



SOFI

2021-22

Statement of Financial Information



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 34	NAME OF SCHOOL DISTRICT Abbotsford School District (SD34)	YEAR 2022
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 Kevin Godden		TELEPHONE NUMBER 604-859-4891
NAME OF SECRETARY TREASURER Ray Velestuk		TELEPHONE NUMBER 604-859-4891

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2022
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. 13, 2022
SIGNATURE OF S	DATE SIGNED Dec. 13, 2022
SIGNATURE OF S	DATE SIGNED Dec. 13, 2022

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

Abbotsford School District

Fiscal Year Ended June 30, 2022

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements
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6. Statement of Severance Agreements
7. Schedule of Remuneration and Expenses
8. Schedule of Payments for the Provision of Goods and Services
9. Explanation of differences to Audited Financial Statements

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

Abbotsford School District

Fiscal Year Ended June 30, 2022

Management Report

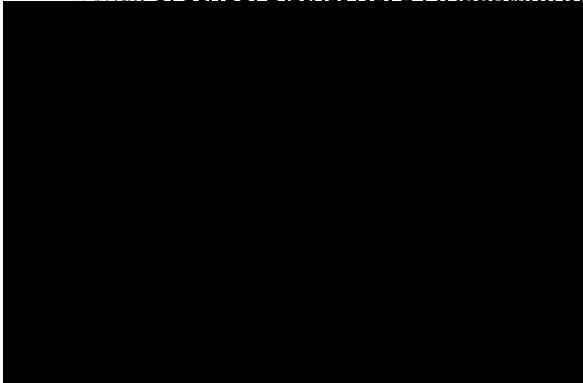
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District No. 34 (Abbotsford)



Ray Velestuk, Secretary Treasurer

Date: *December 13, 2022*

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

Resource Management Division
02 - Management Report (to be
signed)

Revised: October 2008

Audited Financial Statements of

School District No. 34 (Abbotsford)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 34 (Abbotsford)

June 30, 2022

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Management Report

Management's Responsibility for the Financial Statements

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

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

September 20, 2022

Date Signed

Signature of the Superintendent

September 20, 2022

Date Signed

Signature of the Secretary-Treasurer

September 20, 2022

Date Signed



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

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

Opinion

We have audited the financial statements of School District No. 34 (Abbotsford) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2022 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.



Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document and the unaudited schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.



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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Abbotsford, Canada

September 20, 2022

School District No. 34 (Abbotsford)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	43,402,421	60,492,083
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	5,503,200	262,585
Due from First Nations	152,465	88,223
Other (Note 3)	2,482,544	929,915
Total Financial Assets	51,540,630	61,772,806
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care (Note 4)		59,809
Due to Province - Other (Note 4)		84,074
Other (Note 4)	9,454,933	15,687,539
Unearned Revenue (Note 5)	4,872,892	3,743,089
Deferred Revenue (Note 6)	2,822,231	2,858,011
Deferred Capital Revenue (Note 7)	171,556,114	161,347,726
Employee Future Benefits (Note 8)	9,821,982	9,643,202
Other Liabilities (Note 9)	10,075,274	9,393,530
Total Liabilities	208,603,426	202,816,980
Net Debt	(157,062,796)	(141,044,174)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	223,908,979	210,199,760
Prepaid Expenses	2,193,188	771,403
Total Non-Financial Assets	226,102,167	210,971,163
Accumulated Surplus (Deficit)	69,039,371	69,926,989
Contractual Obligations (Note 15)		
Contingent Liabilities (Note 17)		
Approved by the Board	Signed copies are available upon request at the Abbotsford School District Office, or by emailing the request to: finance@abbyschools.ca	
	September 20, 2022	
Signature of the Chairperson of the Board of Education	Date Signed	
	September 20, 2021	
Signature of the Superintendent	Date Signed	
	September 20, 2021	
Signature of the Secretary Treasurer	Date Signed	

School District No. 34 (Abbotsford)

Statement 2

Statement of Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	208,706,734	213,297,884	216,548,446
Other	491,618	768,406	396,991
Federal Grants		21,881	13,181
Tuition	3,195,500	4,338,679	2,912,257
Other Revenue	8,545,367	7,337,143	4,458,241
Rentals and Leases	300,000	330,574	246,586
Investment Income	327,500	393,552	472,092
Amortization of Deferred Capital Revenue	7,706,729	7,696,148	7,646,367
Total Revenue	229,273,448	234,184,267	232,694,161
Expenses			
Instruction	189,099,659	192,766,960	186,638,449
District Administration	6,479,146	6,727,881	6,029,101
Operations and Maintenance	32,812,286	30,983,797	31,368,417
Transportation and Housing	4,333,024	4,593,247	4,385,914
Total Expense	232,724,115	235,071,885	228,421,881
Surplus (Deficit) for the year	(3,450,667)	(887,618)	4,272,280
Accumulated Surplus (Deficit) from Operations, beginning of year		69,926,989	65,654,709
Accumulated Surplus (Deficit) from Operations, end of year		69,039,371	69,926,989

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(3,450,667)</u>	<u>(887,618)</u>	<u>4,272,280</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 11)	(25,641,200)	(23,634,818)	(15,759,872)
Amortization of Tangible Capital Assets (Note 11)	9,522,516	9,925,599	9,666,417
Total Effect of change in Tangible Capital Assets	<u>(16,118,684)</u>	<u>(13,709,219)</u>	<u>(6,093,455)</u>
Acquisition of Prepaid Expenses	(875,000)	(2,193,188)	(771,403)
Use of Prepaid Expenses	875,000	771,403	1,118,101
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(1,421,785)</u>	<u>346,698</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u><u>(19,569,351)</u></u>	<u><u>(16,018,622)</u></u>	<u><u>(1,474,477)</u></u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(16,018,622)</u>	<u>(1,474,477)</u>
Net Debt, beginning of year		<u>(141,044,174)</u>	<u>(139,569,697)</u>
Net Debt, end of year		<u><u>(157,062,796)</u></u>	<u><u>(141,044,174)</u></u>

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(887,618)	4,272,280
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(6,857,486)	(224,021)
Prepaid Expenses	(1,421,785)	346,698
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(6,376,488)	4,074,538
Unearned Revenue	1,129,803	92,820
Deferred Revenue	(35,780)	216,224
Employee Future Benefits	178,779	346,636
Other Liabilities	681,744	323,864
Amortization of Tangible Capital Assets	9,925,599	9,666,417
Amortization of Deferred Capital Revenue	(7,696,148)	(7,646,367)
Recognition of Deferred Capital Revenue Spent on Sites	(1,275,753)	(1,657,580)
AFG COA spent on non-capital	(1,061,618)	(1,933,801)
Total Operating Transactions	(13,696,751)	7,877,708
Capital Transactions		
Tangible Capital Assets Purchased	(7,646,865)	(9,274,665)
Tangible Capital Assets -WIP Purchased	(15,987,953)	(6,485,207)
Total Capital Transactions	(23,634,818)	(15,759,872)
Financing Transactions		
Capital Revenue Received	20,241,907	13,964,206
Total Financing Transactions	20,241,907	13,964,206
Net Increase (Decrease) in Cash and Cash Equivalents	(17,089,662)	6,082,042
Cash and Cash Equivalents, beginning of year	60,492,083	54,410,041
Cash and Cash Equivalents, end of year	43,402,421	60,492,083
Cash and Cash Equivalents, end of year, is made up of:		
Cash	43,402,421	60,492,083
	43,402,421	60,492,083

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

Note 1

AUTHORITY AND PURPOSE

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

The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, increased costs related to custodial and sanitation work, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

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

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

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

asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

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

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(cont'd)

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

f) Liability for Contaminated Sites

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

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

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

g) Employee Future Benefits

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

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

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

h) Tangible Capital Assets

The following criteria apply:

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

Estimated useful life is as follows:

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

i) Prepaid Expenses

Various instructional supplies, subscriptions and contracted services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers and Note 19 – Accumulated Surplus).

k) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

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

revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

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

l) Expenses

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

Categories of Salaries:

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

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

Allocation of Costs:

- Operating expenses are reported by function, program, and object. Whenever possible, expenses are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

m) Financial Instruments

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

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

Unrealized gains and losses from changes in the fair value of financial instruments recorded at fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

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

n) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Actual results could differ from those estimates.

o) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 3

ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Due from federal government	\$ 470,977	\$ 609
Due from students and PAC	241,798	48,397
Due from investment and bank interest	23,065	6,950
Due from City of Abbotsford School Site Acquisition	39,327	59,819
Due from employees for benefits	109,385	75,663
Due from others	1,597,992	738,477
	<u><u>\$ 2,482,544</u></u>	<u><u>\$ 929,915</u></u>

NOTE 4

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Other		
Trade Payables	\$ 6,983,161	\$ 7,418,073
Salaries and benefits payable	1,249,776	7,083,477
Accrued vacation pay	1,221,996	1,185,989
Total Payables	<u><u>\$ 9,454,933</u></u>	<u><u>\$ 15,831,422</u></u>

NOTE 5

UNEARNED REVENUE

		<u>June 30, 2022</u>	<u>June 30, 2021</u>
Balance, beginning of year		<u>\$ 3,743,089</u>	<u>\$ 3,650,269</u>
Changes for year			
Increase:			
	Tuition fees	4,846,362	3,702,688
	Rental/lease of facilities	26,530	40,401
		<u>\$ 4,872,892</u>	<u>\$ 3,743,089</u>
Decrease:			
	Tuition fees	(3,702,688)	(3,622,413)
	Rental/lease of facilities	(40,401)	(27,856)
		<u>\$ (3,743,089)</u>	<u>\$ (3,650,269)</u>
Net Changes for year		<u>1,129,803</u>	<u>92,820</u>
Balance, end of year		<u><u>\$ 4,872,892</u></u>	<u><u>\$ 3,743,089</u></u>

NOTE 6

DEFERRED REVENUE

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

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 6		DEFERRED REVENUE		(cont'd)	
			<u>June 30, 2022</u>	<u>June 30, 2021</u>	
Balance, beginning of year			<u>\$ 2,858,011</u>	<u>\$ 2,641,787</u>	
Changes for year					
Increases:	Provincial Grants		18,534,893	25,192,247	
	Other revenue		4,469,382	1,855,898	
			<u>\$ 23,004,275</u>	<u>\$ 27,048,145</u>	
Decreases:	Allocated to Revenue		(22,668,953)	(26,108,681)	
	Transfers		(262,460)	(637,353)	
	Recoveries		(108,642)	(85,887)	
			<u>\$ (23,040,055)</u>	<u>\$ (26,831,921)</u>	
Net Changes for year			<u>(35,780)</u>	<u>216,224</u>	
Balance, end of year			<u>\$ 2,822,231</u>	<u>\$ 2,858,011</u>	

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.

		<u>June 30, 2022</u>	<u>June 30, 2021</u>
Deferred capital revenue subject to amortization			
Balance, beginning of year		<u>\$ 148,098,369</u>	<u>\$ 151,432,208</u>
Changes for year			
Increases:	Capital additions	3,830,090	4,312,528
Decreases:	Amortization	(7,696,148)	(7,646,367)
Net Changes for year		<u>\$ (3,866,058)</u>	<u>\$ (3,333,839)</u>
Balance, end of year		<u>\$ 144,232,311</u>	<u>\$ 148,098,369</u>
Deferred capital revenue not subject to amortization			
Balance, beginning of year		<u>\$ 6,609,050</u>	<u>\$ 679,963</u>
Changes for year			
Increases:	Transfer from unspent-work in progress additions	14,730,048	5,929,087
Decreases:	Transfer to deferred capital revenue	-	-
Net Changes for year		<u>\$ 14,730,048</u>	<u>\$ 5,929,087</u>
Balance, end of year		<u>\$ 21,339,098</u>	<u>\$ 6,609,050</u>
Total deferred capital revenue, end of year		<u>\$ 165,571,409</u>	<u>\$ 154,707,419</u>

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 7 **DEFERRED CAPITAL REVENUE** (cont'd)

Unspent deferred capital revenue

Balance, beginning of year	<u>\$ 6,640,307</u>	<u>\$ 6,509,097</u>
Increases:		
Provincial Grants - Ministry of Education	19,084,719	13,568,125
Provincial Grants - Other	746,286	-
Other revenues	360,464	343,539
Investment Income	50,438	52,542
	<u>\$ 20,241,907</u>	<u>\$ 13,964,206</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(3,830,090)	(4,312,528)
Transfer to deferred capital revenue -work in progress	(14,730,048)	(5,929,087)
Transfer to revenue - sites	(1,275,753)	(1,657,580)
AFG - COA spent on non capital items	(1,061,618)	(1,933,801)
	<u>\$ (20,897,509)</u>	<u>\$ (13,832,996)</u>
Net change for the year	<u>\$ (655,602)</u>	<u>\$ 131,210</u>
Balance, end of year	<u>\$ 5,984,705</u>	<u>\$ 6,640,307</u>
Total deferred capital revenue balance, end of year	<u><u>\$ 171,556,114</u></u>	<u><u>\$ 161,347,726</u></u>

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.

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,693,622	\$ 8,694,810
Service Cost	682,836	686,168
Interest Cost	225,571	203,003
Benefit Payments	(537,659)	(525,085)
Actuarial (Gain) Loss	(518,179)	(365,274)
Accrued Benefit Obligation – March 31	<u>\$ 8,546,191</u>	<u>\$ 8,693,622</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,546,191	\$ 8,693,622
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,546,191)	(8,693,622)
Employer Contributions After Measurement Date	322,492	203,067

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 8

EMPLOYEE FUTURE BENEFITS

(cont'd)

Benefits Expense After Measurement Date	(221,480)	(227,102)
Unamortized Net Actuarial (Gain) Loss	(1,376,803)	(925,545)
Accrued Benefit Asset (Liability) - June 30	<u>\$ (9,821,982)</u>	<u>\$ (9,643,202)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	9,643,202	9,296,566
Net Expense for Fiscal Year	835,864	857,247
Employer Contributions	(657,084)	(510,611)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 9,821,982</u>	<u>\$ 9,643,202</u>
Components of Net Benefit Expense		
Service Cost	662,767	685,335
Interest Cost	240,019	208,645
Amortization of Net Actuarial (Gain)/Loss	(66,922)	(36,733)
Net Benefit Expense (Income)	<u>\$ 835,864</u>	<u>\$ 857,247</u>
Assumptions		
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	11.8	12.1

The impact of changes in assumptions between the March 31, 2002, measurement date and June 30, 2022, reporting date have been considered and are not considered to be material.

NOTE 9

OTHER LIABILITIES

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Teacher Summer Pay trust	\$ 7,313,251	\$ 7,156,094
Prepaid International homestay/medical	1,809,126	1,313,635
Other liabilities	952,897	923,801
	<u>\$ 10,075,274</u>	<u>\$ 9,393,530</u>

NOTE 10

DEBT

The School District has an approved line of credit of \$3,865,310 with interest at the banks' prime rate. As of June 30, 2022, the School District had nil borrowings (2021: nil) under this facility.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 11 TANGIBLE CAPITAL ASSETS

	Net Book Value, June 30, 2022	Net Book Value, June 30, 2021
Sites	\$ 39,624,147	\$ 38,237,026
Buildings	152,569,305	156,220,768
Buildings - work in progress	23,127,940	7,240,721
Furniture & Equipment	2,941,919	3,058,386
Furniture & Equipment - work in progress	100,734	-
Vehicles	2,447,753	2,749,418
Computer Software	211,629	48,579
Computer Hardware	2,885,552	2,644,862
Total	<u>\$ 223,908,979</u>	<u>\$ 210,199,760</u>

June 30, 2022

Cost	Opening Cost	Additions	Disposals	Total - 2022
Sites	\$ 38,237,026	\$ 1,387,121	\$ -	\$ 39,624,147
Buildings	335,692,529	3,910,469	-	339,602,998
Furniture & Equipment	6,393,417	526,286	458,052	6,461,651
Vehicles	5,626,874	270,486	81,192	5,816,168
Computer Software	167,028	204,538	123,722	247,844
Computer Hardware	5,343,916	1,347,965	963,040	5,728,841
Work in progress	7,240,721	15,987,953	-	23,228,674
Total	<u>\$ 398,701,511</u>	<u>\$ 23,634,818</u>	<u>\$ 1,626,006</u>	<u>\$ 420,710,323</u>

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total - 2022
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	179,471,761	7,561,932	-	187,033,693
Furniture & Equipment	3,335,031	642,753	458,052	3,519,732
Vehicles	2,877,456	572,151	81,192	3,368,415
Computer Software	118,449	41,488	123,722	36,215
Computer Hardware	2,699,054	1,107,275	963,040	2,843,289
Total	<u>\$ 188,501,751</u>	<u>\$ 9,925,599</u>	<u>\$ 1,626,006</u>	<u>\$ 196,801,344</u>

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 11

TANGIBLE CAPITAL ASSETS

(cont'd)

June 30, 2021

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

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

Buildings and furniture & equipment - work in progress having a value of \$23,228,674 (2021: \$7,240,721) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 12

EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 12 **EMPLOYEE PENSION PLANS** **(cont'd)**

future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$15,250,157 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$13,141,019)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

Certain of the School District's support staff participate in the Teamsters National Pension Plan. The School District contributes 100% of the pension premiums of behalf those employees. The rate of contribution is determined through the collective bargaining process. The School District paid \$676,353 for contributions to the plan for the year ended June 30, 2022 (2021: \$2,185,103).

NOTE 13 **INTERFUND TRANSFERS**

	Operating	Special Purpose	Capital
Tangible capital assets purchased:			
Furniture & Equipment	\$ (254,580)	\$ (262,460)	\$ 517,040
Software	-	-	-
Hardware	(51,459)	-	51,459
Total	\$ (306,039)	\$ (262,460)	\$ 568,499

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.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Year	Obligation
2023	\$ 5,458,558
2024	881,023
2025 & beyond	791,720
Total	\$ 7,131,301

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the annual budget on June 15, 2021.

NOTE 17 CONTINGENT LIABILITIES

The School District issues letters of guarantee through its financial institutions to provide guarantees to certain parties. Outstanding letters of guarantee amount to \$571,459 (2021: \$582,229).

In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 18 EXPENSE BY OBJECT

	June 30, 2022	June 30, 2021
Salaries and benefits	\$ 194,763,291	\$ 190,107,354
Services and supplies	30,382,995	28,648,110
Amortization	9,925,599	9,666,417
	\$ 235,071,885	\$ 228,421,881

NOTE 19 ACCUMULATED SURPLUS

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

	June 30, 2022	June 30, 2021
Invested in tangible capital assets	\$ 58,343,537	\$ 55,498,308
Local capital surplus	3,337,552	6,519,291
Total capital surplus	\$ 61,681,089	\$ 62,017,599
Operating surplus	7,358,282	7,909,390
	\$ 69,039,371	\$ 69,926,989

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 19 **ACCUMULATED SURPLUS** **(cont'd)**

The operating surplus is further restricted as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Internally Restricted		
<u>Restricted due to nature of constraints on funds</u>		
Indigenous Education	\$ -	\$ 106,941
ACE-IT surplus	116,160	32,089
Skills Exploration	62,544	-
<u>Restricted for future operations</u>		
School budget carry-overs	1,353,466	2,345,007
District supported StrongStarts	156,857	144,520
Learning commons	-	2,835
Around School Program	32,207	55,361
Support for Learning (June 2021 holdback)	-	401,401
<u>Restricted for anticipated future expenditures</u>		
Strategic plan initiatives	339,107	512,000
IT Infrastructure	600,000	600,000
Abby Arts PCIF	125,984	133,714
Support for equity initiatives	273,224	290,912
Other	82,515	-
	<u>\$ 3,142,064</u>	<u>\$ 4,624,780</u>
Unrestricted operating surplus	4,216,218	3,284,610
Total available for future operations	<u>\$ 7,358,282</u>	<u>\$ 7,909,390</u>

The local capital fund surplus is comprised of funds for capital additions, a fund for the consolidation of administrative and district services (created in the 2016-2017 fiscal year) and a fund for the District's contribution to the new school facility planned for Eagle Mountain.

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Centralized Program Service Centre	\$ 2,327,176	\$ 2,303,731
New School (Irene Kelleher)	736,531	2,092,964
IT - wireless access points	-	1,000,000
District vehicles	129,514	400,000
Building renovations	9,331	600,000
School Equipment	135,000	122,596
	<u>\$ 3,337,552</u>	<u>\$ 6,519,291</u>

NOTE 20 **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.

Abbotsford School District
Notes to the Financial Statements
Year ended June 30, 2022

NOTE 21 **RISK MANAGEMENT**

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

a) Credit risk:

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

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

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

b) Market risk:

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in certificates of deposit that have a maturity date of no more than 3 years.

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

School District No. 34 (Abbotsford)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,909,390		62,017,599	69,926,989	65,654,709
Changes for the year					
Surplus (Deficit) for the year	(245,069)	262,460	(905,009)	(887,618)	4,272,280
Interfund Transfers	(306,039)	(262,460)	568,499	-	-
Tangible Capital Assets Purchased	(551,108)	-	(336,510)	(887,618)	4,272,280
Net Changes for the year	7,358,282	-	61,681,089	69,039,371	69,926,989
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	192,255,762	192,669,040	188,661,355
Other	225,000	418,542	163,295
Federal Grants		21,881	13,181
Tuition	3,195,500	4,338,679	2,912,257
Other Revenue	2,644,367	3,047,067	2,241,613
Rentals and Leases	300,000	330,574	246,586
Investment Income	300,000	344,863	418,634
Total Revenue	198,920,629	201,170,646	194,656,921
Expenses			
Instruction	169,882,553	171,252,453	163,130,434
District Administration	6,479,146	6,727,881	6,029,101
Operations and Maintenance	20,590,619	19,425,710	18,126,387
Transportation and Housing	3,630,691	4,009,671	3,427,060
Total Expense	200,583,009	201,415,715	190,712,982
Operating Surplus (Deficit) for the year	(1,662,380)	(245,069)	3,943,939
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,962,380		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(300,000)	(306,039)	(1,142,340)
Tangible Capital Assets - Work in Progress			(203,200)
Local Capital			(2,500,000)
Total Net Transfers	(300,000)	(306,039)	(3,845,540)
Total Operating Surplus (Deficit), for the year	-	(551,108)	98,399
Operating Surplus (Deficit), beginning of year		7,909,390	7,810,991
Operating Surplus (Deficit), end of year		7,358,282	7,909,390
Operating Surplus (Deficit), end of year			
Internally Restricted		3,142,064	4,624,780
Unrestricted		4,216,218	3,284,610
Total Operating Surplus (Deficit), end of year		7,358,282	7,909,390

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	192,431,723	192,421,170	183,089,657
ISC/LEA Recovery	(510,384)	(622,257)	(511,691)
Other Ministry of Education and Child Care Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	170,000	165,047	164,601
Student Transportation Fund	313,969	313,969	313,969
Teachers' Labour Settlement Funding			5,074,150
Early Career Mentorship Funding			390,000
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework		4,915	4,915
Enrollment Adjustment	(285,300)		
Extreme Weather Grant		250,442	
Total Provincial Grants - Ministry of Education and Child Care	192,255,762	192,669,040	188,661,355
Provincial Grants - Other	225,000	418,542	163,295
Federal Grants		21,881	13,181
Tuition			
Summer School Fees	27,500	32,350	13,500
International and Out of Province Students	3,168,000	4,306,329	2,898,757
Total Tuition	3,195,500	4,338,679	2,912,257
Other Revenues			
Funding from First Nations	510,384	622,257	511,691
Miscellaneous			
School Fees	1,506,323	1,563,801	1,102,477
School of choice/other busing	450,000	403,123	217,630
Donations		131,105	36,332
Other	177,660	326,781	373,483
Total Other Revenue	2,644,367	3,047,067	2,241,613
Rentals and Leases	300,000	330,574	246,586
Investment Income	300,000	344,863	418,634
Total Operating Revenue	198,920,629	201,170,646	194,656,921

School District No. 34 (Abbotsford)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

Schedule 2B (Unaudited)

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	88,740,330	88,244,754	85,581,110
Principals and Vice Principals	11,343,630	11,441,603	11,019,248
Educational Assistants	16,982,358	17,157,183	16,140,546
Support Staff	15,722,010	15,149,361	14,828,192
Other Professionals	4,850,820	4,953,202	4,459,249
Substitutes	6,369,569	6,311,794	4,789,784
Total Salaries	144,008,717	143,257,897	136,818,129
Employee Benefits	35,775,628	35,969,344	34,213,947
Total Salaries and Benefits	179,784,345	179,227,241	171,032,076
Services and Supplies			
Services	5,950,539	5,909,434	5,258,907
Student Transportation	163,225	166,205	21,646
Professional Development and Travel	1,186,778	1,647,966	1,088,410
Rentals and Leases	1,561,150	905,456	1,190,928
Dues and Fees	723,210	517,353	348,416
Insurance	382,195	373,422	421,203
Supplies	8,531,567	9,839,434	9,176,691
Utilities	2,300,000	2,829,204	2,174,705
Total Services and Supplies	20,798,664	22,188,474	19,680,906
Total Operating Expense	200,583,009	201,415,715	190,712,982

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

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	70,038,036	1,431,624	161,588	369,018		5,598,532	77,598,798
1.03 Career Programs	371,568	147,455	195,273	32,315			746,611
1.07 Library Services	2,172,572		393,510			2,326	2,568,408
1.08 Counselling	2,610,037						2,610,037
1.10 Special Education	8,558,962	432,947	14,668,014	157,406		51,415	23,868,744
1.30 English Language Learning	3,218,540	127,590	106,400			1,873	3,454,403
1.31 Indigenous Education	758,719	148,937	1,350,582	50,041		6,410	2,314,689
1.41 School Administration	239,940	9,094,050		3,208,052	12,382	40,894	12,595,318
1.60 Summer School	268,844	59,000	60,488	7,209			395,541
1.62 International and Out of Province Students	7,536		221,328	82,816	352,767		664,447
Total Function 1	88,244,754	11,441,603	17,157,183	3,906,857	365,149	5,701,450	126,816,996
4 District Administration							
4.11 Educational Administration					1,065,100		1,065,100
4.40 School District Governance					186,499		186,499
4.41 Business Administration				851,140	1,858,341	40,780	2,750,261
Total Function 4	-	-	-	851,140	3,109,940	40,780	4,001,860
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				284,481	516,699		801,180
5.50 Maintenance Operations				7,356,876	857,341	523,679	8,737,896
5.52 Maintenance of Grounds				775,276			775,276
5.56 Utilities							-
Total Function 5	-	-	-	8,416,633	1,374,040	523,679	10,314,352
7 Transportation and Housing							
7.41 Transportation and Housing Administration				199,574	104,073		303,647
7.70 Student Transportation				1,775,157		45,885	1,821,042
Total Function 7	-	-	-	1,974,731	104,073	45,885	2,124,689
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	88,244,754	11,441,603	17,157,183	15,149,361	4,953,202	6,311,794	143,257,897

School District No. 34 (Abbotsford)

Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 16)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	77,598,798	19,532,818	97,131,616	8,883,084	106,014,700	104,939,037	101,854,250
1.03 Career Programs	746,611	183,327	929,938	409,610	1,339,548	1,156,755	1,173,600
1.07 Library Services	2,568,408	677,879	3,246,287	275,249	3,521,536	3,432,163	3,601,705
1.08 Counselling	2,610,037	583,352	3,193,389	12,107	3,205,496	3,039,138	3,205,466
1.10 Special Education	23,868,744	6,147,006	30,015,750	981,000	30,996,750	31,678,838	30,121,354
1.30 English Language Learning	3,454,403	820,436	4,274,839	112,809	4,387,648	3,867,509	3,695,375
1.31 Indigenous Education	2,314,689	618,243	2,932,932	490,341	3,423,273	3,360,890	2,790,265
1.41 School Administration	12,595,318	3,102,515	15,697,833	700,631	16,398,464	16,491,240	15,416,370
1.60 Summer School	395,541	77,399	472,940	6,319	479,259	624,544	330,646
1.62 International and Out of Province Students	664,447	180,093	844,540	641,239	1,485,779	1,292,439	941,403
Total Function 1	126,816,996	31,923,068	158,740,064	12,512,389	171,252,453	169,882,553	163,130,434
4 District Administration							
4.11 Educational Administration	1,065,100	276,648	1,341,748	517,170	1,858,918	1,703,595	1,573,156
4.40 School District Governance	186,499	22,080	208,579	189,711	398,290	331,320	367,299
4.41 Business Administration	2,750,261	684,587	3,434,848	1,035,825	4,470,673	4,444,231	4,088,646
Total Function 4	4,001,860	983,315	4,985,175	1,742,706	6,727,881	6,479,146	6,029,101
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	801,180	151,178	952,358	361,981	1,314,339	1,615,070	1,279,423
5.50 Maintenance Operations	8,737,896	2,157,311	10,895,207	2,730,249	13,625,456	15,435,779	13,366,123
5.52 Maintenance of Grounds	775,276	196,208	971,484	685,227	1,656,711	1,239,770	1,306,136
5.56 Utilities	-	-	-	2,829,204	2,829,204	2,300,000	2,174,705
Total Function 5	10,314,352	2,504,697	12,819,049	6,606,661	19,425,710	20,590,619	18,126,387
7 Transportation and Housing							
7.41 Transportation and Housing Administration	303,647	72,189	375,836	64,951	440,787	388,345	423,311
7.70 Student Transportation	1,821,042	486,075	2,307,117	1,261,767	3,568,884	3,242,346	3,003,749
Total Function 7	2,124,689	558,264	2,682,953	1,326,718	4,009,671	3,630,691	3,427,060
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	143,257,897	35,969,344	179,227,241	22,188,474	201,415,715	200,583,009	190,712,982

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	13,741,461	18,291,473	24,295,710
Other	266,618	349,864	233,696
Other Revenue	5,901,000	4,290,076	2,216,628
Total Revenue	19,909,079	22,931,413	26,746,034
Expenses			
Instruction	19,217,106	21,514,507	23,508,015
Operations and Maintenance	691,973	1,143,021	2,209,666
Transportation and Housing		11,425	391,000
Total Expense	19,909,079	22,668,953	26,108,681
Special Purpose Surplus (Deficit) for the year	-	262,460	637,353
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(262,460)	(637,353)
Total Net Transfers	-	(262,460)	(637,353)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 34 (Abbotsford)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

	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	\$ -	\$ -	\$ 1,951,040	\$ -	\$ 46,753	\$ 41,545	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	677,377	669,991		352,000	75,950	228,198	1,251,167	434,835	12,319,400
Provincial Grants - Other			4,184,883						
Other			4,184,883						
Investment Income									
Less: Allocated to Revenue	677,377	669,991	4,184,883	352,000	75,950	228,198	1,251,167	434,835	12,319,400
Recovered			4,086,173	352,000	91,492	227,050	1,251,167	434,835	12,319,400
Deferred Revenue, end of year	-	-	2,049,750	-	31,211	42,693	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	677,377	669,991		352,000	91,492	227,050	1,251,167	434,835	12,319,400
Provincial Grants - Other			4,086,173						
Other Revenue	677,377	669,991	4,086,173	352,000	91,492	227,050	1,251,167	434,835	12,319,400
Expenses									
Salaries									
Teachers						40,599		148,937	9,898,722
Principals and Vice Principals							498,971		
Educational Assistants		525,182		242,769	14,649		24,868	48,334	
Support Staff								78,218	
Other Professionals								71,332	
Substitutes				135	3,517	5,037			
Employee Benefits	-	525,182	-	242,904	18,166	45,636	523,839	346,821	9,898,722
Services and Supplies	677,377	144,809	4,086,173	76,453	3,835	8,100	106,238	67,728	2,420,678
	677,377	669,991	4,086,173	32,643	69,491	173,314	621,090	20,286	
	677,377		4,086,173	352,000	91,492	227,050	1,251,167	434,835	12,319,400
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, 2022

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Capacity Building ELF - Just B4	PRP ADT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	98,199	6,318	21,588	2,076	-	498,480	-	-	11,443
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,018,388	17,153	113,395	6,000	465,644	317,531	70,000	25,000	214,598
Provincial Grants - Other									
Other									
Investment Income			6,667						
Less: Allocated to Revenue	1,018,388	17,153	120,062	6,000	465,644	317,531	70,000	25,000	214,598
Recovered	1,009,052	11,425	50,768	4,634	465,644	498,480	14,690	13,832	206,303
Deferred Revenue, end of year	98,199								10,443
	9,336	12,046	90,882	3,442	-	317,531	55,310	11,168	9,295
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,009,052	11,425	44,101	4,634	465,644	498,480	14,690	13,832	206,303
Provincial Grants - Other									
Other Revenue			6,667						
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals					315,502	771		10,302	
Substitutes									
Employee Benefits	173,738		1,938		59,388		10,880		
Services and Supplies	173,738	-	1,938	-	374,890	91,463	10,880	10,302	164,474
	720		484		90,754	17,882	2,720	2,940	22,936
	834,594	11,425	48,346	4,634		126,675	1,090	590	18,893
	1,009,052	11,425	50,768	4,634	465,644	236,020	14,690	13,832	206,303
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	262,460	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	(262,460)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Deferred Revenue, beginning of year						
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care						
Provincial Grants - Other						
Other						
Investment Income						
Less: Allocated to Revenue						
Recovered						
Deferred Revenue, end of year						
Revenues						
Provincial Grants - Ministry of Education and Child Care						
Provincial Grants - Other						
Other Revenue						
Expenses						
Salaries						
Teachers						
Principals and Vice Principals						
Educational Assistants						
Support Staff						
Other Professionals						
Substitutes						
Employee Benefits						
Services and Supplies						
Net Revenue (Expense) before Interfund Transfers						
Interfund Transfers						
Tangible Capital Assets Purchased						
Net Revenue (Expense)						

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,709,511	2,337,371		2,337,371	3,591,381
Investment Income	27,500		48,689	48,689	53,458
Amortization of Deferred Capital Revenue	7,706,729	7,696,148		7,696,148	7,646,367
Total Revenue	<u>10,443,740</u>	<u>10,033,519</u>	<u>48,689</u>	<u>10,082,208</u>	<u>11,291,206</u>
Expenses					
Operations and Maintenance	2,709,511	1,061,618		1,061,618	1,933,801
Amortization of Tangible Capital Assets					
Operations and Maintenance	8,820,183	9,353,448		9,353,448	9,098,563
Transportation and Housing	702,333	572,151		572,151	567,854
Total Expense	<u>12,232,027</u>	<u>10,987,217</u>	<u>-</u>	<u>10,987,217</u>	<u>11,600,218</u>
Capital Surplus (Deficit) for the year	<u>(1,788,287)</u>	<u>(953,698)</u>	<u>48,689</u>	<u>(905,009)</u>	<u>(309,012)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	300,000	568,499		568,499	1,779,693
Tangible Capital Assets - Work in Progress				-	203,200
Local Capital				-	2,500,000
Total Net Transfers	<u>300,000</u>	<u>568,499</u>	<u>-</u>	<u>568,499</u>	<u>4,482,893</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,972,523	(1,972,523)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,257,905	(1,257,905)	-	
Total Other Adjustments to Fund Balances		<u>3,230,428</u>	<u>(3,230,428)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(1,488,287)</u>	<u>2,845,229</u>	<u>(3,181,739)</u>	<u>(336,510)</u>	<u>4,173,881</u>
Capital Surplus (Deficit), beginning of year		<u>55,498,308</u>	<u>6,519,291</u>	<u>62,017,599</u>	<u>57,843,718</u>
Capital Surplus (Deficit), end of year		<u>58,343,537</u>	<u>3,337,552</u>	<u>61,681,089</u>	<u>62,017,599</u>

School District No. 34 (Abbotsford)

Tangible Capital Assets

Year Ended June 30, 2022

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	38,237,026	335,692,529	6,393,417	5,626,874	167,028	5,343,916	391,460,790
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,275,753	3,558,384	167,656				5,001,793
Deferred Capital Revenue - Other			104,050				104,050
Operating Fund			254,580			51,459	306,039
Special Purpose Funds		262,460					262,460
Local Capital	111,368	89,625		270,486	204,538	1,296,506	1,972,523
	1,387,121	3,910,469	526,286	270,486	204,538	1,347,965	7,646,865
Decrease:							
Deemed Disposals			458,052	81,192	123,722	963,040	1,626,006
	-	-	458,052	81,192	123,722	963,040	1,626,006
Cost, end of year	39,624,147	339,602,998	6,461,651	5,816,168	247,844	5,728,841	397,481,649
Work in Progress, end of year	23,127,940		100,734				23,228,674
Cost and Work in Progress, end of year	39,624,147	362,730,938	6,562,385	5,816,168	247,844	5,728,841	420,710,323
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year	179,471,761		3,335,031	2,877,456	118,449	2,699,054	188,501,751
Decrease:							
Deemed Disposals		7,561,932	642,753	572,151	41,488	1,107,275	9,925,599
			458,052	81,192	123,722	963,040	1,626,006
		-	458,052	81,192	123,722	963,040	1,626,006
Accumulated Amortization, end of year	187,033,693	3,519,732	3,519,732	3,368,415	36,215	2,843,289	196,801,344
Tangible Capital Assets - Net	39,624,147	175,697,245	3,042,653	2,447,753	211,629	2,885,552	223,908,979

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	7,240,721				7,240,721
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	12,934,500	86,808			13,021,308
Deferred Capital Revenue - Other	1,704,459	4,281			1,708,740
Local Capital	1,248,260	9,645			1,257,905
	15,887,219	100,734	-	-	15,987,953
Net Changes for the Year	15,887,219	100,734	-	-	15,987,953
Work in Progress, end of year	23,127,940	100,734	-	-	23,228,674

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
Deferred Capital Revenue, beginning of year	142,291,679	2,623,754	3,182,936	148,098,369
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,726,040		104,050	3,830,090
	3,726,040	-	104,050	3,830,090
Decrease:				
Amortization of Deferred Capital Revenue	7,454,951	98,587	142,610	7,696,148
	7,454,951	98,587	142,610	7,696,148
Net Changes for the Year	(3,728,911)	(98,587)	(38,560)	(3,866,058)
Deferred Capital Revenue, end of year	138,562,768	2,525,167	3,144,376	144,232,311
Work in Progress, beginning of year	6,452,517	156,533		6,609,050
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	13,021,308	1,708,740		14,730,048
	13,021,308	1,708,740	-	14,730,048
Net Changes for the Year	13,021,308	1,708,740	-	14,730,048
Work in Progress, end of year	19,473,825	1,865,273	-	21,339,098
Total Deferred Capital Revenue, end of year	158,036,593	4,390,440	3,144,376	165,571,409

School District No. 34 (Abbotsford)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital \$	MECC Restricted Capital \$	Other Provincial Capital \$	Land Capital \$	Other Capital \$	Total \$
Balance, beginning of year	-	101,487	1,783,831	4,754,989	-	6,640,307
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	19,084,719					19,084,719
Provincial Grants - Other			746,286			746,286
Other				241,241	119,223	360,464
Investment Income		1,033		49,405		50,438
	19,084,719	1,033	746,286	290,646	119,223	20,241,907
Decrease:						
Transferred to DCR - Capital Additions	3,726,040				104,050	3,830,090
Transferred to DCR - Work in Progress	13,021,308		1,708,740			14,730,048
Transferred to Revenue - Site Purchases	1,275,753					1,275,753
AFG COA spent on non-capital items	1,061,618					1,061,618
	19,084,719	-	1,708,740	-	104,050	20,897,509
Net Changes for the Year	-	1,033	(962,454)	290,646	15,173	(655,602)
Balance, end of year	-	102,520	821,377	5,045,635	15,173	5,984,705

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

Abbotsford School District

Fiscal Year Ended June 30, 2022

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, 2022

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, 2022

Statement of Severance Agreements

There were no severance agreements to report for the fiscal year ending June 30, 2022.

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



Schedule 1 -Remuneration & Expenses paid in Respect to Each
Employee for the Year Ended June 30, 2022

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Anderson, Phil	Trustee	27,532.46	1,856.72
Latham, Winnifred	Trustee	27,532.46	1,021.67
Neufeld, Kornelius	Trustee	27,532.46	1,443.62
Pauls, Rhonda	Trustee	30,076.69	1,294.89
Petersen, Stanley	Trustee	33,880.04	2,169.53
Raj, Preet	Trustee	28,132.46	1,215.91
Wilson, Shirley	Trustee	27,532.46	2,132.79
Total for elected officials		202,219.03	11,135.13

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

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbot, Christine	Principal	129,719.07	-
Abbott, Lucas	Teacher	98,911.24	-
Abernethy, Colin	Teacher	103,348.73	-
Abraham, Elmore	Teacher	89,841.50	-
Adhemar, Seime	Teacher	96,332.12	-
Adi, Sherri	Teacher	88,981.08	268.89
Ahrend, Margo	Teacher	92,445.72	-
Alcock, Karen	Teacher	89,425.85	-
Alexander, Stephanie	Teacher	76,628.67	-
Alstad, Travis	Teacher	90,522.53	-
Anderton, Kristi	Teacher	93,654.29	110.78
Anserello, Amanda	Teacher	89,410.34	302.14
Antak, Megan	Teacher	89,427.17	381.67
Apostolopoulos, Claire	Teacher	96,230.88	-
Apostolopoulos, Dimitri	Teacher	96,545.95	10.00
Apostolopoulos, Garifalia	Teacher	96,804.83	332.34
Arens, Denise	Teacher	83,596.34	25.77
Arnold, Thomas	Teacher	91,307.39	-
Arseneau, Todd	Teacher	97,999.42	-
Ashdown, Sherilee	Teacher	98,025.72	121.28
Ashley-Pryce, Ryan	Teacher	84,187.16	-
Atawo, Dafe	Teacher	90,926.77	-
Baboi, Andrei	Teacher	86,378.40	-
Baerg, Jeffrey	Teacher	96,426.15	134.06
Baerg, Jennifer J.	Teacher	97,780.51	-
Baerg, Jennifer N.	Teacher	85,541.08	-
Bains, Neeru	Teacher	88,535.83	61.74
Bains, Sukhdeep	Teacher	101,856.97	-
Baird, Deidre	Teacher	99,644.04	1,990.08
Ballantyne, Jesse	Teacher	95,724.97	-
Bamara, Rimpal	Teacher	102,176.87	443.33
Barclay, Erin	Teacher	102,600.56	295.00

Barker, Aaron	Teacher	98,099.91	-
Barker, Nicole	Teacher	89,426.95	628.74
Barski, Sonia	Teacher	95,752.00	71.74
Bartlett, Aleece	Teacher	81,740.33	-
Bartlett, Jane	Teacher	95,799.74	636.16
Baruta, Tyler	Principal	136,257.91	10,153.04
Basran, Michelle	Principal	137,992.00	415.13
Bates, Ingrid	Teacher	96,133.68	122.77
Bath, Harmit	Teacher	85,732.22	-
Batt, Gregory	Teacher	97,977.68	116.36
Bauer, Janet	Teacher	83,210.05	-
Bawa, Ebrahim	Teacher	89,461.07	399.00
Beacon, Stephanie	Teacher	95,758.69	615.58
Beattie, Janet	Teacher	97,977.50	-
Beck, Jamie	Principal	139,940.79	100.90
Beck, Patricia	Teacher	99,126.33	590.45
Beckett, Heather	Teacher	97,977.62	469.36
Bedard, Lorra	Teacher	76,551.36	712.30
Beisiegel, Cory	Teacher	98,026.58	-
Beisiegel, Deborah	Teacher	95,572.28	-
Bekkering, Kathryn	Manager, Human Resources	108,779.84	72.80
Bell, Brian	Teacher	98,098.03	359.85
Bell, Jennifer	Vice Principal	124,628.85	461.71
Bell, Travis	Vice Principal	126,368.76	-
Bellavance, Emanuelle	Teacher	85,640.74	917.29
Belsher, Adriana	Teacher	101,885.01	964.03
Benmore, Shannon	Teacher	95,751.94	-
Bennato, Jennifer	Principal	126,564.57	84.39
Bennett, Karen	Principal	140,654.13	47.25
Bennett, Kelley	Teacher	79,436.12	-
Berdusco, Kathleen	Teacher	89,426.90	-
Beukers, Cathy	Teacher	97,977.71	-
Beukers, Robert	Manager, Electrical & Mechanical	107,866.28	8,654.21
Beulens, Diane	Teacher	94,555.69	48.50
Bevan, Bonnie	Teacher	76,627.61	395.98
Bhambra, Harjit	Teacher	86,150.66	299.46
Bidal, Michel	Teacher	97,978.22	274.12
Bidal, Sabrina	Teacher	89,427.54	-
Billing, Laura	Manager, Theatre	85,602.73	-
Billo, Brian	Teacher	101,992.63	-
Bining-Nahal, Manroop	Teacher	98,046.17	-
Biring, Jasbinder	Teacher	99,072.43	113.91
Black, Kathleen	Teacher	79,415.08	189.95
Blades, David	Teacher	92,888.30	-
Bland, Margaret	Teacher	76,744.32	254.44
Blouin, Melissa	Teacher	88,775.81	27.54
Bocker, Megan	Teacher	104,280.41	-
Boetto, Jeffrey	Teacher	89,427.03	33.59
Boldt, Michael	Teacher	101,932.62	135.35
Bondi, Gino	Assistant Superintendent	200,764.63	2,828.15
Booy, Angela	Teacher	98,299.37	-
Born, Debora	Teacher	99,659.97	1,891.04
Born, Matthew	Teacher	97,977.91	-
Boschmann, Carolyn	Teacher	95,238.14	-
Bourgeois, Danielle	Teacher	95,751.80	-
Bowater, Karen	Teacher	102,647.31	-
Bradley, Jessica	Teacher	79,265.84	-
Bradshaw-Erceg, Kym	Teacher	95,784.60	-
Braich, Virinder	Vice Principal	127,759.01	34.08
Brar, Jatinder	Teacher	92,886.17	55.00

Brar, Laura	Teacher	89,630.12	-
Brar, Rajdeep	Teacher	95,533.46	-
Brar, Sukhvinder	Teacher	98,105.45	244.32
Britton, Michele	Teacher	97,929.54	-
Brock, Richelle	Teacher	87,361.20	-
Brough, Kirsten	Teacher	86,425.52	300.00
Bubel, Craig	Teacher	78,004.94	-
Buffett, Julie-Anne	Teacher	88,068.80	-
Buhler, Heidi	Teacher	78,635.53	-
Bulat, Nathan	Teacher	94,051.52	-
Burdell, Sara	Teacher	89,402.25	-
Burdeyny, Lisa	Principal	126,059.97	-
Burk, Tamara	Teacher	86,106.00	-
Buttar, Puneet	Teacher	88,779.58	-
Byrne, Mark	Principal	138,900.22	1,996.89
Byron, Gregory	Teacher	101,929.87	340.60
Byron, Lori	Teacher	81,159.28	-
Cairns, Lorne	Teacher	81,139.17	-
Cal, Cameron	Teacher	77,289.80	-
Calder-Forgaard, Nicole	Teacher	101,885.31	-
Calnek, Brenda	Teacher	98,344.43	-
Cameron, Shawna	Teacher	89,654.97	-
Cameron, Ward	Teacher	106,196.73	-
Campbell, Carla	Vice Principal	129,464.53	-
Campbell, Malcolm	Teacher	102,224.00	-
Cap, Stacey	Teacher	89,351.46	-
Carlisle, Mariko	Teacher	101,103.32	-
Caron, Rene	Teacher	97,977.44	488.00
Carpenter, Bryon	Teacher	101,881.78	363.75
Carroll, Laura	Teacher	97,977.66	-
Cassia, Faye	Teacher	102,201.30	-
Castonguay, Nancy	Teacher	99,501.49	-
Chambers, Kathleen	Teacher	102,031.46	-
Champigny, Arlane	Speech Language Pathologist	88,217.03	1,736.73
Chan, Abby	Principal	135,076.85	191.43
Chan, Theresa	Teacher	97,984.90	-
Charest, Karin	Teacher	89,427.04	-
Chauhan, Kalwant	Teacher	78,682.45	-
Chenier, Deborah	Principal	139,114.90	-
Chiappetta, Sergio	Teacher	98,651.03	393.83
Cho-Frede, Elizabeth	Manager, International Program	119,014.50	18,800.65 *
Christensen, Pamela	Teacher	89,760.98	-
Christie, Fay	Principal	135,470.21	1,226.54
Chronopoulos, Eleftheria	Teacher	98,652.22	-
Chu, Wei-Cheng	Teacher	90,459.59	-
Chudyk, Jo	Teacher	95,725.25	-
Churchill, Dale	Director, Facilities & Transportation	161,597.14	836.91
Churchill, Kelly	Manager, Capital Planning	102,198.46	-
Ciochetti, Brent	Teacher	93,876.11	-
Clark, Eric	Teacher	89,426.90	-
Clarke, Kenyon	Facilities Project Coordinator	77,596.14	43.75
Clever, Pamela	Teacher	103,047.97	-
Clutton, Penny	Teacher	95,789.15	-
Cochrane, Nicolas	Vice Principal	121,401.46	136.67
Colbert, Ryan	Principal	138,818.41	31.70
Coleman, Courtney	Teacher	93,931.13	36.60
Collins, Carol	Teacher	88,120.42	-
Colquhoun, Colin	Teacher	97,950.57	74.77
Comanescu, Silvia	Teacher	90,233.91	-
Connon, Ashley	Teacher	97,976.71	-

Cook, Jennifer	Teacher	89,426.94	-
Cooke, Jamie	Teacher	78,438.09	-
Cookson, Phil	Principal	147,758.25	1,479.12
Coombs, Alana	Teacher	96,998.89	-
Costello, Wendy	Teacher	102,278.34	6,285.26
Cotten, Darlene	Teacher	95,752.75	-
Coupland, Shawn	Teacher	96,542.70	125.00
Cousar, Elizabeth	Teacher	78,532.90	28.56
Coyle, Jacilyn	Teacher	81,290.65	-
Craig, Loreen	Teacher	98,538.80	621.88
Craven, Jacqueline	Teacher	95,942.79	-
Crawford, Cassandra	Teacher	90,545.51	-
Crichton, Lucas	Teacher	79,597.89	-
Crocker, Jeffrey	Teacher	97,978.51	-
Crocker, Melanie	Teacher	89,427.07	-
Crockett, Jennifer	Teacher	97,978.69	-
Crozier, Lesley	Teacher	93,331.78	309.00
Crozier, Marnie	Teacher	89,691.97	300.00
Cummings, Darryl	Teacher	95,781.71	-
Currie, Brock	Teacher	104,437.60	-
Dallas, Suzanne	Teacher	121,995.72	2,482.08
Danielsson, Carla	Assistant Superintendent	198,432.46	6,103.84
Davids, Crystal	Teacher	101,981.55	-
Davies, Bonnie	Teacher	89,427.17	-
Davies, Brian	Manager, Human Resources	98,830.56	1,016.70
De Kroon, Raymond	Teacher	95,807.84	-
De Vries, Gregory	Teacher	101,857.00	-
De Wit, David	District Principal	146,167.54	3,271.87
De Wit, Michael	Teacher	98,383.14	32.74
De Wit, Natalie	Teacher	101,885.46	1,491.57
Dejong, James	Journeyman, Electrician	80,149.83	743.50
Dekleva, Anthony	Teacher	98,103.55	-
Demaer, Derrin	Manager, Purchasing	99,796.24	-
Den Ouden, Chayne	Vice Principal	80,074.50	325.81
Dennison, Chantal	Teacher	89,982.52	45.00
Deol, Jaskiranjit	Teacher	97,950.57	-
Deol, Parmjit	Teacher	97,264.17	-
Deol, Pritpal	Teacher	95,785.40	-
Depner, Dianne	Teacher	89,248.37	-
Desormeaux, Nancy	Teacher	89,182.94	-
Dhaliwal, Anita	Teacher	76,029.44	-
Dhaliwal, Harjinder	Teacher	98,368.49	-
Dhaliwal, Jaskiran	Teacher	76,554.90	-
Dhaliwal, Kuljinder	Teacher	97,976.76	-
Dhaliwal, Rajwant	Teacher	97,977.66	58.09
Dhaliwal, Sukhpaul	Teacher	98,407.70	-
Dhillon, Gurinderjit	Teacher	81,115.22	-
Diakow, Methodius	Teacher	97,977.91	1,836.60
Dick, Janelle	Teacher	96,212.72	80.23
Dirks, Chenoa	Teacher	88,417.42	-
Dirom, Dereck	Teacher	98,390.30	125.00
Dirom, Seonid	Teacher	76,650.27	-
Dobos, Ryan	Teacher	90,540.18	-
Dods, Jeff	Teacher	102,172.38	780.86
Doerksen, Jennifer	Teacher	75,771.73	-
Dorgan, Sara	Teacher	89,426.59	258.57
Dorsey, Corrine	Teacher	95,752.06	-
Douglas, Heather	Teacher	78,998.23	-
Douglas, Kristine	Teacher	96,143.22	-
Dowedoff, Stephen	Teacher	87,224.14	-

Drain, Jennifer	Teacher	82,767.18	-
Drouillard, Jason	Teacher	80,503.82	-
Dueck, Bethany	Teacher	90,817.76	-
Dueck, Jodie	Teacher	90,100.88	99.23
Dugdale, Krista	Teacher	89,427.19	-
Duggan, Susan	Teacher	93,039.02	-
Dulay, Rajvinder	Teacher	76,628.16	-
Duliba, Kevin	Teacher	98,573.79	-
Dunford, Ryan	Teacher	84,672.40	326.73
Dunton, Jefferson	Teacher	98,846.70	-
Dyck, Dawn	Teacher	95,472.15	-
Dyck, Glenda	Teacher	122,011.64	-
Dyck, Jennifer	Teacher	119,517.30	-
Eberding, Royce	Teacher	96,384.35	40.00
Eberhardt, Paul	Teacher	85,819.55	300.20
Edwards, Gisele	Teacher	89,427.02	-
Edwards, Justin	Manager, Structure & Civil	88,735.60	2,049.23
Elliott, Chelsea	Teacher	117,034.24	458.05
Emery, Gregory	Teacher	98,652.43	712.30
Enns, Michael	Teacher	95,272.84	-
Enns, Shawna	Teacher	93,363.34	1,293.17
Epp, David	Teacher	97,977.70	-
Epp, Sara	Teacher	98,652.09	-
Erickson, Cathy	Principal	137,966.92	31.45
Ernewin, Kelly	Teacher	78,946.99	-
Esau, Carissa	Teacher	96,105.75	-
Esau, Jennifer	Teacher	77,558.88	363.75
Eunson, Nathan	Manager, IT Security	97,205.30	4,397.60
Evans, Nelia	Teacher	97,977.30	-
Ewert, Chauntel	Teacher	96,229.29	302.31
Falcioni, Maureen	Teacher	95,751.97	-
Falls, Kenton	Teacher	80,399.06	-
Fargeon, Nelly	Teacher	78,143.54	-
Farkas, Karen	Teacher	89,402.25	-
Farley, Christopher	Teacher	91,994.41	1,039.33
Fedora, Lynne	Teacher	95,725.34	-
Fedyna, Shawn	Teacher	109,862.56	-
Fehlauer, Christie	Teacher	95,750.65	-
Fehr, Victoria	Vice Principal	105,787.86	58.05
Fernandes, M. Jo-Ann	Teacher	89,874.47	-
Fetterly, Dana	Teacher	89,427.54	771.58
Fetterly, Dean	Teacher	98,419.46	-
Finch, Tracy	Teacher	101,885.04	-
Fladager, Kathleen	Principal	149,290.91	-
Foster, Jeanine	Teacher	80,289.05	-
Fowler, Stephen	Teacher	97,977.51	-
Fox, Kristina	Teacher	81,945.71	59.38
Frans, Serenna	Teacher	92,645.82	-
Fraser, Jennifer	Teacher	98,074.39	-
Frew, Joseph	Teacher	98,627.67	99.75
Friesen, Cameron	Principal	138,372.89	-
Froese, Jacqueline	Teacher	89,427.16	-
Froese, Kendra	Teacher	89,426.18	-
Frost, Shelly	Manager, Budget & Financial Information	105,096.67	1,985.14
Fujimura, Jay	Teacher	94,015.47	-
Fussi, Robert	Foreman, Plumbing	97,593.97	894.75
Gabriel, Reginald	Principal	145,784.59	139.50
Gagnon, Guylaine	Teacher	101,814.52	-
Galipeau, Cara	Teacher	93,579.43	608.00
Gallagher, Michelle	Teacher	89,398.72	-

Gardner, Allison	Teacher	103,781.81	1,605.90
Gasser, Grant	Teacher	119,450.76	-
Gehring, Michelle	District Principal	141,118.41	1,461.36
Germain, Melanie	Teacher	89,427.18	-
Gibb, Lynda	Teacher	89,426.57	78.82
Giesbrecht, James	Teacher	79,102.30	-
Giesbrecht, Paul	Teacher	104,402.25	-
Gill, Baljeet	Vice Principal	136,951.45	-
Gill, Gursharan	Teacher	96,022.82	-
Gill, Jay	Teacher	127,712.45	1,293.87
Gill, Michelle	Teacher	101,856.84	1,088.47
Gill, Ranjit	Teacher	92,530.60	-
Gill, Samandeep	Teacher	75,433.80	-
Gill, Sunita	Teacher	95,750.39	-
Gill, Surjit	Teacher	97,950.62	609.62
Gillette, Ondia	Teacher	99,448.02	-
Gjos, Mary	Teacher	97,978.09	-
Gleeson, Ryan	Teacher	97,975.96	-
Glendinning, Regan	Teacher	83,231.20	-
Glum, Darryl	Teacher	97,977.81	-
Godden, Kevin	Superintendent	271,373.61	13,025.09
Goerke, Raymond	Teacher	97,977.46	-
Goertzen, Tanya	Teacher	81,351.39	521.56
Gooch, Natalie	Teacher	95,751.70	-
Goodliffe, Emily	Teacher	89,402.25	-
Gordon, Cheryl	Teacher	89,427.02	-
Gouttin, Lee	Speech Language Pathologist	78,915.32	1,669.17
Graham, Brenda	Teacher	83,335.48	40.00
Gravel, Patricia	Teacher	81,585.66	27.54
Gray, Heather	Teacher	95,843.76	-
Gray, Lucy	Teacher	87,466.37	-
Green, Eden	Teacher	94,560.09	-
Greenway, Leslie	Teacher	104,427.14	-
Gregoire, Ronald	Manager, Transportation	112,750.50	819.80
Gregory, Colleen	Teacher	101,886.05	1,049.81
Grell, Thomas	Teacher	103,800.26	-
Grieve, Natalie	Teacher	95,750.54	248.65
Gronkjaer, Alana	Teacher	83,845.39	120.36
Grozell, Tanis	Teacher	97,214.58	-
Haak, Carlton	Teacher	98,534.78	-
Haist, Alison	Teacher	89,706.40	-
Hall, Alison	Teacher	97,977.52	-
Hall, Helene	Teacher	95,751.79	-
Hall, Jacqueline	Principal	138,747.55	3,150.00
Hambly, Laura	Teacher	88,635.99	142.34
Hannah, Katherine	Director, Instruction	138,399.76	10,175.94
Harder, Melanie	Teacher	96,049.94	134.06
Hare, Lindsay	Teacher	101,884.84	396.84
Harley, Adrienne	Manager, Financial Analysis	97,901.39	5,750.59
Harrison, Kristin	Teacher	89,402.25	-
Harrison, Lindsay	Teacher	78,617.43	328.30
Harrop, Nicola	Teacher	98,455.12	906.47
Hart, Julie	Teacher	89,538.28	-
Harvey, Christopher	Teacher	98,124.47	-
Harvey, Jason	Teacher	97,975.43	-
Harvey, Shawn-Louise	Teacher	94,318.49	-
Hauff, Dale	Teacher	95,725.30	-
Hautakoski, Harry	Teacher	116,167.59	-
Hawkins, Jason	Teacher	83,159.72	-
Hayes, Le-Loi	Teacher	83,316.44	-

Hegberg, Renee	Teacher	89,427.02	-
Hein, Patricia	Teacher	89,419.67	-
Heise, Kirstin	Teacher	76,649.91	-
Heitz, Anita	Vice Principal	105,423.44	58.05
Heller, Tomasz	Teacher	97,977.95	-
Hemmerich, Craig	Teacher	99,658.62	-
Hemmerich, Heather	Teacher	90,433.78	-
Hemminger, Dustin	Teacher	89,818.23	-
Hendrickson, Jennifer	Teacher	94,319.64	-
Hendy, Diana	Teacher	95,273.23	-
Henry, Lorna	Teacher	90,270.34	249.00
Heppner, Robert	Teacher	78,793.44	-
Hewitt, Megan	Teacher	76,655.14	187.24
Hickey, Amanda	Teacher	78,183.47	-
Hickey, Michael	Teacher	89,482.51	59.38
Hiebert, Kelly	Teacher	99,707.52	-
Hilal, Shourok	Teacher	85,730.33	-
Hildebrand, Tamara	Teacher	75,228.57	-
Hildebrandt, Shannon	Teacher	89,427.02	-
Hildebrandt, Tawnie	Teacher	101,885.26	711.40
Hill, David	Teacher	96,426.10	99.22
Hill, James	Teacher	89,402.25	-
Hills, Robert	Teacher	101,882.93	355.00
Hipwell, Shane	Teacher	96,425.98	-
Hirawatari, Ruth	Teacher	92,046.00	-
Hoepfner, Carole	Teacher	96,429.35	841.06
Holden, Philip	Teacher	95,751.97	-
Holland, Pamela	Teacher	80,959.77	-
Holwerda, Randal	Teacher	79,081.25	-
Homoncik, Teresa	Teacher	76,744.07	-
Hootz, Teresa	Teacher	97,978.16	-
Hopkins, Erica	Principal	135,607.71	31.45
Horner, Tyler	Vice Principal	127,783.79	136.67
Horton, Dexter	Principal	100,720.87	39.65
Hotell, Lyndsey	Teacher	96,399.24	-
Howe, Carmen	Teacher	108,409.35	95.16
Howe, Linda	Teacher	95,751.78	-
Howie, Alexandra	Teacher	77,246.67	-
Huff, Clementine	Teacher	101,882.91	-
Huget, Sharon	Teacher	81,700.07	27.54
Hunt, Kimberly	Teacher	103,266.24	-
Hunter, Scott	Teacher	98,222.02	326.59
Hutchinson, Alyssa	Teacher	84,518.67	-
Iftody, Bonita	Principal	142,697.05	646.91
Ilapogu, Bobby	Teacher	92,226.97	-
Illes, Michelle	Teacher	95,751.09	-
Imai, Jamie	Teacher	88,371.33	-
Inglis, Laura	Teacher	101,884.89	3,010.66
Ingram, Sylvie	Teacher	97,977.57	450.00
Ivany, Michael	Teacher	97,000.31	-
Iversen, Shay	Teacher	88,535.17	27.54
Izatt, Keith	Teacher	95,751.92	-
Jackson, Ronald	Teacher	80,257.17	283.00
James, Asha	Teacher	96,315.31	157.32
Jantz-Krahn, Rhonda	Teacher	89,427.02	-
Janzen, Joel	Teacher	98,543.21	-
Jaswal, Parmjit	Teacher	98,085.16	-
Jatana, Rupinder	Teacher	84,016.51	-
Jenks, William	Teacher	96,365.26	971.96
Jewell, Luke	Foreman, Carpenter	79,149.84	1,590.65

Jiwa, Ayeisha	Teacher	82,354.85	-
Johal, Navdeep	Teacher	89,869.99	188.90
Johnson, Heather	Teacher	95,750.67	-
Johnson, Jennifer	Teacher	95,274.89	-
Johnson, Richard	Teacher	89,427.17	-
Johnson, Tanya	Teacher	78,704.27	-
Johnston, Dean	Principal	138,415.77	933.75
Johnston, Kari	Teacher	89,427.02	-
Jones, Ashley	Teacher	95,769.32	-
Jones, David	Teacher	99,658.76	-
Jones, Erin	Teacher	93,331.77	-
Jones, Kelly	Teacher	87,482.61	-
Jones, Kimberly	Teacher	97,977.65	-
Jones, Melinda	Teacher	89,427.11	-
Jordan, Christine	Principal	131,047.80	-
Jung, Kerry	Teacher	110,615.87	-
Jurcic, Mirjana	Teacher	97,977.98	-
Jury, Lasha	Teacher	89,819.41	-
Kamiya, Brandi	Teacher	97,976.74	-
Kandal, Rebecca	Teacher	96,794.26	446.97
Kang, Francoise	Teacher	97,977.67	45.00
Kantola, Sandra	Teacher	79,941.11	27.54
Kask, Byron	Teacher	102,666.30	-
Kauffman, Stephan	Teacher	89,471.75	-
Kealy, Nicole	Teacher	91,928.94	-
Keeley, Michael	Teacher	93,532.63	30.14
Kehler, Sarah	Teacher	82,758.42	-
Kehoe, Sharon	Teacher	89,577.73	-
Kemp, Graeme	Vice Principal	108,527.15	120.86
Kemp, Robert	Teacher	97,975.14	-
Kenis, Cameron	Teacher	78,291.38	587.90
Kennaley, Patricia	Teacher	89,403.25	-
Kennedy, Nicole	Teacher	115,229.18	-
Kenney, Shannon	Principal	133,982.40	153.33
Ketelaar, James	Teacher	89,402.25	-
Kidd, Lorilee	Teacher	86,906.55	-
Kieft, Sarah	Teacher	75,791.44	-
Kim, Junseuk	System Analyst/Programmer	106,080.33	181.65
King, Jacquelyn	Teacher	97,977.59	-
Kinman, Eleanor	Teacher	97,977.93	-
Kirkham, Tina	Teacher	89,427.18	-
Kitsul, Norene	Teacher	97,978.41	-
Klade, Albert	Manager, Custodial	108,750.79	1,231.24
Klassen, Alexandra	Vice Principal	109,183.32	112.39
Klassen, Edward	Teacher	95,751.85	-
Klassen, Jeffrey	Foreman, Electrical	93,994.76	228.75
Klein, Alan	Teacher	104,387.44	-
Klippenstein, Alvin	Teacher	95,725.27	-
Klose, Peter	Teacher	89,268.30	-
Koch, Janice	Teacher	102,441.31	-
Kohut, Jennifer	Teacher	97,977.87	-
Kooner, Victoria	Teacher	88,045.64	674.00
Koop, Nicola	Teacher	89,758.97	-
Koumpan, Olexiy	Teacher	78,025.02	-
Krack, Michelle	Teacher	121,826.58	-
Kraljevic, Sonia	Teacher	97,977.13	-
Krause, Courtney	Teacher	82,453.46	-
Krause, Kristyn	Teacher	83,658.54	32.34
Krause, Susan	Teacher	77,127.18	-
Kring, Stephen	Teacher	101,885.00	-

Kroeker, Ann-Marie	Teacher	95,750.58	-
Kropp, Leanne	Teacher	81,312.34	309.69
Kruger, Ben	Teacher	100,663.69	249.82
Kruger, Sylvia	Teacher	95,751.79	-
Kruselnicki, Brett	Teacher	89,427.02	-
Krys, Tracy	District Vice Principal	132,344.60	4,722.83
Kufske, Farrah	Teacher	80,536.36	-
Kwiatkowski, Dinah	Teacher	96,426.28	-
Lachelt, Kenneth	Teacher	84,335.90	60.39
Lack, Rachel	Principal	129,021.72	21.39
Ladhar, Jasjit	Teacher	89,402.27	-
Ladyka, Cassandra	Teacher	96,956.24	-
Lainchbury, Ronald	Teacher	96,301.01	-
Lamb, Lorraine	Teacher	95,560.97	-
Lamont, Natalie	Literacy Specialist	78,686.08	155.00
Lande, Tyler	Teacher	91,354.90	873.83
Landry, Tara	Teacher	95,752.09	-
Lanigan, Bonnie	Teacher	89,408.19	-
Lanigan, Krista	Teacher	95,725.42	-
Laplante, Angela	Teacher	89,446.84	-
Laplante, Marilyn	Teacher	112,977.85	-
Larsen, Jennifer	Teacher	89,427.02	-
Lasko, Tyra	Teacher	101,885.03	887.62
Latam, Holly	Teacher	93,331.77	-
Lawrence, Andrew	Teacher	95,961.06	-
Lawrence, Taryn	Teacher	81,311.27	167.37
Lawrie, Jillian	Teacher	78,643.22	-
Lawton, Marissa	Teacher	83,428.07	-
Lebreton, Carol	Teacher	78,099.97	-
Leclerc Lopes, Adrienne	Teacher	95,874.22	-
Ledbrook, Kelly	Teacher	93,023.76	-
Lee, Garrick	Teacher	98,098.75	-
Lee, Karen	Teacher	96,426.03	99.23
Lee, Nadia	Teacher	97,976.73	646.75
Lee, Robert	Teacher	98,466.12	-
Lefler, Nicole	Transportation Dispatcher	77,874.57	100.00
Legault, Marsha	Teacher	89,402.26	-
Leinweber, Kyle	Teacher	78,041.29	-
Lenz, Prentice	Teacher	92,955.49	-
Leonard, Sheri	Teacher	97,976.48	404.84
Lepine, Leasa	Teacher	76,649.80	-
Levings, Ian	Principal	148,219.76	9,312.59
Liaw, Teresa	Teacher	95,751.80	-
Lieuwen, Brian	Teacher	101,885.06	-
Limpright, Maria	Teacher	93,333.68	960.56
Lincoln, Maralee	Principal	131,047.79	-
Lindquist, Casey	Teacher	97,977.97	-
Lint, Lloyd	Teacher	110,587.94	-
Lion, Alyson	Teacher	81,377.14	-
Little, Megan	Teacher	99,658.53	519.82
Liversidge, David	Teacher	98,300.27	-
Lockington, Joshua	Teacher	98,151.58	-
Lode, Jeannine	Teacher	95,848.05	-
Loeppky, Jerrold	Teacher	99,686.06	583.50
Loeppky, Liane	Teacher	97,978.01	-
Loewen, Mark	Teacher	98,165.78	183.00
Loewen, Rachel	Teacher	89,596.69	-
Longpre, Nicole	Teacher	95,751.61	115.00
Loskot, Lucie	Teacher	97,977.70	-
Lucas, Tabitha	Teacher	80,746.89	-

Lumsden, Christopher	Teacher	99,658.56	-
Luongo, Paul	Teacher	84,953.65	-
Macdonald, Darlene	District Principal	154,546.09	690.67
Macdonald, Faye	Teacher	89,538.50	-
Macdonald, Grant	Teacher	89,885.69	32.34
Macdonald, Kimberley	Teacher	95,751.22	-
Macdonald, Taryn	Teacher	84,722.37	-
Macdougall, Heather	Teacher	97,977.77	-
Maciver, Michelle	Teacher	95,274.21	-
Mack, Heather	Senior Manager, Human Resources	130,556.00	915.19
Mackenzie, Bonnie	Teacher	114,633.33	-
Maclaren, James	Teacher	77,994.05	-
Macleod, Gordon	Teacher	97,977.73	-
Macleod, Michelle	Teacher	97,488.72	-
Macphail, Andrew	Teacher	123,642.44	-
Mactavish, Lauren	Teacher	101,332.67	5,956.93
Magis, Lee	Principal	135,131.29	-
Magon, Angela	Principal	140,857.77	165.92
Magon, Mario	Teacher	89,808.01	-
Majewski, Traci	Teacher	76,635.09	-
Makkar, Maninder	Teacher	97,950.58	-
Maksim, Sara	Teacher	86,093.24	-
Malchy, Katherine	Teacher	95,752.55	-
Malloo, Babinee	Teacher	95,959.80	-
Mallory, Brenda	Teacher	96,851.49	270.00
Mangat, Ranbir	Teacher	99,974.17	-
Mani, Shawn	Teacher	101,884.02	478.40
Manky, Shannon	Principal	120,038.81	-
Mann, Liane	Teacher	83,590.40	-
Mann, Rose	Homestay Coordinator	91,200.75	672.29
Mantta, Angeline	Teacher	77,538.38	-
Manyk, Kristina	Teacher	89,427.12	-
Mar, Debbie	Teacher	97,950.63	-
Marchioro, David	Teacher	95,298.17	-
Marples, Christina	Teacher	84,474.91	-
Marsh, Craig	Teacher	95,750.82	-
Martens, David	Teacher	82,104.35	-
Martin, David	Tech Support, Infrastructure	77,282.81	-
Matty, Andrew	Teacher	89,749.19	-
Maximitch-Johnston, Shelley	Teacher	97,977.87	407.01
Mcaleese, Lindsay	Teacher	85,408.56	940.72
Mcallister, Diana	Teacher	89,427.54	36.19
Mcauley, Kevin	Teacher	97,977.59	52.48
Mccall, Joel	Teacher	78,809.20	226.00
Mcclelland, Suzi	Teacher	108,448.16	-
Mconnell, Shannon	Teacher	95,752.24	982.08
Mcdonald, E. Anne	Teacher	95,751.77	-
Mcdonald, Lance	Principal	147,309.67	-
Mcdonald, Richard	Teacher	99,660.01	2,026.65
Mcdonald, Treena	Teacher	97,977.74	-
Mcgillivray, Brent	Teacher	96,203.36	38.31
Mclean, Matthew	Teacher	76,968.47	180.42
Mcleod, Cheryl	Executive Assistant	79,831.57	1,704.30
Mcmahon, Anita	Teacher	95,904.87	125.60
Mcmaster, Heidi	Teacher	86,253.02	-
Mcphee, Alisah	Teacher	87,644.39	40.00
Mcrae, Barnaby	Teacher	89,427.70	-
Mcrae, Sandra	Teacher	94,796.62	-
Mcwhinney, Ryan	Teacher	101,882.90	-
Meeres, Catherine	Manager, Facilities Operations	100,260.76	1,251.80

Menard, Ashleigh	Literacy Specialist	78,485.57	583.57
Merrick, Ruth	Teacher	98,299.77	-
Meyer, Don	Teacher	95,725.23	-
Michaud, Brett	Teacher	100,713.13	-
Middleton, Michelle	Teacher	101,885.08	279.85
Mienkina, Courtney	Teacher	79,748.73	93.69
Miettinen, Tammy	Teacher	90,099.73	-
Mihaila, Cristian	Teacher	89,794.46	-
Miller, Elena	Teacher	89,040.58	1,207.26
Minchuk, Gillian	Teacher	105,911.60	-
Minhas, Sweeter	Teacher	88,752.74	-
Moffat, Karen	Teacher	95,656.28	-
Moffitt, Colleen	Teacher	92,329.43	1,073.41
Mohitpour, Lori-Jane	Teacher	91,460.32	1,291.59
Molina, Nelson	Foreman, Grounds	78,995.51	1,098.97
Montgomery, Angela	Teacher	101,396.16	-
Moore, Nadia	Teacher	89,402.25	-
Moorthy, Raylene	Teacher	95,325.76	-
Morgante, Julie	Teacher	88,553.83	-
Morran, Elizabeth	Teacher	82,874.60	-
Morris, Wayne	Teacher	98,225.66	-
Morrison, James	Teacher	84,843.00	-
Mossey, Koreena	Teacher	86,391.39	-
Mounet, Olivia	School Psychologist	101,885.08	360.00
Mourad, Sunpreet	Teacher	91,299.05	172.92
Mullaly, Jennifer	Teacher	91,554.00	-
Muller, Daniel	Teacher	94,327.82	-
Muller, Kayla	Teacher	79,549.09	-
Muller, Michael	Teacher	97,976.30	-
Multani, Neelum	Teacher	97,950.57	-
Munro, John	Teacher	113,352.97	-
Murphy, Catherine	Teacher	110,611.17	-
Murphy, Patrick	Teacher	99,632.14	-
Myers, Matthew	Teacher	89,774.44	-
Myers, Michelle	Teacher	101,856.94	1,110.61
Nabata, Julie	Teacher	78,040.26	-
Nacua, Khrisnamurti	Teacher	89,365.04	-
Nahal, Satvir	Vice Principal	114,938.22	58.05
Nailen, Anya	Teacher	89,426.58	-
Nairn, Andrew	Teacher	98,194.87	-
Nairn, Heather	Teacher	88,691.49	-
Natt, Simmi	Teacher	96,322.77	-
Neger, Manveet	Teacher	76,961.43	-
Nera, Francis	Teacher	101,885.08	-
Nestor, Alexis	Teacher	92,231.49	115.13
Neufeld, Dennis	Teacher	101,857.05	-
Neufeld, Graham	Teacher	97,977.70	-
Neufeld, Nicole	Teacher	97,489.69	134.06
Newcombe, Nadia	Teacher	89,425.88	193.82
Newton, Ian	Teacher	98,759.55	651.00
Ngieng, Nathan	Assistant Superintendent	193,894.11	13,856.51
Nicholls, Amanda	Teacher	94,356.87	-
Nicholson, Tamiko	Teacher	101,487.17	363.75
Nield, Joann	Teacher	95,752.02	-
Nielsen, Catherine	Teacher	89,432.25	-
Noftle, Joel	Teacher	86,131.88	-
Nowak, Brenda	Teacher	96,145.61	-
Nunnikhoven, Jennifer	Teacher	95,749.29	-
Nyberg, Michelle	Teacher	98,525.39	-
O'Brien, Karman	Director, Information Technology	165,171.19	5,590.86

O'Donnell, Dyanne	Teacher	89,427.17	-
O'Keeffe, Jane	Teacher	89,427.17	-
O'Sullivan, Teresa	Teacher	89,425.85	-
Ofeimu, Jennifer	Teacher	93,706.31	-
Olfert, Sherry	Teacher	95,846.45	-
Olson, Michelle	Teacher	101,883.83	79.84
Orobko, Tracy	Executive Assistant	86,914.38	144.31
Osterby-Batryn, Annalisa	Principal	139,290.75	-
Pagulayan, Rebecca	Teacher	88,588.28	99.22
Pankratz, Jay	District Principal	149,418.65	322.80
Park, Susan	Teacher	89,426.91	-
Parsons, Robert	Teacher	84,848.17	-
Pawliw, Sara	Teacher	84,863.14	-
Pearson, Maria	Teacher	79,743.92	-
Pearson, Michael	District Vice Principal	152,419.45	2,715.55
Pedersen, Richel	Teacher	80,098.91	-
Pelley, Amanda	Teacher	91,533.45	-
Penner, Alfred	Teacher	97,977.95	-
Penner, Andrew	Teacher	89,314.49	220.47
Penner, Curtis	Teacher	77,003.59	-
Penner, Duane	Principal	141,096.42	9,539.98
Perry, Michael	Teacher	98,681.25	-
Perry, Susanna	Teacher	98,194.89	321.05
Persad, Anna	Teacher	89,426.93	-
Perusse, Brenda	Teacher	77,229.20	-
Pestana, Annelise	Teacher	78,743.47	-
Peters, Dean	Teacher	85,400.04	-
Peters, Heather	Teacher	97,977.65	27.54
Peters, Linda	Director, Finance	149,354.56	1,962.44
Peters, Paul	Teacher	101,104.92	26.29
Peters, Scott	Vice Principal	122,137.01	136.67
Pettersen, Serena	Teacher	87,581.94	708.48
Petzold, Kari	Principal	131,507.14	29.80
Phagura, Manveer	Manager, Health & Safety	91,832.77	5,541.04
Phillips, Sharon	Teacher	108,900.44	27.79
Phulka, Rajanjit	Teacher	78,328.19	101.89
Piche, Jaswinder	Teacher	97,976.51	-
Pickering, Chad	Teacher	89,496.79	-
Pinlac, Jennifer	Teacher	89,427.08	-
Pionetti, Florence	Teacher	97,950.52	105.00
Piper, Jeffrey	Teacher	95,725.29	-
Plank, Carla	Teacher	90,100.89	178.02
Plantinga, Tara	Principal	132,839.67	59.25
Poehlke, Kyle	Teacher	75,638.41	-
Poirier, Elizabeth	Teacher	90,129.05	192.64
Pollastretti, Linda	Principal	147,108.28	-
Portas, Shelley	Principal	137,715.29	-
Porth, Ryan	Teacher	101,884.92	-
Porth, Tanya	Teacher	89,427.02	-
Poss, Margaret	Teacher	89,427.28	-
Postlethwaite, Susan	Teacher	82,486.10	-
Powell, Sheena	Teacher	89,623.22	-
Power, Lynette	District Vice Principal	128,284.40	961.03
Preiss, Heather	Teacher	97,497.18	-
Presta, Sarah	Teacher	95,799.76	-
Pretty, Dale	School Psychologist	101,397.02	1,680.41
Pretty, Karen	Teacher	96,650.17	-
Price, Robin	Teacher	95,751.80	-
Primrose, Douglas	Teacher	102,616.52	141.52
Prince, Kirk	Teacher	95,726.36	-

Prins, Jill	Teacher	89,427.02	327.54
Pritchard, Doug	Teacher	97,950.62	-
Pryma, Jules	Teacher	98,251.84	-
Puglisi, Hilary	Teacher	95,751.90	274.00
Punia, Harshpinder	Teacher	78,552.09	-
Purves, Wendy	Teacher	96,393.27	-
Putman, Shelley	Teacher	95,751.58	-
Radnai, Thomas	Teacher	99,779.14	-
Radomski, L. Michele	Associate Superintendent	179,208.24	13,604.34
Radons, Chad	Teacher	104,124.13	-
Radons, Clayton	Teacher	100,431.85	-
Rahe, Jonathan	Teacher	96,422.53	1,274.35
Rai, Rapinder	Teacher	102,380.70	-
Rajabally, Soraya	Vice Principal	112,411.61	29.69
Ralston, Richard	Teacher	96,228.56	-
Rasti, Rita	Teacher	97,950.62	-
Recktenwald, Kristina	Teacher	84,721.13	3,801.77
Reglin, Mark	Teacher	89,427.08	-
Reid, Heather	Principal	137,749.51	-
Reitsema, Sherry	Teacher	96,173.35	-
Remillard, Christie	Teacher	84,205.28	-
Rennison, Rebecca	Teacher	95,752.00	-
Reynolds, Kathleen	Teacher	88,090.11	-
Richards, Martin	Teacher	95,751.83	-
Richardson, Allison	Teacher	79,600.26	-
Richardson, Deborah	Teacher	95,754.88	-
Richardson, Scott	Teacher	97,977.68	-
Rimaldi, Oreste	Teacher	95,914.13	136.53
Rioux, Marie	Speech Language Pathologist	97,977.94	1,730.74
Ritchie, Jeffrey	Vice Principal	125,633.21	227.74
Roberts, Euan	Teacher	89,872.92	1,012.31
Roberts, Jillian	Teacher	95,751.64	-
Roberts, Paul	Foreman, Electronics	77,284.92	2,177.36
Roberts, Scott	Teacher	89,402.25	543.62
Robertson, Cameron	Teacher	87,044.84	763.95
Rodriguez, Kristine	Teacher	76,644.21	197.67
Rodriguez-Navarro, Deanna	Speech Language Pathologist	83,913.08	1,551.72
Roger, Carrie	Teacher	97,312.65	-
Rogers, Karen	Teacher	89,427.18	531.54
Ronning, Michelle	Teacher	95,751.90	-
Rooke, Kaylie	Teacher	102,558.14	772.60
Rose, Michel	Foreman, HVAC	98,327.39	463.84
Ross, Christine	Teacher	89,398.72	-
Rossi, Catharina	Teacher	98,660.16	-
Rossi, David	Principal	140,841.80	320.12
Rothwell, Trista	Teacher	89,426.94	-
Rustad, Karma	Principal	137,216.87	93.45
Rutley, Robert	Teacher	76,590.09	-
Rutschmann, Krista	Teacher	99,884.48	-
Ryder, David	Manager, International Recruitment	109,957.70	15,951.29 *
Sagert, Nathan	Teacher	86,206.13	-
Saler, Dean	Tech Support, Infrastructure	77,274.15	-
Salter, Tara	Teacher	89,248.13	-
Samuel, Joanne	Teacher	97,950.59	-
Sandhu, Rupinder	Teacher	76,645.05	-
Sangha, Shavinder	Teacher	95,847.32	-
Sauve, Johanne	Teacher	102,099.98	-
Schellenberg, Doris	Teacher	93,217.45	-
Schilt, Adam	Teacher	76,600.06	-
Schmidt, Michael	Teacher	77,160.95	-

Schmidt, Tara	Teacher	95,751.80	-
Schmor, Bruce	Teacher	95,751.81	-
Schmunk, Rebecca	Teacher	75,413.72	257.02
Schreyer, Jennifer	Teacher	96,606.70	888.67
Schroeder, Brent	Teacher	123,697.51	1,092.30
Schubert, Tricia	Teacher	95,751.78	-
Schwab, Deanna	Teacher	95,754.95	-
Scott, Chelsea	Teacher	101,885.05	643.15
Sekhon, Baljit	Principal	132,676.76	34.08
Selzer, Jacqueline	Teacher	94,440.60	-
Senft, Andrea	Youth/Community Coordinator	83,746.61	751.68
Senft, Nicole	Teacher	81,737.39	-
Seo, Teresa	Teacher	86,184.08	-
Shank, Alain	Teacher	89,635.57	-
Sharma, Avneet	Teacher	89,786.39	-
Sherman, Debra	School Psychologist	101,919.43	2,526.86
Shingler, Len	Assistant Director, Facilities	104,354.89	194.11
Sickels, Kaija	Teacher	88,789.09	-
Sidhu, Amritt-Paula	Teacher	97,977.70	-
Sidhu, Balbinder	Vice Principal	127,989.82	86.68
Sidhu, Kamaljit	Principal	121,588.98	-
Sidhu, Nerlap	Teacher	106,403.37	-
Sidhu, Nimmy	Teacher	115,243.29	363.75
Sidhu, Satnam	Teacher	91,995.02	399.00
Simms, Carolyn	Teacher	98,652.30	-
Singh, Jasbir	Principal	139,396.92	6,833.80
Skelton, Jason	Teacher	94,070.70	-
Sloboda, Robert	Principal	138,153.38	405.92
Small, Marlo	Teacher	83,053.90	119.84
Smith, Allison	Teacher	89,427.03	-
Smith, Cameron	Teacher	99,018.38	153.40
Smith, Cherilyn	Teacher	99,632.13	59.49
Smith, Meagan	Teacher	75,967.37	-
Smith, Perry	Director, Instruction	171,095.48	21,071.93
Smith, Sylvia	Teacher	89,026.59	-
Smith, Tarrielea	Teacher	92,040.44	-
Smoes, Elizabeth	Teacher	116,875.68	2,352.00
Smuland, Douglas	Teacher	93,305.90	26.55
Snow, Joanne	Teacher	78,435.39	-
Snyder, Christopher	Teacher	78,682.46	-
Sonoda, Leanne	Teacher	89,402.25	-
Soon, Galen	Principal	130,268.65	99.23
Sovio, Kimberly	Teacher	90,818.39	-
Spenard, Deanne	Teacher	87,735.40	-
Spiers, David	Teacher	100,209.99	59.38
Spyksma, Stephanie	Teacher	87,434.70	190.81
St-Martin, Rene	Teacher	78,420.31	-
St. Cyr, Bob	Teacher	78,563.73	-
St. George, Corissa	Executive Assistant	84,758.48	637.76
Stanage, Cale	Teacher	78,163.94	-
Staniforth, Angus	Teacher	88,534.03	-
Stapleton, Deborah	Principal	130,879.41	115.00
Sterrett, Yvonne	Teacher	89,425.57	-
Stobbe, Stephen	Manager, IT Infrastructure	99,228.23	4,236.23
Storozuk, Charlene	Teacher	98,913.29	300.00
Strafford, Mireille	Teacher	100,170.71	50.58
Strocel, Sara	Teacher	97,976.97	-
Stuckart, Kayla	Manager, Communications	116,795.38	5,287.21
Su, Zhi	District Principal	142,417.18	494.10
Suchynsky, Karen	Teacher	89,427.17	-

Sullivan, Colleen	Teacher	101,885.27	652.57
Sun, Jennifer	Teacher	80,766.25	399.00
Supeene, Amanda	Teacher	94,659.13	310.02
Sweet, Melissa	Teacher	95,750.66	-
Szeman, Maria	Teacher	86,751.56	-
Szucs, Peggy	Teacher	89,427.10	1,488.73
Tang, Sasha	Teacher	91,936.79	1,068.99
Taylor, Darlene	Teacher	82,027.45	2,629.09
Taylor, Derek	Foreman, Painter	79,279.48	861.92
Taylor, Lorri	Teacher	88,893.92	-
Taylor, Patrick	Manager, Information Technology	79,982.22	194.80
Taylor, Rebecca	Teacher	101,884.04	-
Teljeur, Anita	Teacher	95,725.39	588.54
Tessarolo, Alicia	Teacher	101,885.09	-
Testa, Moira	Teacher	76,778.60	-
Tetrault, Aline	Teacher	82,310.83	-
Thathar, Harinder	Teacher	99,998.40	-
Thiesen, Shannon	Teacher	88,969.04	-
Thiessen, Mark	Teacher	102,510.73	-
Thomas, Brenda	Teacher	96,425.18	-
Thompson, C. Alejandra	Occupational Therapist	79,439.77	2,818.11
Thompson, Paula	Teacher	98,363.78	28.05
Tighe, Tanya	Senior Manager, Human Resources	118,773.13	419.60
Tinworth, Jeanette	Teacher	88,116.16	-
Tiwana Grewal, Jasdeep	Teacher	89,425.69	-
Tjart, Erica	Teacher	76,013.32	-
Toews, Gary	District Vice Principal	125,633.00	1,296.62
Toews, Rebecca	Vice Principal	107,183.47	-
Tommy, Charlotte	Teacher	92,984.53	304.05
Toor, Guriqbal	Teacher	93,386.61	-
Toor, Sandeep	Teacher	82,137.72	-
Toporowski, Kymberlee	Teacher	97,950.57	-
Tran, Tammy	Teacher	95,751.52	-
Triguero, Maria	Teacher	75,095.91	-
Trudeau, Melanie	Vice Principal	130,637.13	-
Tryon, Stacey	Teacher	95,751.95	-
Tudhope, Sylvia	Teacher	90,230.42	-
Turner, Stuart	Teacher	96,229.31	-
Tusi, Pauline	Teacher	101,981.56	-
Twele, Steven	Teacher	89,604.21	-
Ulrich, Katerina	Teacher	76,171.46	-
Ulvild, Corinna	Teacher	95,751.76	-
Ulyasheva, Olga	Teacher	98,371.38	-
Vaid, Bharwat	Teacher	81,746.11	-
Valihrach, Lisa	Teacher	95,750.89	-
Vallance, Jennifer	Teacher	97,977.04	-
Van Blijenburgh, Karel	Teacher	93,226.60	2,261.88
Van Dalfsen, Marie	Principal	82,426.25	-
Van Der Waarde, Christopher	Teacher	95,750.75	-
Van Egmond, Evelyn	Teacher	93,840.34	-
Van Egmond, Karen	Teacher	101,882.84	1,391.84
Van Hove, Sandra	Teacher	84,945.31	54.91
Van Hunenstijn, Thomas	Teacher	101,604.93	-
Vangarderen, Brian	Teacher	79,955.75	2,467.49
Veer, Denise	Teacher	79,251.56	-
Velestuk, Raymond	Secretary Treasurer	219,510.00	8,180.04
Verburgt, Lorri	Teacher	95,751.75	-
Verheyen, M. Adam	Teacher	88,022.66	-
Village, Dan	Vice Principal	131,287.25	-
Virk, Hars	Teacher	77,648.06	-

Vlasic, Katarina	Teacher	85,850.37	-
Von Doehren, Tanya	Teacher	82,110.48	-
Voth, Bonnie	Teacher	78,704.39	-
Voth, Jonathan	Teacher	95,725.37	-
Voth, Zach	Teacher	82,637.74	-
Wade, Janet	Teacher	96,022.59	-
Wagner, Kyle	Journeyman, HVAC Mechanic	79,900.78	-
Wall, Leanne	Teacher	80,932.86	-
Wallace, Brittney	Principal	121,933.34	-
Ward, Jillian	Teacher	95,750.56	-
Warren, Evan	Teacher	84,705.43	-
Waterhouse, Pamela	Speech Language Pathologist	95,749.16	1,282.93
Watrln, Michelle	Teacher	88,532.60	-
Watson, Christopher	Teacher	83,410.44	-
Wauthy, Remi	Teacher	87,937.03	-
Weatherby, Joanne	Teacher	102,089.93	-
Webster, Daniel	Teacher	95,856.85	-
Webster, Jaimie	Vice Principal	133,850.41	408.31
Webster, Melissa	Teacher	77,293.56	-
Wedel, Corrie	Teacher	97,977.69	-
Wedel, Tracy	Teacher	83,864.05	-
Weinkauf, Lisa	Teacher	104,290.53	-
Weinkauf, Sheldon	Teacher	93,554.38	-
Wellington, Tanner	Teacher	106,331.69	28.56
Wenz, Christopher	Journeyman, Electrician	76,481.11	568.75
Wertman, Teresa	Manager, Payroll	108,864.92	1,782.90
Westphal, Shannon	Speech Language Pathologist	97,462.66	916.04
Whalley, Michael	Teacher	95,749.86	-
White, Karen	Teacher	101,884.21	-
White, Rodney	Teacher	98,467.61	-
White, Susan	Teacher	95,783.76	-
White, Susannah	Teacher	89,720.12	-
Whitham, Lindsay	Teacher	85,085.11	-
Whitman, Lorena	Principal	132,514.70	-
Whitman, Richard	Teacher	101,885.35	1,167.31
Wickman, Jennifer	Teacher	97,950.55	-
Wiebe, Anderson	Teacher	75,123.47	-
Wiebe, Bryanna	Teacher	89,422.55	192.40
Wiebe, Conrad	Teacher	101,885.21	2,584.78
Wiebe, Gabrielle	Teacher	82,572.04	52.90
Wiebe, Jaret	Foreman, DDC	95,537.27	262.50
Wiebe, Stanley	Vice Principal	122,301.58	270.43
Wiens, Maria	Teacher	92,659.55	-
Wight, Trevor	Teacher	101,885.01	132.61
Wightman, Barbara	Teacher	101,618.99	686.53
Wildeman, Andrea	Teacher	114,187.77	31.45
Williams, Douglas	Teacher	99,659.42	-
Wilms, Billy-Jay	Teacher	101,885.03	6,988.85
Wilms, Julie	Teacher	93,412.03	87.94
Wimmer, Richard	Teacher	98,284.99	-
Wisner, Graham	Teacher	95,751.77	1,681.76
Wisner, Shannon	Teacher	95,751.80	-
Wittenberg, Jessica	Teacher	93,850.75	-
Wong, Cory	Teacher	98,465.17	-
Wood, Melissa	Teacher	94,787.40	6,387.82
Woodruff, Shane	Journeyman, HVAC Electrician	78,955.49	446.25
Woodward, Nicole	Teacher	98,652.10	-
Woolley, Robert	Teacher	95,752.07	63.56
Wright, Donna	District Principal	146,439.75	445.04
Wright, John	Teacher	97,976.65	-

Wyse, Rebecca	Teacher	99,659.69	-
Yankov, Laura	Teacher	97,977.88	-
Yarema, Jayme-Lynn	Teacher	79,633.25	30.00
Yates, Kaitlyn	Teacher	81,249.24	-
Yee, Laura	Teacher	85,104.68	-
Yendall, Christopher	Teacher	83,500.67	-
Yeomans, Zachary	Teacher	89,848.75	-
Yost, Lauren	Teacher	78,341.52	-
Young, Patricia	Teacher	95,731.93	-
Zapanta, Elizabeth	Teacher	93,583.39	-
Zemp, Kirsten	Teacher	88,535.20	74.14
Zieleman, Cheryl	Speech Language Pathologist	97,521.97	1,339.76

Total for employees whose remuneration exceeds \$75,000	91,798,317.66	410,691.02
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B. Remuneration for employees paid \$75,000 or less	58,734,489.35	466,024.14
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C. Remuneration paid to elected officials	202,219.03	11,135.13
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Consolidated total of remuneration and expenses	151,622,876.33
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D. Employer portion of EI and CPP	8,298,444.88
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*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, 2022**

<u>Supplier Name</u>	<u>Expenditure</u>
1167403 BC Ltd. (Stolo Catering)	37,289.40
1231756 BC Ltd.	104,741.50
4Imprint	28,527.59
4Refuel Canada LP	598,570.37
9 Innings Baseball	51,450.00
A & G Supply Ltd.	43,526.09
A. Craig & Son Painting	71,085.00
Abbotsford Administrators Association	138,425.00
Abbotsford Arena Ltd.	25,990.00
Abbotsford Community Foundation	56,325.00
Abbotsford Glass Ltd.	64,815.91
Abbotsford OTR	40,700.81
Abbotsford Restorative Justice	106,200.00
Abby Community School Society	122,226.79
Action Car And Truck Accessories	26,495.77
Alkins Project Services Inc.	86,477.00
All Points Bus Charters	35,001.75
Allmar Inc.	57,830.10
Amazon.ca	359,840.14
Amplified IT	51,930.00
Andrew Sheret Limited	54,829.62
Anser Power Systems Inc.	334,852.74
Antonio Domingo	55,782.31
Apple Canada Inc.	126,466.78
Archway Community Services	179,220.38
ARI Financial Services T46163	125,296.00
ATU	2,103,306.93
AVI-SPL Canada Ltd.	28,486.94
AW Excavating & Drainage Ltd.	119,877.45
Baragar Enterprises Ltd.	36,172.50
BC Hydro & Power Authority	1,168,398.22
BC Principals & Vice Principal Association	115,183.02
BC School Trustees Association	74,232.60
BC Teachers Federation	3,766,172.42
Berg Safety	27,813.75
Best Buy Canada	229,260.73

Blackwood Building Centre Ltd.	144,242.59
Bo Knows Hockey Ltd.	155,105.60
Bourquin Printers & Signs Ltd.	42,671.53
Brightly Software Inc.	51,665.40
Bruinsma Tree Service	25,200.00
Bunzl Cleaning & Hygiene	442,449.61
Camfil Canada Inc.	166,247.37
Canadian Western Trust DSLP	193,012.20
Cancam Cnc Machines Ltd.	62,625.03
Canstar Restorations	92,295.09
Carberry Technical Services Inc.	106,438.50
Centaur Products Inc.	138,873.00
Centra Windows Inc.	35,366.47
Century Plumbing & Heating Ltd.	243,701.06
Charter Bus Lines Of BC	115,230.41
Checkmymark Consulting Ltd.	28,268.80
Chilliwack Carpet One	82,175.64
Cintas	34,263.08
City Of Abbotsford	482,779.62
Clevr	51,975.00
Cloverdale Paint Inc.	35,206.21
Combined Painting	115,831.80
Comtel Integrated Technologies	180,830.23
Corporate Express Canada Inc.	308,029.76
Costco Wholesale	88,935.38
Cultus Lake Waterpark Ltd.	33,063.57
Cyclone Taylor Sports	64,253.86
Desjardins Securite Financier	285,633.49
Discovery Education Canada ULC	27,792.45
Doerksen Roofing Ltd.	34,404.30
Doublethink Inc.	31,972.50
Dr. Gwendolyn Point	41,000.00
Dubas Engineering Inc.	25,739.07
Dynamic Specialty Vehicles Ltd.	194,279.46
Educational Ideas Inc.	30,313.00
Elite Fire Protection Ltd.	91,195.15
Enervation Electric Ltd.	35,189.00
Enterprise Paper Co. Ltd.	173,749.22
Envisio	51,520.00
ESC Automation	273,383.85
Excel Education Consultants	40,608.75
Falcon Equipment Ltd.	25,760.00
First Truck Centre	172,797.79
Focused Education Resources Society	47,841.57
Fortis BC	920,284.32

Four Points Hotel	26,002.57
Fraser Valley Child Development Centre	276,132.00
Fulcrum Management Solutions	28,224.00
Gescan	243,979.94
GG Athletics Ltd.	52,591.88
GG Ice Centre Ltd.	159,497.66
Gordon Food Service Canada Ltd.	108,249.45
Grand & Toy Limited	243,416.00
Gregg Distributors (BC) Ltd.	27,311.94
Groome Floor Coverings Inc.	44,476.95
Guillevin International	217,830.08
Habitat Systems Inc.	200,015.93
Hardcore Hockey Ltd.	42,060.50
Harris & Company LLP	82,199.56
Hawker, Kimberley	35,000.00
Home Depot	56,850.52
IBM Canada Ltd.	355,919.56
Ice Development Ltd.	26,786.55
Indigo Books & Music Inc.	31,833.64
Industrial Alliance	55,877.77
Inland Kenworth	27,475.34
Inter-Co Division 10 Inc.	35,986.72
Intrado Canada Inc. - Education	66,615.36
Jisoo Kim (Sj Canada)	53,501.50
Jonathan Morgan & Company	48,508.17
Kal Tire	44,714.15
Kevgroup	196,878.65
King's Music Limited	33,477.52
KMS Tools & Equipment	83,538.23
Koffman Kalef LLP	34,051.13
Kone Inc.	63,340.63
KPMG, LLP T4348	30,334.50
Leaders International Executive	27,772.50
Lifeworks (Canada) Ltd.	145,396.97
Lordco Parts Ltd.	65,471.38
LWS Manufacturing & Welding Ltd.	32,961.97
M.L. Peterson Hardwood Floor Company	53,670.75
Ma, Sang Whan	41,700.00
Mackenzie, Trevor	46,000.00
Macquarie Equipment Finance Ltd.	801,666.60
Mainland Super-Vac Ltd.	42,971.25
Make Projects Ltd.	141,895.51
Marriott Hotels	25,842.42
Marsh Canada Limited	63,808.00
Maverick Video Group Inc.	55,034.18

Merconnet Electronics	34,354.32
Metro Motors Ltd.	169,464.96
Michelin North America (Canada)	29,849.33
Mierau Contractors Ltd.	11,831,822.35
Minister Of Finance	359,896.26
Minister Of Finance - International Student Health	149,450.00
Ministry Of Finance EHT	3,949,037.86
Motion LP	36,397.10
Municipal Pension Plan	4,537,824.20
MVP Athletic Supplies Ltd.	30,080.01
My Budget File Inc.	39,585.00
Nardo Hockey Training	42,000.00
National Air Technologies	31,981.95
Nelson Education Ltd.	100,188.01
Newsela Inc.	40,000.00
Next Level Goaltending Development	42,000.00
Northern Computer	100,788.53
Novacom Building Partners Ltd.	43,930.39
Pacific Blue Cross	6,306,144.07
Pacificom Integration Ltd.	84,146.64
Paladin Security Group Ltd.	169,007.37
Pcg Canada ULC	53,029.38
Pearson Canada Inc.	96,113.72
Portwest Mechanical Inc.	36,838.66
Powerschool Canada Ulc	355,696.77
Powerzone Academy	86,283.20
Preston Chevrolet Buick GMC	47,700.80
Price's Alarms	32,367.72
Prism Engineering Ltd.	45,906.01
Pro Snow Solutions Ltd.	70,254.69
Prosser, Ray	75,856.20
Qin, Yuhong	28,312.72
Real Canadian Superstore	41,959.97
Receiver General of Canada	43,206,849.67
Redline Refrigeration Ltd.	62,505.98
Reimer Hardwoods Ltd.	81,579.20
RFS Canada	132,447.14
Richelieu Building Specialties	44,721.74
Ricoh Canada Inc.	144,036.16
Riteway Fencing	37,636.87
Rocky Point Engineering Ltd.	122,850.00
Rod Allen	45,416.56
Rogers	200,166.74
Rubicon Publishing	109,508.80
Russell Hendrix Foodservice Equipment	27,118.89

S.T.I. Steeltec Industries Ltd.	59,325.18
Safir & Associates, LLC	40,249.17
Sapphire Sound Inc.	44,678.98
Save-On-Foods	55,130.95
Scholastic Canada Ltd.	84,214.91
School Specialty Canada (Premier)	54,871.68
Schoolhouse Products Inc.	65,866.65
Seesaw Learning, Inc.	69,120.00
Silver, Raphael	80,000.00
Smart Harvest Foods Ltd.	316,507.00
Softchoice LP	220,015.41
Sotropa Communications	173,765.82
Source It Solutions	35,664.30
Source Office Furniture & Systems	127,175.48
Southern Butler Price	75,795.51
Spectrum Educational Supplies	55,822.43
Sportfactor Inc.	79,039.64
Station One Architects	492,300.96
Stolo Nation	27,150.65
Strong Nations Publishing Inc.	53,548.66
Sumas First Nation	48,339.00
Summerland Waterfront Resort	29,827.66
Suncor Energy Products Partner	267,486.18
Swing Time Distributors Ltd.	26,704.33
Sysco Canada, Inc.	110,664.24
TC Media Livres Inc.	56,273.55
Teachers Pension Fund	28,362,187.42
Teamsters Local Union 31	903,193.85
Teamsters National Benefit Plan	4,125,647.03
Technical Safety BC	30,711.91
Tedco Electric (1988) Inc.	39,271.86
Telus	168,570.51
Terralink Horticulture	38,041.94
Terrasol Environment Inc.	33,647.25
The Learning Partnership	30,000.00
Theresa Whyte Consulting	56,084.46
Thompson Rivers University	68,367.00
Thornton Sport Development	112,393.99
Topwest Asphalt Ltd.	210,056.70
Travel Healthcare Insurance	39,446.95
Uline Canada Corporation	45,561.14
Uniglobe Specialty Travel Ltd.	53,677.00
Unitech Construction Management	6,014,248.82
United Library Services Inc.	40,503.64
Unitex Sales Ltd.	34,708.58

University Of The Fraser Valley	131,394.47
Valley Modular Ltd.	66,171.00
Valley Psychological Services	69,055.56
Vancouver School Board	52,119.40
Vantage Contracting Ltd.	28,448.70
Wal-Mart	47,765.40
Waste Connections Of Canada Inc.	216,699.95
Wesco Distribution	27,066.87
Western Campus Resources	42,230.48
Westjet Airlines	82,049.29
Westplay Corp.	35,896.72
Workers Compensation Board of BC	1,997,385.67
X10 Enterprises Inc. DBA X10	2,105,687.74
Xerox Canada Ltd.	39,952.84
YMCA Of Greater Vancouver	95,396.25
Total for suppliers where payments exceeded \$25,000	<u>142,760,155.94</u>
Suppliers paid \$25,000 or less	6,672,089.00
Total payments for the supply of goods and services	<u>149,432,244.94</u>

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

Abbotsford School District

Fiscal Year Ended June 30, 2022

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.