

SOFI

2022-23

Statement of Financial Information

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

Abbotsford School District

Fiscal Year Ended June 30, 2023

Table of Contents

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements
4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
Signed copies are available upon request at the Abbotsford School District Office or by emailing the request to finance@abbyschools.ca	
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

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

Abbotsford School District

Fiscal Year Ended June 30, 2023

Management Report

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

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

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

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

On behalf of School District No. 34 (Abbotsford)

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

Sean Nosek, Superintendent

Date:

Ray Velestuk, Secretary Treasurer

Date:

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

Audited Financial Statements of

School District No. 34 (Abbotsford)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 34 (Abbotsford)

June 30, 2023

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	37
Schedule 4A - Tangible Capital Assets (Unaudited)	38
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	39
Schedule 4C - Deferred Capital Revenue (Unaudited)	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	41

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 26, 2023

Date Signed

Signature of the Superintendent

September 26, 2023

Date Signed

Signature of the Secretary-Treasurer

September 26, 2023

Date Signed



KPMG LLP
32575 Simon Avenue
Abbotsford BC V2T 4W6
Canada
Telephone (604) 854-220
Fax (604) 853-2756

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 34 (Abbotsford), and

To the Minister of Education and Child Care, Province of British Columbia

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, 2023
 - 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 as at and for the year ended June 30, 2023 of the Entity 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 "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 22 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 22 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.



Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

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

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 included in the Unaudited Schedules 1-4 attached to the audited financial statements and Management's Financial Statement Discussion and Analysis as at the date of this auditor's 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 auditor's 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.

Auditor's 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 auditor's 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 auditor's 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 auditor's 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". The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Abbotsford, Canada

October 11, 2023

School District No. 34 (Abbotsford)

Statement 1

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	43,704,449	43,402,421
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	4,052,920	5,503,200
Due from Province - Other	-	152,465
Other (Note 3)	1,644,451	2,482,544
Total Financial Assets	49,401,820	51,540,630
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,863,345	9,454,933
Unearned Revenue (Note 5)	4,377,584	4,872,892
Deferred Revenue (Note 6)	2,768,531	2,822,231
Deferred Capital Revenue (Note 7)	182,213,792	171,556,114
Employee Future Benefits (Note 8)	9,981,927	9,821,982
Asset Retirement Obligation (Note 9)	25,040,849	25,040,849
Other Liabilities (Note 10)	9,763,129	10,075,274
Total Liabilities	242,009,157	233,644,275
Net Debt	(192,607,337)	(182,103,645)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	235,860,862	224,011,478
Prepaid Expenses	2,241,977	2,193,188
Total Non-Financial Assets	238,102,839	226,204,666
Accumulated Surplus (Deficit) (Note 17)	45,495,502	44,101,021
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	45,495,502	44,101,021
Accumulated Remeasurement Gains (Losses)		
	45,495,502	44,101,021

Contractual Obligations (Note 21)

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

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 34 (Abbotsford)

Statement 2

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	219,415,120	227,282,576	213,297,884
Other	605,398	638,077	768,406
Federal Grants		10,461	21,881
Tuition	5,305,790	5,424,639	4,338,679
Other Revenue	9,068,414	9,822,301	7,337,143
Rentals and Leases	310,000	486,602	330,574
Investment Income	768,000	945,640	393,552
Amortization of Deferred Capital Revenue	7,750,000	10,263,142	7,696,148
Total Revenue	<u>243,222,722</u>	<u>254,873,438</u>	<u>234,184,267</u>
Expenses			
Instruction	200,640,664	204,415,795	192,766,960
District Administration	6,781,178	7,947,966	6,727,881
Operations and Maintenance	32,134,757	34,581,507	31,059,928
Transportation and Housing	4,441,004	5,033,689	4,593,247
Flood Loss Costs		1,500,000	
Total Expense	<u>243,997,603</u>	<u>253,478,957</u>	<u>235,148,016</u>
Surplus (Deficit) for the year	<u>(774,881)</u>	<u>1,394,481</u>	<u>(963,749)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		44,101,021	45,064,770
Accumulated Surplus (Deficit) from Operations, end of year		<u>45,495,502</u>	<u>44,101,021</u>

School District No. 34 (Abbotsford)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(774,881)</u>	<u>1,394,481</u>	<u>(963,749)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(24,528,601)	(23,634,818)
Amortization of Tangible Capital Assets		12,679,217	10,001,730
Total Effect of change in Tangible Capital Assets	<u>-</u>	<u>(11,849,384)</u>	<u>(13,633,088)</u>
Acquisition of Prepaid Expenses		(1,930,498)	(2,193,188)
Use of Prepaid Expenses		1,881,709	771,403
Asset Retirement Obligation			(24,938,350)
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(48,789)</u>	<u>(26,360,135)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(774,881)</u>	<u>(10,503,692)</u>	<u>(40,956,972)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(10,503,692)</u>	<u>(40,956,972)</u>
Net Debt, beginning of year		<u>(182,103,645)</u>	<u>(141,146,673)</u>
Net Debt, end of year		<u>(192,607,337)</u>	<u>(182,103,645)</u>

School District No. 34 (Abbotsford)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,394,481	(963,749)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	2,440,849	(6,857,486)
Prepaid Expenses	(48,790)	(1,421,785)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,591,588)	(6,376,488)
Unearned Revenue	(495,308)	1,129,803
Deferred Revenue	(53,700)	(35,780)
Employee Future Benefits	159,945	178,779
Other Liabilities	(312,155)	681,744
Amortization of Tangible Capital Assets	12,679,217	10,001,730
Amortization of Deferred Capital Revenue	(10,263,142)	(7,696,148)
Recognition of Deferred Capital Revenue Spent on Sites	(1,548,411)	(1,275,753)
AFG COA spent on non-capital	-	(1,061,618)
Flood Loss Reimbursement	(1,500,000)	-
Total Operating Transactions	861,398	(13,696,751)
Capital Transactions		
Tangible Capital Assets Purchased	(13,026,000)	(7,646,865)
Tangible Capital Assets -WIP Purchased	(11,502,601)	(15,987,953)
Total Capital Transactions	(24,528,601)	(23,634,818)
Financing Transactions		
Capital Revenue Received	23,969,231	20,241,907
Total Financing Transactions	23,969,231	20,241,907
Net Increase (Decrease) in Cash and Cash Equivalents	302,028	(17,089,662)
Cash and Cash Equivalents, beginning of year	43,402,421	60,492,083
Cash and Cash Equivalents, end of year	43,704,449	43,402,421
Cash and Cash Equivalents, end of year, is made up of:		
Cash	43,704,449	43,402,421
	43,704,449	43,402,421

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Financial Instruments

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

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

b) Financial Instruments *(Continued)*

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

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

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Employee Future Benefits

i) Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting 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.

ii) Pension Plans

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

h) Tangible Capital Assets

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

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

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Tangible Capital Assets (continued)

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 lives are as follows:

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

i) Prepaid Expenses

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Revenue Recognition

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

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

I) Expenses

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

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

m) Liability for Contaminated Sites

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

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

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

n) Measurement Uncertainty

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

o) Future Changes in Accounting Policies

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:

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

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.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2023	June 30, 2022
Due from the Government of Canada	\$179,960	\$470,977
Due from students and Parent Advisory Councils	182,328	241,798
Due from the City of Abbotsford	Nil	39,327
Other receivables	1,282,163	1,730,442
Total Accounts Receivable – Other	\$1,644,451	\$2,482,544

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2023	June 30, 2022
Trade payables	\$5,207,303	\$6,983,161
Salaries and benefits payable	1,531,546	1,249,776
Accrued vacation payable	1,124,496	1,221,996
Total Accounts Payable and Accrued Liabilities - Other	\$7,863,345	\$9,454,933

NOTE 5 UNEARNED REVENUE

	June 30, 2023	June 30, 2022
Balance, beginning of year	\$4,872,892	\$3,743,089
Tuition fees received	5,145,851	4,846,362
Rental fees received	1,557,129	26,530
Tuition fees recognized as revenue	(5,375,159)	(3,702,688)
Rental fees recognized as revenue	(1,823,129)	(40,401)
Total Unearned Revenue	\$4,377,584	\$4,872,892

NOTE 6 DEFERRED REVENUE

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

	June 30, 2023	June 30, 2022
Balance, beginning of year	\$2,822,231	\$2,858,011
Provincial grants received	21,604,288	18,534,893
Other grants and income received	5,952,364	4,469,382
Revenue recognized	(27,592,721)	(22,931,413)
Recoveries	(17,631)	(108,642)
Total Deferred Revenue	\$2,768,531	\$2,822,231

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 7 DEFERRED CAPITAL REVENUE

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

	June 30, 2023	June 30, 2022
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$144,232,311	\$148,098,369
Transfers from deferred revenue – capital additions	9,249,009	3,830,090
Amortization of deferred capital revenue	(10,263,142)	(7,696,148)
Balance, end of year	\$143,218,178	144,232,311
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	\$21,339,098	\$6,609,050
Transfer in from deferred revenue – work in progress	11,502,601	14,730,048
Transfer to spent deferred capital		-
Balance, end of year	\$32,841,699	\$21,339,098
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	\$5,984,705	\$6,640,307
Provincial grants – Ministry of Education and Child Care	23,230,515	19,084,719
Provincial grants – other		746,286
Other	209,599	360,464
Investment income	529,118	50,438
Transfer to deferred capital revenue	(9,249,009)	(3,830,090)
Transfer to deferred capital revenue – work in progress	(11,502,601)	(14,730,048)
Site purchases	(1,548,411)	(1,275,753)
AFG – COA spent on non-capital items		(1,061,618)
Flood loss claim	(1,500,000)	
Balance, end of year	\$6,153,916	\$5,984,705
Total Deferred Capital Revenue	\$182,213,793	\$171,556,114

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2023	June 30, 2022
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$8,546,191	\$8,693,622
Service cost	602,560	682,836
Interest cost	283,362	225,571
Benefit payments	(414,514)	(537,659)
Actuarial (gain)/loss	(833,128)	(518,179)
Accrued benefit obligation – March 31	<u>\$8,184,471</u>	<u>\$8,546,191</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation – March 31	\$8,184,471	\$8,546,191
Funded status – deficit	(8,184,471)	(8,546,191)
Employer contributions after measurement date	280,640	322,492
Benefits expense after measurement date	(224,633)	(221,481)
Unamortized net actuarial gain	(1,853,463)	(1,376,802)
Accrued Benefit Liability – June 30	<u>\$(9,981,927)</u>	<u>\$(9,821,982)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued benefit liability – July 1	\$9,821,982	\$9,643,202
Net expense for fiscal year	778,239	835,864
Employer contributions	(618,294)	(657,074)
Accrued benefit liability – June 30	<u>\$9,981,927</u>	<u>\$9,821,982</u>

Components of Net Benefit Expense

Service cost	\$593,304	\$662,766
Interest cost	295,770	240,019
Amortization of net actuarial loss	(110,835)	(66,921)
Net benefit expense	<u>\$778,239</u>	<u>\$835,864</u>

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

	June 30, 2023	June 30, 2022
Discount rate – April 1	3.25%	2.50%
Discount rate – March 31	4.00%	3.25%
Long term salary growth – April 1	2.5% + seniority	2.5% + seniority
Long term salary growth – March 31	2.5% + seniority	2.5% + seniority
EARS – March 31	11.8 years	11.8 years

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 22 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current costs as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 22)	\$25,040,849
Settlements during the year	Nil
Total Asset Retirement Obligation	<u>\$25,040,849</u>

NOTE 10 OTHER LIABILITIES

	June 30, 2023	June 30, 2022
Teachers' summer pay	\$7,218,830	\$7,313,251
International homestay and medical fees	1,640,808	1,809,126
Other	903,491	952,897
Total Other Liabilities	<u>\$9,763,129</u>	<u>\$10,075,274</u>

NOTE 11 DEBT

The school district has an approved line of credit of \$3,736,130 with interest at the bank's prime rate. As of June 30, 2023 the School District had nil borrowings (2022 – Nil) under this facility.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2023

Cost:	Balance at July 1, 2022	Additions	Disposals	Balance at June 30, 2023
Sites	\$39,624,147	\$2,181,245	-	\$ 41,805,392
Buildings	364,643,847	8,595,899	-	373,239,746
Buildings – work in progress	23,127,940	11,502,601	-	34,630,541
Furniture & equipment	6,461,651	1,882,361	(1,129,068)	7,214,944
Furniture & equipment – w.i.p.	100,734	-	-	100,734
Vehicles	5,816,168	251,655	(527,196)	5,540,627
Computer software	247,844	101,452	-	349,296
Computer hardware	5,728,841	13,388	(2,195,552)	3,546,677
Total	\$445,751,172	\$24,528,601	\$(3,851,816)	\$466,427,957

Accumulated Amortization:	Balance at July 1, 2022	Amortization	Disposals	Balance at June 30, 2023
Buildings	\$211,972,043	\$10,440,281	-	\$222,412,324
Furniture & equipment	3,519,732	683,830	(1,129,068)	3,074,494
Vehicles	3,368,415	567,840	(527,196)	3,409,059
Computer software	36,215	59,714	-	95,929
Computer hardware	2,843,289	927,552	(2,195,552)	1,575,289
Total	\$221,739,694	\$12,679,217	\$(3,851,816)	\$230,567,095

June 30, 2022

Cost:	Balance at July 1, 2021	Additions	Disposals	Prior Period Adjustment	Balance at June 30, 2022
Sites	\$38,237,027	\$1,387,120	-	-	\$39,624,147
Buildings	335,692,529	3,910,469	-	25,040,849	364,643,847
Buildings – work in progress	7,240,721	15,887,219	-	-	23,127,940
Furniture & equipment	6,393,417	526,286	(458,052)	-	6,461,651
Furniture & equipment – w.i.p.	-	100,734	-	-	100,734
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
Total	\$398,701,512	\$23,634,817	\$(1,626,006)	\$25,040,849	\$445,751,172

Accumulated Amortization:	Balance at July 1, 2021	Amortization	Disposals	Prior Period Adjustment	Balance at June 30, 2022
Buildings	\$ 179,471,761	\$ 7,561,932	-	\$24,938,350	\$ 211,972,043
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	\$188,501,751	\$9,925,599	\$(1,626,006)	\$24,938,350	\$221,739,694

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS *(Continued)*

Net Book Value:	June 30, 2023	June 30, 2022 (Restated – Note 22)
Sites	\$41,805,392	\$39,624,146
Buildings	150,827,422	152,671,805
Buildings – work in progress	34,630,541	23,127,940
Furniture & equipment	4,140,450	2,941,919
Furniture & equipment – work in progress	100,734	100,734
Vehicles	2,131,568	2,447,753
Computer software	253,367	211,629
Computer hardware	1,971,388	2,885,552
Total	\$235,860,862	\$224,011,478

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$16,131,403 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$15,250,157).

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, 2024, with results available in 2025.

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

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 14, 2023. As the 2022/23 Amended Annual Budget is used for comparative purposes a reconciliation between the 2022/23 Annual and the 2022/23 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$212,098,891	\$219,415,120	\$7,316,229
Other	491,618	605,398	113,780
Tuition	5,108,450	5,305,790	197,340
Other revenue	8,806,142	9,068,414	262,272
Rentals and leases	310,000	310,000	-
Investment income	327,500	768,000	(440,500)
Amortization of deferred capital revenue	7,947,655	7,750,000	(197,655)
Total Revenue	235,090,256	243,222,722	8,132,466
Expenses			
Instruction	193,245,524	200,640,664	7,395,140
District administration	6,733,463	6,781,178	47,715
Operations and maintenance	33,507,400	32,134,757	(1,372,643)
Transportation and housing	4,399,969	4,441,004	41,035
Total Expense	237,886,356	243,997,603	6,111,247
Deficit for the year	(2,796,100)	(774,881)	2,021,219
Budgeted allocation of surplus	1,318,045	918,370	(399,675)
Budgeted Surplus (Deficit) for the year	\$(1,478,055)	\$143,489	\$1,621,544
Statement 4			
Deficit for the year	\$ (2,796,100)	(\$774,881)	\$ 2,021,219
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(11,560,529)	(20,016,489)	(8,455,960)
Amortization of tangible capital assets	10,192,910	10,050,000	(142,910)
Total effect of change in tangible capital assets	(1,367,619)	(9,966,489)	(8,598,870)
Decrease in Net Financial Debt	\$(4,163,719)	\$(10,741,370)	\$(6,577,651)

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 16 CONTINGENCIES

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

NOTE 17 ACCUMULATED SURPLUS

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

	June 30, 2023	June 30, 2022
Operating Fund Accumulated Surplus		
Restricted due to the nature of constraints on funds:		
ACE-IT programs	\$233,415	\$116,160
Skill Exploration programs	112,490	62,544
Restricted for future operations:		
School budget balances	1,140,551	1,353,466
StrongStart programs	-	156,857
Around school program	2,927	32,207
Restricted for anticipated future expenditures:		
Strategic plan initiatives	339,107	339,107
Information technology infrastructure	600,000	600,000
Abbotsford Arts Centre	100,851	125,984
Support for equity initiatives	243,224	273,224
Other	-	82,515
	<hr/> 2,772,565	<hr/> 3,142,064
Unrestricted operating surplus	4,283,174	4,216,218
Total Operating Fund Accumulated Surplus	<hr/> \$7,055,739	<hr/> \$7,358,282
Capital Fund Accumulated Surplus		
Internally restricted by the Board for:		
Centralized program service centre	2,308,259	2,327,176
Completion of new school	265,411	736,531
Auguston Elementary addition project	250,000	-
Stenerson Elementary addition project	250,000	-
School equipment	600,000	135,000
District vehicles	-	129,514
Building renovations	-	9,331
Total internally restricted accumulated surplus	<hr/> 3,673,670	<hr/> 3,337,552
Invested in capital assets	34,766,093	33,405,187
Total Capital Fund Accumulated Surplus	<hr/> \$38,439,763	<hr/> \$36,742,739
Total Accumulated Surplus	<hr/> \$45,495,502	<hr/> \$44,101,021

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 18 EXPENSE BY OBJECT – ALL FUNDS

	June 30, 2023	June 30, 2022
Salaries and benefits	\$205,131,584	\$194,763,291
Services and supplies	34,168,156	29,321,377
Amortization	12,679,217	11,063,348
Flood loss expenses	1,500,000	Nil
	\$253,478,957	\$235,148,016

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2022 related to credit, market, or liquidity risks.

a) Credit risk:

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

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

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

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

c) Liquidity risk:

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

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

NOTE 21 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for 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.

	June 30, 2024	Thereafter
Unitech Construction Management Ltd.	\$13,200,000	\$4,100,000
Macquarie Equipment Finance Ltd.	782,000	395,000
Fraser Valley Child Development Centre	183,000	Nil
RFS Canada Inc.	151,000	143,000
Total contractual obligations	\$14,316,000	\$4,638,000

SCHOOL DISTRICT NO. 34 (ABBOTSFORD)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 22 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 9). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of the date of acquisition of the related asset or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$25,040,849
Tangible Capital Assets - cost	25,040,849
Tangible Capital Assets – accumulated amortization	24,938,350
Operations and Maintenance Expense – asset amortization (2022)	76,131
Accumulated Surplus – Invested in Capital Assets	(24,862,219)

School District No. 34 (Abbotsford)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,358,282		36,742,739	44,101,021	69,926,989
Prior Period Adjustments					(24,862,219)
Accumulated Surplus (Deficit), beginning of year, as restated	7,358,282	-	36,742,739	44,101,021	45,064,770
Changes for the year					
Surplus (Deficit) for the year	1,016,344	950,732	(572,595)	1,394,481	(963,749)
Interfund Transfers					
Tangible Capital Assets Purchased	(218,887)	(950,732)	1,169,619	-	
Local Capital	(1,100,000)		1,100,000	-	
Net Changes for the year	(302,543)	-	1,697,024	1,394,481	(963,749)
Accumulated Surplus (Deficit), end of year - Statement 2	7,055,739	-	38,439,763	45,495,502	44,101,021

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	195,342,692	202,766,883	192,669,040
Other	300,000	348,808	418,542
Federal Grants		10,461	21,881
Tuition	5,305,790	5,424,639	4,338,679
Other Revenue	2,979,208	3,986,141	3,047,067
Rentals and Leases	310,000	486,602	330,574
Investment Income	528,000	650,561	344,863
Total Revenue	204,765,690	213,674,095	201,170,646
Expenses			
Instruction	174,095,236	177,856,468	171,252,453
District Administration	6,781,178	7,947,966	6,727,881
Operations and Maintenance	19,749,088	22,411,228	19,425,710
Transportation and Housing	3,805,801	4,442,089	4,009,671
Total Expense	204,431,303	212,657,751	201,415,715
Operating Surplus (Deficit) for the year	334,387	1,016,344	(245,069)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	918,370		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(752,757)	(218,887)	(306,039)
Local Capital	(500,000)	(1,100,000)	
Total Net Transfers	(1,252,757)	(1,318,887)	(306,039)
Total Operating Surplus (Deficit), for the year	-	(302,543)	(551,108)
Operating Surplus (Deficit), beginning of year		7,358,282	7,909,390
Operating Surplus (Deficit), end of year		7,055,739	7,358,282
Operating Surplus (Deficit), end of year			
Unrestricted		7,055,739	7,358,282
Total Operating Surplus (Deficit), end of year		7,055,739	7,358,282

School District No. 34 (Abbotsford)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	195,332,714	195,306,478	192,421,170
ISC/LEA Recovery	(622,257)	(615,680)	(622,257)
Other Ministry of Education and Child Care Grants			
Pay Equity	118,014	118,014	118,014
Funding for Graduated Adults	165,000	124,178	165,047
Student Transportation Fund	313,969	313,969	313,969
FSA Scorer Grant	19,990	19,990	17,740
Early Learning Framework (ELF) Implementation	2,880	2,880	4,915
Labour Settlement Funding	-	7,392,112	
Extreme Weather Grant			250,442
Premier's Award	5,000	5,000	-
Equity Scan Implementation	7,382	7,382	-
Other	-	92,560	-
Total Provincial Grants - Ministry of Education and Child Care	195,342,692	202,766,883	192,669,040
Provincial Grants - Other	300,000	348,808	418,542
Federal Grants	-	10,461	21,881
Tuition			
Summer School Fees	23,990	24,880	32,350
International and Out of Province Students	5,281,800	5,399,759	4,306,329
Total Tuition	5,305,790	5,424,639	4,338,679
Other Revenues			
Funding from First Nations	622,257	615,681	622,257
Miscellaneous			
Academy Fees	1,729,291	1,823,129	1,563,801
Busing Fees	450,000	478,377	403,123
Donations	-	-	131,105
Other Miscellaneous Revenue and Rebates	177,660	1,068,954	326,781
Total Other Revenue	2,979,208	3,986,141	3,047,067
Rentals and Leases	310,000	486,602	330,574
Investment Income	528,000	650,561	344,863
Total Operating Revenue	204,765,690	213,674,095	201,170,646

School District No. 34 (Abbotsford)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Salaries			
Teachers	89,224,292	91,198,213	88,244,754
Principals and Vice Principals	11,889,460	12,137,672	11,441,603
Educational Assistants	17,807,066	19,193,210	17,157,183
Support Staff	16,027,738	16,705,287	15,149,361
Other Professionals	5,084,740	5,375,443	4,953,202
Substitutes	6,194,354	6,512,201	6,311,794
Total Salaries	146,227,650	151,122,026	143,257,897
Employee Benefits	37,054,955	37,463,656	35,969,344
Total Salaries and Benefits	183,282,605	188,585,682	179,227,241
Services and Supplies			
Services	4,743,224	6,560,279	5,909,434
Student Transportation	156,550	221,046	166,205
Professional Development and Travel	1,542,786	2,217,820	1,647,966
Rentals and Leases	773,150	946,887	905,456
Dues and Fees	997,814	746,056	517,353
Insurance	395,995	463,573	373,422
Supplies	10,114,179	10,172,896	9,839,434
Utilities	2,425,000	2,743,512	2,829,204
Total Services and Supplies	21,148,698	24,072,069	22,188,474
Total Operating Expense	204,431,303	212,657,751	201,415,715

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	67,535,502	931,436	188,551	557,960	-	5,760,289	74,973,738
1.03 Career Programs	357,053	150,791	241,322	34,470	-	2,094	785,730
1.07 Library Services	2,244,626	-	432,545	5,168	-	-	2,682,339
1.08 Counselling	2,825,759	-	-	-	-	-	2,825,759
1.10 Special Education	11,707,413	463,164	16,397,118	166,346	-	37,689	28,771,730
1.30 English Language Learning	4,594,387	133,550	71,782	-	-	1,050	4,800,769
1.31 Indigenous Education	728,400	275,446	1,540,713	53,647	-	21,406	2,619,612
1.41 School Administration	663,725	10,132,785	-	3,630,080	30,993	8,234	14,465,817
1.60 Summer School	333,977	50,500	42,902	9,383	-	-	436,762
1.62 International and Out of Province Students	15,284	-	278,277	125,555	375,556	-	794,672
Total Function 1	91,006,126	12,137,672	19,193,210	4,582,609	406,549	5,830,762	133,156,928
4 District Administration							
4.11 Educational Administration				318	895,091	607	896,016
4.40 School District Governance					221,899		221,899
4.41 Business Administration	192,087			1,085,163	2,263,847	27,488	3,568,585
Total Function 4	192,087	-	-	1,085,481	3,380,837	28,095	4,686,500
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				193,185	526,424		719,609
5.50 Maintenance Operations				7,751,576	949,214	629,696	9,330,486
5.52 Maintenance of Grounds				783,448			783,448
5.56 Utilities							-
Total Function 5	-	-	-	8,728,209	1,475,638	629,696	10,833,543
7 Transportation and Housing							
7.41 Transportation and Housing Administration				211,511	112,419		323,930
7.70 Student Transportation				2,097,477		23,648	2,121,125
Total Function 7	-	-	-	2,308,988	112,419	23,648	2,445,055
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	91,198,213	12,137,672	19,193,210	16,705,287	5,375,443	6,512,201	151,122,026

School District No. 34 (Abbotsford)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 15)	2022 Actual (Restated - Note 22)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	74,973,738	18,676,708	93,650,446	7,017,768	100,668,214	98,962,096	106,014,700
1.03 Career Programs	785,730	196,614	982,344	461,231	1,443,575	1,641,922	1,339,548
1.07 Library Services	2,682,339	683,360	3,365,699	403,887	3,769,586	3,878,917	3,521,536
1.08 Counselling	2,825,759	648,019	3,473,778	14,238	3,488,016	3,565,880	3,205,496
1.10 Special Education	28,771,730	7,636,019	36,407,749	1,173,911	37,581,660	35,940,117	30,996,750
1.30 English Language Learning	4,800,769	1,178,313	5,979,082	106,893	6,085,975	5,501,869	4,387,648
1.31 Indigenous Education	2,619,612	655,721	3,275,333	444,151	3,719,484	3,672,020	3,423,273
1.41 School Administration	14,465,817	3,433,807	17,899,624	728,505	18,628,129	18,364,081	16,398,464
1.60 Summer School	436,762	85,733	522,495	6,762	529,257	549,218	479,259
1.62 International and Out of Province Students	794,672	217,738	1,012,410	930,162	1,942,572	2,019,116	1,485,779
Total Function 1	133,156,928	33,412,032	166,568,960	11,287,508	177,856,468	174,095,236	171,252,453
4 District Administration							
4.11 Educational Administration	896,016	230,924	1,126,940	709,567	1,836,507	1,581,285	1,858,918
4.40 School District Governance	221,899	28,691	250,590	253,605	504,195	361,143	398,290
4.41 Business Administration	3,568,585	519,350	4,087,935	1,519,329	5,607,264	4,838,750	4,470,673
Total Function 4	4,686,500	778,965	5,465,465	2,482,501	7,947,966	6,781,178	6,727,881
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	719,609	143,773	863,382	538,624	1,402,006	1,265,180	1,314,339
5.50 Maintenance Operations	9,330,486	2,296,632	11,627,118	4,843,762	16,470,880	14,747,598	13,625,456
5.52 Maintenance of Grounds	783,448	197,605	981,053	813,777	1,794,830	1,311,310	1,656,711
5.56 Utilities	-	-	-	2,743,512	2,743,512	2,425,000	2,829,204
Total Function 5	10,833,543	2,638,010	13,471,553	8,939,675	22,411,228	19,749,088	19,425,710
7 Transportation and Housing							
7.41 Transportation and Housing Administration	323,930	77,221	401,151	81,173	482,324	389,975	440,787
7.70 Student Transportation	2,121,125	557,428	2,678,553	1,281,212	3,959,765	3,415,826	3,568,884
Total Function 7	2,445,055	634,649	3,079,704	1,362,385	4,442,089	3,805,801	4,009,671
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	151,122,026	37,463,656	188,585,682	24,072,069	212,657,751	204,431,303	201,415,715

School District No. 34 (Abbotsford)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	21,215,661	21,467,292	18,291,473
Other	305,398	289,269	349,864
Other Revenue	6,089,206	5,836,160	4,290,076
Total Revenue	<u>27,610,265</u>	<u>27,592,721</u>	<u>22,931,413</u>
Expenses			
Instruction	26,545,428	26,559,327	21,514,507
Operations and Maintenance	58,902	58,902	1,143,021
Transportation and Housing	55,203	23,760	11,425
Total Expense	<u>26,659,533</u>	<u>26,641,989</u>	<u>22,668,953</u>
Special Purpose Surplus (Deficit) for the year	<u>950,732</u>	<u>950,732</u>	<u>262,460</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(950,732)	(950,732)	(262,460)
Total Net Transfers	<u>(950,732)</u>	<u>(950,732)</u>	<u>(262,460)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	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									
District Entered	-	-	2,049,750		31,211	42,693			
Deferred Revenue, beginning of year, as restated	-	-	2,049,750	-	31,211	42,693	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	692,103	682,742		352,000	75,950	278,915	1,271,041	451,098	13,802,285
Provincial Grants - Other									
Other			5,776,677						
	692,103	682,742	5,776,677	352,000	75,950	278,915	1,271,041	451,098	13,802,285
Less: Allocated to Revenue	692,103	682,742	5,678,036	352,000	80,464	242,031	1,271,041	451,098	13,802,285
Recovered									
Deferred Revenue, end of year	-	-	2,148,391	-	26,697	79,577	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	692,103	682,742		352,000	80,464	242,031	1,271,041	451,098	13,802,285
Provincial Grants - Other									
Other Revenue			5,678,036			-			
	692,103	682,742	5,678,036	352,000	80,464	242,031	1,271,041	451,098	13,802,285
Expenses									
Salaries									
Teachers						42,085			10,627,759
Principals and Vice Principals								156,218	
Educational Assistants		532,957		263,708	14,677		748,691		
Support Staff							24,419	157,917	
Other Professionals								79,916	
Substitutes					2,870	17,366			
	-	532,957	-	263,708	17,547	59,451	773,110	394,051	10,627,759
Employee Benefits		149,785		75,998	964	8,814	(148,131)	57,047	3,174,526
Services and Supplies	58,902		5,678,036	12,294	61,953	173,766	646,062		
	58,902	682,742	5,678,036	352,000	80,464	242,031	1,271,041	451,098	13,802,285
Net Revenue (Expense) before Interfund Transfers	633,201	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(633,201)								
	(633,201)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
District Entered	9,336	12,046	90,882	3,442	317,531		55,310		11,168
Deferred Revenue, beginning of year, as restated	9,336	12,046	90,882	3,442	317,531	-	55,310	-	11,168
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,135,675	43,157	48,000	11,250		55,400	20,000	1,924,762	50,000
Provincial Grants - Other						6,418			12,905
	1,135,675	43,157	48,000	11,250	-	61,818	20,000	1,924,762	62,905
Less: Allocated to Revenue	1,135,675	23,760	85,949	7,205	317,531	61,818	32,551	1,840,451	55,059
Recovered	9,336								
Deferred Revenue, end of year	-	31,443	52,933	7,487	-	-	42,759	84,311	19,014
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,135,675	23,760	85,949	7,205	317,531	55,400	32,551	1,840,451	50,000
Provincial Grants - Other						6,418			5,059
Other Revenue									
	1,135,675	23,760	85,949	7,205	317,531	61,818	32,551	1,840,451	55,059
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff						48,482			41,191
Other Professionals									
Substitutes	2,165						5,894		
	2,165	-	-	-	-	48,482	5,894	-	41,191
Employee Benefits	90					13,336			11,719
Services and Supplies	1,133,420	23,760	85,949	7,205			26,657	1,840,451	2,149
	1,135,675	23,760	85,949	7,205	-	61,818	32,551	1,840,451	55,059
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	317,531	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(317,531)				
	-	-	-	-	(317,531)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	PRP Adolescent Treatment	Immigrant Parents as Learning Supports	Early Years Outreach	Literacy Matters	Community Support	Back to School	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									-
District Entered			9,295	13,332	13,861	43,889	118,485		2,822,231
Deferred Revenue, beginning of year, as restated	-	-	9,295	13,332	13,861	43,889	118,485	-	2,822,231
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	220,650						21,309,028
Provincial Grants - Other					275,937				295,260
Other				9,525		42,660	73,196	50,306	5,952,364
	19,000	175,000	220,650	9,525	275,937	42,660	73,196	50,306	27,556,652
Less: Allocated to Revenue	-	127,513	217,493	7,812	277,792	38,293	100,614	11,405	27,592,721
Recovered			8,295						17,631
Deferred Revenue, end of year	19,000	47,487	4,157	15,045	12,006	48,256	91,067	38,901	2,768,531
Revenues									
Provincial Grants - Ministry of Education and Child Care		127,513	217,493						21,467,292
Provincial Grants - Other					277,792				289,269
Other Revenue				7,812		38,293	100,614	11,405	5,836,160
	-	127,513	217,493	7,812	277,792	38,293	100,614	11,405	27,592,721
Expenses									
Salaries									
Teachers			95,155						10,764,999
Principals and Vice Principals			16,189						172,407
Educational Assistants			33,447				7,758		1,601,238
Support Staff		9,626			104,346				385,981
Other Professionals		91,577							171,493
Substitutes								205	28,500
	-	101,203	144,791	-	104,346	-	7,758	205	13,124,618
Employee Benefits		26,310	19,598		28,567		2,661		3,421,284
Services and Supplies			53,104	7,812	144,879	38,293	90,195	11,200	10,096,087
	-	127,513	217,493	7,812	277,792	38,293	100,614	11,405	26,641,989
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	950,732
Interfund Transfers									
Tangible Capital Assets Purchased									(950,732)
	-	-	-	-	-	-	-	-	(950,732)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual			2022 Actual (Restated - Note 22)
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,856,767	3,048,401		3,048,401	2,337,371
Investment Income	240,000		295,079	295,079	48,689
Amortization of Deferred Capital Revenue	7,750,000	10,263,142		10,263,142	7,696,148
Total Revenue	<u>10,846,767</u>	<u>13,311,543</u>	<u>295,079</u>	<u>13,606,622</u>	<u>10,082,208</u>
Expenses					
Operations and Maintenance	2,856,767			-	1,061,618
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,470,000	12,111,377		12,111,377	9,429,579
Transportation and Housing	580,000	567,840		567,840	572,151
Flood Loss Costs		1,500,000		1,500,000	
Total Expense	<u>12,906,767</u>	<u>14,179,217</u>	<u>-</u>	<u>14,179,217</u>	<u>11,063,348</u>
Capital Surplus (Deficit) for the year	<u>(2,060,000)</u>	<u>(867,674)</u>	<u>295,079</u>	<u>(572,595)</u>	<u>(981,140)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,703,489	1,169,619		1,169,619	568,499
Local Capital	500,000		1,100,000	1,100,000	
Total Net Transfers	<u>2,203,489</u>	<u>1,169,619</u>	<u>1,100,000</u>	<u>2,269,619</u>	<u>568,499</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,058,961	(1,058,961)	-	
Total Other Adjustments to Fund Balances		<u>1,058,961</u>	<u>(1,058,961)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>143,489</u>	<u>1,360,906</u>	<u>336,118</u>	<u>1,697,024</u>	<u>(412,641)</u>
Capital Surplus (Deficit), beginning of year		33,405,187	3,337,552	36,742,739	62,017,599
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(24,862,219)
Capital Surplus (Deficit), beginning of year, as restated		<u>33,405,187</u>	<u>3,337,552</u>	<u>36,742,739</u>	<u>37,155,380</u>
Capital Surplus (Deficit), end of year		<u>34,766,093</u>	<u>3,673,670</u>	<u>38,439,763</u>	<u>36,742,739</u>

School District No. 34 (Abbotsford)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	39,624,147	339,602,998	6,461,651	5,816,168	247,844	5,728,841	397,481,649
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		25,040,849					25,040,849
Cost, beginning of year, as restated	39,624,147	364,643,847	6,461,651	5,816,168	247,844	5,728,841	422,522,498
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,548,411	7,242,040	1,437,462				10,227,913
Deferred Capital Revenue - Other		562,661	6,846				569,507
Operating Fund			120,522		84,977	13,388	218,887
Special Purpose Funds	632,834	367	317,531				950,732
Local Capital		790,831		251,655	16,475		1,058,961
	2,181,245	8,595,899	1,882,361	251,655	101,452	13,388	13,026,000
Decrease:							
Deemed Disposals			1,129,068	527,196		2,195,552	3,851,816
	-	-	1,129,068	527,196	-	2,195,552	3,851,816
Cost, end of year	41,805,392	373,239,746	7,214,944	5,540,627	349,296	3,546,677	431,696,682
Work in Progress, end of year		34,630,541	100,734				34,731,275
Cost and Work in Progress, end of year	41,805,392	407,870,287	7,315,678	5,540,627	349,296	3,546,677	466,427,957
Accumulated Amortization, beginning of year		187,033,693	3,519,732	3,368,415	36,215	2,843,289	196,801,344
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		24,938,350					24,938,350
Accumulated Amortization, beginning of year, as restated		211,972,043	3,519,732	3,368,415	36,215	2,843,289	221,739,694
Changes for the Year							
Increase: Amortization for the Year		10,440,281	683,830	567,840	59,714	927,552	12,679,217
Decrease:							
Deemed Disposals			1,129,068	527,196		2,195,552	3,851,816
		-	1,129,068	527,196	-	2,195,552	3,851,816
Accumulated Amortization, end of year		222,412,324	3,074,494	3,409,059	95,929	1,575,289	230,567,095
Tangible Capital Assets - Net	41,805,392	185,457,963	4,241,184	2,131,568	253,367	1,971,388	235,860,862

School District No. 34 (Abbotsford)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	23,127,940	100,734			23,228,674
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	11,502,601				11,502,601
	11,502,601	-	-	-	11,502,601
Net Changes for the Year	11,502,601	-	-	-	11,502,601
Work in Progress, end of year	34,630,541	100,734	-	-	34,731,275

School District No. 34 (Abbotsford)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	138,562,768	2,525,167	3,144,376	144,232,311
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	8,679,502	562,661	6,846	9,249,009
	8,679,502	562,661	6,846	9,249,009
Decrease:				
Amortization of Deferred Capital Revenue	10,005,164	109,823	148,155	10,263,142
	10,005,164	109,823	148,155	10,263,142
Net Changes for the Year	(1,325,662)	452,838	(141,309)	(1,014,133)
Deferred Capital Revenue, end of year	137,237,106	2,978,005	3,003,067	143,218,178
Work in Progress, beginning of year	19,473,825	1,865,273		21,339,098
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	11,502,601			11,502,601
	11,502,601	-	-	11,502,601
Net Changes for the Year	11,502,601	-	-	11,502,601
Work in Progress, end of year	30,976,426	1,865,273	-	32,841,699
Total Deferred Capital Revenue, end of year	168,213,532	4,843,278	3,003,067	176,059,877

School District No. 34 (Abbotsford)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		102,520	821,377	5,045,635	15,173	5,984,705
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	23,230,514					23,230,514
Other				179,058	30,541	209,599
Investment Income		9,064	72,619	446,094	1,341	529,118
	23,230,514	9,064	72,619	625,152	31,882	23,969,231
Decrease:						
Transferred to DCR - Capital Additions	8,679,502		562,661		6,846	9,249,009
Transferred to DCR - Work in Progress	11,502,601					11,502,601
Transferred to Revenue - Site Purchases	1,548,411					1,548,411
Flood Loss Claim	1,500,000					1,500,000
	23,230,514	-	562,661	-	6,846	23,800,021
Net Changes for the Year	-	9,064	(490,042)	625,152	25,036	169,210
Balance, end of year	-	111,584	331,335	5,670,787	40,209	6,153,915

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

Abbotsford School District

Fiscal Year Ended June 30, 2023

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, 2023

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, 2023

Statement of Severance Agreements

There was one (1) severance agreements made between School District No.34 (Abbotsford) and its non-unionized employee for the fiscal year ending June 30, 2023.

This agreement represents eighteen (18) months' compensation.

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, 2023**

A. List of elected officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Anderson, Phil	Trustee	10,578.73	483.14
Latham, Winnifred	Trustee	10,578.73	535.98
Neufeld, Kornelius	Trustee	37,546.81	8,639.66
Pauls, Rhonda	Trustee	11,550.01	446.60
Petersen, Stanley	Trustee	34,078.01	2,984.40
Rai, Preet	Trustee	32,255.46	6,398.36
Rajwan, Rupinder	Trustee	22,332.14	4,422.55
Rauch, Mike	Trustee	25,251.18	4,399.68
White, Jared	Trustee	22,332.14	1,745.88
Wilson, Shirley	Trustee	31,655.46	6,873.98
Total for elected officials		238,158.67	36,930.23

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

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Abbot, Christine	Principal	140,556.02	1,172.00
Abernethy, Colin	Teacher	120,427.75	-
Abraham, Elmore	Teacher	93,084.29	992.03
Adhemar, Seime	Teacher	99,277.58	-
Adi, Sherri	Teacher	91,453.84	-
Ahner, Darcy	Journeyman, Electrician	75,081.89	149.21
Ahrend, Margo	Teacher	99,281.49	-
Alcock, Karen	Teacher	92,283.98	-
Alexander, Stephanie	Teacher	78,942.16	-
Alstad, Travis	Teacher	101,143.10	-
Anderton, Kristi	Teacher	97,878.36	49.90
Anserello, Amanda	Teacher	92,706.29	-
Antak, Megan	Teacher	92,748.64	-
Apelt, Nora	Teacher	83,790.72	-
Apostolopoulos, Claire	Teacher	99,512.56	-
Apostolopoulos, Dimitri	Teacher	99,970.26	25.58
Arnold, Thomas	Teacher	97,156.75	-
Arora, Veena	Teacher	75,947.91	32.29
Ashdown, Sherilee	Teacher	101,881.66	-
Atawo, Dafe	Teacher	86,780.47	-
Baboi, Andrei	Teacher	93,265.79	-
Baerg, Jeffrey	Teacher	100,108.73	114.05
Baerg, Jennifer J	Teacher	101,069.53	-
Baerg, Jennifer N	Teacher	91,983.11	78.92
Bains, Sukhdeep	Teacher	105,577.74	-
Baird, Deidre	Teacher	103,282.86	1,501.38
Baker, Amy	Teacher	76,479.17	-
Ballantyne, Jesse	Teacher	99,229.94	-
Bamara, Rimpal	Teacher	104,092.19	-
Baranowsky, Julia	Teacher	83,380.54	-
Barclay, Erin	Teacher	105,815.51	-
Barker, Aaron	Teacher	102,013.27	25.58
Barker, Nicole	Teacher	91,362.68	-
Barnes, Shanon	Teacher	76,884.27	-
Barski, Sonia	Teacher	99,419.07	-
Bartlett, Jane	Teacher	79,995.77	105.28

Baruta, Tyler	Principal	145,538.48	1,065.18
Basran, Michelle	Principal	147,512.90	2,162.07
Bates, Ingrid	Teacher	105,581.12	86.47
Batt, Gregory	Teacher	101,577.56	65.00
Bauer, Janet	Literacy Specialist	88,470.90	2,803.41
Bawa, Ebrahim	Teacher	100,283.52	-
Beacon, Stephanie	Teacher	99,279.76	-
Beattie, Janet	Teacher	101,577.13	-
Beck, Jamie	Principal	149,381.62	9,534.09
Beck, Patricia	Teacher	104,669.14	-
Beckett, Heather	Teacher	101,829.27	-
Beckett, Sara	Teacher	77,697.00	76.86
Bedard, Lorra	Teacher	79,342.15	-
Beisiegel, Cory	Teacher	102,033.38	-
Beisiegel, Deborah	Teacher	103,326.92	-
Bekkering, Kathryn	Manager, Human Resources	109,083.55	2,472.84
Bell, Brian	Teacher	104,637.17	451.24
Bell, Jennifer	Principal	131,218.19	972.74
Bell, Travis	Vice Principal	131,953.33	1,991.25
Bellavance, Emanuelle	Teacher	93,458.31	-
Belsher, Adriana	Teacher	105,626.47	864.63
Benmore, Shannon	Teacher	99,280.42	-
Bennato, Jennifer	Principal	136,634.64	-
Bennett, Karen	Principal	147,484.44	291.92
Bennett, Kelley	Teacher	85,661.00	-
Berdusco, Kathleen	Teacher	92,748.37	-
Beukers, Cathy	Vice Principal	110,441.23	130.55
Beukers, Robert	Manager, Electrical & Mechanical	110,972.34	536.36
Beulens, Diane	Teacher	81,690.33	119.00
Bevan, Bonnie	Teacher	80,124.52	62.71
Bhambra, Harjit	Teacher	105,147.07	-
Bidal, Michel	Teacher	101,831.39	-
Billing, Laura	Manager, Theatre	90,941.01	42.59
Billo, Brian	Teacher	105,752.81	-
Bilodeau, Leo	Journeyman, Plumber	79,889.59	297.45
Bining-Nahal, Manroop	Teacher	101,916.77	62.71
Biring, Jasbinder	Teacher	102,938.52	-
Black, Kathleen	Teacher	86,129.51	-
Blades, David	Teacher	96,799.46	-
Bland, Margaret	Teacher	80,831.05	238.93
Blouin, Melissa	Teacher	91,823.23	90.32
Bocker, Megan	Teacher	120,858.86	28.79
Boetto, Jeffrey	Teacher	92,748.57	-
Boldt, Michael	Teacher	105,674.87	-
Bondi, Gino	Assistant Superintendent	208,935.31	-
Born, Debora	Teacher	103,330.60	728.71
Born, Matthew	Teacher	101,577.68	-
Born, Teresa	Teacher	98,852.78	-
Boschmann, Carolyn	Teacher	99,235.33	-
Bourgeois, Danielle	Teacher	99,280.29	-
Bowater, Karen	Teacher	106,542.48	-
Bowman, Alexis	Teacher	75,961.02	-
Bradley, Jessica	Teacher	85,414.30	-
Bradshaw-Erceg,	Teacher	99,235.51	-
Brar, Jatinder	Teacher	98,788.25	-
Brar, Laura	Teacher	93,530.15	600.00
Brar, Rajdeep	Teacher	101,580.94	300.00
Brar, Sukhvinder	Teacher	101,573.99	-
Brennan, Paula	Teacher	99,297.40	-
Bristow, Nathan	Teacher	87,554.55	-
Britton, Michele	Teacher	100,573.73	-
Brock, Richelle	Teacher	76,227.64	-
Brodland, Rachel	Teacher	79,304.99	-
Brough, Kirsten	Teacher	94,220.07	-
Brown, Anita	Teacher	81,110.98	-
Bubel, Craig	Teacher	83,906.10	-
Bucovaz, Sara	Teacher	76,994.35	-

Buffett, Julie-Anne	Teacher	92,708.11	1,780.02
Buhler, Heidi	Teacher	85,026.12	39.20
Bulat, Nathan	Teacher	101,598.59	-
Burdell, Sara	Teacher	92,770.76	-
Burdeyny, Lisa	Principal	77,480.11	57.12
Burk, Tamara	Teacher	85,688.57	-
Byron, Gregory	Teacher	104,482.50	2,348.73
Cairns, Lorne	Teacher	89,809.46	68.42
Cal, Cameron	Teacher	83,738.71	-
Calder-Forgaard, Forgaard	Teacher	105,626.23	-
Calnek, Brenda	Teacher	101,577.10	-
Cameron, Debra	Clinician	81,192.65	1,096.60
Cameron, Shawna	Teacher	93,438.76	-
Cameron, Ward	Teacher	114,256.33	242.48
Campbell, Carla	Principal	143,548.78	3,314.55
Campbell, Malcolm	Teacher	106,903.55	-
Canal, Gabriel	Clinician	96,014.20	546.19
Cap, Stacey	Teacher	93,308.28	25.58
Capobianco, Samantha	Teacher	75,917.25	450.62
Carlisle, Mariko	Teacher	101,575.95	-
Caron, Rene	Teacher	101,957.27	-
Carpenter, Bryon	Teacher	105,626.27	-
Carroll, Laura	Teacher	101,577.37	-
Cassia, Faye	Teacher	105,624.39	-
Castonguay, Nancy	Teacher	101,573.49	-
Cazander, Michael	Teacher	78,604.83	-
Chadha, Balraj	Teacher	93,323.59	665.19
Chaggar, Jennifer	Teacher	101,575.98	78.75
Champigny, Arlane	Speech Language Pathologist	91,450.69	1,746.92
Chan, Theresa	Teacher	101,575.20	-
Chapman, Carissa	Teacher	76,773.77	-
Charest, Karin	Teacher	91,824.01	-
Chauhan, Kalwant	Teacher	81,645.71	-
Chenier, Deborah	Principal	112,884.85	509.25
Chhina, Gurjinder	Journeyman, Electrician	76,508.54	248.96
Chiappetta, Sergio	Teacher	102,359.67	329.43
Cho-Frede, Young Sun	Manager, International Program	124,243.83	62,770.26 *
Christie, Fay	Principal	141,956.07	189.76
Chronopoulos, Elefteria	Teacher	102,267.23	-
Chu, Wei-Cheng	Teacher	99,718.88	-
Chudyk, Jo	Teacher	99,234.58	-
Churchill, Dale	Director, Facilities & Transportation	166,205.89	4,739.09
Churchill, Kelly	Manager, Capital Planning	106,672.90	69.00
Ciochetti, Brent	Teacher	99,618.99	1,094.51
Ciulla, Xenia	Teacher	86,484.13	-
Clark, Eric	Teacher	92,748.61	3,160.13
Clark, Kerry	Teacher	90,083.94	-
Clever, Pamela	Teacher	106,554.36	-
Clutton, Penny	Teacher	99,278.06	-
Cochrane, Nicolas	Vice Principal	129,682.51	679.10
Colbert, Ryan	Principal	131,927.07	500.00
Coleman, Courtney	Teacher	99,397.23	-
Collins, Carol	Teacher	92,285.35	-
Colquhoun, Colin	Teacher	101,530.81	102.61
Comanescu, Silvia	Teacher	100,228.56	-
Connon, Ashley	Teacher	101,575.68	-
Cook, Jennifer	Teacher	92,285.70	-
Cooke, Jamie	Teacher	102,136.65	-
Coombs, Alana	Teacher	113,420.64	-
Costello, Wendy	Teacher	105,623.94	5,312.79
Cotten, Darlene	Teacher	99,280.39	-
Coupland, Shawn	Teacher	102,103.57	-
Cousar, Elizabeth	Teacher	105,624.40	-
Coyle, Jacilyn	Teacher	95,670.68	-
Craig, Loreen	Teacher	111,610.66	5,752.00
Craven, Jacqueline	Teacher	104,906.30	-
Crawford, Cassandra	Teacher	96,627.37	-

Crawford, Erin	Teacher	80,010.15	-
Crocker, Jeffrey	Teacher	101,805.66	-
Crocker, Melanie	Teacher	92,748.85	-
Crockett, Jennifer	Teacher	101,704.42	-
Crozier, Lesley	Teacher	95,873.76	41.99
Crozier, Marnie	Teacher	93,395.58	78.75
Currie, Brock	Teacher	107,155.99	-
Dallas, Suzanne	Vice Principal	115,245.34	1,975.26
Danielsson, Carla	Assistant Superintendent	207,982.60	16,071.91
Davids, Crystal	Teacher	105,978.47	-
Davies, Brian	Manager, Human Resources	103,339.61	1,356.34
De Jong, James	Journeyman, Electrician	90,039.35	617.70
De Kroon, Raymond	Teacher	101,023.93	57.98
De Vries, Gregory	Teacher	105,926.93	-
De Wit, David	District Principal	153,007.42	10,551.46
De Wit, Michael	Teacher	104,197.61	607.30
De Wit, Natalie	Teacher	105,626.70	4,708.68
Deehoo, Bharuttee	Teacher	79,175.12	-
Dekleva, Anthony	Teacher	99,230.58	-
Demaer, Derrin	Manager, Purchasing	104,209.53	2,300.01
Dennison, Chantal	Teacher	96,946.57	-
Deol, Harleen	Teacher	79,956.66	-
Deol, Jaskiranjit	Teacher	101,528.21	-
Deol, Parmjit	Teacher	102,387.09	54.40
Deol, Pritpal	Teacher	99,277.85	-
Desormeaux, Nancy	Teacher	101,585.87	-
Dewar, Amanda	Teacher	81,863.28	78.75
Dhaliwal, Anita	Teacher	78,381.90	-
Dhaliwal, Harjinder	Teacher	102,433.64	-
Dhaliwal, Jaskiran	Teacher	81,665.30	-
Dhaliwal, Kuljinder	Teacher	101,575.75	114.00
Dhaliwal, Rajwant	Teacher	101,577.57	90.32
Dhaliwal, Sukhpaul	Teacher	102,903.70	830.12
Dhaliwal, Sundeep	Teacher	75,209.75	28.42
Dhillon, Gurinderjit	Teacher	88,717.43	-
Dhillon, Ravinder	Teacher	76,553.33	-
Diakow, Methodius	Teacher	115,564.38	2,066.17
Dick, Janelle	Teacher	105,749.28	-
Dirom, Dereck	Teacher	101,957.21	-
Dirom, Seonid	Teacher	79,474.37	-
Dobos, Ryan	Teacher	93,397.11	-
Dods, Jeff	Teacher	106,333.50	2,382.15
Doerksen, Jennifer	Teacher	92,906.57	300.00
Dool, Richard	Teacher	75,023.25	-
Dorgan, Sara	Teacher	92,748.62	-
Dosanjh, Nimret	Teacher	76,896.96	-
Douglas, Kristine	Teacher	99,281.00	-
Dowedoff, Stephen	Teacher	93,804.39	75.64
Drain, Jennifer	Teacher	89,305.98	-
Drouillard, Jason	Teacher	99,285.57	-
Drouillard, Niki	Teacher	92,950.16	55.04
Dueck, Bethany	Teacher	101,580.29	-
Dueck, Jodie	Teacher	93,438.32	-
Dugdale, Krista	Teacher	92,887.55	-
Duggan, Susan	Teacher	96,846.79	-
Duliba, Kevin	Teacher	102,745.07	-
Dumas, Jason	Teacher	84,816.33	-
Dunford, Ryan	Teacher	91,327.65	-
Dunton, Jefferson	Teacher	101,325.67	-
Dyck, Dawn	Teacher	99,343.96	1,121.11
Dyck, Glenda	Teacher	129,303.92	-
Dyck, Jennifer	Teacher	102,576.41	27.16
Eberhardt, Paul	Teacher	94,731.51	-
Edwards, Gisele	Teacher	90,897.96	-
Edwards, Justin	Manager, Structure & Civil	97,052.59	1,110.75
Elliott, Chelsea	Vice Principal	110,614.81	92.00
Ellis, Sherri	Teacher	83,476.70	-

Emery, Gregory	Teacher	102,267.23	-
Enns, Michael	Teacher	99,577.08	-
Enns, Shawna	Teacher	102,669.95	1,117.63
Epp, David	Teacher	101,577.58	-
Epp, Sara	Teacher	102,267.19	-
Erickson, Cathy	Principal	143,873.16	84.81
Erickson, Joan	Teacher	81,680.75	-
Ernewin, Kelly	Teacher	101,580.90	2,829.41
Esau, Carissa	Teacher	102,713.64	-
Esau, Jennifer	Teacher	87,779.32	-
Eunson, Nathan	Manager, IT Security	103,509.73	5,236.48
Ewert, Chauntel	Teacher	99,477.52	-
Falcioni, Maureen	Teacher	99,280.43	-
Falls, Kenton	Teacher	87,954.35	-
Fargeon, Nelly	Teacher	84,465.88	99.75
Farkas, Karen	Teacher	92,706.02	-
Farley, Christopher	Teacher	95,875.91	7,834.99
Fedora, Lynne	Teacher	99,234.62	78.75
Fehlauer, Christie	Teacher	103,330.10	160.99
Fehr, Victoria	Vice Principal	119,125.77	1,427.57
Fernandes, Jo-Anne	Teacher	92,840.73	-
Fetterly, Dana	Teacher	92,749.02	-
Fetterly, Dean	Teacher	102,610.02	-
Fillion, Coleen	Teacher	99,660.95	-
Finch, Tracy	Teacher	106,005.78	-
Findlay, Deanna	Teacher	88,004.32	-
Fladager, Kathleen	Principal	144,903.95	-
Foster, Jeanine	Teacher	88,012.29	-
Fowler, Stephen	Teacher	101,571.99	-
Fox, Kristina	Teacher	89,126.91	-
Francisty, Milan	Teacher	80,662.94	-
Frans, Serenna	Teacher	98,779.32	-
Fraser, Jennifer	Teacher	102,134.72	-
Frew, Joseph	Teacher	122,225.18	-
Friesen, Cameron	Principal	144,277.56	8,344.41
Froese, Jacqueline	Teacher	92,748.72	-
Froese, Kendra	Teacher	92,743.30	-
Frost, Shelly	Manager, Budget & Financial Information	110,141.98	8,557.85
Fujimura, Jay	Teacher	99,712.69	-
Fussi, Robert	Foreman, Plumbing	103,734.83	854.26
Gabriel, Reginald	Principal	152,004.35	382.61
Gagnon, Julie	Teacher	76,791.36	-
Galipeau, Cara	Teacher	101,584.07	-
Gallagher, Michelle	Teacher	92,706.00	-
Gardner, Allison	District Vice Principal	119,971.80	2,835.50
Gee, Morgan	Teacher	81,640.28	-
Gehring, Michelle	District Principal	149,156.08	11,178.18
Germain, Melanie	Teacher	95,612.59	-
Giacometti, Lorraine	Executive Assistant	75,086.76	1,172.86
Gibb, Lynda	Teacher	106,190.82	-
Giesbrecht, James	Teacher	93,598.38	-
Gill, Baljeet	Principal	131,883.12	213.22
Gill, Darshan	Foreman, Transportation	85,440.28	1,663.53
Gill, Gursharan	Teacher	100,407.14	28.80
Gill, Jay	Teacher	108,242.27	1,367.02
Gill, Michelle	Teacher	105,577.67	1,615.00
Gill, Ranjit	Teacher	99,234.47	-
Gill, Samandeep	Teacher	83,914.97	25.33
Gill, Sandeep	Teacher	90,202.71	25.33
Gill, Sundeep	Teacher	99,289.41	-
Gill, Sunita	Teacher	99,278.54	-
Gill, Surjit	Teacher	100,517.14	430.04
Gillette, Ondia	Teacher	101,810.80	-
Gjos, Mary	Teacher	105,560.36	-
Gleeson, Ryan	Teacher	101,572.08	-
Glendinning, Regan	Teacher	92,256.55	-
Glum, Darryl	Teacher	116,577.69	-

Godden, Kevin	Superintendent	332,382.88	28,666.57
Goerke, Raymond	Teacher	116,577.13	-
Goertzen, Tanya	Teacher	103,318.93	-
Goerzen, Kristi	Teacher	75,659.75	26.46
Gooch, Natalie	Teacher	98,784.99	-
Goodliffe, Emily	Teacher	92,706.05	-
Gordon, Cheryl	Teacher	92,748.57	-
Gordon, James	Teacher	101,580.15	-
Gosal, Gurmeet	Teacher	91,381.74	-
Gouttin, Lee	Speech Language Pathologist	84,107.67	2,324.78
Graham, Brenda	Teacher	99,298.12	-
Gravel, Patricia	Teacher	98,482.23	-
Gray, Heather	Teacher	99,609.99	54.93
Gray, Lucy	Teacher	95,667.93	-
Green, Eden	Teacher	97,021.22	-
Gregoire, Ronald	Manager, Transportation	117,079.14	2,768.39
Gregory, Colleen	Teacher	105,622.88	1,509.95
Grell, Thomas	Teacher	108,636.73	-
Grieve, Natalie	Teacher	99,274.03	-
Gronkjaer, Alana	Teacher	87,802.46	767.05
Grozell, Tanis	Teacher	100,144.04	941.67
Guttormson, Dinah	Teacher	99,970.18	-
Haak, Carlton	Teacher	104,052.48	-
Hadwin, Justine	Teacher	83,810.13	350.00
Hagkull, Stacey	Senior Manager, Human Resources	118,652.36	969.36
Hague, Christopher	Teacher	80,847.29	1,474.82
Haist, Alison	Teacher	92,745.46	-
Hall, Alison	Teacher	101,577.27	-
Hall, Helene	Teacher	99,280.33	146.32
Hall, Jacqueline	Principal	145,197.12	9,611.81
Hambly, Laura	Teacher	99,289.43	-
Hammermueller, Lukas	Teacher	79,224.96	-
Hannah, Katherine	Director, Instruction	160,187.19	11,032.48
Harder, Melanie	Teacher	99,372.64	-
Hare, Lindsay	Teacher	105,625.84	-
Harley, Adrienne	Manager, Financial Analysis	105,730.77	9,165.66
Harrison, Kristin	Teacher	92,705.94	-
Harrop, Nicola	Teacher	100,955.83	3,729.67
Hart, Julie	Teacher	94,055.83	-
Harvey, Christopher	Teacher	104,311.34	-
Harvey, Jason	Teacher	101,528.20	-
Harvey, Shawn	Teacher	97,002.30	-
Hauff, Dale	Teacher	99,234.60	-
Hawkins, Jason	Teacher	89,016.65	-
Hegberg, Renee	Teacher	102,287.52	-
Hein, Patricia	Teacher	99,265.14	-
Heinrichs, Erin	Teacher	75,012.47	-
Heise, Kirstin	Teacher	79,473.34	-
Heitz, Anita	Principal	122,390.13	453.67
Heller, Tomasz	Teacher	108,033.76	-
Hemmerich, Craig	Teacher	103,328.40	-
Hemmerich, Heather	Teacher	93,435.28	-
Hemminger, Dustin	Teacher	93,929.32	28.79
Hendrickson, Jennifer	Teacher	99,283.08	-
Hendy, Diana	Teacher	99,279.06	-
Henry, Lorna	Teacher	99,972.45	-
Heppner, Robert	Teacher	88,039.36	-
Hewitt, Megan	Teacher	79,469.49	-
Hickey, Amanda	Teacher	84,369.37	-
Hickey, Michael	Teacher	93,246.53	-
Hiebert, Kelly	Teacher	99,575.54	-
Hilal, Shourok	Teacher	97,787.86	-
Hildebrandt, Shannon	Teacher	92,286.72	-
Hildebrandt, Tawnie	Teacher	105,626.44	584.84
Hill, David	Teacher	100,125.96	133.85
Hill, James	Teacher	93,177.75	-
Hillier, Jennifer	Teacher	81,344.23	-

Hills, Robert	Teacher	102,456.24	-
Hipwell, Shane	Teacher	99,970.03	-
Hobek, Laura	School Psychologist	94,014.53	980.18
Hoepfner, Carole	Teacher	97,793.30	-
Hoeving, Andrea	Teacher	79,793.26	-
Holden, Philip	Teacher	99,280.44	-
Holland, Pamela	Teacher	83,926.73	-
Holwerda, Randal	Teacher	85,271.08	-
Homoncik, Teresa	Teacher	79,684.22	-
Hootz, Teresa	Teacher	101,578.53	-
Hopkins, Erica	Principal	144,888.55	84.81
Horner, Anastasia	Teacher	77,096.22	86.47
Horner, Tyler	Principal	141,968.03	667.59
Hotell, Lyndsey	Teacher	99,923.99	-
Howe, Carmen	Teacher	112,431.33	-
Howe, Linda	Teacher	97,849.07	54.93
Howie, Alexandra	Teacher	81,238.87	-
Huff, Clementine	Teacher	105,750.58	-
Huget, Sharon	Teacher	84,688.91	90.32
Hunt, Kimberly	Teacher	107,691.12	-
Hunter, Scott	Teacher	102,964.98	-
Huntley, Kyle	Teacher	76,804.29	28.49
Hutchinson, Alyssa	Teacher	87,976.44	78.75
Hyde, Ronald	Teacher	88,145.67	-
Ilapogu, Bobby	Teacher	101,535.08	-
Illes, Michelle	Teacher	99,276.13	-
Imai, Jamie	Teacher	99,282.00	-
Inglis, Laura	Teacher	105,322.82	-
Ingram, Sylvie	Teacher	101,577.35	2,041.45
Irvine, Janet	Teacher	103,223.00	-
Ivany, Michael	Teacher	105,754.93	-
Iversen, Shay	Teacher	92,101.85	-
Izatt, Keith	Teacher	98,586.87	-
Jackson, Ronald	Teacher	86,998.15	-
James, Asha	Teacher	101,577.87	90.32
Jamieson, Katie	Teacher	83,359.63	-
Jantz-Krahn, Rho	Teacher	92,748.92	-
Janzen, Joel	Teacher	116,006.75	-
Jarvie, Jayne	Teacher	81,145.21	-
Jaswal, Parmjit	Teacher	104,258.22	150.00
Jatana, Rupinder	Teacher	87,477.13	-
Jewell, Luke	Foreman, Carpenter	82,958.31	1,038.86
Jiwa, Ayeisha	Teacher	98,484.27	-
Jiwa, Zane	Teacher	87,030.45	-
Johal, Navdeep	Teacher	99,898.69	91.28
Johnson, Heather	Teacher	99,273.69	-
Johnson, Jennifer	Teacher	98,784.46	-
Johnson, Rebecca	Teacher	95,233.89	75.65
Johnson, Richard	Teacher	92,952.28	-
Johnson, Tanya	Teacher	81,682.92	-
Johnston, Dean	Principal	144,318.98	209.10
Johnston, Kari	Teacher	92,748.62	-
Jones, Ashley	Teacher	79,462.62	-
Jones, David	Teacher	103,327.46	-
Jones, Erin	Teacher	96,799.15	26.46
Jones, Kelly	Teacher	92,706.02	-
Jones, Kimberly	Teacher	101,577.27	-
Jones, Melinda	Teacher	92,795.11	-
Jones, Michelle	Teacher	93,561.98	1,167.00
Jongenburger, Karli	Teacher	77,349.80	-
Jordan, Christine	Principal	140,934.66	935.14
Jung, Terrence	Principal	100,550.97	-
Jurcic, Mirjana	Teacher	96,509.40	-
Jury, Lasha	Teacher	92,748.04	-
Kahlon, Jaspreet	Human Resources Advisor	76,344.97	31.29
Kalyn, Gary	Foreman, Construction	75,775.60	737.81
Kamiya, Brandi	Teacher	101,575.69	-

Kandal, Rebecca	Teacher	105,629.51	1,005.81
Kang, Francoise	Teacher	101,577.55	-
Kantola, Sandra	Teacher	86,466.95	90.32
Kask, Byron	Teacher	108,238.82	353.56
Kauffman, Stephan	Teacher	93,257.31	-
Keeley, Michael	Teacher	97,030.01	-
Kehoe, Sharon	Teacher	92,815.30	-
Kemp, Graeme	Vice Principal	122,700.72	245.00
Kemp, Robert	Teacher	101,577.48	-
Kenis, Cameron	Teacher	88,253.15	275.21
Kennaley, Patricia	Teacher	92,706.02	480.34
Kenney, Shannon	Principal	140,031.96	1,259.82
Ketelaar, James	Teacher	92,705.99	-
Kidd, Lorilee	Teacher	89,358.85	-
Kieft, Sarah	Teacher	84,684.07	-
Kim, Junseuk	System Analyst/Programmer	109,210.95	547.88
King, Jacquelyn	Teacher	101,577.39	-
Kinman, Eleanor	Teacher	101,270.97	28.42
Kirkham, Tina	Teacher	92,748.67	-
Kirkwood, Lea	Teacher	78,833.63	-
Kitsul, Norene	Teacher	101,511.55	-
Klade, Albert	Manager, Custodial	114,876.25	3,687.87
Klassen, Alexandra	Vice Principal	92,079.16	59.36
Klassen, Edward	Teacher	99,533.06	-
Klassen, Jeffrey	Foreman, Electrical	100,317.78	761.36
Kleisinger, Christopher	Teacher	79,721.36	-
Klose, Peter	Teacher	92,822.02	-
Koch, Janice	Teacher	103,680.19	-
Kohut, Jennifer	Teacher	101,577.69	59.63
Kooner, Victoria	Teacher	79,159.35	-
Koop, Nicola	Teacher	92,335.35	-
Krack, Michelle	Teacher	119,892.29	50.00
Kraljevic, Sonia	Teacher	101,374.87	-
Krause, Courtney	Teacher	81,328.92	-
Krause, Kristyn	Teacher	91,160.00	-
Krause, Susan	Teacher	97,226.25	-
Kring, Stephen	Teacher	105,626.16	2,306.43
Kroeker, Ann-Marie	Teacher	99,278.25	420.53
Kroeker, Robert	Tech Support, IT Team Lead	81,936.95	631.03
Kropp, Leanne	Teacher	89,368.28	-
Krossa, Julie	Teacher	81,868.64	-
Kruger, Ben	Vice Principal	113,456.39	751.75
Kruger, Sylvia	Teacher	98,785.78	-
Kruselnicki, Brett	Teacher	92,748.63	-
Krys, Tracy	District Principal	143,356.11	7,181.37
Kufske, Farrah	Teacher	75,679.03	-
Lachelt, Kenneth	Teacher	77,813.17	75.65
Lack, Rachel	Principal	137,562.77	27.24
Ladhar, Jasjit	Teacher	92,706.00	-
Ladyka, Cassandra	Teacher	102,220.14	628.95
Lainchbury, Ronald	Teacher	99,650.56	-
Lakowski, Marissa	Teacher	99,601.51	-
Lamb, Lorraine	Teacher	99,557.27	-
Lamont, Natalie	Literacy Specialist	80,707.16	27.13
Landry, Tara	Teacher	99,543.09	65.71
Lang, Natalie	Teacher	82,016.36	-
Lanigan, Bonnie	Teacher	92,705.94	-
Lanigan, Krista	Teacher	97,748.60	-
Laplante, Angela	Teacher	92,937.14	-
Larsen, Jennifer	Teacher	92,748.58	-
Lasko, Tyra	Teacher	105,626.23	2,199.45
Laspa, Shelley	Teacher	81,686.54	-
Latam, Holly	Teacher	92,746.95	-
Lawley, Chelsea	Human Resources Advisor	76,880.38	411.29
Lawrie, Jillian	Teacher	83,136.97	41.99
Lawton, Marissa	Teacher	94,079.74	-
Lebreton, Carol	Literacy Specialist	84,389.44	1,957.94

Leclerc Lopes, Adrienne	Teacher	99,525.45	-
Ledbrook, Kelly	Teacher	100,587.90	-
Lee, Garrick	Teacher	101,986.51	-
Lee, Karen	Teacher	99,970.07	71.33
Lee, Nadia	Teacher	101,575.74	-
Lee, Robert	Teacher	101,576.02	-
Lefler, Nicole	Transportation Dispatcher	81,309.87	-
Legault, Marsha	Teacher	92,706.02	-
Leinweber, Kyle	Teacher	84,671.57	-
Lenz, Prentice	Teacher	99,794.32	992.03
Lepine, Leasa	Teacher	79,473.65	-
Levings, Ian	Principal	154,290.87	1,892.88
Liaw, Teresa	Teacher	99,280.32	-
Lieuwen, Brian	Teacher	106,081.97	-
Limpright, Maria	Teacher	96,800.30	2,021.90
Lincoln, Maralee	Principal	136,634.62	-
Lindquist, Casey	Teacher	101,577.68	-
Little, Megan	Teacher	103,328.31	1,784.31
Liversidge, David	Teacher	102,433.08	-
Lockington, Joshua	Teacher	82,558.25	-
Lode, Jeannine	Teacher	99,725.55	-
Loepky, Jerrold	Teacher	103,602.06	2,244.59
Loepky, Liane	Teacher	101,577.76	-
Loewen, Mark	Teacher	102,705.76	-
Loewen, Rachel	Teacher	92,748.51	-
Long, Aaron	Teacher	94,603.66	518.68
Longpre, Nicole	Teacher	99,280.41	-
Loong, Kevin	Teacher	79,303.85	-
Lorieau, Victoria	Principal	132,655.24	-
Loskot, Lucie	Teacher	101,577.57	-
Lucas, Tabitha	Teacher	87,727.86	2,748.46
Lumsden, Christopher	Teacher	103,328.38	-
Luongo, Paul	Teacher	94,800.09	-
Macdonald, Darlene	District Principal	161,826.73	2,816.99
Macdonald, Faye	Teacher	99,282.83	-
Macdonald, Grant	Teacher	94,130.66	-
Macdonald, Kimberley	Teacher	99,280.41	-
Macdonald, Laura	Teacher	76,757.61	-
Macdonald, Taryn	Teacher	89,243.77	967.18
Macdougall, Heather	Teacher	101,577.47	-
Maciver, Michelle	Teacher	99,281.21	-
Maclaren, James	Teacher	89,059.40	-
Macleod, Gordon	Teacher	104,240.52	-
Macleod, Michelle	Teacher	101,577.66	78.75
Macphail, Andrew	Teacher	129,179.66	-
Mactavish, Lauren	Teacher	103,800.78	35.07
Magis, Lee	Principal	141,056.08	84.23
Magon, Angela	Principal	145,339.94	655.17
Magon, Mario	Teacher	93,024.47	-
Mah, Margaret	Teacher	83,447.50	-
Majewski, Traci	Teacher	85,537.46	-
Makkar, Maninder	Teacher	101,530.84	-
Maksim, Sara	Teacher	93,496.49	-
Malchy, Katherine	Teacher	99,280.19	-
Malloo, Babinee	Teacher	99,839.54	-
Mallory, Brenda	Teacher	101,575.50	-
Mangat, Ranbir	Teacher	101,953.88	-
Mani, Shawn	Teacher	105,624.45	1,969.96
Manky, Shannon	Principal	136,512.70	1,052.05
Mann, Rose	Homestay Coordinator	92,156.75	1,258.07
Mantta, Angeline	Teacher	83,686.22	-
Manyk, Kristina	Teacher	92,864.20	-
Mar, Debbie	Teacher	101,531.09	-
Marchioro, David	Teacher	99,787.36	114.00
Marko, Cynthia	Teacher	83,920.08	28.57
Marples, Christina	Teacher	89,026.23	-
Martens, David	Teacher	95,635.11	-

Martin, David	Tech Support, Infrastructure	80,503.79	-
Mathew, Laurel	Teacher	80,681.49	35.07
Matty, Andrew	Teacher	98,749.47	-
McAleese, Lindsay	Teacher	92,074.92	334.62
Mcallister, Diana	Teacher	92,749.40	-
Mcauley, Kevin	Teacher	101,861.28	107.14
Mccall, Joel	Teacher	86,001.36	150.00
Mcclelland, Suzi	Teacher	105,208.15	3,286.10
McConnell, Shannon	Teacher	99,280.35	90.32
Mcdaniel, Samantha	Teacher	77,239.51	350.00
Mcdonald, Anne	Teacher	99,280.52	78.75
Mcdonald, Lance	Principal	153,532.66	63.88
Mcdonald, Richard	Teacher	103,329.59	2,883.10
Mcgillivray, Brent	Teacher	99,233.95	-
Mclean, Matthew	Teacher	82,634.87	-
Mcleod, Cheryl	Executive Assistant	81,338.67	3,795.39
Mcmahon, Anita	Teacher	101,575.68	-
Mcmartin, Leigh	Teacher	89,647.89	-
Mcmillan, Lori	Teacher	92,779.59	-
Mcneil, Janet	Teacher	80,800.05	70.38
Mcphee, Alisah	Teacher	97,302.58	-
Mcrae, Sandra	Teacher	98,786.10	28.42
Mcwhinney, Ryan	Teacher	101,353.15	-
Meeres, Catherine	Manager, Facilities Operations	106,209.64	1,904.30
Melzer, Jordi	Teacher	76,949.36	-
Mennear, Ashley	Teacher	92,158.51	-
Meyer, Don	Teacher	99,234.52	-
Michaud, Brett	Teacher	101,577.42	-
Middleton, Michelle	Teacher	107,282.07	3,412.18
Mienkina, Courtney	Teacher	85,051.71	-
Miettinen, Tammy	Teacher	93,436.53	-
Mihaila, Cristian	Teacher	99,362.89	2,581.82
Miller, Elena	Teacher	99,278.71	-
Mills, David	Teacher	76,045.60	25.58
Minhas, Sweetter	Teacher	99,283.06	-
Moffat, Karen	Teacher	98,289.73	-
Moffitt, Colleen	Teacher	99,006.72	-
Mohitpour, Lori-Jane	Teacher	103,325.74	1,265.18
Molina, Nelson	Foreman, Grounds	77,470.41	990.33
Montgomery, Angela	Teacher	101,825.68	1,511.76
Moodley, Kreeshti	Teacher	80,605.12	-
Moore, Nadia	Teacher	107,706.15	-
Moorthy, Raylene	Teacher	99,662.15	54.93
Morgante, Julie	Teacher	98,620.16	-
Morran, Elizabeth	Teacher	92,749.36	32.08
Morris, Wayne	Teacher	109,916.40	-
Morrison, James	Teacher	92,864.16	2,836.87
Mourad, Sunpreet	Teacher	105,976.42	-
Muermann, Frank	Teacher	84,071.80	-
Muir, Kate	Senior Manager, Human Resources	87,087.93	574.88
Mullaly, Jennifer	Teacher	99,277.88	-
Muller, Daniel	Teacher	107,578.21	-
Muller, Kayla	Teacher	86,132.00	33.01
Muller, Michael	Teacher	101,575.00	-
Multani, Neelum	Teacher	101,672.61	-
Munro, John	Teacher	106,028.05	-
Murphy, Patrick	Teacher	103,450.97	-
Myers, Matthew	Teacher	92,372.67	88.86
Myers, Michelle	Teacher	125,444.10	791.35
Nabata, Julie	Teacher	75,327.61	-
Nacua, Khrisnamurti	Teacher	99,238.40	-
Nagra, Harjit	Teacher	88,389.14	-
Nahal, Satvir	Principal	120,324.08	27.99
Nailen, Anya	Teacher	93,229.55	54.93
Nair, Amelia	Teacher	79,318.73	-
Nairn, Andrew	Teacher	101,275.55	-
Nairn, Corinna	Teacher	78,373.03	-

Nairn, Heather	Teacher	101,884.29	-
Nanuwa, Bharwat	Teacher	88,237.21	412.05
Natt, Simmi	Teacher	100,968.88	350.00
Neger, Manveet	Teacher	83,736.83	-
Nera, Francis	Teacher	105,879.26	-
Nestor, Alexis	Teacher	99,235.71	53.65
Neufeld, Dennis	Teacher	121,329.48	-
Neufeld, Graham	Teacher	102,479.54	-
Neufeld, Nicole	Teacher	100,867.80	-
Neufeld, Rachael	Teacher	82,731.91	210.15
Newcomb, Jay	Teacher	76,758.80	-
Newcombe, Nadia	Teacher	92,748.39	-
Newton, Ian	Teacher	102,581.31	-
Ngieng, Nathan	Assistant Superintendent	211,814.35	21,141.57
Nicholls, Amanda	Teacher	99,278.77	-
Nicholson, Tamiko	Teacher	109,748.57	-
Nield, Joann	Teacher	99,281.20	-
Nielsen, Catherine	Teacher	92,285.75	-
Noftle, Joel	Teacher	92,749.18	665.19
Nowak, Brenda	Teacher	114,234.06	-
Nunnikhoven, Jennifer	Teacher	98,783.46	-
Nyberg, Michelle	Teacher	101,702.98	334.62
O'Brien, Karman	Director, Information Technology	169,477.09	12,019.18
O'Donnell, Dyanne	Teacher	92,748.71	43.93
O'Keeffe, Jane	Teacher	92,748.69	-
O'Sullivan, Teresa	Teacher	83,596.97	-
Ofeimu, Jennifer	Teacher	103,408.14	-
Olfert, Sherry	Teacher	114,290.09	-
Orobko, Tracy	Executive Assistant	90,843.40	1,267.71
Osterby-Batryn, Annalisa	Principal	145,197.27	325.00
Pagulayan, Rebecca	Teacher	99,980.60	-
Pankratz, Jay	District Principal	156,736.83	282.80
Park, Seheem	Teacher	77,930.70	496.76
Park, Susan	Teacher	94,823.08	78.75
Parmelee, Lynda	Teacher	84,539.79	516.92
Parsons, Kerri	Teacher	76,936.12	350.00
Parsons, Robert	Teacher	86,820.57	354.40
Pearson, Maria	Teacher	83,459.94	-
Pearson, Michael	District Vice Principal	157,757.24	9,790.03
Pedersen, Richel	Teacher	90,056.86	-
Pelley, Amanda	Teacher	101,577.51	-
Penner, Alfred	Teacher	101,704.65	-
Penner, Andrew	Teacher	93,081.88	-
Penner, Curtis	Teacher	102,105.88	-
Penner, Duane	Principal	147,145.97	19,279.97
Perron, Josee	Teacher	81,699.53	-
Perry, Michael	Teacher	103,028.97	150.00
Perry, Susanna	Teacher	101,910.39	-
Persad, Anna	Teacher	92,748.63	-
Perusse, Brenda	Teacher	107,215.49	-
Pestana, Annelise	Teacher	81,601.43	-
Peters, Dean	Teacher	89,041.23	-
Peters, Heather	Teacher	101,577.57	90.32
Peters, Linda	Director, Finance	157,715.78	-
Peters, Paul	Teacher	105,650.54	-
Peters, Scott	Principal	134,147.14	453.67
Pettersen, Serena	Teacher	94,335.30	205.87
Petzold, Kari	Principal	139,052.91	9,364.74
Phagura, Manveer	Manager, Health & Safety	95,593.92	896.20
Phillips, Sharon	Teacher	100,836.04	-
Phulka, Rajanjit	Teacher	82,224.19	-
Piche, Jaswinder	Teacher	101,575.55	31.90
Pinlac, Jennifer	Teacher	92,425.04	-
Pionetti, Florence	Teacher	101,530.77	160.15
Piper, Jeffrey	Teacher	99,234.58	-
Plank, Carla	Teacher	92,748.30	78.54
Plantinga, Tara	Principal	138,262.75	1,782.65

Poehlke, Kyle	Teacher	81,900.91	-
Pollastretti, Linda	Principal	153,882.71	349.74
Portas, Shelley	Principal	143,923.21	3,069.61
Porth, Ryan	Teacher	105,625.83	-
Porth, Tanya	Teacher	92,813.41	-
Poss, Margaret	Teacher	93,293.78	-
Powell, Sheena	Teacher	92,863.97	-
Power, Lynette	District Vice Principal	134,244.45	12,702.74
Preiss, Heather	Teacher	100,056.68	-
Prentice, Sara	Teacher	77,038.52	-
Presta, Sarah	Teacher	99,577.48	-
Pretty, Dale	School Psychologist	105,373.20	1,843.49
Pretty, Karen	Teacher	98,784.08	-
Price, Robin	Teacher	99,280.33	-
Primrose, Douglas	Teacher	111,429.13	-
Prince, Kirk	Teacher	99,234.64	-
Prins, Jill	Teacher	92,748.57	55.04
Pritchard, Doug	Teacher	102,701.02	-
Prom, Sarah	Teacher	80,677.05	-
Pryma, Jules	Teacher	101,957.27	-
Puglisi, Hilary	Teacher	99,280.49	-
Punia, Harshpinder	Teacher	82,852.55	-
Purdy, Deborah	Teacher	93,569.46	-
Purdy, Kirt	Teacher	80,847.90	-
Purves, Wendy	Teacher	99,467.71	-
Putman, Shelley	Teacher	89,899.47	35.07
Radnai, Thomas	Teacher	103,424.26	-
Radomski, Michele	Associate Superintendent	183,568.80	17,853.78
Radons, Chad	Teacher	110,865.23	-
Radons, Clayton	Teacher	99,277.61	173.24
Rahe, Jonathan	Teacher	100,808.60	61.64
Rai, Rapinder	Teacher	105,978.56	-
Rajabally, Soraya	Vice Principal	139,582.95	68.39
Ralston, Richard	Teacher	114,988.10	-
Randhawa, Sukhjeven	Teacher	156,543.00	-
Rasti, Rita	Teacher	101,530.81	-
Reglin, Mark	Teacher	92,748.74	-
Reid, Alysha	Teacher	80,360.86	-
Reid, Heather	Principal	143,957.15	935.27
Reitsema, Sherry	Teacher	99,279.63	-
Remillard, Christie	Teacher	93,439.96	-
Rennison, Rebecca	Teacher	99,448.80	-
Reynolds, Kathleen	Teacher	92,749.49	-
Richards, Martin	Teacher	99,280.36	-
Richardson, Deborah	Teacher	99,936.68	54.93
Richardson, Jessica	Teacher	96,920.49	623.20
Richardson, Scott	Teacher	101,577.57	-
Rimaldi, Oreste	Teacher	99,497.94	-
Rioux, Marie	Speech Language Pathologist	101,577.78	1,923.32
Ritchie, Jeffrey	Vice Principal	130,953.12	-
Roberts, Euan	Teacher	91,362.31	-
Roberts, Jillian	Teacher	99,557.42	-
Roberts, Paul	Foreman, Electronics	77,486.82	451.43
Roberts, Scott	Teacher	92,705.97	1,030.62
Robertson, Cameron	Teacher	119,970.73	117.60
Rodriguez-Navarro, Deanna	Speech Language Pathologist	87,713.08	1,690.60
Roebuck, Debra	Teacher	75,806.40	99.75
Roger, Carrie	Teacher	101,779.21	-
Rogers, Karen	Teacher	92,748.70	55.04
Rooke, Kaylie	Teacher	91,435.93	133.62
Ross, Christine	Teacher	96,758.15	-
Ross, Michael	Teacher	89,212.45	-
Rothwell, Trista	Teacher	92,748.60	-
Rutley, Robert	Teacher	79,031.57	-
Rutschmann, Krista	Teacher	101,573.54	-
Ryder, David	Manager, International Recruitment	114,569.52	30,608.62 *
Saez San Miguel, San	Teacher	79,210.67	-

Sagert, Nathan	Teacher	94,077.49	25.58
Saler, Dean	Tech Support, Infrastructure	80,361.47	-
Salter, Tara	Teacher	92,747.96	-
Samuel, Joanne	Teacher	101,206.48	-
Sandhu, Rupinder	Teacher	83,455.94	-
Sanford, James	Teacher	82,361.82	-
Sangha, Shavinder	Teacher	98,487.66	-
Sargent, Mercedes	Teacher	78,015.36	-
Sauve, Johanne	Teacher	105,626.44	-
Schellenberg, Doris	Teacher	101,075.27	-
Schellenberg, Richard	Teacher	76,683.63	-
Schilt, Adam	Teacher	82,725.03	-
Schmidt, Kelsey	Teacher	85,601.99	-
Schmidt, Michael	Teacher	84,206.84	-
Schmidt, Tara	Teacher	99,280.30	574.49
Schmor, Bruce	Teacher	99,280.36	-
Schmunk, Rebecca	Teacher	81,711.54	-
Schneider, Jane	Teacher	84,842.92	-
Schreyer, Jennifer	Teacher	75,351.13	1,200.93
Schroeder, Brent	Vice Principal	115,267.62	412.35
Schubert, Tricia	Teacher	100,484.02	-
Schulte, Monica	Assistant Secretary Treasurer	144,327.35	5,440.20
Schuster, Nancy	Teacher	81,377.02	28.42
Schwab, Deanna	Teacher	99,279.77	-
Sciankowsy, Hilary	Teacher	91,410.42	-
Scott, Chelsea	Teacher	105,626.28	343.40
Sekhon, Baljit	Principal	137,979.38	843.98
Selzer, Jacqueline	Teacher	99,515.11	-
Senft, Andrea	Manager, Early Learning & Child Care	93,395.19	3,994.65
Senft, Nicole	Teacher	101,545.43	-
Seo, Teresa	Teacher	90,468.68	-
Shackleford, Kelly	Teacher	81,024.69	-
Shank, Alain	Teacher	92,701.16	1,257.59
Sharma, Avneet	Teacher	99,361.38	-
Sharma, Cora	Teacher	81,564.47	-
Sharma, Nancy	Teacher	76,255.37	-
Sherman, Debra	School Psychologist	105,624.31	2,759.16
Shingler, Len	Assistant Director, Facilities	94,605.69	707.96
Sickels, Kaija	Teacher	88,621.81	-
Sidhu, Amritt	Teacher	102,180.18	-
Sidhu, Balbinder	Principal	133,445.20	912.67
Sidhu, Kamaljit	Principal	136,070.22	478.98
Sidhu, Nerlap	Vice Principal	112,791.46	51.80
Sidhu, Nimmy	Teacher	122,344.78	28.79
Sidhu, Ramandeep	Teacher	99,263.26	-
Silzer, Denise	Teacher	79,085.34	-
Simms, Carolyn	Teacher	102,267.42	-
Simpson, Jennifer	Teacher	87,199.85	-
Singh, Jasbir	Principal	149,331.52	7,715.48
Skelton, Jason	Teacher	97,374.34	61.39
Sloboda, Robert	Principal	144,197.16	496.63
Small, Marlo	Teacher	92,353.27	-
Smith, Allison	Teacher	92,748.62	78.75
Smith, Cameron	Teacher	105,551.46	164.70
Smith, Christian	Teacher	76,608.84	-
Smith, Evica	Teacher	78,529.87	-
Smith, Meagan	Teacher	90,989.90	-
Smith, Perry	Assistant Superintendent	197,101.90	16,660.26
Smith, Sylvia	Teacher	99,018.81	-
Smith, Tarrielea	Teacher	98,740.57	31.33
Smoes, Elizabeth	Vice Principal	113,897.75	1,215.08
Smuland, Douglas	Teacher	96,430.67	-
Snow, Joanne	Teacher	94,550.99	-
Snyder, Christopher	Teacher	81,645.65	-
Solomatenko, Jessica	Teacher	76,571.12	-
Sonoda, Leanne	Teacher	92,706.04	-
Soon, Galen	Principal	136,634.61	9,158.20

Sovio, Kimberly	Teacher	101,580.76	-
Spenard, Deanne	Teacher	96,577.94	-
Spiers, David	Teacher	104,209.33	-
Spyksma, Stephanie	Teacher	75,845.93	-
St-Martin, Rene	Teacher	81,416.92	-
St. Cyr, Bob	Teacher	84,768.05	-
St. George, Corissa	Executive Assistant	88,905.57	3,275.01
Stanage, Cale	Teacher	90,025.68	-
Staniforth, Angus	Teacher	92,285.05	-
Stapleton, Deborah	Vice Principal	137,512.78	-
Sterrett, Yvonne	Teacher	93,923.84	78.75
Stinson, Allison	Teacher	86,221.18	-
Stobbe, Stephen	Manager, IT Infrastructure	106,953.58	12,219.34
Storey, Dana	Speech Language Pathologist	76,594.03	1,494.04
Storozuk, Charlene	Teacher	101,149.81	-
Strafford, Mireille	Teacher	103,329.60	-
Straiton, Terri	Teacher	75,741.29	268.35
Strocel, Sara	Teacher	101,577.55	-
Stuckart, Kayla	Manager, Communications	117,833.84	6,321.63
Su, Zhi	District Vice Principal	149,034.30	-
Suchynsky, Karen	Teacher	92,748.70	-
Sullivan, Colleen	Teacher	105,626.45	-
Sun, Jennifer	Teacher	88,864.82	33.01
Supeene, Amanda	Teacher	105,624.39	41.99
Sward, Kristin	Principal	135,745.10	378.13
Sweeney, Elizabeth	Teacher	80,788.71	-
Sweeney, Hannah	Teacher	76,611.94	-
Sweet, Melissa	Teacher	115,728.07	-
Szeman, Maria	Teacher	92,752.03	-
Szucs, Peggy	Teacher	92,748.64	1,320.88
Tang, Sasha	Teacher	96,258.95	206.43
Taylor, Christopher	Teacher	75,332.89	-
Taylor, Derek	Foreman, Painter	81,693.16	1,146.53
Taylor, Lorri	Teacher	96,672.72	-
Taylor, Patrick	Manager, Information Technology	104,416.75	10,135.23
Taylor, Rebecca	Teacher	105,877.46	-
Teljeur, Anita	Teacher	99,358.51	843.64
Tessarolo, Alicia	Teacher	101,703.45	410.00
Testa, Moira	Teacher	90,908.47	-
Tetrault, Aline	Teacher	101,542.51	-
Thathar, Harinder	Teacher	100,951.83	-
Thiesen, Shannon	Vice Principal	98,139.16	-
Thiessen, Mark	Teacher	104,012.32	63.41
Thomas, Brenda	Teacher	100,373.10	-
Thompson, Paula	Teacher	109,983.28	484.02
Thurmer, Gwendolyn	Teacher	99,282.42	-
Tighe, Tanya	Senior Manager, Human Resources	124,837.94	12,522.58
Tinworth, Jeanette	Teacher	92,747.16	-
Tipton, Camille	Teacher	76,448.64	-
Tiwana Grewal, Jasdeep	Teacher	92,283.58	-
Tjart, Erica	Teacher	76,535.37	-
Toews, Gary	District Vice Principal	90,816.10	2,307.63
Toews, Melissa	Teacher	78,204.20	-
Toews, Rachel	Teacher	75,208.14	-
Toews, Rebecca	Vice Principal	125,036.10	684.68
Tommy, Charlotte	Teacher	92,436.54	2,833.82
Toor, Guriqbal	Teacher	89,336.09	-
Toor, Sandeep	Teacher	90,793.43	1,199.87
Toporowski, Kymberlee	Teacher	101,528.15	-
Tran, Tammy	Teacher	99,280.58	-
Triguero, Maria	Teacher	81,403.68	-
Trudeau, Melanie	Vice Principal	136,082.95	1,937.86
Tryon, Stacey	Teacher	99,280.38	-
Tudhope, Sylvia	Teacher	93,433.73	-
Turner, Jordan	Teacher	81,051.35	-
Turner, Stuart	Teacher	99,399.71	-
Tusi, Pauline	Teacher	106,339.60	-

Twele, Steven	Teacher	97,635.14	35.41
Ulrich, Katerina	Teacher	79,611.69	-
Ulvild, Corinna	Teacher	95,317.67	-
Unger, Laura	Teacher	96,906.22	106.06
Valihrach, Lisa	Teacher	99,278.79	99.23
Van Blijenburgh, Blijenburgh	Teacher	99,278.19	-
Van Der Waarde, Christopher	Teacher	100,018.25	53.92
Van Dijk, Rachel	Teacher	78,617.15	-
Van Egmond, Evelyn	Teacher	98,391.12	-
Van Egmond, Karen	Teacher	105,624.05	3,078.94
Van Hove, Sandra	Teacher	92,295.05	90.32
Van Hunenstijn, Thomas	Vice Principal	130,777.31	100.85
Vangarderen, Brian	Teacher	87,927.68	1,780.09
Veer, Denise	Teacher	85,758.52	-
Velestuk, Raymond	Secretary Treasurer	239,777.40	21,306.88
Verburgt, Lorri	Teacher	99,731.01	-
Verheyen, Adam	Teacher	96,297.37	-
Village, Dan	Vice Principal	126,583.12	114.99
Virk, Hars	Teacher	80,723.74	-
Vlasic, Katarina	Teacher	94,995.53	-
Vogel, Kristen	Principal	125,419.68	734.95
Voth, Bonnie	Teacher	81,805.38	-
Voth, Jonathan	Teacher	89,854.05	-
Voth, Zach	Teacher	99,281.83	-
Wall, Leanne	Teacher	92,243.06	-
Wallace, Brittney	Teacher	121,224.93	78.75
Ward, Jillian	Teacher	99,278.08	-
Warren, Evan	Teacher	91,379.09	-
Watrin, Michelle	Teacher	94,369.96	-
Watson, Christopher	Teacher	89,952.99	-
Wauthy, Remi	Teacher	95,284.43	-
Weatherby, Joanne	Teacher	106,000.39	-
Webster, Daniel	Teacher	100,330.32	172.74
Webster, Jaimie	Vice Principal	143,672.80	1,190.58
Webster, Melissa	Teacher	88,362.61	597.00
Wedel, Corrie	Teacher	101,577.72	-
Wedel, Tracy	Teacher	86,118.06	29.13
Weinkauf, Sheldon	Teacher	112,118.02	-
Wellington, Tanner	Teacher	101,576.96	-
Wenz, Christopher	Journeyman, Electrician	82,387.99	151.19
Werrell, John	Transportation Dispatcher	75,294.28	157.50
Wertman, Teresa	Manager, Payroll	110,559.90	1,726.20
Westphal, Shannon	Speech Language Pathologist	100,517.94	950.00
Whalley, Michael	Teacher	99,277.06	-
White, Karen	Teacher	105,626.20	-
White, Rodney	Teacher	101,703.77	-
White, Susan	Teacher	99,276.70	-
White, Susannah	Teacher	92,979.47	-
Whitman, Lorena	Principal	142,099.04	-
Wickman, Jennifer	Teacher	101,784.00	-
Wiebe, Anderson	Teacher	95,001.66	-
Wiebe, Conrad	Teacher	102,892.05	921.24
Wiebe, Gabrielle	Teacher	92,157.99	1,548.54
Wiebe, Jaret	Foreman, DDC	87,840.48	508.50
Wiebe, Megan	Teacher	76,265.97	-
Wiebe, Stanley	Vice Principal	130,582.39	706.50
Wiens, Maria	Teacher	101,652.09	-
Wight, Trevor	Teacher	105,879.25	72.62
Wighton, Ashleigh	Teacher	86,611.78	628.95
Wildeman, Andrea	Vice Principal	110,079.28	151.55
Williams, Douglas	Teacher	99,778.13	-
Wilms, Billy-Jay	Teacher	101,829.93	1,117.13
Wilms, Julie	Teacher	87,815.97	-
Wilsdon, Melissa	Principal	136,208.74	3,442.54
Wimmer, Richard	Teacher	100,517.23	-
Wismer, Graham	Teacher	99,622.09	1,680.02
Wismer, Shannon	Teacher	99,349.70	99.96

Wittenberg, Jessica	Teacher	99,277.14	-
Wong, Cory	Teacher	103,974.80	-
Wood, Melissa	Teacher	103,287.76	2,317.00
Woodruff, Shane	Journeyman, HVAC Electrician	83,332.12	771.75
Woodward, Nicole	Teacher	102,267.00	-
Wright, Donna	District Principal	157,267.11	7,201.48
Wright, John	Teacher	101,704.34	-
Wyse, Rebecca	Teacher	99,277.47	-
Yankov, Laura	Teacher	101,577.70	-
Yarema, Jayme-Lynn	Teacher	88,578.25	-
Yates, Kaitlyn	Teacher	87,586.75	-
Yee, Laura	Teacher	91,364.74	-
Yendall, Christopher	Teacher	92,021.79	-
Yeomans, Melissa	Teacher	79,634.79	190.07
Yeomans, Zachary	Teacher	99,437.78	-
Young, Patricia	Teacher	98,282.74	-
Zemp, Kirsten	Teacher	92,749.62	-
Zieleman, Cheryl	Speech Language Pathologist	101,530.81	1,568.20

Total for employees whose remuneration exceeds \$75,000	<u>99,163,274.67</u>	<u>715,882.32</u>
B. Remuneration for employees paid \$75,000 or less	<u>61,545,841.80</u>	<u>538,659.53</u>
C. Remuneration paid to elected officials	<u>238,158.67</u>	<u>36,930.23</u>
Consolidated total of remuneration and expenses	<u>162,238,747.22</u>	
D. Employer portion of EI and CPP	<u>9,337,489.85</u>	

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



**Schedule 2- Payments Made for the
Provision of Goods and Services
for the Year Ended June 30, 2023**

<u>Supplier Name</u>	<u>Expenditure</u>
1167403 BC LTD (STOLO CATERING)	55,642.95
4REFUEL CANADA LP	705,335.10
A. CRAIG & SON PAINTING	253,682.03
ABBOTSFORD ADMINISTRATORS ASSN	137,150.00
ABBOTSFORD ARENA	89,817.97
ABBOTSFORD COMMUNITY FOUNDATIO	58,275.66
ABBOTSFORD GLASS LTD.	67,518.91
ABBOTSFORD RESTORATIVE JUSTICE	108,716.48
ABBOTSFORD TEACHER UNION	2,375,155.97
ABBY COMMUNITY SCHOOL SOCIETY	269,247.13
ADAM NUGENT-HOPKINS	51,871.94
AINSWORTH INC.	40,657.55
ALASKA AIRLINES	31,980.12
ALKINS PROJECT SERVICES INC.	56,423.57
ALL POINTS BUS CHARTERS	52,804.50
ALLMAR INC	114,918.34
ALTA VOYAGES/ ALTA TRAVEL	212,629.92
ALTEC INDUSTRIES LTD	33,008.84
AMAZON.CA	564,193.33
AMPLIFIED IT	50,430.00
ANDREW SHERET LIMITED	56,167.66
ANIXTER CANADA INC.	32,919.16
ANSER POWER SYSTEMS INC	158,499.82
ANTIQUITY ENVIRONMENTAL CONSUL	58,999.50
ANTONIO DOMINGO	58,053.98
APOLLO SHEET METAL LTD	99,443.44
APPLE CANADA INC.	216,805.00
APPLY TO EDUCATION	38,773.63
ARCHWAY COMMUNITY SERVICES	144,106.56
ARI FINANCIAL SERVICES	124,619.00
ATLAS - APEX ROOFING	40,850.25
AW EXCAVATING & DRAINAGE LTD.	116,256.95
BALL, KATHY	25,650.25
BARAGAR ENTERPRISES LTD	45,376.82
BC HYDRO & POWER AUTHORITY	1,346,055.09
BC PRINCIPALS & VICE PRINCIPAL	112,744.28

BC SCHOOL SPORTS	40,167.50
BC SCHOOL TRUSTEES ASSOCIATION	78,288.13
BC TEACHERS FED - SAL IND FUND	2,143,825.37
BC TEACHERS FEDERATION	1,841,027.37
BEST BUY	174,925.29
BEST WESTERN HOTELS	26,012.35
BLACK PRESS GROUP LTD.	25,697.98
BLACKWOOD BUILDING CENTRE LTD.	145,483.56
BO KNOWS HOCKEY LTD.	140,000.00
BOURQUIN PRINTERS & SIGNS LTD.	43,789.59
BRATTON, TAYLOR	39,375.00
BRIGHTLY SOFTWARE INC	54,248.68
BRUINSMA TREE SERVICE	28,000.88
BUHLER PAINTING LTD.	100,800.00
BUNZL CLEANING & HYGIENE	596,506.74
CAMFIL CANADA INC	107,596.96
CANADIAN EDUCATION WAREHOUSE	44,724.14
CANADIAN RECREATION SOLUTIONS	170,786.48
CANADIAN TIRE	40,940.46
CANADIAN WESTERN TRUST DSLP	254,236.68
CANSTAR RESTORATIONS LP	1,651,831.98
CDI SPACES	334,309.15
CENTAUR PRODUCTS INC	111,416.55
CENTRAL VALLEY ENGINEERING (20	25,887.26
CENTURY PLUMBING & HEATING LTD	841,225.18
CHARLIE, DARREN	29,074.47
CHARTER BUS LINES OF BRITISH C	113,115.61
CHILLIWACK CARPET ONE	230,646.91
CINTAS	29,370.69
CITY ELECTRIC SUPPLY	29,083.04
CITY OF ABBOTSFORD	203,832.38
CITY OF ABBOTSFORD - BUS PASSE	36,065.13
CITY OF ABBOTSFORD - PARKS & R	25,462.46
CITY OF ABBOTSFORD - TAX DEPAR	365,340.89
CLARION HOTEL & CONFERENCE CEN	88,488.67
CLEARVIEW DEMOLITION LTD.	54,495.00
CLEVR	64,071.00
COLLEGE BOARD	31,932.76
COLLINS MANUFACTURING CO. LTD.	43,124.48
COMTEL INTEGRATED TECHNOLOGIES	280,102.02
CORPORATE EXPRESS	306,947.42
COSTCO	145,831.34
CSSHL	32,823.00
CULTUS LAKE WATERPARK LTD	30,062.55
D.G. MACLACHLAN LIMITED	35,570.37

DESJARDINS SECURITE FINANCIER,	290,562.10
DISCOVERY EDUCATION CANADA ULC	57,698.55
DOERKSEN ROOFING LTD.	32,855.03
DOUBLETHINK INC.	32,611.95
DR. GWENDOLYN POINT	41,000.00
DUECK ISUZU TRUCKS VANCOUVER	65,998.24
DYNAMIC SPECIALTY VEHICLES LTD	184,328.73
EASTERN VALLEY ATHLETIC ASSOCI	33,950.00
EDUCATIONAL IDEAS INC	61,065.82
ELITE FIRE PROTECTION LTD	118,815.41
ENTERPRISE PAPER CO. LTD.	229,683.32
ENVISIO	34,720.00
ESC AUTOMATION	281,099.70
EXCEL EDUCATION CONSULTANTS	42,616.75
FAIRMONT HOTELS	88,476.09
FASTCUT CNC INC.	38,718.40
FIRST TRUCK CENTRE	116,094.58
FOCUSED EDUCATION RESOURCES SO	50,143.88
FOLLETT SCHOOL SOLUTION	123,152.92
FORESEESON TECHNOLOGY INC.	47,279.68
FORTIS BC	904,430.37
FRASER VALLEY CHILD DEV. CENT.	254,300.00
FREEWAY COMMUNICATIONS INC.	30,236.08
GARAVENTA (CANADA) LTD	49,539.00
GESCAN	121,623.08
GG ATHLETICS LTD	57,474.38
GG ICE CENTRE LTD	137,329.78
GLOBE PRINTERS LTD	26,823.73
GODDEN, KEVIN WAYNE-A.	30,651.58
GORDON FOOD SERVICE CANADA LTD	100,216.92
GRAND & TOY LIMITED	278,918.80
GUILLEVIN INTERNATIONAL	243,938.28
HABITAT SYSTEMS INC.	27,652.35
HARDCORE HOCKEY LTD	42,000.00
HARRIS & COMPANY LLP	101,036.96
HARRISON HOT SPRINGS RESORT	49,757.05
HAWKER, KIMBERLEY	38,728.00
HEIDELBERG CONTRACTING LTD.	247,659.93
HOME DEPOT	50,535.24
HSL AUTOMATION	29,408.71
IB GLOBAL CENTER	35,292.86
IBM CANADA LTD.	274,408.85
ICS CLEAN SUPPLIES LTD	27,137.21
IKEA	25,670.61
IN 1193984 BC LTD	45,351.16

INDUSTRIAL ALLIANCE	59,673.98
INLAND KENWORTH	30,753.85
INTER-CO DIVISION 10 INC	38,140.09
INTRADO CANADA INC - EDUCATION	66,615.36
IRC BUILDING SCIENCES GROUP	30,077.25
JISOO KIM (SJ CANADA)	25,304.50
KAL TIRE	58,077.17
KEV SOFTWARE INC.	218,858.55
KMS TOOLS & EQUIPMENT	85,329.74
KONE INC.	70,523.27
KPMG LLP, T4348	30,334.50
KUMAR, SAVITA	28,934.00
LANGUAGE LIMOUSINE	34,605.90
LEADERS INTERNATIONAL EXECUTIV	120,079.11
LIFEWORX (CANADA) LTD	197,936.05
LORDCO PARTS LTD.	70,983.35
LWA CONSULTING LTD.	49,616.97
LWS MANUFACTURING & WELDING LT	38,885.93
MA, SANG WHAN	29,450.00
MACK KIRK ROOFING	904,937.81
MACQUARIE EQUIPMENT FINANCE LT	735,841.92
MAINLAND SUPER-VAC LTD	65,320.50
MAINROAD MAINTENANCE PRODUCTS	61,366.88
MAKE PROJECTS LTD.	220,872.35
MARK HOLICK INC.	78,750.00
MAVERICK VIDEO GROUP INC.	89,963.45
MCINTOSH PERRY LIMITED	45,266.06
MDT SYSTEMS LTD	114,240.00
MERCONNET ELECTRONICS	46,515.56
MIERAU CONTRACTORS LTD	3,837,430.50
MINISTER OF FINANCE	548,601.25
MINISTRY OF FINANCE EHT	3,220,954.77
MOTION LP	36,396.61
MUNICIPAL PENSION PLAN	5,040,188.39
MURRAY AUTO GROUP ABBOTSFORD	151,395.57
MVP ATHLETIC SUPPLIES LTD	26,340.08
MY BUDGET FILE INC	40,971.00
NARDO HOCKEY TRAINING	42,000.00
NATIONAL AIR TECHNOLOGIES	90,097.02
NATURAL POD	71,023.86
NELSON EDUCATION LTD.	122,546.84
NEXT LEVEL GOALTENDING DEVELOP	50,505.87
NO FRILLS	251,761.14
NOBLE BC PORT KELLS	87,416.24
NORTHERN COMPUTER	95,865.56

OCEAN MARKER SPORT SURFACES LT	30,240.00
OLYMPIC INTERNATIONAL SALES	148,995.00
PACIFIC BLUE CROSS	5,982,372.89
PACIFICOM INTEGRATION LTD.	97,839.00
PALADIN SECURITY GROUP LTD.	158,497.11
PCG CANADA ULC	59,268.13
PEARSON CANADA INC.	25,383.68
PERIMETER TRANSPORTATION	30,264.95
POWERZONE ACADEMY	95,000.00
PRECISION CRACK SEALING INC.	43,002.75
PRECISION SERVICE & PUMPS INC.	36,681.85
PRO SNOW SOLUTIONS LTD.	66,197.25
PROGRESSIVE FUNDRAISING INC	754,808.55
PROSAFE FIRST AID TRAINING SCH	27,575.69
PROSSER, RAY	37,844.10
QUADIENT CANADA LTD - DPOC	30,747.50
QUALITY HOTEL & CONFERENCE	61,379.87
REAL CANADIAN SUPERSTORE	113,297.25
RECEIVER GENERAL	44,364,434.78
REDLINE REFRIGERATION LTD.	188,442.07
REIMER HARDWOODS LTD	102,864.59
RFS CANADA	180,978.84
RGM SERVICES LTD.	30,033.49
RICOH CANADA INC	192,536.93
RIMKUS CONSULTING GROUP CANADA	86,374.05
RITEWAY FENCING	31,953.00
ROCKY POINT ENGINEERING LTD	264,862.50
ROGERS	249,865.17
RUSSELL HENDRIX	62,599.89
SAFIR & ASSOCIATES, LLC	64,212.06
SAPPHIRE SOUND INC	113,158.27
SAVE-ON-FOODS	61,045.97
SCHOLASTIC CANADA LTD	55,942.50
SCHOOL SPECIALTY CANADA (PREMI	44,685.48
SCHOOLHOUSE PRODUCTS INC	104,900.82
SEASONS CONTRACTING LTD.	30,836.40
SEESAW LEARNING, INC	60,000.00
SILEX RESTORATIONS LTD.	899,838.51
SMART HARVEST FOODS LTD.	447,823.25
SOFTCHOICE LP	284,558.40
SOTROPA COMMUNICATIONS	207,382.47
SOURCE OFFICE FURNITURE & SYST	152,203.99
SOUTHERN BUTLER PRICE	29,901.86
SPARKROCK	248,071.25
SPECTRUM EDUCATIONAL SUPPLIES	45,959.96

SPORTFACTOR INC	144,247.56
STATION ONE ARCHITECTS	1,442,578.56
STATUS ELECTRICAL	38,305.72
STO:LO SERVICE AGENCY SOCIETY	42,617.50
SUMAS FIRST NATION	26,315.00
SUMMERLAND WATERFRONT RESORT	40,279.11
SUNCOR ENERGY PRODUCTS PARTNER	270,317.31
SWING TIME DISTRIBUTORS LTD	183,471.89
SYSCO CANADA, INC.	185,572.47
TAPESTRY MUSIC LTD.	26,854.57
TEACHERS PENSION FUND	26,840,599.98
TEAMSTERS LOCAL UNION 31	967,691.13
TEAMSTERS' NATIONAL BENEFIT	3,315,991.76
TEAMSTERS' NATIONAL PENSION	637,993.07
TECHNICAL SAFETY BC	38,397.39
TELUS	173,729.92
TELUS CUSTOM SECURITY SYSTEMS	32,445.00
TERRALINK HORTICULTURE	82,523.74
THANDI CENTER	25,476.30
THE HOCKEY SHOP SOURCE FOR SPO	60,814.26
THE SALVATION ARMY CENTER OF H	29,702.03
THERESA WHYTE CONSULTING	74,897.76
THOMPSON RIVERS UNIVERSITY	77,340.00
THORNTON SPORT DEVELOPMENT	93,542.40
TOBII DYNAVOX CANADA	58,480.13
TOPWEST ASPHALT LTD.	148,248.45
TRANE CANADA ULC	58,981.23
TRAVEL HEATLHCARE INSURANCE	59,126.65
TRAXX COACHLINES LTD.	38,098.73
ULINE CANADA CORPORATION	59,413.00
UNITECH CONSTRUCTION MANAGEMEN	9,863,947.85
UNITED LIBRARY SERVICES INC	33,110.51
UNITEX SALES LTD	29,661.90
UNIVERSITY OF THE FRASER VALLE	172,895.28
VALLEY MODULAR LTD.	186,753.00
VALLEY POWER SWEEP	25,675.65
VALLEY PSYCHOLOGICAL SERVICES	154,019.98
VANCOUVER SCHOOL BOARD	49,124.10
VANTAGE CONTRACTING LTD.	49,998.50
WALMART	64,044.18
WASTE CONNECTIONS OF CANADA IN	236,183.37
WESCO DISTRIBUTION CANADA LP	40,712.42
WESTERN CAMPUS RESOURCES	66,023.69
WESTJET AIRLINES	103,252.72
WESTPLAY CORP	34,883.11

WINTERGREEN LEARNING MATERIALS	80,273.36
WORKERS' COMPENSATION BOARD OF	1,992,923.09
X10 ENTERPRISES INC.	176,864.52
XEROX CANADA LTD	36,287.30
YMCA OF GREATER VANCOUVER	97,277.00

Total for suppliers where payments exceeded \$25,000	146,975,892.27
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Suppliers paid \$25,000 or less	7,909,797.28
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Total payments for the supply of goods and services	154,885,689.55
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**School District
Statement of Financial Information (SOFI)**

Abbotsford School District

Fiscal Year Ended June 30, 2023

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.