

SOFI

2024-25

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2025

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

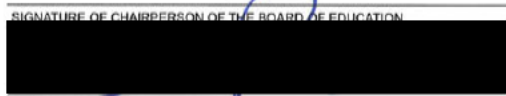
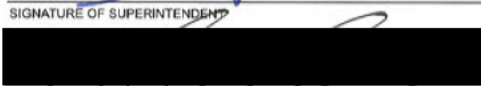
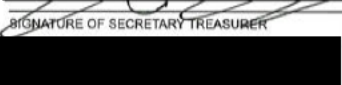
6049

SCHOOL DISTRICT NUMBER 34	NAME OF SCHOOL DISTRICT Abbotsford School District (SD34)	YEAR 2025
OFFICE LOCATION(S) 2790 Tims Street		TELEPHONE NUMBER 604-859-4891
MAILING ADDRESS 2790 Tims Street		
CITY Abbotsford	PROVINCE BC	POSTAL CODE V2T 4M7
NAME OF SUPERINTENDENT Nathan Ngieng		TELEPHONE NUMBER 604-859-4891
NAME OF SECRETARY TREASURER Peter Neale		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, 2025

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Dec. 15/25
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Dec. 11/25
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED Dec. 10/25

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

Abbotsford School District

Fiscal Year Ended June 30, 2025

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, Office of the Auditor General, 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)



Nathan Ngieng, Superintendent

Date: December 10, 2025



Peter Neale, Secretary Treasurer

Date: December 10, 2025

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

Audited Financial Statements of

School District No. 34 (Abbotsford)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 34 (Abbotsford)

June 30, 2025

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School District No. 34 (Abbotsford)

MANAGEMENT REPORT

Version: 2206-1460-8478

Management's Responsibility for the Financial Statements.

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


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

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

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

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


On behalf of School District No. 34 (Abbotsford)


Signature of the Chairperson of the Board of Education

Sep 23, 2025
Date Signed


Signature of the Superintendent

Sep 23, 2025
Date Signed


Signature of the Secretary Treasurer

2025-09-23
Date Signed



Independent Auditor's Report

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

Qualified Opinion

I have audited the accompanying financial statements of School District No. 34 (Abbotsford) "the entity", which comprise the statement of financial position as at June 30, 2025, and the statements of operations, changes in net debt, and cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2025, and the results of its operations, changes in its net debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

As described in Note 2a to the Financial Statements, the entity's accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

Under Canadian public sector accounting standards, the entity's method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions of the entity do not meet the definition of a liability, and as such the entity's method of accounting for those contributions represents a departure from Canadian public sector accounting standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. When the cumulative effects of this departure to date are adjusted through opening accumulated surplus, the entity's records indicate that the effects of this departure on the current year financial statements is an overstatement of the liability for deferred capital revenue of \$202.5 million, an understatement of opening accumulated surplus of \$186.3 million and a current year understatement of revenue of \$16.2 million. Accordingly, the current year surplus is understated by \$16.2 million and net debt is overstated by \$202.5 million.

Independent Auditor's Report

School District No. 34 (Abbotsford)

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the entity's financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Other Accompanying Information

Management is responsible for the other information accompanying the financial statements. The other information comprises the information included in the Financial Statement Discussion and Analysis, Unaudited Schedules 1 to 4D, and the Statement of Financial Information, but does not include the financial statements and my auditor's report thereon. The Statement of Financial Information is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

Prior to the date of my auditor's report, I obtained a copy of the Financial Statement Discussion and Analysis, and Unaudited Schedules 1 to 4D. If, based on the work I have performed on this other information, I conclude that there is a material misstatement therein, I am required to report that fact in this auditor's report.

As described in the Basis for Qualified Opinion section above, the entity has inappropriately deferred certain of its revenues from government transfers. I have concluded that the other information is materially misstated for the same reason with respect to the amounts or other items in the unaudited schedules affected by this departure from Canadian public sector accounting standards.

When I read the Statement of Financial Information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

Other Matters

Without modifying my opinion, I advise the reader that I was not engaged to audit the comparative financial statements of School District No. 34 (Abbotsford) as at June 30, 2024, for their fair presentation in accordance with Canadian public sector accounting standards. The financial statements of School District No. 34 (Abbotsford) as at June 30, 2024 were audited by a professional accounting firm who previously reported on their compliance with Section 23.1 of the *Budget Transparency and Accountability Act* including Treasury Board Regulation 198/2011 prescribing the accounting policy for contributions.

However, because that audit reported against a different framework than that of the current year, I must advise you that the comparative information in the financial statements and related disclosures were not audited in accordance with Canadian public sector accounting standards, but rather in compliance with Section 23.1 of the *Budget Transparency and Accountability Act*.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the entity will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the entity's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditor's Report

School District No. 34 (Abbotsford)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Sheila Dodds, CPA, CA, CIA
Acting Auditor General of British Columbia

Victoria, British Columbia, Canada
September 24, 2025

School District No. 34 (Abbotsford)




Statement of Financial Position

As at June 30, 2025

Statement 1

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	61,716,617	52,475,790
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	6,059,555	3,450,315
Other (Note 3)	1,350,450	1,061,841
Total Financial Assets	69,126,622	56,987,946
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	18,580,281	8,385,496
Unearned Revenue (Note 5)	5,039,237	5,455,712
Deferred Revenue (Note 6)	3,694,188	3,709,069
Deferred Capital Revenue (Note 7)	209,182,803	193,361,061
Employee Future Benefits (Note 8)	10,091,678	10,021,263
Asset Retirement Obligation (Note 9)	24,847,180	24,981,463
Other Liabilities (Note 10)	10,517,533	10,626,761
Total Liabilities	281,952,900	256,540,825
Net Debt	(212,826,278)	(199,552,879)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	260,223,622	245,511,993
Prepaid Expenses	2,248,463	2,460,456
Total Non-Financial Assets	262,472,085	247,972,449
Accumulated Surplus (Deficit) (Note 17)	49,645,807	48,419,570

Approved by the Board

	Sep 23, 2025
Signature of the Chairperson of the Board of Education	Date Signed
	Sep 23, 2025
Signature of the Superintendent	Date Signed
	Sep 23, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 34 (Abbotsford)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	265,472,274	264,512,397	249,976,855
Other	626,192	611,485	245,400
Federal Grants		13,050	31,600
Tuition	6,353,720	6,333,708	5,200,016
Other Revenue	7,577,733	8,576,431	8,585,807
Rentals and Leases	470,000	534,892	536,143
Investment Income	975,000	1,068,814	1,267,447
Amortization of Deferred Capital Revenue	10,000,000	8,110,470	7,424,977
Bylaw Capital Expenditures Not Capitalized		660,691	
Total Revenue	<u>291,474,919</u>	<u>290,421,938</u>	<u>273,268,245</u>
Expenses			
Instruction	243,698,172	240,175,644	222,583,099
District Administration	8,698,398	10,182,879	9,182,079
Operations and Maintenance	36,484,760	33,901,001	33,530,216
Transportation and Housing	4,463,838	4,936,177	5,048,783
Total Expense	<u>293,345,168</u>	<u>289,195,701</u>	<u>270,344,177</u>
Surplus (Deficit) for the year	<u>(1,870,249)</u>	<u>1,226,237</u>	<u>2,924,068</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		48,419,570	45,495,502
Accumulated Surplus (Deficit) from Operations, end of year		<u>49,645,807</u>	<u>48,419,570</u>

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Surplus (Deficit) for the year	<u>(1,870,249)</u>	<u>1,226,237</u>	<u>2,924,068</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,255,893)	(24,693,726)	(19,568,086)
Amortization of Tangible Capital Assets	12,550,000	9,982,097	9,916,955
Total Effect of change in Tangible Capital Assets	<u>11,294,107</u>	<u>(14,711,629)</u>	<u>(9,651,131)</u>
Acquisition of Prepaid Expenses		211,993	(218,479)
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>211,993</u>	<u>(218,479)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>9,423,858</u>	<u>(13,273,399)</u>	<u>(6,945,542)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(13,273,399)</u>	<u>(6,945,542)</u>
Net Debt, beginning of year		<u>(199,552,879)</u>	<u>(192,607,337)</u>
Net Debt, end of year		<u><u>(212,826,278)</u></u>	<u><u>(199,552,879)</u></u>

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,226,237	2,924,068
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(2,897,849)	1,185,216
Prepaid Expenses	211,993	(218,479)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	10,194,785	522,151
Unearned Revenue	(416,475)	1,078,128
Deferred Revenue	(14,881)	940,538
Employee Future Benefits	70,415	39,336
Asset Retirement Obligations	(134,283)	(59,387)
Other Liabilities	(109,228)	863,632
Amortization of Tangible Capital Assets	9,982,097	9,916,955
Amortization of Deferred Capital Revenue	(8,110,470)	(7,424,977)
Recognition of Deferred Capital Revenue Spent on Sites		(557,557)
Total Operating Transactions	10,002,341	9,209,624
Capital Transactions		
Tangible Capital Assets Purchased	(8,304,167)	(12,128,365)
Tangible Capital Assets -WIP Purchased	(16,389,559)	(7,439,721)
Settlement of Asset Retirement Obligation	(134,283)	
Asbestos Abatement Identification	(526,408)	
Total Capital Transactions	(25,354,417)	(19,568,086)
Financing Transactions		
Capital Revenue Received	24,592,903	19,129,803
Total Financing Transactions	24,592,903	19,129,803
Net Increase (Decrease) in Cash and Cash Equivalents	9,240,827	8,771,341
Cash and Cash Equivalents, beginning of year	52,475,790	43,704,449
Cash and Cash Equivalents, end of year	61,716,617	52,475,790
Cash and Cash Equivalents, end of year, is made up of:		
Cash	61,716,617	52,475,790
	61,716,617	52,475,790

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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)." 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 School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District 34 is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except regarding the accounting for government transfers as set out in Notes 2(f) and 2(k). In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. As noted in notes 2(f) and 2(k), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) 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, accrued liabilities and other liabilities. All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

b) Financial Instruments *(Continued)*

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets measured at amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and funds held with the Province in the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are generally highly liquid, with 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 any allowance for doubtful accounts.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(k). Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability, in which case the transfer is recognized as revenue over the period that the liability is extinguished.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Employee Future Benefits

i) Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, 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 estimated 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 as at March 31, 2025. The next valuation will be performed as at March 31, 2028 for use starting June 30, 2028. 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.

ii) Pension Plans

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

h) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 i)). Assumptions used in the calculations are reviewed annually.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tangible Capital Assets

Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion. Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Buildings that are demolished or destroyed are written-off. Works of art, historic assets and other intangible assets, other than purchased intangible assets, are not recorded as assets in these financial statements.

The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

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

j) Prepaid Expenses

Employee benefits, memberships and dues, software licenses, subscriptions, equipment lease and other payments paid in advance are included as prepaid expense. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition

All revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues and when the amounts are considered to be collectible and can be reasonably estimated.

Contributions received 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 asset acquisitions other than sites are recorded as deferred capital revenue and amortized as revenue over the useful life of the related assets.

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

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

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor. Revenue from transactions with no performance obligations should be recognized when a school district has the authority to claim or retain an inflow of economic resources; and identifies a past transaction or event that gives rise to an asset.

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

Investment income is reported in the period earned. When required by the funding party or related legislation, investment income earned on deferred revenue is included in the deferred revenue balance until spent.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

l) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, 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.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

m) **Liability for Contaminated Sites**

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

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

n) **Measurement Uncertainty**

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

o) **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.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2025	June 30, 2024
Due from the Government of Canada	\$243,572	\$10,622
Due from Parent Advisory Councils	15,428	272,980
Other receivables	1,091,450	778,239
Total Accounts Receivable – Other	\$1,350,450	\$1,061,841

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2025	June 30, 2024
Trade payables	\$8,960,494	\$5,124,409
Salaries and benefits payable	8,279,352	2,011,940
Accrued vacation payable	1,340,435	1,249,147
Total Accounts Payable and Accrued Liabilities - Other	\$18,580,281	\$8,385,496

NOTE 5 UNEARNED REVENUE

	June 30, 2025	June 30, 2024
Tuition fees, beginning of year	\$5,006,286	\$4,323,254
Tuition fees received	6,264,733	5,435,847
Tuition fees recognized as revenue	(6,311,708)	(4,752,815)
Tuition fees, end of year	\$4,959,311	\$5,006,286
Academy and Career Programs, beginning of year	\$449,426	\$54,330
Academy and Career Programs received	503,073	886,740
Academy and Career Programs recognized as revenue	(872,573)	(491,644)
Academy and Career Programs, end of year	\$79,926	\$449,426
Total Unearned Revenue	\$5,039,237	\$5,455,712

NOTE 6 DEFERRED REVENUE

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

	June 30, 2025	June 30, 2024
Balance, beginning of year	\$3,709,069	\$2,768,531
Provincial grants received	30,046,900	26,893,500
Other grants and income received	7,230,462	6,590,259
Revenue recognized	(37,236,446)	(32,543,221)
Recoveries	(55,797)	Nil
Total Deferred Revenue	\$3,694,188	\$3,709,069

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 7 DEFERRED CAPITAL REVENUE

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

	June 30, 2025	June 30, 2024
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$145,996,664	\$143,218,178
Transfers from deferred revenue – capital additions	6,511,372	10,203,463
Amortization of deferred capital revenue	(8,110,470)	(7,424,977)
Balance, end of year	\$144,397,566	\$145,996,664
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	\$40,281,420	\$32,841,699
Transfer in from deferred revenue – work in progress	16,389,559	7,439,721
Balance, end of year	\$56,670,979	\$40,281,420
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	\$7,082,977	\$6,153,915
Provincial grants – Ministry of Education and Child Care	23,451,163	18,200,741
School Site Acquisition Fees	607,153	202,536
Investment income	534,587	726,526
Transfer to deferred capital revenue – capital additions	(6,511,372)	(10,203,463)
Transfer to deferred capital revenue – work in progress	(16,389,559)	(7,439,721)
Site purchases	-	(557,557)
Settlement of Asset Retirement Obligation	(134,283)	-
Asbestos Abatement Identification	(526,408)	
Balance, end of year	\$8,114,258	\$7,082,977
Total Deferred Capital Revenue	\$209,182,803	\$193,361,061

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	June 30, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$8,093,989	\$8,184,471
Service cost	556,778	565,539
Interest cost	351,386	332,992
Benefit payments	(627,789)	(629,948)
Actuarial (gain)/loss	222,791	(359,065)
Accrued benefit obligation – March 31	<u>\$8,597,155</u>	<u>\$8,093,989</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation – March 31	\$8,597,155	\$8,093,989
Funded status – deficit	(8,597,155)	(8,093,989)
Employer contributions after measurement date	388,397	351,673
Benefits expense after measurement date	(244,857)	(227,041)
Unamortized net actuarial gain	(1,638,063)	(2,051,906)
Accrued Benefit Liability – June 30	<u>\$(10,091,678)</u>	<u>\$(10,021,263)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued benefit liability – July 1	\$10,021,263	\$9,981,927
Net expense for fiscal year	734,928	740,317
Employer contributions	(664,513)	(700,981)
Accrued benefit liability – June 30	<u>\$10,091,678</u>	<u>\$10,021,263</u>

Components of Net Benefit Expense

Service cost	\$574,432	\$563,349
Interest cost	351,549	337,591
Amortization of net actuarial loss	(191,052)	(160,623)
Net benefit expense	<u>\$734,929</u>	<u>\$740,317</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	June 30, 2025	June 30, 2024
Discount rate – April 1	4.25%	4.00%
Discount rate – March 31	4.00%	4.25%
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	11.9 years	11.8 years

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other hazardous materials within some District owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022. The obligation has been measured at current costs as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	June 30, 2025	June 30, 2024
Asset Retirement Obligation, July 1	\$24,981,463	\$25,040,849
Settlements during the year	(134,283)	(59,386)
Asset Retirement Obligation, June 30 (see Note 22)	\$24,847,180	\$24,981,463

NOTE 10 OTHER LIABILITIES

	June 30, 2025	June 30, 2024
Teachers' summer pay	\$8,143,132	\$7,888,378
International homestay and medical fees	2,114,208	1,778,394
Other	260,193	959,989
Total Other Liabilities	\$10,517,533	\$10,626,761

NOTE 11 DEBT

The School District has an approved line of credit of \$22,440 with interest at the bank's prime rate. As of June 30, 2025 the School District had nil borrowings (2024 – Nil) under this facility.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2025

Cost:	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
Sites	\$42,822,665	-	-	\$42,822,665
Buildings	383,704,438	\$7,047,367	-	390,751,805
Buildings – work in progress	36,426,248	1,334,220	-	37,760,468
Furniture & equipment	7,071,313	875,270	(1,182,466)	6,764,117
Furniture & equipment – w.i.p.	5,744,748	15,055,339	-	20,800,087
Vehicles	4,589,544	381,530	(670,487)	4,300,587
Computer software	313,153	-	(13,840)	299,313
Computer hardware	3,546,677	-	(137,642)	3,409,035
Total	\$484,218,786	\$24,693,726	\$(2,004,435)	\$506,908,077

Accumulated Amortization:	Balance at July 1, 2024	Amortization	Disposals	Balance at June 30, 2025
Buildings	\$230,332,875	\$8,088,996	-	\$238,421,721
Furniture & equipment	3,210,039	691,772	\$(1,182,466)	2,719,345
Vehicles	2,840,515	444,511	(670,487)	2,614,539
Computer software	51,083	85,933	(13,840)	123,642
Computer hardware	2,272,281	670,885	(137,642)	2,805,524
Total	\$238,706,793	\$9,981,947	\$(2,004,435)	\$246,684,455

June 30, 2024

Cost:	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Sites	\$41,805,392	\$1,017,273	-	\$42,822,665
Buildings	373,239,746	10,464,692	-	383,704,438
Buildings – work in progress	34,630,541	1,795,707	-	36,426,248
Furniture & equipment	7,214,944	435,137	(578,768)	7,071,313
Furniture & equipment – w.i.p.	100,734	5,644,014	-	5,744,748
Vehicles	5,540,627	123,972	(1,075,055)	4,589,544
Computer software	349,296	87,291	(123,434)	313,153
Computer hardware	3,546,677	-	-	3,546,677
Total	\$466,427,957	\$19,568,086	\$(1,777,257)	\$484,218,786

Accumulated Amortization:	Balance at July 1, 2023	Amortization	Disposals	Balance at June 30, 2024
Buildings	\$222,412,324	\$7,920,551	-	\$230,332,875
Furniture & equipment	3,074,494	714,313	(578,758)	3,210,039
Vehicles	3,409,059	506,511	(1,075,055)	2,840,515
Computer software	95,929	78,588	(123,434)	51,083
Computer hardware	1,575,289	696,992	-	2,272,281
Total	\$230,567,095	\$9,916,955	\$(3,851,816)	\$238,706,793

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 12 TANGIBLE CAPITAL ASSETS *(Continued)*

Net Book Value:	June 30, 2025	June 30, 2024
Sites	\$42,822,665	\$42,822,665
Buildings	152,329,934	153,371,563
Buildings – work in progress	37,760,468	36,426,248
Furniture & equipment	4,044,772	3,861,274
Furniture & equipment – work in progress	20,800,087	5,744,748
Vehicles	1,686,048	1,749,029
Computer software	176,137	262,070
Computer hardware	603,511	1,274,396
Total	\$260,223,622	\$245,511,993

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, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and was adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a \$4,572 million surplus for basic pension benefits on a going concern basis. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$18,823,720 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$19,306,546).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2024.

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.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 14 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 11, 2025. As the 2024/25 Amended Annual Budget is used for comparative purposes a reconciliation between the 2024/25 Annual and the 2024/25 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$261,615,119	\$265,472,274	\$3,857,155
Other	326,111	626,192	300,081
Tuition	5,607,000	6,353,720	746,721
Other revenue	7,418,595	7,577,733	159,138
Rentals and leases	470,000	470,000	-
Investment income	975,000	975,000	-
Amortization of deferred capital revenue	10,000,000	10,000,000	-
Total Revenue	286,411,825	291,474,919	5,063,094
Expenses			
Instruction	238,134,521	243,698,172	5,563,651
District administration	8,779,293	8,698,398	(80,895)
Operations and maintenance	35,464,580	36,484,760	1,020,180
Transportation and housing	4,464,188	4,463,838	(350)
Total Expense	286,842,582	293,345,168	6,502,586
Surplus (deficit) for the year	(430,757)	(1,870,249)	(1,439,492)
Budgeted allocation of surplus	977,869	1,676,142	698,273
Budgeted Surplus (Deficit) for the year	\$547,112	(\$194,107)	(\$741,219)
Statement 4			
Deficit for the year	(\$430,757)	(\$1,870,249)	(\$1,439,492)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(1,147,112)	(905,893)	241,219
Amortization of tangible capital assets	12,550,000	12,550,000	-
Total effect of change in tangible capital assets	11,402,888	11,644,107	241,219
Decrease in Net Financial Debt	\$10,972,131	\$9,773,858	(\$1,198,273)

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 16 CONTINGENCIES

In the normal course of business, lawsuits and claims have been brought against the School District. The School District defends against these lawsuits and claims. Management has made provisions for any unexpected liabilities and believes that the ultimate results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 17 ACCUMULATED SURPLUS

The operating fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the operating fund, whereby budgeted expenditures do not exceed the total of budgeted revenue plus any surplus in the operating fund carried forward from the previous year. The operating fund also contains a contingency reserve for unanticipated future operating expenditures.

	June 30, 2025	June 30, 2024
Operating Fund Accumulated Surplus		
Restricted due to the nature of constraints on funds:		
ACE-IT programs	-	\$291,106
Skill Exploration programs	-	37,959
Targeted funding for Indigenous Education	\$292,105	199,977
Restricted for future operations:		
School budget balances	1,240,470	1,180,006
Restricted for anticipated future expenditures:		
Strategic plan initiatives	250,000	250,000
Information technology infrastructure	1,000,000	1,000,000
Abbotsford Arts Centre	89,597	101,000
2025/26 by-election costs	350,000	-
Commitments	1,000,000	-
Outstanding purchase orders	145,865	-
2025/26 operating budget	2,094,581	-
Portable moves	250,000	-
	6,712,618	3,060,048
Unrestricted operating surplus	2,992,537	5,653,918
Total Operating Fund Accumulated Surplus	\$9,705,155	\$8,713,966

Capital Fund Accumulated Surplus

Internally restricted by the Board for:

Centralized program service centre	\$2,846,579	\$2,308,259
Auguston Elementary addition project	43,221	750,000
Stenerson Elementary addition project	506,998	750,000
Synthetic Turf Fields	1,050,000	-
School equipment	865,000	865,000
Facilities vehicles and equipment	315,000	773,942
Total internally restricted accumulated surplus	5,626,798	5,447,201
Invested in capital assets	34,313,854	34,258,403
Total Capital Fund Accumulated Surplus	\$39,940,652	\$39,705,604
Total Accumulated Surplus	\$49,645,807	\$48,419,570

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 18 EXPENSE BY OBJECT – ALL FUNDS

	June 30, 2025	June 30, 2024
Salaries and benefits	\$244,131,357	\$227,726,749
Services and supplies	35,082,247	32,700,473
Amortization	9,982,097	9,916,955
	\$289,195,701	\$270,344,177

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

a) Credit risk:

Credit risk is the risk of financial loss 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, amounts receivable and investments.

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 or local government and are considered low risk.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions. The School District invests in various financial instruments including equity funds, bond funds certificates and term deposits to reduce the concentration of credit risk.

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 the Province's Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

NOTE 21 CONTRACTUAL OBLIGATIONS

The School District has entered several multiple-year contracts. 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>June 30, 2026</u>	<u>Thereafter</u>
Unitech Construction Management Ltd.	\$13,200,000	
Macquarie Equipment Finance Ltd.	102,000	
Fraser Valley Child Development Centre	194,500	
RFS Canada Inc.	234,000	\$311,000
Total contractual obligations	<u>\$13,730,500</u>	<u>\$311,000</u>

School District No. 34 (Abbotsford)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,713,966		39,705,604	48,419,570	45,495,502
Changes for the year					
Surplus (Deficit) for the year	1,880,540	671,914	(1,326,217)	1,226,237	2,924,068
Interfund Transfers					
Tangible Capital Assets Purchased	(739,351)	(671,914)	1,411,265	-	
Local Capital	(150,000)		150,000	-	
Net Changes for the year	991,189	-	235,048	1,226,237	2,924,068
Accumulated Surplus (Deficit), end of year - Statement 2	9,705,155	-	39,940,652	49,645,807	48,419,570

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	233,221,089	234,205,266	223,011,192
Other	248,900	279,510	245,400
Federal Grants		13,050	6,600
Tuition	6,353,720	6,333,708	5,200,016
Other Revenue	1,649,295	1,979,091	2,475,692
Rentals and Leases	470,000	534,892	536,143
Investment Income	675,000	657,687	833,575
Total Revenue	242,618,004	244,003,204	232,308,618
Expenses			
Instruction	206,833,360	203,670,014	190,839,081
District Administration	8,639,496	10,123,977	9,182,079
Operations and Maintenance	24,484,760	23,832,015	23,554,359
Transportation and Housing	3,913,838	4,496,658	4,941,683
Total Expense	243,871,454	242,122,664	228,517,202
Operating Surplus (Deficit) for the year	(1,253,450)	1,880,540	3,791,416
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,676,142		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(272,692)	(739,351)	(633,189)
Local Capital	(150,000)	(150,000)	(1,500,000)
Total Net Transfers	(422,692)	(889,351)	(2,133,189)
Total Operating Surplus (Deficit), for the year	-	991,189	1,658,227
Operating Surplus (Deficit), beginning of year		8,713,966	7,055,739
Operating Surplus (Deficit), end of year		9,705,155	8,713,966
Operating Surplus (Deficit), end of year			
Internally Restricted		6,712,618	3,060,048
Unrestricted		2,992,537	5,653,918
Total Operating Surplus (Deficit), end of year		9,705,155	8,713,966

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	230,942,974	231,865,396	219,264,921
ISC/LEA Recovery	(615,681)	(645,813)	(691,730)
Other Ministry of Education and Child Care Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	150,000	234,714	217,819
Student Transportation Fund	313,969	313,969	313,969
FSA Scorer Grant		17,740	17,730
Labour Settlement Funding	2,311,813	2,301,246	3,770,469
Total Provincial Grants - Ministry of Education and Child Care	233,221,089	234,205,266	223,011,192
Provincial Grants - Other	248,900	279,510	245,400
Federal Grants		13,050	6,600
Tuition			
Summer School Fees	15,000	22,000	17,640
International and Out of Province Students	6,338,720	6,311,708	5,182,376
Total Tuition	6,353,720	6,333,708	5,200,016
Other Revenues			
Funding from First Nations	615,681	645,813	642,758
Miscellaneous			
Academy Fees	405,954	423,147	437,314
Busing Fees	450,000	436,539	551,657
Other Miscellaneous Revenue and Rebates	177,660	473,592	843,963
Total Other Revenue	1,649,295	1,979,091	2,475,692
Rentals and Leases	470,000	534,892	536,143
Investment Income	675,000	657,687	833,575
Total Operating Revenue	242,618,004	244,003,204	232,308,618

School District No. 34 (Abbotsford)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Salaries			
Teachers	103,918,982	102,801,790	99,032,095
Principals and Vice Principals	14,500,000	14,111,610	13,808,903
Educational Assistants	22,133,059	20,599,249	20,454,844
Support Staff	19,693,801	19,596,674	17,925,592
Other Professionals	6,559,890	6,729,558	6,167,537
Substitutes	9,200,000	8,972,072	6,596,266
Total Salaries	176,005,732	172,810,953	163,985,237
Employee Benefits	44,647,450	46,238,881	41,690,994
Total Salaries and Benefits	220,653,182	219,049,834	205,676,231
Services and Supplies			
Services	7,822,589	9,775,822	8,351,599
Student Transportation	230,600	471,808	70,926
Professional Development and Travel	1,658,715	2,301,550	2,160,360
Rentals and Leases	17,500	874,282	897,276
Dues and Fees	591,880	641,297	555,326
Insurance	571,880	300,337	488,413
Supplies	10,290,108	5,983,110	7,719,198
Utilities	2,035,000	2,724,624	2,597,873
Total Services and Supplies	23,218,272	23,072,830	22,840,971
Total Operating Expense	243,871,454	242,122,664	228,517,202

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

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	81,297,951	3,155,961		536,815		7,910,042	92,900,769
1.03 Career Programs	908,655	150,862	170,620	150,808		360	1,381,305
1.07 Library Services	2,692,146			444,364		2,204	3,138,714
1.08 Counselling	2,932,516						2,932,516
1.10 Inclusive Education	10,071,509	240,047	18,471,815	278,570		124,062	29,186,003
1.20 Early Learning and Child Care				31,389			31,389
1.30 English Language Learning	3,269,034	161,610		79,742		5,803	3,516,189
1.31 Indigenous Education	778,475	159,235	1,584,452	89,972		10,959	2,623,093
1.41 School Administration		10,189,895		4,289,891		70,983	14,550,769
1.60 Summer School	454,893	54,000	65,749	3,785			578,427
1.61 Continuing Education				167,249			167,249
1.62 International and Out of Province Students	396,611		306,613		442,298	1,737	1,147,259
Total Function 1	102,801,790	14,111,610	20,599,249	6,072,585	442,298	8,126,150	152,153,682
4 District Administration							
4.11 Educational Administration					1,556,960		1,556,960
4.40 School District Governance					249,937		249,937
4.41 Business Administration				888,019	2,712,117	5,261	3,605,397
Total Function 4	-	-	-	888,019	4,519,014	5,261	5,412,294
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				288,409	712,601		1,001,010
5.50 Maintenance Operations				9,170,144	971,891		10,142,035
5.52 Maintenance of Grounds				724,135		823,971	1,548,106
5.56 Utilities							-
Total Function 5	-	-	-	10,182,688	1,684,492	823,971	12,691,151
7 Transportation and Housing							
7.41 Transportation and Housing Administration				254,783			254,783
7.70 Student Transportation				2,198,599	83,754	16,690	2,299,043
Total Function 7	-	-	-	2,453,382	83,754	16,690	2,553,826
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	102,801,790	14,111,610	20,599,249	19,596,674	6,729,558	8,972,072	172,810,953

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	92,900,769	25,086,795	117,987,564	5,729,032	123,716,596	123,354,677	105,339,585
1.03 Career Programs	1,381,305	368,033	1,749,338	517,860	2,267,198	2,177,148	1,587,941
1.07 Library Services	3,138,714	826,914	3,965,628	500,581	4,466,209	4,470,150	4,005,628
1.08 Counselling	2,932,516	745,739	3,678,255	20,011	3,698,266	3,733,489	3,780,546
1.10 Inclusive Education	29,186,003	8,319,522	37,505,525	1,290,747	38,796,272	40,955,278	41,036,084
1.20 Early Learning and Child Care	31,389	23,928	55,317	9,355	64,672	169,180	
1.30 English Language Learning	3,516,189	881,137	4,397,326	132,975	4,530,301	4,308,990	7,322,410
1.31 Indigenous Education	2,623,093	760,596	3,383,689	469,037	3,852,726	4,102,608	4,032,745
1.41 School Administration	14,550,769	3,387,945	17,938,714	920,287	18,859,001	20,537,630	21,122,518
1.60 Summer School	578,427	104,750	683,177	10,357	693,534	726,350	562,207
1.61 Continuing Education	167,249		167,249		167,249		
1.62 International and Out of Province Students	1,147,259	371,343	1,518,602	1,039,388	2,557,990	2,297,860	2,049,417
Total Function 1	152,153,682	40,876,702	193,030,384	10,639,630	203,670,014	206,833,360	190,839,081
4 District Administration							
4.11 Educational Administration	1,556,960	398,471	1,955,431	598,269	2,553,700	2,187,235	2,599,791
4.40 School District Governance	249,937	25,542	275,479	250,450	525,929	411,606	532,259
4.41 Business Administration	3,605,397	1,031,242	4,636,639	2,407,709	7,044,348	6,040,655	6,050,029
Total Function 4	5,412,294	1,455,255	6,867,549	3,256,428	10,123,977	8,639,496	9,182,079
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,001,010	216,288	1,217,298	640,774	1,858,072	3,261,280	1,555,259
5.50 Maintenance Operations	10,142,035	2,800,571	12,942,606	3,914,287	16,856,893	18,060,970	17,756,042
5.52 Maintenance of Grounds	1,548,106	216,999	1,765,105	627,321	2,392,426	1,212,510	1,645,185
5.56 Utilities	-		-	2,724,624	2,724,624	1,950,000	2,597,873
Total Function 5	12,691,151	3,233,858	15,925,009	7,907,006	23,832,015	24,484,760	23,554,359
7 Transportation and Housing							
7.41 Transportation and Housing Administration	254,783	58,180	312,963	136,320	449,283	331,670	507,672
7.70 Student Transportation	2,299,043	614,886	2,913,929	1,133,446	4,047,375	3,582,168	4,434,011
Total Function 7	2,553,826	673,066	3,226,892	1,269,766	4,496,658	3,913,838	4,941,683
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	172,810,953	46,238,881	219,049,834	23,072,830	242,122,664	243,871,454	228,517,202

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	31,251,185	30,307,131	26,408,106
Other	377,292	331,975	
Federal Grants			25,000
Other Revenue	5,928,438	6,597,340	6,110,115
Total Revenue	<u>37,556,915</u>	<u>37,236,446</u>	<u>32,543,221</u>
Expenses			
Instruction	36,864,812	36,505,630	31,744,018
District Administration	58,902	58,902	
Operations and Maintenance			58,902
Transportation and Housing			107,100
Total Expense	<u>36,923,714</u>	<u>36,564,532</u>	<u>31,910,020</u>
Special Purpose Surplus (Deficit) for the year	<u>633,201</u>	<u>671,914</u>	<u>633,201</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(633,201)	(671,914)	(573,815)
Other			(59,386)
Total Net Transfers	<u>(633,201)</u>	<u>(671,914)</u>	<u>(633,201)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			2,284,366		30,360	95,376			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	692,103	815,191		352,000	78,400	252,652	1,325,905	495,993	21,245,518
Provincial Grants - Other									
Federal Grants									
Other			6,178,125			6,030			
	692,103	815,191	6,178,125	352,000	78,400	258,682	1,325,905	495,993	21,245,518
Less: Allocated to Revenue	692,103	815,191	6,313,819	352,000	73,831	346,999	1,325,905	495,993	21,245,518
Recovered									
Deferred Revenue, end of year	-	-	2,148,672	-	34,929	7,059	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	692,103	815,191		352,000	73,831	346,999	1,325,905	495,993	21,245,518
Provincial Grants - Other									
Other Revenue			6,313,819						
	692,103	815,191	6,313,819	352,000	73,831	346,999	1,325,905	495,993	21,245,518
Expenses									
Salaries									
Teachers						104,323			16,926,957
Principals and Vice Principals								157,712	
Educational Assistants		625,651			8,434	70,282	742,056		
Support Staff				233,772					
Other Professionals								74,007	
Substitutes						3,862	182		
	-	625,651	-	233,772	8,434	178,467	742,238	231,719	16,926,957
Employee Benefits		189,540		67,308	1,306	36,929	197,456	50,691	4,318,561
Services and Supplies	58,902		6,313,819	50,920	64,091	131,603	386,211	213,583	
	58,902	815,191	6,313,819	352,000	73,831	346,999	1,325,905	495,993	21,245,518
Net Revenue (Expense) before Interfund Transfers	633,201	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(633,201)								
	(633,201)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		32,270	29,689	3,321		72,088	614,900	33,372	9,429
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,659,656	9,981	48,000	11,250	55,400	25,000		50,000	19,000
Provincial Grants - Other					61,253			53,936	
Federal Grants									
Other			6,500		31,454			54,336	
	1,659,656	9,981	54,500	11,250	148,107	25,000	-	158,272	19,000
Less: Allocated to Revenue	1,659,656	9,539	53,155	6,838	148,107	31,343	614,900	105,144	14,453
Recovered									
Deferred Revenue, end of year	-	32,712	31,034	7,733	-	65,745	-	86,500	13,976
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,659,656	9,539	46,655	6,838	55,400	31,343	614,900		14,453
Provincial Grants - Other					61,253			50,778	
Other Revenue			6,500		31,454			54,366	
	1,659,656	9,539	53,155	6,838	148,107	31,343	614,900	105,144	14,453
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants					23,306			81,543	
Support Staff					91,091				9,852
Other Professionals									
Substitutes	3,520								
	3,520	-	-	-	114,397	-	-	81,543	9,852
Employee Benefits					32,193			21,758	1,085
Services and Supplies	1,656,136	9,539	53,155	6,838	1,517	31,343	614,900	1,843	3,516
	1,659,656	9,539	53,155	6,838	148,107	31,343	614,900	105,144	14,453
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	PRP Adolescent Day Treatment	IPALS	Early Years Outreach	Literacy Matters	Community Support
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	79,834	132,945	50,000		55,797	18,271	49,721	49,673	67,657
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	2,241,132	50,000	208,468	236,251				
Provincial Grants - Other							275,937		
Federal Grants									
Other						9,601		48,392	55,568
	175,000	2,241,132	50,000	208,468	236,251	9,601	275,937	48,392	55,568
Less: Allocated to Revenue	163,524	2,064,103	1,963	7,880	236,251	8,118	219,944	42,138	90,639
Recovered					55,797				
Deferred Revenue, end of year	91,310	309,974	98,037	200,588	-	19,754	105,714	55,927	32,586
Revenues									
Provincial Grants - Ministry of Education and Child Care	163,524	2,064,103	1,963	7,880	236,251				
Provincial Grants - Other							219,944		
Other Revenue						8,118		42,138	90,639
	163,524	2,064,103	1,963	7,880	236,251	8,118	219,944	42,138	90,639
Expenses									
Salaries									
Teachers					131,327				
Principals and Vice Principals									
Educational Assistants	9,442	161,187			37,149				33,341
Support Staff	15,366	87,063					135,621		
Other Professionals	105,197	74,801							
Substitutes									
	130,005	323,051	-	-	168,476	-	135,621	-	33,341
Employee Benefits	23,976	106,725			46,018		36,191		4,272
Services and Supplies	9,543	1,634,327	1,963	7,880	21,757	8,118	48,132	42,138	53,026
	163,524	2,064,103	1,963	7,880	236,251	8,118	219,944	42,138	90,639
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Back to School	National Food Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			3,709,069
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			30,046,900
Provincial Grants - Other			391,126
Federal Grants		399,024	399,024
Other	50,306		6,440,312
	50,306	399,024	37,277,362
Less: Allocated to Revenue	50,306	47,086	37,236,446
Recovered			55,797
Deferred Revenue, end of year	-	351,938	3,694,188
Revenues			
Provincial Grants - Ministry of Education and Child Care		47,086	30,307,131
Provincial Grants - Other			331,975
Other Revenue	50,306		6,597,340
	50,306	47,086	37,236,446
Expenses			
Salaries			
Teachers			17,162,607
Principals and Vice Principals			157,712
Educational Assistants			1,792,391
Support Staff			572,765
Other Professionals			254,005
Substitutes			7,564
	-	-	19,947,044
Employee Benefits			5,134,009
Services and Supplies	50,306	8,373	11,483,479
	50,306	8,373	36,564,532
Net Revenue (Expense) before Interfund Transfers	-	38,713	671,914
Interfund Transfers			
Tangible Capital Assets Purchased		(38,713)	(671,914)
	-	(38,713)	(671,914)
Net Revenue (Expense)	-	-	-

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

		2025 Actual			
	2025	Invested in Tangible	Local	Fund	2024
	Budget	Capital Assets	Capital	Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	1,000,000			-	557,557
Investment Income	300,000		411,127	411,127	433,872
Amortization of Deferred Capital Revenue	10,000,000	8,110,470		8,110,470	7,424,977
Bylaw Capital Expenditures Not Capitalized		660,691		660,691	
Total Revenue	11,300,000	8,771,161	411,127	9,182,288	8,416,406
Expenses					
Operations and Maintenance		526,408		526,408	
Amortization of Tangible Capital Assets					
Operations and Maintenance	12,000,000	9,542,578		9,542,578	9,916,955
Transportation and Housing	550,000	439,519		439,519	
Total Expense	12,550,000	10,508,505	-	10,508,505	9,916,955
Capital Surplus (Deficit) for the year	(1,250,000)	(1,737,344)	411,127	(1,326,217)	(1,500,549)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	905,893	1,411,265		1,411,265	1,207,004
Local Capital	150,000		150,000	150,000	1,500,000
Settlement of Asset Retirement Obligation				-	59,386
Total Net Transfers	1,055,893	1,411,265	150,000	1,561,265	2,766,390
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		381,530	(381,530)	-	
Total Other Adjustments to Fund Balances		381,530	(381,530)	-	
Total Capital Surplus (Deficit) for the year	(194,107)	55,451	179,597	235,048	1,265,841
Capital Surplus (Deficit), beginning of year		34,258,403	5,447,201	39,705,604	38,439,763
Capital Surplus (Deficit), end of year		34,313,854	5,626,798	39,940,652	39,705,604

School District No. 34 (Abbotsford)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	42,822,665	383,704,438	7,071,313	4,589,544	313,153	3,546,677	442,047,790
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		6,009,862	391,051				6,400,913
Deferred Capital Revenue - Other		65,719	44,740				110,459
Operating Fund		338,585	400,766				739,351
Special Purpose Funds		633,201	38,713				671,914
Local Capital				381,530			381,530
	-	7,047,367	875,270	381,530	-	-	8,304,167
Decrease:							
Deemed Disposals			1,182,466	670,487	13,840	137,642	2,004,435
	-	-	1,182,466	670,487	13,840	137,642	2,004,435
Cost, end of year	42,822,665	390,751,805	6,764,117	4,300,587	299,313	3,409,035	448,347,522
Work in Progress, end of year		37,760,468	20,800,087				58,560,555
Cost and Work in Progress, end of year	42,822,665	428,512,273	27,564,204	4,300,587	299,313	3,409,035	506,908,077
Accumulated Amortization, beginning of year		230,332,875	3,210,039	2,840,515	51,083	2,272,281	238,706,793
Changes for the Year							
Increase: Amortization for the Year		8,088,996	691,772	444,511	85,933	670,885	9,982,097
Decrease:							
Deemed Disposals			1,182,466	670,487	13,840	137,642	2,004,435
		-	1,182,466	670,487	13,840	137,642	2,004,435
Accumulated Amortization, end of year		238,421,871	2,719,345	2,614,539	123,176	2,805,524	246,684,455
Tangible Capital Assets - Net	42,822,665	190,090,402	24,844,859	1,686,048	176,137	603,511	260,223,622

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	36,426,248	5,744,748			42,170,996
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,334,220	15,055,339			16,389,559
	1,334,220	15,055,339	-	-	16,389,559
Net Changes for the Year	1,334,220	15,055,339	-	-	16,389,559
Work in Progress, end of year	37,760,468	20,800,087	-	-	58,560,555

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	138,695,264	4,446,830	2,854,570	145,996,664
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,400,913	110,459		6,511,372
	6,400,913	110,459	-	6,511,372
Decrease:				
Amortization of Deferred Capital Revenue	7,806,223	153,513	150,734	8,110,470
	7,806,223	153,513	150,734	8,110,470
Net Changes for the Year	(1,405,310)	(43,054)	(150,734)	(1,599,098)
Deferred Capital Revenue, end of year	137,289,954	4,403,776	2,703,836	144,397,566
Work in Progress, beginning of year	38,416,147	1,865,273		40,281,420
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	16,389,559			16,389,559
	16,389,559	-	-	16,389,559
Net Changes for the Year	16,389,559	-	-	16,389,559
Work in Progress, end of year	54,805,706	1,865,273	-	56,670,979
Total Deferred Capital Revenue, end of year	192,095,660	6,269,049	2,703,836	201,068,545

School District No. 34 (Abbotsford)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		124,762	370,467	6,543,060	44,688	7,082,977
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	23,451,163					23,451,163
Investment Income		9,416	27,961	493,837	3,373	534,587
School Site Acquisition Fees				607,153		607,153
	23,451,163	9,416	27,961	1,100,990	3,373	24,592,903
Decrease:						
Transferred to DCR - Capital Additions	6,400,913		110,459			6,511,372
Transferred to DCR - Work in Progress	16,389,559					16,389,559
Transferred to Revenue - Settlement of Asset Retirement Obligation	134,283					134,283
Asbestos Abatement Identification	526,408					526,408
	23,451,163	-	110,459	-	-	23,561,622
Net Changes for the Year	-	9,416	(82,498)	1,100,990	3,373	1,031,281
Balance, end of year	-	134,178	287,969	7,644,050	48,061	8,114,258

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

Abbotsford School District

Fiscal Year Ended June 30, 2025

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, 2025

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, 2025

Statement of Severance Agreements

There was one (1) severance agreements made between School District No.34 (Abbotsford) and its non-unionized employee for the fiscal year ending June 30, 2025.

This agreement represents eighteen (18) months' compensation.



**Schedule 1 -Remuneration & Expenses paid in Respect
to Each Employee for the Year Ended June 30, 2025**

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Neufeld, Kornelius	Trustee	27,129.30	4,222.25
Petersen, Stanley	Trustee	35,720.10	2,245.62
Rai, Preet	Trustee	41,469.31	5,895.14
Rajwan, Rupinder	Trustee	35,820.10	6,233.10
Rauch, Mike	Trustee	35,820.10	2,588.04
White, Jared	Trustee	35,820.10	595.69
Wilson, Shirley	Trustee	45,918.19	8,084.87
Total for elected officials		257,697.20	29,864.71

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

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbot, Christine	Principal	102,231.70	-
Abbott, Lucas	Teacher	112,083.19	-
Abraham, Elmore	Teacher	117,118.73	-
Adhemar, Seime	Teacher	112,227.27	40.60
Adi, Sherri	Teacher	102,484.25	-
Ahrend, Margo	Teacher	108,606.47	-
Ahuja-Rai, Ramandeep	Teacher	83,833.97	-
Alcock, Karen	Teacher	109,686.85	-
Alexander, Stephanie	Teacher	87,643.11	-
Alieldin, Walid	Systems Administrator	99,768.66	309.42
Allanson, Paul	Principal	137,952.82	682.54
Alm, Kylin	Teacher	85,851.68	-
Alstad, Travis	Teacher	112,234.66	-
Alzona, Pam	Manager, Finance Services	84,260.18	8,097.83
Ambrose, Kenneth	Teacher	84,843.65	-
Anderson, Derrick	Tech Support, IT Field Tech	75,545.60	-
Anderton, Kristi	Teacher	107,426.94	-
Andrew, Chelsea	Human Resources Advisor	84,948.34	4,300.57
Anserello, Amanda	Teacher	102,477.72	-
Antak, Megan	Teacher	102,478.93	-
Antonsen, Britta	Teacher	94,210.35	-

Apostolopoulos, Claire	Teacher	109,955.47	-
Apostolopoulos, Dimitri	Teacher	110,576.06	-
Appeldoorn, Krystal	Teacher	76,006.93	228.60
Arens, Denise	Teacher	110,300.04	-
Arnold, Anna	Teacher	97,094.48	-
Arnold, Thomas	Teacher	109,847.99	-
Arora, Amandeep	Teacher	78,778.16	-
Arora, Veena	Teacher	90,557.32	-
Arseneau, Robin	Teacher	83,076.60	-
Arseneau, Todd	Teacher	127,502.61	-
Ashdown, Sherilee	Teacher	112,461.74	-
Ashley-Pryce, Ryan	Teacher	102,464.37	-
Asner, Lauren	Teacher	84,139.24	1,264.83
Atawo, Dafe	Teacher	102,631.15	-
Atkinson, Evan	Teacher	82,197.59	-
Baerg, Jeffrey	Teacher	110,459.05	48.03
Baerg, Jennifer J	Teacher	112,228.13	-
Baerg, Jennifer N	Teacher	112,198.14	-
Baidwan, Prbhjot	Teacher	85,683.94	284.82
Baird, Deidre	Teacher	116,482.70	1,501.70
Baker, Amy	Teacher	98,257.19	1,051.97
Bakker, Michelle	Teacher	88,453.44	-
Ballantyne, Jesse	Teacher	117,233.35	145.49
Bamara, Rimpal	Teacher	116,706.84	-
Bamford, Anna	Teacher	81,584.26	-
Barclay, Erin	Teacher	116,482.70	-
Barker, Aaron	Teacher	114,605.84	-
Barker, Nicole	Teacher	91,523.64	-
Barnes, Shanon	Teacher	92,613.97	-
Barnett, Jillian	Teacher	84,083.61	-
Barski, Sonia	Teacher	109,699.08	-
Bartlett, Aleece	Teacher	112,014.28	-
Baruta, Tyler	Principal	158,798.61	327.39
Basanti, Jasdeep	Teacher	91,487.88	41.18
Basran, Michelle	Principal	155,598.82	372.29
Bate, Megan	Teacher	75,646.99	-
Bates, Ingrid	Teacher	109,219.26	27.58
Batt, Gregory	Teacher	112,237.86	-
Bauer, Janet	Vice Principal	121,859.01	409.95
Bawa, Ebrahim	Teacher	112,763.71	-
Beacon, Stephanie	Teacher	109,699.08	24.74
Beattie, Janet	Vice Principal	121,311.25	391.84
Beatty, Laura	Teacher	115,924.15	2,098.10
Beck, Jamie	Principal	165,277.15	12,701.28
Beck, Patricia	Teacher	124,161.30	-
Beckett, Heather	Teacher	116,900.71	-
Beckett, Sara	Teacher	97,072.53	111.70
Bedard, Lorra	Teacher	93,969.03	188.87
Beisiegel, Cory	Teacher	117,304.99	22.25

Beisiegel, Deborah	Teacher	114,391.15	-
Bekkering, Kathryn	Manager, Human Resources	122,467.96	3,461.89
Bell, Brian	Teacher	116,981.30	278.55
Bell, Jennifer	Principal	151,669.48	884.14
Bellavance, Emanuelle	Teacher	108,933.56	117.79
Benmore, Shannon	Teacher	114,165.88	-
Bennato, Jennifer	Principal	150,131.75	26.91
Bennett, Jaason	Teacher	102,699.22	-
Bennett, Karen	Principal	160,864.28	578.53
Bennett, Kelley	Teacher	102,473.08	150.69
Berdusco, Kathleen	Teacher	102,476.28	-
Beulens, Diane	Teacher	111,112.76	-
Bevan, Bonnie	Teacher	88,481.36	-
Bhambra, Harjit	Teacher	112,238.68	-
Bhangu, Manpreet	Teacher	112,039.46	34.58
Bhullar, Amardeep	Teacher	75,956.90	-
Bidal, Michel	Teacher	112,937.54	-
Bidal, Sabrina	Teacher	103,309.72	-
Billing, Laura	Manager, Theatre	98,027.89	487.95
Billo, Brian	Teacher	112,629.39	-
Bilodeau, Leo	Journeyman, Plumber	89,832.05	762.70
Bining-Nahal, Manroop	Teacher	112,238.68	92.52
Birak, Pawanjot	Teacher	77,272.37	-
Biring, Jasbinder	Teacher	112,377.49	22.12
Bisgaard, Kiersten	Teacher	86,284.02	-
Black, Kathleen	Teacher	108,464.59	-
Blades, David	Teacher	103,244.30	-
Bland, Margaret	Teacher	90,075.97	-
Bliss, Nicole	Teacher	90,731.31	48.03
Blouin, Melissa	Teacher	102,476.93	23.94
Bocker, Megan	Teacher	156,979.80	-
Boetto, Jeffrey	Teacher	102,661.85	-
Bonneau, Maryse	Teacher	84,774.38	-
Boon, Angela	Teacher	87,846.75	42.08
Booth, Lorelei	Teacher	109,547.64	-
Born, Debora	Teacher	128,629.79	1,829.17
Born, Matthew	Teacher	128,008.35	-
Boschmann, Carolyn	Teacher	109,480.28	15.39
Boschmann, Jennifer	Teacher	112,082.80	533.12
Boschmann, Melissa	Teacher	102,316.87	-
Bourgeois, Danielle	Teacher	109,698.96	119.29
Bowater, Karen	Teacher	116,716.41	-
Bradley, Jessica	Teacher	101,229.28	-
Braich, Ravi	Teacher	111,669.18	-
Brar, Amandeep	Teacher	116,998.90	-
Brar, Jatinder	Teacher	107,514.42	-
Brar, Kulwinder	Teacher	100,462.04	-
Brar, Rajdeep	Teacher	112,235.73	-
Brar, Sukhvinder	Teacher	98,822.45	98.22

Braund, Andrea	Teacher	102,701.85	324.04
Bristow, Nathan	Teacher	103,650.06	-
Britton, Michele	Teacher	114,312.31	-
Britz, Kevin	Foreman, Custodian	79,400.44	36.16
Brock, Allison	Teacher	88,946.96	51.84
Brock, Richelle	Teacher	101,200.90	99.67
Brooman, Jeffrey	Journeyman, Electrician	83,542.26	-
Brough, Kirsten	Teacher	110,057.48	-
Brown, Anita	Teacher	87,191.81	-
Brown, Joanne	Teacher	112,394.42	97.61
Brown, Marleau	Teacher	80,729.06	428.08
Browne, Graham	Facilities Project Coordinator	84,663.18	1,762.70
Bubel, Craig	Teacher	92,068.77	-
Buffett, Julie-Anne	Teacher	102,844.95	-
Bulat, Nathan	Teacher	107,136.69	-
Burdell, Sara	Teacher	102,274.31	-
Burdeyny, Lisa	Assistant Superintendent	170,127.65	8,180.22
Burk, Tamara	Teacher	99,510.74	-
Buttar, Puneet	Teacher	98,814.83	-
Buyco-Galloway, Stephanie	Teacher	87,678.58	-
Byron, Gregory	Teacher	119,088.45	1,476.65
Cadwell, Jennifer	Teacher	83,068.82	217.46
Caines, Kathleen	Vice Principal	127,574.81	339.42
Cairns, Lorne	Teacher	104,033.18	228.60
Cal, Cameron	Teacher	116,142.09	121.19
Calder-Forgaard, Nicole	Teacher	117,530.10	-
Calnek, Brenda	Teacher	126,750.86	15.39
Cameron, Debra	Teacher	97,078.25	1,161.62
Cameron, Shawna	Teacher	101,705.37	-
Cameron, Ward	Teacher	114,478.61	719.59
Campbell, Carla	Principal	130,943.88	2,534.97
Campbell, Malcolm	Teacher	118,124.85	26.43
Campbell, Scott	Foreman - Roofing	97,955.95	826.95
Campigotto, Madison	Teacher	89,096.18	-
Canal, Gabriel	Teacher	112,014.27	1,050.44
Cap, Stacey	Teacher	102,853.73	-
Captein, Judith	Teacher	112,081.50	-
Carew, Cameron	Journeyman, Electrician	77,676.05	177.80
Carlisle, Mariko	Teacher	112,237.37	-
Caron, Rene	Teacher	113,076.34	127.62
Carpenter, Bryon	Teacher	116,715.24	1,443.67
Carroll, Laura	Teacher	112,236.38	-
Cassia, Faye	Teacher	116,706.04	-
Castonguay, Nancy	Teacher	112,508.08	-
Castres, Celso	Journeyman, Cabinetry/Joinery	82,367.78	-
Cazander, Michael	Teacher	96,578.29	-
Chahal, Dilpreet	Teacher	92,135.02	-
Chahal, Hayley	Teacher	107,033.06	-
Chahal, Sukhjeet	Teacher	94,707.53	-

Champigny, Arlane	Teacher	101,042.82	2,751.05
Chan, Theresa	Teacher	112,231.05	99.88
Chapman, Carissa	Teacher	90,183.35	264.35
Chapman, Erin	Teacher	80,016.79	2,991.01
Charest, Karin	Teacher	102,477.50	27.85
Chauhan, Kalwant	Teacher	89,625.09	-
Chenier, Deborah	Principal	141,163.17	37.76
Cheny, Alayne	Teacher	86,486.01	-
Chhina, Gurjinder	Journeyman, Electrician	81,317.13	-
Chiappetta, Sergio	Vice Principal	121,340.36	171.98
Cho-Frede, Young	Senior Manager, International	153,095.55	75,610.16 *
Chowdhry, Ryan	Teacher	82,676.52	-
Choytun, Dharinee	Teacher	111,524.64	-
Christensen, Pamela	Teacher	102,570.98	15.39
Christie, Fay	Principal	160,496.90	26.91
Chronopoulos, Elefteria	Teacher	117,650.29	-
Chu, Wei-Cheng	Teacher	109,480.28	-
Chudyk, Jo	Teacher	109,480.28	-
Ciochetti, Brent	Teacher	109,151.99	-
Ciulla, Xenia	Teacher	101,454.69	-
Clark, Eric	Teacher	102,476.25	-
Clark, Kerry	Teacher	109,143.98	-
Clark, Nicole	Teacher	81,019.47	-
Clarke, Kenyon	Facilities Project Coordinator	92,553.30	31.57
Clarke, Robyn	Teacher	76,197.77	-
Clever, Pamela	Teacher	110,897.18	86.70
Clutton, Penny	Teacher	88,613.19	-
Coan, Rachel	Teacher	87,165.33	-
Cochrane, Nicolas	Principal	145,926.63	562.32
Colbert, Ryan	Principal	159,662.76	97.43
Coleman, Courtney	Teacher	107,724.46	-
Coleman, Jodi	Teacher	94,381.02	86.70
Collins, Carol	Teacher	102,478.53	80.00
Colquhoun, Colin	Teacher	112,433.23	443.19
Comanescu, Silvia	Teacher	112,344.77	-
Comeau, Shirleen	Teacher	81,395.21	56.27
Connon, Ashley	Teacher	112,228.74	-
Connon, Patrick	Foreman - Cabinetry/Joinery	82,222.39	41.19
Cook, Jennifer	Teacher	102,476.61	-
Cooke, Jamie	Teacher	112,997.04	-
Coombs, Alana	Teacher	99,641.30	-
Cooper, Lori	Teacher	87,018.88	81.20
Corbett, Amanda	Teacher	81,889.47	-
Costello, Wendy	Teacher	128,533.23	417.21
Cotten, Darlene	Teacher	114,167.08	-
Cousar, Elizabeth	Teacher	112,353.18	-
Coyle, Jacilyn	Teacher	109,753.48	25.18
Craig, Loreen	Teacher	117,852.88	5,736.59
Craven, Jacqueline	Teacher	115,848.28	-

Crawford, Cassandra	Teacher	110,027.31	-
Crawford, Erin	Teacher	95,080.49	-
Crocker, Jeffrey	Teacher	132,621.75	-
Crockett, Jennifer	Teacher	112,237.43	-
Crowie, Tayler	Teacher	76,791.30	-
Crozier, Lesley	Teacher	102,845.62	-
Crozier, Marnie	Teacher	106,993.87	-
Cunnings, Bruce	Assistant Superintendent	228,680.19	20,836.05
Currie, Brock	Teacher	118,606.75	97.62
Cutler, Lisa	Teacher	102,105.63	1,214.88
Cybulski, Sherry	Teacher	118,184.30	31.75
Dabas, Monika	Teacher	83,499.89	-
Dallas, Suzanne	Vice Principal	139,712.85	446.74
Danielsson, Carla	Assistant Superintendent	285,191.61	421.14
Davids, Crystal	Teacher	117,041.35	-
Davids, Shawn	Principal	167,779.55	901.67
Davies, Brian	Manager, Human Resources	126,187.55	8,266.37
Dawe, Brittany	Teacher	89,974.76	-
De Jong, James	Foreman, Electrical	99,035.77	41.19
De Kroon, Raymond	Teacher	112,014.27	-
De Vries, Gregory	Teacher	117,478.70	26.74
De Wit, David	District Principal	171,342.15	6,756.17
De Wit, Michael	Teacher	116,530.36	106.43
De Wit, Natalie	Teacher	116,717.56	2,331.40
Deehoo, Bharuttee	Teacher	108,657.06	358.99
Dekleva, Anthony	Teacher	110,435.93	196.42
Demaer, Derrin	Manager, Purchasing	120,107.88	2,849.59
Den Ouden, Chayne	Vice Principal	136,502.91	552.63
Dennison, Chantal	Teacher	110,053.23	-
Deol, Harleen	Teacher	89,547.39	-
Deol, Jaskiranjit	Teacher	117,402.70	-
Deol, Pritpal	Teacher	88,212.51	27.84
Derksen-Bergen, Tesia	Teacher	106,024.42	-
Desormeaux, Nancy	Teacher	108,328.51	117.78
Dewar, Amanda	Teacher	76,429.87	-
Dewolff, Paige	Teacher	85,239.92	-
Dhaliwal, Harjinder	Teacher	113,033.87	-
Dhaliwal, Jaskiran	Teacher	106,641.26	-
Dhaliwal, Kuljinder	Teacher	112,229.14	-
Dhaliwal, Parveen	Teacher	92,178.18	-
Dhaliwal, Rajwant	Teacher	115,907.60	75.75
Dhaliwal, Sukhpaul	Teacher	112,239.21	-
Dhaliwal-Gill, Harleen	Teacher	86,028.66	-
Dhillon, Amandeep	Teacher	102,764.30	97.77
Dhillon, Gurinderjit	Teacher	108,856.21	-
Diaz, Lauren	Teacher	110,023.16	-
Dick, Janelle	Teacher	77,058.69	-
Dirom, Dereck	Teacher	112,239.04	-
Dirom, Seonid	Teacher	87,820.43	27.90

Dobos, Ryan	Teacher	101,890.30	-
Dockstader, Kelly	Teacher	96,775.79	-
Dods, Jeff	Teacher	118,000.00	24.43
Doerksen, Jennifer	Teacher	107,972.49	-
Domke, James	Teacher	77,207.74	-
Donovan, Chantal	Teacher	77,071.16	-
Dool, Richard	Teacher	109,719.00	-
Dorgan, Sara	Teacher	102,477.70	26.77
Douglas, Kristine	Teacher	109,699.47	-
Dowedoff, Stephen	Teacher	112,270.94	-
Drouillard, Jason	Teacher	110,059.61	-
Drouillard, Niki	Teacher	102,477.89	23.95
Drummond, Duncan	Teacher	77,029.44	-
Dueck, Bethany	Teacher	112,237.36	-
Dueck, Jodie	Teacher	102,357.55	99.67
Dugdale, Krista	Teacher	102,663.04	15.39
Duggan, Susan	Teacher	106,600.89	-
Dulay, Harmanjit	Teacher	78,453.29	-
Dumas, Jason	Teacher	101,113.77	-
Dunford, Ryan	Teacher	112,755.87	41.18
Dunton, Jefferson	Teacher	114,398.56	31.08
Dutt, Kuldip	Teacher	82,841.05	-
Dyck, Dawn	Teacher	110,026.49	-
Dyck, Glenda	Teacher	110,055.10	1,478.06
Easton, Brian	Teacher	96,155.40	26.74
Eaton, Justine	Teacher	82,927.38	41.36
Eberding, Royce	Teacher	93,995.79	-
Eberhardt, Paul	Teacher	117,861.07	-
Edwards, Gisele	Teacher	102,476.97	-
Edwards, Justin	Manager, Structure & Civil	121,749.08	715.58
Elliott, Chelsea	Principal	150,761.07	54.23
Elsner, Erin	Teacher	109,847.99	-
Emery, Deanna	Teacher	79,834.30	15.39
Emery, Gregory	Teacher	117,473.33	279.54
Enns, Jessika	Teacher	89,183.22	2,635.59
Enns, Michael	Teacher	109,999.12	-
Epp, David	Teacher	112,236.66	-
Epp, Sara	Teacher	112,997.04	28.55
Erickson, Cathy	Principal	161,165.54	100.52
Erickson, Joan	Teacher	90,258.44	-
Erikson, Mandelyn	Teacher	114,613.30	825.78
Ernewin, Kelly	Teacher	111,114.34	2,181.59
Esau, Carissa	Teacher	113,488.95	324.04
Esau, Jennifer	Teacher	107,481.79	-
Eunson, Nathan	Manager, IT Security	127,974.35	4,926.73
Ewert, Chauntel	Teacher	110,065.44	-
Fadden, Chantell	Teacher	78,886.38	-
Falcioni, Maureen	Teacher	109,699.27	-
Farago, Ede	Journeyman, Painter	83,770.77	-

Fargeon, Nelly	Teacher	102,272.62	3,855.09
Farkas, Karen	Teacher	114,038.48	-
Farley, Christopher	Teacher	105,422.53	364.19
Fedora, Lynne	Teacher	108,934.40	-
Fedyna, Shawn	Teacher	118,510.28	-
Fehlauer, Christie	Teacher	113,385.61	-
Fehr, Nichelle	Teacher	95,388.73	15.39
Fehr, Victoria	Vice Principal	135,421.10	85.56
Ferguson, Kristi	Senior Manager,Communications	136,729.84	3,387.28
Fernandes, M.	Teacher	118,806.43	-
Fetterly, Dana	Teacher	102,848.58	-
Fetterly, Dean	Teacher	115,645.66	-
Fillion, Coleen	Teacher	109,700.71	103.00
Finch, Tracy	Teacher	116,711.97	1,470.91
Findlay, Deanna	Teacher	113,350.95	-
Fish, David	Teacher	109,480.29	-
Flynn, Shelley	Teacher	87,816.40	-
Forbes-King, Greg	Director, Facilities & Transportati	211,790.42	1,825.32
Foster, Jeanine	Teacher	92,782.01	-
Fowler, Stephen	Teacher	112,393.70	-
Fox, Kristina	Teacher	105,773.77	-
Francis, Shannon	Teacher	106,023.48	-
Francisty, Milan	Teacher	98,604.79	228.48
Frans, Serenna	Teacher	114,217.74	324.04
Fraser, Jennifer	Teacher	112,238.54	-
Fraser, Jordann	Teacher	77,280.94	-
French, Kimberley	Teacher	109,484.08	-
Frew, Joseph	Vice Principal	145,383.36	12,514.59
Friesen, Cameron	Principal	158,590.22	13,989.44
Friesen, Joshua	Teacher	86,774.22	-
Friskie, Melissa	Teacher	96,089.84	169.59
Froese, Kendra	Teacher	113,364.05	-
Frost, Shelly	Senior Manager,Budget & Studer	133,747.80	4,905.36
Fujimura, Jay	Teacher	110,246.11	-
Funk, Teague	Teacher	87,128.05	-
Fussi, Robert	Foreman, Plumbing	115,504.85	411.41
Fyfe, Natalie	Teacher	86,479.88	-
Gabriel, Reginald	Principal	163,164.01	4,541.62
Gagnon, Julie	Teacher	87,657.71	-
Gait, Andrew	Teacher	91,222.92	-
Gallagher, Michelle	Teacher	109,486.23	-
Gardner, Allison	District Principal	163,722.42	4,852.07
Garris, Paula	Teacher	117,331.30	-
Gehring, Michelle	Director, Instruction	180,977.32	35,307.07
Germain, Melanie	Teacher	102,479.26	-
Gibson, Cody	Teacher	85,600.95	-
Gibson, Sebastian	Teacher	82,141.27	-
Giesbrecht, James	Teacher	112,014.28	-
Gill, Baljeet	Principal	168,943.96	5,776.58

Gill, Gurdeep	Teacher	112,014.27	-
Gill, Gursharan	Teacher	111,118.25	-
Gill, Harpinder	Teacher	75,231.45	75.74
Gill, Jay	Teacher	123,983.17	4,935.91
Gill, Karanvir	Teacher	97,521.84	-
Gill, Michelle	Teacher	113,715.87	5,550.91
Gill, Ranjit	Teacher	109,000.91	-
Gill, Samandeep	Teacher	99,322.10	-
Gill, Sundeep	Teacher	109,501.24	-
Gill, Sunita	Teacher	106,955.13	-
Gill, Surjit	Teacher	112,014.29	576.96
Gjos, Mary	Teacher	116,523.24	324.04
Gleeson, Ryan	Teacher	115,908.95	-
Glendinning, Regan	Teacher	102,469.47	-
Glum, Darryl	Teacher	76,723.00	-
Goerzen, Kristi	Teacher	90,315.55	137.89
Goldschmidt, Noelle	Teacher	97,723.91	51.84
Gooch, Natalie	Teacher	109,698.76	-
Goodliffe, Emily	Teacher	101,253.02	127.62
Gordon, Anita	Teacher	105,642.14	-
Gordon, Cheryl	Teacher	102,477.70	-
Gordon, Craig	Teacher	83,240.49	-
Gordon, James	Teacher	112,519.65	55.27
Gosal, Gurmeet	Teacher	110,897.18	-
Gould, Tracy	Teacher	80,826.51	-
Gouttin, Lee	Teacher	101,715.17	2,256.76
Graham, Brenda	Teacher	109,698.24	-
Graham, Gabrielle	Teacher	95,232.26	-
Grant, Laura	Teacher	90,221.39	-
Gravel, Patricia	Teacher	108,064.99	-
Gray, Heather	Teacher	109,699.44	51.84
Gray, Lucy	Teacher	110,381.00	127.63
Green, Eden	Teacher	108,321.55	-
Green, Jeffrey	Teacher	112,222.84	323.34
Gregory, Colleen	Teacher	116,701.37	2,628.18
Grell, Thomas	Teacher	112,988.95	-
Grewal, Gurdish	Teacher	102,595.41	-
Grewal, Hardeep	Teacher	90,618.21	-
Grewal, Manmeet	Teacher	89,214.25	-
Grewal, Pawandeep	Teacher	108,722.59	2,315.59
Grieve, Natalie	Teacher	113,562.75	-
Griffith, Sandra	Teacher	84,029.90	-
Gronkjaer, Alana	Teacher	109,822.84	768.43
Grozell, Tanis	Teacher	115,635.34	-
Gunther, Jack	Teacher	80,857.82	148.92
Gupta, Aparna	Teacher	93,103.73	-
Gupta, Manisha	Teacher	111,162.31	148.91
Guttormson, Dinah	Teacher	110,643.45	29.41
Ha, Brendan	Teacher	93,637.91	127.62

Haak, Carlton	Teacher	113,464.52	-
Hagkull, Stacey	Senior Manager, Human Resourc	139,753.45	16,214.90
Hague, Christopher	Teacher	96,704.78	-
Haist, Alison	Teacher	100,933.71	15.39
Hall, Alison	Teacher	112,012.65	-
Hall, Helene	Teacher	109,698.26	-
Hall, Jacqueline	District Principal	164,012.54	3,868.14
Hambly, Laura	Teacher	109,698.13	27.85
Harasemow, Haley	Teacher	99,257.99	-
Harder, Andrew	Teacher	88,270.20	-
Harder, Melanie	Teacher	109,699.14	-
Hare, Lindsay	Teacher	116,154.45	271.93
Harivel, Mitchell	Teacher	75,567.37	-
Harley, Adrienne	Senior Manager,Accounting Servi	147,770.31	6,246.77
Harrison, Kristin	Teacher	102,275.12	-
Harrop, Nicola	Teacher	109,960.91	-
Hart, Julie	Teacher	109,969.67	127.62
Harvey, Christopher	Teacher	117,590.67	26.32
Hathaway, Kayla	Teacher	78,873.88	-
Hauff, Dale	Teacher	109,480.28	-
Hegberg, Renee	Teacher	110,066.74	-
Hein, Patricia	Teacher	101,968.92	-
Heise, Kirstin	Teacher	109,696.26	-
Heitz, Anita	Principal	149,791.95	-
Helgason, Mihaela	Teacher	96,394.99	-
Heller, Tomasz	Teacher	113,234.23	-
Hemminger, Dustin	Teacher	102,725.72	-
Hendricks, Michael	Vice Principal	146,320.26	285.73
Hendy, Diana	Teacher	109,690.03	-
Henry, Lorna	Teacher	110,458.20	15.39
Heppner, Robert	Teacher	110,419.27	-
Herman, Aaron	Journeyman, Comm. Mechanic	78,112.28	-
Hewitt, Megan	Teacher	87,811.12	24.74
Hickey, Amanda	Teacher	112,197.09	223.18
Hickey, Michael	Teacher	106,811.81	-
Hiebert, Kelly	Teacher	115,449.00	22.25
Hilal, Shourok	Teacher	123,599.80	50.43
Hildebrandt, Shannon	Teacher	101,966.95	25.16
Hildebrandt, Tawnie	Teacher	116,715.86	839.22
Hill, Danielle	Teacher	86,376.94	2,451.28
Hill, David	Teacher	110,449.17	-
Hill, James	Teacher	102,764.31	-
Hillier, Jennifer	Teacher	96,214.96	34.58
Hillis, Austin	Journeyman, Carpenter	76,334.38	422.32
Hills, Robert	Teacher	92,893.12	-
Hipwell, Kari	Teacher	109,650.63	57.42
Hipwell, Shane	Teacher	110,642.66	-
Hirschman, Khaene	Teacher	97,308.84	-
Hoang, Tiffany	Teacher	84,871.35	-

Hobek, Laura	Teacher	115,927.45	2,053.98
Hodgins, Danae	Teacher	107,095.50	-
Hoepfner, Carole	Teacher	109,698.69	-
Hoepfner, Laura	Teacher	127,041.09	78.12
Hoeving, Andrea	Vice Principal	121,269.18	354.90
Holden, Philip	Teacher	124,613.06	-
Holland, Pamela	Teacher	92,719.33	-
Holwerda, Randal	Teacher	106,146.01	26.77
Homoncik, Teresa	Teacher	87,691.91	-
Hopkins, Anne	Teacher	101,163.06	-
Hopkins, Erica	Principal	159,781.85	333.22
Horner, Anastasia	Teacher	87,372.69	-
Horner, Tyler	Principal	158,644.54	52.01
Horsman, Chelsea	Teacher	89,516.46	89.02
Hotell, Lyndsey	Teacher	109,965.56	-
Howard, Samantha	Teacher	78,887.85	-
Howe, Linda	Teacher	112,237.97	-
Howe, Rachel	Teacher	101,943.40	27.57
Howe, Zachary	Teacher	80,860.54	-
Huff, Clementine	Teacher	116,705.21	-
Huget, Sharon	Teacher	109,915.94	75.76
Humber, Caitlin	Teacher	93,606.24	40.60
Hunt, Kimberly	Teacher	113,129.40	112.87
Hunt, Victoria	Teacher	120,838.67	-
Hunter, Jennifer	Teacher	85,434.43	-
Hunter, Scott	Teacher	112,657.31	203.85
Huntley, Kyle	Teacher	85,082.48	-
Hutchinson, Alyssa	Teacher	103,268.09	-
Hyams, Stefanie	Teacher	112,393.75	-
Ickert, Sonya	Teacher	102,266.90	-
Ilapogu, Bobby	Teacher	113,131.40	-
Illes, Michelle	Teacher	113,387.37	-
Imai, Jamie	Teacher	107,186.07	-
Inglis, Laura	Teacher	117,141.22	107.42
Ingram, Sylvie	Teacher	112,236.80	-
Irimoto, Kanto	Teacher	76,985.17	-
Irvine, Janet	Teacher	116,189.36	-
Irwin Hopaluk, Courtney	Teacher	88,319.11	-
Ivany, Michael	Teacher	112,517.89	196.42
Iversen, Shay	Teacher	101,252.86	51.80
Izatt, Keith	Teacher	109,370.80	57.42
James, Asha	Teacher	111,117.17	175.34
Janse Van Rensburg, Ansone	Teacher	82,048.42	1,590.55
Janzen, Andrea	Teacher	90,362.08	27.91
Janzen, Andrew	Teacher	77,031.65	-
Janzen, Michael	Journeyman, Carpenter	82,662.14	53.42
Janzen, Michelle	Teacher	84,301.46	-
Janzen, Raymond	Journeyman, Auto Mechanic	85,747.67	-
Jaswal, Parmjit	Teacher	120,805.92	103.00

Jatana, Rupinder	Teacher	112,217.71	126.92
Jewell, Luke	Foreman, Carpenter	91,640.26	95.00
Jiwa, Ayeisha	Teacher	111,823.44	-
Johal, Navdeep	Teacher	112,237.79	-
Johnson, Heather	Teacher	109,689.29	-
Johnson, Jennifer	Teacher	110,065.75	29.41
Johnson, Rebecca	Teacher	95,067.80	26.74
Johnson, Richard	Teacher	117,483.63	-
Johnson, Rodney	Teacher	112,977.89	228.60
Johnson, Tanya	Teacher	90,252.66	-
Johnston, Dean	Principal	162,820.91	425.19
Johnston, Kari	Teacher	102,477.47	-
Jones, Ashley	Teacher	109,684.52	-
Jones, David	Teacher	109,691.34	-
Jones, Erin	Teacher	106,955.35	-
Jones, Kelly	Teacher	102,846.42	-
Jones, Melinda	Teacher	97,882.56	-
Jongenburger, Karli	Teacher	91,456.15	65.77
Jordan, Christine	Principal	159,797.21	-
Joseph, Nicole	Teacher	119,313.95	-
Judge, Harjee	Teacher	85,351.62	296.56
Jurcic, Mirjana	Teacher	111,677.83	-
Jury, Lasha	Teacher	102,478.22	15.39
Justin, Wenonah	Teacher	80,848.11	92.51
Juulsen, Paige	Teacher	80,940.35	-
Kahlon, Jaspreet	Human Resources Advisor	84,327.30	1,237.13
Kalia, Kirti	Teacher	91,521.14	-
Kallies, Michael	Journeyman, Electrician	82,341.37	177.80
Kamiya, Brandi	Teacher	112,229.33	173.75
Kandal, Rebecca	Teacher	138,360.28	1,083.75
Kang, Francoise	Teacher	112,237.38	-
Kang, Moonsun	Teacher	83,133.06	197.64
Kask, Byron	Teacher	118,569.80	18.73
Katan, Lara	Teacher	82,037.56	-
Kauffman, Stephan	Teacher	102,478.50	-
Kaur, Harvinder	Teacher	112,014.27	190.27
Kaur, Mantripatjit	IT Applications Specialist	87,479.16	72.12
Kaur, Rajwant	Teacher	110,023.44	-
Kaur, Ramandeep	Teacher	91,959.62	-
Kaur, Ramandeep	Teacher	90,514.11	-
Kaur, Tanveer	Teacher	88,172.38	-
Keeley, Michael	Teacher	102,483.99	1,368.47
Kehler, Sarah	Teacher	102,594.55	-
Kemp, Graeme	Vice Principal	138,900.35	1,805.58
Kemp, Robert	Teacher	117,081.42	-
Kenis, Cameron	Teacher	108,533.93	(478.49)
Kenis, Mercedes	Teacher	91,936.19	-
Kennedy, Curtis	Teacher	112,018.19	72.94
Kenney, Shannon	Principal	158,230.51	-

Kent, Kelsey	Teacher	83,151.32	27.85
Kerr, Katie	Teacher	109,547.64	-
Ketelaar, James	Teacher	102,274.30	27.85
Khanna, Anjali	Teacher	81,633.24	56.41
Kidd, Gregory	Teacher	79,824.78	-
Kidd, Lorilee	Teacher	108,055.24	1,893.01
Kieft, Sarah	Teacher	100,041.35	-
Kienitz, Sarah	Teacher	90,598.96	-
Kim, Junseuk	System Analyst/Programmer	88,666.27	631.15
Kind, Lukis	Teacher	87,332.02	-
King, Jacquelyn	Teacher	112,236.81	-
Kinman, Eleanor	Teacher	115,931.66	34.58
Kirkham, Tina	Teacher	109,318.26	48.04
Kirkwood, Lea	Teacher	95,080.92	-
Klade, Albert	Manager, Custodial	133,536.68	754.89
Klassen, Alexandra	Vice Principal	142,305.51	152.09
Klassen, Jeffrey	Foreman, Electrical	115,130.73	31.56
Kleisinger, Christopher	Teacher	100,634.44	534.15
Klose, Peter	Teacher	102,292.61	-
Koch, Janice	Teacher	120,397.31	22.12
Koehler, Jennifer	Principal	147,029.02	1,085.02
Kohut, Jennifer	Teacher	107,211.23	52.10
Kooner, Victoria	Teacher	117,113.69	33.77
Koop, Nicola	Teacher	102,641.45	-
Krahn, Jessica	Teacher	109,679.93	-
Krahn, Jessica	Teacher	88,238.46	-
Kraljevic, Sonia	Teacher	112,684.99	-
Krause, Courtney	Teacher	88,168.31	-
Krause, Kristyn	Teacher	118,779.60	393.80
Krause, Sara	Teacher	76,741.65	-
Krause, Susan	Teacher	109,153.88	-
Kring, Stephen	Teacher	117,083.45	-
Kroeker, Ann-Marie	Teacher	109,688.46	-
Kroeker, Robert	Manager, Information Technolog	126,101.21	3,748.03
Kropp, Leanne	Teacher	106,808.12	39.60
Krossa, Julie	Teacher	109,884.69	-
Kruger, Ben	Teacher	112,241.90	-
Kruger, Sylvia	Teacher	109,695.57	-
Kruselnicki, Brett	Teacher	102,478.22	-
Krys, Tracy	Director, Instruction	195,916.38	17,460.20
Kufske, Farrah	Teacher	91,344.92	-
Kumar, Nicole	Teacher	78,528.15	-
Kuschnik, Rachel	Teacher	83,390.43	275.20
Labrecque, Jason	Teacher	78,220.82	-
Lachelt, Kenneth	Teacher	102,592.84	-
Lack, Rachel	Principal	158,590.38	24.53
Ladhar, Jasjit	Teacher	102,274.29	-
Ladyka, Cassandra	Teacher	112,572.84	127.62
Laframboise-Lo, Patricia	Associate Superintendent	218,537.51	10,012.02

Lafresnaye, Marie	Teacher	79,323.06	-
Lainchbury, Helen	Teacher	109,661.54	-
Lainchbury, Ronald	Teacher	110,355.21	-
Lakowski, Marissa	Teacher	109,698.40	-
Lamb, Lorraine	Teacher	109,699.31	-
Lamont, Natalie	Teacher	85,035.74	-
Landry, Tara	Teacher	114,463.16	64.43
Lang, Natalie	Teacher	105,773.34	-
Lanigan, Bonnie	Teacher	102,274.31	29.41
Lapa, Sarah	Teacher	94,627.55	-
Larsen, Jennifer	Teacher	102,477.73	324.04
Lasko, Tyra	Teacher	116,714.62	994.57
Latam, Holly	Teacher	102,605.16	-
Lawrence, Andrew	Teacher	122,434.87	41.18
Lawrence, Taryn	Teacher	102,820.22	-
Lawrie, Jillian	Teacher	97,093.37	-
Lawson, Jonathon	Teacher	85,673.75	-
Lawton, Marissa	Teacher	113,371.12	-
Lebreton, Carol	Teacher	100,932.87	-
Leclair, Amy	Teacher	103,752.35	1,900.10
Leclerc Lopes, Adrienne	Teacher	110,585.08	-
Ledbrook, Kelly	Teacher	111,689.93	-
Lee, Elaine	Teacher	94,219.68	-
Lee, Garrick	Teacher	112,126.00	-
Lee, Karen	Teacher	122,529.99	-
Lee, Nadia	Teacher	112,228.75	-
Lee, Robert	Teacher	127,233.13	-
Lee, Rose	Teacher	95,199.49	-
Leeman, Jamie	Teacher	86,274.27	-
Lefler, Nicole	Foreman, Transportation	92,875.94	-
Legault, Marsha	Teacher	102,273.75	-
Lehner, Gregory	Foreman, Transportation	83,500.50	772.36
Leinweber, Kyle	Teacher	91,088.20	-
Lepine, Leasa	Teacher	87,817.85	-
Letendre, Anne	Teacher	87,441.76	-
Levings, Brenna	Teacher	111,514.50	-
Levings, Ian	Principal	171,334.23	407.19
Lewis, Madison	Teacher	81,544.89	-
Liaw, Teresa	Teacher	122,807.62	-
Lidder, Gurjit	Teacher	75,464.44	-
Lieuwen, Brian	Teacher	118,205.71	-
Lincoln, Maralee	Principal	158,247.19	71.58
Lindquist, Casey	Teacher	112,424.06	-
Little, Megan	Teacher	114,166.53	1,026.03
Liversidge, David	Teacher	112,238.49	-
Lochbaum, Mary	Teacher	106,425.12	22.26
Lockert, Alexa	Teacher	85,000.57	-
Lockington, Joshua	Teacher	91,459.87	-
Lode, Jeannine	Teacher	108,933.81	-

Loeppky, Liane	Teacher	112,254.80	48.04
Loewen, Janet	Feeding Futures Coordinator	75,272.87	1,782.02
Loewen, Mark	Teacher	112,153.95	-
Loewen, Rachel	Teacher	102,478.69	15.39
Long, Aaron	Teacher	106,746.86	-
Longpre, Nicole	Teacher	109,699.46	441.85
Loong, Kevin	Teacher	90,535.25	-
Lorieau, Victoria	Vice Principal	150,671.76	18.02
Loskot, Lucie	Teacher	123,956.75	170.30
Lowther, Khushjeet	Teacher	102,098.46	-
Lucas, Tabitha	Teacher	106,168.46	41.18
Luczak, Cedric	Teacher	85,762.40	-
Lumsden, Christopher	Teacher	114,166.55	1,760.36
Luongo, Paul	Vice Principal	135,490.39	622.90
Macdonald, Faye	Teacher	109,698.24	15.39
Macdonald, George	Journeyman, Carpenter	76,272.66	-
Macdonald, Grant	Teacher	102,908.02	-
Macdonald, Kimberley	Teacher	123,927.95	-
Macdonald, Laura	Teacher	112,178.78	-
Macdonald, Nicholas	Teacher	77,494.02	-
Macdougall, Heather	Teacher	111,678.46	-
Maciver, Michelle	Teacher	91,438.71	-
Mackey, Chelsea	Teacher	76,452.01	92.51
Maclaren, James	Vice Principal	139,201.37	2,038.55
Macleod, Gordon	Teacher	112,821.54	-
Macleod, Michelle	Teacher	111,675.11	-
Macphail, Andrew	District Vice Principal	140,745.95	1,124.10
Mactavish, Lauren	Teacher	116,571.73	271.94
Madarasz, Alyssa	Teacher	89,405.42	41.36
Magis, Lee	Principal	158,936.68	56.84
Magon, Mario	Teacher	80,071.31	-
Mahal, Parveen	Teacher	101,260.24	-
Mahil, Gurpreet	Vice Principal	144,853.46	541.11
Mahler, Kirstin	Teacher	109,845.53	1,596.30
Majewski, Traci	Teacher	109,668.66	-
Makkar, Maninder	Teacher	112,014.28	-
Maksim, Sara	Teacher	112,222.37	48.03
Malchy, Katherine	Teacher	109,699.84	-
Malcolm, Genevieve	Teacher	90,768.21	40.68
Malhi, Satwinder	Teacher	81,868.79	-
Malloo, Babinee	Teacher	109,699.25	348.83
Mallory, Brenda	Teacher	114,789.42	31.08
Manchanda, Jennifer	Teacher	93,651.13	-
Mangat, Ranbir	Teacher	112,233.04	-
Mani, Shawn	Teacher	114,674.21	26.30
Manky, Shannon	Vice Principal	150,132.14	121.69
Mann, Jennifer	Teacher	81,714.04	-
Mann, Liane	Teacher	105,622.01	-
Mann, Rose	Homestay Coordinator	100,774.45	1,039.10

Manoharan, Rajathi	Teacher	83,965.19	48.03
Mantta, Angeline	Teacher	113,360.48	-
Manuel, Kathleen	Teacher	75,967.09	-
Manyk, Kristina	Teacher	100,690.47	-
Mar, Debbie	Teacher	112,014.27	57.43
Marais, Rebeckah	Executive Assistant	82,582.00	648.55
Marko, Cynthia	Teacher	102,274.28	-
Marples, Christina	Teacher	102,477.20	-
Martin, David	Tech Support, Infrastructure	89,529.01	-
Mathers, Melanie	Teacher	79,231.79	-
Mathew, Laurel	Teacher	95,746.46	-
Matty, Andrew	Teacher	115,840.76	-
Mcaleese, Lindsay	Teacher	112,659.46	103.00
Mcallister, Diana	Teacher	102,478.53	27.85
Mcaulay, Joscelyn	Teacher	128,432.42	1,181.73
Mcauley, Kevin	Teacher	112,711.43	-
Mcbride, Lainie	Teacher	79,019.47	-
Mccall, Joel	Teacher	111,458.55	-
Mcclelland, Suzi	Vice Principal	119,193.68	9,792.64
Mcconnell, Shannon	Teacher	108,878.87	23.94
Mcdaniel, Samantha	Teacher	76,320.13	-
Mcdonald, E.	Teacher	108,056.43	-
Mcgillivray, Brent	Teacher	109,595.10	-
Mclean, Matthew	Teacher	103,650.95	-
Mcleod, Cheryl	Executive Assistant	85,698.03	3,742.15
Mcmahon, Anita	Teacher	125,742.96	159.65
Mcmartin, Leigh	Teacher	109,701.11	-
Mcmillan, Lori	Teacher	96,503.78	-
Mcneil, Janet	Teacher	99,461.60	-
Mcphee, Alisah	Teacher	117,472.91	-
Mcrae, Sandra	Teacher	109,881.92	-
Mcwhinney, Ryan	Teacher	117,565.70	-
Mellish, Adam	Journeyman, HVAC Mechanic	81,536.64	-
Melzer, Jordi	Teacher	95,473.25	-
Mennear, Ashley	Vice Principal	128,056.09	606.19
Merrill, Brock	Teacher	82,905.10	34.57
Meyer, Don	Teacher	109,589.69	-
Michaud, Brett	Teacher	112,449.56	-
Middleton, Michelle	Principal	138,929.87	507.54
Miettinen, Tammy	Teacher	103,228.71	100.58
Mihaila, Cristian	Teacher	112,605.08	1,312.60
Miller, Elena	Teacher	108,052.15	-
Mills, David	Teacher	105,650.53	-
Minhas, Sweeter	Teacher	109,882.82	-
Mitchell, Meghan	Teacher	107,726.90	-
Moedt, Sasha	Teacher	84,835.59	496.68
Moffat, Karen	Teacher	110,065.59	-
Moffitt, Colleen	Teacher	106,994.15	49.46
Mohitpour, Lori-Jane	Teacher	114,166.53	1,681.00

Molina, Nelson	Foreman, Grounds	87,980.93	273.01
Monds, Carissa	Teacher	87,574.37	-
Montgomery, Angela	Teacher	116,706.23	4,491.94
Moorthy, Raylene	Teacher	108,605.64	-
Morettin, Eric	Teacher	79,927.24	115.08
Morgante, Julie	Teacher	115,925.26	-
Morran, Elizabeth	Teacher	109,688.64	32.11
Morris, Wayne	Teacher	155,144.44	103.00
Morrison, James	Teacher	102,702.52	-
Mounet, Olivia	Teacher	105,931.66	-
Mourad, Sunpreet	Teacher	116,994.05	2,871.34
Muir, Kate	Senior Manager, Human Resourc	137,060.01	14,408.47
Mullaly, Jennifer	Teacher	109,688.77	26.78
Muller, Daniel	Teacher	117,447.38	-
Muller, Kayla	Teacher	104,935.25	-
Muller, Michael	Teacher	112,226.47	-
Multani, Neelum	Teacher	112,198.14	-
Munro, John	Teacher	123,890.06	-
Murphy, Cindy	Teacher	91,545.16	-
Murphy, Patrick	Teacher	117,564.93	-
Muzyka, Kate	Teacher	76,897.72	26.78
Myers, Matthew	Teacher	103,240.15	-
Myers, Michelle	Vice Principal	135,490.41	1,550.83
Nabata, Julie	Teacher	87,270.21	-
Nacua, Khrisnamurti	Teacher	109,480.28	-
Nahal, Harpreet	Teacher	81,560.49	-
Nahal, Satvir	Principal	144,804.52	-
Nailen, Anya	Teacher	102,477.91	-
Nair, Amelia	Teacher	94,264.84	-
Nairn, Andrew	Teacher	119,963.43	-
Nairn, Corinna	Teacher	93,824.19	84.26
Nairn, Heather	Teacher	112,239.10	26.78
Nanuwa, Bharwat	Teacher	110,350.48	2,266.81
Natt, Simmi	Teacher	112,462.38	-
Neger, Manveet	Teacher	100,083.81	-
Neill, Travis	Teacher	80,706.07	-
Nestor, Alexis	Teacher	109,480.28	81.24
Neu, Hardy	Journeyman, Carpenter	77,125.88	33.43
Neufeld, Graham	Teacher	112,394.17	-
Neufeld, Nicole	Teacher	112,420.48	40.60
Neufeld, Rachael	Teacher	107,848.69	-
Newcomb, Jay	Teacher	112,470.98	-
Newcomb, Karen	Teacher	102,498.62	29.41
Newcombe, Nadia	Teacher	102,476.88	-
Newton, Ian	Teacher	118,138.17	260.00
Ngieng, Nathan	Deputy Superintendent	270,890.77	21,470.16
Nicholls, Amanda	Teacher	111,678.58	-
Nicholson, Tamiko	Teacher	109,834.78	-
Nickel, Stephanie	Teacher	82,037.38	-

Nield, Joann	Teacher	109,704.81	-
Nielsen, Catherine	Teacher	102,478.72	-
Noftle, Joel	Teacher	102,579.65	-
Nomellini, Michael	Teacher	82,463.56	-
Nosek, Sean	Superintendent	335,289.07	22,972.50
Nunnikhoven, Jennifer	Teacher	109,688.48	-
Nyberg, Michelle	Teacher	112,235.71	132.21
O'Brien, Karman	Director, Information Technology	207,726.98	1,637.14
O'Donnell, Dyanne	Teacher	102,478.58	-
O'Donnell, Sarah	Teacher	77,466.12	-
Ofeimu, Jennifer	Teacher	116,705.16	675.32
Oh, Sung	Teacher	76,387.66	-
O'Keeffe, Jane	Teacher	102,478.56	-
O'Neill, Trevor	Teacher	99,387.89	40.68
Oravec, Kacey	Teacher	101,767.52	-
O'Sullivan, Teresa	Teacher	110,052.51	-
Pagulayan, Joseph	Teacher	87,111.24	22.26
Pagulayan, Rebecca	Teacher	110,458.18	-
Pandher, Gurpreet	Teacher	83,794.00	-
Pankratz, Jay	Assistant Superintendent	242,611.24	13,221.14
Pankratz, Jj	Teacher	95,402.74	-
Paracha, Naheed	Teacher	97,645.87	-
Park, Hyunji	Teacher	76,366.27	-
Park, Seheem	Teacher	95,262.03	927.19
Parmelee, Lynda	Teacher	100,605.54	897.67
Parsons, Kerri	Teacher	92,349.79	-
Parsons, Robert	Teacher	104,025.46	69.44
Pausch, Chris	Foreman, Custodian	81,394.26	36.16
Pawliw, Sara	Teacher	109,837.98	15.39
Pearce, Kari-Ann	Teacher	91,078.95	1,558.49
Pearson, Maria	Teacher	90,254.77	-
Pearson, Michael	District Vice Principal	156,572.46	4,911.33
Pedersen, Richel	Teacher	104,650.55	-
Pederson, Rhona	Teacher	81,868.60	-
Pelley, Amanda	Teacher	99,045.99	-
Penner, Alfred	Teacher	112,239.14	-
Penner, Andrew	Teacher	107,339.01	-
Penner, Curtis	Teacher	116,717.31	366.77
Penner, Megan	Teacher	93,024.77	-
Penney, Elizabeth	Executive Assistant	87,462.38	5,610.98
Perron, Josee	Teacher	106,938.71	-
Perry, Michael	Teacher	112,657.58	-
Persad, Anna	Teacher	92,271.51	-
Perusse, Brenda	Teacher	102,323.06	-
Pestana, Annelise	Teacher	94,999.43	-
Peters, Dean	Teacher	111,980.51	-
Peters, Jonathan	Teacher	82,252.21	-
Peters, Paul	Teacher	115,534.66	65.76
Peters, Scott	Principal	151,323.38	238.03

Petrie, Danielle	Teacher	87,882.85	25.18
Pettersen, Serena	Teacher	115,627.71	1,055.26
Petzold, Kari	Principal	156,565.11	12,513.32
Phagura, Manveer	Senior Manager, Human Resourc	126,947.02	2,524.35
Phillips, Sharon	Vice Principal	131,648.87	1,164.17
Phulka, Rajanjit	Teacher	102,027.10	-
Piche, Jaswinder	Teacher	117,071.99	-
Pickering, Chad	Teacher	112,555.61	358.25
Pinlac, Jennifer	Teacher	106,742.81	48.03
Piper Arroliga, Maria	Teacher	92,258.65	-
Piper, Jeffrey	Teacher	117,098.95	-
Piper, Marla	Teacher	80,399.33	-
Plank, Carla	Teacher	103,333.07	35.81
Plantinga, Alan	Journeyman, Carpenter	79,589.38	-
Plantinga, Tara	Principal	157,051.92	101.42
Poehlke, Kyle	Teacher	102,686.55	-
Poirier, S.	Teacher	84,744.99	-
Popplewell, Katrina	Teacher	91,171.07	-
Portas, Shelley	Principal	158,278.87	770.36
Porth, Ryan	Teacher	116,712.68	-
Porth, Tanya	Teacher	102,662.29	-
Portman, Aaron	Manager, Mechanical	117,682.76	2,074.26
Poss, Margaret	Teacher	102,478.86	-
Power, Lynette	District Principal	168,406.61	16,381.35
Prato, Lataya	Teacher	89,435.58	-
Presta, Sarah	Teacher	109,480.28	-
Pretty, Dale	Teacher	116,711.39	3,056.04
Pretty, Karen	Teacher	109,633.19	147.87
Price, Robin	Teacher	109,697.94	-
Primrose, Douglas	Teacher	117,828.24	6,198.21
Prince, Kirk	Teacher	110,086.92	-
Prins, Jill	Teacher	102,477.44	75.68
Pritchard, Doug	Teacher	112,153.92	-
Pryma, Jules	Teacher	89,864.01	-
Puglisi, Hilary	Teacher	109,698.38	27.84
Punia, Harshpinder	Teacher	101,147.37	-
Purdy, Deborah	Teacher	111,682.56	-
Purdy, Kirt	Teacher	90,479.32	-
Purves, Wendy	Teacher	112,362.85	-
Putman, Shelley	Teacher	114,837.67	599.28
Radons, Chad	Teacher	115,039.57	-
Radons, Clayton	Teacher	114,166.98	3,854.75
Rahe, Jonathan	Teacher	110,656.45	-
Rai, Rapinder	Teacher	112,248.85	96.18
Rai, Satbir	Teacher	76,064.31	53.84
Rajabally, Soraya	Vice Principal	143,801.23	396.97
Rampersad, Jennifer	Teacher	102,033.08	-
Rasti, Rita	Teacher	113,855.53	500.00
Recktenwald, Kristina	Teacher	93,159.81	675.84

Reddy, Rajneel	Teacher	93,841.78	-	
Reeve, Jason	Teacher	89,454.70	137.46	
Reid, Alysha	Teacher	107,723.00	-	
Reid, Heather	Principal	162,177.84	467.73	
Reimer, Alexa	Teacher	79,727.54	-	
Reimer, Leanne	Teacher	79,932.80	26.78	
Reimer, Natasha	Teacher	80,083.84	40.60	
Reitsema, Sherry	Teacher	109,698.25	15.39	
Remillard, Christie	Teacher	110,525.22	-	
Rempel, Kaitlynn	Teacher	84,096.17	-	
Rennison, Rebecca	Teacher	124,461.20	-	
Revel, Adam	Teacher	79,015.75	-	
Reynolds, Kathleen	Teacher	101,458.29	57.42	
Richards, Martin	Teacher	109,152.09	-	
Richardson, Deborah	Teacher	108,598.03	-	
Richardson, Jessica	Teacher	106,998.26	127.62	
Richardson, Scott	Teacher	116,713.46	86.70	
Rimaldi, Oreste	Teacher	109,834.53	-	
Rioux, Marie	Teacher	112,238.59	1,791.05	
Rizzo, Emily	Teacher	79,202.27	-	
Roach, Dayna	Teacher	112,304.09	41.18	
Roberts, Euan	Teacher	106,954.02	854.63	
Roberts, Jillian	Teacher	109,697.60	-	
Roberts, Paul	Foreman, Electronics	77,536.78	72.79	
Roberts, Scott	Teacher	102,274.30	250.00	
Robertson, Cameron	Teacher	116,715.24	-	
Rodriguez, Kristine	Teacher	83,027.87	-	
Rodriguez-Navarro, Deanna	Teacher	102,277.48	2,256.19	
Roger, Carrie	Teacher	116,827.28	-	
Rogers, Karen	Teacher	117,478.52	75.68	
Roldan, Christine	Teacher	75,657.95	-	
Rose, Michel	Foreman, HVAC	117,092.07	110.74	
Ross, Christine	Teacher	102,274.31	98.22	
Ross, Kelsey	Teacher	79,446.56	-	
Ross, Michael	Teacher	109,580.33	-	
Ross, Stephen	Teacher	83,135.18	56.41	
Rothwell, Trista	Teacher	102,478.33	-	
Roy, Katerina	Teacher	78,267.89	-	
Ruggles, Kevin	Teacher	89,537.36	-	
Rutley, Robert	Teacher	94,656.70	-	
Rutschmann, Krista	Teacher	115,925.40	-	
Ryder, David	Manager, International Recruitm	130,259.41	30,989.96	*
Sachdeva, Gulpinder	Teacher	97,664.15	82.03	
Saez San Miguel, Maria	Teacher	96,982.86	-	
Sagert, Nathan	Teacher	111,729.22	-	
Saini, Sandeep	Teacher	94,794.92	92.52	
Saler, Dean	Tech Support, Infrastructure	88,251.91	-	
Salter, Tara	Teacher	102,473.14	-	
Samuel, Joanne	Teacher	102,478.03	48.04	

Sandhu, Jagjit	Teacher	87,133.28	-
Sandhu, Ravinder	Teacher	77,505.26	159.40
Sandhu, Rupinder	Vice Principal	136,030.39	13,236.95
Sandhu, Simrandeep	Teacher	101,196.54	-
Sandison, Christy	Teacher	111,383.67	127.62
Sandover-Best, Trish	Teacher	79,032.99	-
Sanford, James	Teacher	92,308.72	41.19
Saroya, Priya	Teacher	81,509.04	-
Sauve, Johanne	Teacher	116,715.46	-
Schellenberg, Doris	Teacher	124,265.80	-
Schellenberg, Richard	Teacher	90,848.79	-
Schiller, Juliana	Teacher	95,309.36	-
Schilt, Adam	Teacher	100,525.16	47.89
Schmidt, Kelsey	Teacher	81,147.31	40.67
Schmidt, Michael	Teacher	91,634.19	41.18
Schmidt, Tara	Teacher	110,067.98	-
Schmor, Bruce	Teacher	109,698.24	-
Schneider, Jane	Teacher	96,126.65	-
Schroeder, Brent	Vice Principal	139,985.07	4,696.40
Schubert, Tricia	Teacher	110,174.91	-
Schulte, Monica	Assistant Secretary Treasurer	198,773.39	5,687.37
Schuster, Nancy	Teacher	98,853.18	-
Schwab, Deanna	Teacher	109,698.21	32.10
Sciankowsy, Hilary	Teacher	102,434.71	-
Scott, Chelsea	Teacher	116,714.62	947.17
Sebring, Michelle	Teacher	102,462.16	-
Seear, Grace	Teacher	75,678.88	-
Sekhon, Baljit	Principal	155,553.11	24.86
Senft, Andrea	Manager, Early Learning & Child	104,031.63	7,412.47
Senft, Nicole	Teacher	112,014.27	-
Shank, Alain	Teacher	102,274.21	-
Sharma, Avneet	Teacher	102,984.97	-
Sharma, Cora	Teacher	99,184.10	103.00
Sharma, Nancy	Teacher	106,713.69	-
Sheldon, Marianne	Teacher	90,535.86	-
Sheppard, Chris	Teacher	109,547.65	-
Shivani, Shivani	Teacher	76,656.08	56.26
Sickels, Kaija	Teacher	109,478.49	-
Sidhu, Amritt-Paula	Teacher	112,237.51	48.03
Sidhu, Balbinder	Vice Principal	148,199.21	146.63
Sidhu, Gursimeran	Teacher	83,598.43	-
Sidhu, Karsimran	Teacher	75,387.52	-
Sidhu, Nerlap	Vice Principal	140,102.08	3,960.58
Sidhu, Nimmy	Teacher	137,918.02	-
Sidhu, Ramandeep	Teacher	109,480.28	-
Siganakis, Tammy	Teacher	83,990.89	-
Sillery, Michael	Tech Support, IT Field Tech	76,090.86	-
Silzer, Denise	Teacher	109,719.47	-
Simms, Carolyn	Teacher	112,997.04	48.03

Simpkins, Chelsey	Teacher	119,427.67	-
Simpson, Jennifer	Teacher	102,467.77	27.85
Simpson, Kenneth	Journeyman, Comm. Mechanic	77,051.41	-
Singh, Ashlyen	Teacher	88,293.57	2,126.91
Singh, Gurtej	Teacher	106,697.13	40.67
Singh, Jasbir	Principal	165,065.83	636.82
Singh, Narinder	Teacher	96,960.86	-
Skeels, Nancy	Teacher	95,584.15	-
Skelton, Jason	Teacher	111,344.03	1,542.39
Sloboda, Robert	Principal	166,707.56	434.51
Small, Marlo	Teacher	91,263.02	27.84
Smith, Allison	Teacher	102,477.45	-
Smith, Amanda	Teacher	87,996.72	-
Smith, Cameron	Teacher	113,653.35	336.24
Smith, Christian	Teacher	96,539.42	-
Smith, Evica	Teacher	91,685.63	-
Smith, Isaiah	Teacher	75,664.61	22.29
Smith, Nathalie	Teacher	109,629.66	-
Smith, Sylvia	Teacher	108,606.49	-
Smith, Tarrielea	Teacher	108,933.56	-
Smoes, Elizabeth	Vice Principal	136,030.37	663.39
Smuland, Douglas	Teacher	112,014.27	47.89
Snyder, Christopher	Teacher	105,258.49	-
Sohl, Kourtnie	Teacher	76,997.27	92.52
Solomatenko, Jessica	Teacher	91,752.42	-
Sonoda, Leanne	Teacher	102,535.82	-
Soon, Galen	District Principal	163,722.42	16,096.87
Sovio, Kimberly	Teacher	112,380.01	324.70
Spenard, Deanne	Teacher	109,482.22	-
Spielman, Erin	Teacher	88,199.96	-
Spiers, David	Teacher	111,509.63	-
Spring, Nicole	Teacher	79,223.93	-
Spyksma, Stephanie	Teacher	114,574.36	-
St. Cyr, Bob	Teacher	101,619.58	-
St. George, Corissa	Executive Assistant	97,152.64	2,220.86
Staniforth, Angus	Teacher	102,468.04	-
Stapleton, Matthew	Teacher	80,363.12	35.82
Stark, Shane	Teacher	75,617.13	-
Steffen, Corinne	Teacher	87,460.19	-
Sterrett, Yvonne	Teacher	110,056.32	-
St-Martin, Elise	Teacher	84,541.57	-
St-Martin, Rene	Teacher	89,849.70	-
Stobbe, Jordyn	Teacher	78,469.59	-
Storey, Dana	Teacher	91,896.81	1,620.09
Storozuk, Charlene	Teacher	127,014.27	-
Strafford, Mireille	Teacher	109,974.55	-
Straiton, Terri	Teacher	105,111.23	717.59
Streeter, Catherine	Teacher	101,080.89	-
Strocel, Sara	Teacher	116,706.79	1,093.77

Sturgeon, Lindsay	Teacher	79,021.80	40.60
Suchynsky, Karen	Teacher	102,483.56	-
Sukhi, Sukhjit	Teacher	129,880.64	-
Sullivan, Colleen	Teacher	116,717.29	168.74
Sun, Jennifer	Teacher	108,564.91	-
Supeene, Amanda	Teacher	112,228.92	-
Suttie, Andrea	Teacher	81,874.95	-
Sward, Kristin	Principal	151,092.62	63.67
Sweeney, Elizabeth	Teacher	97,766.04	-
Sweet, Melissa	Teacher	123,145.42	31.75
Swift, Carlin	Teacher	77,410.81	-
Szeman, Maria	Teacher	101,967.83	82.02
Szucs, Peggy	Teacher	102,478.07	1,503.17
Tang, Sasha	Teacher	112,598.69	-
Tasikas, Christina	Teacher	92,075.46	-
Taylor, Christopher	Teacher	90,009.61	50.94
Taylor, Derek	Foreman, Painter	101,535.15	229.37
Taylor, Patrick	Manager, Information Technolog	132,524.41	4,573.40
Taylor, Rebecca	Teacher	116,706.40	-
Taylor-Mcdonald, Christopher	Teacher	77,241.80	-
Teljeur, Anita	Teacher	109,480.28	345.53
Tessarolo, Alicia	Teacher	113,215.17	399.13
Thathar, Harinder	Teacher	116,503.76	-
Thiesen, Shannon	Vice Principal	133,511.09	1,457.83
Thiessen, Dayle	Teacher	90,728.69	40.68
Thiessen, Mark	Teacher	112,433.20	-
Thiessen, Warren	Teacher	84,369.07	-
Thind, Loveleen	Teacher	89,592.47	134.06
Thomas, Brenda	Teacher	100,464.98	-
Thompson, Paula	Vice Principal	147,928.36	6,223.91
Thomson, Melissa	Human Resources Coordinator	75,949.54	110.29
Thomson, Stefan	Teacher	86,653.68	-
Thurmer, Gwendolyn	Teacher	109,698.24	103.00
Tielmann, Shaylene	Teacher	86,289.39	26.74
Tinworth, Jeanette	Teacher	108,567.06	-
Tiwana Grewal, Jasdeep	Teacher	100,936.25	-
Tjart, Erica	Teacher	109,480.28	-
Tjernagel, Dennis	Principal	167,838.24	-
Tod, David	Teacher	77,448.32	1,061.20
Toews, Rebecca	Vice Principal	137,994.26	4,076.26
Tommy, Charlotte	Teacher	94,811.28	-
Toor, Guriqbal	Teacher	99,105.90	-
Toor, Sandeep	Teacher	110,006.67	-
Toporowski, Kymberlee	Teacher	125,804.48	-
Torok, Raelene	Teacher	102,274.33	-
Tran, Tammy	Teacher	112,221.98	-
Trasolini, Deana	Teacher	109,485.95	-
Triguero, Maria	Teacher	97,152.22	-
Trudeau, Melanie	Principal	150,436.96	5,920.25

Tryon, Stacey	Teacher	110,067.87	57.43
Tudhope, Sylvia	Teacher	103,237.81	228.60
Turner, Jordan	Teacher	97,756.69	-
Turner, Kathleen	Teacher	75,518.50	228.60
Turner, Stuart	Teacher	116,951.38	-
Tusi, Pauline	Teacher	116,938.40	92.50
Twele, Steven	Teacher	102,473.46	-
Tymchuk, Halyna	Teacher	77,082.04	-
Uganecz, Julene	Teacher	77,250.96	-
Ulrich, Katerina	Teacher	87,810.31	-
Ulvild, Corinna	Teacher	109,696.44	-
Ulyasheva, Olga	Teacher	112,624.99	-
Unger, Laura	Teacher	110,026.49	40.68
Vadera, Neha	Teacher	112,083.20	108.10
Valihrach, Lisa	Teacher	109,691.74	-
Vallance, Jennifer	Teacher	112,229.93	-
Van Der Waarde, Christopher	Teacher	110,450.77	228.60
Van Dijk, Rachel	Teacher	93,950.29	-
Van Dyk, Lewis	Teacher	84,743.94	-
Van Dyk, Lori	Teacher	89,625.08	-
Van Egmond, Evelyn	Teacher	109,122.97	-
Van Egmond, Karen	Teacher	116,705.16	1,844.67
Van Hove, Sandra	Teacher	102,477.74	75.67
Van Hunenstijn, Thomas	District Principal	163,174.34	4,916.72
Vanderheide, Gina	Teacher	78,981.65	-
Vandermeer, Camille	Teacher	85,958.35	-
Velestuk, Raymond	Secretary Treasurer	230,399.49	17,026.74
Verbeeten, Emma	Teacher	102,561.14	-
Verburgt, Lorri	Teacher	118,735.73	-
Verheyen, M.	Teacher	117,000.10	-
Village, Dan	Vice Principal	92,882.08	2,132.68
Virk, Hars	Teacher	116,014.97	-
Virk, Rhea	Teacher	85,010.63	26.78
Virtue, Alyssa	Teacher	105,498.44	-
Vogel, Kristen	Principal	149,940.93	1,211.76
Voth, Jonathan	Teacher	116,482.70	2,152.76
Voth, Zach	Teacher	110,057.54	-
Walker, Christina	Teacher	80,305.94	-
Wall, Leanne	Teacher	102,274.31	15.38
Wallden, Marie	Teacher	84,902.50	-
Wang, Zhi	Teacher	89,601.82	-
Ward, Jillian	Teacher	88,670.48	-
Wasylycia, Kyla	Teacher	82,362.53	-
Watrin, Michelle	Teacher	105,416.49	-
Watson, Christopher	Teacher	109,482.25	-
Wauthy, Remi	Teacher	117,090.46	5,788.44
Webber, Brittany	Teacher	102,274.45	152.31
Webster, Daniel	Teacher	110,212.44	18.73
Webster, Jaimie	Principal	165,903.02	3,783.78

Webster, Melissa	Teacher	101,540.83	152.63
Wedel, Corrie	Teacher	112,238.60	-
Wedel, Tracy	Teacher	94,044.43	-
Wellington, Tanner	Teacher	113,215.08	387.10
Wenz, Christopher	Journeyman, Electrician	89,098.00	355.60
Werrell, John	Transportation Dispatcher	91,586.15	-
Wertman, Teresa	Manager, Payroll	137,149.57	5,228.95
Westphal, Shannon	Teacher	112,014.28	1,137.50
Whalley, Michael	Teacher	109,684.58	-
White, Karen	Teacher	112,247.03	-
White, Rodney	Teacher	131,710.09	2,064.92
White, Susan	Teacher	109,695.48	57.43
White, Susannah	Teacher	106,954.24	-
Whitman, Lorena	Principal	159,362.11	329.23
Whitman, Richard	Teacher	82,059.42	-
Wickman, Jennifer	Teacher	112,014.27	127.62
Wiebe, Anderson	Teacher	112,233.12	343.61
Wiebe, Bryanna	Teacher	100,937.15	-
Wiebe, Conrad	Teacher	127,605.81	26.78
Wiebe, Gabrielle	Teacher	109,782.62	35.81
Wiebe, Jaret	Foreman, DDC	96,122.07	209.40
Wiebe, Jeremy	Teacher	84,017.70	97.09
Wiebe, Megan	Teacher	90,911.24	-
Wiebe, Stanley	Principal	158,391.10	1,105.51
Wiebe, Wendy	Teacher	81,209.55	-
Wiens, Maria	Teacher	111,678.89	48.03
Wight, Charlene	Teacher	79,453.42	1,653.10
Wight, Trevor	Teacher	116,156.18	561.03
Wighton, Ashleigh	Teacher	102,666.08	620.64
Wildeman, Andrea	Principal	149,791.97	99.18
Williams, Darla	Teacher	89,155.28	-
Williams, Douglas	Teacher	109,480.28	-
Willms, Jamie	Teacher	76,050.82	-
Wilms, Billy-Jay	Teacher	112,237.67	127.63
Wilms, Julie	Vice Principal	137,162.47	681.15
Wilsdon, Melissa	Principal	117,027.56	34.58
Wilson, Elizabeth	Teacher	80,104.55	905.87
Wimmer, Richard	Teacher	109,950.97	-
Wismer, Graham	Teacher	109,966.55	1,630.45
Wismer, Shannon	Teacher	109,698.30	-
Wittenberg, Jessica	Teacher	108,606.69	-
Wong, Cory	Teacher	113,625.93	-
Wood, Melissa	Teacher	111,219.61	1,894.05
Wood, Sara	Teacher	92,092.31	-
Woodruff, Shane	Journeyman, HVAC Electrician	83,351.43	-
Woodward, Nicole	Teacher	112,996.22	41.19
Wright, Donna	District Principal	172,630.88	16,746.51
Wright, John	Teacher	127,057.66	-
Wyse, Rebecca	Teacher	109,699.23	-

Yarema, Jayme-Lynn	Teacher	101,454.42	-
Yates, Kaitlyn	Teacher	111,837.29	-
Yee, Laura	Teacher	109,691.42	-
Yendall, Christopher	Teacher	109,823.42	674.16
Yeomans, Melissa	Teacher	110,246.70	75.71
Yeomans, Zachary	Teacher	109,775.06	-
Young, Patricia	Teacher	123,578.30	-
Yushchanka, Zhanna	Teacher	85,361.32	-
Zemp, Kirsten	Teacher	102,477.40	-
Zhou, Ziang	Teacher	76,571.87	-
Zieleman, Cheryl	Teacher	112,014.28	1,748.96

Total for employees whose remuneration exceeds \$75,000	<u>129,600,389.79</u>	<u>813,496.13</u>
B. Remuneration for employees paid \$75,000 or less	<u>64,541,653.63</u>	<u>166,163.44</u>
C. Remuneration paid to elected officials	<u>257,697.20</u>	<u>29,864.71</u>
Consolidated total of remuneration and expenses	<u>195,409,264.90</u>	
D. Employer portion of EI and CPP	<u>11,458,207.75</u>	

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



**Schedule 2- Payments Made for the
Provision of Goods and Services
for the Year Ended June 30, 2024**

<u>Supplier Name</u>	<u>Expenditure</u>
4Refuel Canada Lp	557,726.09
A. Craig & Son Painting	259,373.91
Abbotsford Administrators Assn	144,500.00
Abbotsford Community Foundation	53,050.00
Abbotsford Glass Ltd.	54,007.47
Abbotsford Restorative Justice	95,000.00
Abby Community School Society	183,709.88
Abc Transmission Ltd	30,575.11
Able Cresting	44,810.97
Adt Security Services Canada Inc	26,832.24
Ainsworth Inc.	510,965.85
All Points Bus Charters	58,160.92
Allen, Rod	30,354.75
Allmar Inc	167,222.95
Alta Voyages/ Alta Travel	179,173.16
Amazon.Com.Ca, Inc.	1,050,468.45
Andrew Sheret Limited	76,234.46
Anixter Canada Inc.	27,359.55
Anser Power Systems Inc	64,967.90
Antiquity Environmental Consulting Ltd	60,412.17
Apple Canada Inc.	68,859.05
Apply To Education	73,127.10
Archway Community Services	247,852.15
Ari Financial Services T46163	120,952.91
Atu	2,457,812.31
Atu - Dues	734,832.48
Aw Excavating & Drainage Ltd.	45,923.20
B. A. Robinson Co. Ltd.	74,913.45
Ballard & Tighe Publishers	33,631.28
Bc Hydro & Power Authority	1,377,301.26
Bc Principals & Vice Principals	135,625.22
Bc School Sports	39,431.46
Bc Teachers Fed - Sal Ind Fund	2,519,331.76
Bc Teachers Federation	2,170,471.67
Bcsta	76,059.71
Best Buy Canada	161,202.88
Blackwood Building Centre Ltd.	124,531.12
Bourquin Signs and Printing	32,320.37
Boyden Canada (West) Inc.	69,648.86
Brightly Software Inc	44,672.91

Bruinsma Tree Service	25,679.40
Bunzl Cleaning & Hygiene	551,567.96
Camfil Canada Inc	135,408.65
Canadian Education Warehouse	31,882.25
Canadian Western Trust Dslp	97,135.32
Canstar Restorations Lp	72,961.13
Cca Financial Company	589,414.31
Centaur Products Inc	26,918.21
Central Paving Ltd	91,424.98
Central Valley Taxi Ltd	33,646.26
Century Plumbing & Heating Ltd	461,701.06
Charlie, Darren	37,398.62
City Of Abbotsford	242,566.95
City Of Abbotsford - Building Department	95,000.82
City Of Abbotsford - Tax Department	358,619.01
Clarion Hotel & Conference Centre	129,347.82
Clevr	39,227.76
College Board	39,378.22
Comtel Integrated Technologies Inc	147,942.13
Costco Wholesale	327,879.92
Cultus Lake Waterpark Ltd	50,109.04
Des Electrical Services	31,009.34
Desjardins Securite Financier, Cie	399,016.58
Dollarama	36,352.89
Doublethink Inc.	40,434.77
Dr. Gwendolyn Point	41,139.53
Dueck Isuzu Trucks Vancouver	139,547.74
Dynamic Specialty Vehicles Ltd	198,991.77
Eastern Valley Athletic Association	33,070.00
Education Logistics Inc	28,816.12
Elite Fire Protection Ltd	130,736.97
Emerald Green Mechanical	28,421.04
Engineered Air	283,017.03
Enterprise Paper Co. Ltd.	234,048.76
Entity Mechanical	70,551.55
Envisio	37,032.60
Epoch Evironmental Consulting Ltd.	635,638.26
Excel Education Consultants	42,189.55
Fairmont Chateau Whistler	178,653.52
First Student	71,525.94
First Truck Centre	94,241.18
Focused Education Resources Society	47,725.83
Follett School Solutions Llc.	42,290.02
Fortis Bc	817,367.86
Fraser Valley Child Development (1982)	285,640.52
Fusionline Mechanical	123,441.39
Geowest Engineering Ltd.	53,237.89
Gescan	99,017.58
Get Custom Blinds & Shutters Inc	30,781.08

Gordon Food Service Canada Ltd., Bc Div.	109,088.47
Grand & Toy Limited	73,281.50
Ground Cover Services	116,464.08
Guillevin International Co.	189,393.72
Habitat Systems Inc.	44,223.43
Harris & Company Llp	148,212.04
Harrison Hot Springs Resort	38,631.61
Home Depot	61,944.76
Ibm Canada Ltd.	288,143.39
Industrial Alliance	44,665.06
Inland Kenworth	140,929.98
Integral Flooring Solutions Ltd.	27,398.69
International Baccalaureate Organization	28,255.31
Jarvis Engineering Consultants Ltd.	67,737.17
Jim Pattison Lease	239,463.00
Kal Tire	54,307.34
Kev Software Inc.	326,879.03
King Modular	87,329.68
King'S Music Limited	27,102.75
Kms Tools & Equipment	58,910.21
Kone Inc.	94,891.95
Kpmg Llp, T4348	51,257.71
Langley Roofing Co. Ltd.	618,110.03
Language Limousine	34,662.87
Little Green Apple	27,082.49
Lordco Parts Ltd.	69,382.99
Lws Manufacturing & Welding Ltd	37,768.40
M.L. Peterson Hardwood Floor Company Ltd	46,654.72
Mainland Super-Vac Ltd	62,100.64
Mainroad Maintenance Products Lp	29,045.26
Make Projects Ltd.	319,880.33
Marsh Canada Limited	28,056.00
Maverick Video Group Inc.	91,627.96
Mequipco Ltd.	39,090.57
Metro Motors Ltd	65,015.03
Mierau Contractors Ltd	44,450.71
Mills Office Productivity (Mills.Ca)	45,564.51
Minister Of Finance	720,151.94
Ministry Of Finance Eht	3,364,722.24
Miscellaneous Vendor	1,732,883.04
Msh International (Canada) Ltd.	60,158.99
Municipal Pension Plan - Payroll	6,172,742.89
Mvp Athletic Supplies Ltd	31,075.02
Mybudgetfile Inc.	42,799.26
National Air Technologies	46,302.48
Ned, Gayle	49,105.00
Nelson Education Ltd.	41,544.40
Nicholson Baseball Ltd	66,040.00
Northern Computer	316,391.79

Nucor Environmental Solutions Ltd.	42,093.95
One Source Office Supplies	163,434.20
Pacific Blue Cross	9,109,157.27
Pacific Spray Booths	58,092.93
Paladin Security Group Ltd.	228,493.26
Paradigm Shift	52,128.00
Pcg Canada Ulc	64,424.17
Pearson Canada Inc.	28,920.01
Petro-Canada Superpass (Suncor Energy Products Partnership)	265,329.51
Playquest	188,641.91
Powerschool Canada Ulc	273,226.15
Powerzone Academy	82,247.63
Prairiecoast Equipment	37,278.91
Prestige Blinds And Automation	26,204.36
Prosafe First Aid Training School Inc.	25,829.43
Prosser, Ray	39,471.60
Ray'S No Frills	25,005.35
Receiver General, Taxation Div - Payroll	49,701,045.75
Refrigerative Supply Limited	29,747.28
Reimer Hardwoods Ltd	86,383.63
Rfs Canada	214,384.23
Ricoh Canada Inc	179,016.68
Rimkus Consulting Group Canada Inc.	59,414.91
Riteway Fencing	57,715.75
Rocky Point Engineering Ltd	311,175.41
Rogers	244,850.82
Russell Hendrix Foodservice Equipment	108,392.29
Sapphire Sound Inc	188,961.05
Save-On-Foods	117,040.32
Scholastic Canada Ltd	34,569.89
Seesaw Learning, Inc	77,625.00
Sj Canada Co., Ltd	48,910.00
Skyhigh Ladders & Guardrails Inc	130,197.10
Skyline Athletics Inc.	26,101.53
Smart Harvest Foods Ltd.	510,050.50
Snow Cap Enterprises Ltd.	31,467.53
Softchoice Lp	401,089.96
Sotropa Communications	121,682.60
Source Office Furniture & Systems Ltd	87,632.41
Spaces Inc	254,065.57
Sparkrock	476,743.34
Sportfactor Inc	51,914.67
Staples	278,719.00
Station One Architects	920,054.10
Status Electrical	273,895.73
Sto:Lo Catering	26,517.50
Sto:Lo Service Agency	31,315.00
Superstore	162,195.99
Swing Time Distributors Ltd	207,465.41

Sysco Canada, Inc.	407,748.50
Teachers Pension Plan - Payroll	25,681,313.66
Teamsters Local Union 31	1,120,014.88
Teamsters' National Benefit Plan	4,268,514.78
Teamsters' National Pension Plan	639,145.05
Technical Safety Bc	37,563.22
Telus	167,932.78
Telus Health (Canada) Ltd.	167,937.37
Terralink Horticulture	30,630.84
Terrasol Environment Inc.	64,191.90
The Gourmet Lunch Ladies Ltd	25,811.11
Theresa Whyte Consulting	76,232.42
Thompson Rivers University	77,000.00
Tiger Purification Systems Inc.	82,652.77
Tim Horton Donuts	31,312.99
Tools For Schools, Inc	42,375.25
Topwest Asphalt Ltd.	64,546.48
Trane Canada Ulc	62,013.23
Uline Canada Corporation	86,685.06
Unitech Construction Management Ltd.	14,366,975.29
United Library Services Inc	40,799.14
University Of The Fraser Valley	227,021.53
Univerus Software Canada Inc.	53,422.03
Valley Power Sweep	55,636.16
Valley View Therapy And Assessments	95,409.66
Vancouver School Board	37,125.55
Vantage Contracting Ltd.	71,159.32
Viking-Alexander Metal Products Ltd.	37,599.06
Walmart	229,518.67
Waste Connections Of Canada Inc.	285,457.52
Western Campus Resources	83,016.00
Westvac Industrial Ltd.	77,051.73
Whistler Blackcomb	25,840.77
Worksafe Bc - Payroll	3,360,197.97
X10 Technologies Inc.	186,213.27
Xylem	27,158.79
Ymca Of Greater Vancouver	106,140.00

Total for suppliers where payments exceeded \$25,000	<u>157,303,158.89</u>
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Suppliers paid \$25,000 or less	5,899,670.88
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Total payments for the supply of goods and services	<u>163,202,829.77</u>
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**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2025

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.
- Change in ERP software resulting in greater visibility.