

SOFI – 2015-16

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2016

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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
34	Abbotsford School District	2015-16
OFFICE LOCATION(S)	TELEPHONE NUMBER	
2790 Tims Street	604-859-4891	
MAILING ADDRESS		
2790 Tims Street		
CITY	PROVINCE	POSTAL CODE
Abbotsford	BC	V2T4M7
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Kevin Godden		604-859-4891
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Ray Velestuk		604-859-4891

DECLARATION AND SIGNATURES

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

June 30, 2016

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION

DATE SIGNED

SIGNATURE C

SIGNATURE O

Signed copies are available 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, 2016

Management Report

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

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

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

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

On behalf of School District No. 34 (Abbotsford)

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

DATE:

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



Consolidated Audited Financial Statements of Abbotsford School District

Year Ended June 30, 2016

School District No. 34 (Abbotsford)

June 30, 2016

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The Board of Education of School District No. 34 (Abbotsford)

Management Report

Management's Responsibility for the Consolidated Financial Statements

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

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

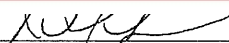
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.


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

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

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District Office or by emailing the request to
finance@abbyschools.ca**


Signature of the Secretary-Treasurer

 Sep 17/2016
Date Signed



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 34 (Abbotsford), and
To the Minister of Education, Province of British Columbia

We have audited the accompanying consolidated financial statements of School District No. 34 (Abbotsford), which comprise the consolidated statement of financial position as at June 30, 2016, the consolidated statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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



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Opinion

In our opinion, the consolidated financial statements of School District No. 34 (Abbotsford) as at and for the year ended June 30, 2016 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the consolidated financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

September 13, 2016

Abbotsford, Canada

School District No. 34 (Abbotsford)

Consolidated Statement of Financial Position

As at June 30, 2016

Statement 1

	2016 Actual	2015 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	45,195,108	46,930,693
Accounts Receivable		
Due from Province - Ministry of Education	265,362	1,245,936
Due from LEA/Direct Funding	46,748	
Other (Note 3)	858,029	752,626
Total Financial Assets	46,365,247	48,929,255
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	10,457,344	10,358,887
Unearned Revenue (Note 6)	4,404,132	3,992,359
Deferred Revenue (Note 7)	2,194,508	2,402,224
Deferred Capital Revenue (Note 8)	174,021,172	175,518,714
Employee Future Benefits (Note 9)	8,244,837	7,832,695
Capital Lease Obligations (Note 10)	1,314,735	802,541
Other Liabilities	8,023,206	7,231,035
Total Liabilities	208,659,934	208,138,455
Net Financial Assets (Debt)	(162,294,687)	(159,209,200)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	225,719,162	226,573,729
Prepaid Expenses	873,492	874,648
Other Assets	675	901
Total Non-Financial Assets	226,593,329	227,449,278
Accumulated Surplus (Deficit) (Note 20)	64,298,642	68,240,078

Contractual Obligations and Contingencies (Note 15,17)

Approved by the Board

Sig

Sig

Sig

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District Office or by emailing the request to
finance@abbyschools.ca

School District No. 34 (Abbotsford)

Consolidated Statement of Operations

Year Ended June 30, 2016

Statement 2

	2016 Budget (Note 16)	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	168,276,928	171,932,950	165,241,608
Other	150,000	362,356	290,431
Federal Grants		2,807	37,670
Tuition	4,875,000	5,271,842	4,473,685
Other Revenue	7,873,244	8,200,308	8,111,188
Rentals and Leases	374,000	391,437	386,272
Investment Income	340,000	403,872	544,452
Amortization of Deferred Capital Revenue	7,133,073	7,376,172	7,293,129
Total Revenue	<u>189,022,245</u>	<u>193,941,744</u>	<u>186,378,435</u>
Expenses			
Instruction	155,669,443	158,529,985	150,136,127
District Administration	4,670,791	5,124,264	5,296,271
Operations and Maintenance	29,181,030	30,318,348	30,258,521
Transportation and Housing	3,525,859	3,901,374	3,655,833
Debt Services	8,456	9,209	19,625
Total Expense	<u>193,055,579</u>	<u>197,883,180</u>	<u>189,366,377</u>
Surplus (Deficit) for the year	<u>(4,033,334)</u>	<u>(3,941,436)</u>	<u>(2,987,942)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		68,240,078	71,228,020
Accumulated Surplus (Deficit) from Operations, end of year		<u>64,298,642</u>	<u>68,240,078</u>

School District No. 34 (Abbotsford)

Statement 4

Consolidated Statement of Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2016

	2016 Budget (Note 16)	2016 Actual	2015 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(4,033,334)</u>	<u>(3,941,436)</u>	<u>(2,987,942)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 11)		(9,034,305)	(4,311,415)
Amortization of Tangible Capital Assets (Note 11)	9,739,294	9,888,872	9,707,450
Total Effect of change in Tangible Capital Assets	<u>9,739,294</u>	<u>854,567</u>	<u>5,396,035</u>
Acquisition of Prepaid Expenses	(684,000)	(873,492)	(874,648)
Use of Prepaid Expenses	684,000	874,648	868,766
Use of Other Assets		226	
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>1,382</u>	<u>(5,882)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>5,705,960</u>	<u>(3,085,487)</u>	<u>2,402,211</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(3,085,487)</u>	<u>2,402,211</u>
Net Financial Assets (Debt), beginning of year		<u>(159,209,200)</u>	<u>(161,611,411)</u>
Net Financial Assets (Debt), end of year		<u><u>(162,294,687)</u></u>	<u><u>(159,209,200)</u></u>

School District No. 34 (Abbotsford)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2016

	2016 Actual	2015 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(3,941,436)	(2,987,942)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	828,423	(415,843)
Prepaid Expenses	1,156	(5,882)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	98,457	(14,652)
Unearned Revenue	411,773	429,798
Deferred Revenue	(207,716)	(411,926)
Employee Future Benefits	412,142	312,254
Other Liabilities	792,171	806,686
Amortization of Tangible Capital Assets	9,888,872	9,707,450
Amortization of Deferred Capital Revenue	(7,376,172)	(7,293,129)
AFG COA spent on non-capital	(3,290,380)	(3,062,731)
Other assets	226	
Total Operating Transactions	<u>(2,382,484)</u>	<u>(2,935,917)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(7,841,692)	(4,311,415)
Total Capital Transactions	<u>(7,841,692)</u>	<u>(4,311,415)</u>
Financing Transactions		
Capital Revenue Received	9,169,010	5,409,331
Capital lease repayments	(680,419)	(759,953)
Total Financing Transactions	<u>8,488,591</u>	<u>4,649,378</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,735,585)	(2,597,954)
Cash and Cash Equivalents, beginning of year	46,930,693	49,528,647
Cash and Cash Equivalents, end of year	<u>45,195,108</u>	<u>46,930,693</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>45,195,108</u>	<u>46,930,693</u>
	<u>45,195,108</u>	<u>46,930,693</u>

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated 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

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

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

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.

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

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) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. School District No. 34 Business Company is an other government organization which is 100% owned by the School District. Inter-organizational transactions and balances have been eliminated.

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) 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.

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

f) Deferred Revenue and Deferred Capital Revenue

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

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.

g) Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and 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.

h) 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 of active employees covered under the plan.

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

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. 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.

i) **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 Consolidated 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 consolidated 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

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

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) 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.

l) 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 1313 – Interfund Transfers and Note 20 Note 20– Accumulated Surplus).

m) 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

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

- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

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

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

n) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense is interest paid on capital leases.

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.

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

- 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.

o) 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.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

p) Measurement Uncertainty

Preparation of consolidated 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 consolidated financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2016	June 30, 2015
Due from industry training	\$ 10,000	\$ 20,000
Due from federal government	246,279	121,299
Due from students and PAC	5,425	11,753
Due from investment and bank interest	15,085	13,625
Due from City of Abbotsford School Site Acquisition	84,772	112,974
Due from others	496,468	472,975
	<u>\$ 858,029</u>	<u>\$ 752,626</u>

NOTE 4 INVESTMENT IN SUBSIDIARY

School District #34 Business Company ("SD34BC") was created to explore in-district, out-of-district and global educational possibilities. Intercompany transactions are eliminated through the consolidation and recording of SD34BC in the Special Purpose Funds.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2016	June 30, 2015
Trade payables	\$ 3,792,121	\$ 5,025,067
Salaries and benefits payable	5,664,409	4,370,843
Accrued vacation pay	1,000,814	962,977
Sub-total	<u>\$ 10,457,344</u>	<u>\$ 10,358,887</u>

NOTE 6 UNEARNED REVENUE

	June 30, 2016	June 30, 2015
Balance, beginning of year	\$ 3,992,359	\$ 3,562,560
Changes for year		
Increase:		
Tuition fees	4,403,899	3,954,343
Rental/lease of facilities	233	38,016
	<u>4,404,132</u>	<u>3,992,359</u>
Decrease:		
Tuition fees	(3,954,343)	(3,562,560)
Rental/lease of facilities	(38,016)	-
	<u>(3,992,359)</u>	<u>(3,562,560)</u>
Net Changes for year	<u>411,773</u>	<u>429,799</u>
	<u>\$ 4,404,132</u>	<u>\$ 3,992,359</u>

NOTE 7 DEFERRED REVENUE

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

	June 30, 2016	June 30, 2015
Balance, beginning of year	\$ 2,402,224	\$ 2,814,150
Changes for the year:		
Increases:		
Provincial Grants	6,117,605	6,093,931
Other revenue	5,623,497	5,615,886
	<u>\$ 11,741,102</u>	<u>\$ 11,709,817</u>
Decreases:		
Allocated to Revenue	(11,948,818)	(12,065,318)
Recovered	-	(56,425)
	<u>\$ (11,948,818)</u>	<u>\$ (12,121,743)</u>
Net change for year	<u>(207,716)</u>	<u>(411,926)</u>
Balance, end of year	<u>\$ 2,194,508</u>	<u>\$ 2,402,224</u>

NOTE 8 DEFERRED CAPITAL REVENUE

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

	June 30, 2016	June 30, 2015
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 171,259,595	\$ 176,238,353
Increases:		
Capital additions	6,506,062	2,314,371
Decreases:		
Amortization	(7,376,172)	(7,293,129)
Other	-	-
Net change for year	<u>\$ (870,110)</u>	<u>\$ (4,978,758)</u>
Balance, end of year	<u>\$ 170,389,485</u>	<u>\$ 171,259,595</u>
 Deferred capital revenue not subject to amortization		
Balance, beginning of year	4,259,119	4,226,890
Increases:		
Provincial Grants - Ministry of Education	8,938,603	5,174,685
Other revenues	172,466	170,320
Investment income	57,941	64,326
	<u>9,169,010</u>	<u>5,409,331</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(6,506,062)	(2,314,371)
AFG-COA spent on non capital items	(3,290,380)	(3,062,731)
Adjustment	-	-
Capital additions	-	-
	<u>(9,796,442)</u>	<u>(5,377,102)</u>
Net change for the year	<u>(627,432)</u>	<u>32,229</u>
Balance, end of year	<u>3,631,687</u>	<u>4,259,119</u>
Total deferred capital revenue balance, end of year	<u>\$ 174,021,172</u>	<u>\$ 175,518,714</u>

NOTE 9 EMPLOYEE FUTURE BENEFITS

	June 30, 2016	June 30, 2015
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	8,582,984	7,939,279
Service Cost	659,115	575,162
Interest Cost	199,380	263,253
Benefit Payments	(610,535)	(530,842)
Increase (Decrease) in obligation due to Plan Amendm	-	-
Actuarial (Gain) Loss	(314,835)	336,132
Accrued Benefit Obligation – March 31	<u>8,516,109</u>	<u>8,582,984</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	8,516,109	8,582,984
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,516,109)	(8,582,984)
Employer Contributions After Measurement Date	227,920	333,253
Benefits Expense After Measurement Date	(213,287)	(214,624)
Unamortized Net Actuarial (Gain) Loss	256,639	631,660
Accrued Benefit Asset (Liability) - June 30	<u>(8,244,837)</u>	<u>(7,832,695)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	7,832,695	7,520,441
Net Expense for Fiscal Year	917,344	875,610
Employer Contributions	(505,202)	(563,357)
Accrued Benefit Liability (Asset) - June 30	<u>8,244,837</u>	<u>7,832,695</u>
Components of Net Benefit Expense		
Service Cost	653,033	596,150
Interest Cost	204,125	247,285
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	60,186	32,175
Net Benefit Expense (Income)	<u>917,344</u>	<u>875,610</u>
Assumptions		
Discount Rate - April 1	2.25%	3.25%
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	12.0

NOTE 10 CAPITAL LEASE OBLIGATIONS

The School District has entered into capital leases for computer hardware which expire in fiscal 2017 and 2021 and have interest rates ranging from 2.0% to 2.9%. Repayments are due as follows:

	June 30, 2016
2017	\$ 379,854
2018	309,192
2019	309,662
2020	310,141
2021	51,695
Total minimum lease payments	<u>\$ 1,360,544</u>
Less amounts representing interest	<u>45,809</u>
Present value of net minimum capital lease payments	<u><u>\$ 1,314,735</u></u>

Total interest expense on leases for the year was \$9,209 (2015: \$19,625).

NOTE 11 TANGIBLE CAPITAL ASSETS

	Net Book Value, June 30, 2016	Net Book Value, June 30, 2015
Sites	\$ 35,470,192	\$ 35,470,192
Buildings	179,532,169	180,897,229
Furniture & Equipment	3,572,285	4,107,135
Vehicles	3,190,278	2,957,686
Computer Software	294,640	428,220
Computer Hardware	349,355	476,376
Computer Hardware under capital lease	3,310,243	2,236,891
Total	<u><u>\$ 225,719,162</u></u>	<u><u>\$ 226,573,729</u></u>

NOTE 11 TANGIBLE CAPITAL ASSETS (cont'd)

Cost	Balance at July 1, 2015	Additions	Disposals	Balance at June 30, 2016
Sites	\$ 35,470,192	\$ -	\$ -	\$ 35,470,192
Buildings	316,216,870	5,863,843	-	322,080,713
Furniture & Equipment	7,986,105	277,643	934,339	7,329,409
Vehicles	5,424,722	815,856	947,423	5,293,155
Computer Software	706,179	-	76,558	629,621
Computer Hardware	2,832,677	884,350	27,214	3,689,813
Computer Hardware under capital lease	2,485,434	1,192,613	-	3,678,047
Total	\$ 371,122,179	\$ 9,034,305	\$ 1,985,534	\$ 378,170,950

Accumulated Amortization	Balance at July 1, 2015	Additions	Disposals	Balance at June 30, 2016
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	135,319,641	7,228,903	-	142,548,544
Furniture & Equipment	3,878,970	812,493	934,339	3,757,124
Vehicles	2,467,036	583,264	947,423	2,102,877
Computer Software	277,959	133,580	76,558	334,981
Computer Hardware	1,362,129	514,284	27,214	1,849,199
Computer Hardware under capital lease	1,242,715	616,348	-	1,859,063
Total	\$ 144,548,450	\$ 9,888,872	\$ 1,985,534	\$ 152,451,788

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 represents plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2014, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 35,000 retired members from school districts. As at December 31, 2014, the Municipal Pension Plan has about 185,000 active members, of which approximately 24,000 are from school districts.

NOTE 12 EMPLOYEE PENSION PLANS (cont'd)

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014 indicated a \$449 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, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The Abbotsford School District paid \$14,120,787 for employer contributions to these plans in the year ended June 30, 2016 (2015: \$13,052,941).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2015, with results available later in 2016.

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.

NOTE 13 INTERFUND TRANSFERS

		Operating	Special Purpose	Capital
Tangible capital assets purchased				
Furniture & Equipment	\$ (123,376)			
Hardware	<u>(490,559)</u>			
		\$ (613,935)		\$ 613,935
Local capital		\$ (642,934)		\$ 642,934
Capital lease payments				
Principal	(680,419)			
Interest	<u>(9,209)</u>			
		(689,628)		689,628
Totals		\$ (1,946,497)	\$ -	\$ 1,946,497

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.

NOTE 16 BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the Board through the adoption of the annual budget on May 5, 2015.

NOTE 17 CONTINGENCIES

The School District issues letters of guarantee through its financial institutions to provide guarantees to certain parties. Outstanding letters of guarantee amount to \$880,255 (2015: \$913,951).

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 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal and disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As of June 30, 2016, the liability is not reasonably determinable.

NOTE 19 EXPENSE BY OBJECT

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Salaries and benefits	\$ 156,985,568	\$ 148,708,831
Services and supplies	30,999,531	30,930,471
Interest	9,209	19,625
Amortization	9,888,872	9,707,450
	<u>\$ 197,883,180</u>	<u>\$ 189,366,377</u>

NOTE 20 ACCUMULATED SURPLUS

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

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Invested in tangible capital assets	\$ 54,020,909	\$ 54,517,560
Local capital surplus	<u>1,496,218</u>	<u>1,559,112</u>
Total capital surplus	55,517,127	56,076,672
Operating surplus	8,732,963	12,106,598
Special purpose surplus	<u>48,552</u>	<u>56,808</u>
	<u>\$ 64,298,642</u>	<u>\$ 68,240,078</u>

The operating surplus is further restricted as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Internally restricted (appropriated) by Board for:		
Appropriation to schools	\$ 1,279,456	\$ 1,807,969
Aboriginal education program	124,385	54,743
Other educational and targetted budgets	5,249,099	6,625,183
Requirements for future budget years	134,558	2,198,200
Utility cost reserve	425,000	425,000
Equipment reserve	<u>375,000</u>	<u>375,000</u>
Subtotal Internally Restricted	<u>\$ 7,587,498</u>	<u>\$ 11,486,095</u>
Unrestricted operating surplus	<u>1,145,465</u>	<u>620,503</u>
Total available for future operations	<u>\$ 8,732,963</u>	<u>\$ 12,106,598</u>

NOTE 21 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 consolidated financial statements have been prepared on a going concern basis.

NOTE 22 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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.

NOTE 22 RISK MANAGEMENT (cont'd)

c) Liquidity risk

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

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

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

NOTE 23 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2016	June 30, 2015
Interest paid - capital leases	<u>\$ 9,209</u>	<u>\$ 19,625</u>
Non-cash transaction:		
Assets acquired via capital lease	<u>\$ 1,192,613</u>	<u>\$ -</u>

School District No. 34 (Abbotsford)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Actual	2015 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	12,106,598	56,808	56,076,672	68,240,078	71,228,020
Changes for the year					
Surplus (Deficit) for the year	(1,427,138)	(8,256)	(2,506,042)	(3,941,436)	(2,987,942)
Interfund Transfers	(613,935)		613,935	-	-
Tangible Capital Assets Purchased	(642,934)		642,934	-	-
Local Capital	(689,628)		689,628	-	-
Other	(3,373,635)	(8,256)	(559,545)	(3,941,436)	(2,987,942)
Net Changes for the year	8,732,963	48,552	55,517,127	64,298,642	68,240,078
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 34 (Abbotsford)

Schedule of Operating Operations

Year Ended June 30, 2016

Schedule 2 (Unaudited)

	2016 Budget (Note 16)	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	159,308,816	162,391,053	156,108,818
Other	150,000	297,281	272,226
Federal Grants		2,807	37,670
Tuition	4,875,000	5,271,842	4,473,685
Other Revenue	1,751,882	2,568,082	2,168,282
Rentals and Leases	374,000	391,437	386,272
Investment Income	340,000	388,005	520,652
Total Revenue	<u>166,799,698</u>	<u>171,310,507</u>	<u>163,967,605</u>
Expenses			
Instruction	144,154,921	147,323,787	138,933,261
District Administration	4,670,791	5,124,264	5,296,271
Operations and Maintenance	16,408,657	16,971,484	17,193,523
Transportation and Housing	2,983,986	3,318,110	3,103,595
Total Expense	<u>168,218,355</u>	<u>172,737,645</u>	<u>164,526,650</u>
Operating Surplus (Deficit) for the year	<u>(1,418,657)</u>	<u>(1,427,138)</u>	<u>(559,045)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,198,201</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(613,935)	(477,455)
Local Capital	(90,669)	(642,934)	(605,000)
Other	(688,875)	(689,628)	(858,328)
Total Net Transfers	<u>(779,544)</u>	<u>(1,946,497)</u>	<u>(1,940,783)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(3,373,635)</u>	<u>(2,499,828)</u>
Operating Surplus (Deficit), beginning of year		12,106,598	14,606,426
Operating Surplus (Deficit), end of year		<u>8,732,963</u>	<u>12,106,598</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		7,587,498	11,486,095
Unrestricted		1,145,465	620,503
Total Operating Surplus (Deficit), end of year		<u>8,732,963</u>	<u>12,106,598</u>

School District No. 34 (Abbotsford)

Schedule of Operating Revenue by Source

Year Ended June 30, 2016

Schedule 2A (Unaudited)

	2016 Budget (Note 16)	2016 Actual	2015 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	159,862,331	162,393,303	157,069,831
AANDC/LEA Recovery	(422,650)	(467,483)	(363,387)
Strike Savings Recovery			(5,791,581)
Other Ministry of Education Grants			
Labour Settlement Funding			3,254,455
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults			249,328
Economic Stability Dividend		142,460	
Employee Support Grant			1,300,000
Carbon tax		106,017	116,372
Projected enrollment adjustment	(248,879)		
Miscellaneous		98,742	155,786
Total Provincial Grants - Ministry of Education	159,308,816	162,391,053	156,108,818
Provincial Grants - Other	150,000	297,281	272,226
Federal Grants		2,807	37,670
Tuition			
Summer School Fees		52,165	
Offshore Tuition Fees	4,875,000	5,219,677	4,473,685
Total Tuition	4,875,000	5,271,842	4,473,685
Other Revenues			
LEA/Direct Funding from First Nations	422,650	467,483	339,161
Miscellaneous			
School Fees	419,400	984,418	768,661
School of choice busing/other busing	540,000	525,046	408,395
Other	369,832	591,135	652,065
Total Other Revenue	1,751,882	2,568,082	2,168,282
Rentals and Leases	374,000	391,437	386,272
Investment Income	340,000	388,005	520,652
Total Operating Revenue	166,799,698	171,310,507	163,967,605

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2016

	2016 Budget (Note 16)	2016 Actual	2015 Actual
	\$	\$	\$
Salaries			
Teachers	76,208,337	76,604,921	70,930,153
Principals and Vice Principals	8,755,789	9,142,033	8,856,266
Educational Assistants	11,862,077	12,326,175	10,882,757
Support Staff	12,730,116	12,724,804	13,852,991
Other Professionals	2,908,957	3,206,010	3,127,128
Substitutes	6,045,461	6,831,542	7,150,243
Total Salaries	118,510,737	120,835,485	114,799,538
Employee Benefits	31,585,907	31,429,524	29,612,007
Total Salaries and Benefits	150,096,644	152,265,009	144,411,545
Services and Supplies			
Services	3,988,461	5,868,763	6,048,772
Student Transportation	109,452	267,001	186,074
Professional Development and Travel	1,208,514	1,826,376	1,857,029
Rentals and Leases	9,100	603,408	481,005
Dues and Fees	351,188	259,872	242,121
Insurance	380,995	410,625	404,006
Supplies	9,809,001	8,973,739	8,710,694
Utilities	2,265,000	2,262,852	2,185,404
Total Services and Supplies	18,121,711	20,472,636	20,115,105
Total Operating Expense	168,218,355	172,737,645	164,526,650

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2016

Schedule 2C (Unaudited)

	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	61,336,551	887,147	202,825	225,614		5,093,855	67,745,992
1.03 Career Programs	684,157	114,316	191,212	39,086		2,255	1,031,026
1.07 Library Services	336,990	114,238	460,659			669	912,556
1.08 Counselling	2,091,587						2,091,587
1.10 Special Education	9,066,744	407,744	10,030,016	201,311		578,569	20,284,384
1.30 English Language Learning	2,158,252		274,123			40,449	2,472,824
1.31 Aboriginal Education	373,536	212,622	861,699	35,005		16,272	1,499,134
1.41 School Administration	308,821	7,376,007		2,714,625	874	176,525	10,576,852
1.60 Summer School	232,791	20,698	34,189	5,143		3,139	295,960
1.62 Offshore Students	15,492		271,452	103,926	242,250	3,214	636,334
Total Function 1	76,604,921	9,132,772	12,326,175	3,324,710	243,124	5,914,947	107,546,649
4 District Administration							
4.11 Educational Administration					704,778	1,879	706,657
4.40 School District Governance					161,822		161,822
4.41 Business Administration		9,261		783,680	1,202,446	82,698	2,078,085
Total Function 4	-	9,261	-	783,680	2,069,046	84,577	2,946,564
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				213,220	433,710	299	647,229
5.50 Maintenance Operations				6,341,390	376,628	662,920	7,380,938
5.52 Maintenance of Grounds				601,764			601,764
5.56 Utilities							-
Total Function 5	-	-	-	7,156,374	810,338	663,219	8,629,931
7 Transportation and Housing							
7.41 Transportation and Housing Administration				219,755	83,502	2,609	305,866
7.70 Student Transportation				1,240,285		166,190	1,406,475
Total Function 7	-	-	-	1,460,040	83,502	168,799	1,712,341
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	76,604,921	9,142,033	12,326,175	12,724,804	3,206,010	6,831,542	120,835,485

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2016 Actual \$	2016 Budget (Note 16) \$	2015 Actual \$
1 Instruction							
1.02 Regular Instruction	67,745,992	18,177,924	85,923,916	7,680,421	93,604,337	94,975,779	89,207,800
1.03 Career Programs	1,031,026	276,313	1,307,339	387,886	1,695,225	1,401,654	1,699,183
1.07 Library Services	912,556	262,025	1,174,581	224,875	1,399,456	1,454,890	1,270,836
1.08 Counselling	2,091,587	504,607	2,596,194	14,226	2,610,420	2,330,864	2,324,851
1.10 Special Education	20,284,384	5,070,882	25,355,266	750,735	26,106,001	23,784,294	23,797,453
1.30 English Language Learning	2,472,824	660,897	3,133,721	103,139	3,236,860	3,303,148	3,114,406
1.31 Aboriginal Education	1,499,134	412,445	1,911,579	506,907	2,418,486	2,333,260	2,462,103
1.41 School Administration	10,576,852	2,738,374	13,315,226	1,204,337	14,519,563	12,871,961	13,674,014
1.60 Summer School	295,960	5,443	301,403	6,548	307,951	390,298	53,412
1.62 Offshore Students	636,334	167,168	803,502	621,986	1,425,488	1,308,773	1,329,203
Total Function 1	107,546,649	28,276,078	135,822,727	11,501,060	147,323,787	144,154,921	138,933,261
4 District Administration							
4.11 Educational Administration	706,657	190,571	897,228	379,613	1,276,841	1,165,895	1,321,340
4.40 School District Governance	161,822	3,669	165,491	115,964	281,455	316,500	297,944
4.41 Business Administration	2,078,085	486,380	2,564,465	1,001,503	3,565,968	3,188,396	3,676,987
Total Function 4	2,946,564	680,620	3,627,184	1,497,080	5,124,264	4,670,791	5,296,271
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	647,229	142,488	789,717	373,870	1,163,587	1,325,997	1,185,326
5.50 Maintenance Operations	7,380,938	1,716,517	9,097,455	3,214,566	12,312,021	11,930,996	12,700,147
5.52 Maintenance of Grounds	601,764	151,635	753,399	479,625	1,233,024	886,664	1,122,646
5.56 Utilities	-	-	-	2,262,852	2,262,852	2,265,000	2,185,404
Total Function 5	8,629,931	2,010,640	10,640,571	6,330,913	16,971,484	16,408,657	17,193,523
7 Transportation and Housing							
7.41 Transportation and Housing Administration	305,866	76,512	382,378	73,719	456,097	371,294	405,363
7.70 Student Transportation	1,406,475	385,674	1,792,149	1,069,864	2,862,013	2,612,692	2,698,232
Total Function 7	1,712,341	462,186	2,174,527	1,143,583	3,318,110	2,983,986	3,103,595
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	120,835,485	31,429,524	152,265,009	20,472,636	172,737,645	168,218,355	164,526,650

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2016

	2016 Budget (Note 16) \$	2016 Actual \$	2015 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	6,144,036	6,251,517	6,070,059
Other		65,075	18,205
Other Revenue	6,121,362	5,632,226	5,942,906
Total Revenue	<u>12,265,398</u>	<u>11,948,818</u>	<u>12,031,170</u>
Expenses			
Instruction	11,514,522	11,206,198	11,202,866
Operations and Maintenance	750,876	750,876	847,055
Total Expense	<u>12,265,398</u>	<u>11,957,074</u>	<u>12,049,921</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>(8,256)</u>	<u>(18,751)</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(45,239)
Other			78,750
Total Net Transfers	<u>-</u>	<u>-</u>	<u>33,511</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>(8,256)</u>	<u>14,760</u>
Special Purpose Surplus (Deficit), beginning of year		56,808	42,048
Special Purpose Surplus (Deficit), end of year		<u>48,552</u>	<u>56,808</u>
Special Purpose Surplus (Deficit), end of year			
Related Entities		48,552	56,808
Total Special Purpose Surplus (Deficit), end of year		<u>48,552</u>	<u>56,808</u>

School District No. 34 (Abbotsford)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	Community- LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	34,526	2,108,576	-	-	47,774	56,780	-
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	750,876	3,355,388	6,986	5,420,702	41,251	352,000	75,950	202,661	1,201,039
Provincial Grants - Other									
Other				5,420,702	41,251			5,128	
Investment Income									
Less: Allocated to Revenue	750,876	3,355,388	35,908	5,482,068	41,251	352,000	111,313	264,569	1,201,039
Deferred Revenue, end of year	-	-	5,604	2,047,210	-	-	12,411	-	-
Revenues	750,876	3,355,388	35,908	5,482,068	41,251	352,000	111,313	259,441	1,201,039
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue	750,876	3,355,388	35,908	5,482,068	41,251	352,000	111,313	264,569	1,201,039
Expenses									
Salaries									
Teachers		2,240,157						35,742	
Principals and Vice Principals									
Educational Assistants		574,819				224,003	497		439,862
Support Staff									27,758
Other Professionals									72,182
Substitutes									598
Employee Benefits	-	2,814,976	-	-	-	224,003	10,202	58,990	540,400
Services and Supplies	750,876	540,412	35,908	5,482,068	49,507	33,935	233	7,875	122,275
	750,876	3,355,388	35,908	5,482,068	49,507	352,000	111,313	161,962	538,364
	-	-	-	-	(8,256)	-	-	264,569	1,201,039
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	(8,256)	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	(8,256)	-	-	-	-

School District No. 34 (Abbotsford)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

Schedule 3A (Unaudited)

	Service Delivery Transformation	PRP ADT	Quality Teaching	Safe Schools	IPALS	Early Years Centre	Thomas Trust	Yarwood Trust	TOTAL
Deferred Revenue, beginning of year	\$ 120,906	\$ 6,774	\$ 663	\$ 529	\$ 1,257	\$ 22,446	\$ 690	\$ 1,303	\$ 2,402,224
Add: Restricted Grants									
Provincial Grants - Ministry of Education		172,705							6,117,605
Provincial Grants - Other				95,217	8,972	52,200			52,200
Other									5,571,270
Investment Income							9	18	27
Less: Allocated to Revenue	6,073	179,479	663	95,217	8,972	52,200	9	18	11,741,102
Deferred Revenue, end of year	114,833	-	-	527	1,669	10,234	699	1,321	2,194,508
Revenues									
Provincial Grants - Ministry of Education	6,073	179,479	663			64,412			6,251,517
Provincial Grants - Other									65,075
Other Revenue	6,073	179,479	663	95,219	8,560	64,412	-	-	5,632,226
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		82,550		76,777					2,435,226
Educational Assistants		12,793							12,793
Support Staff		38,157							1,053,335
Other Professionals	1,184								252,945
Substitutes	2,956	4,421			953				72,182
Employee Benefits	4,140	137,921	-	76,777	953	-	-	-	78,120
Services and Supplies	1,933	30,726		18,442					3,904,601
		10,832	663		7,607	64,412			815,958
	6,073	179,479	663	95,219	8,560	64,412	-	-	7,236,515
									11,957,074
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	(8,256)
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	(8,256)

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2016

	2016 Budget (Note 16) \$	2016 Actual Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	2015 Actual \$
Revenues					
Provincial Grants					
Ministry of Education	2,824,076	3,290,380		3,290,380	3,062,731
Investment Income			15,867	15,867	23,800
Amortization of Deferred Capital Revenue	7,133,073	7,376,172		7,376,172	7,293,129
Total Revenue	9,957,149	10,666,552	15,867	10,682,419	10,379,660
Expenses					
Operations and Maintenance	2,824,076	3,290,380		3,290,380	3,062,731
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,197,421	9,305,608		9,305,608	9,155,212
Transportation and Housing	541,873	583,264		583,264	552,238
Debt Services					
Capital Lease Interest	8,456		9,209	9,209	19,625
Total Expense	12,571,826	13,179,252	9,209	13,188,461	12,789,806
Capital Surplus (Deficit) for the year	(2,614,677)	(2,512,700)	6,658	(2,506,042)	(2,410,146)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		613,935		613,935	522,694
Local Capital	90,669		642,934	642,934	605,000
Capital Lease Payment	688,875		689,628	689,628	779,578
Total Net Transfers	779,544	613,935	1,332,562	1,946,497	1,907,272
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		721,695	(721,695)	-	
Principal Payment					
Capital Lease		680,419	(680,419)	-	
Total Other Adjustments to Fund Balances		1,402,114	(1,402,114)	-	
Total Capital Surplus (Deficit) for the year	(1,835,133)	(496,651)	(62,894)	(559,545)	(502,874)
Capital Surplus (Deficit), beginning of year		54,517,560	1,559,112	56,076,672	56,579,546
Capital Surplus (Deficit), end of year		54,020,909	1,496,218	55,517,127	56,076,672

School District No. 34 (Abbotsford)

Tangible Capital Assets

Year Ended June 30, 2016

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	35,470,192	316,216,870	7,986,105	5,424,722	706,179	5,318,111	371,122,179
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,999,956		648,267			5,648,223
Deferred Capital Revenue - Other		857,839					857,839
Operating Fund			123,376			490,559	613,935
Local Capital		6,048	154,267	167,589		393,791	721,695
Capital Lease						1,192,613	1,192,613
	-	5,863,843	277,643	815,856	-	2,076,963	9,034,305
Decrease:							
Deemed Disposals			934,339	947,423	76,558	27,214	1,985,534
	-	-	934,339	947,423	76,558	27,214	1,985,534
Cost, end of year	35,470,192	322,080,713	7,329,409	5,293,155	629,621	7,367,860	378,170,950
Work in Progress, end of year							-
Cost and Work in Progress, end of year	35,470,192	322,080,713	7,329,409	5,293,155	629,621	7,367,860	378,170,950
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		135,319,641	3,878,970	2,467,036	277,959	2,604,844	144,548,450
Decrease:							
Deemed Disposals		7,228,903	812,493	583,264	133,580	1,130,632	9,888,872
			934,339	947,423	76,558	27,214	1,985,534
		-	934,339	947,423	76,558	27,214	1,985,534
Accumulated Amortization, end of year		142,548,544	3,757,124	2,102,877	334,981	3,708,262	152,451,788
Tangible Capital Assets - Net	35,470,192	179,532,169	3,572,285	3,190,278	294,640	3,659,598	225,719,162

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2016

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	166,528,419	1,382,963	3,348,213	171,259,595
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	5,648,223	857,839		6,506,062
	5,648,223	857,839	-	6,506,062
Decrease:				
Amortization of Deferred Capital Revenue	7,234,951	51,935	89,286	7,376,172
	7,234,951	51,935	89,286	7,376,172
Net Changes for the Year	(1,586,728)	805,904	(89,286)	(870,110)
Deferred Capital Revenue, end of year	164,941,691	2,188,867	3,258,927	170,389,485
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	164,941,691	2,188,867	3,258,927	170,389,485

School District No. 34 (Abbotsford)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2016

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ -	\$ 1,636,295	\$ -	\$ 2,622,824	\$ -	\$ 4,259,119
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	8,938,603					8,938,603
Other		21,349		172,466		172,466
Investment Income	8,938,603	21,349	-	36,592		57,941
				209,058	-	9,169,010
Decrease:						
Transferred to DCR - Capital Additions	5,648,223	857,839				6,506,062
AFG COA spent on non-capital items	3,290,380					3,290,380
	8,938,603	857,839	-	-	-	9,796,442
Net Changes for the Year	-	(836,490)	-	209,058	-	(627,432)
Balance, end of year	-	799,805	-	2,831,882	-	3,631,687

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

Abbotsford School District

Fiscal Year Ended June 30, 2016

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, 2016

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, 2016

Statement of Severance Agreements

There were no severance agreements made between the Abbotsford School District and its non-unionized employees during fiscal year 2015-16.

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



Abbotsford School District
Schedule 1 - Remuneration & Expenses Paid in Respect to Each Employee
For the Year Ended June 30, 2016

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ANDERSON, PHIL	TRUSTEE	22,959.96	4,133.30
LATHAM, WINNIFRED	TRUSTEE	22,959.96	1,450.09
PAULS, RHONDA	TRUSTEE	25,481.82	3,381.94
PETERSEN, STANLEY E	TRUSTEE	22,359.96	1,533.33
RAI, PREET M.S.	TRUSTEE	22,959.96	4,224.96
SCHAFER, CINDY L	TRUSTEE	26,410.02	3,509.74
WILSON, SHIRLEY P	TRUSTEE	23,610.00	3,735.89
Total for Elected Officials		<u>166,741.68</u>	<u>21,969.25</u>

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

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
ABERNETHY, COLIN JOHN	TEACHER	91,417.84	-
ABRAHAM, ELMORE MOSES	TEACHER	85,943.15	422.10
ABREY, LEANNE	TEACHER	79,245.64	-
ALBISTON, MARGAREE E	TEACHER	85,309.34	-
ALGIE, RICHARD	TEACHER	86,197.10	-
AMBROSE, KENNETH LLOYD	TEACHER	85,309.36	-
ANDERTON, KRISTI-ANN	TEACHER	79,727.64	85.32
ANDISON, ALEX GRANT	TEACHER	85,375.34	-
ANDREWS, FREDERICK WILLIAM	TEACHER	85,309.31	4,928.79
ANDREWS, MELISSA KATHLEEN	TEACHER	81,946.53	546.93
ANTIFAEFF, MARGARET ANN	PRINCIPAL	110,054.35	3,101.45
APOSTOLOPOULOS, DIMITRI JOHN	TEACHER	79,250.32	97.20
ARSENAU, TODD ANTHONY	TEACHER	86,791.50	-
ASHDOWN, SHERILEE RUTH	TEACHER	86,789.88	-
BACON, SARAH LOUISE	TEACHER	88,652.34	176.00
BAERG, JEFFREY D	TEACHER	85,904.31	-
BAERG, JENNIFER JOY	TEACHER	85,420.13	1,123.44
BAGRI, PRITPAL TINA	TEACHER	84,828.11	173.25
BAKER-HAMM, SUSAN	TEACHER	87,382.66	-
BAL, SUKHBIR KAUR	TEACHER	87,382.69	-
BALDISSERA, KAREN	MANAGER, HUMAN RESOURCES	93,427.53	5,947.49
BALDWIN, CINDY VALI	TEACHER	87,492.64	-
BALLANTYNE, JESSE COLIN	TEACHER	97,358.48	330.62
BALLANTYNE, TARA	TEACHER	94,727.64	-
BALLSRUD, WARREN LUTH	FOREMAN, HVAC	90,658.08	282.25
BAMARA, RIMPAL SINGH	TEACHER	90,823.43	1,279.98
BARCLAY, ERIN VICTORIA	TEACHER	85,814.13	-
BARKER, AARON ROY MICHAEL	TEACHER	87,382.67	117.10
BARKER, NICOLE LYNNE	TEACHER	75,875.97	-
BARSKI, SONIA	TEACHER	88,744.52	-
BARTLETT, JANE	TEACHER	83,817.62	-
BARTLETT, LORNE H	TEACHER	89,694.99	-
BARUTA, TYLER LESLIE	PRINCIPAL	95,209.08	55.00
BASRAN, MICHELLE MARIE	TEACHER	88,340.98	-
BATH, AVTAR SINGH	TEACHER	84,827.37	-
BATH, HARMIT KAUR	TEACHER	81,614.74	-
BATT, GREGORY STEWART	TEACHER	87,382.68	-
BEATTIE, JANET ANDREA	TEACHER	87,382.67	-
BEAUJOT, ADELINE E	TEACHER	78,495.27	-
BECK, JAMIE ANDREW	PRINCIPAL	109,102.94	2,369.36
BECK, PATRICIA JEANNE	TEACHER	86,197.08	-
BECKETT, HEATHER LOUISE	TEACHER	86,905.53	644.85
BEISIEGEL, CORY R	TEACHER	90,603.79	-
BELL, BRIAN JOHN	TEACHER	86,953.48	-
BELSHER, ADRIANA L	TEACHER	86,197.11	1,725.34

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
BENNATO, JENNIFER LEANNE	TEACHER	90,823.57	4,372.77
BENNETT, KAREN CHRISTINE	VICE PRINCIPAL	95,210.20	6,200.37
BERDUSCO, KATHLEEN G	TEACHER	79,838.99	-
BERGEN, BRUNO	TEACHER	91,350.96	-
BEUKERS, ROBERT JAMES	ELECTRICIAN	84,596.56	251.22
BEULENS, DIANE GLADYS	TEACHER	78,269.74	375.00
BHAMBRA, HARJIT SINGH	TEACHER	86,955.09	50.00
BIDAL, MICHEL R.G.	TEACHER	87,382.75	-
BIDAL, SABRINA D	TEACHER	78,659.48	-
BILLING, LAURA LEE	MANAGER, THEATRE	77,750.56	3,404.73
BILLO, BRIAN E	TEACHER	87,382.71	2,606.55
BINING-NAHAL, MANROOP	TEACHER	87,382.69	-
BIRING, JASBINDER SINGH	TEACHER	86,951.53	393.96
BISARO, JOHN ANGELO	TEACHER	78,855.00	50.00
BLACKWOOD, GEOFFREY W	TEACHER	85,352.91	-
BLADES, DAVID JAMES	TEACHER	78,172.17	-
BLAIR, ALEXANDRA LINDSAY	TEACHER	82,500.44	1,543.66
BOCKER, MEGAN ELIZABETH	TEACHER	84,780.57	-
BOGAN, EDWARD M	TEACHER	84,405.86	-
BONDI, GINO	ASSISTANT SUPERINTENDENT	144,298.25	14,665.94
BONNEAU, MARYSE	TEACHER	79,838.42	2,158.86
BOORMAN, KAREN A	TEACHER	79,727.62	1,611.07
BORN, DEBORA DEE	TEACHER	79,727.63	-
BORN, MATTHEW GILBERT	TEACHER	86,197.08	779.12
BORN, TERESA RACHEL	TEACHER	84,830.86	-
BOSCHMANN, CAROLYN DIANE	TEACHER	85,420.11	-
BOTT, JODI	TEACHER	87,409.42	797.88
BOURGEOIS, DANIELLE J	TEACHER	85,420.12	-
BRAICH, VIRINDER SINGH	TEACHER	79,703.90	2,080.28
BRAR, JATINDER SINGH	TEACHER	75,273.63	-
BRAR, LAURA ANN	TEACHER	78,652.84	-
BRAR, SUKHVINDER SINGH	TEACHER	101,796.70	-
BRENNAN, PAULA SUSAN	TEACHER	81,225.82	-
BROOKS, JENNIFER LEE	TEACHER	83,159.57	65.17
BROWN, KAREN LEE	TEACHER	87,864.06	50.00
BRUMMITT, DAWN E	TEACHER	84,998.25	-
BURDELL, SARA JESSIE	TEACHER	78,652.84	-
BURDEYNY, LISA GAY	VICE PRINCIPAL	109,882.73	2,366.64
BURGAR, DONNA JOY	TEACHER	79,539.32	-
BYRNE, MARK E	PRINCIPAL	108,739.65	149.81
BYRON, GREGORY A	TEACHER	97,088.17	-
CALDER-FORGAARD, NICOLE LOUISE	TEACHER	86,197.09	1,845.77
CALNEK, BRENDA	TEACHER	87,382.69	124.08
CAMERON, WARD	TEACHER	104,660.58	33.10
CAMPBELL, BRUCE IAN	VICE PRINCIPAL	108,588.61	8,613.06
CAMPBELL, CARLA R	VICE PRINCIPAL	112,250.71	1,622.25
CAMPBELL, MALCOLM SAMUEL	TEACHER	76,124.06	183.75
CARON, RENE	TEACHER	87,382.66	1,445.49
CARPENTER, BRYON EVERETT	TEACHER	77,424.91	3,068.68
CARROLL, LAURA IRENE	TEACHER	86,990.26	-
CARTER, BARBARA L	PRINCIPAL	110,008.66	-
CASSIA, FAYE ANNETTE	TEACHER	90,712.82	433.35
CASTILLO, SANDRA P.	TEACHER	90,230.73	-
CASTONGUAY, NANCY DANY	TEACHER	87,271.95	328.02
CAVIGGIA, LORI ANNE	TEACHER	77,964.05	1,412.30
CHAMBERS, DAVID HARRY	TEACHER	84,235.78	-
CHAN, ABBY BARTON	PRINCIPAL	101,492.33	27.50
CHAN, THERESA YOUN GIE	TEACHER	79,727.64	514.42
CHENG, ELIZABETH ANNE	TEACHER	76,159.20	-
CHIAPPETTA, SERGIO MICHAEL A	TEACHER	77,048.35	-
CHIN, RONALD GREG	TEACHER	87,382.71	-
CHO-FREDE, YOUNG SUN	MANAGER, INTERNATIONAL DEPT.	83,407.56	47,364.24
CHRISTIE, FAY CATHY	PRINCIPAL	99,175.32	1,155.00
CHUDYK, JO DEE LEANNE	TEACHER	84,827.32	-
CHURCHILL, DALE WILLIAM	DIRECTOR, FACILITIES	103,208.05	-
CIOCHETTI, BRENT	TEACHER	79,838.44	470.40
CLARK, ERIC BRUCE	TEACHER	79,838.45	367.93
CLEVER, PAMELA MAYUMI	TEACHER	87,271.89	661.80
COCHRANE, NICOLAS GLENN	TEACHER	90,711.47	-
COLBERT, RYAN W.	PRINCIPAL	111,563.69	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
COLBY, S. LARRY	TEACHER	85,309.55	148.35
COLLIER, PAULETTE	PRINCIPAL	101,361.06	-
COLQUHOUN, COLIN	TEACHER	88,281.84	314.28
COLQUHOUN, FLORENCE	TEACHER	86,223.77	-
COMEAU, ROBERT PAUL	PRINCIPAL	130,189.76	2,812.70
CONNON, ASHLEY LORRAINE	TEACHER	86,790.70	-
CONSTANT, GILBERT R	TEACHER	85,309.34	758.78
COOK, JENNIFER LEE	TEACHER	78,652.85	-
COSTELLO, WENDY PATRICIA	TEACHER	79,838.42	748.20
COTTEN, DARLENE JANICE	TEACHER	84,401.64	-
COULTER, BARBRA	TEACHER	85,420.10	-
CRAVEN, JACQUELINE ELAINE	TEACHER	85,798.82	63.67
CROCKER, JEFFREY W	TEACHER	90,823.53	839.72
CROCKETT, JENNIFER ELIZABETH	TEACHER	88,020.87	-
CROZIER, LESLEY ANN	TEACHER	79,078.23	-
CROZIER, MARNIE BARBARA A.	TEACHER	78,410.12	-
CURRIE, BROCK DAVID	TEACHER	82,111.51	15,787.00
CUTHBERTSON, BRUCE	TEACHER	98,241.40	1,879.65
DANIELSSON, CARLA D	ASSISTANT SUPERINTENDENT	135,941.01	11,325.23
DAVIES, BONNIE C	TEACHER	79,784.45	-
DAVIES, GEOFF SCOTT	VICE PRINCIPAL	107,340.11	94.77
DE MARZO, LUIGI ROBERT	PRINCIPAL	107,824.21	-
DE VRIES, GREGORY P	TEACHER	84,803.18	-
DE WIT, DAVID ANTHONY	PRINCIPAL	120,813.29	3,813.51
DE WIT, MICHAEL THOMAS	TEACHER	90,822.28	-
DEGAGNE, DEIRDRE C	TEACHER	90,712.76	2,914.77
DEKLEVA, ANTHONY GREGORY	TEACHER	85,420.14	-
DEMAER, DERRIN	MANAGER, PURCHASING	86,416.06	3,274.62
DENHAM, CARA MARIE	TEACHER	84,830.73	-
DEOL, JASKIRANJIT KAUR	TEACHER	87,382.70	-
DESORMEAUX SCHMIDT, MARIE THER	TEACHER	-	194.35
DETTLAFF, JOANNA ALEKSANDRA	TEACHER	90,230.71	-
DHALIWAL, HARJINDER SINGH	TEACHER	87,382.64	-
DHALIWAL, KULJINDER SINGH	TEACHER	75,812.38	-
DHALIWAL, RAJWANT	TEACHER	86,197.10	-
DHALIWAL, SUKHPAUL SINGH	TEACHER	87,382.68	-
DIAKOW, METHODIUS	TEACHER	106,967.39	-
DIENO, CYNTHIA LEE	TEACHER	86,789.91	738.40
DIROM, DERECK BENJAMIN	TEACHER	87,382.70	264.14
DIX, DARYL STEPHEN	TEACHER	87,383.11	-
DODS, JEFF WAYNE	TEACHER	90,823.46	1,896.19
DOMKE, JAMES R	TEACHER	86,789.90	500.00
DORSEY, CORRINE CHRISTINE	TEACHER	83,212.20	50.00
DOUGLAS, KRISTINE HEATHER	TEACHER	84,829.61	-
D'SOUZA, SHARON J	TEACHER	85,420.18	-
DUGAS, AARON MALCOLM	TEACHER	86,015.17	264.74
DUGDALE, KRISTA MARGARET	TEACHER	79,849.24	-
DUGGAN, SUSAN	TEACHER	83,279.01	1,532.09
DULIBA, KEVIN DALE	TEACHER	96,338.82	-
DUNTON, JEFFERSON DAVIS	TEACHER	87,382.66	-
DUSSIN, SARAH ILDE MARJORIE	TEACHER	82,665.09	-
DYCK, GLENDA MARIE	TEACHER	94,331.13	-
EARL, DOUGLAS J	TEACHER	86,816.69	-
EBERDING, ROYCE PETER	TEACHER	76,743.66	-
EDWARDS, KATHRYN A.E.	DISTRICT VICE PRINCIPAL	103,584.35	3,096.06
EHRENREICH, MARIE	TEACHER	79,798.90	-
EMERY, GREGORY ADAM	TEACHER	87,977.11	64.16
ENNIS, DAVID M	TEACHER	105,340.63	2,081.79
ENNS, MICHAEL HANS	TEACHER	85,266.16	1,649.29
EPP, DAVID MARK	TEACHER	87,382.66	-
ERICKSON, CATHY	PRINCIPAL	105,810.31	539.95
ERNEWIN, KELLY MARIE	TEACHER	85,466.42	-
FALCIONI, MAUREEN ALICIA	TEACHER	79,838.43	-
FARKAS, KAREN M	TEACHER	79,838.63	-
FARLEY, CHRISTOPHER CHARLES	TEACHER	77,622.40	2,353.85
FARLEY, PAMELA REBECCA	TEACHER	84,827.35	225.11
FATKIN, MARIA	TEACHER	93,999.60	-
FAULKNER, RODNEY A	TEACHER	88,268.82	-
FAWCETT, AUSTINA LYNN	TEACHER	89,043.46	45.25
FEDYNA, SHAWN LEN	TEACHER	98,008.02	823.50

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
FEHLAUER, CHRISTIE DANIELLE	TEACHER	88,270.11	2,938.26
FERNANDES, M. JO-ANN	TEACHER	79,727.64	-
FETTERLY, DANA C	TEACHER	78,652.83	-
FETTERLY, DEAN WAYNE	TEACHER	87,382.69	28.55
FILLION, COLEEN EDWINA MARIE	TEACHER	84,827.35	130.50
FINCH, TRACY M	TEACHER	87,379.68	-
FINNIGAN, MICHAEL J	TEACHER	88,282.69	-
FISHER, BRUCE RONALD	TEACHER	87,326.66	-
FLADAGER, KATHLEEN ANNE	PRINCIPAL	105,479.77	255.00
FOERSTER, SHARRON DOREEN	TEACHER	79,733.17	-
FOOTE, JOHN WOODRING	TEACHER	85,298.97	-
FOWLER, STEPHEN JOHN	TEACHER	87,168.06	-
FOX, KENNETH	TEACHER	85,420.19	-
FRANKLIN, PAMELA M	TEACHER	79,838.65	-
FRASER, JOY E	TEACHER	92,719.60	-
FRERS, PATRICIA	TEACHER	88,633.73	49.93
FRIEDRICK-MARSH, CRAIG GARY DOUGLAS	TEACHER	84,925.46	-
FRIESEN, ALBERT	TEACHER	84,380.53	896.53
FRIESEN, CAMERON T	PRINCIPAL	103,939.33	4,147.32
FRIESEN, LYNDON MYLES	TEACHER	79,838.45	-
FROESE, JACQUELINE	TEACHER	79,245.61	-
FROESE, KENDRA JOY	TEACHER	79,245.65	-
FUERST, KATHLEEN JANET	TEACHER	85,309.39	-
FUJIMURA, JAY FRANCIS	TEACHER	83,278.83	-
FUNK, MARLENE ANGELA	PRINCIPAL	114,227.26	6,898.83
FUSSI, ROBERT ANTON	FOREMAN, PLUMBING	86,456.14	1,413.49
GABRIEL, REGINALD PAUL	PRINCIPAL	112,532.25	4,012.77
GASSER, GRANT ALBERT	TEACHER	94,923.67	611.25
GEHRING, MICHELLE DIANE	TEACHER	90,823.57	2,010.25
GERMAIN, MELANIE SUSANNE	TEACHER	79,727.63	-
GIBB, LYNDA MAUREEN	TEACHER	78,653.05	27.50
GIBSON, SHARON	PRINCIPAL	105,965.73	442.71
GIESBRECHT, PAUL D	TEACHER	83,282.44	-
GIESBRECHT-COOMBS, ALANA MARIE	TEACHER	78,362.33	76.68
GILL, DARSHAN SINGH	FOREMAN, TRANSPORTATION	85,261.73	720.00
GILL, JASVIR SINGH	TEACHER	80,451.86	-
GILL, JAY PAUL	TEACHER	87,271.88	-
GILL, MICHELLE NATASHA	VICE PRINCIPAL	94,881.66	-
GILL, RANJIT K	TEACHER	85,420.27	-
GILL, RAVINDAR KAUR	TEACHER	85,955.05	95.00
GILL, SURJIT KAUR	TEACHER	86,575.89	699.44
GJOS, MARY LOU	TEACHER	92,717.17	-
GLUM, DARRYL BRUCE	TEACHER	87,382.66	-
GODDEN, KEVIN WAYNE-A.	SUPERINTENDENT	199,792.77	24,328.84
GOERKE, RAYMOND D	TEACHER	87,382.68	-
GOERTZEN, TANYA MICHELLE	TEACHER	87,488.10	75.23
GOULET, DAVID JOSEPH R.	TEACHER	83,267.17	-
GRAHAM, BRENDA KATHY	TEACHER	85,420.14	80.00
GRANT, B. KELLY	TEACHER	88,861.48	1,972.46
GRAY, HEATHER DAWN	TEACHER	77,845.04	-
GREEN, EDEN FRANCES	TEACHER	87,256.79	414.75
GREENWAY, LESLIE A	TEACHER	79,246.41	-
GREGOIRE, RONALD	MANAGER, TRANSPORTATION	88,949.18	1,174.75
GRELL, THOMAS NICKOLAS	TEACHER	86,197.09	1,314.37
GREWAL, JASDEEP	TEACHER	79,838.44	-
GRIEVE, NATALIE LENA	TEACHER	85,883.29	-
GRIPP, LORNE W	TEACHER	101,197.07	-
GRONBERG, NICOLE SONYA	TEACHER	84,025.35	-
GROZELL, TANIS SARAH	TEACHER	85,420.98	10,443.21
GURI, JETTE S	TEACHER	85,422.33	-
HAAK, CARLTON E	TEACHER	89,103.08	431.25
HAIRE, MICHAEL LARENCE	TEACHER	84,803.01	6,516.74
HALL, ALISON RENEE	TEACHER	76,101.06	-
HALL, ANDREW RICHARD	TEACHER	87,382.70	-
HALL, HELENE LOUISE	TEACHER	87,792.70	49.61
HALL, JACQUELINE SUZANNE	VICE PRINCIPAL	112,990.50	3,278.28
HALLAM, ROBERT JOHN	TEACHER	79,244.71	-
HAMBLY, LAURA ANN	TEACHER	76,727.82	175.00
HANVEY, TOD DAVID	TEACHER	88,034.73	-
HARDER, HILARY DAWN	TEACHER	83,620.65	173.25

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
HARDINGTON, A. JAMES	PRINCIPAL	111,508.56	-
HARDINGTON, DEBRA M	TEACHER	86,197.29	-
HART, JULIE K	TEACHER	79,838.44	300.00
HARVEY, CHRISTOPHER DAVID	TEACHER	86,789.88	-
HARVEY, SHAWN-LOUISE	TEACHER	85,780.23	-
HAUFF, DALE RICHARD	TEACHER	85,420.24	-
HAUTAKOSKI, ANNEMARIE	TEACHER	78,104.53	-
HAUTAKOSKI, HARRY	TEACHER	88,647.48	-
HAYHOE, JANE L	TEACHER	84,827.31	-
HAZLEWOOD, DUNCAN WILLIAM	TEACHER	90,232.24	6,467.92
HEARTY, DANIEL T	TEACHER	98,168.73	-
HEIN, PATRICIA J	TEACHER	95,273.09	-
HEINRICHS, JAMES D	TEACHER	90,437.02	369.09
HEMMERICH, CRAIG	TEACHER	88,861.42	-
HEMMERICH, HEATHER L	TEACHER	78,661.72	-
HEMMINGER, DUSTIN MICHAEL	TEACHER	75,734.97	661.00
HENDERSON, DEBORAH E	TEACHER	80,977.28	-
HENDRICKS, MICHAEL D	VICE PRINCIPAL	108,174.83	1,093.92
HENDRICKSON, JENNIFER L	TEACHER	84,234.50	-
HENRY, LORNA	TEACHER	80,432.78	50.00
HILDEBRAND, CHARLES GLEN	PRINCIPAL	121,268.83	4,917.64
HILDEBRANDT, TAWNIE LEIGH	TEACHER	80,367.11	859.00
HIMMEL, HEATHER E.	TEACHER	83,390.57	-
HIPWELL, KARI ALBRA	TEACHER	81,991.72	27.50
HIPWELL, SHANE MICHAEL	TEACHER	86,015.14	2,020.18
HOLDEN, PHILIP DAVID	TEACHER	84,827.38	-
HOOTZ, TERESA M	TEACHER	87,822.75	-
HOPKINS, ERICA	VICE PRINCIPAL	96,362.01	-
HORNER, TYLER JOEL	TEACHER	77,243.07	75.77
HORTON, DEXTER	PRINCIPAL	117,804.34	751.54
HOTELL, LYNDEY ERIN	TEACHER	75,864.02	-
HOWARD, P. LEIGH	DIRECTOR, INSTRUCTION	140,075.12	7,538.80
HOWE, CARMEN RITA	TEACHER	97,289.83	1,006.53
HUFF, CLEMENTINE LOUISE	TEACHER	79,833.47	-
HUGET, SHARON E	TEACHER	85,420.15	-
HUNT, KIMBERLY ANNE	TEACHER	86,789.88	-
HUNTER, SCOTT MICHAEL	TEACHER	90,822.31	-
HUTCHINSON, BRADLEY W	PRINCIPAL	120,539.90	453.88
IANNONE, MARK J	TEACHER	87,382.70	-
IFTODY, BONITA MARIE	PRINCIPAL	104,785.77	2,064.86
INGHAM, CAROLYN	TEACHER	87,442.67	173.25
INGLIS, LAURA KELLY	TEACHER	76,790.77	-
INKSTER, SHARON E	TEACHER	87,272.70	-
ISAAC, JANET CATHERINE	TEACHER	85,309.35	-
IVANY, MICHAEL BRUCE	TEACHER	79,238.54	-
IVERSEN, SHAY DEBORAH	TEACHER	79,621.80	-
IZATT, KEITH D	TEACHER	85,309.31	-
JANICKI, MARGARET	TEACHER	89,637.89	1,761.94
JANTZ-KRAHN, RHONDA	TEACHER	79,838.99	-
JANZEN, JOEL	TEACHER	86,951.55	-
JANZEN, MICHAEL JEREMY	CARPENTER	77,937.06	895.37
JASWAL, PARMJIT SINGH	TEACHER	75,945.33	-
JENNER, NAOMI	MANAGER, HUMAN RESOURCES	89,152.36	6,656.82
JENSEN, PATRICIA	PRINCIPAL	104,710.47	-
JOHANNSON, DON S	TEACHER	96,930.94	408.45
JOHNSON, JENNIFER LYNN	TEACHER	85,420.11	-
JOHNSON, RICHARD F	TEACHER	79,727.65	-
JOHNSTON, DEAN JAMES	VICE PRINCIPAL	98,990.97	-
JOHNSTON, KARI ANN	TEACHER	78,298.11	414.75
JOLY, FRANCOISE R	TEACHER	90,837.78	842.95
JONES, DAVID CAMERON	TEACHER	92,185.92	623.41
JONES, EDWARD DARRELL	TEACHER	79,787.72	-
JONES, GEORGE MATTHEW	TEACHER	79,727.66	-
JONES, KIMBERLY D	TEACHER	87,382.68	-
JONES, SUSAN ANITA	TEACHER	86,197.12	-
JORDAN, CHRISTINE C	TEACHER	90,707.03	107.72
JUNG, KERRY	TEACHER	88,861.56	-
JUNG, TERRENCE	PRINCIPAL	101,511.77	100.00
JURCIC, MIRJANA	VICE PRINCIPAL	97,745.00	2,736.13
KALYN, GARY M.	FOREMAN, CONSTRUCTION	79,091.55	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
KAMIYA, BRANDI AZAMI	TEACHER	82,092.73	1,506.42
KANG, FRANCOISE FOKAM	TEACHER	87,382.67	-
KASK, BYRON EDWARD	TEACHER	91,417.80	517.05
KASS, KIM L	PRINCIPAL	102,994.90	994.97
KAUFFMAN, STEPHAN PETER	TEACHER	79,727.64	-
KAULBACK, MOIRA M	TEACHER	85,076.35	-
KAWASAKI, BRENDA L	TEACHER	86,953.47	44.39
KEELEY, MICHAEL GREGORY	TEACHER	79,246.65	-
KEHOE, SHARON ANN LEA	TEACHER	75,792.50	-
KEMP, GRAEME IAN	TEACHER	78,214.69	2,346.09
KEMP, LESLIE BARBARA	TEACHER	84,827.35	1,935.20
KETELAAR, JAMES ANTHONY	TEACHER	79,618.35	-
KIM, JUNSEUK	SYSTEMS ANALYST	82,435.64	94.15
KINMAN, ELEANOR L	TEACHER	90,707.05	-
KIRK, MARILYN DAWN	TEACHER	87,382.68	-
KIRKLAND, SARAH IRENE	TEACHER	79,245.60	357.00
KITSUL, NORENE S	TEACHER	87,271.88	-
KLASSEN, EDWARD	TEACHER	85,420.14	-
KLASSEN, JAMES DOUGLAS	TEACHER	87,271.91	-
KLASSEN, JEFFREY TODD	FOREMAN, ELECTRONICS TECHNICIAN	93,442.87	1,050.00
KLASSEN, LORRAINE R	TEACHER	80,068.83	-
KLEIN, ALAN DOUGLAS	TEACHER	79,838.44	501.05
KLIM, TALLY JOHN	TEACHER	86,015.15	50.00
KOCH, JANICE J	TEACHER	96,339.02	1,052.99
KOHUT, JENNIFER MEGHAN	TEACHER	87,599.47	493.55
KOOP, NICOLA	TEACHER	79,838.43	1,726.30
KORNICKI, NANCY IRENE	TEACHER	85,420.17	-
KRALJEVIC, SONIA MARY	TEACHER	83,279.07	-
KRAUSE, SUSAN ALICE	TEACHER	76,833.36	792.57
KRING, STEPHEN G	TEACHER	90,823.58	1,302.88
KWIATKOWSKI, DINAH ELAINE	TEACHER	76,411.20	-
LACK, RACHEL ALISON	VICE PRINCIPAL	95,296.38	1,155.00
LAINCHBURY, LISA ANA	VICE PRINCIPAL	104,756.46	2,580.23
LAINCHBURY, RONALD DARCY	TEACHER	85,420.16	-
LAIRD, STEPHEN W	PRINCIPAL	105,678.81	-
LAITY, KENNETH DONALD	TEACHER	90,823.59	-
LAM, MAISIE P	TEACHER	79,245.65	-
LAMB, LORRAINE J	TEACHER	83,814.50	-
LANE, JAMES ALEXANDER	TEACHER	78,822.44	-
LANG, LYNN CHRISTINE	TEACHER	79,717.90	418.95
LANGTON, DAVID JAMES	TEACHER	87,271.95	180.00
LANIGAN, KRISTA JOY	TEACHER	85,084.62	974.77
LAPLANTE, ANGELA MARIE	TEACHER	78,269.76	-
LAPLANTE, MARILYN ELAINE	TEACHER	87,052.10	-
LARSEN, JENNIFER L	TEACHER	79,838.43	-
LASKO, TYRA ANN	TEACHER	87,382.67	1,273.75
LAW-JOHNSTON, BRENDA L.	TEACHER	79,245.63	-
LAWRENCE, ANDREW JOHN	TEACHER	78,315.09	1,883.07
LAWSON, STEPHEN R	TEACHER	85,420.13	-
LEE, DONNA MAY	TEACHER	84,234.57	-
LEE, NADIA LORRAINE I	TEACHER	89,633.85	38.61
LEE, ROBERT A	TEACHER	86,790.29	-
LENZ, PRENTICE TODD	TEACHER	87,183.86	-
LEPAGE, TERRY ANN	TEACHER	84,827.25	-
LETENDRE, ANNE ELIZABETH	TEACHER	84,827.36	2,385.31
LEVESQUE, MARIE FLORIDA LU	TEACHER	78,652.93	175.00
LEVINGS, IAN SOREN	PRINCIPAL	117,102.88	6,784.84
LIEUWEN, BRIAN P	TEACHER	87,382.68	552.77
LILLY, PAUL ROBERT	TEACHER	87,271.87	1,200.00
LIMPRIGHT, MARIA A	TEACHER	101,040.71	3,480.38
LINCOLN, MARALEE ELIZABETH	TEACHER	89,947.08	-
LINT, LLOYD GORDON	TEACHER	85,309.40	-
LITTLE, MEGAN CHERYL	TEACHER	85,420.17	-
LIVERSIDGE, DAVID WILLIAM	TEACHER	90,823.63	1,342.46
LODE, JEANNINE R	TEACHER	85,420.17	-
LOEPPKY, JERROLD DAVID	TEACHER	87,470.10	1,401.22
LOEWEN, CHRISTOPHER DAVID	TEACHER	85,420.16	129.35
LOEWEN, MARK LAVERN	TEACHER	87,350.33	356.40
LONGPRE, NICOLE M	TEACHER	81,159.51	1,273.40
LOREE, PAULETTE DAMARA	TEACHER	80,943.25	1,001.89

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
LOSKOT, LUCIE M	TEACHER	87,382.69	-
LOUWERSHEIMER, ELIZABETH	TEACHER	87,322.83	4,216.23
LUMSDEN, CHRISTOPHER JAMES	TEACHER	75,469.29	1,310.74
MACDONALD, DARLENE J	PRINCIPAL	106,869.57	739.10
MACDONALD, FAYE L	TEACHER	79,838.45	50.00
MACDONALD, KIMBERLEY ANNE	TEACHER	79,838.43	-
MACKAY, ANGUS	ASSISTANT SUPERINTENDENT	134,294.35	7,525.69
MACKAY, JANICE	PRINCIPAL	115,065.87	650.00
MACKENZIE, BONNIE GENE	TEACHER	90,823.56	492.30
MACPHAIL, ANDREW BLAXLAND	TEACHER	91,881.36	1,495.14
MAH, STACI L	TEACHER	78,263.21	-
MAINMAN, ROBERT GLEN	ASST. DIRECTOR, FACILITIES	104,578.30	779.29
MAKKAR, MANINDER K	TEACHER	87,382.84	-
MANGAT, RANBIR	TEACHER	92,091.49	-
MANYK, KRISTINA WANDA	TEACHER	82,889.88	-
MAR, DEBBIE NADINE	TEACHER	87,382.66	-
MARCOTTE, PAULA DENISE	TEACHER	79,587.25	192.06
MARSH, JOYCE	TEACHER	85,309.68	-
MARSHALL, KENNETH GERARD	TEACHER	85,309.42	-
MAURO, NICOLE M	TEACHER	78,652.85	255.00
MAXIMITCH-JOHNSTON, SHELLEY A	TEACHER	89,103.08	606.36
MAXWELL, JESSE LEE	TEACHER	86,789.88	-
MCALLISTER, DIANA RUTH	TEACHER	82,096.73	1,152.48
MCCARTHY, JONATHAN ALEXANDER	TEACHER	77,029.54	-
MCCLELLAND, SUZI MONIKA	TEACHER	85,737.37	255.00
MCDONALD, E. ANNE	TEACHER	85,420.14	-
MCDONALD, ERIN JENNIFER ALIDA	TEACHER	75,907.88	-
MCDONALD, LANCE S	PRINCIPAL	128,707.77	1,972.43
MCDONALD, RICHARD A	TEACHER	90,294.34	3,910.61
MCINTYRE, BRANDY LEE	TEACHER	87,384.05	1,648.95
MCLAUGHLIN, BRENDAN SEAN	VICE PRINCIPAL	101,930.80	5,680.23
MCMAHON, ANITA C	TEACHER	87,382.71	1,088.67
MCMASTER, HEIDI CHRISTINE	TEACHER	79,057.92	-
MCMILLAN, LORI ALISON	TEACHER	79,245.65	-
MCRAE, SANDRA R	TEACHER	85,420.16	-
MCTAGGART, COLIN P	TEACHER	87,271.89	-
MCWHINNEY, RYAN GEORGE	TEACHER	90,823.59	-
MENAGH, LAURA J	TEACHER	90,707.07	43.62
MERRICK, RUTH A	TEACHER	86,789.87	49.62
MEYER, DON ERNEST	TEACHER	84,234.54	-
MIAN, ABDUL HAFEEZ	TEACHER	85,114.25	1,220.16
MICHAUD, BRETT JAMES	TEACHER	78,526.29	138.49
MIDDLETON, MICHELLE L	TEACHER	91,252.71	2,064.11
MITCHELL, JAMES P	TEACHER	86,789.88	53.95
MOFFAT, KAREN LOUISE	TEACHER	85,427.66	206.33
MOHITPOUR, LORI-JANE	TEACHER	81,270.43	-
MONTGOMERY, ANGELA MAE	TEACHER	93,554.84	2,533.06
MOORE, ADAM LAWRENCE	VICE PRINCIPAL	115,534.15	-
MOORE, ALISON J	PRINCIPAL	109,132.61	1,115.20
MOORTHY, RAYLENE S	TEACHER	78,653.17	-
MUERMANN, FRANK H	TEACHER	86,197.07	-
MULLER, MICHAEL K	TEACHER	87,382.69	-
MULTANI, NEELUM	TEACHER	87,382.67	-
MUNRO, JOHN WILLIAM	TEACHER	92,898.50	3,138.98
MURPHY, CATHERINE	TEACHER	84,827.47	-
MURPHY, PATRICK R.	TEACHER	88,861.50	-
MURRAY, LORI D	TEACHER	88,744.61	8,101.00
MYERS, MATTHEW CHARLES	TEACHER	85,943.18	-
MYERS, MICHELLE FRANCINE	TEACHER	78,652.64	619.50
NAIK, KANTABEN	DIRECTOR, INSTRUCTION	138,221.73	20,845.83
NATT, SIMMI SIMMI KAUR	TEACHER	84,878.65	-
NERA, FRANCIS JENNIFER	TEACHER	87,382.68	-
NEUFELD, DENNIS JAMES	TEACHER	77,425.45	-
NEUFELD, GRAHAM H	TEACHER	90,823.54	-
NEVEUX, JOANNE LOUISE	PRINCIPAL	111,607.94	8,214.88
NEWBY, SHEILA LOUISE	TEACHER	85,309.37	-
NEWTON, IAN VICTOR	TEACHER	97,275.42	2,306.80
NIELD, JOANN MARGARET	TEACHER	84,827.40	-
NOWAK, BRENDA J	TEACHER	85,120.15	-
NYBERG, MICHELLE LORRAINE	TEACHER	87,383.50	240.45

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
O'BRIEN, KARMAN	MANAGER, IT	96,026.75	5,052.46
O'KEEFE, JANE KATHLEEN	TEACHER	79,245.63	-
OLFERT, SHERRY DAWN	TEACHER	84,343.38	376.26
OLSON, GLORIA L	TEACHER	84,827.42	-
OLSON, MICHELLE LYNN	TEACHER	77,950.32	375.00
OMICHINSKI, JILL	TEACHER	87,977.12	89.10
OSTERBY-BATRYN, ANNALISA	PRINCIPAL	112,240.95	611.10
OSTLUND, DAVID RICHARD	TEACHER	80,627.15	-
PANKRATZ, JAY ELDON	PRINCIPAL	127,865.36	6,191.11
PARR, KATHERINE A	TEACHER	85,309.45	-
PEARCE, WANDA DARLENE	TEACHER	78,665.25	-
PEARSON, MICHAEL W	PRINCIPAL	123,515.29	2,719.35
PENNER, ALFRED E	TEACHER	87,382.72	1,121.27
PENNER, ANDREW BRYON	TEACHER	79,838.71	1,739.26
PENNER, CHERYL DOREEN	TEACHER	85,420.24	1,020.48
PENNER, DUANE JOSEPH	VICE PRINCIPAL	95,858.83	2,375.40
PERRY, ERIN FERN	TEACHER	83,280.44	2,360.60
PERRY, MICHAEL BARTON	TEACHER	79,658.46	825.04
PETERS, DEAN C	TEACHER	75,828.45	534.48
PETERS, HEATHER J	TEACHER	75,575.42	-
PETERS, LINDA	DIRECTOR, FINANCE	119,092.42	1,470.25
PETERS, PAUL A	TEACHER	87,382.68	508.76
PETERS, SCOTT	TEACHER	83,048.73	90.00
PETERSEN, NANCY ANNE	TEACHER	85,075.93	-
PETZOLD, KARI RENEE	TEACHER	85,210.19	-
PICHE, JASWINDER KAUR	TEACHER	90,603.41	-
PICKERING, CHAD ROBERT	TEACHER	76,037.90	691.95
PINTO, ISABEL R	TEACHER	87,977.11	-
PIPER, JEFFREY LEWIS	TEACHER	91,907.62	884.00
PLANTINGA, ALAN	MANAGER, STRUCTUAL/GROUNDS	87,712.60	2,654.44
PLANTINGA, TARA PATRICIA	TEACHER	104,822.91	3,223.26
PLASTOW, KELLY CHARMAGNE	MANAGER, CUSTODIAL	83,407.18	1,858.41
POIRIER, S. LEON	TEACHER	80,043.07	-
POLDERMAN, TRACEY L	TEACHER	79,727.65	-
POLLASTRETTI, LINDA IRENE	PRINCIPAL	116,030.90	1,218.95
PORTAS, SHELLEY ANNE	PRINCIPAL	99,792.85	7,780.39
PORTH, RYAN BURNARD	TEACHER	86,197.06	-
PREISS, HEATHER ANN	TEACHER	79,838.78	414.75
PRETTY, DALE BLAIR	TEACHER	90,823.60	1,167.58
PRETTY, KAREN ANN	TEACHER	85,186.59	120.36
PRICE, ROBIN WILLIAM	TEACHER	85,420.14	-
PRIMROSE, DOUGLAS J.B.	TEACHER	90,823.61	2,219.53
PRINS, JILL K	TEACHER	80,432.79	-
PRITCHARD, DOUG JAMES	TEACHER	91,265.01	191.52
PRYMA, JULES B	TEACHER	89,850.49	-
RADNAI, THOMAS C	TEACHER	90,993.55	278.26
RADONS, CHAD WILLIAM	TEACHER	90,229.96	126.53
RADONS, CLAYTON S	TEACHER	89,668.14	1,808.06
RAI, RAPINDER KAUR	TEACHER	86,197.02	5,859.57
RALSTON, RICHARD W	TEACHER	85,309.38	36.90
RAM, ANGELA BREIER	TEACHER	85,420.18	-
RAMA, HARMINDER	TEACHER	93,556.64	473.53
REGLIN, MARK A	TEACHER	79,839.52	1,641.03
REID, HEATHER LOUISE	VICE PRINCIPAL	102,782.39	50.00
REITSEMA, SHERRY LYNN	TEACHER	76,670.12	-
RENNISON, REBECCA	TEACHER	85,420.19	88.30
REVEL, GORDON L	PRINCIPAL	107,784.82	50.00
RICHARDS, MARTIN GUY	TEACHER	85,420.21	-
RICHARDSON, SCOTT WESLEY	TEACHER	86,343.40	-
RIMALDI, ORESTE	TEACHER	93,303.85	-
RIOUX, MARIE ANNE KIM	TEACHER	86,789.86	1,227.07
RITCHIE, JEFFREY QUIN	TEACHER	90,812.37	2,647.14
ROBERTS, EUAN A	TEACHER	79,838.44	608.23
ROBERTSON, J. DOUGLAS	TEACHER	85,860.97	-
ROCHON, PAUL LOUIS	TEACHER	85,309.25	-
ROCK, MINA K	TEACHER	101,326.64	-
ROFFEL, WILLIAM FRANKE	TEACHER	86,197.08	90.00
ROGERS, KAREN J	TEACHER	79,727.62	-
ROLLINS, JOHN TREVOR	TEACHER	86,360.64	-
ROMANOWSKI, CINDY L	DISTRICT PRINCIPAL	77,614.48	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
RONNING, MICHELLE ELIZABETH	TEACHER	78,658.78	142.39
ROOKE, KAYLIE M	TEACHER	81,959.98	1,872.65
ROSE, MICHEL SAMUEL	HVAC MECHANIC	85,990.44	399.00
ROSEN, SOPHIE ELISABETH	TEACHER	86,789.90	-
ROSS, CHRISTINE NICOLE	TEACHER	79,244.41	341.25
ROSSI, DAVID GRANT	VICE PRINCIPAL	93,152.02	1,155.00
ROTHWELL, TRISTA M	TEACHER	79,838.45	414.75
ROWELL, STEPHEN W	TEACHER	87,773.85	-
RUSTAD, KARMA ALICE	VICE PRINCIPAL	97,340.54	2,711.56
RUTSCHMANN, KRISTA RUTH	TEACHER	78,021.47	479.00
RYAN, KOREENA LYNN	TEACHER	85,420.14	-
RYDER, DAVID	MANAGER, INTERNATIONAL DEPT.	99,026.46	23,961.53
SAENGER, KAREN A	TEACHER	88,510.27	1,844.06
SALTER, TARA JUDITH	TEACHER	78,897.41	-
SAMPSON, DAVID P	TEACHER	88,850.79	-
SANDISON, CHRISTY	TEACHER	76,405.02	-
SANTOS, J. LORRAINE	PRINCIPAL	103,983.96	5,207.83
SAROWA, MANJINDER S	PRINCIPAL	117,370.55	4,325.50
SAUNDERS, KRISTI LYNN	TEACHER	75,692.95	-
SAUVE, JOHANNE	TEACHER	87,432.72	2,472.53
SCHELLENBERG, DORIS GINA	TEACHER	75,685.97	-
SCHMIDT, TARA LORELLE	TEACHER	83,190.68	-
SCHMOR, BRUCE E	TEACHER	88,749.94	-
SCHNEIDER, JANE	TEACHER	84,827.40	-
SCHREINER, DYANNE L	TEACHER	79,573.83	64.82
SCHULZ, CHRISTINE	MANAGER, HUMAN RESOURCES	96,873.58	1,868.80
SCOTT, SANDRA L	TEACHER	94,245.65	-
SEKHON, BALJIT	VICE PRINCIPAL	109,526.51	4,540.03
SENFT, ANDREA	MANAGER, COMMUNITY PARTNERSHIPS	76,073.41	6,098.70
SEYMOUR, CHRISTINE	TEACHER	77,831.56	1,462.09
SHARPE, GREGORY PAGE	PRINCIPAL	118,745.09	787.44
SHERMAN, DEBRA A.C.	TEACHER	90,230.72	764.74
SICKELS, KAIJA CORRINE	TEACHER	78,580.73	-
SIDHU, AMRITT-PAULA KAUR	TEACHER	79,838.61	-
SIDHU, BALBINDER SINGH	VICE PRINCIPAL	103,263.83	3,513.01
SIDHU, NERLAP KAUR	TEACHER	80,708.62	-
SIDHU, NIMMY PURBJIT	TEACHER	80,059.00	375.00
SIEMENS, CHARLOTTE KATIE	PRINCIPAL	89,828.23	-
SIGOUIN, MELISSA ANNE	MANAGER, HUMAN RESOURCES	92,887.09	6,837.36
SILZER, DENISE E	TEACHER	77,033.40	-
SIMMS, CAROLYN JEAN	TEACHER	87,977.10	-
SIMPSON, JENNIFER MARIE	TEACHER	79,054.10	-
SINGH, JASBIR	PRINCIPAL	113,934.38	8,193.97
SIPOCZ, FRANK I	TEACHER	87,271.88	234.50
SKELTON, JASON RYAN	TEACHER	78,652.84	852.30
SLOBODA, ROBERT E	VICE PRINCIPAL	108,818.83	9,735.77
SMITH, ALLISON L	TEACHER	79,680.87	-
SMITH, CAMERON JOHN CARL	TEACHER	77,048.82	1,762.81
SMITH, CHERILYN JEAN	TEACHER	88,268.58	-
SMITH, MARGARET ANN	TEACHER	101,197.09	-
SMITH, PERRY NORMAN	DIRECTOR, INSTRUCTION	117,250.58	8,308.91
SMITH, SYLVIA JOY	TEACHER	79,838.45	89.20
SMULAND, DOUGLAS JAMES	TEACHER	83,282.59	-
SOLOMON, JANICE D	TEACHER	83,799.37	-
SONDRAAL, CATHERINE M	TEACHER	79,838.44	-
SPANGLER, LOIS	TEACHER	85,316.18	-
SPECKMAN, PATRICIA ANNE	TEACHER	76,630.20	-
ST.HILAIRE, JINNY ANITA	TEACHER	79,245.63	-
STEPHEN, DAVID H	MANAGER, COMMUNICATIONS	87,710.98	-
ST-MARTIN, RENE A	TEACHER	87,382.68	-
STOBBE, RAY	TEACHER	79,838.43	90.00
STOROZUK, CHARLENE A	TEACHER	87,296.86	1,097.31
STRAFFORD, MIREILLE JOCELYN	TEACHER	85,429.52	-
STRAITON, TERRI LYNN	TEACHER	88,268.60	1,232.88
STROCEL, SARA KATHLEEN	TEACHER	83,282.87	-
SU, ZHI	DISTRICT VICE PRINCIPAL	102,986.16	7,565.14
SUCHYNSKY, KAREN A	TEACHER	83,159.57	43.93
SULLIVAN, COLLEEN FRANCIS	TEACHER	85,422.32	-
SZABO, JOANNE MARY	TEACHER	85,420.15	4,892.26
SZEMAN, MARIA K.	TEACHER	79,838.45	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
SZUCS, PEGGY EVA	TEACHER	78,539.73	1,985.75
TARNOWSKI, DOUGLAS G	MAINTENANCE, LEADHAND	77,817.41	-
TAYLOR, DARLENE MAE	TEACHER	79,729.80	4,027.61
TAYLOR, WILLIS V	TEACHER	87,371.91	-
TEBBUTT, PATRICIA A	DISTRICT PRINCIPAL	114,664.02	4,453.62
TELJEUR, ANITA REBECCA	TEACHER	80,008.04	474.66
TETRAULT, ALINE M	TEACHER	87,382.70	509.25
THIESSEN, MARK ALLEN	TEACHER	89,449.32	1,471.48
THOMPSON, PAULA L	TEACHER	87,382.69	3,233.38
TIGHE, TANYA	MANAGER, OH&S	82,530.15	5,418.24
TOD, DAVID ALEXANDER	TEACHER	85,595.09	285.84
TOEWS, GARY W	TEACHER	90,823.57	4,171.37
TOEWS, REBECCA SIAN	TEACHER	78,731.34	816.25
TOPOROWSKI, KYMBERLEE NICOLE	TEACHER	80,321.46	-
TOTH, MAUREEN SUZETTE	TEACHER	88,861.54	613.42
TRYON, STACEY LYNN	TEACHER	84,829.08	70.82
TSUYUKI, CAROLYN C	TEACHER	95,549.56	-
TURNER, PATRICIA	TEACHER	85,422.33	-
TURNER, STUART E	TEACHER	91,685.53	-
TUYTEL, SYLVIA HELENE	TEACHER	87,239.47	859.44
TWELE, STEVEN JAMES	TEACHER	79,838.41	-
ULVILD, CORINNA MICHELLE	TEACHER	75,957.65	-
ULYASHEVA, OLGA BORISOVRA	TEACHER	87,271.89	-
UNRAU, NAOMI	TEACHER	85,305.02	-
VALIHRACH, LISA	TEACHER	85,420.16	-
VALLANCE, JENNIFER LYNN	TEACHER	87,977.11	-
VAN BLIJENBURGH, KAREL FREDERIK	TEACHER	79,838.54	-
VAN DALFSEN, MARIE	PRINCIPAL	113,925.16	544.50
VAN DER LOOS, JODI ANN	TEACHER	86,685.62	-
VAN DER WAARDE, CHRISTOPHER ANTON	TEACHER	86,015.09	-
VAN EGMOND, EVELYN PATRICIA	TEACHER	75,683.21	-
VAN EGMOND, KAREN ALIDA	TEACHER	78,650.77	115.23
VAN HUNENSTIJN, LORRI MARGARET	TEACHER	84,233.65	166.06
VAN HUNENSTIJN, THOMAS J	TEACHER	88,861.59	-
VAN MEER, JAMES D	PRINCIPAL	112,463.49	50.00
VANDELAAR, ELLY T	TEACHER	85,309.35	-
VARGEK, JON I	TEACHER	84,887.59	-
VARNES, DEBRA	TEACHER	88,750.78	-
VELESTUK, RAYMOND	SECRETARY TREASURER	160,476.16	16,874.94
VLASIC, KATARINA A.	TEACHER	86,789.88	-
VON DOEHREN, TANYA ANGELINA	TEACHER	87,282.66	-
VOTH, DARICE D	TEACHER	85,089.25	-
VOTH, ROBERT P	PRINCIPAL	119,777.30	828.60
WADE, JANET MAURINE	TEACHER	79,574.98	119.60
WALLACE, BRITTNEY A	PRINCIPAL	93,862.98	6,579.24
WARD, JILLIAN TARA	TEACHER	80,243.94	15.17
WATERHOUSE, PAMELA K	TEACHER	85,309.37	1,786.56
WEATHERBY, JOANNE DENISE	TEACHER	78,672.64	26.00
WEBSTER, DANIEL RICHARD	TEACHER	84,234.60	2,053.13
WEBSTER, JAIMIE MICHELLE	VICE PRINCIPAL	103,134.76	-
WEDEL, CORRIE BETH	TEACHER	84,408.13	333.51
WEDEL, KAREN TERESA	TEACHER	82,093.87	-
WEINKAM, KATHLEEN M	TEACHER	90,711.95	2,419.69
WEINKAUF, LISA ANN	TEACHER	78,652.85	-
WEINKAUF, SHELDON	TEACHER	79,838.45	-
WELLINGER, JULIANNE	TEACHER	81,254.24	-
WERNER, KRISTOFFER JOHN	TEACHER	90,823.59	26.00
WESTPHAL, SHANNON	TEACHER	86,223.77	1,348.57
WHITE, RODNEY MICHAEL	TEACHER	87,271.89	-
WHITE, SUSAN JANE	TEACHER	84,580.08	-
WHITMAN, LORENA LYNN	VICE PRINCIPAL	98,519.74	1,772.61
WHITMAN, RICHARD FRANKLIN	TEACHER	90,823.57	2,856.72
WICKMAN, JENNIFER J	TEACHER	88,509.88	418.55
WIEBE, ANGELA D	PRINCIPAL	111,805.31	78.60
WIEBE, CONRAD JAMES	TEACHER	83,082.53	2,889.14
WIEBE, JARET ARNY C.	FOREMAN	75,987.58	85.68
WIEBE, MARY ESTHER	TEACHER	84,408.01	-
WIEBE, STANLEY DEAN	TEACHER	83,279.52	1,265.72
WIENS, MARIA LOUISE	TEACHER	85,492.22	-
WIGHT, TREVOR PAUL	TEACHER	90,822.71	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
WIGHTMAN, BARBARA GAIL	TEACHER	86,905.90	7,659.00
WILCOX, SHELLEY JANE	DIRECTOR, IT	135,355.24	-
WILLIAMS, DARLA MAE	TEACHER	79,727.61	-
WILLIAMS, DOUGLAS BLAINE	TEACHER	79,836.02	1,119.99
WILMS, BILLY-JAY	TEACHER	90,651.90	2,601.15
WIMMER, RICHARD WILLIAM	TEACHER	88,860.76	-
WISMER, GRAHAM CLARKE	TEACHER	85,420.15	469.26
WITHERS, LAURA ANNE	TEACHER	78,652.85	-
WITTENBERG, JESSICA CHRISTINE	TEACHER	84,283.52	-
WODTKE, KARL ALEXANDER	TEACHER	102,013.34	2,038.56
WOLFF, KIMBERLEY ANN	TEACHER	90,712.80	3,706.86
WONG, CORY KELVIN	TEACHER	87,033.88	-
WOOD, LISA ANN	TEACHER	84,443.39	-
WOODWARD, NICOLE LOUISE	TEACHER	87,977.12	-
WOOLLEY, ROBERT W	TEACHER	79,913.54	-
WRIGHT, DONNA LEE	PRINCIPAL	101,242.81	3,599.72
WRIGHT, JOHN T	TEACHER	87,382.74	63.00
WRIGHT, KATHRYN MARY	TEACHER	96,288.47	-
WRIGHT, MARNIE	DIRECTOR, HUMAN RESOURCES	124,921.04	12,948.13
WYSE, REBECCA R	TEACHER	88,861.50	2,508.19
YANKOV, LAURA CRISTINA	TEACHER	84,234.60	200.00
YOST, TYLER DAVISON	TEACHER	82,595.16	379.72
YOUNG, P. GAIL	TEACHER	79,245.66	1,783.11
YOUNG, PATRICIA LEANNE	TEACHER	84,234.56	-
ZEMP, KIRSTEN LEE	TEACHER	79,838.64	-
Total for employees whose remuneration exceeds \$75,000		<u>61,866,593.56</u>	<u>736,398.54</u>
C. Remuneration to employees paid \$75,000 or less		<u>65,694,602.36</u>	<u>464,714.72</u>
Consolidated total of remuneration and expenses paid		<u>128,762,309.18</u>	
D. Employer portion of EI and CPP		<u>6,783,077.18</u>	



Abbotsford School District
Schedule 2 - Payments Made for the Provision of Goods and
Services
For the Year Ended June 30, 2016

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
0994960 B.C. LTD DBA J.F. BUTL	173,550.96
4REFUEL CANADA LP	410,819.64
A & G SUPPLY LTD.	33,792.17
ABBOTSFORD ADMINISTRATORS ASSN	131,400.00
ABBOTSFORD COMMUNITY FOUNDATIO	27,751.00
ABBOTSFORD COMMUNITY SERVICES	265,066.34
ABBOTSFORD DISTRICT TEACHERS A	989,994.20
ABBOTSFORD RESTORATIVE JUSTICE	95,580.00
ABELL PEST CONTROL INC.	27,819.79
ABLE CRESTING	40,810.48
AMAZON.CA	44,516.10
ANDREW SHERET LIMITED	127,038.53
AP EXAMS	25,605.49
APPLE CANADA INC. C3120	123,028.35
AURORA CASCADE ENT.	85,546.66
AVENUE MACHINERY CORPORATION	48,682.85
BARAGAR ENTERPRISES LTD.	35,332.50
BC HYDRO & POWER AUTHORITY	1,286,490.32
BC PRINCIPALS & VICE PRINCIPAL	83,951.30
BC SAFETY AUTHORITY	27,267.00
BC SCHOOL TRUSTEES ASSOCIATION	70,932.71
BC TEACHERS FED - SAL IND FUND	1,363,732.78
BC TEACHERS FEDERATION	1,467,747.75
BC WIRELESS SOLUTIONS	47,540.30
BEST BUY CANADA	53,367.09
BIG KAHUNA SPORT COMPANY	28,408.45
BLACK PRESS GROUP LTD.	58,064.46
BLACKWOOD BUILDING CENTRE LTD.	79,005.72
BO KNOWS HOCKEY LTD.	126,241.50
BOURQUIN PRINTERS & SIGNS LTD.	51,750.80
BOYCHUK, ILLANA	30,000.00
BRAD RIHELA HOCKEY	57,697.50
BRODART CO.	27,000.91
BRUINSMA TREE SERVICE	40,042.00
CANADIAN WESTERN TRUST	2,015,995.96
CARLTON, N. STEVEN	27,075.84
CARR MCLEAN	48,417.13
CASCADE ROOFING & WATERPROOFIN	162,827.70
CAYLEY WILSON PERFORMANCE HORS	31,500.00
CENTRA CONSTRUCTION GROUP	111,530.20
CENTRAL ABBOTSFORD COMMUNITY S	151,516.90
CHECKMYMARK CONSULTING LTD.	29,986.88
CITY OF ABBOTSFORD	53,071.31
CITY OF ABBOTSFORD - BUS PASSE	48,797.10
CITY OF ABBOTSFORD - PARKS & R	31,936.14
CITY OF ABBOTSFORD - TAX DEPAR	257,886.25
CJ EXCAVATING	100,009.41
CLEARBROOK GOLDEN AGE SOCIETY	40,471.45

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
COMBINED SYSTEMS INC.	147,456.09
COMMUNITAS SUPPORTIVE CARE SOC	54,907.95
CORPORATE EXPRESS	290,767.18
COSTCO WHOLESALE #163	164,177.98
CRAVEN/HUSTON/POWERS ARCHITECT	353,053.78
CROWLEY, SHARON	35,922.27
CULINARY TOUCH CATERING	40,014.03
DAINTY DISH LTD - THE	274,658.42
DELL CANADA INC	41,023.77
DOERKSEN ROOFING INC	29,660.94
DYNAMIC SPECIALTY VEHICLES LTD	669,245.55
ELENI'S RESTAURANT LTD	38,977.39
ELITE FIRE PROTECTION LTD	109,908.97
ELTEC ELEVATOR LTD	74,544.75
ENTERPRISE PAPER CO. LTD.	143,489.71
ESC AUTOMATION	486,305.89
FALLING FROGS	40,456.50
FIRST TRUCK & TRAILER	34,717.80
FIRSTONSITE EDENVALE DIVISION	69,822.59
FOLLETT LIBRARY RESOURCES	48,932.38
FORTIS BC	409,828.12
FRASER VALLEY CHILD DEV. CENT.	140,825.00
GAMERS BASEBALL ACADEMY	36,764.70
GESCAN	48,998.02
GRAND & TOY LIMITED	94,301.08
GREAT WEST LIFE ASSURANCE COMP	284,754.34
GUILLEVIN INTERNATIONAL CO	167,844.71
HARRIS & COMPANY LLP	68,318.79
HARTC ERGONOMIC ELEMENTS	26,035.52
HI-CUBE STORAGE PRODUCTS LTD	27,294.40
HOME DEPOT	45,857.58
HYATT REGENCY VANCOUVER	88,772.99
HYUN, JAE CHUL	34,000.00
IBM CANADA LTD.	648,710.77
IGI RESOURCES INC. V89001C	52,139.71
INDUSTRIAL ALLIANCE	46,290.36
INLAND KENWORTH	31,600.12
INTEGRA SECURITY LIMITED	79,058.70
INTERNATIONAL BACCALAUREATE OR	50,429.40
IRC BUILDING SCIENCES GROUP	108,826.88
IREDALE GROUP ARCHITECTURE	39,205.86
JONATHAN MORGAN & COMPANY	111,404.47
KAL TIRE	62,773.31
KEVGROUP	127,496.32
KING'S MUSIC LIMITED	33,786.63
KLASSIC CATERING	30,381.51
KMS TOOLS & EQUIPMENT	44,729.32
LONDON DRUGS LTD	27,764.80
LORDCO PARTS LTD.	78,620.29
M.L. PETERSON HARDWOOD FLOOR C	46,825.80
MA, SANG WHAN	35,000.00
MACQUARIE EQUIPMENT FINANCE LT	772,720.87
MAINLAND SUPER-VAC LTD	36,608.25
MARINE ROOFING	426,615.01
MARRIOTT HOTELS - VISA	26,952.65
MARTENS ASPHALT LTD.	91,023.04
MERTIN CHEVROLET CADILLAC PONT	37,017.03

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
METRO MOTORS LTD	85,442.56
MICROSERVE BUSINESS COMPUTER S	39,336.64
MIKE'S COMPUTER SHOP	64,209.76
MILLS PRINTING & STATIONE	30,628.26
MINISTER OF FINANCE	455,105.00
MINISTRY OF CHILDREN &FAMILY D	77,875.01
MINISTRY OF PROVINCIAL REVENUE	2,478,431.08
MODERN PURAIR	32,631.85
MORNEAU SHEPELL LTD.	298,396.30
MUNICIPAL PENSION PLAN	466,837.46
MY BUDGET FILE INC	38,850.00
NELSON EDUCATION LTD.	59,526.55
NEOPOST CANADA LTD.	41,273.15
NEXT LEVEL GOALTENDING DEVELOP	60,448.30
OLYMPIC INTERNATIONAL SALES	62,021.74
OLYMPIC ROOFING	290,220.00
PACIFIC BLUE CROSS	4,420,520.64
PEARSON CANADA INC.	74,306.36
PINCHIN WEST LTD.	50,367.49
PLANETCLEAN (VANCOUVER) LTD	304,811.98
POWER ZONE ACADEMY	65,000.00
PRECISION CRACK SEALING INC.	26,250.00
PROGRESSIVE WASTE SOLUTIONS CA	129,851.34
PROOFPOINT	99,020.53
QUICK SHUTTLE SERVICE	168,191.46
RAM MECHANICAL	443,465.42
REAL CANADIAN SUPERSTORE	61,361.80
RECEIVER GENERAL, TAXATION DIV	30,332,026.74
RED BIRD LEARNING	25,500.00
REDLINE REFRIGERATION LTD.	62,533.57
REIMER HARDWOODS LTD	51,545.05
RENAISSANCE LEARNING INC	28,060.76
RFS CANADA	102,443.23
RICHELIEU BUILDING SPECIALTIES	87,078.63
RICOH CANADA INC	298,941.63
RITEWAY FENCING	113,633.20
ROCKY POINT ENGINEERING LTD	108,505.27
ROGERS	140,060.73
ROYAL BANK OF CANADA	47,440.12
SAFEWAY CANADA	36,353.50
SANDLOT BASEBALL ACADEMY	40,000.00
SAPPHIRE SOUND INC	48,330.39
SAVE-ON-FOODS #904	69,751.84
SAXBEE INSURANCE AGENCIES LTD.	165,416.00
SCHOLANTIS LEARNING SYSTEMS IN	59,272.50
SCHOLASTIC CANADA LTD	105,582.43
SCHOOL DUDE.COM	52,975.95
SCHOOL SPECIALTY CANADA (PREMI	61,113.94
SELECT SOUND & COMMUNICATIONS	84,607.03
SHARP'S AUDIO VISUAL	151,521.88
SKYLINE ATHLETICS INC.	46,256.52
SOFTCHOICE LP	191,038.61
SOFTLANDING NETWORK SOLUTIONS	58,794.75
SOFTWARE4SCHOOLS.CA	50,405.17
SOTROPA COMMUNICATIONS	590,429.55
SOURCE OFFICE FURNITURE & SYST	134,581.44
SPEEDY GLASS	50,143.00

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
SPICERS	170,044.11
SPORTFACTOR INC	42,317.67
SRB EDUCATION SOLUTIONS INC.	193,317.04
STAPLES #104	115,699.63
STATUS ELECTRICAL CORPORATION	27,361.11
STO:LO CATERING	30,289.35
STO:LO NATIONS	38,929.40
STUDENTGUARD HEALTH INSURANCE	43,611.65
SUNCOR ENERGY PRODUCTS PARTNER	162,011.18
SUNDANCE FLOOR CO LTD	160,151.25
SUNG, JOO YOUHAK	35,895.50
SYSCO CANADA, INC.	270,415.77
TEACHERS' LEARNING STORE	27,374.42
TEACHERS PENSION FUND	25,681,673.78
TEAMSTERS LOCAL UNION 31	738,948.21
TEAMSTERS' NATIONAL BENEFIT PL	2,501,114.00
TECH DATA (IBM K-12)	211,553.05
TEDCO ELECTRIC (1988) INC	25,260.41
TELUS	180,986.22
TERRASOL ENVIRONMENT INC.	128,219.43
THINQ TECHNOLOGIES LTD.	77,593.66
THORNTON SPORT DEVELOPMENT	83,567.50
TI-CAR AGENCY	57,962.27
TRANE CANADA ULC	166,255.59
TROTEC LASER CANADA	27,025.87
UNIGLOBE SPECIALTY TRAVEL	118,557.51
UNITECH CONSTRUCTION MANAGEMEN	4,737,496.29
UNIVERSAL SCHOLARS CORP	65,932.50
UNIVERSITY OF THE FRASER VALLE	144,480.60
VANCOUVER SCHOOL BOARD	130,975.91
VISION WEST ALUMIINUM	69,032.25
VOYAGES TOUR ETUDIANT	169,764.00
WAL-MART CANADA INC	75,533.45
WESCLEAN EQUIPMENT & CLEANING	46,580.16
WESCO DISTRIBUTION	88,153.52
WEST ABBOTSFORD COMMUNITY SCHO	119,672.93
WEST AUTO SALES LTD. DBA KIA W	31,297.39
WESTCAN PAINTING & DECORATING	234,462.90
WESTERN CAMPUS RESOURCES	115,591.34
WESTERN SAFETY PRODUCTS	98,575.98
WHYTE, THERESA	30,145.50
WORKERS' COMPENSATION BOARD OF	321,468.09
X10 ENTERPRISES INC. DBA X10 N	678,144.69
YALE SECONDARY SCHOOL	49,900.63
YMCA OF GREATER VANCOUVER	90,000.00
YOUNGBLOOD HANDYMAN SERVICES	71,688.75

Total suppliers where payments exceed \$25,000	\$ <u>100,867,974.78</u>
Suppliers paid \$25,000 or less	\$ <u>7,481,198.50</u>
Total payments for the supply of goods and services	\$ <u>108,349,173.28</u>

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

Abbotsford School District

Fiscal Year Ended June 30, 2016

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 includes fixed asset purchases which are capitalized on the financial statements.