,609,050
Total Deferred Capital Revenue, end of year	148,744,196	2,780,287	3,182,936	154,707,419

School District No. 34 (Abbotsford)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		100,342	1,940,364	4,434,627	33,764	6,509,097
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	13,568,125					13,568,125
Other				268,965	74,574	343,539
Investment Income		1,145		51,397		52,542
	13,568,125	1,145	-	320,362	74,574	13,964,206
Decrease:						
Transferred to DCR - Capital Additions	4,204,190				108,338	4,312,528
Transferred to DCR - Work in Progress	5,772,554		156,533			5,929,087
Transferred to Revenue - Site Purchases	1,657,580					1,657,580
AFG COA spent on non capital items	1,933,801					1,933,801
	13,568,125	-	156,533	-	108,338	13,832,996
Net Changes for the Year	-	1,145	(156,533)	320,362	(33,764)	131,210
Balance, end of year	-	101,487	1,783,831	4,754,989	-	6,640,307

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

Abbotsford School District

Fiscal Year Ended June 30, 2021

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, 2021

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, 2021

Statement of Severance Agreements

There were no severance agreements in the fiscal year ending June 30, 2021.

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, 2021**

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Anderson, Phil	Trustee	26,853	-
Latham, Winnifred	Trustee	26,853	-
Neufeld, Kornelius	Trustee	26,853	126
Wilson, Shirley	Trustee	26,853	331
Rai, Preet	Trustee	27,453	-
Pauls, Rhonda	Trustee	29,342	-
Petersen, Stanley	Trustee	33,048	50
Total for elected officials		197,256	507

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	120,216	826
Abbott, Lucas	Teacher	96,745	-
Abernethy, Colin	Teacher	100,573	-
Adhemar, Seime	Teacher	97,297	-
Adi, Sherri	Teacher	87,700	-
Ahrend, Margo	Teacher	86,390	-
Alcock, Karen	Teacher	87,697	-
Alexander, Stephanie	Teacher	75,544	-
Alstad, Travis	Teacher	85,398	-
Anderton, Kristi	Teacher	87,698	-
Anserello, Amanda	Teacher	78,905	-
Antak, Megan	Teacher	87,700	-
Apostolopoulos, Claire	Teacher	93,903	-
Apostolopoulos, Dimitri	Teacher	94,565	-
Apostolopoulos, Garifalia	Teacher	96,084	-
Arens, Denise	Teacher	80,176	142
Arnold, Thomas	Teacher	82,426	-
Arseneau, Todd	Teacher	96,036	97
Ashdown, Sherilee	Teacher	96,085	57
Ashley-Pryce, Ryan	Teacher	78,816	-
Atawo, Dafe	Teacher	86,264	99
Baboi, Andrei	Teacher	83,975	424
Baerg, Jeffrey	Teacher	94,565	-
Baerg, Jennifer	Teacher	78,697	165
Baerg, Jennifer	Teacher	95,795	-
Bains, Neeru	Teacher	87,700	-
Bains, Sukhdeep	Teacher	99,863	-
Baldwin, Cindy	Teacher	111,085	-
Ballantyne, Jesse	Teacher	106,449	-
Bamara, Rimpal	Teacher	99,910	130
Barclay, Erin	Teacher	93,642	-
Barker, Aaron	Teacher	96,084	-

Barker, Nicole	Teacher	87,699	-
Barski, Sonia	Teacher	93,903	-
Bartlett, Aleece	Teacher	85,715	-
Bartlett, Jane	Teacher	93,904	19
Baruta, Tyler	Principal	133,321	26
Basran, Michelle	Vice Principal	122,018	506
Bates, Ingrid	Teacher	86,356	244
Bath, Harmit	Teacher	87,218	-
Batt, Gregory	Teacher	96,084	-
Bawa, Ebrahim	Teacher	83,544	-
Beacon, Stephanie	Teacher	83,329	26
Beattie, Janet	Teacher	96,084	332
Beck, Jamie	Principal	136,923	300
Beck, Patricia	Teacher	96,085	503
Beckett, Heather	Teacher	99,912	104
Beisiegel, Cory	Teacher	96,086	201
Beisiegel, Deborah	Teacher	87,699	-
Bekkering, Kathryn	Manager, HR	97,263	1,535
Bell, Brian	Teacher	96,081	232
Bell, Jennifer	Vice Principal	119,505	637
Bell, Travis	Vice Principal	120,755	339
Bellavance, Emanuelle	Teacher	130,965	-
Belsher, Adriana	Teacher	99,914	170
Benmore, Shannon	Teacher	93,904	113
Bennato, Jennifer	Vice Principal	115,719	-
Bennett, Karen	Principal	133,535	-
Berdusco, Kathleen	Teacher	87,699	-
Beukers, Cathy	Teacher	96,085	-
Beukers, Robert	Manager, Electrical/Mechanical	94,260	120
Bevan, Bonnie	Teacher	75,772	45
Bidal, Michel	Teacher	96,083	-
Bidal, Sabrina	Teacher	87,701	302
Billo, Brian	Teacher	99,914	444
Bining-Nahal, Manroop	Teacher	96,085	-
Biring, Jasbinder	Teacher	96,084	200
Blackwell, Allison	Teacher	89,062	-
Blades, David	Teacher	87,699	-
Blouin, Melissa	Teacher	80,961	-
Bocker, Megan	Teacher	103,220	-
Boetto, Jeffrey	Teacher	87,699	-
Bogan, Edward	Teacher	108,903	-
Boldt, Michael	Teacher	99,908	88
Bondi, Gino	Assistant Superintendent	212,083	1,061
Booy, Angela	Teacher	96,083	80
Born, Debora	Teacher	97,733	553
Born, Matthew	Teacher	96,085	488
Boschmann, Carolyn	Teacher	93,856	166
Bourgeois, Danielle	Teacher	93,903	-
Bowater, Karen	Teacher	99,914	-
Braich, Virinder	Vice Principal	121,515	365
Brar, Jatinder	Teacher	93,906	-
Brar, Laura	Teacher	87,700	-
Brar, Rajdeep	Teacher	96,082	-
Brar, Sukhvinder	Teacher	92,542	1,623
Britton, Michele	Teacher	93,903	-
Brock, Richelle	Teacher	77,982	40
Brooks, Jennifer	Teacher	87,699	-
Brough, Kirsten	Teacher	81,488	30
Buckley, Jennifer	Teacher	84,064	2,103
Bulat, Nathan	Teacher	96,084	73
Burdell, Sara	Teacher	87,655	-

Burdeyny, Lisa	Vice Principal	124,771	645
Burk, Tamara	Teacher	84,301	-
Buttar, Puneet	Teacher	83,729	-
Byrne, Mark	Principal	134,976	354
Byron, Gregory	Teacher	99,913	-
Byron, Lori	Teacher	93,902	-
Cairns, Lorne	Teacher	76,409	53
Calder-Forgaard, Nicole	Teacher	99,912	125
Calnek, Brenda	Teacher	96,085	366
Cameron, Shawna	Teacher	88,360	-
Cameron, Ward	Teacher	97,996	-
Campbell, Carla	Vice Principal	108,474	755
Campbell, Malcolm	Teacher	99,863	-
Cap, Stacey	Teacher	87,701	-
Carlisle, Mariko	Teacher	96,084	309
Caron, Rene	Teacher	96,084	-
Carpenter, Bryon	Teacher	116,539	332
Carroll, Laura	Teacher	96,085	-
Cassia, Faye	Teacher	99,911	-
Castonguay, Nancy	Teacher	96,083	210
Chambers, Kathleen	Teacher	87,700	-
Chan, Abby	Principal	131,397	26
Chan, Theresa	Teacher	80,371	-
Chand, Gurdeep	Teacher	87,350	550
Charest, Karin	Teacher	87,481	-
Chauhan, Kalwant	Teacher	77,140	-
Chenier, Deborah	Vice Principal	113,433	962
Chiappetta, Sergio	Teacher	96,743	-
Cho-Frede, Young	Manager, International Student Program	116,652	8,081
Christensen, Pamela	Teacher	87,698	287
Christie, Fay	Principal	131,796	805
Chronopoulos, Eleftheria	Teacher	96,744	-
Chu, Wei-Cheng	Teacher	84,388	-
Chudyk, Jo	Teacher	93,856	30
Churchill, Dale	Director, Facilities & Transportation	156,748	745
Ciochetti, Brent	Teacher	87,699	-
Clark, Eric	Teacher	87,699	-
Clarke, Kenyon	Facilities Project Coordinator	77,185	247
Clever, Pamela	Teacher	99,385	-
Cochrane, Nicolas	Vice Principal	118,755	131
Colbert, Ryan	Principal	136,923	934
Coleman, Courtney	Teacher	87,700	-
Collier, Paulette	Principal	136,273	-
Collins, Carol	Teacher	80,656	-
Colquhoun, Colin	Teacher	96,036	14
Comanescu, Silvia	Teacher	85,067	-
Connon, Ashley	Teacher	96,083	-
Cook, Jennifer	Teacher	87,699	-
Cookson, Phil	Principal	141,278	755
Costello, Wendy	Teacher	88,375	487
Cotten, Darlene	Teacher	97,733	-
Coupland, Shawn	Teacher	94,924	-
Cousar, Elizabeth	Teacher	87,697	-
Coyle, Jacilyn	Teacher	76,630	47
Craig, Loreen	Teacher	88,217	-
Craven, Jacqueline	Teacher	93,903	36
Crawford, Cassandra	Teacher	85,699	-
Crocker, Jeffrey	Teacher	99,913	-
Crocker, Melanie	Teacher	87,699	-
Crockett, Jennifer	Teacher	99,914	-
Crozier, Lesley	Teacher	91,528	-

Crozier, Marnie	Teacher	88,315	300
Currie, Brock	Teacher	100,574	507
Dallas, Suzanne	Teacher	107,916	-
Danielsson, Carla	Assistant Superintendent	198,433	2,051
Dardir, Khaled	Teacher	96,081	60
Davids, Crystal	Teacher	99,910	391
Davies, Bonnie	Teacher	87,700	-
De Kroon, Raymond	Teacher	88,019	-
De Vries, Gregory	Teacher	99,863	218
De Wit, David	Principal	142,480	2,474
De Wit, Michael	Teacher	99,911	84
De Wit, Natalie	Teacher	99,915	1,045
Dejong, James	Journeyman, Electrician	77,099	209
Dekleva, Anthony	Teacher	93,856	-
Demaer, Derrin	Manager, Purchasing	97,799	331
Dennison, Chantal	Teacher	79,385	-
Denouden, Chayne	Teacher	86,219	655
Deol, Jaskiranjit	Teacher	96,036	-
Deol, Parmjit	Teacher	88,732	-
Depner, Dianne	Teacher	87,699	741
Desormeaux, Nancy	Teacher	96,084	-
Dhaliwal, Harjinder	Teacher	96,084	-
Dhaliwal, Kuljinder	Teacher	96,083	-
Dhaliwal, Rajwant	Teacher	96,084	-
Dhaliwal, Sukhpaul	Teacher	96,084	-
Diakow, Methodius	Teacher	96,087	584
Dick, Janelle	Teacher	92,669	-
Dirks, Chenoa	Teacher	82,537	-
Dirom, Dereck	Teacher	96,084	652
Dirom, Seonid	Teacher	75,168	-
Dods, Jeff	Teacher	99,913	248
Doerksen, Jennifer	Teacher	81,805	37
Domke, James	Teacher	83,912	-
Doolittle, Karen	Teacher	96,084	-
Dorgan, Sara	Teacher	87,706	-
Dorsey, Corrine	Teacher	93,904	-
Douglas, Heather	Teacher	76,230	25
Douglas, Kristine	Teacher	97,733	-
Dowedoff, Stephen	Teacher	81,729	-
Drain, Jennifer	Teacher	77,894	30
Drouillard, Jason	Teacher	87,698	-
Dueck, Bethany	Teacher	85,732	227
Dueck, Jodie	Teacher	88,360	30
Dugdale, Krista	Teacher	87,700	-
Duggan, Susan	Teacher	91,482	574
Dulay, Rajvinder	Teacher	75,129	-
Duliba, Kevin	Teacher	96,084	183
Dunford, Ryan	Teacher	81,357	651
Dunton, Jefferson	Teacher	96,083	-
Dyck, Dawn	Teacher	93,856	-
Dyck, Glenda	Teacher	118,169	-
Dyck, Jennifer	Principal	128,190	310
Eberding, Royce	Teacher	93,856	134
Eberhardt, Paul	Teacher	81,071	-
Edwards, Gisele	Teacher	87,699	360
Edwards, Justin	Manager, Structure/Civil	86,087	121
Elliott, Chelsea	Teacher	90,938	-
Emery, Gregory	Teacher	96,745	122
Ennis, David	District Vice Principal	130,145	-
Enns, Shawna	Teacher	88,227	1,211
Epp, David	Teacher	96,084	-

Epp, Sara	Teacher	96,678	-
Erickson, Cathy	Principal	134,949	755
Erickson, Joan	Teacher	77,179	30
Ernewin, Kelly	Teacher	84,544	-
Esau, Carissa	Teacher	92,659	-
Eunson, Nathan	Manager, IT Security & Compliance	90,008	27
Evans, Nelia	Teacher	95,382	631
Ewert, Chauntel	Teacher	93,903	190
Fadden, Georgia	Teacher	75,380	896
Falcioni, Maureen	Teacher	93,903	-
Farkas, Karen	Teacher	87,655	-
Farley, Christopher	Teacher	90,655	639
Fedora, Lynne	Teacher	93,856	-
Fedyna, Shawn	Teacher	106,269	42
Fehlauer, Christie	Teacher	93,901	344
Fehr, Victoria	Teacher	89,494	107
Fernandes, M.	Teacher	87,700	-
Fetterly, Dana	Teacher	87,700	-
Fetterly, Dean	Teacher	96,084	623
Fillion, Coleen	Teacher	87,132	-
Finch, Tracy	Teacher	99,914	-
Fladager, Kathleen	Principal	136,081	-
Foster, Jeanine	Teacher	76,053	-
Fowler, Stephen	Teacher	96,085	327
Fox, Kristina	Teacher	77,489	-
Frans, Serenna	Teacher	106,676	199
Fraser, Jennifer	Teacher	93,276	50
Frew, Joseph	Teacher	89,994	-
Friesen, Cameron	Principal	135,355	488
Froese, Jacqueline	Teacher	87,699	-
Froese, Kendra	Teacher	90,687	-
Fuerst, Kathleen	Teacher	108,833	-
Fujimura, Jay	Teacher	87,698	-
Funk, O.	Teacher	84,092	-
Fussi, Robert	Foreman, Plumbing	92,423	536
Gabriel, Reginald	Principal	142,318	219
Gagnon, Guylaine	Teacher	86,466	45
Galipeau, Cara	Teacher	96,085	322
Gallagher, Michelle	Teacher	91,485	-
Gardner, Allison	Teacher	95,164	448
Gasser, Grant	Teacher	107,715	116
Gehring, Michelle	District Vice Principal	122,419	2,121
Germain, Melanie	Teacher	87,700	-
Gibb, Lynda	Teacher	87,698	-
Giesbrecht, Paul	Teacher	87,655	-
Giesbrecht-Coombs, Alana	Teacher	107,248	460
Gill, Baljeet	Vice Principal	109,485	737
Gill, Darshan	Trades Foreman, Transportation	92,320	950
Gill, Gursharan	Teacher	90,145	-
Gill, Jasvir	Teacher	101,160	156
Gill, Jay	Teacher	116,473	194
Gill, Michelle	Teacher	102,856	1,495
Gill, Ranjit	Teacher	93,856	-
Gill, Ravneet	Teacher	99,020	578
Gill, Sunita	Teacher	96,425	28
Gill, Surjit	Teacher	96,094	-
Gillette, Ondia	Teacher	92,730	-
Gjos, Mary	Teacher	96,085	-
Gleeson, Ryan	Teacher	96,081	303
Glendinning, Regan	Teacher	77,893	-
Glum, Darryl	Teacher	96,085	224

Godden, Kevin	Superintendent	271,571	2,637
Goerke, Raymond	Teacher	96,084	-
Goertzen, Tanya	Teacher	93,905	-
Gooch, Natalie	Teacher	93,907	-
Goodliffe, Emily	Teacher	87,655	-
Gordon, Cheryl	Teacher	87,699	30
Graham, Brenda	Teacher	93,903	-
Grant, B.	Teacher	112,734	-
Gravel, Patricia	Teacher	93,904	-
Gray, Lucy	Teacher	82,103	-
Green, Eden	Teacher	95,606	-
Greene, Roseanne	Vice Principal	112,558	-
Greenway, Leslie	Teacher	87,700	-
Gregoire, Ronald	Manager, Transportation	108,380	1,126
Gregory, Colleen	Teacher	87,700	-
Grell, Thomas	Teacher	100,506	337
Grewal, Pawandeep	Teacher	76,057	-
Grieve, Natalie	Teacher	96,895	13
Grozell, Tanis	Teacher	94,205	259
Haak, Carlton	Teacher	96,085	-
Haak, Jennifer	Teacher	93,907	-
Haist, Alison	Teacher	87,696	273
Hall, Alison	Teacher	96,084	-
Hall, Helene	Teacher	93,903	-
Hall, Jacqueline	Principal	134,157	-
Hambly, Laura	Teacher	93,903	-
Harder, Melanie	Teacher	93,860	142
Hare, Lindsay	Teacher	99,913	688
Harley, Adrianne	Manager, Financial Analysis & Systems	89,657	1,336
Harrison, Kristin	Teacher	87,655	-
Harrop, Nicola	Teacher	91,528	375
Hart, Julie	Teacher	87,699	-
Harvey, Christopher	Teacher	96,085	66
Harvey, Jason	Teacher	93,994	115
Harvey, Shawn-Louise	Teacher	93,903	-
Hauff, Dale	Teacher	93,856	-
Hautakoski, Harry	Teacher	115,081	-
Hayes, Le-Loi	Teacher	96,080	-
Hegberg, Renee	Teacher	87,655	-
Hein, Patricia	Teacher	98,864	-
Heinrichs, James	Teacher	113,506	-
Heise, Kirstin	Teacher	75,166	15
Heitz, Anita	Teacher	127,597	-
Heller, Tomasz	Teacher	96,085	-
Hemmerich, Craig	Teacher	98,113	-
Hemmerich, Heather	Teacher	88,357	194
Hemminger, Dustin	Teacher	87,697	-
Hendricks, Michael	Vice Principal	121,915	152
Hendrickson, Jennifer	Teacher	93,904	-
Hendy, Diana	Teacher	93,901	300
Henry, Lorna	Teacher	88,360	200
Hickey, Michael	Teacher	87,655	-
Hiebert, Kelly	Teacher	97,731	-
Hildebrandt, Shannon	Teacher	87,699	45
Hildebrandt, Tawnie	Teacher	99,914	184
Hill, David	Teacher	84,502	-
Hill, James	Teacher	86,374	-
Hills, Robert	Teacher	96,084	315
Hipwell, Kari	Teacher	93,903	-
Hipwell, Shane	Teacher	94,564	-
Hirowatari, Ruth	Teacher	78,970	795

Hodgins, Danae	Teacher	75,281	300
Hoepfner, Carole	Teacher	92,531	-
Holden, Philip	Teacher	93,904	-
Holland, Pamela	Teacher	97,731	87
Holwerda, Randal	Teacher	77,863	-
Homoncik, Teresa	Teacher	75,143	-
Hootz, Teresa	Teacher	96,085	-
Hopkins, Erica	Vice Principal	132,671	1,235
Hopkins, Michial	Teacher	87,036	-
Horner, Tyler	Vice Principal	128,352	924
Horst, Jessica	Teacher	77,958	-
Horton, Dexter	Principal	138,877	750
Hotell, Lyndsey	Teacher	94,517	-
Howe, Carmen	Teacher	112,885	-
Howe, Linda	Teacher	93,903	673
Howe, Michael	Teacher	96,083	-
Huff, Clementine	Teacher	96,082	-
Huget, Sharon	Teacher	80,106	50
Hunt, Kimberly	Teacher	99,914	120
Hunter, Scott	Teacher	96,084	-
Hutchinson, Alyssa	Teacher	79,548	555
Iftody, Bonita	Principal	139,421	382
Ilapogu, Bobby	Teacher	86,023	-
Illes, Michelle	Teacher	95,521	21
Imai, Jamie	Teacher	83,777	-
Inglis, Laura	Teacher	99,912	476
Ingram, Sylvie	Teacher	96,084	-
Ivany, Michael	Teacher	96,086	359
Iversen, Shay	Teacher	87,700	-
Izatt, Keith	Teacher	93,904	-
Jackson, Ronald	Teacher	76,010	91
James, Asha	Teacher	94,740	150
Jantz-Krahn, Rhonda	Teacher	87,699	-
Janzen, Joel	Teacher	96,036	-
Janzen, Kirsten	Teacher	87,697	569
Jaswal, Parmjit	Teacher	96,036	-
Jatana, Rupinder	Teacher	82,390	21
Jenks, William	Teacher	93,856	-
Jenner, Naomi	Manager, HR	92,229	-
Johnson, Christa	Teacher	77,601	-
Johnson, Heather	Teacher	96,894	33
Johnson, Jennifer	Teacher	93,903	-
Johnson, Rebecca	Teacher	83,210	-
Johnson, Richard	Teacher	87,700	-
Johnson, Tanya	Teacher	77,179	30
Johnston, Dean	Principal	135,398	10
Johnston, Kari	Teacher	87,699	-
Jones, David	Teacher	100,724	594
Jones, Erin	Teacher	91,528	-
Jones, Evan	Teacher	86,057	-
Jones, Kimberly	Teacher	96,085	-
Jones, Melinda	Teacher	87,699	-
Jones, Michelle	Teacher	87,699	40
Jordan, Christine	Principal	127,658	-
Jung, Kerry	Teacher	93,903	160
Jung, Terrence	Principal	124,676	800
Jurcic, Mirjana	Teacher	96,085	-
Jury, Lasha	Teacher	87,699	205
Jutras, Pamela	Teacher	77,179	-
Kamiya, Brandi	Teacher	96,085	-
Kandal, Rebecca	Teacher	97,733	1,428

Kang, Francoise	Teacher	96,084	-
Kask, Byron	Teacher	100,575	-
Kauffman, Stephan	Teacher	87,700	-
Kealy, Nicole	Teacher	84,943	-
Keeley, Michael	Teacher	91,529	168
Kehoe, Sharon	Teacher	87,697	-
Kemp, Graeme	Teacher	102,443	-
Kemp, Robert	Teacher	92,594	418
Kennaley, Patricia	Teacher	84,445	-
Kenney, Shannon	Principal	127,743	-
Kent, Kelsey	Teacher	76,980	126
Ketelaar, James	Teacher	87,655	-
Kidd, Lorilee	Teacher	85,808	-
Kim, Junseuk	Systems Analyst/Programmer	103,942	45
King, Jacquelyn	Teacher	96,084	-
Kinman, Eleanor	Teacher	99,078	-
Kirkham, Tina	Teacher	87,699	-
Kirkland, Sarah	Teacher	93,904	-
Kitsul, Norene	Teacher	96,086	30
Klade, Albert	Manager, Custodial	97,401	120
Klassen, Edward	Teacher	93,903	86
Klassen, James	Teacher	96,036	881
Klassen, Jeffrey	Foreman, Electrical	85,926	284
Klassen, Jillene	Teacher	77,457	-
Klein, Alan	Teacher	87,699	-
Klippenstein, Alvin	Teacher	93,856	-
Koch, Janice	Teacher	99,763	843
Kohli, Glenda	Teacher	95,127	536
Kohut, Jennifer	Teacher	96,085	-
Koloska, Irmgard	Teacher	75,143	45
Koop, Nicola	Teacher	87,655	230
Koumpan, Olexiy	Teacher	87,593	-
Krack, Michelle	Teacher	134,676	-
Kraljevic, Sonia	Teacher	96,085	-
Krause, Courtney	Teacher	85,014	-
Krause, Kristyn	Teacher	79,329	527
Krause, Susan	Teacher	93,434	-
Kring, Stephen	Teacher	99,914	291
Kroeker, Ann-Marie	Teacher	93,901	30
Kropp, Leanne	Teacher	76,669	-
Krossa, Julie	Teacher	79,876	-
Kruger, Ben	Teacher	96,084	-
Kruger, Sylvia	Teacher	93,903	-
Kruselnicki, Brett	Teacher	87,699	-
Krys, Tracy	Principal	132,175	538
Kurzak, Oliver	Teacher	79,980	-
Kwiatkowski, Dinah	Teacher	94,565	-
Lack, Rachel	Principal	131,671	-
Ladhar, Jasjit	Teacher	87,655	-
Lainchbury, Ronald	Teacher	93,903	-
Laird, Stephen	Principal	138,523	-
Lamb, Lorraine	Teacher	93,903	-
Lande, Tyler	Teacher	93,659	-
Landry, Tara	Teacher	93,904	176
Lanigan, Bonnie	Teacher	81,228	-
Lanigan, Krista	Teacher	96,851	-
Laplante, Angela	Teacher	87,655	244
Laplante, Marilyn	Teacher	96,085	-
Larsen, Jennifer	Teacher	87,699	-
Lasko, Tyra	Teacher	99,914	111
Latam, Holly	Teacher	91,528	55

Lawrence, Andrew	Teacher	98,504	-
Lawrence, Taryn	Teacher	76,667	245
Lawson, Stephen	Teacher	93,716	-
Lawton, Marissa	Teacher	78,548	-
Leclerc Lopes, Adrienne	Teacher	93,901	-
Ledbrook, Kelly	Teacher	87,893	-
Lee, Donna	Teacher	108,459	-
Lee, Garrick	Teacher	91,126	-
Lee, Karen	Teacher	94,565	-
Lee, Nadia	Teacher	96,081	-
Lee, Robert	Teacher	96,083	-
Legault, Marsha	Teacher	87,655	-
Lenz, Prentice	Teacher	97,683	-
Leonard, Sheri	Teacher	92,575	-
Lepine, Leasa	Teacher	75,571	-
Levings, Brenna	Teacher	76,924	-
Levings, Ian	Principal	145,111	16,759
Liaw, Teresa	Teacher	93,903	-
Lieuwen, Brian	Teacher	99,914	-
Lilly, Paul	Teacher	96,083	-
Limpright, Maria	Teacher	89,741	218
Lincoln, Maralee	Vice Principal	128,190	-
Lindquist, Casey	Teacher	96,085	-
Lint, Lloyd	Teacher	93,856	-
Lion, Alyson	Teacher	78,928	108
Little, Megan	Teacher	97,731	328
Liversidge, David	Teacher	96,086	174
Lockington, Joshua	Teacher	95,360	300
Lode, Jeannine	Teacher	93,435	187
Loepky, Jerrold	Teacher	99,913	225
Loepky, Liane	Teacher	96,085	-
Loewen, Mark	Teacher	99,863	706
Loewen, Rachel	Teacher	87,700	622
Longpre, Nicole	Teacher	93,905	-
Lorieau, Victoria	Vice Principal	110,256	200
Loskot, Lucie	Teacher	96,084	58
Lumsden, Christopher	Teacher	97,728	-
Macdonald, Darlene	District Principal	147,870	167
Macdonald, Faye	Teacher	87,699	205
Macdonald, Grant	Teacher	87,058	594
Macdonald, Kimberley	Teacher	92,665	-
Macdonald, Laura	Teacher	96,094	-
Macdonald, Taryn	Teacher	77,876	262
Macdougall, Heather	Teacher	96,085	-
Maciver, Michelle	Teacher	93,903	-
Mack, Heather	Manager, HR	121,354	1,640
Mackay, Angus	Assistant Superintendent	196,284	-
Mackay, Janice	Principal	141,523	-
Mackenzie, Bonnie	Teacher	99,913	448
Macleod, Gordon	Teacher	96,084	180
Macleod, Michelle	Teacher	96,084	84
Macphail, Andrew	Teacher	106,849	-
Mactavish, Lauren	Teacher	96,093	-
Magis, Lee	Principal	129,034	-
Magon, Angela	Principal	137,921	410
Magon, Mario	Teacher	87,655	-
Mah, Staci	Teacher	87,699	-
Mahal, Parveen	Teacher	87,654	-
Majewski, Traci	Teacher	87,193	-
Makkar, Maninder	Teacher	96,036	-
Maksim, Sara	Teacher	81,161	45

Malchy, Katherine	Teacher	89,785	-
Malloo, Babinee	Teacher	90,872	80
Mallory, Brenda	Teacher	93,904	-
Mangat, Ranbir	Teacher	100,687	-
Mani, Shawn	Teacher	99,911	373
Manky, Shannon	Vice Principal	112,433	1,240
Mann, Rose	Home Stay Coordinator	87,756	773
Mantta, Angeline	Teacher	75,940	-
Manyk, Kristina	Teacher	87,699	-
Mar, Debbie	Teacher	96,036	-
Marples, Christina	Teacher	79,123	192
Marsh, Craig	Teacher	93,620	-
Martens, David	Teacher	77,590	-
Martin, David	Tech Support - Infrastructure	78,753	-
Matty, Andrew	Teacher	88,617	-
Maximitch-Johnston, Shelley	Teacher	96,085	-
Mcallister, Diana	Teacher	87,699	-
Mcauley, Kevin	Teacher	96,084	-
Mccall, Joel	Teacher	77,545	158
Mcclelland, Suzi	Teacher	85,974	-
Mcconnell, Shannon	Teacher	93,903	-
Mcdonald, E.	Teacher	93,903	321
Mcdonald, Lance	Principal	144,130	-
Mcdonald, Richard	Teacher	104,468	2,066
Mcdonald, Treena	Teacher	96,084	224
Mcgillivray, Brent	Teacher	89,746	-
Mcintyre, Brandy	Vice Principal	115,651	-
Mcleod, Cheryl	Executive Assistant	78,249	1,379
Mcmahon, Anita	Teacher	96,085	-
Mcmaster, Heidi	Teacher	87,700	-
Mcmillan, Lori	Teacher	87,699	-
Mcmurtry, James	Teacher	95,128	-
Mcphee, Alisah	Teacher	80,397	119
Mcrae, Barnaby	Teacher	83,844	-
Mcrae, Sandra	Teacher	93,903	-
Mcwhinney, Ryan	Teacher	96,084	412
Meeres, Catherine	Manager, Facility Operations	91,009	1,077
Menard, Ashleigh	Teacher	81,491	708
Merrick, Ruth	Teacher	97,530	-
Meyer, Don	Teacher	93,856	-
Michaud, Brett	Teacher	99,863	145
Middleton, Michelle	Teacher	99,914	206
Miettinen, Tammy	Teacher	88,358	-
Mihaila, Cristian	Teacher	84,731	-
Minchuk, Gillian	Teacher	93,858	-
Minhas, Sweeter	Teacher	83,778	-
Moffat, Karen	Teacher	93,903	109
Moffitt, Colleen	Teacher	99,863	835
Molina, Nelson	Foreman	76,856	1,022
Montgomery, Angela	Teacher	99,913	-
Moore, Nadia	Teacher	87,655	-
Moorthy, Raylene	Teacher	87,708	114
Morgante, Julie	Teacher	86,411	-
Morran, Elizabeth	Teacher	78,201	-
Morrison, James	Teacher	79,123	133
Mossey, Koreena	Teacher	93,903	-
Mounet, Olivia	Teacher	99,914	-
Mourad, Sunpreet	Teacher	84,767	111
Muermann, Frank	Teacher	96,036	-
Mullaly, Jennifer	Teacher	85,087	-
Muller, Daniel	Teacher	86,399	-

Muller, Michael	Teacher	96,083	-
Multani, Neelum	Teacher	96,036	-
Munro, John	Teacher	111,031	126
Murphy, Catherine	Teacher	93,904	-
Murphy, Patrick	Teacher	100,676	-
Myers, Matthew	Teacher	87,698	-
Myers, Michelle	Teacher	99,863	418
Nahal, Satvir	Teacher	108,028	56
Nailen, Anya	Teacher	87,707	112
Nairn, Andrew	Teacher	94,600	-
Nairn, Heather	Teacher	78,203	-
Natt, Simmi	Teacher	94,207	33
Nera, Francis	Teacher	99,911	56
Nestor, Alexis	Teacher	85,365	-
Neufeld, Dennis	Teacher	107,806	289
Neufeld, Graham	Teacher	96,084	-
Neufeld, Nicole	Teacher	96,085	-
Neufeld, Rachael	Teacher	87,982	-
Newcombe, Nadia	Teacher	85,129	-
Newton, Ian	Teacher	96,084	-
Ngieng, Nathan	Director of Instruction	176,658	10,635
Nicholls, Amanda	Teacher	91,382	-
Nicholson, Tamiko	Teacher	119,403	-
Nield, Joann	Teacher	93,904	-
Nielsen, Catherine	Teacher	84,202	-
Noftle, Joel	Teacher	79,699	-
Nowak, Brenda	Teacher	93,856	-
Nunnikhoven, Jennifer	Teacher	91,422	-
Nyberg, Michelle	Teacher	97,521	101
O'Brien, Karman	Director, IT	162,840	225
O'Donnell, Dyanne	Teacher	87,700	-
O'Hara, Danielle	Teacher	77,856	456
O'Keeffe, Jane	Teacher	87,700	259
O'Sullivan, Teresa	Teacher	87,697	-
Ofeimu, Jennifer	Teacher	82,798	-
Olfert, Sherry	Teacher	93,901	193
Olson, Michelle	Teacher	96,558	-
Oravec, Kacey	Teacher	75,710	-
Orobko, Tracy	Executive Assistant	84,898	1,083
Osterby-Batryn, Annalisa	Principal	136,273	183
Pagulayan, Rebecca	Teacher	82,279	-
Pankratz, Jay	Principal	142,690	2,438
Park, Susan	Teacher	87,699	31
Parsons, Robert	Teacher	75,716	233
Paulik, Thomas	Manager, HR	123,941	439
Pearson, Maria	Teacher	77,179	-
Pearson, Michael	Principal	149,227	892
Pedersen, Richel	Teacher	75,274	-
Pelley, Amanda	Teacher	86,064	-
Penner, Alfred	Teacher	96,085	-
Penner, Andrew	Teacher	87,699	-
Penner, Curtis	Teacher	78,510	125
Penner, Duane	Principal	134,317	503
Perron, Josee	Teacher	77,195	-
Perry, Michael	Teacher	96,081	50
Perry, Susanna	Teacher	96,036	63
Persad, Anna	Teacher	87,700	26
Pestana, Annelise	Teacher	77,179	-
Peters, Heather	Teacher	96,084	-
Peters, Linda	Director, Finance	148,290	72

Peters, Paul	Teacher	96,084	-
Peters, Scott	Vice Principal	117,990	649
Petzold, Kari	Vice Principal	117,619	1,010
Phagura, Manveer	Manager, HR	86,347	505
Phillips, Sharon	Teacher	96,036	-
Piche, Jaswinder	Teacher	96,082	-
Pickering, Chad	Teacher	88,358	53
Pionetti, Florence	Teacher	96,036	-
Piper, Jeffrey	Teacher	93,856	291
Plank, Carla	Teacher	88,360	-
Plantinga, Tara	Vice Principal	137,154	293
Plastow, Kelly	Manager, Capital Planning	100,140	559
Polderman, Tracey	Teacher	108,330	-
Pollastretti, Linda	Principal	139,746	854
Portas, Shelley	Principal	132,464	1,935
Porth, Ryan	Teacher	99,913	1,490
Porth, Tanya	Teacher	87,699	-
Poss, Margaret	Teacher	87,700	-
Postlethwaite, Susan	Teacher	77,179	-
Powell, Sheena	Teacher	87,699	-
Power, Lynette	District Vice Principal	125,484	1,301
Preiss, Heather	Teacher	79,960	-
Presta, Sarah	Teacher	93,904	-
Pretty, Dale	Teacher	99,914	1,160
Pretty, Karen	Teacher	93,904	-
Price, Robin	Teacher	93,903	-
Primrose, Douglas	Teacher	99,913	218
Prince, Kirk	Teacher	90,428	-
Prins, David	Teacher	76,587	-
Prins, Jill	Teacher	87,699	-
Pritchard, Doug	Teacher	96,036	-
Pryma, Jules	Teacher	96,087	729
Puglisi, Hilary	Teacher	96,897	-
Purves, Wendy	Teacher	93,903	-
Putman, Shelley	Teacher	93,902	451
Radnai, Thomas	Teacher	97,733	-
Radomski, L.	Associate Superintendent	178,776	14,293
Radons, Chad	Teacher	96,745	-
Radons, Clayton	Teacher	97,733	-
Rahe, Jonathan	Teacher	93,856	59
Rai, Rapinder	Teacher	98,285	2,268
Rajabally, Soraya	Teacher	104,254	-
Ralston, Richard	Teacher	93,912	-
Randhawa, Sukhjeven	Teacher	77,179	-
Rasti, Rita	Teacher	96,036	272
Reglin, Mark	Teacher	87,699	-
Reid, Heather	District Vice Principal	132,498	0
Reitsema, Sherry	Teacher	92,967	223
Remillard, Christie	Teacher	79,169	-
Rennison, Rebecca	Teacher	93,904	-
Revel, Gordon	Teacher	111,061	-
Reynolds, Kathleen	Teacher	87,700	-
Richards, Martin	Teacher	93,903	-
Richardson, Deborah	Teacher	87,698	318
Richardson, Jessica	Teacher	96,083	163
Richardson, Scott	Teacher	96,084	-
Rimaldi, Oreste	Teacher	93,903	745
Rioux, Marie	Teacher	96,085	2,596
Ritchie, Jeffrey	Vice Principal	122,663	-
Roberts, Euan	Teacher	87,699	-
Roberts, Jillian	Teacher	93,903	-

Roberts, Paul	Foreman	75,900	2,086
Roberts, Scott	Teacher	87,655	118
Robertson, Cameron	Teacher	100,213	494
Rodriguez-Navarro, Deanna	Teacher	81,783	2,535
Roffel, William	Teacher	111,036	-
Roger, Carrie	Teacher	89,236	113
Rogers, Karen	Teacher	87,700	-
Ronning, Michelle	Teacher	93,903	99
Rooke, Kaylie	Teacher	100,573	913
Rose, Michel	Foreman	100,597	753
Ross, Christine	Teacher	91,482	-
Rossi, Catharina	Teacher	78,946	-
Rossi, David	Vice Principal	137,905	499
Rothwell, Trista	Teacher	87,700	-
Rustad, Karma	Principal	134,105	-
Rutschmann, Krista	Teacher	84,544	-
Ryder, David	Manager, International Recruitment	109,028	283
Sagert, Nathan	Teacher	75,747	-
Saler, Dean	Tech Support - Infrastructure	75,691	-
Salter, Tara	Teacher	87,698	-
Sampson, David	Teacher	93,905	-
Samuel, Joanne	Teacher	96,036	-
Sandison, Christy	Teacher	95,845	-
Sanford, Katie	Teacher	78,143	435
Sangha, Shavinder	Teacher	93,903	-
Sarowa, Manjinder	Principal	108,766	-
Sauve, Johanne	Teacher	99,914	208
Schellenberg, Doris	Teacher	95,079	-
Schindel, Kai	Teacher	79,057	790
Schmidt, Michael	Teacher	77,078	-
Schmidt, Tara	Teacher	93,903	-
Schmor, Bruce	Teacher	93,903	-
Schreyer, Jennifer	Teacher	96,094	202
Schroeder, Brent	Teacher	99,913	846
Schubert, Tricia	Teacher	93,903	-
Schwab, Deanna	Teacher	87,041	-
Scott, Chelsea	Teacher	99,912	551
Sekhon, Amandeep	Teacher	75,175	765
Sekhon, Baljit	Vice Principal	127,505	-
Selzer, Jacqueline	Teacher	97,733	-
Senft, Andrea	Youth/Community Coordinator	85,142	213
Senft, Nicole	Teacher	80,200	-
Senft, Shelly	Manager, Budget & Financial Information	96,067	305
Seo, Teresa	Teacher	79,342	-
Seymour, Jennifer	Teacher	87,656	-
Shank, Alain	Teacher	80,914	-
Shapansky, Dustin	Teacher	75,274	547
Shingler, Len	Assistant Director, Facilities	101,408	946
Sickels, Kaija	Teacher	99,913	300
Sidhu, Amritt-Paula	Teacher	96,084	21
Sidhu, Balbinder	Vice Principal	125,198	0
Sidhu, Kamaljit	Vice Principal	112,966	4,076
Sidhu, Nerlap	Teacher	95,818	-
Sidhu, Nimmy	Teacher	113,596	80
Sidhu, Ramandeep	Teacher	75,083	-
Sidhu, Satnam	Teacher	88,366	560
Simms, Carolyn	Teacher	99,738	-
Singh, Jasbir	Principal	136,173	182
Skelton, Jason	Teacher	91,528	615
Sloboda, Robert	Vice Principal	129,012	489
Small, Marlo	Teacher	84,104	-

Smith, Allison	Teacher	87,699	-
Smith, Cameron	Teacher	96,268	-
Smith, Cherilyn	Teacher	97,683	134
Smith, Meagan	Teacher	79,489	-
Smith, Perry	Director, Instruction	172,900	11,798
Smith, Sylvia	Teacher	87,699	-
Smith, Tarrielea	Teacher	85,365	349
Smoes, Elizabeth	Teacher	108,792	-
Smuland, Douglas	Teacher	91,482	-
Snow, Joanne	Teacher	76,915	-
Snyder, Christopher	Teacher	77,711	52
Sonoda, Leanne	Teacher	87,655	-
Soon, Galen	Vice Principal	118,880	339
Sovio, Kimberly	Teacher	85,728	-
Spenard, Deanne	Teacher	80,470	-
Spiers, David	Teacher	93,429	2,555
Spyksma, Stephanie	Teacher	81,572	-
St. Cyr, Bob	Teacher	82,915	-
St. George, Corissa	Executive Assistant	82,884	345
Staniforth, Angus	Teacher	87,697	-
Stapleton, Deborah	Vice Principal	116,594	131
Steffen, Corinne	Teacher	75,167	-
Sterrett, Yvonne	Teacher	85,772	-
St-Martin, Rene	Teacher	98,919	-
Storozuk, Charlene	Teacher	96,036	-
Strafford, Mireille	Teacher	97,733	-
Strocel, Sara	Teacher	98,269	-
Stuckart, Kayla	Manager, Communications	110,630	10,821
Su, Zhi	District Principal	139,309	26
Suchynsky, Karen	Teacher	87,699	-
Sullivan, Colleen	Teacher	99,915	-
Sun, Jennifer	Teacher	75,929	819
Supeene, Amanda	Teacher	87,874	250
Suttie, Andrea	Teacher	81,495	-
Sweet, Melissa	Teacher	92,485	-
Szeman, Maria	Teacher	87,699	-
Szucs, Peggy	Teacher	87,699	1,032
Tang, Sasha	Teacher	85,891	398
Taylor, Darlene	Teacher	87,439	2,930
Taylor, Lorri	Teacher	91,530	-
Taylor, Rebecca	Teacher	99,912	53
Teillet, Nicole	Teacher	93,463	-
Teljeur, Anita	Teacher	93,856	386
Tessarolo, Alicia	Teacher	99,911	647
Testa, Moira	Teacher	75,182	125
Tetrault, Aline	Teacher	95,845	-
Thathar, Harinder	Teacher	93,436	-
Theron, Gabriel	Teacher	85,388	-
Thiessen, Mark	Teacher	99,863	-
Thomas, Brenda	Teacher	93,903	-
Thompson, Paula	Teacher	96,084	168
Tighe, Tanya	Manager, HR	116,389	1,222
Tinworth, Jeanette	Teacher	80,656	-
Tiwana Grewal, Jasdeep	Teacher	87,697	728
Toews, Gary	Vice Principal	116,243	225
Toews, Rebecca	Teacher	99,911	532
Tommy, Charlotte	Teacher	91,204	-
Toor, Guriqbal	Teacher	93,895	-
Toporowski, Kymberlee	Teacher	100,638	195
Tran, Tammy	Teacher	93,903	-
Trudeau, Melanie	Vice Principal	117,661	590

Tryon, Stacey	Teacher	93,904	-
Tudhope, Sylvia	Teacher	87,699	-
Turner, Stuart	Teacher	93,903	-
Tusi, Pauline	Teacher	99,073	333
Twele, Steven	Teacher	87,697	187
Ulrich, Katerina	Teacher	75,164	-
Ulvild, Corinna	Teacher	93,903	-
Ulyasheva, Olga	Teacher	96,085	77
Vaid, Bharwat	Teacher	76,874	-
Valihrach, Lisa	Teacher	93,902	-
Vallance, Jennifer	Teacher	96,082	133
Van Blijenburgh, Karel	Teacher	87,699	-
Van Dalfsen, Marie	Principal	136,273	-
Van Der Waarde, Christopher	Teacher	94,563	-
Van Egmond, Evelyn	Teacher	93,901	-
Van Egmond, Karen	Teacher	96,082	-
Van Hove, Sandra	Teacher	78,387	-
Van Hunenstijn, Thomas	Teacher	102,335	209
Veer, Denise	Teacher	77,368	-
Velestuk, Raymond	Secretary Treasurer	223,858	952
Verburgt, Lorri	Teacher	93,903	292
Verheyen, M.	Teacher	82,886	525
Village, Dan	Vice Principal	114,086	600
Von Doehren, Tanya	Teacher	81,958	-
Voth, Bonnie	Teacher	77,178	-
Voth, Jonathan	Teacher	93,856	90
Voth, Zach	Teacher	84,176	-
Wade, Janet	Teacher	92,615	-
Wall, Leanne	Teacher	87,659	239
Wallace, Brittney	Principal	114,545	1,240
Ward, Jillian	Teacher	93,900	-
Warren, Evan	Teacher	78,694	-
Waterhouse, Pamela	Teacher	93,898	1,875
Watrin, Michelle	Teacher	83,494	-
Watson, Christopher	Teacher	78,508	-
Weatherby, Joanne	Teacher	87,699	39
Webster, Daniel	Teacher	93,903	148
Webster, Jaimie	Vice Principal	128,165	729
Wedel, Corrie	Teacher	96,085	712
Wedel, Tracy	Teacher	80,513	519
Weinkauf, Lisa	Teacher	87,709	-
Weinkauf, Sheldon	Teacher	91,528	-
Wellinger, Julianne	Teacher	87,078	-
Wellington, Tanner	Teacher	99,912	-
Wertman, Teresa	Manager, Payroll	103,899	940
Westphal, Shannon	Teacher	96,036	2,137
Whalley, Michael	Teacher	93,900	-
White, Karen	Teacher	96,085	119
White, Rodney	Teacher	99,914	98
White, Susannah	Teacher	87,699	779
Whitham, Lindsay	Teacher	79,428	-
Whitman, Lorena	Principal	129,717	715
Whitman, Richard	Teacher	99,914	723
Wickman, Jennifer	Teacher	96,036	123
Wiebe, Angela	Principal	97,669	160
Wiebe, Bryanna	Teacher	90,689	-
Wiebe, Conrad	Teacher	99,914	2,191
Wiebe, Jaret	Foreman, DDC	80,654	249
Wiebe, Stanley	Vice Principal	119,623	551
Wiens, Maria	Teacher	86,477	-
Wight, Trevor	Teacher	99,914	552

Wightman, Barbara	Teacher	99,701	468
Wildeman, Andrea	Teacher	80,460	-
Williams, Darla	Teacher	87,700	30
Williams, Douglas	Teacher	97,730	917
Wilms, Billy-Jay	Teacher	99,914	-
Wilms, Julie	Teacher	91,528	-
Wilsdon, Melissa	Principal	118,833	131
Wilson, Barbara	Teacher	114,738	-
Wimmer, Richard	Teacher	97,729	-
Wismer, Graham	Teacher	93,903	908
Wismer, Shannon	Teacher	93,903	-
Wong, Cory	Teacher	96,082	-
Wong, Leo	Tech Support - Windows Systems	81,211	-
Wood, Melissa	Teacher	75,127	-
Woodward, Nicole	Teacher	96,745	-
Woolley, Robert	Teacher	93,904	-
Wright, Donna	District Principal	143,145	1,364
Wright, John	Teacher	95,001	603
Wyse, Rebecca	Teacher	97,731	77
Yankov, Laura	Teacher	96,085	849
Yee, Laura	Teacher	79,853	416
Yeomans, Zachary	Teacher	87,655	-
Young, Patricia	Teacher	76,369	-
Zapanta, Elizabeth	Teacher	87,479	-
Zemp, Kirsten	Teacher	87,699	-

Total for employees whose remuneration exceeds \$75,000

87,593,767 254,945

B. Remuneration for employees paid \$75,000 or less

66,132,347 258,448

C. Remuneration paid to elected officials

197,256 507

Consolidated total of remuneration and expenses

154,437,270

D. Employer portion of EI and CPP

8,071,781



**Schedule 2- Payments Made for the
Provision of Goods and Services
for the Year Ended June 30, 2021**

<u>Supplier Name</u>	<u>Expenditure</u>
4Refuel Canada LP	384,066
A. Craig & Son Painting	109,935
Abbotsford Administrators Association	141,150
Abbotsford Community Foundation	55,495
Abbotsford Glass Ltd.	41,940
Abbotsford Paint & Decorating	33,106
Abbotsford Restorative Justice	73,000
Abbotsford Teacher's Union	2,303,173
Abby Community School Society	202,853
Able Cresting	37,240
Airwallex (Hong Kong) Limited	188,814
Akhurst Machinery Limited	54,853
Alkins Project Services Inc.	133,887
Allmar Inc.	45,732
Amazon.Ca	358,157
Amplified IT	51,167
Andrew Sheret Limited	95,347
Anixter Canada Inc.	45,858
Anser Power Systems Inc.	240,488
Antonio Domingo	40,000
Apollo Sheet Metal Ltd.	58,479
Apple Canada Inc.	144,903
Archway Community Services	125,899
Ari Financial Services T46163	172,863
ATC Consulting Inc.	26,217
ATC Power Corporation	279,504
Aurora Cascade Ent. Ltd.	209,877
Avi-Spl Canada Ltd.	26,601
Ballard & Tighe Publishers	37,499
Barager Enterprises Ltd	36,173
BC Housing	74,161
BC Hydro & Power Authority	1,168,358
BC Principals & Vice Principals Association	107,596
BC School Trustees Association	73,809
BC Teachers Federation	3,748,607
Bergen Mechanical Ltd.	56,045
Best Buy Canada	222,625
Blackwood Building Centre Ltd.	145,266
Bo Knows Hockey Ltd.	120,000
Bourquin Printers & Signs Ltd.	66,814
Bruinsma Tree Service	73,994
Buhler Painting Ltd.	104,118
BW Global Structures	30,957
Canada Mats	27,067
Canadian Tire	26,041
Canadian Western Trust Dslp	138,103

Central Valley Engineering (20	60,708
Century Plumbing & Heating Ltd	168,564
Cesium Telecom Inc	26,214
Checkmymark Consulting Ltd.	37,012
Chilliwack Carpet One	146,628
Chilliwack Roofing Ltd	181,163
Cintas	31,272
City Of Abbotsford	678,063
Clevr	43,575
Combined Painting	32,126
Communitas Supportive Care Society	65,173
Comtel Integrated Technologies	88,926
Contour Concrete Ltd.	36,873
Corporate Express	256,460
Corporate Express Canada Inc.	199,083
Costco Wholesale #163	47,970
Craven Huston Powers Architect	375,601
Crowley, Sharon	33,218
Cvc Brasil Operadora E Agencia	45,255
Cyclone Taylor Sports	80,500
Dafco Filtration Group Corp	32,082
Desjardins Securite Financier,	168,326
Discovery Education Canada ULC	27,792
Doublethink Inc.	31,973
Dr. Gwendolyn Point	41,000
Dubas Engineering Inc.	97,116
Dude Solutions, Inc	63,551
Dynamic Specialty Vehicles Ltd	313,600
Dytrice Solutions	65,443
Eecol Electric Corp.	33,258
Elite Fire Protection Ltd	48,052
Enterprise Paper Co. Ltd.	791,913
ESC Automation	153,121
Excel Education Consultants	37,969
First Truck Centre	69,340
Firstonsite Restoration Limited	334,413
Focused Education Resources Society	59,715
Follett School Solutions Inc.	70,033
Foreseeson Technology Inc.	44,274
Fortis BC	644,825
Fraser Valley Child Dev. Cent.	260,132
Fulcrum Management Solutions Ltd.	26,880
Geowest Engineering Ltd.	72,313
Gescan	135,199
GG Athletics Ltd	41,121
GG Ice Centre Ltd.	116,200
Gordon Food Service Canada Ltd1	32,181
Grand & Toy Limited	203,629
Guillevin International	121,707
Hardcore Hockey Ltd.	40,000
Harris & Company LLP	44,049
Hawker, Kimberley	31,500
Home Depot	44,509
Ibm Canada Ltd.	227,437
Icc Consultants Inc.	60,445

Industrial Alliance	53,450
International Baccalaureate Or	25,157
Intrado Canada Inc - Education	66,615
Jisoo Kim (Sj Canada)	43,400
Just Mechanical Ltd.	1,025,449
Kal Tire	40,085
Kevgroup	191,061
King'S Music Limited	62,782
KMS Tools & Equipment	65,891
Koffman Kalef LLP	30,080
Kone Inc.	46,860
KPMG LLP, T4348	28,865
Langley Roofing Co. Ltd.	473,323
Lifeworks	145,019
Lordco Parts Ltd.	59,947
Louise Kool & Galt Limited	27,430
M.L. Peterson Hardwood Flooring	54,936
Ma, Sang Whan	47,168
Macquarie Equipment Finance Ltd.	1,009,427
Madrone Environmental Services	35,848
Mainland Super-Vac Ltd.	40,724
Make Projects Ltd.	110,612
Mark Holick Inc.	84,000
Matcon Civil Contractors Inc.	1,894,937
Matsqui First Nation	30,100
Maverick Video Group Inc.	73,996
Medical Surgical Supplies Ltd.	353,668
Mierau Contractors Ltd.	3,906,494
Minister of Finance	235,861
Minister of Finance - International Student Health	144,938
Ministry of Finance -EHT	2,966,765
Morneau Shepell Ltd.	106,662
Motion LP	56,143
Municipal Pension Plan	605,544
My Budget File Inc.	39,585
Nardo Hockey Training	40,000
National Air Technologies	118,932
Nelson Education Ltd.	168,050
Next Level Goaltending Development	42,000
Nicholson Services	52,500
Northern Computer	102,692
Novacom Building Partners Ltd.	2,342,096
Oakcreek Golf & Turf Inc.	176,765
Orbit Carpet Ltd	1,051
Pacific Blue Cross	6,208,945
Pacificom Integration Ltd.	67,098
Paladin Security Group Ltd.	154,810
PCG Canada ULC	53,029
Pearson Canada Inc.	63,646
Pinchin Ltd.	73,889
Pixel Print Ltd.	36,209
Planetclean (Vancouver) Ltd	918,592
Power School	68,918
Powerzone Academy	80,809
Price's Alarms	31,739

Prophet Corporation C/O T56180	29,900
Quantum Lighting Inc.	40,219
Receiver General, Taxation Division	39,668,115
Redline Refrigeration Ltd.	46,173
Reimer Hardwoods Ltd.	89,306
RFS Canada	169,526
Richelieu Building Specialties	78,340
Ricoh Canada Inc.	375,189
Riteway Fencing	45,389
Robertson Plastics	67,243
Rocky Point Engineering Ltd	42,525
Rod Allen	45,000
Rogers	118,069
Safir & Associates, LLC	38,071
Sapphire Sound Inc.	36,424
Save-On-Foods	42,774
Scholastic Canada Ltd.	151,758
School Specialty Canada	36,034
Schoolhouse Products Inc.	73,580
Seon Design Inc.	61,905
Skyline Athletics Inc.	33,978
Smart Harvest Foods Ltd.	157,122
Softchoice LP	257,996
Sotropa Communications	150,766
Source Office Furniture & Systems	105,364
Southern Butler Price	69,838
Spectrum Educational Supplies	38,869
Sportfactor Inc.	82,328
Station One Architects	1,032,858
Status Electrical	28,858
Strong Nations Publishing Inc.	87,337
Suncor Energy Products Partner	191,080
Sundance Floor Co Ltd.	69,502
Swing Time Distributors Ltd.	184,821
Tapestry Music Ltd.	41,836
Taste The World!	62,155
TC Media Livres Inc.	26,354
Teachers Pension Fund	25,340,749
Teamsters Local Union 31	908,537
Teamsters' National Benefit Plan	5,302,627
Technical Safety BC	29,638
Tedco Electric (1988) Inc.	31,071
Telus	174,747
Theresa Whyte Consulting	41,341
Thompson Rivers University	52,200
Thornton Sport Development	89,246
Topwest Asphalt Ltd.	153,741
Uline Canada Corporation	40,528
Unitech Construction Management	461,123
University Of The Fraser Valley	92,057
Valley Modular Ltd.	70,466
Vancouver Public Education Alliance Corp.	240,661
Vancouver School Board	40,856
Wal-Mart	36,251

Waste Connections Of Canada Inc.	130,448
Wesco Distribution	42,265
Westcoast Actuaries	85,890
Western Campus Resources	174,155
Westvac Industrial Ltd.	71,456
Wolseley Mechanical Group	290,133
Workers' Compensation Board Of BC	1,368,340
X10 Enterprises Inc. DBA X10	2,286,812
Xerox Canada Ltd.	38,662
YMCA of Greater Vancouver	93,500

Total for suppliers where payments exceeded \$25,000	125,706,013
Suppliers paid \$25,000 or less	5,156,827
Total payments for the supply of goods and services	130,862,840

**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.