



SOFI

2017-18

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2018

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7. Schedule of Remuneration and Expenses
8. Schedule of Payments for the Provision of Goods and Services
9. Explanation of differences to Audited Financial Statements



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 34	NAME OF SCHOOL DISTRICT Abbotsford	YEAR 2018
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, 2018
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, 2018

Management Report

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

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

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

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

On behalf of School District No. 34 (Abbotsford)

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

Date:

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



Consolidated Audited Financial Statements of
Abbotsford School District

Year Ended June 30, 2018

School District No. 34 (Abbotsford)

June 30, 2018

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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):

**Signed copies are available at the Abbotsford School
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, 2018, 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, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

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

KPMG LLP

Chartered Professional Accountants

Abbotsford, Canada
September 18, 2018

School District No. 34 (Abbotsford)

Statement 1

Consolidated Statement of Financial Position
As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	49,620,228	48,814,500
Accounts Receivable		
Due from Province - Ministry of Education	125,444	647,420
Due from LEA/Direct Funding	44,090	29,681
Other (Note 3)	882,262	715,519
Total Financial Assets	<u>50,672,024</u>	<u>50,207,120</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	12,254,099	10,195,318
Unearned Revenue (Note 6)	5,713,505	4,649,940
Deferred Revenue (Note 7)	2,448,765	2,536,150
Deferred Capital Revenue (Note 8)	165,732,199	169,578,851
Employee Future Benefits (Note 9)	8,620,573	8,500,734
Other Liabilities (Note 10)	8,984,097	8,100,189
Total Liabilities	<u>203,753,238</u>	<u>203,561,182</u>
Net Financial Assets (Debt)	<u>(153,081,214)</u>	<u>(153,354,062)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	215,494,906	219,023,074
Prepaid Expenses	1,280,066	748,658
Other Assets	-	369
Total Non-Financial Assets	<u>216,774,972</u>	<u>219,772,101</u>
Accumulated Surplus (Deficit) (Note 21)	<u>63,693,758</u>	<u>66,418,039</u>

Contractual Obligations (Note 16)

Contingent Liabilities (Note 18)

Approved by the Board

Signature

Signature

Signature

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

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School District No. 34 (Abbotsford)

Statement 2

Consolidated Statement of Operations
Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	189,371,993	188,621,888	180,734,015
Other	290,000	323,260	341,271
Federal Grants		26,578	14,920
Tuition	5,550,000	5,822,609	5,572,174
Other Revenue	7,894,382	8,802,015	8,330,428
Rentals and Leases	364,000	384,492	408,520
Investment Income	350,000	586,140	399,405
Amortization of Deferred Capital Revenue	7,250,000	7,503,419	7,429,924
Total Revenue	<u>211,070,375</u>	<u>212,070,401</u>	<u>203,230,657</u>
Expenses			
Instruction	176,765,970	174,295,001	161,866,824
District Administration	5,638,518	5,698,948	5,381,355
Operations and Maintenance	29,078,358	30,706,367	30,021,347
Transportation and Housing	3,397,529	4,094,366	3,841,277
Debt Services			457
Total Expense	<u>214,880,375</u>	<u>214,794,682</u>	<u>201,111,260</u>
Surplus (Deficit) for the year	<u>(3,810,000)</u>	<u>(2,724,281)</u>	<u>2,119,397</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		66,418,039	64,298,642
Accumulated Surplus (Deficit) from Operations, end of year		<u>63,693,758</u>	<u>66,418,039</u>

School District No. 34 (Abbotsford)
 Consolidated Statement of Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2018

Statement 4

	2018 Budget (Note 17) \$	2018 Actual \$	2017 Actual \$
Surplus (Deficit) for the year	(3,810,000)	(2,724,281)	2,119,397
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 12)		(6,369,307)	(4,504,362)
Amortization of Tangible Capital Assets (Note 12)	10,100,000	9,897,475	10,007,837
Total Effect of change in Tangible Capital Assets	10,100,000	3,528,168	5,503,475
Acquisition of Prepaid Expenses	(875,000)	(1,280,066)	(748,658)
Use of Prepaid Expenses	875,000	748,658	873,492
Use of Other Assets		369	306
Total Effect of change in Other Non-Financial Assets	-	(531,039)	125,140
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>6,290,000</u>	272,848	7,748,012
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		272,848	7,748,012
Net Financial Assets (Debt), beginning of year		(153,354,062)	(161,102,074)
Net Financial Assets (Debt), end of year		<u>(153,081,214)</u>	<u>(153,354,062)</u>

School District No. 34 (Abbotsford)

Statement 5

Consolidated Statement of Cash Flows
Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,724,281)	2,119,397
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	340,823	(222,481)
Prepaid Expenses	(531,407)	124,834
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,058,781	(262,026)
Unearned Revenue	1,063,565	245,808
Deferred Revenue	(87,385)	341,642
Employee Future Benefits	119,839	255,897
Other Liabilities	883,908	76,983
Amortization of Tangible Capital Assets	9,897,475	10,007,837
Amortization of Deferred Capital Revenue	(7,503,419)	(7,429,924)
AFG COA spent on non-capital	(2,887,308)	(1,888,475)
Other assets	369	306
Total Operating Transactions	<u>630,960</u>	<u>3,369,798</u>
Capital Transactions		
Tangible Capital Assets Purchased	(6,369,307)	(4,504,362)
Total Capital Transactions	<u>(6,369,307)</u>	<u>(4,504,362)</u>
Financing Transactions		
Capital Revenue Received	6,544,075	4,876,078
Capital Lease payments		(122,122)
Total Financing Transactions	<u>6,544,075</u>	<u>4,753,956</u>
Net Increase (Decrease) in Cash and Cash Equivalents	805,728	3,619,392
Cash and Cash Equivalents, beginning of year	<u>48,814,500</u>	<u>45,195,108</u>
Cash and Cash Equivalents, end of year	<u>49,620,228</u>	<u>48,814,500</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>49,620,228</u>	<u>48,814,500</u>
	<u>49,620,228</u>	<u>48,814,500</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year ended June 30, 2018



NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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.

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

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

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

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

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

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

b) Basis of Consolidation

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

e) Unearned Revenue

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

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

f) **Deferred Revenue and Deferred Capital Revenue**

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board.

When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in note 2 (n).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

g) **Contaminated Sites**

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

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

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

h) **Employee Future Benefits**

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

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

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, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

i) **Asset Retirement Obligations**

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

j) **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.

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

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

Estimated useful life is as follows:

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

k) 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.

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

l) 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.

m) 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).

n) 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.

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

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

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

o) Expenditures

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.

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

p) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities. All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

q) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Due from federal government	\$ 177,466	\$ 140,154
Due from students and PAC	5,853	3,248
Due from investment and bank interest	25,364	21,832
Due from City of Abbotsford School Site Acquisition	168,620	157,054
Due from Employees for benefits	40,017	72,564
Due from others	464,942	320,667
	<u>\$ 882,262</u>	<u>\$ 715,519</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 Year ended June 30, 2018



NOTE 4 INVESTMENT IN SUBSIDIARY

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

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Trade Payables	\$ 5,788,645	\$ 3,557,653
Salaries and benefits payable	5,430,730	5,641,456
Accrued vacation pay	1,034,724	996,209
	<u>\$ 12,254,099</u>	<u>\$ 10,195,318</u>

NOTE 6 UNEARNED REVENUE

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Balance, beginning of year	\$ 4,649,940	\$ 4,404,132
Changes for year		
Increase:		
Tuition fees	5,685,139	4,648,347
Rental/lease of facilities	28,366	1,593
	<u>5,713,505</u>	<u>4,649,940</u>
Decrease:		
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>
Net Changes for year	1,063,565	245,808
Balance, end of year	<u>\$ 5,713,505</u>	<u>\$ 4,649,940</u>

NOTE 7 DEFERRED REVENUE

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

NOTE 7 DEFERRED REVENUE (cont'd)

		<u>June 30, 2018</u>	<u>June 30, 2017</u>
Balance, beginning of year		\$ 2,536,150	\$ 2,194,508
Changes for the year:			
	Increases:		
	Provincial Grants	13,659,020	8,055,564
	Other revenue	5,839,070	5,748,219
		<u>\$ 19,498,090</u>	<u>\$ 13,803,783</u>
	Decreases:		
	Allocated to Revenue	(19,504,095)	(13,462,141)
	Transfers	(60,473)	-
	Recoveries	(20,907)	-
		<u>\$ (19,585,475)</u>	<u>\$ (13,462,141)</u>
Net change for year		(87,385)	341,642
Balance, end of year		<u>\$ 2,448,765</u>	<u>\$ 2,536,150</u>

NOTE 8 DEFERRED CAPITAL REVENUE

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

		<u>June 30, 2018</u>	<u>June 30, 2017</u>
Deferred capital revenue subject to amortization			
Balance, beginning of year		\$ 166,089,056	\$ 170,389,485
Increases:			
Capital additions		3,477,018	3,129,495
Decreases:			
Amortization		(7,503,419)	(7,429,924)
Net change for year		<u>\$ (4,026,401)</u>	<u>\$ (4,300,429)</u>
Balance, end of year		<u>\$ 162,062,655</u>	<u>\$ 166,089,056</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year ended June 30, 2018



NOTE 8 DEFERRED CAPITAL REVENUE (cont'd)

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ 3,489,795	\$ 3,631,687
Increases:		
Provincial Grants - Ministry of Education	6,032,755	4,327,218
Provincial Grants - Other	21,703	153,999
Other revenues	299,652	352,401
Investment income	189,965	42,460
	<u>6,544,075</u>	<u>4,876,078</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(3,477,018)	(3,129,495)
AFG-COA spent on non capital items	(2,887,308)	(1,888,475)
	<u>(6,364,326)</u>	<u>(5,017,970)</u>
Net change for the year	179,749	(141,892)
Balance, end of year	\$ 3,669,544	\$ 3,489,795
Total deferred capital revenue balance, end of year	<u>\$ 165,732,199</u>	<u>\$ 169,578,851</u>

NOTE 9 EMPLOYEE FUTURE BENEFITS

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,368,855	\$ 8,516,109
Service Cost	632,489	634,786
Interest Cost	236,651	218,361
Benefit Payments	(741,073)	(539,748)
Actuarial (Gain) Loss	(18,375)	(460,653)
Accrued Benefit Obligation – March 31	<u>\$ 8,478,547</u>	<u>\$ 8,368,855</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,478,547	\$ 8,368,855
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,478,547)	(8,368,855)
Employer Contributions After Measurement Date	341,390	323,587
Benefits Expense After Measurement Date	(230,764)	(217,285)
Unamortized Net Actuarial (Gain) Loss	(252,652)	(238,181)
Accrued Benefit Asset (Liability) - June 30	<u>\$ (8,620,573)</u>	<u>\$ (8,500,734)</u>

NOTE 9 EMPLOYEE FUTURE BENEFITS (cont'd)

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 8,500,734	\$ 8,244,837
Net Expense for Fiscal Year	878,715	891,312
Employer Contributions	(758,876)	(635,415)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 8,620,573</u>	<u>\$ 8,500,734</u>
Components of Net Benefit Expense		
Service Cost	\$ 644,711	\$ 634,212
Interest Cost	237,908	222,934
Amortization of Net Actuarial (Gain)/Loss	(3,904)	34,167
Net Benefit Expense (Income)	<u>\$ 878,715</u>	<u>\$ 891,312</u>
Assumptions		
Discount Rate - April 1	2.50%	2.50%
Discount Rate - March 31	2.75%	2.75%
Long Term Salary Growth - April 1	2.5% + seniority	2.5% + seniority
Long Term Salary Growth - March 31	2.5%+ seniority	2.5%+ seniority
EARSL - March 31	12.1	12.1

NOTE 10 OTHER LIABILITIES

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Teacher Summer Pay trust	\$ 6,016,628	\$ 5,841,605
Prepaid International student homestay/medical	2,092,288	1,533,948
Other liabilities	875,181	724,636
	<u>\$ 8,984,097</u>	<u>\$ 8,100,189</u>

NOTE 11 DEBT

The School District has an approved line of credit of \$3,865,310 with interest at the banks' prime rate. As of June 30, 2018, the School District had nil borrowings (2017: nil) under this facility.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year ended June 30, 2018



NOTE 12 TANGIBLE CAPITAL ASSETS

	Net Book Value, June 30, 2018	Net Book Value, June 30, 2017
Sites	\$ 35,470,192	\$ 35,470,192
Buildings	170,343,182	174,867,186
Furniture & Equipment	2,935,190	3,147,506
Vehicles	3,377,205	3,115,253
Computer Software	164,497	291,542
Computer Hardware	3,204,640	2,002,111
Computer Hardware under capital lease	-	129,284
Total	\$ 215,494,906	\$ 219,023,074

Cost	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
Sites	\$ 35,470,192	\$ -	\$ -	\$ 35,470,192
Buildings	324,695,934	2,833,026	-	327,528,960
Furniture & Equipment	6,689,996	480,720	857,728	6,312,988
Vehicles	5,550,568	860,010	220,183	6,190,395
Computer Software	638,582	-	6,708	631,874
Computer Hardware	4,320,131	2,195,551	2,098,187	4,417,495
Computer Hardware under capital lease	2,485,434	-	2,485,434	-
Total	\$ 379,850,837	\$ 6,369,307	\$ 5,668,240	\$ 380,551,904

Accumulated Amortization	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	149,828,748	7,357,030	-	157,185,778
Furniture & Equipment	3,542,490	693,036	857,728	3,377,798
Vehicles	2,435,315	598,058	220,183	2,813,190
Computer Software	347,040	127,045	6,708	467,377
Computer Hardware	2,318,020	993,022	2,098,187	1,212,855
Computer Hardware under capital lease	2,356,150	129,284	2,485,434	-
Total	\$ 160,827,763	\$ 9,897,475	\$ 5,668,240	\$ 165,056,998

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans 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, 2016, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 37,000 retired members from school districts. As at December 31, 2016, the Municipal Pension Plan has about 193,000 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. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution decreased.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution remained unchanged.

The Abbotsford School District paid \$13,955,925 for employer contributions to these plans in the year ended June 30, 2018 (2017: \$12,818,312).

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

NOTE 14 INTERFUND TRANSFERS

	<u>Operating</u>	<u>Special Purpose</u>	<u>Capital</u>
Tangible capital assets purchased			
Furniture & Equipment	\$ (202,203)	(44,916)	247,119
Hardware	(2,174,536)		2,174,536
Transfer to local capital	(316,323)		316,323
Other			
School District Business Company	15,557	(15,557)	
Totals	\$ (2,677,505)	\$ (60,473)	\$ 2,737,978

NOTE 15 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 16 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>
2019	\$ 1,002,375
2020	822,375
2021	211,955
Total	\$ 2,036,705

NOTE 17 BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the Board through the adoption of the annual budget on May 30, 2017.

NOTE 18 CONTINGENCIES

The School District issues letters of guarantee through its financial institutions to provide guarantees to certain parties. Outstanding letters of guarantee amount to \$954,857 (2017: \$815,958).

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 19 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, 2018, the liability is not reasonably determinable.

NOTE 20 EXPENSE BY OBJECT

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Salaries and benefits	\$ 170,434,026	\$ 159,291,629
Services and supplies	34,463,181	31,811,337
Interest	-	457
Amortization	9,897,475	10,007,837
	<u>\$ 214,794,682</u>	<u>\$ 201,111,260</u>

NOTE 21 ACCUMULATED SURPLUS

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

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Invested in tangible capital assets	\$ 53,438,218	\$ 52,939,985
Local capital surplus	<u>1,439,639</u>	<u>1,569,118</u>
Total capital surplus	\$ 54,877,857	\$ 54,509,103
Operating surplus	8,815,901	11,880,499
Special purpose surplus	-	28,437
	<u>\$ 63,693,758</u>	<u>\$ 66,418,039</u>

NOTE 21 ACCUMULATED SURPLUS (cont'd)

The operating surplus is further restricted as follows:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Internally restricted (appropriated) by Board for:		
Appropriation to schools	\$ 1,427,367	\$ 2,003,206
Aboriginal education program	250,198	64,444
Other educational and targeted budgets	4,740,390	6,593,611
Utility cost reserves	425,000	425,000
Equipment reserve	375,000	375,000
	<u>\$ 7,217,955</u>	<u>\$ 9,461,261</u>
Unrestricted operating surplus	1,597,946	2,419,238
Total available for future operations	<u>\$ 8,815,901</u>	<u>\$ 11,880,499</u>

The local capital surplus is comprised of a fund for capital additions and a fund for the replacement of the School District Office, which was created in the 2016-2017 fiscal year.

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Capital Additions	\$ 727,234	\$ 869,118
Reserved for new school district office	712,405	700,000
Total available for future operations	<u>\$ 1,439,639</u>	<u>\$ 1,569,118</u>

NOTE 22 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 23 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 23 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.

School District No. 34 (Abbotsford)

Schedule I (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,880,499	28,437	54,509,103	66,418,039	64,298,642
Changes for the year					
Surplus (Deficit) for the year	(387,093)	32,036	(2,369,224)	(2,724,281)	2,119,397
Interfund Transfers	(2,376,739)	(44,916)	2,421,655	-	-
Tangible Capital Assets Purchased	(316,323)		316,323	-	-
Local Capital	15,557	(15,557)			
Other	(3,064,598)	(28,437)	368,754	(2,724,281)	2,119,397
Net Changes for the year	8,815,901	-	54,877,857	63,693,758	66,418,039
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	173,671,035	172,163,240	171,163,347
Other	225,000	273,182	289,215
Federal Grants		26,578	14,920
Tuition	5,550,000	5,822,609	5,572,174
Other Revenue	1,973,020	2,858,865	2,602,536
Rentals and Leases	364,000	384,492	408,520
Investment Income	350,000	561,308	389,026
Total Revenue	<u>182,133,055</u>	<u>182,090,274</u>	<u>180,439,738</u>
Expenses			
Instruction	158,332,878	155,454,442	149,135,444
District Administration	4,946,545	5,698,948	5,381,355
Operations and Maintenance	16,966,103	17,827,669	17,927,387
Transportation and Housing	2,847,529	3,496,308	3,288,049
Total Expense	<u>183,093,055</u>	<u>182,477,367</u>	<u>175,732,235</u>
Operating Surplus (Deficit) for the year	<u>(960,000)</u>	<u>(387,093)</u>	<u>4,707,503</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>960,000</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(2,376,739)	(437,387)
Local Capital		(316,323)	(1,000,000)
Other		15,557	(122,580)
Total Net Transfers	<u>-</u>	<u>(2,677,505)</u>	<u>(1,559,967)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(3,064,598)</u>	<u>3,147,536</u>
Operating Surplus (Deficit), beginning of year		11,880,499	8,732,963
Operating Surplus (Deficit), end of year		<u>8,815,901</u>	<u>11,880,499</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		7,217,955	9,461,261
Unrestricted		1,597,946	2,419,238
Total Operating Surplus (Deficit), end of year		<u>8,815,901</u>	<u>11,880,499</u>

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	172,755,955	170,942,501	169,043,961
DISC/LEA Recovery	(363,387)	(440,899)	(410,101)
Other Ministry of Education Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	-	109,102	13,411
Transportation Supplement	313,969	313,969	310,000
Economic Stability Dividend	-	117,776	105,008
Return of Administrative Savings	846,484	846,484	846,484
Carbon Tax Grant	-	121,474	110,303
Student Learning Grant	-	-	991,028
Miscellaneous	-	34,819	35,239
Total Provincial Grants - Ministry of Education	173,671,035	172,163,240	171,163,347
Provincial Grants - Other	225,000	273,182	289,215
Federal Grants		26,578	14,920
Tuition			
Summer School Fees	-	36,650	41,600
International and Out of Province Students	5,550,000	5,785,959	5,530,574
Total Tuition	5,550,000	5,822,609	5,572,174
Other Revenues			
LEA/Direct Funding from First Nations	363,387	440,899	410,101
Miscellaneous			
School Fees	950,000	1,414,374	1,251,621
School of choice busing/other busing	500,000	483,020	510,504
Donations		38,658	
Other	159,633	481,914	430,310
Total Other Revenue	1,973,020	2,858,865	2,602,536
Rentals and Leases	364,000	384,492	408,520
Investment Income	350,000	561,308	389,026
Total Operating Revenue	182,133,055	182,090,274	180,439,738

School District No. 34 (Abbotsford)
 Schedule of Operating Expense by Object
 Year Ended June 30, 2018

Schedule 2B (Unaudited)

	2018 Budget (Note 17) \$	2018 Actual \$	2017 Actual \$
Salaries			
Teachers	83,830,308	80,273,773	78,013,719
Principals and Vice Principals	9,996,126	10,102,573	9,464,499
Educational Assistants	13,765,804	14,294,640	12,800,585
Support Staff	13,340,457	13,154,567	12,722,068
Other Professionals	3,549,488	3,632,271	3,516,772
Substitutes	6,511,188	5,132,239	6,207,397
Total Salaries	130,993,371	126,590,063	122,725,040
Employee Benefits	33,604,309	32,503,487	30,311,049
Total Salaries and Benefits	164,597,680	159,093,550	153,036,089
Services and Supplies			
Services	3,683,314	6,494,701	7,231,754
Student Transportation	307,516	187,593	191,427
Professional Development and Travel	1,435,524	2,083,797	1,770,144
Rentals and Leases	30,000	1,271,273	1,378,821
Dues and Fees	355,485	269,368	257,886
Insurance	380,995	423,483	576,142
Supplies	10,037,541	10,298,411	8,824,583
Utilities	2,265,000	2,355,191	2,465,389
Total Services and Supplies	18,495,375	23,383,817	22,696,146
Total Operating Expense	183,093,055	182,477,367	175,732,235

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

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	62,226,417	1,114,741	90,789	341,803	21,060	4,142,285	67,937,095
1.03 Career Programs	484,936	183,239	176,162	34,502	-	8,960	887,799
1.07 Library Services	2,006,350	38,047	329,440	-	-	-	2,373,837
1.08 Counselling	2,497,865	-	-	-	-	-	2,497,865
1.10 Special Education	9,118,279	637,714	12,381,994	231,851	-	216,572	22,586,410
1.30 English Language Learning	3,187,679	112,785	87,334	-	-	9,272	3,397,070
1.31 Aboriginal Education	289,025	177,922	873,269	45,494	-	54,191	1,439,901
1.41 School Administration	128,913	7,788,671	-	2,826,969	-	56,243	10,800,796
1.60 Summer School	313,920	49,454	60,956	15,210	-	7,605	447,145
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	20,389	-	294,696	117,468	287,391	2,213	722,157
1.64 Other	-	-	-	-	-	-	-
Total Function 1	80,273,773	10,102,573	14,294,640	3,613,297	308,451	4,497,341	113,090,075
4 District Administration							
4.11 Educational Administration	-	-	-	-	884,578	3,292	887,870
4.40 School District Governance	-	-	-	-	166,570	-	166,570
4.41 Business Administration	-	-	-	648,177	1,254,388	35,570	1,938,135
Total Function 4	-	-	-	648,177	2,305,536	38,862	2,992,575
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	274,949	476,922	1,388	753,259
5.50 Maintenance Operations	-	-	-	6,476,344	455,873	463,252	7,395,469
5.52 Maintenance of Grounds	-	-	-	681,954	-	-	681,954
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,433,247	932,795	464,640	8,830,682
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	219,701	85,489	1,314	306,504
7.70 Student Transportation	-	-	-	1,240,145	-	130,082	1,370,227
Total Function 7	-	-	-	1,459,846	85,489	131,396	1,676,731
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	80,273,773	10,102,573	14,294,640	13,154,567	3,632,271	5,132,239	126,590,063

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	(Note 17)	\$
1 Instruction							
1.02 Regular Instruction	67,937,095	18,250,156	86,187,251	9,235,409	95,422,660	102,906,603	95,187,589
1.03 Career Programs	887,799	227,819	1,115,618	456,845	1,572,463	564,677	1,438,952
1.07 Library Services	2,373,837	627,067	3,000,904	160,066	3,160,970	2,520,961	1,266,350
1.08 Counselling	2,497,865	584,467	3,082,332	12,939	3,095,271	2,093,573	2,546,255
1.10 Special Education	22,586,410	5,600,100	28,186,510	962,445	29,148,955	26,842,014	26,599,618
1.30 English Language Learning	3,397,070	846,741	4,243,811	87,922	4,331,733	4,346,184	3,338,580
1.31 Aboriginal Education	1,439,901	366,149	1,806,050	528,976	2,335,026	2,504,034	2,464,751
1.41 School Administration	10,800,796	2,640,647	13,441,443	809,921	14,251,364	14,795,516	14,328,247
1.60 Summer School	447,145	23,104	470,249	8,965	479,214	396,147	399,364
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	722,157	178,912	901,069	755,717	1,656,786	1,363,169	1,565,738
1.64 Other	-	-	-	-	-	-	-
Total Function 1	113,090,075	29,345,162	142,435,237	13,019,205	155,454,442	158,332,878	149,135,444
4 District Administration							
4.11 Educational Administration	887,870	212,844	1,100,714	505,672	1,606,386	1,280,236	1,397,938
4.40 School District Governance	166,570	3,512	170,082	204,665	374,747	319,250	364,243
4.41 Business Administration	1,938,135	457,660	2,395,795	1,322,020	3,717,815	3,347,059	3,619,174
Total Function 4	2,992,575	674,016	3,666,591	2,032,357	5,698,948	4,946,545	5,381,355
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	753,259	126,039	879,298	403,949	1,283,247	1,082,651	1,325,783
5.50 Maintenance Operations	7,395,469	1,759,423	9,154,892	3,620,442	12,775,334	12,722,964	12,663,414
5.52 Maintenance of Grounds	681,954	157,159	839,113	574,784	1,413,897	895,488	1,472,801
5.56 Utilities	-	-	-	2,355,191	2,355,191	2,265,000	2,465,389
Total Function 5	8,830,682	2,042,621	10,873,303	6,954,366	17,827,669	16,966,103	17,927,387
7 Transportation and Housing							
7.41 Transportation and Housing Administration	306,504	74,737	381,241	51,891	433,132	382,338	454,696
7.70 Student Transportation	1,370,227	366,951	1,737,178	1,325,998	3,063,176	2,465,191	2,833,353
Total Function 7	1,676,731	441,688	2,118,419	1,377,889	3,496,308	2,847,529	3,288,049
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	126,590,063	32,503,487	159,093,550	23,383,817	182,477,367	183,093,055	175,732,235

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	13,138,703	13,571,340	7,682,193
Other	65,000	50,078	52,056
Other Revenue	5,921,362	5,943,150	5,727,892
Total Revenue	<u>19,125,065</u>	<u>19,564,568</u>	<u>13,462,141</u>
Expenses			
Instruction	18,433,092	18,840,559	12,731,380
District Administration	691,973		
Operations and Maintenance		691,973	750,876
Total Expense	<u>19,125,065</u>	<u>19,532,532</u>	<u>13,482,256</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>32,036</u>	<u>(20,115)</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(44,916)	
Other		(15,557)	
Total Net Transfers	<u>-</u>	<u>(60,473)</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>(28,437)</u>	<u>(20,115)</u>
Special Purpose Surplus (Deficit), beginning of year		28,437	48,552
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>28,437</u>
Special Purpose Surplus (Deficit), end of year			
Related Entities		-	28,437
Total Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>28,437</u>

School District No. 34 (Abbotsford)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2018

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Service Delivery Transformation	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	78,574	2,002,870	-	-	-	20,907	-
District Entered	-	-	78,574	2,002,870	-	-	-	20,907	-
Deferred Revenue, beginning of year, as restated	-	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	690,935	-	-	-	352,000	75,950	202,661	1,209,445
Provincial Grants - Other	-	-	-	5,660,591	18,478	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue Recovered	691,973	690,935	78,574	5,660,591	18,478	352,000	75,950	202,661	1,209,445
691,973	690,935	78,574	5,750,526	18,478	352,000	61,718	197,147	1,209,445	
Deferred Revenue, end of year	-	-	-	1,912,935	-	-	14,232	20,907	-
									5,514
Revenues									
Provincial Grants - Ministry of Education	691,973	690,935	78,574	-	-	352,000	61,718	197,147	1,209,445
Provincial Grants - Other	-	-	-	5,750,526	18,478	-	-	-	-
Other Revenue	691,973	690,935	78,574	5,750,526	18,478	352,000	61,718	197,147	1,209,445
Expenses									
Salaries	-	-	-	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	36,640	-
Educational Assistants	-	553,305	63,421	-	-	236,700	6,464	-	501,200
Support Staff	-	-	-	-	-	-	-	-	28,646
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	108	10,404	8,038	-
Employee Benefits	-	553,305	63,421	-	-	236,808	16,868	44,678	529,846
Services and Supplies	691,973	137,630	15,153	-	31,358	75,804	1,597	7,936	111,290
	691,973	690,935	78,574	5,705,610	31,358	39,388	43,253	144,533	568,309
	691,973	690,935	78,574	5,705,610	31,358	352,000	61,718	197,147	1,209,445
Net Revenue (Expense) before Interfund Transfers									
	-	-	-	44,916	(12,880)	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	(44,916)	(15,557)	-	-	-	-
Other	-	-	-	(44,916)	(15,557)	-	-	-	-
Net Revenue (Expense)									
	-	-	-	-	(28,437)	-	-	-	-

School District No. 34 (Abbotsford)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2018

Schedule 3A (Unaudited)

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	PRP ADT	Safe Schools	IPALS	Early Years Centre	Literacy Matters
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	130,142	223,644	-	-	-	-	1,545	11,130	42,911
District Entered									
Deferred Revenue, beginning of year, as restated	130,142	223,644	-	-	-	-	1,545	11,130	42,911
Add: Restricted Grants									
Provincial Grants - Ministry of Education	-		1,122,111	9,073,201	180,390				
Provincial Grants - Other						86,828	9,351	53,783	56,278
Investment Income									
Less: Allocated to Revenue	91,619	223,644	1,122,111	9,073,201	180,390	86,828	9,351	53,783	56,278
Recovered			1,122,111	8,665,213	180,390	86,828	8,269	50,078	53,119
Deferred Revenue, end of year	38,523	-	-	407,988	-	-	2,627	14,835	46,070
Revenues									
Provincial Grants - Ministry of Education	91,619	223,644	1,122,111	8,665,213	180,390				
Provincial Grants - Other						86,828	8,269	50,078	53,119
Other Revenue	91,619	223,644	1,122,111	8,665,213	180,390	86,828	8,269	50,078	53,119
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		155,651	249,580	6,631,214	91,600	70,801			
Educational Assistants			41,323		13,029				
Support Staff			128,299		36,352				
Other Professionals			270,527					67	
Substitutes					382		1,050		
Employee Benefits		155,651	689,729	6,631,214	141,363	70,801	1,050	67	
Services and Supplies	91,619	67,993	94,264	1,636,466	30,217	16,027		9	
			338,118	397,533	8,810				
	91,619	223,644	1,122,111	8,665,213	180,390	86,828	7,219	50,002	53,119
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2018

Schedule 3A (Unaudited)

	Indigenous Languages	Community Support	Thomas/Yarwood Trusts	TOTAL
Deferred Revenue, beginning of year		\$ 22,381	\$ 2,046	\$ 2,536,150
District Entered				-
Deferred Revenue, beginning of year, as restated		\$ 22,381	\$ 2,046	\$ 2,536,150
Add: Restricted Grants				
Provincial Grants - Ministry of Education	6,571			13,605,237
Provincial Grants - Other				53,783
Other		7,508		5,839,034
Investment Income			36	36
Less: Allocated to Revenue	6,571	7,508	36	19,498,090
Recovered	6,571	25,930	-	19,564,568
Deferred Revenue, end of year		3,959	2,082	2,448,765
Revenues				
Provincial Grants - Ministry of Education	6,571			13,571,340
Provincial Grants - Other		25,930		50,078
Other Revenue	6,571	25,930	-	5,943,150
Other Revenue		25,930	-	19,564,568
Expenses				
Salaries				
Teachers		2,427		6,988,333
Principals and Vice Principals				262,609
Educational Assistants		5,892		1,097,321
Support Staff				376,049
Other Professionals		722		128,299
Substitutes	200			291,431
Employee Benefits	200	9,041	-	9,144,042
Services and Supplies	14	2,032		2,196,432
Services and Supplies	6,357	14,857		8,192,058
Services and Supplies	6,571	25,930	-	19,532,532
Net Revenue (Expense) before Interfund Transfers				32,036
Interfund Transfers				
Tangible Capital Assets Purchased				(44,916)
Other				(15,557)
				(60,473)
Net Revenue (Expense)				(28,437)

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2018

	2018	2018 Actual			2017
	Budget (Note 17)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	2,562,255	2,887,308		2,887,308	1,888,475
Investment Income			24,832	24,832	10,379
Amortization of Deferred Capital Revenue	7,250,000	7,503,419		7,503,419	7,429,924
Total Revenue	<u>9,812,255</u>	<u>10,390,727</u>	<u>24,832</u>	<u>10,415,559</u>	<u>9,328,778</u>
Expenses					
Operations and Maintenance	2,562,255	2,887,308		2,887,308	1,888,475
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,550,000	9,299,417		9,299,417	9,454,609
Transportation and Housing	550,000	598,058		598,058	553,228
Debt Services					
Capital Lease Interest				-	457
Total Expense	<u>12,662,255</u>	<u>12,784,783</u>	<u>-</u>	<u>12,784,783</u>	<u>11,896,769</u>
Capital Surplus (Deficit) for the year	<u>(2,850,000)</u>	<u>(2,394,056)</u>	<u>24,832</u>	<u>(2,369,224)</u>	<u>(2,567,991)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		2,421,655		2,421,655	437,387
Local Capital			316,323	316,323	1,000,000
Capital Lease Payment				-	122,580
Total Net Transfers	<u>-</u>	<u>2,421,655</u>	<u>316,323</u>	<u>2,737,978</u>	<u>1,559,967</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		470,634	(470,634)	-	
Total Other Adjustments to Fund Balances		<u>470,634</u>	<u>(470,634)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(2,850,000)</u>	<u>498,233</u>	<u>(129,479)</u>	<u>368,754</u>	<u>(1,008,024)</u>
Capital Surplus (Deficit), beginning of year		<u>52,939,985</u>	<u>1,569,118</u>	<u>54,509,103</u>	<u>55,517,127</u>
Capital Surplus (Deficit), end of year		<u>53,438,218</u>	<u>1,439,639</u>	<u>54,877,857</u>	<u>54,509,103</u>

School District No. 34 (Abbotsford)

Tangible Capital Assets
Year Ended June 30, 2018

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	35,470,192	324,695,934	6,689,996	5,550,568	638,582	6,805,565	379,850,837
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	2,545,017	-	600,430	-	-	3,145,447
Deferred Capital Revenue - Other	-	132,256	199,315	-	-	-	331,571
Operating Fund	-	-	202,203	-	-	2,174,536	2,376,739
Special Purpose Funds	-	-	44,916	-	-	-	44,916
Local Capital	-	155,753	34,286	259,580	-	21,015	470,634
Decrease:							
Deemed Disposals	-	2,833,026	480,720	860,010	-	2,195,551	6,369,307
Cost, end of year	35,470,192	327,528,960	6,312,988	6,190,395	631,874	4,417,495	380,551,904
Work in Progress, end of year	-	-	857,728	220,183	6,708	4,583,621	5,668,240
Cost and Work in Progress, end of year	35,470,192	327,528,960	6,312,988	6,190,395	631,874	4,417,495	380,551,904
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		149,828,748	3,542,490	2,435,315	347,040	4,674,170	160,827,763
Decrease:							
Deemed Disposals		7,357,030	693,036	598,058	127,045	1,122,306	9,897,475
Accumulated Amortization, end of year		157,185,778	3,377,798	2,813,190	467,377	1,212,855	165,056,998
Tangible Capital Assets - Net	35,470,192	170,343,182	2,935,190	3,377,205	164,497	3,204,640	215,494,906

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	160,115,729	2,746,211	3,227,116	166,089,056
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,145,447	244,711	86,860	3,477,018
	3,145,447	244,711	86,860	3,477,018
Decrease:				
Amortization of Deferred Capital Revenue	7,313,306	90,434	99,679	7,503,419
	7,313,306	90,434	99,679	7,503,419
Net Changes for the Year	(4,167,859)	154,277	(12,819)	(4,026,401)
Deferred Capital Revenue, end of year	155,947,870	2,900,488	3,214,297	162,062,655
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	155,947,870	2,900,488	3,214,297	162,062,655

School District No. 34 (Abbotsford)
 Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2018

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	238,320	90,752	3,160,723	-	3,489,795
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	6,032,755		21,703			6,052,755
Provincial Grants - Other				299,652	129,575	429,227
Other		2,869		57,521		60,390
Investment Income		2,869	21,703	357,173	129,575	6,544,075
Decrease:						
Transferred to DCR - Capital Additions	3,145,447	132,256	112,455		86,860	3,477,018
AFG COA spent on non capital items	2,887,308					2,887,308
	6,032,755	132,256	112,455	-	86,860	6,364,326
Net Changes for the Year	-	(129,387)	(90,752)	357,173	42,715	179,749
Balance, end of year	-	108,933	-	3,517,896	42,715	3,669,544

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

Abbotsford School District

Fiscal Year Ended June 30, 2018

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, 2018

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, 2018

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 represented eighteen months compensation.

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



Schedule 1 - Remuneration & Expenses Paid in Respect to Each Employee

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Anderson, Phil	Trustee	23,590.35	5,096.65
Latham, Winnifred	Trustee	23,590.35	3,091.45
Pauls, Rhonda	Trustee	23,590.35	2,126.15
Petersen, Stanley E	Trustee	25,504.84	1,901.09
Raj, Preet M.S.	Trustee	23,590.35	2,553.55
Schafer, Cindy L	Trustee	23,590.35	1,310.87
Wilson, Shirley P	Trustee	28,633.89	6,378.39
Total for Elected Officials		<u>172,090.48</u>	<u>22,458.15</u>

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

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbott, Lucas Neal	Teacher	81,569.58	-
Abernethy, Colin John	Teacher	92,631.86	1,258.89
Abraham, Elmore Moses	Teacher	86,268.17	-
Abrey, Leanne	Teacher	80,746.15	33.69
Adi, Sherri Christina	Teacher	80,345.80	8,339.00
Alcock, Karen Margaret	Teacher	82,572.79	24.57
Algje, Richard	Teacher	88,456.52	-
Ambrose, Kenneth Lloyd	Teacher	86,251.83	65.00
Anderton, Kristi-Ann	Teacher	80,716.57	302.52
Andrews, Frederick William	Teacher	86,476.07	-
Andrews, Melissa Kathleen	Vice Principal	100,378.66	644.70
Antak, Megan Elizabeth	Teacher	75,322.76	-
Antifaeff, Margaret Ann	Principal	75,158.53	-
Apostolopoulos, Claire Louise	Teacher	74,883.88	-
Apostolopoulos, Dimitri John	Teacher	87,601.14	-
Apostolopoulos, Garifalia	Teacher	86,865.30	-
Arseneau, Todd Anthony	Teacher	89,066.94	650.00
Ashdown, Sherilee Ruth	Teacher	88,049.68	-
Assaf, Linda R	Teacher	85,613.71	806.01
Bacon, Sarah Louise	Teacher	92,021.64	-
Baerg, Jeffrey D	Teacher	87,085.17	65.00
Baerg, Jennifer Joy	Teacher	86,450.75	-
Bagri, Pritpal Tina	Teacher	85,616.53	-
Bains, Neeru	Teacher	82,149.71	58.05
Bains, Sukhdeep	Teacher	81,387.43	137.48
Baldissera, Karen	Manager, Human Resources	96,355.81	4,410.49
Baldwin, Cindy Vali	Teacher	88,488.74	-
Ballantyne, Jesse Colin	Teacher	107,131.17	-
Bamara, Rimpal Singh	Teacher	92,020.08	-
Barbour, Treena Jo	Teacher	76,209.63	205.98
Barclay, Erin Victoria	Teacher	88,456.42	-
Barker, Aaron Roy Michael	Teacher	88,488.10	-
Barker, Nicole Lynne	Teacher	80,745.17	202.52
Barski, Sonia	Teacher	86,475.16	-
Bartlett, Jane	Teacher	86,476.14	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Bartlett, Lorne H	Teacher	90,989.39	-
Baruta, Tyler Leslie	Principal	117,585.04	1,306.06
Basran, Michelle Marie	Teacher	90,299.75	2,382.47
Bath, Harmit Kaur	Teacher	81,695.21	-
Batt, Gregory Stewart	Teacher	88,488.10	-
Beattie, Janet Andrea	Teacher	88,487.93	200.94
Beck, Jamie Andrew	Principal	130,760.60	96.09
Beck, Patricia Jeanne	Teacher	88,043.47	149.78
Beckett, Heather Louise	Teacher	88,488.19	3,636.47
Beisiegel, Cory R	Teacher	92,016.23	-
Bell, Brian John	Teacher	88,488.14	1,822.26
Bell, Jennifer Nicole	Vice Principal	82,953.29	-
Bell, Travis Richard	Teacher	74,734.58	791.15
Belsher, Adriana L	Teacher	88,488.76	910.43
Benmore, Shannon Eileen	Teacher	79,664.68	443.73
Bennato, Jennifer Leanne	Teacher	92,022.36	4,922.87
Bennett, Karen Christine	Vice Principal	114,800.87	956.72
Berdusco, Kathleen G	Teacher	80,344.21	-
Bergen, Bruno	Teacher	92,022.69	-
Beukers, Cathy	Teacher	88,508.12	414.75
Beukers, Robert James	Foreman, Electrical	86,249.61	673.19
Bhambra, Harjit Singh	Teacher	88,923.72	-
Bidal, Michel R.G.	Teacher	88,488.04	408.62
Bidal, Sabrina D	Teacher	80,747.15	-
Billing, Laura Lee	Manager, Theatre	76,938.27	2,701.62
Billo, Brian E	Teacher	92,016.21	3,179.59
Bining-Nahal, Manroop	Teacher	88,488.13	-
Biring, Jasbinder Singh	Teacher	88,488.17	947.63
Blackwood, Geoffrey W	Teacher	86,475.83	-
Blades, David James	Teacher	80,746.21	120.00
Bocker, Megan Elizabeth	Teacher	86,443.77	326.22
Boetto, Jeffrey	Teacher	81,699.53	90.00
Bogan, Edward M	Teacher	86,475.48	-
Boldt, Michael James	Teacher	80,624.74	-
Bondi, Gino	Assistant Superintendent	165,035.41	14,940.06
Bonneau, Maryse	Teacher	80,745.91	-
Boorman, Karen A	Teacher	80,745.80	-
Booy, Angela Elizabeth	Teacher	79,344.60	791.15
Born, Debora Dee	Teacher	86,478.04	-
Born, Matthew Gilbert	Teacher	89,899.33	103.50
Born, Teresa Rachel	Teacher	83,980.19	-
Boschmann, Carolyn Diane	Teacher	86,443.80	433.16
Bott, Jodi	Teacher	90,222.45	633.88
Bourgeois, Danielle J	Teacher	86,474.86	517.37
Bowater, Karen Lynn	Teacher	92,016.16	8,819.31
Braich, Ravi	Teacher	76,253.62	-
Braich, Virinder Singh	Teacher	90,694.69	2,188.10
Brar, Jatinder Singh	Teacher	83,116.73	-
Brar, Laura Ann	Teacher	80,746.50	-
Brar, Rajdeep Kaur	Teacher	78,155.21	-
Brar, Sukhvinder Singh	Teacher	102,338.89	97.74
Brennan, Paula Susan	Teacher	86,474.86	-
Brooks, Jennifer Lee	Teacher	80,745.63	60.01
Brummitt, Dawn E	Teacher	86,443.79	251.00
Bulat, Nathan Ronald	Teacher	88,456.40	-
Burdell, Sara Jessie	Teacher	80,717.16	-
Burdeyny, Lisa Gay	Vice Principal	113,768.48	228.85
Burk, Tamara L	Teacher	75,860.67	-
Byrne, Mark E	Principal	118,414.45	-
Byron, Gregory A	Teacher	97,549.01	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Calder-Forgaard, Nicole Louise	Teacher	88,488.84	-
Calnek, Brenda	Teacher	88,488.13	627.04
Cameron, Ward	Teacher	108,157.22	-
Campbell, Bruce Ian	Vice Principal	115,738.16	3,549.35
Campbell, Carla R	Vice Principal	120,843.75	4,748.82
Campbell, Corinna F	Teacher	80,712.05	-
Campbell, Malcolm Samuel	Teacher	85,628.18	-
Carlisle, Mariko Andrea	Teacher	88,487.49	299.00
Caron, Rene	Teacher	88,487.79	358.20
Carpenter, Bryon Everett	Teacher	83,115.68	121.81
Carroll, Laura Irene	Teacher	88,488.39	-
Cassia, Faye Annette	Teacher	92,020.99	-
Castillo, Sandra P.	Teacher	88,483.28	-
Castonguay, Nancy Dany	Teacher	88,486.95	3,197.22
Chambers, David Harry	Teacher	86,524.20	-
Chambers, Kathleen M	Teacher	78,742.51	-
Chan, Abby Barton	Principal	117,219.20	-
Chan, Theresa Youn Gie	Teacher	80,744.88	-
Cheng, Elizabeth Anne	Teacher	84,787.06	-
Chiappetta, Sergio Michael A	Teacher	88,488.81	-
Chin, Ronald Greg	Teacher	88,048.95	299.00
Cho-Frede, Young Sun	Manager, International Student Program	93,084.26	64,511.28 *
Christensen, Pamela L	Teacher	80,744.46	925.76
Christie, Fay Cathy	Principal	118,544.39	-
Chronopoulos, Elefteria (Rea)	Teacher	84,375.21	685.63
Chudyk, Jo Dee Leanne	Teacher	86,443.79	60.00
Churchill, Dale William	Director, Facilities	135,437.87	-
Clark, Eric Bruce	Teacher	80,745.54	-
Clever, Pamela Mayumi	Teacher	84,930.82	31.75
Cochrane, Nicolas Glenn	Vice Principal	107,971.89	3,350.67
Colbert, Ryan W.	Principal	117,958.00	3,047.66
Colby, S. Larry	Teacher	101,516.62	-
Collier, Paulette	Principal	118,427.15	82.51
Colquhoun, Colin	Teacher	88,450.23	443.76
Colquhoun, Florence	Teacher	88,456.40	2,329.94
Comeau, Robert Paul	Principal	134,571.90	1,077.35
Connon, Ashley Lorraine	Teacher	88,486.99	-
Constant, Gilbert R	Teacher	86,443.80	-
Cook, Jennifer Lee	Teacher	81,724.89	-
Cookson, Phil	Principal	116,028.55	378.60
Costello, Wendy Patricia	Teacher	80,744.20	615.45
Cotten, Darlene Janice	Teacher	90,008.15	-
Coulter, Barbra	Teacher	101,161.11	-
Craven, Jacqueline Elaine	Teacher	89,836.14	99.21
Crocker, Jeffrey W	Teacher	92,021.93	1,796.16
Crockett, Jennifer Elizabeth	Teacher	88,488.07	-
Crozier, Lesley Ann	Teacher	80,746.03	-
Crozier, Marnie Barbara A.	Teacher	81,327.15	-
Cruise, Jasbindar Kaur	Teacher	86,437.78	-
Cummings, Darryl Craig	Teacher	86,674.99	-
Currie, Brock David	Teacher	88,048.83	17,163.00
Currie, Joshua	Manager, Facilities	84,200.53	2,037.15
Cuthbertson, Bruce	Vice Principal	113,544.42	644.86
Dallas, Suzanne Rose	Teacher	83,194.86	-
Danielsson, Carla D	Assistant Superintendent	155,611.25	6,220.53
Dardir, Khaled Hanafi	Teacher	78,674.32	-
Darling-Martin, Linda G	Teacher	80,751.70	-
Davies, Bonnie C	Teacher	80,745.64	45.70
De Kroon, Raymond Peter	Teacher	76,072.44	2,481.19
De Marzo, Luigi Robert	Principal	118,080.39	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
De Vries, Gregory P	Teacher	91,111.01	715.73
De Wit, David Anthony	Principal	126,496.98	4,176.18
De Wit, Michael Thomas	Teacher	92,020.93	-
De Wit, Natalie Mary	Teacher	88,488.74	-
Degagne, Deirdre C	Teacher	106,225.76	3,326.75
Dekleva, Anthony Gregory	Teacher	86,443.80	-
Demaer, Derrin	Manager, Purchasing	89,113.65	2,353.20
Denham, Cara Marie	Teacher	86,882.61	-
Deol, Jaskiranjit Kaur	Teacher	88,456.41	-
Depner, Dianne	Teacher	80,740.25	-
Desormeaux Schmidt, Marie Ther	Teacher	91,572.77	-
Dettlaff, Joanna Aleksandra	Teacher	87,278.24	-
Dhaliwal, Harjinder Singh	Teacher	88,487.99	-
Dhaliwal, Kuljinder Singh	Teacher	83,922.67	-
Dhaliwal, Rajwant	Teacher	88,488.74	-
Dhaliwal, Sukhpaul Singh	Teacher	88,488.09	-
Diakow, Methodius	Teacher	92,021.76	3,698.91
Dirom, Dereck Benjamin	Teacher	88,488.26	4,056.12
Dods, Jeff Wayne	Teacher	92,021.79	376.58
Domke, James R	Teacher	88,488.16	95.78
Doolittle, Karen Denise	Teacher	85,383.25	-
Dorsey, Corrine Christine	Teacher	86,475.09	25.70
Dosanjh, Kirandeep Kaur	Teacher	80,538.88	465.75
Douglas, Kristine Heather	Teacher	84,772.71	-
Dugdale, Krista Margaret	Teacher	80,745.64	-
Duggan, Susan	Teacher	84,249.19	57.23
Duliba, Kevin Dale	Teacher	92,828.35	94.92
Dunton, Jefferson Davis	Teacher	88,487.38	-
Dussin, Sarah Ilde Marjorie	Teacher	86,475.37	-
Dyck, Glenda Marie	Teacher	106,084.47	-
Dyck, Jennifer Denise	Vice Principal	105,299.69	3,337.75
Dyck, Nicole R	Teacher	80,337.65	-
Eberding, Royce Peter	Teacher	85,894.79	146.94
Edwards, Gisele	Teacher	80,269.39	-
Edwards, Kathryn A.E.	District Vice Principal	114,877.71	1,451.74
Emery, Gregory Adam	Teacher	89,098.93	8.39
Ennis, David M	District Vice Principal	114,455.13	3,191.59
Enns, Michael Hans	Teacher	86,471.41	696.24
Epp, David Mark	Teacher	88,224.59	-
Epp, Sara Lyn	Teacher	77,844.42	37.00
Erickson, Cathy	Principal	119,024.61	1,025.42
Ernewin, Kelly Marie	Teacher	86,474.91	-
Ewert, Chauntel Marie	Teacher	86,483.88	835.01
Falcioni, Maureen Alicia	Teacher	81,905.94	-
Farkas, Karen M	Teacher	80,716.55	-
Farley, Christopher Charles	Teacher	84,277.48	2,748.63
Faulkner, Rodney A	Teacher	89,976.56	-
Fawcett, Austina Lynn	Teacher	90,269.27	-
Fedora, Lynne Elizabeth	Teacher	86,064.34	-
Fedyna, Shawn Len	Teacher	94,269.26	-
Fehlauer, Christie Danielle	Teacher	86,473.21	2,508.67
Fernandes, M. Jo-Ann	Teacher	80,746.19	35.00
Fetterly, Dana C	Teacher	80,746.92	-
Fetterly, Dean Wayne	Teacher	88,488.01	634.98
Fillion, Coleen Edwina Marie	Teacher	86,475.44	795.95
Finch, Tracy M	Teacher	90,259.38	1,343.48
Finnigan, Michael J	Teacher	88,488.19	-
Fisher, Bruce Ronald	Teacher	92,023.04	-
Fladager, Kathleen Anne	Principal	118,978.37	1,991.83
Fowler, Stephen John	Teacher	88,048.97	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Fox, Kenneth	Teacher	86,470.54	-
Franklin, Pamela M	Teacher	80,582.85	-
Frans, Serenna	Teacher	78,812.84	42.88
Frers, Patricia	Teacher	103,343.99	34.71
Friesen, Al	Teacher	80,131.41	879.84
Friesen, Cameron T	Principal	117,969.51	4,218.09
Friesen, Lyndon Myles	Teacher	80,744.23	-
Froese, Jacqueline	Teacher	81,724.78	-
Froese, Kendra Joy	Teacher	81,777.93	-
Fuerst, Kathleen Janet	Teacher	86,468.91	-
Fujimura, Jay Francis	Teacher	84,279.70	-
Funk, Marlene Angela	Principal	123,059.40	7,347.37
Fussi, Robert Anton	Foreman, Plumbing	86,226.47	139.00
Gabriel, Reginald Paul	Principal	121,851.38	3,833.04
Gagnon, Guylaine M	Teacher	79,626.62	-
Gallagher, Michelle Leigh	Teacher	75,237.03	-
Garris, Paula Denise	Teacher	80,315.28	-
Gasser, Grant Albert	Teacher	90,865.90	50.00
Gehring, Michelle Diane	Vice Principal	88,941.88	2,708.56
Germain, Melanie Susanne	Teacher	80,745.82	-
Gibb, Lynda Maureen	Teacher	80,745.77	-
Gibson, Sharon	Principal	120,621.01	-
Giesbrecht, Paul D	Teacher	84,249.18	-
Giesbrecht-Coombs, Alana Marie	Teacher	87,244.03	1,207.44
Gill, Darshan Singh	Foreman, Transportation	88,058.12	739.00
Gill, Jasvir Singh	Teacher	79,708.51	-
Gill, Jay Paul	Teacher	88,488.18	878.04
Gill, Michelle Natasha	Teacher	94,782.04	1,419.94
Gill, Ranjit K	Teacher	79,693.83	20.44
Gill, Ravneet Kaur	Teacher	78,752.13	795.95
Gill, Sarabjit Kaur	Teacher	74,478.73	43.51
Gill, Sunita	Teacher	76,679.27	-
Gill, Surjit Kaur	Teacher	88,456.39	833.28
Gillette, Ondia Renee	Teacher	81,569.02	-
Gjos, Mary Lou	Teacher	94,016.20	-
Glum, Darryl Bruce	Teacher	88,488.24	-
Godden, Kevin Wayne-A.	Superintendent	241,523.35	33,884.64
Goerke, Raymond D	Teacher	88,487.82	-
Goertzen, Tanya Michelle	Teacher	86,475.21	-
Gordon, Cheryl Lynn	Teacher	80,754.16	-
Graham, Brenda Kathy	Teacher	86,300.60	-
Grant, B. Kelly	Teacher	89,138.24	1,674.34
Green, Eden Frances	Teacher	77,243.77	206.51
Greenway, Leslie A	Teacher	80,743.74	-
Gregoire, Ronald	Manager, Transportation	92,979.71	1,159.32
Grell, Thomas Nickolas	Teacher	88,487.40	1,648.19
Grewal, Jasdeep	Teacher	80,745.28	-
Grieve, Natalie Lena	Teacher	87,452.20	-
Griffiths, Lisa Ann	Teacher	90,006.98	-
Gronberg, Nicole Sonya	Teacher	91,281.63	-
Grozell, Tanis Sarah	Teacher	86,474.68	383.00
Guri, Jette S	Teacher	86,523.51	-
Haak, Carlton E	Teacher	90,254.90	-
Haak, Jennifer Christine	Teacher	90,007.54	-
Hagen, Sheena Marie	Teacher	80,746.96	-
Haire, Michael Larence	Vice Principal	112,662.73	5,047.30
Hall, Alison Renee	Teacher	82,807.55	-
Hall, Helene Louise	Teacher	86,474.83	8,642.50
Hall, Jacqueline Suzanne	Vice Principal	117,077.95	5,889.07
Hambly, Laura Ann	Teacher	86,468.11	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Harder, Hilary Dawn	Teacher	86,470.68	-
Hare, Lindsay Kathleen	Teacher	86,034.91	2,711.99
Harrison, Kristin Michelle	Teacher	77,091.57	-
Harrop, Nicola Mary	Teacher	79,740.03	28.21
Hart, Julie K	Teacher	80,745.92	-
Harvey, Christopher David	Teacher	88,488.74	-
Harvey, Shawn-Louise	Teacher	81,246.41	299.00
Hauff, Dale Richard	Teacher	86,443.81	136.62
Hautakoski, Annemarie	Teacher	80,565.11	-
Hautakoski, Harry	Teacher	98,144.62	-
Hazlewood, Duncan William	Teacher	92,633.85	3,262.61
Hegberg, Renee Micheline	Teacher	75,520.80	-
Hein, Patricia J	Teacher	95,797.28	-
Heinrichs, James D	Teacher	90,340.84	647.96
Heitz, Anita Maria	Teacher	78,121.72	-
Hemmerich, Craig	Teacher	86,473.41	-
Hemmerich, Heather L	Teacher	80,929.14	435.00
Hemminger, Dustin Michael	Teacher	80,344.16	-
Hendricks, Michael D	Vice Principal	111,876.78	105.30
Hendrickson, Jennifer L	Teacher	86,475.47	-
Hendy, Diana Celeste	Teacher	86,045.52	-
Henry, Lorna	Teacher	81,356.45	698.89
Hiebert, Kelly James	Teacher	86,476.15	-
Hilal, Shourok	Teacher	75,525.68	-
Hildebrand, Charles Glen	Principal	127,078.72	562.69
Hildebrandt, Shannon	Teacher	80,746.88	-
Hildebrandt, Tawnie Leigh	Teacher	92,021.62	2,067.03
Hills, Robert Andrew	Teacher	81,302.32	55.00
Himmel, Heather E.	Teacher	86,443.77	45.00
Hipwell, Kari Albra	Teacher	86,069.05	97.20
Hipwell, Shane Michael	Teacher	87,085.10	50.00
Holden, Philip David	Teacher	86,475.50	-
Holland, Pamela Rebecca	Teacher	86,475.47	367.35
Hootz, Teresa M	Teacher	88,487.98	-
Hopkins, Erica	Vice Principal	117,838.49	1,490.00
Hopkins, Michial Dale	Teacher	81,140.02	-
Horner, Tyler Joel	Vice Principal	89,267.99	1,023.40
Horton, Dexter	Principal	122,537.25	1,088.57
Hotell, Lyndsey Erin	Teacher	89,663.10	115.44
Howard, P. Leigh	Director, Instruction	97,808.90	-
Howe, Carmen Rita	Teacher	109,199.60	-
Howe, Michael John	Teacher	96,443.03	2,244.63
Huff, Clementine Louise	Teacher	88,490.72	-
Huget, Sharon E	Teacher	86,443.81	-
Hunt, Kimberly Anne	Teacher	91,144.72	-
Hunter, Scott Michael	Teacher	92,022.36	713.68
Hutchinson, Bradley W	Principal	136,369.17	-
Iftody, Bonita Marie	Principal	118,545.59	2,235.57
Illes, Michelle Catharine	Teacher	75,213.87	10,433.00
Ingham, Carolyn	Teacher	88,488.14	687.25
Inglis, Laura Kelly	Teacher	84,279.59	2,623.45
Ingram, Sylvie K	Teacher	88,487.16	-
Isaac, Janet Catherine	Teacher	86,443.80	-
Ivany, Michael Bruce	Teacher	89,121.64	2,178.61
Iversen, Shay Deborah	Teacher	80,345.06	-
Izatt, Keith D	Teacher	86,475.09	414.75
Jantz-Krahn, Rhonda	Teacher	80,745.63	-
Janzen, Joel	Teacher	88,450.27	-
Janzen, Kirsten Joy	Teacher	80,733.61	620.73
Jaswal, Parmjit Singh	Teacher	92,855.99	49.86

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Jenks, William Colin	Teacher	84,786.53	1,801.47
Jensen, Patricia	Principal	118,585.73	29.80
Johnson, Heather Dawn	Teacher	87,472.80	-
Johnson, Jennifer Lynn	Teacher	86,474.88	-
Johnson, Richard F	Teacher	80,745.85	-
Johnston, Dean James	Principal	123,509.04	2,265.34
Johnston, Kari Ann	Teacher	80,762.15	-
Jones, David Cameron	Teacher	96,387.69	35.44
Jones, Erin Lee	Teacher	80,745.13	812.10
Jones, George Matthew	Teacher	80,716.61	-
Jones, Kimberly D	Teacher	88,487.83	414.75
Jones, Michelle A	Teacher	80,745.92	87.83
Jordan, Christine C	Vice Principal	104,533.81	60.00
Jung, Kerry	Teacher	90,008.77	-
Jung, Terrence	Principal	117,244.35	464.28
Jurcic, Mirjana	Vice Principal	107,779.76	1,348.30
Jury, Lasha Leigh	Teacher	80,746.22	-
Kamiya, Brandi Azami	Teacher	84,278.78	597.98
Kang, Francoise Fokam	Teacher	88,488.11	-
Kask, Byron Edward	Teacher	92,632.56	650.00
Kass, Kim L	Principal	117,378.41	3,792.52
Kauffman, Stephan Peter	Teacher	80,344.16	-
Kaulback, Moira M	Teacher	99,400.78	-
Kawasaki, Brenda L	Teacher	88,456.86	951.87
Keeley, Michael Gregory	Teacher	82,514.18	3,867.72
Kehoe, Sharon Ann Lea	Teacher	80,744.14	-
Kemp, Graeme Ian	Teacher	84,277.94	5,686.35
Kenney, Shannon	Vice Principal	97,417.69	-
Ketelaar, James Anthony	Teacher	80,716.57	-
Kim, Junseuk	Systems Analyst	85,488.85	485.35
King, Jacquelyn	Teacher	88,488.52	-
Kinman, Eleanor L	Teacher	90,302.35	414.75
Kirk, Marilyn Dawn	Teacher	88,499.72	-
Kirkland, Sarah Irene	Teacher	86,630.44	-
Kitsul, Norene S	Teacher	88,488.32	375.00
Klade, Albert J.	Manager, Custodial	78,865.94	2,088.45
Klassen, Alexandra Lindsay	Teacher	83,237.79	1,765.10
Klassen, Edward	Teacher	86,474.84	-
Klassen, James Douglas	Teacher	88,487.96	285.00
Klassen, Jeffrey Todd	Foreman, Electronics Technician	90,195.70	686.67
Klassen, Lorraine R	Teacher	80,745.07	-
Klein, Alan Douglas	Teacher	80,745.63	-
Klippenstein, Alvin	Teacher	84,774.98	-
Klose, Peter	Teacher	75,521.22	-
Koch, Janice J	Teacher	97,551.40	281.68
Kohli, Glenda Sharon	Teacher	80,131.47	1,270.06
Kohut, Jennifer Meghan	Teacher	88,482.26	180.74
Koop, Nicola	Teacher	77,458.29	884.60
Kornicki, Nancy Irene	Teacher	77,830.45	-
Krack, Michelle Ann	Teacher	78,239.82	-
Kraljevic, Sonia Mary	Teacher	80,743.76	-
Krause, Susan Alice	Teacher	87,151.42	636.00
Kring, Stephen G	Teacher	92,022.36	2,788.41
Kruger, Ben Stephen	Teacher	77,501.44	-
Kruselnicki, Brett Theodore	Teacher	80,745.83	-
Krys, Tracy	Principal	103,856.71	7,013.45
Kwiatkowski, Dinah Elaine	Teacher	87,355.32	33.92
Lack, Rachel Alison	Principal	117,546.21	-
Ladhar, Jasjit Kaur	Teacher	80,024.41	-
Lainchbury, Ronald Darcy	Teacher	86,474.86	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Laird, Stephen W	Principal	122,541.57	-
Lam, Maisie P	Teacher	95,612.23	-
Lamb, Lorraine J	Teacher	86,475.54	276.44
Landry, Tara L.	Teacher	85,622.07	274.60
Lane, James Alexander	Teacher	86,443.80	-
Lang, Lynn Christine	Teacher	80,585.50	-
Langton, David James	Teacher	88,489.09	222.50
Laplante, Angela Marie	Teacher	80,705.90	-
Laplante, Marilyn Elaine	Teacher	88,488.44	25.00
Larsen, Jennifer L	Teacher	80,745.61	-
Lasko, Tyra Ann	Teacher	88,488.08	498.31
Latam, Holly Ann	Teacher	75,548.08	-
Lawrence, Andrew John	Teacher	86,420.34	27.84
Lawson, Stephen R	Teacher	86,474.79	-
Leclerc Lopes, Adrienne Michel	Teacher	75,155.94	25.27
Lee, Donna May	Teacher	86,443.77	-
Lee, Karen C	Teacher	87,084.64	-
Lee, Nadia Lorraine I	Teacher	88,488.68	-
Lee, Robert A	Teacher	88,487.99	-
Lenz, Prentice Todd	Teacher	87,830.75	4,536.02
Lepage, Terry Ann	Teacher	86,469.45	627.00
Letendre, Anne Elizabeth	Teacher	101,119.51	3,692.27
Levings, Ian Soren	Principal	124,197.95	2,196.02
Liaw, Teresa Anne	Teacher	81,532.03	-
Liboiron, Katrina Patricia	Teacher	75,067.12	-
Lieuwen, Brian P	Teacher	92,021.08	-
Lilly, Paul Robert	Teacher	88,486.94	-
Limpright, Maria A	Teacher	82,629.14	1,619.58
Lincoln, Karen Ann	Teacher	88,508.17	-
Lincoln, Maralee Elizabeth	Vice Principal	112,609.55	-
Lindquist, Casey Dawn	Teacher	88,487.70	-
Lint, Lloyd Gordon	Teacher	86,443.79	60.00
Little, Megan Cheryl	Teacher	90,000.46	6,920.36
Liversidge, David William	Teacher	92,022.40	642.30
Lockington, Joshua Kelly	Teacher	76,587.46	8,619.00
Lode, Jeannine R	Teacher	86,014.07	-
Loeppky, Jerrold David	Teacher	90,414.53	2,047.30
Loeppky, Liane D.E.	Teacher	86,284.85	419.00
Loewen, Mark Lavern	Teacher	91,989.33	1,670.90
Longpre, Nicole M	Teacher	82,211.39	471.63
Loree, Paulette Damara	Teacher	88,486.27	980.65
Loskot, Lucie M	Teacher	88,488.16	316.46
Lumsden, Christopher James	Teacher	80,917.39	539.38
Macdonald, Darlene J	District Principal	131,476.60	5,068.03
Macdonald, Faye L	Teacher	80,745.63	357.30
Macdonald, Kimberley Anne	Teacher	80,745.89	-
Macdougall, Heather Elizabeth	Teacher	82,184.04	-
Maciver, Michelle Grace	Teacher	86,484.56	-
Mack, Heather	Manager, Human Resources	75,253.25	1,917.88
Mackay, Angus	Assistant Superintendent	161,350.61	9,162.64
Mackay, Janice	Principal	124,368.93	97.45
Mackenzie, Bonnie Gene	Teacher	92,022.20	539.60
Macleod, Heather Lynn	Teacher	80,358.95	544.03
Macleod, Michelle R	Teacher	78,444.82	-
Macphail, Andrew Blaxland	Teacher	96,289.74	715.42
Magis, Lee Carol	Principal	99,779.82	-
Mainman, Robert Glen	Asst. Director, Electrical/Mechanical	107,321.59	1,782.78
Makkar, Maninder K	Teacher	88,456.38	-
Mangat, Ranbir	Teacher	88,488.60	489.25
Mani, Shawn Sachin	Teacher	75,377.46	297.53

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Manyk, Kristina Wanda	Teacher	80,745.66	-
Mar, Debbie Nadine	Teacher	88,456.41	-
Marsh, Craig Gary Dougl	Teacher	86,473.51	-
Marshall, Kenneth Gerard	Teacher	86,474.26	-
Martin, David	Infrastructure Tech Support	75,797.15	300.00
Mauro, Nicole M	Teacher	92,050.14	-
Maximitch-Johnston, Shelley A	Teacher	88,488.81	2,669.64
Maxwell, Jesse Lee	Teacher	88,456.37	-
Mcallister, Diana Ruth	Teacher	80,743.36	-
Mcauley, Kevin Ryan	Teacher	82,808.77	-
Mcclelland, Suzi Monika	Teacher	87,164.80	-
Mcconnell, Shannon Marie	Teacher	76,366.27	-
Mcdonald, E. Anne	Teacher	86,474.84	-
Mcdonald, Erin Jennifer Alida	Teacher	85,599.67	-
Mcdonald, Lance S	Principal	131,704.05	60.00
Mcdonald, Richard A	Teacher	92,143.56	3,649.28
Mcintyre, Brandy Lee	Vice Principal	105,299.61	2,057.02
Mclaughlin, Brendan Sean	Vice Principal	109,331.46	1,178.61
Mcmahon, Anita C	Teacher	88,488.07	-
Mcmaster, Heidi Christine	Teacher	79,938.84	-
Mcrae, Sandra R	Teacher	86,474.87	-
Mcwhinney, Ryan George	Teacher	92,014.85	-
Menagh, Laura J	Teacher	82,559.43	-
Merrick, Ruth A	Teacher	80,517.91	161.00
Meyer, Don Ernest	Teacher	86,443.79	-
Michaud, Brett James	Teacher	83,951.29	119.46
Middleton, Michelle L	Teacher	92,476.35	2,476.13
Miettinen, Tammy Lee	Teacher	80,552.93	-
Miller, Penny Dawn	Teacher	80,228.34	99.42
Minchuk, Gillian	Teacher	84,756.27	-
Moffat, Karen Louise	Teacher	86,045.71	293.56
Mohitpour, Lori-Jane	Teacher	86,473.40	-
Montgomery, Angela Mae	Teacher	90,697.99	1,384.54
Moore, Alison J	Principal	89,092.47	-
Moore, Nadia Adrienne	Teacher	80,149.26	-
Moorthy, Raylene S	Teacher	80,716.55	-
Mossey, Koreena Lynn	Teacher	86,472.72	-
Mounet, Olivia	Teacher	93,348.02	5,585.12
Muermann, Frank H	Teacher	88,456.37	-
Muller, Michael K	Teacher	88,480.63	-
Multani, Neelum	Teacher	88,456.39	-
Munro, John William	Teacher	84,247.03	1,974.00
Murphy, Catherine	Teacher	86,475.48	-
Murphy, Patrick R.	Teacher	91,009.53	-
Murray, Lori D	Teacher	85,616.07	-
Myers, Matthew Charles	Teacher	86,329.01	-
Myers, Michelle Francine	Teacher	81,874.59	977.45
Nahal, Harpreet Kaur	Teacher	76,629.92	-
Nairn, Andrew Duncan	Teacher	97,313.97	959.41
Natt, Simmi Simmi Kaur	Vice Principal	89,067.87	3,454.11
Naureen, Atifa	Teacher	77,193.60	-
Nera, Francis Jennifer	Teacher	85,405.11	481.94
Neufeld, Dennis James	Teacher	77,635.32	299.00
Neufeld, Graham H	Teacher	92,022.36	299.00
Neveux, Joanne Louise	Principal	122,505.28	3,686.60
Newton, Ian Victor	Teacher	103,742.67	893.89
Ngieng, Nathan	Director, Instruction	129,958.29	13,364.88
Nicholson, Tamiko Teresa	Teacher	77,322.70	-
Nickel, Susan Liz-Anne	Teacher	82,978.48	-
Nield, Joann Margaret	Teacher	86,475.50	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Nielsen, Catherine Louise	Teacher	80,745.76	-
Nowak, Brenda J	Teacher	86,443.78	-
Nunnikhoven, Jennifer Lynn	Teacher	80,749.70	-
Nyberg, Michelle Lorraine	Teacher	89,842.54	191.07
O'Brien, Karman	Director, Information Technology	118,543.39	15,527.02
Odegard, Caroline Josee	Teacher	76,853.50	-
O'Keefe, Jane Kathleen	Teacher	80,746.17	-
Olfert, Sherry Dawn	Teacher	86,473.85	465.54
Olson, Michelle Lynn	Teacher	80,745.35	299.00
Osterby-Batryn, Annalisa	Principal	118,080.39	2,127.99
Ostlund, David Richard	Teacher	94,606.52	2,354.39
O'Sullivan, Teresa Margaret	Teacher	75,140.55	-
Pankratz, Jay Eldon	Principal	131,323.59	2,849.15
Park, Susan Louise	Teacher	80,340.27	-
Paterson, Laura Anne	Teacher	84,943.46	1,866.05
Pearson, Michael W	Principal	136,018.99	3,604.20
Penner, Alfred E	Teacher	88,488.46	-
Penner, Andrew Bryon	Teacher	80,745.64	-
Penner, Cheryl Doreen	Teacher	86,474.88	-
Penner, Duane Joseph	Vice Principal	113,749.49	747.46
Perron, Josee J	Teacher	76,053.11	-
Perry, Erin Fern	Teacher	80,285.00	2,139.56
Perry, Michael Barton	Teacher	88,486.07	467.23
Peters, Heather J	Teacher	84,566.50	-
Peters, Linda	Director, Finance	122,449.97	1,719.67
Peters, Lorence Alan	Teacher	76,125.76	349.78
Peters, Paul A	Teacher	88,488.08	-
Peters, Scott	Teacher	84,056.71	-
Petzold, Kari Renee	Teacher	90,412.65	8,192.64
Piche, Jaswinder Kaur	Teacher	88,488.11	-
Pickering, Chad Robert	Teacher	82,554.45	8,488.25
Pickrell, Julianne	Manager, Energy Conservation	85,137.12	2,474.49
Pinto, Isabel R	Teacher	84,923.10	-
Piper, Jeffrey Lewis	Teacher	89,237.03	-
Plantinga, Tara Patricia	Vice Principal	114,107.34	4,744.39
Plastow, Kelly Charmagne	Manager, Capital Planning	86,465.76	3,710.23
Poirier, Elizabeth	Teacher	80,347.67	-
Poirier, S. Leon	Teacher	81,356.22	-
Polderman, Tracey L	Teacher	86,474.75	-
Pollastretti, Linda Irene	Principal	123,309.14	54.73
Portas, Shelley Anne	Principal	121,337.13	16,054.53
Porth, Ryan Burnard	Teacher	92,021.48	585.34
Porth, Tanya Lee	Teacher	80,745.14	-
Power, Lynette Elizabeth	District Vice Principal	112,359.36	-
Preiss, Heather Ann	Teacher	80,745.60	-
Pretty, Dale Blair	Teacher	99,726.79	1,479.98
Pretty, Karen Ann	Teacher	88,815.30	1,143.85
Price, Robin William	Teacher	86,474.78	-
Primrose, Douglas J.B.	Teacher	92,021.84	10,270.95
Prins, Jill K	Teacher	81,356.32	-
Pritchard, Doug James	Teacher	88,556.33	-
Pryma, Jules B	Teacher	92,022.47	1,269.42
Pua, Kim Teck	Teacher	85,304.20	-
Purves, Bradley David	Teacher	75,719.94	-
Putman, Shelley Marie	Teacher	76,062.25	620.38
Radnai, Thomas C	Teacher	95,536.52	95.18
Radons, Chad William	Teacher	88,049.36	241.84
Radons, Clayton S	Teacher	90,008.78	984.06
Raj, Rapinder Kaur	Teacher	88,488.83	6,083.04
Rajabally, Soraya	Teacher	92,021.99	3,441.00

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Ralston, Richard W	Teacher	86,475.11	-
Ram, Angela Breier	Teacher	87,084.93	-
Rama, Harminder	Teacher	95,296.50	-
Reglin, Mark A	Teacher	80,745.63	1,983.06
Reid, Heather Louise	District Vice Principal	108,453.16	1,271.76
Reitsema, Sherry Lynn	Teacher	85,619.28	892.75
Rennison, Rebecca	Teacher	84,758.24	-
Revel, Gordon L	Principal	98,139.60	-
Reynolds, Kathleen Helen	Teacher	80,746.93	-
Richards, Martin Guy	Teacher	86,474.84	-
Richardson, Deborah Michelle	Teacher	75,540.97	-
Richardson, Scott Wesley	Teacher	78,763.16	-
Rimaldi, Oreste	Teacher	86,469.06	1,051.84
Rioux, Marie Anne Kim	Teacher	88,488.77	903.65
Ritchie, Jeffrey Quin	Vice Principal	92,137.86	2,054.19
Roberts, Euan A	Teacher	80,745.62	-
Roberts, Jillian M.	Teacher	82,794.33	-
Roberts, Scott Gordon	Teacher	79,140.30	354.30
Robertson, Cameron Stuart	Teacher	76,597.32	760.04
Robinson, Ashley Anne	Teacher	77,225.84	204.78
Rochon, Paul Louis	Teacher	101,521.95	-
Roffel, William Franke	Teacher	88,456.41	-
Rogers, Karen J	Teacher	80,745.83	-
Ronning, Michelle Elizabeth	Teacher	78,738.69	590.85
Rooke, Kaylie M	Teacher	92,063.05	1,600.06
Rose, Michel Samuel	Foreman, HVAC	95,901.43	1,259.74
Ross, Christine Nicole	Teacher	84,249.17	1,667.53
Rossi, David Grant	Vice Principal	122,453.54	-
Rothwell, Trista M	Teacher	80,745.62	-
Rowell, Stephen W	Teacher	105,222.90	-
Rustad, Karma Alice	Principal	118,418.41	2,607.77
Rutschmann, Krista Ruth	Teacher	86,048.48	-
Ryder, David	Manager, International Recruitment	100,474.05	37,368.84 *
Saenger, Karen A	Teacher	105,253.68	241.50
Salter, Tara Judith	Teacher	79,536.38	-
Sampson, David P	Teacher	90,008.84	-
Sandison, Christy	Teacher	82,822.32	-
Santos, J. Lorraine	Principal	122,875.21	3,899.55
Sarowa, Manjinder S	Principal	128,827.88	6,256.63
Sauve, Johanne	Teacher	90,612.15	1,402.69
Schellenberg, Doris Gina	Teacher	82,362.02	-
Schleppe, Sherri-Lynn M	Teacher	86,443.78	-
Schmidt, Tara Lorelle	Teacher	86,475.30	-
Schmor, Bruce E	Teacher	86,475.41	-
Schreiner, Dyanne L	Teacher	80,745.97	-
Schulz, Christine	Manager, Human Resources	99,602.10	1,666.58
Scott, Chelsea Anne	Teacher	77,437.69	974.52
Sekhon, Baljit	Vice Principal	112,121.05	4,204.42
Selzer, Jacqueline Lavica	Teacher	77,361.30	-
Seymour, Christine	Teacher	84,279.97	1,325.35
Seymour, Jennifer Ann	Teacher	78,312.38	1,895.39
Sherman, Debra A.C.	Teacher	99,731.12	3,028.06
Sidhu, Balbinder Singh	Vice Principal	113,342.51	209.52
Sidhu, Nerlap Kaur	Teacher	89,976.53	2,316.63
Sidhu, Nimmy Purbjit	Teacher	95,880.42	113.44
Siemens, Charlotte Katie	District Principal	130,237.72	6,000.76
Silzer, Denise E	Teacher	77,834.70	-
Simms, Carolyn Jean	Teacher	90,077.60	50.00
Simpson, Jennifer Marie	Teacher	80,738.53	-
Singh, Jasbir	Principal	122,653.67	2,651.92

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Sipocz, Frank I	Teacher	88,489.05	277.81
Skelton, Jason Ryan	Teacher	80,744.89	382.83
Sloboda, Robert E	Vice Principal	111,821.70	8,341.25
Smith, Allison L	Teacher	80,745.62	-
Smith, Cameron John Carl	Teacher	87,187.17	652.47
Smith, Cherilyn Jean	Teacher	89,976.53	-
Smith, Perry Norman	Director, Instruction	133,519.46	13,656.54
Smith, Sylvia Joy	Teacher	80,745.61	160.65
Smoes, Elizabeth Ann	Teacher	88,484.45	-
Smuland, Douglas James	Teacher	84,250.32	25.01
Solomon, Janice D	Teacher	84,327.19	-
Sondraal, Catherine M	Teacher	77,168.04	-
Sonoda, Leanne Kazumi	Teacher	80,514.47	-
Speckman, Patricia Anne	Teacher	95,746.61	-
Staniforth, Angus David	Teacher	80,748.05	-
Stapleton, Deborah Ann	Vice Principal	106,936.69	1,011.79
St-Martin, Rene A	Teacher	88,487.71	-
Stobbe, Ray	Teacher	80,585.33	-
Storozuk, Charlene A	Teacher	88,456.36	-
Strafford, Mireille Jocelyn	Teacher	90,008.61	-
Straiton, Terri Lynn	Teacher	91,098.75	1,972.95
Strocel, Sara Kathleen	Teacher	80,743.75	-
Stuckart, Kayla	Manager, Communications	80,537.52	2,937.63
Su, Zhi	District Vice Principal	112,351.79	4,371.20
Suchynsky, Karen A	Teacher	82,555.89	54.69
Sullivan, Colleen Francis	Teacher	91,016.20	640.00
Szabo, Joanne Mary	Teacher	101,034.05	3,903.38
Szeman, Maria K.	Teacher	80,345.69	-
Szucs, Peggy Eva	Teacher	79,983.11	2,139.40
Taylor, Darlene Mae	Teacher	78,740.94	3,292.05
Taylor, Lorri Mae	Teacher	80,748.04	-
Taylor, Rebecca Liane	Teacher	92,019.78	69.83
Taylor, Willis V	Teacher	88,488.46	-
Tebbutt, Patricia A	District Principal	83,956.31	-
Tessarolo, Alicia Catherine	Teacher	81,959.46	-
Tetrault, Aline M	Teacher	88,456.38	-
Thiessen, Mark Allen	Teacher	91,989.29	513.18
Thompson, Paula L	Teacher	88,488.22	593.40
Tighe, Tanya	Manager, OH&S	90,205.30	5,293.07
Tod, David Alexander	Teacher	85,572.75	425.00
Toews, Gary W	Vice Principal	95,351.17	700.75
Toews, Rebecca Sian	Teacher	82,511.21	-
Tommy, Charlotte Denise	Teacher	80,746.38	-
Toporowski, Kymberlee Nicole	Teacher	93,984.12	-
Tran, Tammy Lee	Teacher	83,090.93	-
Trudeau, Melanie	Teacher	86,912.60	2,150.00
Tryon, Stacey Lynn	Teacher	86,475.37	-
Tudhope, Sylvia Gertrud	Teacher	82,395.13	43.12
Turner, Patricia	Teacher	75,435.96	-
Turner, Stuart E	Teacher	92,215.79	-
Tusi, Pauline	Teacher	79,671.70	1,175.41
Twele, Steven James	Teacher	80,742.32	-
Ulvild, Corinna Michelle	Teacher	85,487.60	220.42
Ulyasheva, Olga Borisovra	Teacher	88,488.41	-
Unrau, Naomi	Teacher	86,302.16	-
Valihrach, Lisa	Teacher	86,474.85	-
Vallance, Jennifer Lynn	Teacher	88,487.11	2,030.04
Van Blijenburgh, Karel Frederi	Teacher	81,645.59	-
Van Dalfsen, Marie	Principal	121,079.43	-
Van Der Waarde, Christopher An	Teacher	87,984.07	50.00

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Van Egmond, Evelyn Patricia	Teacher	80,522.01	150.00
Van Hunenstijn, Lorri Margaret	Teacher	86,475.90	-
Van Hunenstijn, Thomas J	Teacher	90,008.86	-
Vandelaar, Elly T	Teacher	101,522.63	-
Varnes, Debra	Teacher	90,009.08	860.06
Velestuk, Raymond	Secretary Treasurer	182,650.77	18,054.05
Vlasic, Katarina A.	Teacher	88,456.48	-
Von Doehren, Tanya Angelina	Teacher	88,666.76	-
Voth, Darice D	Teacher	86,475.08	-
Voth, Robert P	Principal	124,803.41	8,299.04
Wade, Janet Maurine	Teacher	86,475.81	-
Wallace, Brittney A	Principal	119,034.61	3,224.41
Ward, Jillian Tara	Teacher	75,603.31	-
Waterhouse, Pamela K	Teacher	86,471.23	1,282.85
Weatherby, Joanne Denise	Teacher	80,746.24	-
Webb, Nancy	Teacher	103,095.92	530.77
Webster, Daniel Richard	Teacher	86,475.53	793.76
Webster, Jaimie Michelle	Vice Principal	115,802.94	143.71
Wedel, Corrie Beth	Teacher	92,021.25	670.16
Wedel, Tracy Dawn	Teacher	75,885.91	912.00
Weinkauf, Lisa Ann	Teacher	80,746.52	-
Weinkauf, Sheldon	Teacher	80,745.64	500.00
Wellinger, Julianne	Teacher	88,456.34	-
Wertman, Teresa	Manager, Payroll	95,718.01	242.96
Westphal, Shannon	Teacher	88,457.45	1,036.16
Whalley, Michael James	Teacher	89,269.32	93.53
White, Karen Teresa	Teacher	88,488.84	300.00
White, Rodney Michael	Teacher	88,488.35	1,550.49
White, Susan Jane	Teacher	86,475.27	-
Whitman, Lorena Lynne	Vice Principal	110,702.09	1,300.10
Whitman, Richard Franklin	Teacher	92,022.51	630.57
Wickman, Jennifer J	Teacher	88,456.32	567.64
Wiebe, Angela D	Principal	118,086.50	8,707.50
Wiebe, Conrad James	Teacher	92,022.31	3,161.99
Wiebe, Stanley Dean	Teacher	91,993.96	5,743.78
Wiens, Maria Louise	Teacher	88,488.20	-
Wight, Trevor Paul	Teacher	92,022.37	-
Wightman, Barbara Gail	Teacher	92,017.96	1,058.05
Wildeman, Andrea Dawn	Teacher	80,745.22	-
Williams, Darla Mae	Teacher	80,746.14	-
Williams, Douglas Blaine	Teacher	84,275.93	4,532.09
Wilms, Billy-Jay	Teacher	92,016.19	5,565.02
Wilms, Julie Anna	Teacher	79,711.42	-
Wilson, Barbara L	Teacher	92,020.57	1,521.35
Wimmer, Richard William	Teacher	90,506.46	-
Windecker, Deborah Louise	Teacher	86,089.82	-
Wismer, Graham Clarke	Teacher	86,474.72	165.78
Withers, Laura Anne	Teacher	80,716.53	-
Wittenberg, Jessica Christine	Teacher	86,471.86	-
Wodtke, Karl Alexander	Teacher	99,783.34	39.26
Wolff, Kimberley Ann	Teacher	93,327.54	1,371.33
Wong, Cory Kelvin	Teacher	88,487.00	-
Woodward, Nicole Louise	Teacher	89,092.84	-
Woolley, Robert W	Teacher	86,474.95	25.00
Wright, Donna Lee	District Principal	128,577.33	6,070.15
Wright, John T	Teacher	88,488.15	1,208.00
Wright, Marnie	Associate Superintendent, HR	140,530.50	11,594.32
Wyse, Rebecca R	Teacher	86,475.83	-
Yankov, Laura Cristina	Teacher	88,488.71	-
Yeomans, Zachary Jon	Teacher	76,332.75	-

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Yost, Tyler Davison	Teacher	90,164.56	1,488.01
Young, P. Gail	Teacher	95,786.94	1,686.44
Young, Patricia Leanne	Teacher	86,475.73	-
Zapanta, Elizabeth Jane	Teacher	81,549.50	995.61
Zemp, Kirsten Lee	Teacher	80,745.62	-
Total for employees whose remuneration exceeds \$75,000		<u>\$ 68,729,981.96</u>	<u>\$ 850,192.51</u>
B. Remuneration to employees paid \$75,000 or less		<u>\$ 69,068,053.64</u>	<u>\$ 422,801.74</u>
C. Remuneration Paid to Elected Officials		<u>\$ 172,090.48</u>	<u>\$ 22,458.15</u>
Consolidated total of remuneration and expenses paid		<u>\$ 139,265,578.48</u>	
D. Employer portion of EI and CPP		<u>\$ 7,175,701.76</u>	

*Note: * Expense amount includes travel for International Student Recruitment*



**Schedule 2 - Payments Made for the
Provision of Goods and Services
For the Year Ended June 30, 2018**

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
4Refuel Canada Lp	446,933.49
A Craig & Son Ltd	85,428.00
Abbotsford Administrators Assn	138,300.00
Abbotsford Community Foundation	31,156.60
Abbotsford Community Services	318,869.57
Abbotsford Paint & Decorating	34,612.61
Abbotsford Restorative Justice	106,220.00
Abbotsford District Teachers Association	1,602,293.85
All Points Bus Charters	78,908.56
Allmar Inc	53,422.02
Amazon	177,077.92
Andrew Sheret Limited	79,729.29
Anixter Canada Inc.	39,561.49
Ap Exams	29,020.00
Apple Canada Inc. C3120	1,620,644.19
Ari Financial Services T46163	65,440.74
At World Co Ltd	29,864.56
Aurora Cascade Ent. Ltd.	1,001,206.81
Avi-Spl Canada Ltd.	110,486.79
Aw Excavating & Drainage Ltd.	44,955.76
BA Blacktop	29,008.98
Ballard & Tighe Publishers	27,716.05
Barager Systems	39,553.50
BC Hydro & Power Authority	1,185,306.16
BC Principals & Vice Principal	107,124.10
BC School Trustees Association	69,890.15
BC Teachers Fed - Sal Ind Fund	1,530,860.75
BC Teachers Federation	1,638,886.55
Best Buy Canada	219,065.29
Black Press Group Ltd.	40,553.50
Blackwood Building Centre Ltd.	85,013.54
BMO Bank Of Montreal Mastercard	106,180.71
Bo Knows Hockey Ltd.	129,000.00
Bothwell Accurate Company (B.C	106,985.54
Bourquin Printers & Signs Ltd.	45,949.49
Brad Rihela Hockey	57,067.00
Brodart Co.	26,146.56
Bruinsma Tree Service	88,546.50
Canadian Tire	27,810.14
Canadian Western Trust	2,233,792.00
Canadian Western Trust	94,611.05
Canus International Co., Ltd	51,928.75
Cascade Roofing & Waterproofin	173,413.79
Cayley Wilson Performance Hors	36,500.00
Centaur Products Inc	199,111.99
Central Abbotsford Community School	131,696.54
Century Plumbing & Heating Ltd	62,770.78
Charter Bus Lines Of British C	112,199.04
Checkmymark Consulting Ltd.	41,758.64
Chilliwack Floors Ltd	116,993.08
City Of Abbotsford	393,852.09
CJ Excavating	31,040.10
Coastal Roofing	67,730.27

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
Combined Systems Inc.	100,689.75
Communitas Supportive Care Soc.	52,949.00
Corporate Express	429,426.60
Costco Wholesale	139,600.39
Craven/Huston/Powers Architect	108,210.40
Crowley, Sharon	38,738.39
Culinary Touch Catering	35,060.83
Cyclone Taylor Sports	65,791.33
Dainty Dish Ltd - The	283,516.70
Dell Canada Inc	502,536.20
Discovery Education Canada Ulc	75,554.32
Doerksen Roofing Inc	42,082.43
Dollarama	27,921.80
Dr. Brian Atkinson Inc.	94,590.00
Dude Solutions	84,023.85
Dueck Gm	47,706.48
Dynamic Specialty Vehicles Ltd	677,637.55
Eleni'S Restaurant Ltd	44,860.80
Elite Fire Protection Ltd	83,533.45
Eltec Elevator Ltd	42,292.74
Energy Network Services Inc.	232,990.37
Enterprise Paper Co. Ltd.	162,334.60
Enviro-Vac	239,637.51
Esc Automation	311,598.85
Eschool Solutions, A Peopleadm	31,416.00
Excel Education Consultants	47,826.15
Fairmont Chateau Whistler	94,081.70
First Truck Centre	71,896.16
Follett Library Resources	55,473.28
Fortis Bc	468,010.64
Fraser Valley Child Dev. Cent.	208,500.00
Fulcrum Management Solutions	84,937.31
Gescan	122,791.14
Get Custom Blinds & Shutters	27,117.30
Gidney Signs Inc	35,806.40
Gordon Food Service Canada Ltd	51,913.09
Grand & Toy Limited	206,856.90
Great West Life Assurance Comp	448,249.39
Groome Floor Coverings Inc.	68,902.05
Guillevin International	79,843.52
Guillevin International Co	43,980.46
Habitat Systems Inc.	131,622.11
Harris & Company Llp	52,776.84
Home Depot	55,280.01
I Global Edu Co.	39,315.00
IBM Canada Ltd.	253,741.28
Impact Hockey Development	36,729.00
Industrial Alliance	38,413.92
Integrated Protective Services	107,209.20
International Baccalaureate Org	66,711.30
Jonathan Morgan & Company	44,237.05
Joto Paper Ltd.	45,909.41
Kevgroup	145,018.44
King'S Music Limited	38,561.51
Klassic Catering	26,155.16
KMS Tools & Equipment	54,229.19
KPMG LLP, T4348	52,488.02
Lordco Parts Ltd.	63,643.42

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
Lxyz Production Lighting Design	37,937.20
M.L. Peterson Hardwood Floor Company Ltd	79,653.00
Ma, Sang Whan	30,805.00
Macquarie Equipment Finance Ltd.	826,762.42
Mainland Super-Vac Ltd	47,520.14
Mertin Chevrolet Cadillac Pontiac	32,452.00
MFR Resolutions Consulting Corp.	30,594.27
Microserve Business Computer Systems	39,348.32
Mike'S Computer Shop	29,682.84
Mills Printing & Statione	35,019.60
Minister Of Finance	319,003.35
Medical Services Plan of BC - amounts paid for employees	2,009,359.00
Medical Services Plan of BC - amounts paid for non-employees	3,736.00
Morneau Shepell Ltd.	249,922.90
Motion Lp	25,247.58
Municipal Pension Plan	520,626.11
My Budget File Inc	38,850.00
Nardo Hockey Training	45,324.88
National Air Technologies	62,323.80
Nelson Education Ltd.	206,308.23
Neopost Canada Ltd.	48,719.78
Next Level Goaltending Develop	54,686.00
Northern Computer	287,774.65
Ocean Marker Sport Surfaces Lt	25,987.50
Pacific Blue Cross	5,332,215.23
Pacificom Integration Ltd.	71,737.05
Pavex Paving Ltd.	174,247.50
Pearson Canada Inc.	48,371.92
Pinchin Ltd.	28,616.99
Planetclean (Vancouver) Ltd	318,629.17
Power School	144,032.07
Power Zone Academy	80,000.00
Pro Snow Solutions Ltd.	33,890.56
Q One Show Technologies Inc	62,573.27
Quantum Lighting Inc.	277,026.23
Racer Machinery International	79,305.56
Ram Mechanical	647,636.88
Real Canadian Superstore	67,471.92
Receiver General, Taxation Division	36,798,487.57
Redline Refrigeration Ltd.	157,493.23
Refrigerative Supply Limited	39,561.75
Reimer Hardwoods Ltd	58,468.99
Remdal Painting & Restoration	200,948.34
Renaissance Learning Inc	33,363.46
Rfs Canada	133,835.24
RGM Services Ltd.	61,657.46
Richelieu Building Specialties	101,135.87
Ricoh Canada Inc	227,739.15
Riteway Fencing	81,045.91
Robert Bateman Secondary	34,547.08
Robotix Education	57,060.03
Rocky Point Engineering Ltd	103,354.14
Rogers	175,483.06
Royal Bank Of Canada	40,574.52
Russell Hendrix Foodservice Equipment	31,864.24
Safeway Canada	44,688.53
Sandlot Baseball Bc Inc	45,000.00
Save-On-Foods	85,447.17

<u>SUPPLIER NAME</u>	<u>EXPENDITURE</u>
Scholastic Canada Ltd	74,863.39
School Specialty Canada (Premier Canada)	64,674.43
Schoolhouse Products Inc.	44,645.96
Shell Energy North America (Canada) Inc.	89,168.26
Skyline Athletics Inc.	29,470.70
Softchoice LP	41,698.27
Softlanding Network Solutions	132,268.06
Sotropa Communications	261,836.28
Source Office Furniture & Systems	184,587.95
Spectrum Educational Supplies	43,910.87
Spicers	145,964.14
Sportfactor Inc.	39,215.15
Staples	121,159.64
Status Electrical	59,289.92
Sto:Lo Catering	48,523.75
Sto:Lo Nation	29,887.00
Strong Nations Publishing Inc.	32,408.32
Studentguard Health Insurance	151,020.05
Suncor Energy Products Partner	190,878.88
Sundance Floor Co Ltd	132,345.15
Synergy Products Inc.	40,359.20
Sysco Canada, Inc.	257,854.88
Teachers Pension Fund	26,861,501.55
Teamsters Local Union 31	863,148.51
Teamsters' National Benefit Plan	2,994,190.90
Technical Safety BC	31,691.92
Telus	170,532.74
Terralink Horticulture	31,954.50
Terrasol Environment Inc.	59,862.60
Theresa Whyte Consulting	38,230.20
Thornton Sport Development	103,892.45
Tobii Dynavox Canada	52,154.20
Transwest Roofing Ltd.	115,811.48
Uniglobe Specialty Travel	201,766.60
Unitech Construction Management	607,856.73
Universal Scholars Corp.	81,219.50
University Of The Fraser Valley	250,476.77
Valley Modular Ltd.	213,817.80
Vancouver School Board	130,510.39
Vantage Contracting Ltd.	114,379.07
Wal-Mart Canada Inc.	71,437.86
Waste Connections Of Canada In	115,427.97
Wesco Distribution	93,898.76
West Abbotsford Community School	84,789.29
West Auto Sales Ltd. DBA Kia West	96,664.64
West Unified Communications	46,482.24
Western Campus Resources	109,477.84
Wintergreen Learning Materials	32,941.83
Workers' Compensation Board	928,839.38
X10 Enterprises Inc.	977,024.22
YMCA Of Greater Vancouver	85,000.00
Youngblood Handyman Services	63,997.50
Total suppliers where payments exceed \$25,000	<u>111,535,285.92</u>
Suppliers paid \$25,000 or less	<u>\$ 7,731,602.69</u>
Total payments for the supply of goods and services	<u>\$ 119,266,888.61</u>

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

Abbotsford School District

Fiscal Year Ended June 30, 2018

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.