



SOFI – 2016-17

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2017

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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 34	NAME OF SCHOOL DISTRICT Abbotsford School District	YEAR 2016-17
OFFICE LOCATION(S) 2790 Tims Street		TELEPHONE NUMBER 604-859-4891
MAILING ADDRESS 2790 Tims Street		
CITY Abbotsford	PROVINCE BC	POSTAL CODE V2T4M7
NAME OF SUPERINTENDENT Kevin Godden		TELEPHONE NUMBER 604-859-4891
NAME OF SECRETARY TREASURER Ray Velestuk		TELEPHONE NUMBER 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, 2017

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

SIGNATURE

SIGNATURE

SIGNATURE

**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, 2017

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**

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



Consolidated Audited Financial Statements of Abbotsford School District

Year Ended June 30, 2017

School District No. 34 (Abbotsford)

June 30, 2017

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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 Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

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

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



Signature of the Secretary-Treasurer

Date Signed



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

INDEPENDENT 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, 2017, 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.



Opinion

In our opinion, the consolidated financial statements of School District No. 34 (Abbotsford) as at and for the year ended June 30, 2017 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 3(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 19, 2017

Abbotsford, Canada

School District No. 34 (Abbotsford)

Statement 1

Consolidated Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual (Recast - Note 2)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	48,814,500	45,195,108
Accounts Receivable		
Due from Province - Ministry of Education	647,420	265,362
Due from LEA/Direct Funding	29,681	46,748
Other (Note 4)	715,519	858,029
Total Financial Assets	50,207,120	46,365,247
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	10,195,318	10,457,344
Unearned Revenue (Note 7)	4,649,940	4,404,132
Deferred Revenue (Note 8)	2,536,150	2,194,508
Deferred Capital Revenue (Note 9)	169,578,851	174,021,172
Employee Future Benefits (Note 10)	8,500,734	8,244,837
Capital Lease Obligations		122,122
Other Liabilities (Note 11)	8,100,189	8,023,206
Total Liabilities	203,561,182	207,467,321
Net Financial Assets (Debt)	(153,354,062)	(161,102,074)
Non-Financial Assets		
Tangible Capital Assets (Note 13)	219,023,074	224,526,549
Prepaid Expenses	748,658	873,492
Other Assets	369	675
Total Non-Financial Assets	219,772,101	225,400,716
Accumulated Surplus (Deficit) (Note 22)	66,418,039	64,298,642

Contractual Obligations and Contingencies (Note 17,19)

Approved by the Board

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

School District No. 34 (Abbotsford)

Statement 2

Consolidated Statement of Operations

Year Ended June 30, 2017

	2017 Budget (Note 18) \$	2017 Actual \$	2016 Actual (Recast - Note 2) \$
Revenues			
Provincial Grants			
Ministry of Education	174,585,598	180,734,015	171,932,950
Other	290,000	341,271	362,356
Federal Grants		14,920	2,807
Tuition	5,500,000	5,572,174	5,271,842
Other Revenue	7,603,782	8,330,428	8,200,308
Rentals and Leases	394,000	408,520	391,437
Investment Income	340,000	399,405	403,872
Amortization of Deferred Capital Revenue	7,330,039	7,429,924	7,376,172
Total Revenue	<u>196,043,419</u>	<u>203,230,657</u>	<u>193,941,744</u>
Expenses			
Instruction	161,568,238	161,866,824	158,529,985
District Administration	4,631,220	5,381,355	5,124,264
Operations and Maintenance	28,908,671	30,021,347	30,318,348
Transportation and Housing	3,381,311	3,841,277	3,901,374
Debt Services	90,669	457	9,209
Total Expense	<u>198,580,109</u>	<u>201,111,260</u>	<u>197,883,180</u>
Surplus (Deficit) for the year	<u>(2,536,690)</u>	<u>2,119,397</u>	<u>(3,941,436)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		64,298,642	68,240,078
Accumulated Surplus (Deficit) from Operations, end of year		<u>66,418,039</u>	<u>64,298,642</u>

School District No. 34 (Abbotsford)

Statement 4

Consolidated Statement of Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2017

	2017 Budget (Note 18) \$	2017 Actual \$	2016 Actual (Recast - Note 2) \$
Surplus (Deficit) for the year	<u>(2,536,690)</u>	<u>2,119,397</u>	<u>(3,941,436)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 13)	(200,000)	(4,504,362)	(7,841,692)
Amortization of Tangible Capital Assets (Note 13)	10,026,546	10,007,837	9,888,872
Total Effect of change in Tangible Capital Assets	<u>9,826,546</u>	<u>5,503,475</u>	<u>2,047,180</u>
Acquisition of Prepaid Expenses	(759,000)	(748,658)	(873,492)
Use of Prepaid Expenses	759,000	873,492	874,648
Use of Other Assets		306	226
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>125,140</u>	<u>1,382</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>7,289,856</u>	<u>7,748,012</u>	<u>(1,892,874)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>7,748,012</u>	<u>(1,892,874)</u>
Net Financial Assets (Debt), beginning of year		<u>(161,102,074)</u>	<u>(159,209,200)</u>
Net Financial Assets (Debt), end of year		<u><u>(153,354,062)</u></u>	<u><u>(161,102,074)</u></u>

School District No. 34 (Abbotsford)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2017

	2017 Actual	2016 Actual (Recast - Note 2)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,119,397	(3,941,436)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(222,481)	828,423
Prepaid Expenses	124,834	1,156
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(262,026)	98,457
Unearned Revenue	245,808	411,773
Deferred Revenue	341,642	(207,716)
Employee Future Benefits	255,897	412,142
Other Liabilities	76,983	792,171
Amortization of Tangible Capital Assets	10,007,837	9,888,872
Amortization of Deferred Capital Revenue	(7,429,924)	(7,376,172)
AFG COA spent on non-capital	(1,888,475)	(3,290,380)
Other assets	306	226
Total Operating Transactions	3,369,798	(2,382,484)
Capital Transactions		
Tangible Capital Assets Purchased	(4,504,362)	(7,841,692)
Total Capital Transactions	(4,504,362)	(7,841,692)
Financing Transactions		
Capital Revenue Received	4,876,078	9,169,010
Capital lease repayments	(122,122)	(680,419)
Total Financing Transactions	4,753,956	8,488,591
Net Increase (Decrease) in Cash and Cash Equivalents	3,619,392	(1,735,585)
Cash and Cash Equivalents, beginning of year	45,195,108	46,930,693
Cash and Cash Equivalents, end of year	48,814,500	45,195,108
Cash and Cash Equivalents, end of year, is made up of:		
Cash	48,814,500	45,195,108
	48,814,500	45,195,108

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



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 RECAST OF COMPARATIVE FIGURES

During the year, the School District determined that an immaterial adjustment was required to correct the balance of the capital lease obligations balances in its comparative figures. This adjustment resulted in a decrease of \$1,192,613 to the tangible capital assets and capital lease obligations balances at June 30, 2016 and July 1, 2016. There was no impact on the statement of operations.

NOTE 3 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

These 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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

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

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

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

b) 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. No adjustment is made for accounting policies of the enterprise that are different from those of 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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in note 3 (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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2017 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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

- 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

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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 14 – Interfund Transfers and Note 21– 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
- 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.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

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.
- 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

p) Measurement Uncertainty

Preparation of consolidated financial statements in accordance with the basis of accounting described in note 3 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 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Due from industry training	\$ -	\$ 10,000
Due from federal government	140,154	246,279
Due from students and PAC	3,248	5,425
Due from investment and bank interest	21,832	15,085
Due from City of Abbotsford School Site Acquisition	157,054	84,772
Due from Employees for benefits	72,564	-
Due from others	320,667	496,468
	<u>\$ 715,519</u>	<u>\$ 858,029</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year ended June 30, 2017



NOTE 5 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. Intercompany transactions are eliminated through the consolidation and recording of SD34BC as Related Entities in the Special Purpose Funds.

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Trade Payables	\$ 3,557,653	\$ 3,792,121
Salaries and benefits payable	5,641,456	5,664,409
Accrued vacation pay	996,209	1,000,814
	<u>\$ 10,195,318</u>	<u>\$ 10,457,344</u>

NOTE 7 UNEARNED REVENUE

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Balance, beginning of year	<u>\$ 4,404,132</u>	<u>\$ 3,992,359</u>
Changes for year		
Increase:		
Tuition fees	4,648,347	4,403,899
Rental/lease of facilities	1,593	233
	<u>4,649,940</u>	<u>4,404,132</u>
Decrease:		
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>
Net Changes for year	<u>245,808</u>	<u>411,773</u>
Balance, end of year	<u>\$ 4,649,940</u>	<u>\$ 4,404,132</u>

NOTE 8 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017

**NOTE 8 DEFERRED REVENUE (cont'd)**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Balance, beginning of year	<u>\$ 2,194,508</u>	<u>\$ 2,402,224</u>
Changes for the year:		
Increases:		
Provincial Grants	8,055,564	6,117,605
Other revenue	5,748,219	5,623,497
	<u>\$ 13,803,783</u>	<u>\$ 11,741,102</u>
Decreases:		
Allocated to Revenue	(13,462,141)	(11,948,818)
	<u>\$ (13,462,141)</u>	<u>\$ (11,948,818)</u>
Net change for year	341,642	(207,716)
Balance, end of year	<u>\$ 2,536,150</u>	<u>\$ 2,194,508</u>

NOTE 9 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.

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 170,389,485	\$ 171,259,595
Increases:		
Capital additions	3,129,495	6,506,062
Decreases:		
Amortization	(7,429,924)	(7,376,172)
Net change for year	<u>\$ (4,300,429)</u>	<u>\$ (870,110)</u>
Balance, end of year	<u>\$ 166,089,056</u>	<u>\$ 170,389,485</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year ended June 30, 2017



NOTE 9 DEFERRED CAPITAL REVENUE (cont'd)

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ 3,631,687	\$ 4,259,119
Increases:		
Provincial Grants - Ministry of Education	4,327,218	8,938,603
Provincial Grants - Other	153,999	-
Other revenues	352,401	172,466
Investment income	42,460	57,941
	<u>4,876,078</u>	<u>9,169,010</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(3,129,495)	(6,506,062)
AFG-COA spent on non capital items	(1,888,475)	(3,290,380)
	<u>(5,017,970)</u>	<u>(9,796,442)</u>
Net change for the year	<u>(141,892)</u>	<u>(627,432)</u>
Balance, end of year	<u>\$ 3,489,795</u>	<u>\$ 3,631,687</u>
Total deferred capital revenue balance, end of year	<u><u>\$ 169,578,851</u></u>	<u><u>\$ 174,021,172</u></u>

NOTE 10 EMPLOYEE FUTURE BENEFITS

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,516,109	\$ 8,582,984
Service Cost	634,786	659,115
Interest Cost	218,361	199,380
Benefit Payments	(539,748)	(610,535)
Actuarial (Gain) Loss	(460,653)	(314,835)
Accrued Benefit Obligation – March 31	<u><u>\$ 8,368,855</u></u>	<u><u>\$ 8,516,109</u></u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



NOTE 10 EMPLOYEE FUTURE BENEFITS (cont'd)

	June 30, 2017	June 30, 2016
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,368,855	\$ 8,516,109
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,368,855)	(8,516,109)
Employer Contributions After Measurement Date	323,587	227,920
Benefits Expense After Measurement Date	(217,285)	(213,287)
Unamortized Net Actuarial (Gain) Loss	(238,181)	256,639
Accrued Benefit Asset (Liability) - June 30	<u>\$ (8,500,734)</u>	<u>\$ (8,244,837)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 8,244,837	\$ 7,832,695
Net Expense for Fiscal Year	891,312	917,344
Employer Contributions	(635,415)	(505,202)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 8,500,734</u>	<u>\$ 8,244,837</u>
Components of Net Benefit Expense		
Service Cost	\$ 634,212	\$ 653,033
Interest Cost	222,934	204,125
Amortization of Net Actuarial (Gain)/Loss	34,167	60,186
Net Benefit Expense (Income)	<u>\$ 891,312</u>	<u>\$ 917,344</u>
Assumptions		
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	12.1	12.1

NOTE 11 OTHER LIABILITIES

	June 30, 2017	June 30, 2016
Teacher Summer Pay trust	\$ 5,841,605	\$ 5,723,361
Prepaid International student homestay/medical	1,533,948	1,312,691
Other liabilities	724,636	987,154
	<u>\$ 8,100,189</u>	<u>\$ 8,023,206</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



NOTE 12 DEBT

The School District has an approved line of credit of \$3,865,310 with interest at the banks' prime rate plus 0%. As of June 30, 2017, the School District had nil borrowings (2016: nil) under these facilities.

NOTE 13 TANGIBLE CAPITAL ASSETS

	Net Book Value, June 30, 2017	Net Book Value, June 30, 2016 (recast - Note 2)
Sites	\$ 35,470,192	\$ 35,470,192
Buildings	174,867,186	179,532,169
Furniture & Equipment	3,147,506	3,572,285
Vehicles	3,115,253	3,190,278
Computer Software	291,542	294,640
Computer Hardware	2,002,111	1,840,614
Computer Hardware under capital lease	129,284	626,371
Total	\$ 219,023,074	\$ 224,526,549

Cost	Balance at July 1, 2016 (Recast - Note 2)	Additions	Disposals	Balance at June 30, 2017
Sites	\$ 35,470,192	\$ -	\$ -	\$ 35,470,192
Buildings	322,080,713	2,615,221	-	324,695,934
Furniture & Equipment	7,329,409	324,176	963,589	6,689,996
Vehicles	5,293,155	478,203	220,790	5,550,568
Computer Software	629,621	123,722	114,761	638,582
Computer Hardware	3,689,813	963,040	332,722	4,320,131
Computer Hardware under capital lease	2,485,434	-	-	2,485,434
Total	\$ 376,978,337	\$ 4,504,362	\$ 1,631,862	\$ 379,850,837

Accumulated Amortization	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	142,548,544	7,280,204	-	149,828,748
Furniture & Equipment	3,757,124	748,955	963,589	3,542,490
Vehicles	2,102,877	553,228	220,790	2,435,315
Computer Software	334,981	126,820	114,761	347,040
Computer Hardware	1,849,199	801,543	332,722	2,318,020
Computer Hardware under capital lease	1,859,063	497,087	-	2,356,150
Total	\$ 152,451,788	\$ 10,007,837	\$ 1,631,862	\$ 160,827,763

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



NOTE 14 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, 2015, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 36,000 retired members from school districts. As at December 31, 2015, the Municipal Pension Plan has about 189,000 active members, including approximately 24,000 from school districts.

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 actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate is then adjusted to the extent there is amortization of any funding deficit.

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, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The Abbotsford School District paid \$12,818,312 for employer contributions to these plans in the year ended June 30, 2017 (2016: \$14,120,787).

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, 2018, with results available in 2019.

Employers participating in the Plan 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 15 INTERFUND TRANSFERS

		<u>Operating</u>	<u>Special Purpose</u>	<u>Capital</u>
Tangible capital assets purchased				
Furniture & Equipment	\$ (195,365)			
Hardware	<u>(242,022)</u>			
		\$ (437,387)		\$ 437,387
Local capital		(1,000,000)		1,000,000
Capital lease payments				
Principal	(122,123)			
Interest	<u>(457)</u>			
		(122,580)		122,580
Totals		\$ (1,559,967)	\$ -	\$ 1,559,967

Of the \$1,000,000 transfer to Local Capital, \$700,000 is for the future development of a new school district office.

NOTE 16 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 17 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.

<u>Year</u>	<u>Obligation</u>
2018	\$ 1,060,681
2019	1,060,681
2020	1,060,681
Total	\$ 3,182,043

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017



NOTE 18 BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the Board through the adoption of the annual budget on May 3, 2016.

NOTE 19 CONTINGENCIES

The School District issues letters of guarantee through its financial institutions to provide guarantees to certain parties. Outstanding letters of guarantee amount to \$815,958 (2016: \$880,255).

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 20 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, 2017, the liability is not reasonably determinable.

NOTE 21 EXPENSE BY OBJECT

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Salaries and benefits	\$ 159,291,629	\$ 156,985,568
Services and supplies	31,811,337	30,999,531
Interest	457	9,209
Amortization	10,007,837	9,888,872
	<u>\$ 201,111,260</u>	<u>\$ 197,883,180</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2017

**NOTE 22 ACCUMULATED SURPLUS**

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

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Invested in tangible capital assets	\$ 52,939,985	\$ 54,020,909
Local capital surplus	<u>1,569,118</u>	<u>1,496,218</u>
Total capital surplus	\$ 54,509,103	\$ 55,517,127
Operating surplus	11,880,499	8,732,963
Special purpose surplus	<u>28,437</u>	<u>48,552</u>
	<u><u>\$ 66,418,039</u></u>	<u><u>\$ 64,298,642</u></u>

The operating surplus is further restricted as follows:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Internally restricted (appropriated) by Board for:		
Appropriation to schools	\$ 2,003,206	\$ 1,279,456
Aboriginal education program	64,444	124,385
Other educational and targeted budgets	6,593,611	5,249,099
Requirements for future years	-	134,558
Utility cost reserves	425,000	425,000
Equipment reserve	<u>375,000</u>	<u>375,000</u>
	<u><u>\$ 9,461,261</u></u>	<u><u>\$ 7,587,498</u></u>
Unrestricted operating surplus	<u>2,419,238</u>	<u>1,145,465</u>
Total available for future operations	<u><u>\$ 11,880,499</u></u>	<u><u>\$ 8,732,963</u></u>

NOTE 23 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 24 RISK MANAGEMENT

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

NOTE 24 RISK MANAGEMENT (cont'd)

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.

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 25 SUPPLEMENTARY CASH FLOW INFORMATION

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Interest paid - capital leases	<u>\$ 457</u>	<u>\$ 9,209</u>

School District No. 34 (Abbotsford)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual (Recast - Note 2)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,732,963	48,552	55,517,127	64,298,642	68,240,078
Changes for the year					
Surplus (Deficit) for the year	4,707,503	(20,115)	(2,567,991)	2,119,397	(3,941,436)
Interfund Transfers	(437,387)		437,387	-	
Tangible Capital Assets Purchased	(1,000,000)		1,000,000	-	
Local Capital	(122,580)		122,580	-	
Other	3,147,536	(20,115)	(1,008,024)	2,119,397	(3,941,436)
Net Changes for the year	11,880,499	28,437	54,509,103	66,418,039	64,298,642
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 18)	2017 Actual	2016 Actual (Recast - Note 2)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	165,817,493	171,163,347	162,391,053
Other	225,000	289,215	297,281
Federal Grants		14,920	2,807
Tuition	5,500,000	5,572,174	5,271,842
Other Revenue	1,682,420	2,602,536	2,568,082
Rentals and Leases	394,000	408,520	391,437
Investment Income	340,000	389,026	388,005
Total Revenue	<u>173,958,913</u>	<u>180,439,738</u>	<u>171,310,507</u>
Expenses			
Instruction	150,185,804	149,135,444	147,323,787
District Administration	4,631,220	5,381,355	5,124,264
Operations and Maintenance	16,137,564	17,927,387	16,971,484
Transportation and Housing	2,753,839	3,288,049	3,318,110
Total Expense	<u>173,708,427</u>	<u>175,732,235</u>	<u>172,737,645</u>
Operating Surplus (Deficit) for the year	<u>250,486</u>	<u>4,707,503</u>	<u>(1,427,138)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>929,058</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(437,387)	(613,935)
Local Capital		(1,000,000)	(642,934)
Other	(1,179,544)	(122,580)	(689,628)
Total Net Transfers	<u>(1,179,544)</u>	<u>(1,559,967)</u>	<u>(1,946,497)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>3,147,536</u>	<u>(3,373,635)</u>
Operating Surplus (Deficit), beginning of year		8,732,963	12,106,598
Operating Surplus (Deficit), end of year		<u>11,880,499</u>	<u>8,732,963</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		9,461,261	7,587,498
Unrestricted		2,419,238	1,145,465
Total Operating Surplus (Deficit), end of year		<u>11,880,499</u>	<u>8,732,963</u>

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget (Note 18) \$	2017 Actual \$	2016 Actual (Recast - Note 2) \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	166,062,866	169,043,961	162,393,303
INAC/LEA Recovery	(363,387)	(410,101)	(467,483)
Other Ministry of Education Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults		13,411	
Transportation Supplement		310,000	
Economic Stability Dividend		105,008	142,460
Return of Administrative Savings		846,484	
Carbon Tax Grant		110,303	106,017
Student Learning Grant		991,028	
Miscellaneous		35,239	98,742
Total Provincial Grants - Ministry of Education	165,817,493	171,163,347	162,391,053
Provincial Grants - Other	225,000	289,215	297,281
Federal Grants		14,920	2,807
Tuition			
Summer School Fees		41,600	52,165
International and Out of Province Students	5,500,000	5,530,574	5,219,677
Total Tuition	5,500,000	5,572,174	5,271,842
Other Revenues			
LEA/Direct Funding from First Nations	363,387	410,101	467,483
Miscellaneous			
School Fees	419,400	1,251,621	984,418
School of choice busing/other busing	740,000	510,504	525,046
Other	159,633	430,310	591,135
Total Other Revenue	1,682,420	2,602,536	2,568,082
Rentals and Leases	394,000	408,520	391,437
Investment Income	340,000	389,026	388,005
Total Operating Revenue	173,958,913	180,439,738	171,310,507

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget (Note 18)	2017 Actual	2016 Actual (Recast - Note 2)
	\$	\$	\$
Salaries			
Teachers	78,931,576	78,013,719	76,604,921
Principals and Vice Principals	9,279,205	9,464,499	9,142,033
Educational Assistants	13,866,328	12,800,585	12,326,175
Support Staff	12,683,251	12,722,068	12,724,804
Other Professionals	3,264,609	3,516,772	3,206,010
Substitutes	5,877,500	6,207,397	6,831,542
Total Salaries	123,902,469	122,725,040	120,835,485
Employee Benefits	32,160,651	30,311,049	31,429,524
Total Salaries and Benefits	156,063,120	153,036,089	152,265,009
Services and Supplies			
Services	3,629,225	7,231,754	5,868,763
Student Transportation	270,611	191,427	267,001
Professional Development and Travel	1,338,172	1,770,144	1,826,376
Rentals and Leases	25,300	1,378,821	603,408
Dues and Fees	396,366	257,886	259,872
Insurance	380,995	576,142	410,625
Supplies	9,339,638	8,824,583	8,973,739
Utilities	2,265,000	2,465,389	2,262,852
Total Services and Supplies	17,645,307	22,696,146	20,472,636
Total Operating Expense	173,708,427	175,732,235	172,737,645

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2017

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	63,075,233	805,511	161,053	244,466		4,496,739	68,783,002
1.03 Career Programs	484,231	123,828	176,164	33,303		757	818,283
1.07 Library Services	301,680	83,263	450,735			2,135	837,813
1.08 Counselling	2,064,918						2,064,918
1.10 Special Education	8,858,704	406,758	10,592,654	211,605		645,053	20,714,774
1.30 English Language Learning	2,239,002	65,682	249,745			29,982	2,584,411
1.31 Aboriginal Education	455,483	161,160	820,426	35,378		48,192	1,520,639
1.41 School Administration	227,635	7,818,297		2,673,429	2,433	129,306	10,851,100
1.60 Summer School	292,423		69,610	8,061		3,794	373,888
1.62 International and Out of Province Students	14,410		280,198	115,269	283,270	21,392	714,539
Total Function 1	78,013,719	9,464,499	12,800,585	3,321,511	285,703	5,377,350	109,263,367
4 District Administration							
4.11 Educational Administration					829,089		829,089
4.40 School District Governance					164,514		164,514
4.41 Business Administration				713,768	1,275,892	54,348	2,044,008
Total Function 4	-	-	-	713,768	2,269,495	54,348	3,037,611
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				208,789	499,002	4,457	712,248
5.50 Maintenance Operations				6,470,601	380,367	610,003	7,460,971
5.52 Maintenance of Grounds				632,343			632,343
5.56 Utilities							-
Total Function 5	-	-	-	7,311,733	879,369	614,460	8,805,562
7 Transportation and Housing							
7.41 Transportation and Housing Administration				218,797	82,205	4,726	305,728
7.70 Student Transportation				1,156,259		156,513	1,312,772
Total Function 7	-	-	-	1,375,056	82,205	161,239	1,618,500
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	78,013,719	9,464,499	12,800,585	12,722,068	3,516,772	6,207,397	122,725,040

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2017

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2017 Actual \$	2017 Budget (Note 18) \$	2016 Actual (Recast - Note 2) \$
1 Instruction							
1.02 Regular Instruction	68,783,002	17,252,201	86,035,203	9,152,386	95,187,589	97,297,538	93,604,337
1.03 Career Programs	818,283	220,015	1,038,298	400,654	1,438,952	1,109,843	1,695,225
1.07 Library Services	837,813	244,999	1,082,812	183,538	1,266,350	1,413,021	1,399,456
1.08 Counselling	2,064,918	470,245	2,535,163	11,092	2,546,255	2,383,828	2,610,420
1.10 Special Education	20,714,774	5,071,004	25,785,778	813,840	26,599,618	26,916,863	26,106,001
1.30 English Language Learning	2,584,411	645,620	3,230,031	108,549	3,338,580	3,072,314	3,236,860
1.31 Aboriginal Education	1,520,639	398,619	1,919,258	545,493	2,464,751	2,438,559	2,418,486
1.41 School Administration	10,851,100	2,614,482	13,465,582	862,665	14,328,247	13,835,310	14,519,563
1.60 Summer School	373,888	12,467	386,355	13,009	399,364	389,148	307,951
1.62 International and Out of Province Students	714,539	173,375	887,914	677,824	1,565,738	1,329,380	1,425,488
Total Function 1	109,263,367	27,103,027	136,366,394	12,769,050	149,135,444	150,185,804	147,323,787
4 District Administration							
4.11 Educational Administration	829,089	203,867	1,032,956	364,982	1,397,938	1,183,707	1,276,841
4.40 School District Governance	164,514	4,068	168,582	195,661	364,243	312,650	281,455
4.41 Business Administration	2,044,008	476,740	2,520,748	1,098,426	3,619,174	3,134,863	3,565,968
Total Function 4	3,037,611	684,675	3,722,286	1,659,069	5,381,355	4,631,220	5,124,264
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	712,248	128,990	841,238	484,545	1,325,783	1,292,428	1,163,587
5.50 Maintenance Operations	7,460,971	1,806,726	9,267,697	3,395,717	12,663,414	11,693,096	12,312,021
5.52 Maintenance of Grounds	632,343	144,533	776,876	695,925	1,472,801	887,040	1,233,024
5.56 Utilities	-	-	-	2,465,389	2,465,389	2,265,000	2,262,852
Total Function 5	8,805,562	2,080,249	10,885,811	7,041,576	17,927,387	16,137,564	16,971,484
7 Transportation and Housing							
7.41 Transportation and Housing Administration	305,728	76,279	382,007	72,689	454,696	372,436	456,097
7.70 Student Transportation	1,312,772	366,819	1,679,591	1,153,762	2,833,353	2,381,403	2,862,013
Total Function 7	1,618,500	443,098	2,061,598	1,226,451	3,288,049	2,753,839	3,318,110
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	122,725,040	30,311,049	153,036,089	22,696,146	175,732,235	173,708,427	172,737,645

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget (Note 18) \$	2017 Actual \$	2016 Actual (Recast - Note 2) \$
Revenues			
Provincial Grants			
Ministry of Education	6,146,948	7,682,193	6,251,517
Other	65,000	52,056	65,075
Other Revenue	5,921,362	5,727,892	5,632,226
Total Revenue	<u>12,133,310</u>	<u>13,462,141</u>	<u>11,948,818</u>
Expenses			
Instruction	11,382,434	12,731,380	11,206,198
Operations and Maintenance	750,876	750,876	750,876
Total Expense	<u>12,133,310</u>	<u>13,482,256</u>	<u>11,957,074</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>(20,115)</u>	<u>(8,256)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>(20,115)</u>	<u>(8,256)</u>
Special Purpose Surplus (Deficit), beginning of year		48,552	56,808
Special Purpose Surplus (Deficit), end of year		<u>28,437</u>	<u>48,552</u>
Special Purpose Surplus (Deficit), end of year			
Related Entities		28,437	48,552
Total Special Purpose Surplus (Deficit), end of year		<u>28,437</u>	<u>48,552</u>

School District No. 34 (Abbotsford)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	5,604	2,047,210	-	-	12,411	-	-
750,876	3,386,655	-	-	-	354,699	75,950	208,372	1,204,371
750,876	3,386,655	5,604	5,552,523	144	354,699	75,950	208,372	1,204,371
-	-	-	2,002,870	-	-	-	20,907	-
750,876	3,386,655	5,604	-	-	354,699	88,361	187,465	1,204,371
750,876	3,386,655	5,604	5,596,863	144	354,699	88,361	187,465	1,204,371
-	2,084,358	-	-	-	-	-	36,255	-
-	568,491	-	-	-	223,077	21,196	-	519,780
-	733,806	-	-	-	-	9,396	11,383	29,422
750,876	3,386,655	5,604	5,596,863	20,259	354,699	88,361	187,465	1,204,371
750,876	3,386,655	5,604	5,596,863	20,259	354,699	88,361	187,465	1,204,371
-	-	-	-	(20,115)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(20,115)	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Coding and Curriculum Implementation	Priority Measures	Service Delivery Transformation	PRP ADT	Safe Schools	IPALs	Early Years Centre	Literacy Matters	Community Support
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	114,833	-	527	1,669	10,234	-	-
130,142	1,718,842		172,705					
				102,165	8,668	52,952	59,165	25,528
130,142	1,718,842	-	172,705	102,165	8,668	52,952	59,165	25,528
-	1,495,198	36,259	172,705	102,692	8,792	52,056	16,254	3,147
130,142	223,644	78,574	-	-	1,545	11,130	42,911	22,381
	1,495,198	36,259	172,705			52,056		
-	1,495,198	36,259	172,705	102,692	8,792	52,056	16,254	3,147
	1,121,081		84,364	83,394				1,824
		22,332	12,793					
		1,256	30,978			1,459		
	25,999	578	8,839		640			
-	1,147,080	24,166	136,974	83,394	640	1,459	-	1,824
	348,118	5,464	30,973	19,298		415		
-	1,495,198	6,629	4,758		8,152	50,182	16,254	1,323
		36,259	172,705	102,692	8,792	52,056	16,254	3,147
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Thomas/Yarwood Trusts	TOTAL
	\$	\$
Deferred Revenue, beginning of year	2,020	2,194,508
Add: Restricted Grants		
Provincial Grants - Ministry of Education		8,002,612
Provincial Grants - Other		52,952
Other		5,748,193
Investment Income	26	26
	26	13,803,783
	-	13,462,141
Less: Allocated to Revenue		
Deferred Revenue, end of year	2,046	2,536,150
Revenues		
Provincial Grants - Ministry of Education		7,682,193
Provincial Grants - Other		52,056
Other Revenue		5,727,892
	-	13,462,141
Expenses		
Salaries		
Teachers		3,409,452
Principals and Vice Principals		35,125
Educational Assistants		1,119,249
Support Staff		257,038
Other Professionals		21,196
Substitutes		56,835
	-	4,898,895
Employee Benefits		1,356,645
Services and Supplies		7,226,716
	-	13,482,256
Net Revenue (Expense) before Interfund Transfers	-	(20,115)
Interfund Transfers		
	-	-
Net Revenue (Expense)	-	(20,115)

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget (Note 18)	2017 Actual			2016 Actual (Recast - Note 2)
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education	2,621,157	1,888,475		1,888,475	3,290,380
Investment Income			10,379	10,379	15,867
Amortization of Deferred Capital Revenue	7,330,039	7,429,924		7,429,924	7,376,172
Total Revenue	<u>9,951,196</u>	<u>9,318,399</u>	<u>10,379</u>	<u>9,328,778</u>	<u>10,682,419</u>
Expenses					
Operations and Maintenance	2,621,157	1,888,475		1,888,475	3,290,380
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,399,074	9,454,609		9,454,609	9,305,608
Transportation and Housing	627,472	553,228		553,228	583,264
Debt Services					
Capital Lease Interest	90,669		457	457	9,209
Total Expense	<u>12,738,372</u>	<u>11,896,312</u>	<u>457</u>	<u>11,896,769</u>	<u>13,188,461</u>
Capital Surplus (Deficit) for the year	<u>(2,787,176)</u>	<u>(2,577,913)</u>	<u>9,922</u>	<u>(2,567,991)</u>	<u>(2,506,042)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		437,387		437,387	613,935
Local Capital			1,000,000	1,000,000	642,934
Capital Lease Payment	1,179,544		122,580	122,580	689,628
Total Net Transfers	<u>1,179,544</u>	<u>437,387</u>	<u>1,122,580</u>	<u>1,559,967</u>	<u>1,946,497</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		937,480	(937,480)	-	
Principal Payment					
Capital Lease		122,122	(122,122)	-	
Total Other Adjustments to Fund Balances		<u>1,059,602</u>	<u>(1,059,602)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(1,607,632)</u>	<u>(1,080,924)</u>	<u>72,900</u>	<u>(1,008,024)</u>	<u>(559,545)</u>
Capital Surplus (Deficit), beginning of year		54,020,909	1,496,218	55,517,127	56,076,672
Capital Surplus (Deficit), end of year		<u>52,939,985</u>	<u>1,569,118</u>	<u>54,509,103</u>	<u>55,517,127</u>

School District No. 34 (Abbotsford)

Tangible Capital Assets
Year Ended June 30, 2017

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	35,470,192	322,080,713	7,329,409	5,293,155	629,621	6,175,247	376,978,337
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,960,540		478,203			2,438,743
Deferred Capital Revenue - Other		567,005	123,747				690,752
Operating Fund			195,365			242,022	437,387
Local Capital		87,676	5,064		123,722	721,018	937,480
	-	2,615,221	324,176	478,203	123,722	963,040	4,504,362
Decrease:							
Deemed Disposals			963,589	220,790	114,761	332,722	1,631,862
	-	-	963,589	220,790	114,761	332,722	1,631,862
Cost, end of year	35,470,192	324,695,934	6,689,996	5,550,568	638,582	6,805,565	379,850,837
Work in Progress, end of year							-
Cost and Work in Progress, end of year	35,470,192	324,695,934	6,689,996	5,550,568	638,582	6,805,565	379,850,837
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		142,548,544	3,757,124	2,102,877	334,981	3,708,262	152,451,788
Decrease:							
Deemed Disposals		7,280,204	748,955	553,228	126,820	1,298,630	10,007,837
			963,589	220,790	114,761	332,722	1,631,862
		-	963,589	220,790	114,761	332,722	1,631,862
Accumulated Amortization, end of year	149,828,748	3,542,490	3,542,490	2,435,315	347,040	4,674,170	160,827,763
Tangible Capital Assets - Net	35,470,192	174,867,186	3,147,506	3,115,253	291,542	2,131,395	219,023,074

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	164,941,691	2,188,867	3,258,927	170,389,485
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,438,743	630,252	60,500	3,129,495
	2,438,743	630,252	60,500	3,129,495
Decrease:				
Amortization of Deferred Capital Revenue	7,264,705	72,908	92,311	7,429,924
	7,264,705	72,908	92,311	7,429,924
Net Changes for the Year	(4,825,962)	557,344	(31,811)	(4,300,429)
Deferred Capital Revenue, end of year	160,115,729	2,746,211	3,227,116	166,089,056
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	160,115,729	2,746,211	3,227,116	166,089,056

School District No. 34 (Abbotsford)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2017

Schedule 4D (Unaudited)

	Bylaw Capital \$	MEd Restricted Capital \$	Other Provincial Capital \$	Land Capital \$	Other Capital \$	Total \$
Balance, beginning of year	-	799,805	-	2,831,882	-	3,631,687
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	4,327,218					4,327,218
Provincial Grants - Other			153,999			153,999
Other				291,901	60,500	352,401
Investment Income		5,520		36,940		42,460
	4,327,218	5,520	153,999	328,841	60,500	4,876,078
Decrease:						
Transferred to DCR - Capital Additions	2,438,743	567,005	63,247		60,500	3,129,495
AFG COA spent on non-capital items	1,888,475					1,888,475
	4,327,218	567,005	63,247	-	60,500	5,017,970
Net Changes for the Year	-	(561,485)	90,752	328,841	-	(141,892)
Balance, end of year	-	238,320	90,752	3,160,723	-	3,489,795

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

Abbotsford School District

Fiscal Year Ended June 30, 2017

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, 2017

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, 2017

Statement of Severance Agreements

There was one severance agreement made between the Abbotsford School District and a non-unionized employees during fiscal year 2015-16.

This agreement represents eighteen months compensation.

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, 2017

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ANDERSON, PHIL	TRUSTEE	23,250.56	5,835.62
LATHAM, WINNIFRED	TRUSTEE	23,250.56	5,021.33
PAULS, RHONDA	TRUSTEE	25,806.31	1,312.84
PETERSEN, STANLEY	TRUSTEE	24,108.55	788.94
RAI, PREET M.S.	TRUSTEE	23,250.56	1,791.78
SCHAFER, CINDY L	TRUSTEE	24,475.60	2,775.86
WILSON, SHIRLEY P	TRUSTEE	25,866.95	3,882.91
Total for Elected Officials		<u>170,009.09</u>	<u>21,409.28</u>

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

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
ABBOTT, LUCAS NEAL	TEACHER	79,272.89	-
ABERNETHY, COLIN JOHN	TEACHER	93,276.39	-
ABRAHAM, ELMORE MOSES	TEACHER	86,887.68	542.51
ABREY, LEANNE	TEACHER	80,684.33	-
ADI, SHERRI CHRISTINA	TEACHER	76,763.67	7,902.00
ALBISTON, MARGAREE E	TEACHER	87,132.53	-
ALGIE, RICHARD	TEACHER	87,789.68	-
AMBROSE, KENNETH LLOYD	TEACHER	86,706.87	-
ANDERTON, KRISTI-ANN	TEACHER	81,438.58	132.84
ANDISON, ALEX GRANT	TEACHER	101,842.44	-
ANDREWS, FREDERICK WILLIAM	TEACHER	90,625.07	-
ANDREWS, MELISSA KATHLEEN	TEACHER	83,776.94	250.00
ANTIFAEFF, MARGARET ANN	PRINCIPAL	117,853.47	80.00
APOSTOLOPOULOS, DIMITRI JOHN	TEACHER	80,448.84	-
ARSENEAU, TODD ANTHONY	TEACHER	88,070.98	-
ASHDOWN, SHERILEE RUTH	TEACHER	88,339.98	-
ASSAF, LINDA R	TEACHER	80,739.45	-
BACON, SARAH LOUISE	TEACHER	91,831.68	1,879.96
BAERG, JEFFREY D	TEACHER	87,736.01	-
BAERG, JENNIFER JOY	TEACHER	87,186.91	628.31
BAGRI, PRITPAL TINA	TEACHER	85,071.46	663.64
BAINS, NEERU	TEACHER	76,305.45	-
BAINS, SUKHDEEP	TEACHER	79,151.16	-
BAKER-HAMM, SUSAN	TEACHER	77,398.43	-
BAL, SUKHBIR KAUR	TEACHER	89,147.45	-
BALDISSERA, KAREN	MANAGER, HUMAN RESOURCES	96,350.62	3,821.64
BALDWIN, CINDY VALI	TEACHER	88,339.93	-
BALLANTYNE, JESSE COLIN	TEACHER	95,761.59	55.00
BALLSRUD, WARREN LUTH	FOREMAN, HVAC	85,534.72	75.00
BAMARA, RIMPAL SINGH	TEACHER	89,179.60	145.43
BARCLAY, ERIN VICTORIA	TEACHER	89,147.51	-
BARKER, AARON ROY MICHAEL	TEACHER	89,179.53	-
BARKER, NICOLE LYNNE	TEACHER	79,826.51	252.00
BARSKI, SONIA	TEACHER	89,398.03	19.25
BARTLETT, JANE	TEACHER	85,509.52	-
BARTLETT, LORNE H	TEACHER	90,870.61	-
BARUTA, TYLER LESLIE	PRINCIPAL	108,212.23	3,201.24
BASRAN, MICHELLE MARIE	TEACHER	90,877.79	-
BATH, HARMIT KAUR	TEACHER	75,909.44	414.75
BATT, GREGORY STEWART	TEACHER	89,179.48	-
BEATTIE, JANET ANDREA	TEACHER	89,179.26	-
BECK, JAMIE ANDREW	PRINCIPAL	127,533.49	1,858.33
BECK, PATRICIA JEANNE	TEACHER	87,499.89	90.59
BECKETT, HEATHER LOUISE	TEACHER	92,613.68	272.05
BEISIEGEL, CORY R	TEACHER	92,673.01	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
BELL, BRIAN JOHN	TEACHER	88,203.91	-
BELSHER, ADRIANA L	TEACHER	87,499.88	838.43
BENNATO, JENNIFER LEANNE	TEACHER	92,673.05	3,621.05
BENNETT, KAREN CHRISTINE	VICE PRINCIPAL	105,073.07	6,107.50
BERDUSCO, KATHLEEN G	TEACHER	81,523.86	414.75
BERGEN, BRUNO	TEACHER	92,617.50	-
BEULENS, DIANE GLADYS	TEACHER	79,929.67	375.00
BHAMBRA, HARJIT SINGH	TEACHER	88,943.59	-
BIDAL, MICHEL R.G.	TEACHER	89,179.49	-
BIDAL, SABRINA D	TEACHER	79,844.19	-
BILLING, LAURA LEE	MANAGER, THEATRE	76,582.86	2,094.66
BILLO, BRIAN E	TEACHER	92,671.92	4,055.46
BINING-NAHAL, MANROOP	TEACHER	89,179.46	-
BIRING, JASBINDER SINGH	TEACHER	89,179.36	1,122.79
BISARO, JOHN ANGELO	TEACHER	81,288.27	-
BLACKWOOD, GEOFFREY W	TEACHER	85,736.97	-
BLADES, DAVID JAMES	TEACHER	79,446.90	-
BOCKER, MEGAN ELIZABETH	TEACHER	86,316.96	216.36
BOGAN, EDWARD M	TEACHER	86,349.24	30.00
BOLDT, MICHAEL JAMES	TEACHER	77,877.46	-
BONDI, GINO	ASSISTANT SUPERINTENDENT	152,215.62	8,614.25
BONNEAU, MARYSE	TEACHER	81,524.04	2,438.70
BOORMAN, KAREN A	TEACHER	81,468.21	1,259.37
BORN, DEBORA DEE	TEACHER	81,468.19	-
BORN, MATTHEW GILBERT	TEACHER	90,992.52	966.20
BORN, TERESA RACHEL	TEACHER	86,316.91	414.75
BOSCHMANN, CAROLYN DIANE	TEACHER	87,156.90	-
BOTT, JODI	TEACHER	92,637.22	1,096.65
BOURGEOIS, DANIELLE J	TEACHER	87,188.24	-
BRAICH, RAVI	TEACHER	80,365.72	-
BRAICH, VIRINDER SINGH	TEACHER	87,410.68	1,883.77
BRAR, JATINDER SINGH	TEACHER	79,865.93	590.00
BRAR, LAURA ANN	TEACHER	79,844.74	-
BRAR, SUKHVINDER SINGH	TEACHER	89,182.63	-
BRENNAN, PAULA SUSAN	TEACHER	87,186.83	-
BRITTON, MICHELE L	TEACHER	76,201.85	-
BROOKS, JENNIFER LEE	TEACHER	84,236.78	103.90
BROWN, KAREN LEE	TEACHER	88,629.64	-
BRUMMITT, DAWN E	TEACHER	87,157.48	369.00
BULAT, NATHAN RONALD	TEACHER	88,956.84	-
BURDELL, SARA JESSIE	TEACHER	79,416.69	-
BURDEYNY, LISA GAY	VICE PRINCIPAL	115,793.57	576.38
BYRNE, MARK E	PRINCIPAL	117,872.41	40.00
BYRON, GREGORY A	TEACHER	98,041.05	-
CALDER-FORGAARD, NICOLE LOUISE	TEACHER	87,499.87	369.00
CALNEK, BRENDA	TEACHER	89,179.51	404.60
CAMERON, WARD	TEACHER	112,377.58	-
CAMPBELL, BRUCE IAN	VICE PRINCIPAL	114,104.66	884.67
CAMPBELL, CARLA R	VICE PRINCIPAL	114,832.69	144.65
CAMPBELL, CORINNA F	TEACHER	75,835.91	-
CAMPBELL, MALCOLM SAMUEL	TEACHER	80,319.73	-
CAPP, ZOFIA I	TEACHER	81,897.10	-
CARLISLE, MARIKO ANDREA	TEACHER	89,196.27	-
CARON, RENE	TEACHER	89,179.34	1,615.84
CARPENTER, BRYON EVERETT	TEACHER	78,649.43	184.90
CARROLL, LAURA IRENE	TEACHER	87,904.10	-
CASSIA, FAYE ANNETTE	TEACHER	92,615.89	435.17
CASTILLO, SANDRA P.	TEACHER	90,087.49	-
CASTONGUAY, NANCY DANY	TEACHER	89,122.40	243.22
CAVIGGIA, LORI ANNE	TEACHER	83,430.50	-
CHAMBERS, DAVID HARRY	TEACHER	85,508.77	-
CHAMBERS, KATHLEEN M	TEACHER	82,274.79	300.00
CHAN, ABBY BARTON	PRINCIPAL	109,694.15	2,667.33
CHAN, THERESA YOUN GIE	TEACHER	81,467.16	630.61
CHENG, ELIZABETH ANNE	TEACHER	80,766.31	-
CHIAPPETTA, SERGIO MICHAEL A	TEACHER	82,067.81	141.48
CHIN, RONALD GREG	TEACHER	89,179.52	181.40
CHO-FREDE, YOUNG SUN	MANAGER, INTERNATIONAL DEPT.	90,592.03	48,839.02
CHRISTENSEN, PAMELA L	TEACHER	80,620.72	-
CHRISTIE, FAY CATHY	PRINCIPAL	110,666.84	1,087.11

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
CHUDYK, JO DEE LEANNE	TEACHER	86,316.89	920.03
CHURCHILL, DALE WILLIAM	DIRECTOR, FACILITIES	131,004.64	-
CIOCHETTI, BRENT	TEACHER	80,983.98	839.97
CLARK, ERIC BRUCE	TEACHER	81,523.85	155.03
CLEVER, PAMELA MAYUMI	TEACHER	88,656.02	-
CLYDE, ALEXANDER GEORGE	TEACHER	94,216.61	-
COCHRANE, NICOLAS GLENN	VICE PRINCIPAL	94,479.92	-
COLBERT, RYAN W.	PRINCIPAL	118,163.54	192.88
COLBY, S. LARRY	TEACHER	87,132.26	-
COLLIER, PAULETTE	PRINCIPAL	112,043.27	-
COLQUHOUN, COLIN	TEACHER	91,844.85	323.28
COLQUHOUN, FLORENCE	TEACHER	87,467.40	-
COMEAU, ROBERT PAUL	PRINCIPAL	131,776.39	4,485.65
CONNON, ASHLEY LORRAINE	TEACHER	89,025.00	-
CONSTANT, GILBERT R	TEACHER	87,100.94	-
COOK, JENNIFER LEE	TEACHER	79,844.31	-
COSTELLO, WENDY PATRICIA	TEACHER	81,522.63	828.45
COTTEN, DARLENE JANICE	TEACHER	88,877.79	1,609.84
COULTER, BARBRA	TEACHER	87,188.26	-
COX, JENNIFER NICOLE	TEACHER	122,596.18	-
CRAVEN, JACQUELINE ELAINE	TEACHER	86,762.32	-
CROCKER, JEFFREY W	TEACHER	92,672.53	-
CROCKETT, JENNIFER ELIZABETH	TEACHER	89,179.67	-
CROZIER, LESLEY ANN	TEACHER	80,927.70	-
CROZIER, MARNIE BARBARA A.	TEACHER	82,098.35	81.35
CRUISE, JASBINDAR KAUR	TEACHER	89,327.27	-
CURRIE, BROCK DAVID	TEACHER	89,181.12	13,225.00
CURRIE, JOSHUA	MANAGER, FACILITIES	85,387.60	1,635.73
CUTHBERTSON, BRUCE	VICE PRINCIPAL	103,446.55	248.95
DALLAS, SUZANNE ROSE	TEACHER	80,397.48	-
DANIELSSON, CARLA D	ASSISTANT SUPERINTENDENT	146,364.57	9,028.02
DAVIDS, CRYSTAL EMILY	TEACHER	80,580.90	-
DAVIES, BONNIE C	TEACHER	81,523.95	-
DAVIES, GEOFF SCOTT	VICE PRINCIPAL	109,478.99	-
DE MARZO, LUIGI ROBERT	PRINCIPAL	116,037.44	250.00
DE VRIES, GREGORY P	TEACHER	92,640.13	37.80
DE WIT, DAVID ANTHONY	PRINCIPAL	124,947.72	3,421.20
DE WIT, MICHAEL THOMAS	TEACHER	92,671.72	-
DE WIT, NATALIE MARY	TEACHER	87,510.53	-
DEGAGNE, DEIRDRE C	TEACHER	92,617.33	4,498.49
DEKLEVA, ANTHONY GREGORY	TEACHER	87,156.88	250.00
DEMAER, DERRIN	MANAGER, PURCHASING	88,602.43	4,752.01
DENHAM, CARA MARIE	TEACHER	86,348.62	-
DEOL, JASKIRANJIT KAUR	TEACHER	89,147.44	-
DEPNER, DIANNE	TEACHER	80,754.36	151.00
DESORMEAUX SCHMIDT, MARIE THER	TEACHER	90,045.59	-
DETTLAFF, JOANNA ALEKSANDRA	TEACHER	91,834.51	-
DHALIWAL, HARJINDER SINGH	TEACHER	89,179.36	361.91
DHALIWAL, KULJINDER SINGH	TEACHER	80,239.81	-
DHALIWAL, RAJWANT	TEACHER	87,499.86	-
DHALIWAL, SUKHPAUL SINGH	TEACHER	89,179.47	-
DIAKOW, METHODIUS	TEACHER	88,339.85	-
DIENO, CYNTHIA LEE	TEACHER	76,289.10	-
DIROM, DERECK BENJAMIN	TEACHER	88,939.57	1,206.69
DIX, DARYL STEPHEN	TEACHER	92,671.86	-
DODS, JEFF WAYNE	TEACHER	92,672.70	-
DOMKE, JAMES R	TEACHER	88,339.41	-
DORSEY, CORRINE CHRISTINE	TEACHER	87,131.73	-
D'SOUZA, SHARON J	TEACHER	101,273.83	-
DUGAS, AARON MALCOLM	TEACHER	87,792.02	-
DUGDALE, KRISTA MARGARET	TEACHER	81,523.96	-
DUGGAN, SUSAN	TEACHER	84,987.14	490.60
DULIBA, KEVIN DALE	TEACHER	94,835.26	256.59
DUNTON, JEFFERSON DAVIS	TEACHER	89,178.64	-
DUSSIN, SARAH ILDE MARJORIE	TEACHER	85,071.31	-
DYCK, GLENDA MARIE	TEACHER	97,067.45	-
DYCK, JENNIFER DENISE	VICE PRINCIPAL	93,859.86	361.66
EBERDING, ROYCE PETER	TEACHER	81,366.49	-
EDWARDS, KATHRYN A.E.	DISTRICT VICE PRINCIPAL	111,595.36	3,531.53
EMERY, GREGORY ADAM	TEACHER	89,783.06	111.93

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
ENNIS, DAVID M	DISTRICT VICE PRINCIPAL	112,229.91	5,844.78
ENNS, MICHAEL HANS	TEACHER	86,708.59	1,081.48
EPP, DAVID MARK	TEACHER	89,179.51	-
ERICKSON, CATHY	PRINCIPAL	116,286.48	-
ERNEWIN, KELLY MARIE	TEACHER	87,636.23	-
FALCIONI, MAUREEN ALICIA	TEACHER	80,983.96	-
FARKAS, KAREN M	TEACHER	81,494.53	-
FARLEY, CHRISTOPHER CHARLES	TEACHER	84,143.31	1,655.03
FARLEY, PAMELA REBECCA	TEACHER	86,348.78	-
FAULKNER, RODNEY A	TEACHER	89,808.95	-
FAWCETT, AUSTINA LYNN	TEACHER	89,393.02	-
FEDYNA, SHAWN LEN	TEACHER	94,021.61	-
FEHLAUER, CHRISTIE DANIELLE	TEACHER	85,507.97	1,180.75
FERNANDES, M. JO-ANN	TEACHER	80,928.18	-
FETTERLY, DANA C	TEACHER	79,844.86	-
FETTERLY, DEAN WAYNE	TEACHER	89,179.36	100.10
FILLION, COLEEN EDWINA MARIE	TEACHER	86,125.78	-
FINCH, TRACY M	TEACHER	89,179.30	1,222.95
FINNIGAN, MICHAEL J	TEACHER	89,179.85	-
FISHER, BRUCE RONALD	TEACHER	92,075.86	295.00
FLADAGER, KATHLEEN ANNE	PRINCIPAL	113,897.75	-
FOERSTER, SHARRON DOREEN	TEACHER	96,198.53	-
FOOTE, JOHN WOODRING	TEACHER	87,132.43	-
FOWLER, STEPHEN JOHN	TEACHER	89,179.44	300.00
FOX, KENNETH	TEACHER	87,187.98	-
FRANKLIN, PAMELA M	TEACHER	81,494.52	-
FRERS, PATRICIA	TEACHER	89,887.58	40.80
FRIESEN, ALBERT	TEACHER	79,924.29	521.10
FRIESEN, CAMERON T	PRINCIPAL	112,342.72	948.94
FRIESEN, LYNDON MYLES	TEACHER	81,522.56	-
FROESE, JACQUELINE	TEACHER	80,684.27	-
FROESE, KENDRA JOY	TEACHER	80,683.04	-
FUERST, KATHLEEN JANET	TEACHER	87,132.42	-
FUJIMURA, JAY FRANCIS	TEACHER	84,477.60	-
FUNK, MARLENE ANGELA	PRINCIPAL	124,024.75	2,781.33
FUSSI, ROBERT ANTON	FORMAN, PLUMBING	90,017.94	308.40
GABRIEL, REGINALD PAUL	PRINCIPAL	119,489.21	150.23
GALLAGHER, MICHELLE LEIGH	TEACHER	75,162.34	-
GANCHAR, NISHA SUSAN	TEACHER	78,856.57	-
GASSER, GRANT ALBERT	TEACHER	96,648.16	-
GEHRING, MICHELLE DIANE	TEACHER	92,673.56	1,696.64
GERMAIN, MELANIE SUSANNE	TEACHER	81,468.21	-
GIBB, LYNDIA MAUREEN	TEACHER	79,843.89	-
GIBSON, SHARON	PRINCIPAL	114,439.88	26.40
GIESBRECHT, PAUL D	TEACHER	84,987.06	-
GIESBRECHT-COOMBS, ALANA MARIE	TEACHER	82,948.59	1,522.73
GILL, DARSHAN SINGH	FOREMAN, TRANSPORTATION	86,569.17	2,089.01
GILL, JASVIR SINGH	TEACHER	77,038.07	92.40
GILL, JAY PAUL	TEACHER	89,123.60	1,555.38
GILL, MICHELLE NATASHA	TEACHER	92,697.54	-
GILL, RANJIT K	TEACHER	85,026.15	-
GILL, RAVINDAR KAUR	TEACHER	87,251.91	-
GILL, SURJIT KAUR	TEACHER	88,307.49	1,929.29
GILLETTE, ONDIA RENEE	TEACHER	78,408.62	630.94
GJOS, MARY LOU	TEACHER	88,339.44	-
GLUM, DARRYL BRUCE	TEACHER	89,179.51	-
GODDEN, KEVIN WAYNE-A.	SUPERINTENDENT	229,092.83	21,280.71
GOERKE, RAYMOND D	TEACHER	89,179.18	-
GOERTZEN, TANYA MICHELLE	TEACHER	89,827.06	645.37
GOULET, DAVID JOSEPH R.	TEACHER	85,169.15	-
GRAHAM, BRENDA KATHY	TEACHER	87,188.36	10.00
GRANT, B. KELLY	TEACHER	90,681.45	3,537.81
GREENWAY, LESLIE A	TEACHER	80,286.99	-
GREGOIRE, RONALD	MANAGER, TRANSPORTATION	91,472.11	547.50
GRELL, THOMAS NICKOLAS	TEACHER	87,498.53	1,088.38
GREWAL, JASDEEP	TEACHER	80,328.75	-
GRIEVE, NATALIE LENA	TEACHER	90,178.13	49.69
GRIFFITHS, LISA ANN	TEACHER	85,867.40	312.03
GRONBERG, NICOLE SONYA	TEACHER	88,338.82	-
GROZELL, TANIS SARAH	TEACHER	85,486.23	4,614.25

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
GURI, JETTE S	TEACHER	86,348.48	-
HAAK, CARLTON E	TEACHER	90,926.39	-
HAAK, JENNIFER CHRISTINE	TEACHER	81,426.79	47.52
HAGEN, SHEENA MARIE	TEACHER	77,929.27	-
HAIRE, MICHAEL LARENCE	VICE PRINCIPAL	101,350.75	2,013.75
HAIST, ALISON AMANDA	TEACHER	79,663.08	-
HALL, ALISON RENEE	TEACHER	80,799.87	-
HALL, ANDREW RICHARD	TEACHER	89,179.54	-
HALL, HELENE LOUISE	TEACHER	87,188.32	8,091.00
HALL, JACQUELINE SUZANNE	VICE PRINCIPAL	114,169.45	3,242.84
HALLAM, ROBERT JOHN	TEACHER	95,562.80	-
HAMBLY, LAURA ANN	TEACHER	85,490.44	580.51
HANVEY, TOD DAVID	TEACHER	89,783.54	-
HARDER, HILARY DAWN	TEACHER	85,508.42	580.51
HARE, LINDSAY KATHLEEN	TEACHER	79,345.48	363.41
HART, JULIE K	TEACHER	80,885.73	-
HARVEY, CHRISTOPHER DAVID	TEACHER	88,339.92	-
HAUFF, DALE RICHARD	TEACHER	87,156.91	-
HAUTAKOSKI, HARRY	TEACHER	90,616.19	-
HAYES, LE-LOI	TEACHER	82,990.92	-
HAYHOE, JANE L	TEACHER	101,228.71	-
HAZLEWOOD, DUNCAN WILLIAM	TEACHER	91,597.99	6,031.70
HEIN, PATRICIA J	TEACHER	96,798.49	-
HEINRICHS, JAMES D	TEACHER	90,939.84	253.37
HEMMERICH, CRAIG	TEACHER	87,502.29	-
HEMMERICH, HEATHER L	TEACHER	79,842.14	-
HEMMINGER, DUSTIN MICHAEL	TEACHER	79,843.21	-
HENDRICKS, MICHAEL D	VICE PRINCIPAL	110,702.34	383.45
HENDRICKSON, JENNIFER L	TEACHER	85,508.76	-
HENDY, DIANA CELESTE	TEACHER	78,630.60	-
HENRY, LORNA	TEACHER	82,127.96	-
HIEBERT, KELLY JAMES	TEACHER	79,446.96	96.12
HILDEBRAND, CHARLES GLEN	PRINCIPAL	125,368.97	3,462.62
HILDEBRANDT, SHANNON	TEACHER	77,930.47	-
HILDEBRANDT, TAWNIE LEIGH	TEACHER	88,340.79	2,693.26
HILLS, ROBERT ANDREW	TEACHER	77,016.39	-
HIMMEL, HEATHER E.	TEACHER	85,478.03	-
HIPWELL, SHANE MICHAEL	TEACHER	87,791.97	-
HOLDEN, PHILIP DAVID	TEACHER	86,348.75	-
HOOTZ, TERESA M	TEACHER	89,179.43	-
HOPKINS, ERICA	VICE PRINCIPAL	112,453.42	215.40
HORNER, TYLER JOEL	TEACHER	77,473.24	895.31
HORTON, DEXTER	PRINCIPAL	123,336.14	3,265.09
HOTELL, LYNDSY ERIN	TEACHER	80,466.19	357.52
HOWARD, P. LEIGH	DIRECTOR, INSTRUCTION	136,705.50	8,783.80
HOWE, MICHAEL JOHN	TEACHER	87,393.48	797.00
HUFF, CLEMENTINE LOUISE	TEACHER	77,825.93	-
HUGET, SHARON E	TEACHER	87,156.89	-
HUNT, KIMBERLY ANNE	TEACHER	91,832.40	-
HUNTER, SCOTT MICHAEL	TEACHER	92,672.62	1,394.26
HUTCHINSON, BRADLEY W	DISTRICT PRINCIPAL	127,380.51	2,812.23
IFTODY, BONITA MARIE	PRINCIPAL	116,179.31	262.48
INGHAM, CAROLYN	TEACHER	89,179.49	-
INGLIS, LAURA KELLY	TEACHER	82,639.38	-
INGRAM, SYLVIE K	TEACHER	88,756.80	1,805.67
ISAAC, JANET CATHERINE	TEACHER	87,100.92	-
IVANY, MICHAEL BRUCE	TEACHER	84,695.13	443.96
IVERSEN, SHAY DEBORAH	TEACHER	81,364.42	-
IZATT, KEITH D	TEACHER	87,132.47	150.00
JANICKI, MARGARET	TEACHER	90,993.64	1,440.98
JANTZ-KRAHN, RHONDA	TEACHER	81,523.94	-
JANZEN, JOEL	TEACHER	89,147.44	-
JENKS, WILLIAM COLIN	TEACHER	81,149.90	197.87
JENNER, NAOMI	MANAGER, HUMAN RESOURCES	90,437.82	4,756.12
JENSEN, PATRICIA	PRINCIPAL	113,042.11	250.00
JOHANNSON, DON S	TEACHER	98,007.74	404.17
JOHNSON, JENNIFER LYNN	TEACHER	87,188.26	-
JOHNSON, RICHARD F	TEACHER	81,468.16	118.17
JOHNSTON, DEAN JAMES	PRINCIPAL	109,944.25	1,927.39
JOLY, FRANCOISE R	TEACHER	92,616.76	173.44

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
JONES, DAVID CAMERON	TEACHER	93,431.11	40.47
JONES, EDWARD DARRELL	TEACHER	96,035.47	-
JONES, ERIN LEE	TEACHER	80,099.91	-
JONES, GEORGE MATTHEW	TEACHER	81,438.56	-
JONES, KIMBERLY D	TEACHER	89,179.26	-
JONES, SUSAN ANITA	TEACHER	87,502.27	-
JORDAN, CHRISTINE C	VICE PRINCIPAL	96,502.78	1,763.65
JUNG, KERRY	TEACHER	90,681.10	-
JUNG, TERRENCE	PRINCIPAL	109,715.25	724.70
JURCIC, MIRJANA	VICE PRINCIPAL	105,273.73	116.15
JURY, LASHA LEIGH	TEACHER	78,957.41	-
KAMIYA, BRANDI AZAMI	TEACHER	82,542.38	1,426.32
KANG, FRANCOISE FOKAM	TEACHER	89,179.45	-
KASK, BYRON EDWARD	TEACHER	93,277.12	137.52
KASS, KIM L	PRINCIPAL	111,378.98	778.95
KAUFFMAN, STEPHAN PETER	TEACHER	81,468.15	-
KAULBACK, MOIRA M	TEACHER	86,348.31	-
KAWASAKI, BRENDA L	TEACHER	87,840.68	94.01
KEELEY, MICHAEL GREGORY	TEACHER	80,684.35	-
KEHOE, SHARON ANN LEA	TEACHER	81,523.90	-
KEMP, GRAEME IAN	TEACHER	85,018.82	9,372.76
KEMP, LESLIE BARBARA	TEACHER	75,871.13	1,015.97
KETELAAR, JAMES ANTHONY	TEACHER	81,494.84	-
KIM, JUNSEUK	SYSTEMS ANALYST	83,109.22	-
KING, JACQUELYN	TEACHER	87,674.76	-
KINMAN, ELEANOR L	TEACHER	90,952.83	-
KITSUL, NORENE S	TEACHER	89,123.68	-
KLADE, ALBERT J.	MANAGER, CUSTODIAL	76,314.96	1,134.00
KLASSEN, ALEXANDRA LINDSAY	TEACHER	79,813.61	1,282.49
KLASSEN, EDWARD	TEACHER	87,188.28	-
KLASSEN, JAMES DOUGLAS	TEACHER	89,123.32	869.00
KLASSEN, JEFFREY TODD	FOREMAN, ELECTRONICS TECHNICIAN	87,745.87	75.00
KLASSEN, LORRAINE R	TEACHER	81,523.71	414.75
KLEIN, ALAN DOUGLAS	TEACHER	81,523.92	300.00
KLIM, TALLY JOHN	TEACHER	86,939.95	-
KOCH, JANICE J	TEACHER	97,203.20	265.26
KOHLI, GLENDA SHARON	TEACHER	75,772.03	2,727.39
KOHUT, JENNIFER MEGHAN	TEACHER	89,123.56	88.72
KOOP, NICOLA	TEACHER	81,494.61	3,443.42
KORNICKI, NANCY IRENE	TEACHER	86,931.73	-
KRACK, MICHELLE ANN	TEACHER	76,067.67	-
KRALJEVIC, SONIA MARY	TEACHER	85,017.78	-
KRAUSE, SUSAN ALICE	TEACHER	81,439.37	70.20
KRING, STEPHEN G	TEACHER	92,673.11	642.83
KRUGER, BEN STEPHEN	TEACHER	92,660.93	-
KRUSELNICKI, BRETT THEODORE	TEACHER	78,957.45	-
KURZAK, OLIVER JEAN ALEXA	TEACHER	77,232.38	148.40
KWIATKOWSKI, DINAH ELAINE	TEACHER	81,004.96	-
LACK, RACHEL ALISON	PRINCIPAL	103,599.36	27.50
LAINCHBURY, LISA ANA	PRINCIPAL	113,168.87	-
LAINCHBURY, RONALD DARCY	TEACHER	87,188.26	-
LAIRD, STEPHEN W	PRINCIPAL	114,137.97	250.00
LAITY, KENNETH DONALD	TEACHER	89,147.45	-
LAM, MAISIE P	TEACHER	80,684.37	-
LAMB, LORRAINE J	TEACHER	84,912.43	-
LANE, JAMES ALEXANDER	TEACHER	85,481.49	55.00
LANG, LYNN CHRISTINE	TEACHER	80,671.30	-
LANGTON, DAVID JAMES	TEACHER	88,688.43	140.00
LAPLANTE, ANGELA MARIE	TEACHER	80,737.46	-
LAPLANTE, MARILYN ELAINE	TEACHER	89,123.62	-
LARSEN, JENNIFER L	TEACHER	81,523.97	-
LASKO, TYRA ANN	TEACHER	89,179.51	-
LAW-JOHNSTON, BRENDA L.	TEACHER	92,453.81	-
LAWRENCE, ANDREW JOHN	TEACHER	87,313.51	113.67
LAWSON, STEPHEN R	TEACHER	87,188.37	-
LEE, DONNA MAY	TEACHER	85,476.91	-
LEE, KAREN C	TEACHER	87,811.85	101.00
LEE, NADIA LORRAINE I	TEACHER	91,831.43	-
LEE, ROBERT A	TEACHER	88,339.24	-
LENZ, PRENTICE TODD	TEACHER	88,521.39	1,837.20

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
LEPAGE, TERRY ANN	TEACHER	86,348.91	-
LETENDRE, ANNE ELIZABETH	TEACHER	86,348.16	2,485.94
LEVESQUE, MARIE FLORIDA LU	TEACHER	79,847.09	-
LEVINGS, IAN SOREN	PRINCIPAL	122,385.65	785.55
LIEUWEN, BRIAN P	TEACHER	89,179.49	-
LILLY, PAUL ROBERT	TEACHER	89,122.32	-
LIMPRIGHT, MARIA A	TEACHER	83,386.90	3,924.13
LINCOLN, MARALEE ELIZABETH	VICE PRINCIPAL	100,217.53	-
LINDQUIST, CASEY DAWN	TEACHER	88,733.05	-
LINT, LLOYD GORDON	TEACHER	87,100.90	-
LITTLE, MEGAN CHERYL	TEACHER	87,186.92	-
LIVERSIDGE, DAVID WILLIAM	TEACHER	92,673.09	-
LODE, JEANNINE R	TEACHER	87,156.89	-
LOEPPKY, JERROLD DAVID	TEACHER	89,001.34	1,598.20
LOEPPKY, LIANE D.E.	TEACHER	85,031.66	66.90
LOEWEN, CHRISTOPHER DAVID	TEACHER	87,186.97	456.02
LOEWEN, MARK LAVERN	TEACHER	92,639.89	1,518.37
LONGPRE, NICOLE M	TEACHER	82,380.93	-
LOREE, PAULETTE DAMARA	TEACHER	87,087.99	753.74
LOSKOT, LUCIE M	TEACHER	89,179.46	-
LUMSDEN, CHRISTOPHER JAMES	TEACHER	79,814.59	298.58
MACDONALD, DARLENE J	DISTRICT PRINCIPAL	127,881.47	3,290.25
MACDONALD, FAYE L	TEACHER	81,523.92	-
MACDONALD, KIMBERLEY ANNE	TEACHER	80,983.96	927.36
MACDOUGALL, HEATHER ELIZABETH	TEACHER	78,187.45	2,951.15
MACKAY, ANGUS	ASSISTANT SUPERINTENDENT	156,701.98	7,550.23
MACKAY, JANICE	PRINCIPAL	122,738.88	37.20
MACKENZIE, BONNIE GENE	TEACHER	92,672.78	848.85
MACLEOD, MICHELLE R	TEACHER	76,299.22	126.00
MACPHAIL, ANDREW BLAXLAND	TEACHER	97,960.74	-
MAINMAN, ROBERT GLEN	ASST. DIRECTOR, FACILITIES	107,447.70	3,899.48
MAKKAR, MANINDER K	TEACHER	89,147.41	-
MANGAT, RANBIR	TEACHER	88,339.75	368.50
MANYK, KRISTINA WANDA	TEACHER	81,522.06	-
MAR, DEBBIE NADINE	TEACHER	88,972.66	-
MARCOTTE, PAULA DENISE	TEACHER	81,438.58	46.93
MARSH, CRAIG GARY DOUGL	TEACHER	87,186.58	-
MARSHALL, KENNETH GERARD	TEACHER	87,131.98	-
MAURO, NICOLE M	TEACHER	79,814.57	-
MAXIMITCH-JOHNSTON, SHELLEY A	TEACHER	90,926.43	2,004.07
MAXWELL, JESSE LEE	TEACHER	88,307.40	-
MCALLISTER, DIANA RUTH	TEACHER	81,467.95	-
MCAULEY, KEVIN RYAN	TEACHER	79,051.85	-
MCCLLELAND, SUZI MONIKA	TEACHER	86,997.87	-
MCDONALD, E. ANNE	TEACHER	87,188.31	-
MCDONALD, LANCE S	PRINCIPAL	129,172.52	1,391.50
MCDONALD, RICHARD A	TEACHER	91,957.71	3,510.13
MCINTYRE, BRANDY LEE	VICE PRINCIPAL	93,866.95	27.50
MCLAUGHLIN, BRENDAN SEAN	VICE PRINCIPAL	108,807.91	11,769.63
MCMAHON, ANITA C	TEACHER	89,179.49	-
MCMILLAN, CAROLINE SUSAN	TEACHER	83,072.87	50.00
MCMILLAN, LORI ALISON	TEACHER	80,684.45	-
MCRAE, SANDRA R	TEACHER	87,188.29	-
MCTAGGART, COLIN P	TEACHER	89,091.57	-
MCWHINNEY, RYAN GEORGE	TEACHER	92,671.85	-
MENAGH, LAURA J	TEACHER	91,927.88	1,515.52
MERRICK, RUTH A	TEACHER	103,225.33	-
MEYER, DON ERNEST	TEACHER	85,476.86	-
MIAN, ABDUL HAFEEZ	TEACHER	89,131.48	1,643.25
MICHAUD, BRETT JAMES	TEACHER	79,617.56	75.35
MIDDLETON, MICHELLE L	TEACHER	92,673.28	2,510.89
MIETTINEN, TAMMY LEE	TEACHER	80,028.54	-
MILLER, PENNY DAWN	TEACHER	78,950.32	-
MILLS, MIRIAM CATHERINE	TEACHER	84,786.32	-
MITCHELL, JAMES P	TEACHER	88,220.60	-
MOFFAT, KAREN LOUISE	TEACHER	87,188.14	-
MOHITPOUR, LORI-JANE	TEACHER	87,187.00	-
MONTGOMERY, ANGELA MAE	TEACHER	94,582.49	3,125.73
MOORE, ALISON J	PRINCIPAL	117,531.12	-
MOORTHY, RAYLENE S	TEACHER	79,814.60	-

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
MUERMANN, FRANK H	TEACHER	87,467.43	-
MULLER, MICHAEL K	TEACHER	89,178.32	-
MULTANI, NEELUM	TEACHER	89,147.39	-
MUNRO, JOHN WILLIAM	TEACHER	95,313.29	211.90
MURPHY, CATHERINE	TEACHER	86,348.81	-
MURPHY, PATRICK R.	TEACHER	90,221.98	-
MURRAY, LORI D	TEACHER	90,667.50	4,907.91
MYERS, MATTHEW CHARLES	TEACHER	86,887.11	-
MYERS, MICHELLE FRANCINE	TEACHER	78,622.59	678.32
NAIK, KANTABEN	DIRECTOR, INSTRUCTION	92,911.39	-
NAIRN, ANDREW DUNCAN	TEACHER	87,782.54	-
NATT, SIMMI SIMMI KAUR	VICE PRINCIPAL	83,445.75	30.00
NERA, FRANCIS JENNIFER	TEACHER	89,179.54	153.20
NEUFELD, GRAHAM H	TEACHER	97,235.41	588.75
NEVEUX, JOANNE LOUISE	PRINCIPAL	118,994.21	8,586.52
NEWBY, SHEILA LOUISE	TEACHER	101,800.21	-
NEWTON, IAN VICTOR	TEACHER	101,371.59	412.48
NICHOLSON, TAMIKO TERESA	TEACHER	75,711.08	-
NIELD, JOANN MARGARET	TEACHER	86,348.73	-
NIELSEN, CATHERINE LOUISE	TEACHER	78,631.94	-
NOWAK, BRENDA J	TEACHER	87,100.91	-
NYBERG, MICHELLE LORRAINE	TEACHER	89,179.37	163.77
O'BRIEN, KARMAN	MANAGER, IT	95,430.38	3,539.95
O'KEEFE, JANE KATHLEEN	TEACHER	80,684.33	-
OLFERT, SHERRY DAWN	TEACHER	86,960.99	586.38
OLSON, GLORIA L	TEACHER	86,348.85	-
OLSON, MICHELLE LYNN	TEACHER	81,010.41	1,083.70
OMICHINSKI, JILL	TEACHER	103,010.44	-
OSTERBY-BATRYN, ANNALISA	PRINCIPAL	117,869.13	-
OSTLUND, DAVID RICHARD	TEACHER	93,158.35	572.93
PANKRATZ, JAY ELDON	PRINCIPAL	128,983.00	8,018.76
PATERSON, LAURA ANNE	TEACHER	77,461.57	-
PEARSON, MICHAEL W	PRINCIPAL	129,230.72	1,275.63
PENNER, ALFRED E	TEACHER	89,179.84	-
PENNER, ANDREW BRYON	TEACHER	81,523.92	550.00
PENNER, CHERYL DOREEN	TEACHER	87,076.26	250.00
PENNER, DUANE JOSEPH	VICE PRINCIPAL	111,584.36	2,135.10
PERRY, MICHAEL BARTON	TEACHER	85,812.25	939.82
PETERS, DEAN C	TEACHER	89,174.00	-
PETERS, HEATHER J	TEACHER	80,042.07	-
PETERS, LINDA	DIRECTOR, FINANCE	122,071.15	1,050.48
PETERS, PAUL A	TEACHER	89,179.46	201.58
PETERS, SCOTT	TEACHER	84,214.44	-
PETERSEN, NANCY ANNE	TEACHER	84,672.64	-
PETZOLD, KARI RENEE	TEACHER	86,761.02	414.75
PICHE, JASWINDER KAUR	TEACHER	92,671.68	-
PICKERING, CHAD ROBERT	TEACHER	81,521.11	150.00
PICKRELL, JULIANNE	MANAGER, ENERGY CONSERVATION	77,461.99	1,990.25
PINTO, ISABEL R	TEACHER	89,783.29	50.00
PIPER, JEFFREY LEWIS	TEACHER	93,121.68	48.08
PLANTINGA, ALAN	MANAGER, STUCTURAL/GROUNDS	88,395.20	2,383.65
PLANTINGA, TARA PATRICIA	VICE PRINCIPAL	102,396.22	2,729.24
PLASTOW, KELLY CHARMAGNE	MANAGER, CUSTODIAL	84,091.39	2,249.39
POIRIER, MICHELLE A	TEACHER	80,447.91	-
POIRIER, S. LEON	TEACHER	82,128.36	-
POLDERMAN, TRACEY L	TEACHER	87,133.66	-
POLLASTRETTI, LINDA IRENE	PRINCIPAL	121,403.92	2,280.22
PORTAS, SHELLEY ANNE	PRINCIPAL	111,953.51	6,022.20
PORTH, RYAN BURNARD	TEACHER	87,499.70	195.43
PORTH, TANYA LEE	TEACHER	81,534.37	-
POWER, LYNETTE ELIZABETH	DISTRICT VICE PRINCIPAL	89,661.06	-
PREISS, HEATHER ANN	TEACHER	81,524.02	-
PRETTY, DALE BLAIR	TEACHER	92,205.34	4,261.82
PRETTY, KAREN ANN	TEACHER	88,258.93	275.60
PRICE, ROBIN WILLIAM	TEACHER	87,188.31	-
PRIMROSE, DOUGLAS J.B.	TEACHER	92,237.10	-
PRINS, JILL K	TEACHER	81,730.65	-
PRITCHARD, DOUG JAMES	TEACHER	97,251.22	1,403.10
PRYMA, JULES B	TEACHER	92,616.91	1,286.94
RADNAI, THOMAS C	TEACHER	96,050.35	109.17

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
RADONS, CHAD WILLIAM	TEACHER	88,340.96	349.63
RADONS, CLAYTON S	TEACHER	96,050.42	1,696.15
RAI, RAPINDER KAUR	TEACHER	87,499.89	5,848.96
RAJABALLY, SORAYA	TEACHER	92,632.14	563.44
RALSTON, RICHARD W	TEACHER	87,132.49	-
RAM, ANGELA BREIER	TEACHER	87,188.35	-
RAMA, HARMINDER	TEACHER	94,143.65	31.50
REGLIN, MARK A	TEACHER	81,523.93	749.52
REID, HEATHER LOUISE	VICE PRINCIPAL	107,215.57	962.07
REITSEMA, SHERRY LYNN	TEACHER	80,897.82	250.00
RENNISON, REBECCA	TEACHER	87,188.29	-
REVEL, GORDON L	PRINCIPAL	115,795.21	250.00
REYNOLDS, KATHLEEN HELEN	TEACHER	79,051.78	-
RICHARDS, MARTIN GUY	TEACHER	87,188.33	-
RICHARDSON, SCOTT WESLEY	TEACHER	76,493.74	-
RIMALDI, ORESTE	TEACHER	88,234.56	1,666.70
RIOUX, MARIE ANNE KIM	TEACHER	88,339.92	863.42
RITCHIE, JEFFREY QUIN	TEACHER	95,826.48	-
ROBERTS, EUAN A	TEACHER	81,523.97	139.96
ROCHON, PAUL LOUIS	TEACHER	87,132.28	-
ROFFEL, WILLIAM FRANKE	TEACHER	87,467.46	-
ROGERS, KAREN J	TEACHER	81,468.18	-
ROLLINS, JOHN TREVOR	TEACHER	88,339.66	-
RONNING, MICHELLE ELIZABETH	TEACHER	79,935.96	64.58
ROOKE, KAYLIE M	TEACHER	86,511.87	2,705.17
ROSE, MICHEL SAMUEL	HVAC MECHANIC	79,897.69	112.50
ROSS, CHRISTINE NICOLE	TEACHER	84,150.00	-
ROSSI, DAVID GRANT	VICE PRINCIPAL	108,064.66	529.26
ROTHWELL, TRISTA M	TEACHER	81,523.94	-
ROWELL, STEPHEN W	TEACHER	92,639.87	-
RUSTAD, KARMA ALICE	PRINCIPAL	103,189.66	-
RUTSCHMANN, KRISTA RUTH	TEACHER	81,695.27	-
RYAN, KOREENA LYNN	TEACHER	86,648.33	721.45
RYDER, DAVID	MANAGER, INTERNATIONAL DEPT.	105,788.96	38,310.12
SAENGER, KAREN A	TEACHER	88,338.24	1,440.13
SALTER, TARA JUDITH	TEACHER	80,567.52	-
SAMPSON, DAVID P	TEACHER	90,681.56	-
SANTOS, J. LORRAINE	PRINCIPAL	119,963.07	1,313.08
SAROWA, MANJINDER S	PRINCIPAL	124,812.89	4,929.52
SAUVE, JOHANNE	TEACHER	88,939.49	228.83
SCELLENBERG, DORIS GINA	TEACHER	80,408.27	1,270.08
SCHLEPPE, SHERRI-LYNN M	TEACHER	79,515.49	-
SCHMIDT, TARA LORELLE	TEACHER	86,761.31	-
SCHMOR, BRUCE E	TEACHER	86,593.16	-
SCHNEIDER, JANE	TEACHER	86,346.30	-
SCHREINER, DYANNE L	TEACHER	80,635.10	-
SCHREYER, JENNIFER MARIE	TEACHER	77,058.29	16,600.07
SCHULZ, CHRISTINE	MANAGER, HUMAN RESOURCES	97,521.70	1,687.91
SEKHON, BALJIT	VICE PRINCIPAL	110,656.19	4,697.67
SEFT, ANDREA	MANAGER, COMMUNITY PARTNERSHIPS	76,635.42	3,489.36
SEYMOUR, CHRISTINE	TEACHER	83,337.67	1,539.58
SEYMOUR, JENNIFER ANN	TEACHER	80,660.26	3,488.73
SHARPE, GREGORY PAGE	PRINCIPAL	95,307.91	-
SHERMAN, DEBRA A.C.	TEACHER	91,834.55	828.68
SIDHU, BALBINDER SINGH	VICE PRINCIPAL	109,652.96	3,624.42
SIDHU, NERLAP KAUR	TEACHER	90,106.26	792.35
SIDHU, NIMMY PURBJIT	TEACHER	85,670.89	-
SIEMENS, CHARLOTTE KATIE	DISTRICT PRINCIPAL	123,343.69	2,422.44
SIGOUIN, MELISSA ANNE	MANAGER, HUMAN RESOURCES	91,324.89	4,906.67
SILZER, DENISE E	TEACHER	78,643.98	-
SIMMS, CAROLYN JEAN	TEACHER	89,783.31	-
SIMPSON, JENNIFER MARIE	TEACHER	81,523.49	-
SINGH, JASBIR	PRINCIPAL	122,673.62	6,667.26
SIPOCZ, FRANK I	TEACHER	89,124.35	309.61
SKELTON, JASON RYAN	TEACHER	79,843.10	4,162.00
SLOBODA, ROBERT E	VICE PRINCIPAL	109,343.31	1,865.70
SMITH, ALLISON L	TEACHER	81,524.13	252.00
SMITH, CAMERON JOHN CARL	TEACHER	81,638.05	930.44
SMITH, CHERILYN JEAN	TEACHER	89,809.01	-
SMITH, PERRY NORMAN	DIRECTOR, INSTRUCTION	138,174.47	8,682.51

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
SMITH, SYLVIA JOY	TEACHER	81,523.94	-
SMOES, ELIZABETH ANN	TEACHER	80,487.39	-
SMULAND, DOUGLAS JAMES	TEACHER	84,987.97	-
SOLOMON, JANICE D	TEACHER	83,212.60	-
SONDRAAL, CATHERINE M	TEACHER	81,495.21	-
SPECKMAN, PATRICIA ANNE	TEACHER	79,843.91	-
SPINDLOVE, LAURA KATHLEEN	TEACHER	86,503.62	809.84
ST.HILAIRE, JINNY ANITA	TEACHER	84,179.84	-
STAPLETON, DEBORAH ANN	VICE PRINCIPAL	94,465.73	466.20
ST-MARTIN, RENE A	TEACHER	88,742.17	50.00
STOBBE, RAY	TEACHER	81,523.95	-
STOROZUK, CHARLENE A	TEACHER	89,091.38	32.40
STRAFFORD, MIREILLE JOCELYN	TEACHER	90,331.33	-
STRAITON, TERRI LYNN	TEACHER	91,799.32	2,074.37
STROCEL, SARA KATHLEEN	TEACHER	85,017.59	-
SU, ZHI	DISTRICT VICE PRINCIPAL	110,408.50	6,004.08
SUCHYNSKY, KAREN A	TEACHER	84,270.40	38.08
SULLIVAN, COLLEEN FRANCIS	TEACHER	86,952.44	75.00
SWAN, CONNIE LYNN	TEACHER	86,114.01	779.53
SZABO, JOANNE MARY	TEACHER	87,186.94	4,625.80
SZEMAN, MARIA K.	TEACHER	80,728.19	-
SZUCS, PEGGY EVA	TEACHER	81,390.98	2,309.07
TAYLOR, DARLENE MAE	TEACHER	81,466.78	2,762.48
TAYLOR, LORRI MAE	TEACHER	76,576.34	-
TAYLOR, REBECCA LIANE	TEACHER	88,347.94	-
TAYLOR, WILLIS V	TEACHER	89,067.60	-
TEBBUTT, PATRICIA A	DISTRICT PRINCIPAL	124,204.14	495.00
TELJEUR, ANITA REBECCA	TEACHER	87,157.51	216.54
TESSAROLO, ALICIA CATHERINE	TEACHER	79,167.66	-
TETRAULT, ALINE M	TEACHER	89,147.41	38.61
THIESSEN, MARK ALLEN	TEACHER	92,639.81	2,604.56
THOMPSON, PAULA L	TEACHER	89,179.47	275.85
TIGHE, TANYA	MANAGER, OH&S	85,336.81	2,119.80
TOD, DAVID ALEXANDER	TEACHER	87,792.49	-
TOEWS, GARY W	TEACHER	92,639.90	6,601.47
TOEWS, REBECCA SIAN	TEACHER	83,269.58	860.90
TOMMY, CHARLOTTE DENISE	TEACHER	79,843.45	-
TOPOROWSKI, KYMBERLEE NICOLE	TEACHER	84,518.06	-
TOTH, MAUREEN SUZETTE	TEACHER	90,682.61	36.33
TRAN, TAMMY LEE	TEACHER	78,214.14	-
TRYON, STACEY LYNN	TEACHER	86,348.64	150.00
TURNER, PATRICIA	TEACHER	86,952.48	-
TURNER, STUART E	TEACHER	92,556.55	468.93
TUYTEL, SYLVIA HELENE	TEACHER	102,609.58	-
TWELE, STEVEN JAMES	TEACHER	85,018.04	61.75
ULVILD, CORINNA MICHELLE	TEACHER	81,395.23	-
ULYASHEVA, OLGA BORISOVRA	TEACHER	89,123.71	-
UNRAU, NAOMI	TEACHER	82,015.80	-
VALIHRACH, LISA	TEACHER	87,188.31	-
VALLANCE, JENNIFER LYNN	TEACHER	89,178.66	980.49
VAN BLIJENBURGH, KAREL FREDERI	TEACHER	81,448.32	-
VAN DALFSEN, MARIE	PRINCIPAL	119,237.95	128.60
VAN DER LOOS, JODI ANN	TEACHER	89,347.39	-
VAN DER WAARDE, CHRISTOPHER AN	TEACHER	87,715.23	-
VAN EGMOND, EVELYN PATRICIA	TEACHER	77,882.12	710.10
VAN EGMOND, KAREN ALIDA	TEACHER	79,843.04	-
VAN HUNENSTIJN, LORRI MARGARET	TEACHER	85,508.88	-
VAN HUNENSTIJN, THOMAS J	TEACHER	90,681.52	126.59
VAN MEER, JAMES D	PRINCIPAL	119,573.00	-
VANDELAAR, ELLY T	TEACHER	87,132.72	-
VARNES, DEBRA	TEACHER	90,625.83	-
VELESTUK, RAYMOND	SECRETARY TREASURER	172,095.15	13,000.05
VLASIC, KATARINA A.	TEACHER	87,436.56	-
VON DOEHRN, TANYA ANGELINA	TEACHER	89,123.64	250.00
VOTH, DARICE D	TEACHER	87,132.76	250.00
VOTH, ROBERT P	PRINCIPAL	125,427.64	2,961.06
WADE, JANET MAURINE	TEACHER	82,763.82	230.60
WALLACE, BRITTNEY A	PRINCIPAL	113,053.75	452.90
WATERHOUSE, PAMELA K	TEACHER	87,128.73	1,215.30
WEATHERBY, JOANNE DENISE	TEACHER	79,843.65	1,621.85

<u>Name</u>		<u>Remuneration</u>	<u>Expenses</u>
WEBB, NANCY	TEACHER	88,690.90	522.21
WEBSTER, DANIEL RICHARD	TEACHER	85,608.76	556.77
WEBSTER, JAIMIE MICHELLE	VICE PRINCIPAL	114,224.72	3,342.25
WEDEL, CORRIE BETH	TEACHER	86,349.25	1,629.40
WEINKAM, KATHLEEN M	TEACHER	92,617.36	2,987.20
WEINKAUF, LISA ANN	TEACHER	79,844.52	-
WEINKAUF, SHELDON	TEACHER	81,523.94	550.00
WELLINGER, JULIANNE	TEACHER	88,311.02	-
WERNER, KRISTOFFER JOHN	TEACHER	89,180.66	-
WERTMAN, TERESA	MANAGER, PAYROLL	93,380.48	828.45
WESTPHAL, SHANNON	TEACHER	85,722.27	855.13
WHALLEY, MICHAEL JAMES	TEACHER	77,559.50	568.77
WHITE, KAREN TERESA	TEACHER	87,420.92	-
WHITE, RODNEY MICHAEL	TEACHER	89,123.73	-
WHITE, SUSAN JANE	TEACHER	86,763.07	150.00
WHITMAN, LORENA LYNNE	VICE PRINCIPAL	107,220.90	1,589.83
WHITMAN, RICHARD FRANKLIN	TEACHER	92,673.09	1,118.88
WICKMAN, JENNIFER J	TEACHER	90,053.74	222.00
WIEBE, ANGELA D	PRINCIPAL	118,546.06	12,174.43
WIEBE, CONRAD JAMES	TEACHER	92,673.07	3,315.64
WIEBE, STANLEY DEAN	TEACHER	81,243.17	1,919.73
WIENS, MARIA LOUISE	TEACHER	89,178.81	-
WIGHT, TREVOR PAUL	TEACHER	92,673.11	70.01
WIGHTMAN, BARBARA GAIL	TEACHER	83,062.93	8,776.16
WILDEMAN, ANDREA DAWN	TEACHER	81,850.11	-
WILLIAMS, DARLA MAE	TEACHER	80,928.25	-
WILLIAMS, DOUGLAS BLAINE	TEACHER	80,727.60	369.00
WILMS, BILLY-JAY	TEACHER	92,673.06	6,883.54
WILSON, BARBARA L	TEACHER	89,196.18	-
WIMMER, RICHARD WILLIAM	TEACHER	90,679.44	-
WISMER, GRAHAM CLARKE	TEACHER	87,188.18	-
WITHERS, LAURA ANNE	TEACHER	79,814.56	-
WITTENBERG, JESSICA CHRISTINE	TEACHER	86,348.49	-
WODTKE, KARL ALEXANDER	TEACHER	94,636.84	1,667.90
WOLFF, KIMBERLEY ANN	TEACHER	92,618.28	869.06
WONG, CORY KELVIN	TEACHER	88,582.36	-
WOODWARD, NICOLE LOUISE	TEACHER	89,723.11	2,756.90
WOOLLEY, ROBERT W	TEACHER	86,651.20	-
WRIGHT, DONNA LEE	DISTRICT PRINCIPAL	123,681.70	5,052.82
WRIGHT, JOHN T	TEACHER	89,179.54	547.88
WRIGHT, MARNIE	ASSOCIATE SUPERINTENDENT, HR	132,845.49	11,058.70
WYSE, REBECCA R	TEACHER	90,681.57	1,373.28
YANKOV, LAURA CRISTINA	TEACHER	87,499.17	-
YOST, TYLER DAVISON	TEACHER	88,661.25	101.54
YOUNG, P. GAIL	TEACHER	80,684.43	1,296.46
YOUNG, PATRICIA LEANNE	TEACHER	85,508.94	-
ZEMP, KIRSTEN LEE	TEACHER	81,523.98	-

Total for employees whose remuneration exceeds \$75,000	<u>\$ 63,373,746.49</u>	<u>\$ 667,053.20</u>
B. Remuneration to employees paid \$75,000 or less	<u>\$ 65,833,797.79</u>	<u>\$ 484,133.79</u>
C. Remuneration Paid to Elected Officials	<u>\$ 170,009.09</u>	<u>\$ 21,409.28</u>
Consolidated total of remuneration and expenses paid	<u>\$ 130,550,149.64</u>	
D. Employer portion of EI and CPP	<u>\$ 6,751,540.70</u>	



Abbotsford School District
Schedule 2 - Payments Made for the Provision of Goods and Services
For the Year Ended June 30, 2017

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
10NET MANAGED SOLUTIONS LTD.	36,876.96
4REFUEL CANADA LP	401,050.56
A CRAIG & SON LTD	111,405.00
ABBOTSFORD ADMINISTRATORS ASSN	132,375.00
ABBOTSFORD COMMUNITY FOUNDATIO	26,272.25
ABBOTSFORD COMMUNITY SERVICES	273,859.27
ABBOTSFORD DISTRICT TEACHERS A	1,000,495.14
ABBOTSFORD POLICE DEPT.	73,677.00
ABBOTSFORD RESTORATIVE JUSTICE	102,630.00
ABELL PEST CONTROL INC.	26,152.17
ABLE CRESTING	33,762.97
ADVANTUS 360	64,148.44
ALL POINTS BUS CHARTERS	57,382.98
ALLMAR INC	36,289.34
AMAZON *MARKETPLCE CA	37,433.08
AMAZON.CA	87,365.15
AMPLIFIED IT	28,906.25
ANDREW SHERET LIMITED	209,228.87
ANGEL ACCESSIBILITY SOLUTIONS	25,330.60
AP EXAMS	27,103.69
APCO PLUMBING AND HEATING LTD.	142,977.75
APPLE CANADA INC. C3120	507,691.75
ARI FINANCIAL SERVICES T46163	213,560.13
AURORA CASCADE ENT. LTD.	90,521.55
AW EXCAVATING & DRAINAGE LTD.	57,920.63
BALLARD & TIGHE PUBLISHERS	26,146.58
BARAGER SYSTEMS	37,196.25
BC HYDRO & POWER AUTHORITY	1,327,115.70
BC PRINCIPALS & VICE PRINCIPAL	90,665.35
BC SCHOOL TRUSTEES ASSOCIATION	69,538.92
BC TEACHERS FED - SAL IND FUND	1,424,766.84
BC TEACHERS FEDERATION	1,516,236.64
BEST BUY CANADA	87,019.10
BIG KAHUNA SPORT COMPANY	38,653.52
BLACK PRESS GROUP LTD.	58,956.77
BLACKWOOD BUILDING CENTRE LTD.	79,916.41
BMO BANK OF MONTREAL MASTERCAR	339,996.19
BO KNOWS HOCKEY LTD.	117,087.50
BOURQUIN PRINTERS & SIGNS LTD.	36,788.85
BRAD RIHELA HOCKEY	53,655.00
BRODART CO.	26,782.79
BRUINSMA TREE SERVICE	27,321.00
CANADIAN SPRINGS - TORONTO	31,086.07
CANADIAN TIRE	31,487.39
CANADIAN WESTERN TRUST	1,791,272.57
CANADIAN WESTERN TRUST	121,344.15
CAYLEY WILSON PERFORMANCE HORS	36,500.00
CENTAUR PRODUCTS INC	136,154.55

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
CENTRAL ABBOTSFORD COMMUNITY S	105,149.00
CESIUM TELECOM INC	27,188.41
CHECKMYMARK CONSULTING LTD.	52,578.40
CITY OF ABBOTSFORD	52,219.43
CITY OF ABBOTSFORD - BUS PASSE	48,490.20
CITY OF ABBOTSFORD - PARKS & R	31,314.44
CITY OF ABBOTSFORD - TAX DEPAR	298,898.66
CJ EXCAVATING	34,564.53
COAST WHOLESALE APPLIANCES LTD	38,932.71
COMMUNITAS SUPPORTIVE CARE SOC	60,820.00
CORPORATE EXPRESS	358,941.52
COSTCO WHOLESALE	189,805.28
CROWLEY, SHARON	35,939.14
CUMMINS WESTERN CANADA	36,132.20
CYCLONE TAYLOR SPORTS	64,567.12
DAINTY DISH LTD - THE	253,437.68
DELL CANADA INC	1,378,259.33
DOERKSEN ROOFING INC	32,631.92
DOLLARAMA	25,550.19
DOUBLETHINK INC.	40,792.50
DYNAMIC SPECIALTY VEHICLES LTD	527,921.05
EDUCATIONAL DESIGN INC.	34,964.00
ELENI'S RESTAURANT LTD	29,027.78
ELITE FIRE PROTECTION LTD	96,653.82
ELTEC ELEVATOR LTD	51,297.48
ENTERPRISE PAPER CO. LTD.	149,124.96
ENVIRO-VAC	49,491.24
ESC AUTOMATION	324,359.94
ESCHOOL SOLUTIONS, A PEOPLEADM	48,903.75
EUROVIA BC	52,668.00
FAIRMONT CHATEAU WHISTLER	32,853.25
FIRSTONSITE RESTORATION LIMITE	29,971.92
FOLLETT LIBRARY RESOURCES	54,205.08
FORTIS BC	533,160.65
FRASER VALLEY CHILD DEV. CENT.	161,730.00
GAMERS BASEBALL ACADEMY	36,746.31
GATEWAY CASINOS & ENTERTAINMEN	25,666.32
GESCAN	52,444.03
GLENCO ELECTRIC LTD	198,748.96
GORDON FOOD SERVICE CANADA LTD	75,468.51
GRAND & TOY LIMITED	74,451.03
GREAT WEST LIFE ASSURANCE COMP	330,819.41
GUILLEVIN INTERNATIONAL	37,695.10
GUILLEVIN INTERNATIONAL CO	103,599.20
HABITAT SYSTEMS INC.	139,396.39
HARRIS & COMPANY LLP	50,265.73
HARRISON HOT SPRINGS RESORT	25,762.38
HAVENS, JAY	27,500.00
HOME DEPOT	51,727.37
HYATT REGENCY VANCOUVER	80,026.33
IBM CANADA LTD.	495,454.07
IMPACT HOCKEY DEVELOPMENT	36,729.00
INDUSTRIAL ALLIANCE	54,438.58
INTEGRA SECURITY	119,007.00
INTERNATIONAL BACCALAUREATE OR	33,583.20
IRC BUILDING SCIENCES GROUP	28,882.25
JONATHAN MORGAN & COMPANY	123,205.50

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
KAL TIRE	62,270.66
KEVGROUP	138,112.80
KEYWEST ASPHALT LTD	33,214.29
KING'S MUSIC LIMITED	37,962.26
KLASSIC CATERING	29,464.77
KMS TOOLS & EQUIPMENT	72,124.23
LAGUNA TOOLS	25,267.20
LORDCO PARTS LTD.	64,635.00
M.L. PETERSON HARDWOOD FLOOR C	50,799.00
MA, SANG WHAN	38,605.00
MACK KIRK ROOFING	147,997.50
MACQUARIE EQUIPMENT FINANCE LT	882,373.65
MAINLAND SUPER-VAC LTD	34,392.75
MAINROAD MAINTENANCE PRODUCTS	55,230.34
MARINE ROOFING	78,191.40
MCGRAW-HILL RYERSON LTD.	41,373.63
MICROSERVE BUSINESS COMPUTER S	33,055.68
MIKE'S COMPUTER SHOP	26,081.58
MILLS PRINTING & STATIONE	32,242.29
MINISTER OF FINANCE	390,829.19
MINISTRY OF PROVINCIAL REVENUE (MSP)	2,569,020.40
MITYBILT	25,106.79
MORNEAU SHEPELL LTD.	255,699.16
MUNICIPAL PENSION PLAN	509,668.57
MY BUDGET FILE INC	38,850.00
NARDO HOCKEY TRAINING	31,700.00
NATIONAL AIR TECHNOLOGIES	58,887.93
NELSON EDUCATION LTD.	131,680.07
NEOPOST CANADA LTD.	46,685.27
NEXT LEVEL GOALTENDING DEVELOP	64,652.70
NORTHERN COMPUTER	53,902.24
OLYMPIC ROOFING	125,475.01
PACIFIC BLUE CROSS	4,865,191.33
PAVEX PAVING LTD.	29,836.80
PEARSON CANADA INC.	51,846.04
PINCHIN WEST LTD.	45,918.13
PLANETCLEAN (VANCOUVER) LTD	323,100.04
POWER SCHOOL	144,190.02
POWER ZONE ACADEMY	65,000.00
Q ONE SHOW TECHNOLOGIES INC	64,823.24
QUANTUM LIGHTING INC.	68,639.53
RAM MECHANICAL	435,948.37
REAL CANADIAN SUPERSTORE	60,339.79
RECEIVER GENERAL, TAXATION DIV	33,036,055.67
REDLINE REFRIGERATION LTD.	29,298.49
REIMER HARDWOODS LTD	49,575.51
REMDAL PAINTING & RESTORATION	152,216.47
RENAISSANCE LEARNING INC	41,954.79
RFS CANADA	133,306.02
RICHELIEU BUILDING SPECIALTIES	52,887.58
RICOH CANADA INC	252,633.60
RITeway FENCING	116,812.37
ROCKY POINT ENGINEERING LTD	48,082.20
ROGERS	180,720.05
ROYAL BANK OF CANADA	46,154.96
SAFEWAY CANADA	36,906.92
SANDLOT BASEBALL ACADEMY	43,000.00

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
SAPPHIRE SOUND INC	36,192.79
SAVE-ON-FOODS #904	74,186.36
SAXBEE INSURANCE AGENCIES LTD.	62,177.00
SCHOLASTIC CANADA LTD	102,937.90
SCHOOL SPECIALTY CANADA (PREMI	65,316.61
SCHOOLHOUSE PRODUCTS INC	175,423.79
SHARP'S AUDIO VISUAL	135,873.71
SHELL ENERGY NORTH AMERICA (CA	95,416.63
SITEONE LANDSCAPE SUPPLY	25,528.62
SKYLINE ATHLETICS INC.	34,905.88
SOFTCHOICE LP	128,321.32
SOFTLANDING NETWORK SOLUTIONS	65,010.51
SOTROPA COMMUNICATIONS	520,862.88
SOURCE OFFICE FURNITURE & SYST	98,161.95
SPECTRUM EDUCATIONAL SUPPLIES	53,428.35
SPEEDY GLASS	35,111.75
SPICERS	159,832.74
SPORTFACTOR INC	47,047.08
STAPLES #104	79,665.21
STATUS ELECTRICAL	109,456.50
STO:LO CATERING	55,720.00
STROZ FRIEDBERG, LLC	50,851.06
STUDENTGUARD HEALTH INSURANCE	89,642.50
SUNCOR ENERGY PRODUCTS PARTNER	195,020.02
SUNDANCE FLOOR CO LTD	214,399.50
SUPERIOR ASPHALT PAVING LTD.	44,764.65
SYSCO CANADA, INC.	232,123.60
TEACHERS PENSION FUND	24,792,957.53
TEACHERS' LEARNING STORE	34,421.75
TEAMSTERS LOCAL UNION 31	697,026.11
TEAMSTERS' NATIONAL BENEFIT PL	2,607,352.46
TELUS	173,004.28
TERRALINK HORTICULTURE	43,470.61
TERRASOL ENVIRONMENT INC.	94,628.66
THORNTON SPORT DEVELOPMENT	80,800.00
TIGHT 5 CONTRACTING LTD.	76,513.50
TRANE CANADA ULC	51,128.44
TRANSWEST ROOFING LTD	106,577.48
TRIWEST MECHANICAL LTD	186,132.45
TROTEC LASER CANADA	28,735.52
UNIGLOBE SPECIALTY TRAVEL	142,831.23
UNITECH CONSTRUCTION MANAGEMEN	1,149,252.48
UNIVERSAL SCHOLARS CORP	45,195.00
UNIVERSITY OF THE FRASER VALLE	336,149.28
VALLEY MODULAR LTD.	60,900.00
VANCOUVER KIDSBOOKS	30,687.40
VANCOUVER PUBLIC EDUCATION ALL	27,112.91
VANCOUVER SCHOOL BOARD	154,957.05
VANCOUVER TOURS & TRANSIT LTD	39,258.02
WAL-MART CANADA INC	67,545.44
WASTE CONNECTIONS OF CANADA IN	115,200.67
WESCO DISTRIBUTION	48,442.06
WEST ABBOTSFORD COMMUNITY SCHOOL	123,741.43
WEST UNIFIED COMMUNICATIONS	46,258.24
WESTERN CAMPUS RESOURCES	104,307.49
WESTERN STAR & STERLING TRUCKS	60,664.75
WHYTE, THERESA	30,760.02

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
WORKERS' COMPENSATION BOARD OF	791,844.66
X10 ENTERPRISES INC. DBA X10 N	47,340.63
YALE SECONDARY SCHOOL	30,758.97
YMCA OF GREATER VANCOUVER	78,000.00
Total suppliers where payments exceed \$25,000	<u>\$ 100,905,591.63</u>
Suppliers paid \$25,000 or less	<u>\$ 6,933,482.70</u>
Total payments for the supply of goods and services	<u>\$ 107,839,074.33</u>

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

Abbotsford School District

Fiscal Year Ended June 30, 2017

Explanation of Differences to the Audited Financial Statements

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

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

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