

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

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

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Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

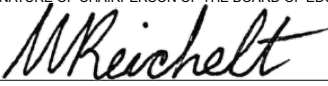

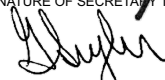
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SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

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 December 9, 2020
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED December 9, 2020
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED December 9, 2020

Statement of Financial Information for Year Ended June 30, 2020

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District Number & Name No. 33 (Chilliwack)

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

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

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 fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

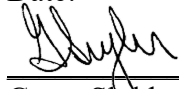
The external auditors, KPMG, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required 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



Rohan Arul-Pragasam, Acting Superintendent

Date:



Gerry Slykhuis, Secretary Treasurer

Date:

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

Audited Financial Statements of

School District No. 33 (Chilliwack)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 33 (Chilliwack)

June 30, 2020

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School District No. 33 (Chilliwack)

MANAGEMENT REPORT

Version: 5091-4345-2362

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 33 (Chilliwack) 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.


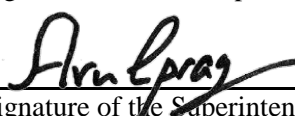
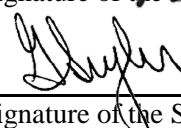
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 33 (Chilliwack) (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 monthly 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. 33 (Chilliwack) 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. 33 (Chilliwack)

	September 15, 2020
Signature of the Chairperson of the Board of Education	Date Signed
	September 15, 2020
Signature of the Superintendent	Date Signed
	September 15, 2020
Signature of the Secretary Treasurer	Date Signed



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 33 (Chilliwack), and

To the Minister of Education, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 33 (Chilliwack) (the Entity), which comprise:

- the statement of financial position as at June 30, 2020
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2020 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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



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

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

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

Chartered Professional Accountants

Abbotsford, Canada
September 15, 2020

School District No. 33 (Chilliwack)

Statement 1

Statement of Financial Position


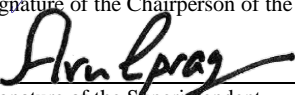
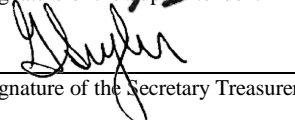
As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	32,347,549	28,053,907
Accounts Receivable		
Due from Province - Ministry of Education	1,248,387	124,961
Due from First Nations	167,765	83,132
Other (Note 3)	199,902	192,186
Total Financial Assets	33,963,603	28,454,186
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	18,414,475	14,125,012
Unearned Revenue (Note 5)	716,681	1,263,882
Deferred Revenue (Note 6)	1,473,638	1,373,105
Deferred Capital Revenue (Note 7)	168,825,894	162,672,825
Employee Future Benefits (Note 8)	3,832,170	3,625,502
Other Liabilities	544,076	963,023
Total Liabilities	193,806,934	184,023,349
Net Debt	(159,843,331)	(155,569,163)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	230,798,095	224,983,765
Restricted Assets (Endowments) (Note 11)	73,261	73,261
Prepaid Expenses	447,956	647,240
Total Non-Financial Assets	231,319,312	225,704,266
Accumulated Surplus (Deficit) (Note 18)	71,475,981	70,135,103

Contractual Obligations (Note 15)

Contingent Liabilities (Note 16)

Approved by the Board

	September 15, 2020
Signature of the Chairperson of the Board of Education	Date Signed
	September 15, 2020
Signature of the Superintendent	Date Signed
	September 15, 2020
Signature of the Secretary Treasurer	Date Signed

School District No. 33 (Chilliwack)

Statement 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	144,821,716	146,689,435	142,993,558
Other	150,000	291,892	234,490
Tuition	1,557,521	1,635,323	1,430,146
Other Revenue	6,085,516	5,730,402	6,743,670
Rentals and Leases	430,000	368,715	430,214
Investment Income	489,000	420,490	508,026
Amortization of Deferred Capital Revenue	7,001,083	6,999,303	6,912,028
Total Revenue	160,534,836	162,135,560	159,252,132
Expenses			
Instruction	129,228,655	128,511,721	124,921,202
District Administration	4,458,635	4,442,711	4,598,648
Operations and Maintenance	23,453,582	23,815,412	23,834,813
Transportation and Housing	4,192,781	4,024,838	3,761,307
Total Expense	161,333,653	160,794,682	157,115,970
Surplus (Deficit) for the year	(798,817)	1,340,878	2,136,162
Accumulated Surplus (Deficit) from Operations, beginning of year		70,135,103	67,998,941
Accumulated Surplus (Deficit) from Operations, end of year		71,475,981	70,135,103

School District No. 33 (Chilliwack)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(798,817)</u>	<u>1,340,878</u>	<u>2,136,162</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(13,926,014)	(14,992,651)
Amortization of Tangible Capital Assets	8,116,922	8,111,684	8,011,679
From Local Capital	(1,201,300)		
From Deferred Capital Revenue	(1,652,933)		
Total Effect of change in Tangible Capital Assets	<u>5,262,689</u>	<u>(5,814,330)</u>	<u>(6,980,972)</u>
Acquisition of Prepaid Expenses		(447,956)	(647,240)
Use of Prepaid Expenses		647,240	470,210
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>199,284</u>	<u>(177,030)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>4,463,872</u>	<u>(4,274,168)</u>	<u>(5,021,840)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(4,274,168)</u>	<u>(5,021,840)</u>
Net Debt, beginning of year		<u>(155,569,163)</u>	<u>(150,547,323)</u>
Net Debt, end of year		<u><u>(159,843,331)</u></u>	<u><u>(155,569,163)</u></u>

School District No. 33 (Chilliwack)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,340,878	2,136,162
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,215,775)	1,227,330
Prepaid Expenses	199,284	(177,030)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,289,463	113,106
Unearned Revenue	(547,201)	66,280
Deferred Revenue	100,533	(666,279)
Employee Future Benefits	206,668	106,606
Other Liabilities	(418,947)	28,442
Amortization of Tangible Capital Assets	8,111,684	8,011,679
Amortization of Deferred Capital Revenue	(6,999,303)	(6,912,028)
Recognition of Deferred Capital Revenue Spent on Sites		(4,944,048)
Bylaw Capital Spent on Non Capital Items	(2,106,229)	(1,389,245)
Total Operating Transactions	2,961,055	(2,399,025)
Capital Transactions		
Tangible Capital Assets Purchased	(2,480,029)	(12,997,184)
Tangible Capital Assets -WIP Purchased	(11,445,985)	(1,995,467)
Total Capital Transactions	(13,926,014)	(14,992,651)
Financing Transactions		
Capital Revenue Received	15,258,601	15,249,407
Total Financing Transactions	15,258,601	15,249,407
Net Increase (Decrease) in Cash and Cash Equivalents	4,293,642	(2,142,269)
Cash and Cash Equivalents, beginning of year	28,053,907	30,196,176
Cash and Cash Equivalents, end of year	32,347,549	28,053,907
Cash and Cash Equivalents, end of year, is made up of:		
Cash	32,347,549	28,053,907
	32,347,549	28,053,907

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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. No. 33 (Chilliwack)", and operates as "School District No. 33 (Chilliwack)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 33 (Chilliwack) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of accounting

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

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

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

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

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

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

b) Cash and Cash Equivalents

Cash and cash equivalents include deposits in the Provincial Ministry of Finance Central Deposit Program that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (k).

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

f) Liability for Contaminated Sites

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

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- 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.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Employee Future Benefits

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

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Tangible Capital Assets (cont'd)

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

i) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which will be amortized over the term of the policies, or in the period the actual expense relates to, respectively.

Materials and supplies held for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 18 – Accumulated Surplus).

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition

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

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Expenses

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

Allocation of Costs

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

m) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

n) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, 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 and amortized using the effective interest rate method. Transaction costs are

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Financial Instruments (cont'd)

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.

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

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

o) Measurement Uncertainty

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

p) Future Changes in Accounting Policies

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

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods,

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p) Future Changes in Accounting Policies (cont'd)

the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Trade receivables	\$ 87,019	\$ 109,972
GST receivable	106,864	76,241
Rent receivable	2,205	3,181
Other	<u>3,814</u>	<u>2,792</u>
	<u>\$ 199,902</u>	<u>\$ 192,186</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Trade payables	\$ 2,411,033	\$ 959,537
Salaries and benefits payable	13,940,828	11,958,558
Accrued vacation pay	646,533	554,095
Construction holdbacks	941,100	-
Other	<u>474,981</u>	<u>652,822</u>
	<u>\$ 18,414,475</u>	<u>\$ 14,125,012</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Balance, beginning of year	\$ 1,263,882	\$ 1,197,602
Increase:		
Tuition fees collected	1,088,122	1,496,426
Decrease:		
Tuition fees recognized	<u>1,635,323</u>	<u>1,430,146</u>
Balance, end of year	<u>\$ 716,681</u>	<u>\$ 1,263,882</u>

NOTE 6 DEFERRED REVENUE

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Balance, beginning of year	\$ 1,373,105	\$ 2,039,384
Increase: Contributions received		
Provincial Grants – Ministry of Education	10,343,756	8,651,986
Provincial Grants - Other	66,000	15,598
Other	3,003,489	3,594,719
Investment income	<u>28,277</u>	<u>33,380</u>
	<u>13,441,522</u>	<u>12,295,683</u>
Decrease:		
Expenses	<u>13,340,989</u>	<u>12,961,962</u>
	<u>13,340,989</u>	<u>12,961,962</u>
Net changes for the year	<u>100,533</u>	<u>(666,279)</u>
Balance, end of year	<u>\$ 1,473,638</u>	<u>\$ 1,373,105</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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.

	Deferred Capital 2020	Unspent Capital 2020	Total Deferred Capital Revenue 2020	Total Deferred Capital Revenue 2019
Balance, beginning of year	\$159,161,535	\$3,511,290	\$162,672,825	\$160,668,739
Increase:				
Transfer from Unspent – Capital Additions	1,331,519		1,331,519	6,553,093
Transfer from Unspent – Work in Progress	11,445,985		11,445,985	1,995,467
Transfer from Deferred Capital Revenue – Work in Progress			-	4,307,251
Provincial Grants – Ministry of Education		14,812,208	14,812,208	14,481,125
Other Income		446,393	446,393	768,282
	12,777,504	15,258,601	28,036,105	28,105,218
Decrease:				
Amortization of Deferred Capital	6,999,303		6,999,303	6,912,028
Capital Additions–transfer to Deferred Capital		1,331,519	1,331,519	6,553,093
Work in Progress–transfer to Deferred Capital		11,445,985	11,445,985	6,302,718
Site Purchases - transfer to Revenue			-	4,944,048
Facility Improvements Not Capitalized		2,106,229	2,106,229	1,389,245
	6,999,303	14,883,733	21,883,036	26,101,132
Net changes for the year	5,778,201	374,868	6,153,069	2,004,086
Balance, end of year	\$164,939,736	\$3,886,158	\$168,825,894	\$162,672,825

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,317,774	\$ 4,022,028
Service Cost	389,936	356,501
Interest Cost	113,002	115,905
Benefit Payments	(403,765)	(455,278)
Actuarial (Gain) Loss	129,689	278,618
Accrued Benefit Obligation – March 31	<u>\$4,546,636</u>	<u>\$4,317,774</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,546,636	\$ 4,317,774
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(4,546,636)	(4,317,774)
Employer Contributions After Measurement Date	162,810	180,555
Benefits Expense After Measurement Date	(130,373)	(125,734)
Unamortized Net Actuarial (Gain) Loss	682,029	637,451
Accrued Benefit Asset (Liability) - June 30	<u>\$ (3,832,170)</u>	<u>\$ (3,625,502)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 3,625,502	\$ 3,518,896
Net Expense for Fiscal Year	592,688	543,038
Employer Contributions	(386,020)	(436,432)
Accrued Benefit Liability - June 30	<u>\$ 3,832,170</u>	<u>\$ 3,625,502</u>
Components of Net Benefit Expense		
Service Cost	\$ 395,885	\$ 364,860
Interest Cost	111,692	115,179
Amortization of Net Actuarial (Gain)/Loss	85,112	62,999
Net Benefit Expense	<u>\$ 592,688</u>	<u>\$ 543,038</u>
Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	2.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	12.6	12.6

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2020	Net Book Value June 30, 2019
Sites	\$ 47,352,559	\$ 47,352,559
Buildings	164,780,687	170,164,375
Buildings - work in progress	12,724,025	1,278,040
Furniture & Equipment	2,936,837	3,553,885
Vehicles	2,795,917	2,329,352
Computer Software	129,083	174,048
Computer Hardware	78,987	131,506
Total	\$ 230,798,095	\$ 224,983,765

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2020

Cost:	Balance at July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ 47,352,559				\$ 47,352,559
Buildings	281,968,008	1,340,529			283,308,537
Buildings - work in progress	1,278,040	11,445,985			12,724,025
Furniture & Equipment	8,424,328	199,833	(710,860)		7,913,301
Vehicles	4,475,697	930,807	(597,367)		4,809,137
Computer Software	318,082	8,860	(106,779)		220,163
Computer Hardware	389,840	-	(254,491)		135,349
Total	\$ 344,206,554	\$ 13,926,014	\$ (1,669,497)	\$ -	\$ 356,463,071

Accumulated Amortization:	Balance at July 1, 2019	Additions	Disposals	Balance at June 30, 2020
Sites	\$ -			\$ -
Buildings	111,803,633	6,724,217		118,527,850
Furniture & Equipment	4,870,443	816,881	(710,860)	4,976,464
Vehicles	2,146,345	464,242	(597,367)	2,013,220
Computer Software	144,034	53,825	(106,779)	91,080
Computer Hardware	258,334	52,519	(254,491)	56,362
Total	\$ 119,222,789	\$ 8,111,684	\$ (1,669,497)	\$ 125,664,976

June 30, 2019

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ 42,408,511	\$ 4,944,048			\$ 47,352,559
Buildings	269,513,626	6,972,931		5,481,451	281,968,008
Buildings - work in progress	4,764,024	1,995,467		(5,481,451)	1,278,040
Furniture & Equipment	8,578,629	276,282	(430,583)		8,424,328
Vehicles	4,406,053	707,634	(637,990)		4,475,697
Computer Software	385,114	96,289	(163,321)		318,082
Computer Hardware	445,034		(55,194)		389,840
Total	\$ 330,500,991	\$ 14,992,651	\$ (1,287,088)	\$ -	\$ 344,206,554

Accumulated Amortization:	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$ -			\$ -
Buildings	105,239,997	6,563,636		111,803,633
Furniture & Equipment	4,450,878	850,148	(430,583)	4,870,443
Vehicles	2,340,247	444,088	(637,990)	2,146,345
Computer Software	237,035	70,320	(163,321)	144,034
Computer Hardware	230,041	83,487	(55,194)	258,334
Total	\$ 112,498,198	\$ 8,011,679	\$ (1,287,088)	\$ 119,222,789

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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

The School District paid \$11,121,067 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$11,198,273).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 11 RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent.

Name of Endowment	Balance July 1, 2019	Contributions	Balance July 1, 2020
Brunt	\$ 30,000	\$ -	\$ 30,000
Nelson	10,000	-	10,000
Newberry	13,000	-	13,000
Ford Mountain	20,261	-	20,261
Total	<u>\$ 73,261</u>	<u>\$ -</u>	<u>\$ 73,261</u>

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- A transfer in the amount of \$1,148,510 (2019 - \$1,500,043) was made from the operating fund to the capital fund for capital equipment purchases.
- A transfer in the amount of \$1,000,000 (2019 - \$1,000,000) was made from the operating fund to the capital fund for the District share of a new school.

NOTE 13 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.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 11, 2020. The Board adopted a preliminary annual budget on May 28, 2019. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2020 Amended	2020 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$ 144,821,716	\$ 140,598,149	\$ 4,223,567
Other	150,000	170,000	(20,000)
Tuition	1,557,521	1,500,000	57,521
Other Revenue	6,085,516	6,108,016	(22,500)
Rentals and Leases	430,000	365,399	64,601
Investment Income	489,000	532,800	(43,800)
Amortization of Deferred Capital Revenue	7,001,083	6,890,062	111,021
Total Revenue	160,534,836	156,164,426	4,370,410
Expenses			
Instruction	129,228,655	124,822,998	4,405,657
District Administration	4,458,635	4,579,327	(120,692)
Operations and Maintenance	23,453,582	23,418,301	35,281
Transportation and Housing	4,192,781	4,087,549	105,232
Total Expenses	161,333,653	156,908,175	4,425,478
Deficit for the year	(798,817)	(743,749)	(55,068)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Local Capital	(1,201,300)	(1,201,300)	-
From Deferred Capital Revenue	(1,652,933)	(1,562,933)	(90,000)
Total Acquisition of Tangible Capital Assets	(2,854,233)	(2,764,233)	(90,000)
Amortization of Tangible Capital Assets	8,116,922	8,175,373	(58,451)
Total Effect of change in Tangible Capital Assets	5,262,689	5,411,140	(148,451)
(Increase) Decrease in Net Financial Assets	\$ 4,463,872	\$ 4,667,391	\$ (203,519)

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has a total of \$2,473,349 of contractual obligations at year end related to the construction or renovation of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met and relate to the unperformed portion of the contracts.

Contractual Commitments:

Bernard Elementary - Exterior roll shutter upgrade	Contract	\$ 67,000
Central Elementary - Exterior window replacement	Contract	153,000
Central Elementary - Snow & ice melting heat trace system	Contract	25,000
Chilliwack Middle (CMS) - Phase one Mechanical Upgrade	Contract	37,000
Cultus Lake Elementary - Roofing Cultus, Area 3	Contract	140,000
Ed Centre (Kwiyeqel Secondary) - Exterior Painting Renewal	Contract	25,000
Evans Elementary - Parking Lot Upgrade Phase 1	Contract	50,000
F.G. Leary Elementary - Roof replacement - area 1 & 12	Contract	110,000
G.W. Graham Secondary (GWG) - Douglass lighting panel	Contract	35,000
Little Mountain Elementary - Exterior roll Shutter Upgrade	Contract	98,000
Maintenance Facility - SD33 Core Building - DDC system upgrade	Contract	95,000
Maintenance Facility - SD33 Core Building - Exterior painting	Contract	56,450
McCammon Elementary - Exterior painting	Contract	65,120
Mt Slesse Middle (MSMS) - Roof renewal and repairs	Contract	37,970
Robertson Elementary - Exterior Painting	Contract	91,950
Sardis Elementary - Fence and retaining wall renewal	Contract	30,000
Sardis Secondary (SSS) - Fire alarm renewal	Purchase Order	112,000
Sardis Secondary (SSS) - Roofing inspections/ consulting	Contract	30,000
Sardis Secondary (SSS) - High voltage upgrade	Purchase Order	12,000
Sardis Elementary - Building envelope upgrade	Contract	1,166,550
Vedder Middle - BEP Consultant work	Contract	36,309
Total Construction Commitments		\$ 2,473,349

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 16 CONTINGENT LIABILITIES

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of the operation.

NOTE 17 EXPENSE BY OBJECT

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Salaries and benefits	\$ 132,799,540	\$ 126,735,120
Services and supplies	19,883,458	22,369,171
Amortization	<u>8,111,684</u>	<u>8,011,679</u>
	<u>\$ 160,794,682</u>	<u>\$ 157,115,970</u>

NOTE 18 ACCUMULATED SURPLUS

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by Board for:		
School-based Carry Forwards	\$ 1,037,745	\$ 664,475
Aboriginal Education Targeted Funds Unexpended	233,869	68,216
Equity in Action Grant	5,000	-
International Support	<u>30,000</u>	<u>30,000</u>
Total Internally Operating Restricted	<u>1,306,614</u>	<u>762,691</u>
 Unrestricted Operating Surplus	 1,969,168	 2,208,342
 Total Operating Fund Accumulated Surplus	 <u>\$ 3,275,782</u>	 <u>\$ 2,971,033</u>
 Special Purpose Funds Surplus	 <u>\$ 73,261</u>	 <u>\$ 73,261</u>
 Capital Fund Accumulated Surplus		
Contingency Reserve-Local Capital	2,293,332	1,293,332
Investment in Tangible Capital Assets	<u>65,833,606</u>	<u>65,797,477</u>
Total Capital Fund Accumulated Surplus	<u>\$ 68,126,938</u>	<u>\$ 67,090,809</u>
 Total Accumulated Surplus	 <u>\$ 71,475,981</u>	 <u>\$ 70,135,103</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions or with the Provincial Ministry of Finance Central Deposit Program.

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. It is management's opinion that the School District is not exposed to significant interest rate risk.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 20 RISK MANAGEMENT (Continued)

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2019 related to credit, market or liquidity risks.

School District No. 33 (Chilliwack)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,971,033	73,261	67,090,809	70,135,103	67,998,941
Changes for the year					
Surplus (Deficit) for the year	2,453,259		(1,112,381)	1,340,878	2,136,162
Interfund Transfers					
Local Capital	(1,148,510)		1,148,510	-	
Other	(1,000,000)		1,000,000	-	
Net Changes for the year	304,749	-	1,036,129	1,340,878	2,136,162
Accumulated Surplus (Deficit), end of year - Statement 2	3,275,782	73,261	68,126,938	71,475,981	70,135,103

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	132,511,467	134,349,615	127,871,444
Other	150,000	213,700	145,590
Tuition	1,557,521	1,635,323	1,430,146
Other Revenue	2,587,516	2,729,473	2,692,809
Rentals and Leases	430,000	368,715	430,214
Investment Income	456,000	392,213	474,026
Total Revenue	<u>137,692,504</u>	<u>139,689,039</u>	<u>133,044,229</u>
Expenses			
Instruction	115,631,545	115,627,263	112,415,770
District Administration	4,458,635	4,442,711	4,598,648
Operations and Maintenance	13,556,769	13,605,210	14,421,446
Transportation and Housing	3,728,533	3,560,596	3,317,219
Total Expense	<u>137,375,482</u>	<u>137,235,780</u>	<u>134,753,083</u>
Operating Surplus (Deficit) for the year	<u>317,022</u>	<u>2,453,259</u>	<u>(1,708,854)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,884,278</u>		
Net Transfers (to) from other funds			
Local Capital	(1,201,300)	(1,148,510)	(1,500,043)
Other	(1,000,000)	(1,000,000)	(1,000,000)
Total Net Transfers	<u>(2,201,300)</u>	<u>(2,148,510)</u>	<u>(2,500,043)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>304,749</u>	<u>(4,208,897)</u>
Operating Surplus (Deficit), beginning of year		2,971,033	7,179,930
Operating Surplus (Deficit), end of year		<u>3,275,782</u>	<u>2,971,033</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		1,306,614	762,691
Unrestricted		1,969,168	2,208,342
Total Operating Surplus (Deficit), end of year		<u>3,275,782</u>	<u>2,971,033</u>

School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	132,279,299	134,092,807	128,076,655
ISC/LEA Recovery	(2,292,396)	(2,356,455)	(2,237,995)
Other Ministry of Education Grants			
Pay Equity	864,624	864,624	864,624
Funding for Graduated Adults	40,000	88,597	88,491
Transportation Supplement	329,456	329,456	329,456
Economic Stability Dividend			156,669
Carbon Tax Grant	111,000	110,484	110,484
Employer Health Tax Grant	1,055,000	1,055,505	320,747
Support Staff Benefits Grant	110,484	141,712	110,484
FSA Marking	14,000	14,329	14,329
Other Grants		8,556	37,500
Total Provincial Grants - Ministry of Education	132,511,467	134,349,615	127,871,444
Provincial Grants - Other	150,000	213,700	145,590
Tuition			
International and Out of Province Students	1,557,521	1,635,323	1,430,146
Total Tuition	1,557,521	1,635,323	1,430,146
Other Revenues			
Funding from First Nations	2,292,396	2,366,835	2,237,995
Miscellaneous			
Distance Learning Course Fees	5,000	3,600	(500)
Print Shop Recoveries			48,969
Transportation Fee Revenue	135,000	116,116	132,551
Energy Program Revenue	30,000		34,255
Other Miscellaneous	125,120	158,187	219,194
Textbook Deposit Revenue		84,711	20,345
Donations		24	
Total Other Revenue	2,587,516	2,729,473	2,692,809
Rentals and Leases	430,000	368,715	430,214
Investment Income	456,000	392,213	474,026
Total Operating Revenue	137,692,504	139,689,039	133,044,229

School District No. 33 (Chilliwack)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	58,627,978	60,079,197	57,521,695
Principals and Vice Principals	7,747,273	7,724,471	7,607,088
Educational Assistants	11,622,485	11,393,568	10,493,462
Support Staff	12,877,062	12,765,041	12,350,632
Other Professionals	3,129,809	3,316,307	3,018,156
Substitutes	5,272,204	4,640,645	5,211,980
Total Salaries	99,276,811	99,919,229	96,203,013
Employee Benefits	23,367,309	23,396,154	22,298,281
Total Salaries and Benefits	122,644,120	123,315,383	118,501,294
Services and Supplies			
Services	3,445,503	3,217,611	4,680,752
Student Transportation	17,000	51,832	7,640
Professional Development and Travel	1,100,626	890,519	1,098,090
Rentals and Leases	32,029	31,360	22,482
Dues and Fees	344,360	351,062	311,089
Insurance	284,748	274,590	157,518
Supplies	7,027,804	6,826,803	7,386,836
Utilities	2,479,292	2,276,620	2,587,382
Total Services and Supplies	14,731,362	13,920,397	16,251,789
Total Operating Expense	137,375,482	137,235,780	134,753,083

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	47,984,920	658,138	3,311	684,895		3,255,046	52,586,310
1.03 Career Programs	97,510		114	495,988	88,747	1,292	683,651
1.07 Library Services	1,295,292	71,754		103,938		30,883	1,501,867
1.08 Counselling	2,109,518	54,037				14,243	2,177,798
1.10 Special Education	6,636,802	830,440	10,243,874	72,340		646,937	18,430,393
1.30 English Language Learning	956,553	64,347				5,138	1,026,038
1.31 Indigenous Education	636,434	15,201	1,139,767		88,396	76,433	1,956,231
1.41 School Administration	(449)	5,674,010		2,509,520	406,189	59,391	8,648,661
1.60 Summer School	97,067	33,063	6,502	2,086			138,718
1.61 Continuing Education	125,038						125,038
1.62 International and Out of Province Students	140,512	119,366		22,167		424	282,469
1.64 Other				47,840	101,177	1,963	150,980
Total Function 1	60,079,197	7,520,356	11,393,568	3,938,774	684,509	4,091,750	87,708,154
4 District Administration							
4.11 Educational Administration					716,583	2,331	718,914
4.40 School District Governance					154,884		154,884
4.41 Business Administration		204,115		550,924	1,221,382	2,692	1,979,113
Total Function 4	-	204,115	-	550,924	2,092,849	5,023	2,852,911
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				79,184	452,795		531,979
5.50 Maintenance Operations				5,711,961		422,614	6,134,575
5.52 Maintenance of Grounds				677,036			677,036
5.56 Utilities							-
Total Function 5	-	-	-	6,468,181	452,795	422,614	7,343,590
7 Transportation and Housing							
7.41 Transportation and Housing Administration				151,092	86,154		237,246
7.70 Student Transportation				1,656,070		121,258	1,777,328
Total Function 7	-	-	-	1,807,162	86,154	121,258	2,014,574
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,079,197	7,724,471	11,393,568	12,765,041	3,316,307	4,640,645	99,919,229

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 14)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	52,586,310	12,211,191	64,797,501	5,106,584	69,904,085	69,944,225	69,712,295
1.03 Career Programs	683,651	174,553	858,204	349,017	1,207,221	1,336,432	1,181,612
1.07 Library Services	1,501,867	342,407	1,844,274	130,787	1,975,061	1,859,523	2,049,198
1.08 Counselling	2,177,798	478,987	2,656,785		2,656,785	2,459,935	2,641,102
1.10 Special Education	18,430,393	4,636,532	23,066,925	538,588	23,605,513	23,675,106	20,813,704
1.30 English Language Learning	1,026,038	233,635	1,259,673	20,879	1,280,552	1,185,644	1,390,020
1.31 Indigenous Education	1,956,231	475,525	2,431,756	681,041	3,112,797	3,350,871	2,721,984
1.41 School Administration	8,648,661	1,939,816	10,588,477	135,554	10,724,031	10,638,977	10,597,062
1.60 Summer School	138,718	25,006	163,724	5,667	169,391	137,273	184,442
1.61 Continuing Education	125,038	26,998	152,036	5,658	157,694	140,023	162,660
1.62 International and Out of Province Students	282,469	63,258	345,727	267,403	613,130	638,879	663,225
1.64 Other	150,980	32,689	183,669	37,334	221,003	264,657	298,466
Total Function 1	87,708,154	20,640,597	108,348,751	7,278,512	115,627,263	115,631,545	112,415,770
4 District Administration							
4.11 Educational Administration	718,914	131,497	850,411	172,409	1,022,820	951,660	1,086,680
4.40 School District Governance	154,884	6,374	161,258	127,139	288,397	318,692	438,127
4.41 Business Administration	1,979,113	410,064	2,389,177	742,317	3,131,494	3,188,283	3,073,841
Total Function 4	2,852,911	547,935	3,400,846	1,041,865	4,442,711	4,458,635	4,598,648
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	531,979	96,394	628,373	199,705	828,078	783,719	1,275,091
5.50 Maintenance Operations	6,134,575	1,430,588	7,565,163	1,799,938	9,365,101	9,066,833	9,426,816
5.52 Maintenance of Grounds	677,036	167,130	844,166	291,245	1,135,411	1,226,925	1,132,157
5.56 Utilities	-	-	-	2,276,620	2,276,620	2,479,292	2,587,382
Total Function 5	7,343,590	1,694,112	9,037,702	4,567,508	13,605,210	13,556,769	14,421,446
7 Transportation and Housing							
7.41 Transportation and Housing Administration	237,246	54,262	291,508	80,253	371,761	389,429	378,039
7.70 Student Transportation	1,777,328	459,248	2,236,576	952,259	3,188,835	3,339,104	2,939,180
Total Function 7	2,014,574	513,510	2,528,084	1,032,512	3,560,596	3,728,533	3,317,219
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	99,919,229	23,396,154	123,315,383	13,920,397	137,235,780	137,375,482	134,753,083

School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	10,522,641	10,245,465	8,859,689
Other		66,318	18,032
Other Revenue	3,498,000	3,000,929	4,050,861
Investment Income	33,000	28,277	33,381
Total Revenue	<u>14,053,641</u>	<u>13,340,989</u>	<u>12,961,963</u>
Expenses			
Instruction	13,597,110	12,884,458	12,505,432
Operations and Maintenance	456,531	456,531	456,531
Total Expense	<u>14,053,641</u>	<u>13,340,989</u>	<u>12,961,963</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		73,261	73,261
Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		73,261	73,261
Total Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,481	226,409	1,023,229	6,390	4,105		31,557
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	497,024				225,106	49,681	137,537	709,553
Provincial Grants - Other									
Other				125,203	2,878,286				
Investment Income				5,472	22,805				
	456,531	497,024	-	130,675	2,901,091	225,106	49,681	137,537	709,553
Less: Allocated to Revenue	456,531	495,298	18,945	73,025	2,943,181	231,003	53,758	122,201	741,037
Deferred Revenue, end of year	-	1,726	2,536	284,059	981,139	493	28	15,336	73
Revenues									
Provincial Grants - Ministry of Education	456,531	495,298	18,945			231,003	53,758	122,201	741,037
Provincial Grants - Other									
Other Revenue				67,553	2,920,376				
Investment Income				5,472	22,805				
	456,531	495,298	18,945	73,025	2,943,181	231,003	53,758	122,201	741,037
Expenses									
Salaries									
Teachers								46,950	
Principals and Vice Principals							24,178		
Educational Assistants		377,357							517,487
Support Staff						162,836			
Other Professionals									
Substitutes		14,903			8,365		2,570	1,271	
	-	392,260	-	-	8,365	162,836	26,748	48,221	517,487
Employee Benefits		103,038			58	56,857	4,957	11,130	135,041
Services and Supplies	456,531		18,945	73,025	2,934,758	11,310	22,053	62,850	88,509
	456,531	495,298	18,945	73,025	2,943,181	231,003	53,758	122,201	741,037
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	After School Sports Initiatives	Miscellaneous Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							27,702	32,232	1,373,105
Add: Restricted Grants									
Provincial Grants - Ministry of Education	438,218	7,473,434	191,389	126,677	26,500	12,106			10,343,756
Provincial Grants - Other							66,000		66,000
Other									3,003,489
Investment Income									28,277
	438,218	7,473,434	191,389	126,677	26,500	12,106	66,000	-	13,441,522
Less: Allocated to Revenue	438,218	7,473,434	114,474	69,382	26,500	4,684	66,262	13,056	13,340,989
Deferred Revenue, end of year	-	-	76,915	57,295	-	7,422	27,440	19,176	1,473,638
Revenues									
Provincial Grants - Ministry of Education	438,218	7,473,434	114,474	69,382	26,500	4,684			10,245,465
Provincial Grants - Other							66,262	56	66,318
Other Revenue								13,000	3,000,929
Investment Income									28,277
	438,218	7,473,434	114,474	69,382	26,500	4,684	66,262	13,056	13,340,989
Expenses									
Salaries									
Teachers		6,041,214	100,368						6,188,532
Principals and Vice Principals	156,433								180,611
Educational Assistants							3,725		898,569
Support Staff	51,650					1,132	705		216,323
Other Professionals	9,998						1,295		11,293
Substitutes	131,032								158,141
	349,113	6,041,214	100,368	-	-	1,132	5,725	-	7,653,469
Employee Benefits	73,279	1,432,220	14,106						1,830,686
Services and Supplies	15,826			69,382	26,500	3,552	60,537	13,056	3,856,834
	438,218	7,473,434	114,474	69,382	26,500	4,684	66,262	13,056	13,340,989
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,787,608	2,094,355		2,094,355	6,262,425
Other		11,874		11,874	70,868
Investment Income				-	619
Amortization of Deferred Capital Revenue	7,001,083	6,999,303		6,999,303	6,912,028
Total Revenue	<u>8,788,691</u>	<u>9,105,532</u>	<u>-</u>	<u>9,105,532</u>	<u>13,245,940</u>
Expenses					
Operations and Maintenance	1,787,608	2,106,229		2,106,229	1,389,245
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,652,674	7,647,442		7,647,442	7,567,591
Transportation and Housing	464,248	464,242		464,242	444,088
Total Expense	<u>9,904,530</u>	<u>10,217,913</u>	<u>-</u>	<u>10,217,913</u>	<u>9,400,924</u>
Capital Surplus (Deficit) for the year	<u>(1,115,839)</u>	<u>(1,112,381)</u>	<u>-</u>	<u>(1,112,381)</u>	<u>3,845,016</u>
Net Transfers (to) from other funds					
Local Capital	1,201,300		1,148,510	1,148,510	1,500,043
Transfer to Local Capital for New School	1,000,000		1,000,000	1,000,000	1,000,000
Total Net Transfers	<u>2,201,300</u>	<u>-</u>	<u>2,148,510</u>	<u>2,148,510</u>	<u>2,500,043</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,148,510	(1,148,510)	-	
Total Other Adjustments to Fund Balances		<u>1,148,510</u>	<u>(1,148,510)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>1,085,461</u>	<u>36,129</u>	<u>1,000,000</u>	<u>1,036,129</u>	<u>6,345,059</u>
Capital Surplus (Deficit), beginning of year		<u>65,797,477</u>	<u>1,293,332</u>	<u>67,090,809</u>	<u>60,745,750</u>
Capital Surplus (Deficit), end of year		<u>65,833,606</u>	<u>2,293,332</u>	<u>68,126,938</u>	<u>67,090,809</u>

School District No. 33 (Chilliwack)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	47,352,559	281,968,008	8,424,328	4,475,697	318,082	389,840	342,928,514
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		655,935	90,000	525,933			1,271,868
Deferred Capital Revenue - Other			59,651				59,651
Local Capital		684,594	50,182	404,874	8,860		1,148,510
	-	1,340,529	199,833	930,807	8,860	-	2,480,029
Decrease:							
Deemed Disposals			710,860	597,367	106,779	254,491	1,669,497
	-	-	710,860	597,367	106,779	254,491	1,669,497
Cost, end of year	47,352,559	283,308,537	7,913,301	4,809,137	220,163	135,349	343,739,046
Work in Progress, end of year		12,724,025					12,724,025
Cost and Work in Progress, end of year	47,352,559	296,032,562	7,913,301	4,809,137	220,163	135,349	356,463,071
Accumulated Amortization, beginning of year		111,803,633	4,870,443	2,146,345	144,034	258,334	119,222,789
Changes for the Year							
Increase: Amortization for the Year		6,724,217	816,881	464,242	53,825	52,519	8,111,684
Decrease:							
Deemed Disposals			710,860	597,367	106,779	254,491	1,669,497
		-	710,860	597,367	106,779	254,491	1,669,497
Accumulated Amortization, end of year		118,527,850	4,976,464	2,013,220	91,080	56,362	125,664,976
Tangible Capital Assets - Net	47,352,559	177,504,712	2,936,837	2,795,917	129,083	78,987	230,798,095

School District No. 33 (Chilliwack)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,278,040				1,278,040
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	11,445,985				11,445,985
	11,445,985	-	-	-	11,445,985
Net Changes for the Year	11,445,985	-	-	-	11,445,985
Work in Progress, end of year	12,724,025	-	-	-	12,724,025

School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	157,181,783	159,301	668,211	158,009,295
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,271,868		59,651	1,331,519
	1,271,868	-	59,651	1,331,519
Decrease:				
Amortization of Deferred Capital Revenue	6,915,947	12,559	70,797	6,999,303
	6,915,947	12,559	70,797	6,999,303
Net Changes for the Year	(5,644,079)	(12,559)	(11,146)	(5,667,784)
Deferred Capital Revenue, end of year	151,537,704	146,742	657,065	152,341,511
Work in Progress, beginning of year	680,541	471,699		1,152,240
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	11,445,985			11,445,985
	11,445,985	-	-	11,445,985
Net Changes for the Year	11,445,985	-	-	11,445,985
Work in Progress, end of year	12,126,526	471,699	-	12,598,225
Total Deferred Capital Revenue, end of year	163,664,230	618,441	657,065	164,939,736

School District No. 33 (Chilliwack)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1	11,939	3,332,289	167,061	3,511,290
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	14,812,208					14,812,208
Other					3,167	3,167
Investment Income				54,127		54,127
Municipal Contributions				359,099	30,000	389,099
	14,812,208	-	-	413,226	33,167	15,258,601
Decrease:						
Transferred to DCR - Capital Additions	1,271,868				59,651	1,331,519
Transferred to DCR - Work in Progress	11,445,985					11,445,985
Facility Improvements Not Capitalized	2,094,355		11,874			2,106,229
	14,812,208	-	11,874	-	59,651	14,883,733
Net Changes for the Year	-	-	(11,874)	413,226	(26,484)	374,868
Balance, end of year	-	1	65	3,745,515	140,577	3,886,158

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

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

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)**

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.33 (Chilliwack) 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)**

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

SCHEDULE OF REMUNERATION AND EXPENSES

	Total Remuneration	Total Expenses
<u>Elected Officials</u>		
A	\$	\$
B		
Z		
	<hr/>	
Total Elected Officials	\$	\$
	<hr/>	
<u>Detailed Employees Exceeding \$75,000</u>		
A	\$	\$
B		
Z		
	<hr/>	
Total Detailed Employees Exceeding \$75,000		
Total Employees Equal to or Less Than \$75,000		
	<hr/>	
Consolidated Total	\$	\$
	<hr/>	
Total Employer Premium for Canada Pension Plan and Employment Insurance		\$
	<hr/>	

Prepared as required by Financial Information Regulation, Schedule 1, section 6

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF ELECTED OFFICIALS

NAME	REMUNERATION	EXPENSES
=====	=====	=====
COULTER, DANIEL A. TRUSTEE	24,380.04	693.99
FURGASON, DARRELL A TRUSTEE	21,536.04	2,806.63
MAAHS, HEATHER TRUSTEE	21,536.04	1,011.31
MUMFORD, JARED L TRUSTEE	21,536.04	745.71
NEUFELD, BARRY L. TRUSTEE	21,536.04	2,879.74
REICHELT, WILLOW TRUSTEE	22,116.15	2,285.31
SWANKEY, DAVID A TRUSTEE	22,243.72	2,426.47

TOTAL FOR ELECTED OFFICIALS	154,884.07	12,849.16
=====		

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
=====	=====	=====
ADAMS LOUPRET, JESSICA R.	\$115,401.96	\$7,239.54
ALEXANDER, MICHAEL SCOTT	\$93,197.92	\$0.00
ALEXANDER, PETER B.	\$92,721.09	\$75.75
ALFRED, SHANE	\$93,197.89	\$0.00
ALGER, IEVA	\$84,937.31	\$565.54
ALLAN, DAVID L.	\$94,216.85	\$1,645.85
ALLAN, KAREN E.	\$106,985.53	\$2,086.99
ALLANSON, PAUL	\$107,090.85	\$849.16
ALTON, COLLEEN S	\$93,078.01	\$312.61
ANDERSON, GLENDA	\$85,238.66	\$196.65
ANDERSON, STEVE W.	\$91,421.88	\$345.68
ANGLEHART, CHAD	\$85,057.31	\$0.00
ANTONSEN, BRADLEY D	\$91,080.21	\$783.73
AQUINO, PAULA	\$95,705.01	\$0.00
ARDIES PALANSKY, REBECCA A.	\$75,178.67	\$106.00
ARMSTRONG, LINDSAY	\$85,297.29	\$162.20
ARMSTRONG, MARTIN	\$96,160.69	\$0.00
ARMSTRONG, ROBERT J	\$93,109.88	\$0.00
ARNISH, KRISTA	\$93,933.59	\$678.51
ARNOLD, DONNA	\$106,730.90	\$1,266.42
ARNOLD, MATTHEW	\$85,057.31	\$109.27
ARNOLD, NANCY	\$91,331.86	\$403.07
ARUL PRAGASAM, ROHAN C.	\$220,493.68	\$7,766.89
ATKINS, DEVIN S	\$106,085.63	\$642.93
AUSTIN, MICHELLE L	\$84,817.31	\$458.48
BAKER, ELIZABETH	\$91,427.08	\$118.97
BAKER, QUENTIN	\$93,856.79	\$1,336.10
BAKKER, EVELYN D.	\$84,937.29	\$138.56
BALL, STEVEN	\$93,723.16	\$227.54
BALL, TRACY	\$84,847.30	\$0.00
BALSILLIE, DEREK	\$87,681.20	\$881.84
BANNERMAN, JANICE R.	\$85,057.30	\$529.11
BARISOFF HARRIS, ERIN	\$76,281.68	\$625.85
BARROW, SARA	\$93,197.88	\$796.16
BARROW, WILHELM R	\$85,561.77	\$445.05
BARTEL, LORA	\$84,937.29	\$302.43
BARTEL, RYAN	\$91,080.21	\$0.00
BATEMAN, SARAH	\$84,817.31	\$219.24
BATEMAN, TERENCE P	\$128,485.82	\$647.26

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
BATES, HEATHER L.	\$84,937.28	\$0.00
BAZAR, KAIMA	\$82,629.06	\$0.00
BEAMIN, CARLY	\$93,557.86	\$1,046.40
BEAUCHENE, MIKE	\$86,369.33	\$210.00
BENNETT, DANIELLE M	\$93,352.63	\$32.90
BERKES, JACQUELINE	\$109,381.95	\$693.11
BERNARD, PAUL G	\$101,227.83	\$1,788.99
BERNARD, SHARON L.	\$118,413.05	\$1,523.15
BICKIS, WENDY	\$91,080.43	\$106.29
BIEGEL, KEVIN A.	\$85,057.31	\$620.32
BIELA, KAROLINA	\$78,668.62	\$403.99
BIELA, STEPHAN	\$93,197.97	\$73.83
BIGELOW, CAROLINE	\$77,763.38	\$0.00
BLAAK, PAOLA A	\$90,960.26	\$90.20
BLASCHEK, DANIEL P	\$83,202.04	\$549.14
BLESSIN, CHRISTINE	\$85,057.40	\$363.97
BLOCH, CHARLES D.	\$128,485.81	\$387.60
BOGUNOVIC, ROBERT A.	\$93,662.98	\$0.00
BOHR, JANICE	\$91,047.77	\$2,370.85
BORTOLUSSI, DAVID G.	\$84,937.31	\$41.21
BOTT, JODI E	\$93,134.22	\$1,148.36
BOUCHER, DONNA L.	\$91,247.83	\$0.00
BOYES, CRYSTAL G K	\$91,049.96	\$0.00
BRAMBLE, NICOLA	\$89,037.61	\$189.04
BRANDES TOOP, TARA	\$93,197.86	\$409.98
BRAUN, KEN W.	\$93,197.92	\$0.00
BRAUN, MANFRED	\$86,563.95	\$0.00
BRIDGE, GORDON	\$97,000.39	\$1,234.19
BRIEN, DAVID	\$93,197.84	\$311.79
BRING, MANPRIT	\$79,415.02	\$570.93
BRITTON, CORY	\$85,057.31	\$20.00
BROEKHUIZEN, AVRIL	\$93,197.88	\$0.00
BROOKS, MATTHEW L.	\$115,762.03	\$1,240.57
BROUWER, SONJA	\$88,563.00	\$222.33
BROWN, HEATHER A	\$75,667.30	\$358.92
BUCHWITZ, GERALD R.	\$91,080.30	\$254.07
BUGDEN, MICHELE N.	\$92,392.20	\$41.84
BULLOCK, IAN C	\$81,162.48	\$578.81
BURGESS LEON, KATRINA C	\$85,177.31	\$1,623.31
BURTON, DANNA	\$92,477.77	\$558.74

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
BURTON, KENNETH G.J.	\$93,704.17	\$42.39
BUXTON, CHRISTOPHER D	\$80,934.64	\$2,000.00
CALENDINO, BRENDA	\$94,077.11	\$11,991.19
CALLANDER, SARAH G.	\$75,272.22	\$2,294.83
CALVER, JEANIE B.	\$94,269.96	\$0.00
CALVER, SHAUN	\$93,197.94	\$0.00
CAMERON, MICHAEL D	\$95,055.87	\$0.00
CAMPBELL, DAVID A.	\$93,134.32	\$0.00
CARGILL, DYLAN P	\$84,999.24	\$1,370.32
CARMICHAEL, INGRID M.	\$91,768.55	\$437.86
CARRIERE, MELISSA	\$87,508.21	\$762.00
CARVALHO, CARLA I	\$93,134.33	\$363.17
CASEY, DAVID	\$85,956.24	\$111.50
CASEY, MARY F.	\$84,817.29	\$240.84
CAUSTON, DANIEL G	\$92,894.30	\$406.17
CAVANAGH, MEGHAN R.	\$82,503.97	\$522.17
CECCHI, STEVE M.	\$92,958.00	\$0.00
CHADSEY, RICKARD E.	\$90,960.16	\$41.21
CHAND, DEBORAH L.G.	\$91,529.62	\$679.79
CHAPMAN, DIANE G.	\$118,592.94	\$0.00
CHARLIE, JAIMEE	\$109,994.47	\$274.35
CHATER, KENNETH A.	\$120,680.29	\$525.85
CHERNOFF, TAMMIE V.	\$93,197.82	\$357.78
CHIRICO, BRUNO	\$93,557.92	\$0.00
CHIRICO, STACY	\$93,231.16	\$193.11
CHO, JENNY J.	\$93,584.19	\$1,698.97
CLARKE, GARETH E.	\$85,057.32	\$200.00
CLATTENBURG, JANA	\$93,197.95	\$395.64
CLATTENBURG, NADINE M.	\$135,350.10	\$570.96
CONRAD, PATRICK A.	\$109,229.48	\$3,291.58
CORDEIRO, SEAN	\$93,197.93	\$0.00
COSBY, CHANDRA L	\$84,999.26	\$498.77
COUTU, KRYSTLE D.	\$78,841.65	\$107.52
CRAIG, JENNIFER L	\$84,937.31	\$945.48
CRAMPTON, KATHLEEN F	\$87,200.75	\$476.30
CROOK, ROBERT	\$85,059.55	\$0.00
CROUCHER, SHANE	\$88,669.94	\$357.78
CROZIER, MICHELLE	\$88,359.09	\$302.13
CUERVO, JODIE	\$92,152.21	\$204.58
D'ARCHANGELO, GABRIELE N.	\$128,668.19	\$1,021.78

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
D'ARCHANGELO, SANDRA	\$91,200.25	\$168.17
DAHLMAN, FLORENTINA	\$91,080.33	\$207.64
DANELUZ, KRISTINA	\$84,331.26	\$363.08
DANFORTH, COLLEEN	\$84,937.31	\$0.00
DANIELS, BRIGITTE	\$93,077.91	\$0.00
DARTNELL, JEFFREY	\$115,761.92	\$965.43
DAVIDSON, SHERRI A.	\$90,960.22	\$0.00
DAVIES, CATHERINE	\$90,840.22	\$573.46
DEACON, ELEANOR M	\$77,430.87	\$32.89
DEAGLE, HEIDI	\$79,469.33	\$234.71
DEBRUYN, CHARLOTTE J.	\$128,485.75	\$4,156.72
DEBRUYN, MARK H.	\$93,557.95	\$68.05
DEHNKE, JAIME L	\$91,080.24	\$65.13
DELISLE, JANET	\$84,937.31	\$0.00
DEMERS, KAREN	\$90,863.85	\$599.20
DESPINS, MARISSA	\$84,999.24	\$0.00
DI PASQUALE, DAVID	\$77,800.76	\$50.00
DOERKSEN, ANDREA	\$93,077.98	\$9,614.55
DONALDSON, CATHERINE J.	\$91,855.89	\$0.00
DOS SANTOS, DESMOND	\$84,624.67	\$32.89
DOUGLAS CRAIG, ROXANNE L.	\$84,999.25	\$280.00
DOW, ANDREA	\$84,817.29	\$107.10
DRISCOLL, BRAD	\$125,055.16	\$3,193.89
DRISCOLL, NICOLE A.	\$127,475.30	\$1,537.83
DUECKMAN, DALE L.	\$102,003.28	\$0.00
DURFLINGER, CARRIE	\$91,768.58	\$566.04
DUVAL, PAMELA	\$90,840.26	\$208.88
DYCK, DARREN	\$93,837.50	\$323.67
DYCK, NICOLE J.	\$95,581.77	\$0.00
DYCK, SONJA A	\$85,057.31	\$385.58
EARLE, LYNNETTE	\$94,445.32	\$1,612.61
EDGCOMBE, JAMES M.	\$128,485.95	\$791.49
EDWARDS, DANIEL K	\$93,709.98	\$524.15
EDWARDS, KELSEY	\$93,520.18	\$0.00
EDWARDS, LISA	\$84,937.31	\$0.00
EGO, LISA	\$112,572.01	\$1,310.04
ELLIOTT, HEATHER M.	\$85,557.62	\$2,483.80
ELLIS, SHERRI	\$84,999.21	\$126.53
EMERY SMYTH, KERRY L.E.	\$91,080.22	\$274.91
EPP, JOEL	\$86,261.24	\$183.03

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
EPP, MELANIE K	\$90,960.26	\$316.19
FALK, CHRISTOPHER	\$79,133.48	\$687.24
FARNLEY, JANICE	\$79,589.33	\$0.00
FAST, ANDREW	\$88,174.55	\$365.48
FAWCETT, AUSTINA L.	\$95,055.79	\$0.00
FEARN, KIRSTY	\$85,057.30	\$33.57
FEDORUK, JULIE A	\$84,937.29	\$0.00
FEHLAUER, BRIAN D.	\$135,350.11	\$1,598.14
FERGUSON, ROSEMARY	\$91,158.26	\$156.57
FERRIS, JONATHAN T.H.	\$128,485.81	\$621.65
FERRIS, MATTHEW A.	\$95,153.69	\$200.00
FERRIS, NANCY J	\$82,039.35	\$266.57
FIDDES, SCOTT A	\$85,270.95	\$415.06
FINLEY, DAVID G.	\$90,333.07	\$290.04
FITZSIMMONS, ALISON	\$85,186.60	\$201.50
FLORIZONE, MICHAEL	\$84,817.31	\$67.97
FOLKA, COLLEEN	\$86,221.80	\$721.01
FOLLACK, LINDA	\$90,960.23	\$0.00
FORDHAM, RACHEL I	\$85,057.30	\$135.45
FOREMAN, JANET	\$89,290.16	\$1,761.77
FOREMAN, JANNA	\$83,952.53	\$95.49
FORREST, DIANA	\$91,768.52	\$234.40
FORSTBAUER, ROSANNA	\$93,014.23	\$167.13
FRAIL, TERESA	\$91,056.37	\$263.61
FRANZ, JANET L.	\$90,898.06	\$182.94
FRASER, BRENDA L.	\$84,912.27	\$0.00
FRASER, DOUGLAS R.	\$91,080.22	\$5,739.25
FRIESEN, JOANNE LISA	\$91,416.82	\$2,421.18
FRIESEN, MARK	\$132,439.61	\$1,581.28
FROST, DONNA J.	\$88,381.22	\$549.28
FUGGER, LISA F	\$95,821.83	\$0.00
FULFORD, BONNIE	\$107,588.98	\$2,685.95
FULTZ, DAMON	\$93,254.32	\$1,368.50
GAMBOA, SARAH H	\$95,775.41	\$934.58
GARDNER, IAIN D.	\$127,835.30	\$1,921.55
GAUDETTE, GLENDA	\$94,510.38	\$246.24
GEARY, BRADLEY A	\$91,080.24	\$155.21
GECK, DALE C.	\$92,819.19	\$9.25
GELINEAU, LISA	\$84,937.32	\$392.52
GEMMELL, WADE J.	\$128,845.85	\$357.78

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
GIBBS, MARLA	\$94,064.25	\$1,140.29
GIBBS, TROY	\$117,841.92	\$628.14
GILCHRIST, GAIL	\$89,819.68	\$3,800.91
GILLINGHAM, DALLAS	\$90,984.39	\$776.45
GILLINGHAM, JIM G.	\$93,197.88	\$0.00
GOERTZEN, TREVOR W	\$84,817.29	\$511.96
GOODMAN, RYAN JAMES	\$76,352.09	\$0.00
GORBY, SUSAN C.	\$91,018.06	\$71.28
GOSAL, PAULA K.	\$131,919.45	\$5,603.85
GRAHAM, NERINE E.	\$86,685.22	\$4,127.49
GREEN, AMY	\$93,197.93	\$857.58
GREENFIELD, MATTHEW R	\$75,392.21	\$0.00
GREENHOUGH, ALISON D.	\$91,080.21	\$562.48
GREENWOOD, MARGARET J.	\$84,937.31	\$224.71
GREGORY, SARA	\$84,817.31	\$483.18
GREGORY, SCOTT	\$93,704.14	\$0.00
GRIFFEN, CATHY	\$93,197.84	\$0.00
GROVES, ANGELA M	\$90,465.84	\$353.49
GUY, ALISON R.	\$85,057.31	\$1,322.03
HAAGENSEN, CLARE E.	\$91,080.23	\$376.38
HAGERMAN, BEVERLY	\$89,557.44	\$1,290.00
HAGERMAN, JOEY	\$79,659.58	\$207.64
HAGKULL, BRADLEY J	\$109,574.26	\$1,151.95
HAILSTONE, BRITT	\$91,080.26	\$0.00
HALKO, LEANNE	\$90,960.23	\$317.16
HALL, JANET M.	\$157,494.65	\$4,371.30
HANCOCK, KIM V.	\$96,628.00	\$357.78
HANNAH, TARA	\$93,734.21	\$984.81
HANSON, JEFFREY W.	\$85,057.30	\$0.00
HARDER, BRUCE	\$91,080.25	\$0.00
HARDER, DARYL J.	\$102,003.18	\$0.00
HARDY, CHANDRA	\$91,080.23	\$46.40
HARTFIELD, ERIN C.	\$85,057.31	\$401.00
HARTMAN, CARMEN	\$77,617.85	\$167.27
HAVILAND, YVONNE M	\$81,213.31	\$0.00
HAWKENSON, LONNIE	\$94,509.94	\$3,904.35
HAYES, NICOLE	\$88,429.60	\$657.69
HAYES, STEVE	\$93,197.82	\$0.00
HEISLER, DANIEL J.	\$135,350.11	\$1,524.12
HENROTTE, SALEENA	\$91,080.23	\$357.78

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B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
HERRIN, IAN	\$91,080.23	\$205.00
HERRIN, REBECCA A.	\$90,840.23	\$67.82
HIGGINBOTTOM, JACQUELINE	\$92,957.92	\$1,144.60
HILLS, HEATHER	\$91,571.86	\$449.19
HINKSMAN, SALLY	\$91,018.08	\$1,084.02
HINTZ, KATHERINE L.	\$85,057.31	\$0.00
HIPWELL, AMBER	\$85,745.60	\$313.08
HNATIW, ANNA	\$84,504.73	\$1,011.70
HOEPPNER, DALE C.	\$93,275.86	\$500.67
HOEPPNER, KAREN	\$94,269.91	\$737.63
HOLFORD, JODY	\$90,840.21	\$264.74
HOLFORD, MATTHEW	\$85,057.31	\$746.62
HOLM, JENNIFER L	\$86,006.05	\$85.53
HOPKINS, SHIRLEY	\$93,437.85	\$0.00
HORNSBY, ROBERT	\$94,509.92	\$0.00
HUGH, AMY	\$91,018.08	\$0.00
HUMPHRIES, LORISSE	\$91,080.23	\$324.36
HUNT, CHRISTOPHER	\$91,327.21	\$219.24
HURLEY, KATHERINE D	\$94,509.87	\$0.00
HURLEY, LINDSAY L	\$78,269.82	\$0.00
HURLEY, PAUL	\$96,401.50	\$525.85
ILERSICH, TAMARA	\$147,811.45	\$3,879.10
INGHAM, CAROLYN	\$107,240.26	\$419.18
INGHAM, STACEY	\$90,840.23	\$0.00
ISAAC, KATHY M	\$91,080.25	\$546.17
JANZ, SYLVIA	\$78,579.98	\$170.66
JANZ, TIMOTHY C	\$109,173.68	\$96.84
JANZEN, BROOKE A	\$98,535.13	\$925.85
JEANSONNE, BONNIE	\$93,077.88	\$0.00
JOE, RICK	\$92,957.86	\$364.90
JOHNSON, HILARY A	\$78,607.20	\$951.64
JOHNSON, SAMANTHA J	\$93,197.87	\$162.50
JOHNSTON, BRADLEY L.	\$127,835.28	\$859.59
JOHNSTON, CLINTON S.P.	\$85,057.31	\$0.00
JOHNSTON, KERRIE L	\$91,571.84	\$820.73
JOHNSTON, STACEY D	\$91,768.51	\$0.00
JONES, JENNIFER L.	\$90,840.26	\$0.00
JONES, LINDA	\$90,960.27	\$1,347.88
JONES, MORGAN	\$85,057.32	\$123.02
JONES, RHONDA L	\$93,077.92	\$207.64

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B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
JONES, SHELLEY	\$90,585.82	\$139.20
JORDAN, PAULA J.	\$130,908.31	\$825.85
JOSEPHSON, KEVIN	\$96,428.50	\$3,973.21
KADAR, EMESE	\$85,057.41	\$537.88
KANUHO SAM, JEANETTE	\$85,505.58	\$94.93
KASPER, JOANNA M	\$120,270.81	\$296.03
KEIWAN, KELLY	\$91,080.24	\$122.65
KELLEY, LEAH M.	\$93,197.99	\$2,175.44
KEMP, JASON E.	\$109,741.99	\$1,672.07
KIMBERLEY, RICK	\$90,807.28	\$0.00
KING, ALYSON L.	\$100,828.84	\$3,812.57
KLASSEN, CAROLYN J.	\$89,974.82	\$1,725.00
KLASSEN, CORI-ANNE	\$93,197.86	\$329.86
KLASSEN, MARK	\$98,945.87	\$3,599.38
KLASSEN, RANDALL R	\$89,870.24	\$433.46
KLASSEN, STEVEN R.	\$128,485.79	\$761.69
KLETTKE, JEANNIE	\$93,077.88	\$316.56
KLETTKE, M. EDWARD	\$95,856.55	\$0.00
KLIM, TALLY JOHN	\$91,080.25	\$259.95
KLOK, BRAD C	\$92,957.82	\$0.00
KNEZO, KATHERINE E	\$91,375.23	\$0.00
KOHUCH, MICHELLE	\$94,509.98	\$0.00
KONONOFF, NATASHA	\$84,980.52	\$74.28
KOPPEJAN, ADA	\$92,272.18	\$0.00
KORMILO, CALLA M.	\$91,080.21	\$0.00
KORNELIUS, SHARON	\$84,026.62	\$0.00
KOTANKO, MICHAEL J.	\$115,581.92	\$645.73
KOVANCHAK, JOANNE	\$93,188.86	\$4,605.32
KRAHN, CLAYTON A	\$86,368.98	\$0.00
KRAHN, RICHARD	\$75,169.53	\$36.96
KUSHNIRYK, GRANT J.	\$118,773.04	\$1,216.26
KUSHNIRYK, MARY H.	\$90,840.16	\$0.00
LABELLE, SYLVIE	\$92,894.30	\$6,759.79
LACERTE, LINDA	\$88,742.38	\$108.23
LACEY, CHERYL	\$90,807.17	\$2,909.89
LAKOWSKI, MARISSA	\$91,080.26	\$26.17
LARSEN, KEN	\$95,821.81	\$72.00
LARSON, DANE	\$90,794.06	\$1,887.03
LAURILLARD, KELLY	\$91,528.50	\$507.42
LAURILLARD, PAUL F.	\$92,392.21	\$0.00

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NAME	REMUNERATION	EXPENSES
LAWSON, CHARLES D.	\$135,350.11	\$1,062.07
LECLAIR, LOUISE	\$90,407.53	\$101.02
LEDOUX, KIM	\$93,197.82	\$499.96
LEFURGY, KARA	\$93,886.22	\$1,456.00
LEWIS, DAVID A	\$84,641.46	\$20.00
LEWIS, TRICIA	\$92,957.94	\$363.09
LIEBE, LAURA	\$85,057.27	\$2,405.47
LIGHTLE, CHERYL	\$96,537.87	\$281.57
LIGHTLE, SEAN R.	\$94,653.97	\$567.13
LINAU, STEPHANIE	\$95,858.76	\$200.00
LINCOLN, KAREN A	\$93,014.31	\$1,901.43
LINK, STEVEN F	\$94,363.07	\$2,210.57
LIPTAK, SHERRY LYNN	\$83,401.48	\$437.68
LISTER, CHRISTOPHER	\$93,197.88	\$322.57
LITTLE, CAMERON N	\$93,197.96	\$10.44
LITTLE, MONICA M	\$90,778.09	\$523.48
LOCHHEAD, TIM	\$85,506.78	\$307.05
LOCKE, JAMIE N	\$76,464.20	\$0.00
LODDERS, COLLEEN R	\$85,668.93	\$430.01
LODDERS, MARCUS C	\$78,793.06	\$71.69
LOGAN, HEIDI	\$93,197.89	\$599.23
LOGAN, RYAN B	\$92,958.03	\$1,143.29
LONG, JENNIFER	\$93,956.63	\$2,205.16
LONGHURST, HUGH	\$92,957.84	\$357.78
LOUSIER, K. MONIQUE	\$91,080.29	\$798.36
LOW, KRISTEN R	\$84,178.03	\$41.21
LUMSDEN, CRAIG J.	\$91,080.30	\$0.00
LUMSDEN, TRISHA	\$75,152.11	\$543.19
LYON, SARAH	\$84,937.31	\$0.00
LYON, TARA M.	\$93,745.47	\$1,416.12
MAARHUIS, TRUDY	\$75,548.88	\$412.23
MACCONNELL, EILIDH A	\$98,325.69	\$357.78
MACDONALD, LOUANNE	\$91,018.14	\$0.00
MACISAAC, GINA L.	\$90,840.21	\$357.78
MACISAAC, THOMAS	\$93,197.84	\$575.40
MACPHERSON, LAURA J	\$85,167.06	\$784.07
MACVICAR, ROB	\$86,369.28	\$735.53
MAGNEISON, KARINA	\$78,261.87	\$179.41
MAI, RAYMOND G	\$80,217.42	\$0.00
MALLET, JENNIFER	\$82,043.29	\$172.83

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NAME	REMUNERATION	EXPENSES
MANN, KAREY M.	\$80,524.24	\$2,128.78
MANUEL, DAVID C.	\$137,699.49	\$5,186.92
MARCINOWSKI, EVA	\$84,937.29	\$298.73
MAROCHI, SHELLEY A.	\$91,768.50	\$562.28
MASSIE, JOSEPH	\$103,435.58	\$1,083.11
MATTIE, QUENTIN S.A.	\$91,347.12	\$219.24
MAURO, JOSEPH	\$93,704.15	\$344.23
MAXWELL, JOANNE	\$84,494.37	\$390.00
MAZEROLLE, DANIEL J.	\$84,817.29	\$0.00
MAZEROLLE, LISA	\$85,057.29	\$0.00
MCALPINE, JAN E	\$95,991.74	\$357.78
MCASTOCKER, ERIN	\$114,831.20	\$1,063.78
MCAULAY, JOSCELYN	\$93,077.96	\$63.94
MCAULIFFE, CAROLYN	\$91,706.39	\$2,456.75
MCCANN, SHANNON	\$90,960.24	\$420.53
MCCURDY, JANINE M.	\$128,560.48	\$362.29
MCDONALD, BARBARA	\$93,197.86	\$0.00
MCDONALD, GAVIN D	\$93,197.93	\$289.36
MCDONALD, LANA	\$86,924.40	\$257.48
MCFEE, MALCOLM	\$84,999.27	\$0.00
MCGREGOR, CHRISTOPHER	\$95,821.77	\$371.77
MCINTYRE, KEVIN J	\$97,926.12	\$32.90
MCKINLEY, TAMMY	\$93,515.87	\$290.39
MCLEAN, JEFF T.	\$126,577.00	\$449.00
MCLEAN, LAUREN J	\$91,270.22	\$0.00
MCLEOD, ELDON	\$92,752.22	\$20.34
MCLEOD, SHAWN O.	\$113,710.40	\$649.07
MCNEICE, MARGARET	\$92,957.90	\$339.81
MCRAE, JAMES	\$93,197.88	\$0.00
MERRICK, CAELAH	\$79,829.34	\$0.00
MILLER, DENNIS A.	\$94,978.97	\$61.97
MILLER, GALE E.	\$85,057.29	\$115.60
MITCHELL, COLIN N.	\$105,142.49	\$2,777.24
MITCHELL, HILDI D.	\$91,080.27	\$0.00
MITCHELL, KATHLEEN	\$93,558.03	\$90.65
MITCHELL, SANDRA L.	\$93,067.60	\$1,801.49
MONCHALIN, DAWN	\$84,817.31	\$535.79
MONCHALIN, RYAN	\$85,057.31	\$273.11
MONKMAN, SHANE	\$86,249.28	\$1,136.58
MONTES CARDENAS, CLAUDIA E.	\$86,596.19	\$643.17

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B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
MOORE, HEATHER	\$88,906.53	\$622.26
MOORE, JUSTIN	\$115,761.91	\$10,755.88
MOORE, MELANIE L.	\$89,962.50	\$229.24
MOORE, S. BRENT	\$90,889.15	\$0.00
MORDAUNT, SHARILYN M	\$82,869.03	\$1,546.97
MOREH, SHERILYN A.	\$91,080.21	\$234.60
MORELLI, DUANE	\$99,409.03	\$75.17
MORFORD, GILLIAN T	\$84,817.33	\$74.58
MORRISON, CAROLYN M.	\$93,197.96	\$70.56
MOTZ, DAWN E.	\$85,057.41	\$832.01
MOURITZEN, JAKE	\$102,641.25	\$8,394.21
MULDER, SHARON	\$90,840.22	\$177.15
MUMMERY, ANNE	\$91,528.52	\$261.21
MUMMERY, SHANE	\$85,956.22	\$110.00
MURLEY, CARYS	\$77,251.25	\$32.90
MURPHY, KELLY R.	\$88,811.77	\$582.75
MURPHY, LEANNE	\$85,057.31	\$208.54
MURPHY, TIMOTHY M.	\$87,441.18	\$20.00
MURTHA, WILLIAM J	\$94,445.46	\$2,699.18
MUSSELL, MARYANNE L.	\$92,929.97	\$357.78
NACHTIGAL, KENNETH E.	\$111,770.27	\$264.89
NEETZ, VANESSA	\$85,428.35	\$22.36
NEID, ALICIA M	\$82,356.14	\$0.00
NEILL, ANDREW J.	\$94,509.92	\$166.54
NEUFELD, JESSICA	\$80,709.70	\$214.39
NGIENG, SARA	\$91,080.22	\$38.58
NICHOLS, THOMAS R	\$82,872.21	\$1,516.03
NICKEL, SHELDON	\$97,631.67	\$0.00
NIEZEN, RICHARD K	\$84,849.49	\$2,099.87
NOER, CHRISTA	\$91,080.26	\$241.42
NORTHEY, SUSAN	\$91,080.28	\$0.00
O'GRADY, ALYSON	\$91,080.23	\$207.66
ODERMATT, PAULA	\$93,689.53	\$474.16
OLAFSON, CHRIS W.	\$97,699.13	\$26.25
OLAFSON, SHELLEY D.	\$94,096.56	\$0.00
OLSON, ANGELA	\$92,957.88	\$1,632.31
PADGHAM, MONICA S.	\$91,680.70	\$244.12
PARKER, KIM L	\$95,779.22	\$884.46
PARKINSON, DIANNE L	\$93,134.27	\$150.00
PARSONS, CALVIN	\$90,544.53	\$0.00

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NAME	REMUNERATION	EXPENSES
PATTERSON, TRIENEKE E. M.	\$82,338.35	\$811.89
PAUL, ROY H.	\$97,252.81	\$19.77
PAULS, CHRISTINA	\$85,086.09	\$588.54
PAYNE, ISABELLE	\$82,629.05	\$1,428.26
PENNER, ALAN	\$84,817.31	\$607.94
PETEK, CAROL A.	\$118,639.39	\$0.00
PETEK, DANIEL A.	\$87,441.20	\$41.21
PETERS, LEANNA J.J.M.	\$91,080.24	\$295.03
PETERSEN, SHAWNA L.	\$124,695.15	\$1,982.04
PICKLES, STACEY J	\$97,585.17	\$0.00
PIEGSA, NOELLE	\$90,811.93	\$0.00
PIERSON, VANESSA	\$91,080.25	\$0.00
PINCKNEY, BRENT	\$94,006.80	\$0.00
PLUMMER, HELEN J.	\$135,710.11	\$2,598.84
POINT, BRENDA L.	\$118,773.05	\$6,240.26
PORRO, MARGO S.	\$91,080.22	\$301.31
PREIBISCH, CATHY J.	\$93,077.84	\$7,285.56
PRICE, JANET M	\$95,477.45	\$344.53
PRICE, LINDSAY A.	\$91,571.92	\$0.00
PRIEBE, CHAD	\$93,197.86	\$0.00
PURYCH, DARREN	\$94,509.90	\$2,588.21
RAABE, JODY L.	\$94,389.89	\$398.57
RADDYSH, GARY	\$96,321.82	\$0.00
RAE, SANDRA N.	\$92,152.25	\$1,596.18
RAHN BORN, KELLY S.	\$86,369.29	\$1,812.49
RATZLAFF, WILMA	\$85,057.31	\$634.13
REDDEN, HOLLIE	\$98,711.13	\$2,449.51
REES YOLKOWSKI, ROBYN	\$93,121.19	\$1,334.97
REICH, CATHERINE	\$88,639.85	\$197.93
REID, COLIN R.	\$119,282.38	\$4,501.01
REILLY, CHRIS	\$91,080.26	\$9,131.95
REILLY, MICHELLE N	\$102,735.00	\$0.00
REITSMA, CHRISTOPHER	\$86,685.22	\$2,935.95
REMINGTON, BETHANY A D	\$76,011.02	\$0.00
RICHARDSON, TEENA M	\$76,712.16	\$357.78
RIDEOUT, KARA	\$90,840.24	\$445.22
ROBERTSON BRENNAN, CORINNA	\$85,417.31	\$47.01
ROGERS, ALLAN	\$92,957.84	\$0.00
ROGERS-STADNYK, CAROLE	\$91,080.25	\$120.39
ROPAIN, PATRICIA	\$79,154.41	\$567.49

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NAME	REMUNERATION	EXPENSES
ROSE, DEBORAH	\$92,894.32	\$0.00
ROSEBOOM, MARLENE N	\$76,184.32	\$0.00
ROWE, KARI K	\$81,923.28	\$852.14
ROWLANDS, KATHLEEN M.	\$88,689.07	\$0.00
RYALL, CHRISTEN	\$84,520.13	\$0.00
SACHE, SHAWNA R	\$93,197.89	\$100.00
SAGERT, REBECCA J	\$92,392.25	\$0.00
SAVAGE, KIRK A.B.	\$158,671.30	\$6,137.90
SAVICH, MICHELLE	\$93,591.12	\$2,334.75
SCHMIETENKNOP, AMANDA	\$93,197.82	\$357.78
SCHRAMM, LYNNET	\$115,581.91	\$413.84
SEE, COURTENAY	\$77,268.60	\$1,502.96
SERVATIUS, DALE R.	\$91,075.83	\$260.00
SEYWERD, JOSEF H.	\$93,077.82	\$13.50
SHAND, DEBORAH A.	\$84,817.28	\$159.26
SHANE, LISA M.	\$76,472.12	\$0.00
SHARMAN, NOEL E.	\$121,802.65	\$1,612.87
SHARP, SALVINA	\$109,741.95	\$2,162.94
SHEA, GERAD E.	\$91,071.35	\$20.00
SHEA, JASON H.	\$93,197.86	\$352.43
SHEA, KATRINA	\$90,840.24	\$192.17
SHEA, WAN LING	\$90,394.99	\$178.26
SHEPHERD, DAVID W.A.	\$76,215.27	\$62.72
SHINNESS, DAVID A	\$87,803.49	\$0.00
SIGATY, KEVIN	\$93,197.95	\$219.24
SIGATY, WENDY	\$90,840.29	\$599.93
SIGURDSON, INGA M	\$87,694.57	\$0.00
SIMINGTON, LEANNE	\$93,886.19	\$827.25
SIMMONDS, RHONDA	\$96,120.10	\$1,759.76
SIMON, JODY A.	\$84,498.23	\$261.63
SIMPSON, KARRA	\$84,881.23	\$0.00
SINGH, ANAMIKA	\$97,433.02	\$763.21
SLYKHUIS, GERALD N.	\$187,377.49	\$3,471.40
SLYKHUIS, MATTHEW B	\$93,197.84	\$414.66
SMITH, CARRIE	\$84,937.28	\$494.76
SMITH, CHERYL	\$84,192.37	\$282.54
SOLOMON, JANICE D	\$77,813.06	\$0.00
SOLVEN, JILLIAN W. L.	\$85,057.45	\$0.00
SPENDLOVE CRAIGIE, JEANETTE	\$90,778.07	\$135.36
STEPHENSON, BRYCE	\$89,509.09	\$829.66

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NAME	REMUNERATION	EXPENSES
STETAR, SANDRA G.	\$94,899.44	\$0.00
STEWART, MICHELLE L.	\$84,937.27	\$20.00
STEWART, TARA L	\$91,080.25	\$657.95
STOBBE, CHARITY-JOY	\$102,494.88	\$883.56
STRADLING, KYLA	\$84,504.58	\$0.00
SUTCLIFFE, JOEL	\$76,120.25	\$0.00
SWARD, KRISTIN	\$114,850.62	\$1,966.63
SYMINGTON, BANNING	\$82,813.55	\$264.35
TAGLE, RICHARD V.	\$95,701.83	\$3,849.31
TARR, ROBERT L	\$85,057.31	\$442.84
TAYLOR, JULIE-ANNE	\$83,689.64	\$1,015.10
TAYLOR, KELLY A	\$76,417.23	\$0.00
TAYLOR, TRACY L	\$86,108.02	\$30.00
TEMPLETON, JASON C.	\$90,438.48	\$525.85
TEMPLETON, WENDY	\$90,960.23	\$274.97
TESTA, DIEGO	\$135,350.12	\$9,421.46
TESTER, HEIDI A	\$93,077.82	\$119.23
THIESEN, DIANE E.	\$85,474.36	\$220.17
THIESSEN, JENNIFER	\$78,901.75	\$252.14
THOMPSON, CARLA	\$93,347.42	\$277.14
THORNTON, LESLEY A.	\$81,135.84	\$436.11
TIECHKO, GLEN O. ***see below	\$118,773.04	\$36,368.03
TIEU, CURTIS	\$84,817.31	\$0.00
TIZZARD, STEPHANIE	\$84,817.33	\$498.05
TOEWS, CHARLENE	\$91,768.56	\$958.50
TOLMAN, ERICA ANNE	\$79,931.02	\$1,163.42
TOLMIE, ARLI Q	\$80,080.97	\$164.61
TORRANCE, KEN	\$84,999.23	\$0.00
TOTH, TANIA R.	\$92,831.59	\$0.00
TOURNIER, NIKITA C.	\$84,255.30	\$538.89
TREMBLAY, PIERRE	\$98,013.10	\$0.00
VALBURG, KELLIE D	\$91,080.24	\$0.00
VALLELY, KRISTY	\$93,197.93	\$0.00
VAN DALFSEN, LISA	\$95,195.29	\$2,295.75
VAN GAMEREN, GRIETHA E	\$84,817.35	\$1,513.77
VAN SCHAGEN, ABBY L	\$79,103.04	\$754.00
VAN TASSEL, ALLAN	\$137,578.34	\$0.00
VAN WINKLE, LYNNETTE	\$92,658.66	\$279.14
VERLEUR, LEIGH A.	\$93,197.88	\$189.05
VINCHOFF, CHERYL	\$75,830.73	\$4,047.44

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
VOGT, SHERRY-ANN	\$82,629.05	\$318.81
VRIEND, TRACY	\$85,625.59	\$149.78
WADDINGTON, LESLIE A	\$128,485.81	\$3,662.56
WAGNER, TRACY L.	\$127,835.33	\$2,942.25
WALKER, DAVID	\$96,201.78	\$671.92
WALLACE, LISA D.	\$120,180.93	\$1,417.12
WALLACE, R. SCOTT	\$128,305.80	\$946.95
WARKENTIN-SCOTT, JOHN	\$93,197.88	\$0.00
WARKENTIN-SCOTT, MARNIE	\$86,129.77	\$1,386.49
WARNER, LORRAINE E.	\$92,125.55	\$866.57
WATT, DARREN J.	\$131,668.05	\$376.27
WEBB, ANASTASIA M	\$76,932.99	\$0.00
WEBER, ANNETTE C	\$90,960.24	\$341.64
WEDEL, SHANNON	\$91,080.25	\$525.85
WEGENER, DIANA	\$91,080.13	\$0.00
WELCH, COLIN B.	\$93,197.82	\$41.21
WERNER, KRISTOFFER J	\$98,445.75	\$219.24
WESLEY, MORA S	\$92,957.87	\$387.74
WHITLAM, STACEY	\$93,077.95	\$2,395.40
WICKER, DANIELLE	\$123,388.29	\$110.69
WICKER, SEAN M.	\$131,754.30	\$1,989.68
WICKMAN, TODD L.	\$93,134.28	\$43.04
WIEBE, TRACEY	\$88,533.80	\$1,034.01
WIELER, GARY E.	\$93,971.15	\$0.00
WIELER, JENNIFER D.	\$84,817.32	\$451.43
WIENS, HARRY E.	\$90,960.22	\$18.42
WIENS, KELLY	\$91,080.24	\$294.32
WIENS, NICOLA	\$75,517.01	\$3,778.52
WIENS, SANDRA	\$90,960.16	\$136.47
WILEY, LAURIE	\$84,817.31	\$0.00
WILLIAMS, CONNIE	\$78,764.98	\$1,771.26
WILLIAMS, WAYNE G	\$86,444.92	\$1,799.04
WILLIAMSON, DARREN	\$86,249.29	\$710.96
WILLIS, VICKI J.	\$95,148.26	\$71.21
WILLMS, CLAYTON P	\$97,210.55	\$629.72
WILLMS, COLIN	\$84,999.25	\$0.00
WILNECHENKO, KEVIN	\$93,197.83	\$377.14
WILSON, KATIE	\$84,937.31	\$336.37
WILSON, TARA D.	\$79,469.35	\$259.50
WISEMAN, SHANE T.	\$118,773.04	\$803.13

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

B. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
WOJCIK, PAUL	\$93,557.94	\$319.12
WONG, MARY MOU-LUI	\$109,109.49	\$307.29
WOOD, KANDACE	\$91,590.31	\$396.50
WOODRUFF, LAURA A.	\$93,197.91	\$229.21
WOODS, ANGELA	\$86,261.25	\$524.38
WOUDA, NATASHA T.A.	\$76,110.91	\$144.09
WRIGHTLY, MALLORIE M	\$83,958.93	\$1,344.47
WYKPIS, SONJA M	\$80,470.99	\$2,736.32
YILMAZ, LISA M	\$93,134.25	\$354.31
ZENZEN, LINDA	\$85,457.63	\$1,971.75
ZULLO, PEDRO	\$83,355.28	\$610.85

TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000	\$57,068,386.56	\$509,420.14
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C. REMUNERATION TO EMPLOYEES PAID \$75,000.00 OR LESS

Total remuneration paid to employees where the amount paid to each employee was	\$51,753,645.87	\$289,271.39
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D. EMPLOYER PORTION OF E.I. AND C.P.P.

The employer portion of Employment Insurance and Canada Pension Plan paid to the Receiver General of Canada:	\$5,772,100.13
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*** International Education Administrator - Includes expenses for travel to recruit students in various international locations. Expenses include transportation, lodging and meals and other travel expenses as approved by Assistant Superintendent responsible for International Education.

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

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.33 (Chilliwack) and its non-unionized employees during fiscal year 2019-2020.

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

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

School District No. 33 (Chilliwack)

Fiscal Year Ended June 30, 2020

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
A	\$
B	
Z	<hr/>
Total (Suppliers with payments exceeding \$25,000)	
Total (Suppliers where payments are \$25,000 or less)	<hr/>
Consolidated Total	\$ <hr/> <hr/>

Prepared as required by Financial Information Regulation, Schedule 1, section 7

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME =====	EXPENDITURE =====
A & G SUPPLY LTD.	\$420,278.36
A. CRAIG AND SON PAINTING	\$96,600.00
AFFINITY GROUP TOURS	\$33,240.00
AIRPLUS INDUSTRIAL CORP.	\$104,708.80
ALL POINTS BUS CHARTERS LTD.	\$73,857.00
ALL ROADS CONTRUCTION LTD	\$46,563.02
AMAZON	\$302,135.67
AMERESCO CANADA INC.	\$26,985.00
APPLE CANADA INC. C3120	\$188,442.25
APPLY TO EDUCATION	\$27,537.98
ARTSTARTS IN SCHOOLS	\$31,185.00
ATMOSPHERE INTERIORS	\$177,305.94
AURORA CASCADE ENT. LTD	\$722,191.80
AXIS SYSTEMS GROUP	\$68,589.93
BARAGAR ENTERPRISES LTD.	\$40,845.00
BC HARDWOOD FLOOR CO. LTD.	\$27,300.00
BC HYDRO	\$1,079,172.91
BC PRINCIPALS&VICE PRINCIPALS	\$88,056.17
BC ROOF INSPECTIONS	\$38,088.75
BC SCHOOL TRUSTEES ASSOCIATION	\$57,391.67
BC TEACHERS FEDERATION	\$1,259,088.31
BC TEACHERS' FEDERATION	\$1,337,238.51
BERVIN CONSTRUCTION LTD.	\$493,745.72
BEST BUY	\$71,389.66
BIG RED FIRE PROTECTION LTD.	\$25,111.30
BUSH, BOHLMAN & PARTNERS LLP	\$66,150.00
CANADIAN TIRE	\$32,355.31
CANADIAN WESTERN TRUST	\$114,835.24
CCECSS	\$34,128.58
CDN UNION PUBLIC EMPLOYEES LOC	\$507,952.60
CDW CANADA INC.	\$200,725.65
CENTURY PLUMBING & HEATING LTD	\$44,957.13
CHILLIWACK FORD SALES LTD	\$228,054.95
CHILLIWACK PRINCIPALS&VPRINCIP	\$25,491.00
CHILLIWACK RESTORATIVE JUSTICE	\$36,600.00
CHILLIWACK ROOFING LTD.	\$513,946.37
CHILLIWACK TEACHERS' ASSOCIATI	\$707,419.05
CITY OF CHILLIWACK	\$144,355.80
CITY OF CHILLIWACK WATER & SEW	\$100,247.50

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME	EXPENDITURE
=====	=====
CLEARVIEW DEMOLITION LTD	\$35,742.00
COACH CLIFF'S GAGA BALL PITS L	\$26,320.40
COMMISSIONER FOR TEACHERS PENS	\$17,430,251.88
CONTOUR CONCRETE LTD.	\$48,594.00
CORIX UTILITIES INC.	\$25,725.33
COSTCO	\$68,252.83
CULTUS LAKE PARK BOARD	\$31,359.72
D.G.MACLACHLAN LIMITED	\$65,426.95
D.G.S. CONSTRUCTION COMPANY LT	\$8,893,395.00
DELTA WHISTLER VILLAGE SUITES	\$69,042.71
DISABILITY MANAGEMENT INSTITUT	\$38,097.15
DOLLARAMA	\$26,958.14
DOUGLAS LIGHTING CONTROLS	\$68,100.48
DW DIV 10 SERVICES	\$44,107.17
DYNAMIC SPECIALTY VEHICLES	\$638,996.20
EDUCAN SCHOOL FURNITURE	\$84,505.00
EMCO CORPORATION	\$268,692.42
ESC AUTOMATION INC.	\$177,065.01
EXPEDIA CRUISE CENTERS	\$52,202.85
FAMILY SERVICES GREATER VANCOU	\$174,589.81
FIRST TRUCK CENTRE VANCOUVER I	\$96,455.61
FOLLETT SCHOOL SOLUTIONS INC.	\$59,483.47
FOREMOST FENCING (2016 LTD)	\$93,729.84
FORT FABRICATION & WELDING LTD	\$44,311.68
FORTISBC-NATURAL GAS	\$501,030.79
FRASER VALLEY CUSTOM PRINTERS	\$116,612.17
FRIESEN YEARBOOKS	\$90,804.25
FUTUREBOOK PRINTING, INC.	\$30,981.52
FV BASKETBALL OFFICIALS ASSOCI	\$25,112.48
GEOWEST ENGINEERING LTD	\$31,886.18
GESCAN	\$80,929.97
GLOBAL INDUSTRIAL CANADA INC.	\$25,293.28
GORDON FOOD SERVICE CANADA LTD	\$51,949.02
GRAND & TOY	\$99,189.85
GREAT-WEST LIFE ASSURANCE CO.	\$153,053.41
GRIFFIN INVESTIGATION & SECURI	\$125,017.21
GUARD.ME INTERNATIONAL INSURAN	\$52,730.85
HABITAT SYSTEMS INCORPORATED	\$259,174.59
HALLMARK PROMOTIONS	\$86,981.60

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME =====	EXPENDITURE =====
HARBOUR CRUISES LTD.	\$31,154.56
HARRIS & COMPANY	\$41,693.15
HARRISON HOT SPRINGS RESORT	\$121,816.59
HELMER CONTRACTING 2012	\$64,102.50
HERFF JONES INC.	\$31,307.14
HOME DEPOT	\$48,669.84
HOWE SOUND ENGINEERING LTD.	\$44,100.39
HUB INTERNATIONAL INSURANCE BR	\$152,865.00
IND.ALLIANCE PACIFIC INSURANCE	\$35,420.12
INDIGO	\$34,019.17
JARVIS ENGINEERING CONSULTANTS	\$70,298.55
KAHUNAVVERSE SPORTS GROUP INC.	\$84,041.01
KAL TIRE	\$57,542.43
KELMOR ENTERPRISES (CHILLIWACK	\$37,587.15
KEN DEITCHER SALES CO.	\$40,372.48
KING HOE EXCAVATING LTD.	\$333,471.57
KING'S MUSIC	\$28,680.92
KMS TOOLS & EQUIPMENT LTD.	\$83,949.10
KPMG LLP	\$34,009.50
LAUZE ENTERPRISES LTD.	\$31,620.75
LEETCH, BARBARA	\$63,763.20
LORDCO PARTS LTD.	\$55,561.49
M & H MACHINERY LTD.	\$28,430.31
M3 ARCHITECTURE INC.	\$369,139.80
MARSH CANADA LIMITED	\$38,736.00
MILLER THOMSON LLP	\$61,146.08
MINISTER OF FINANCE	\$28,860.34
MINISTER OF FINANCE	\$78,320.00
MINISTER OF FINANCE	\$73,552.50
MINISTER OF FINANCE/MSP GROUP	\$1,449,052.26
MINISTER OF FINANCE/MSP INT.	\$31,725.00
MORNEAU SHEPELL LTD.	\$141,341.65
MUNICIPAL PENSION PLAN	\$4,429,570.34
NELSON EDUCATION LTD.	\$82,102.95
NEUFELD FARMS	\$33,450.00
NORTHERN COMPUTER INC.	\$750,867.67
O'CONNOR DODGE CHRYSLER JEEP	\$30,666.19
OTTER FARM & HOME CO-OP	\$415,345.40
PACIFIC BLUE CROSS	\$3,376,476.35

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME	EXPENDITURE
=====	=====
PACIFIC COMMUNITY RESOURCES SO	\$62,824.10
PEARSON CANADA INC. T46254	\$110,600.59
PEBT - IN TRUST	\$2,006,482.77
PERFECTMIND TECHNOLOGY INC.	\$29,120.00
PETERS, LEANNE	\$27,927.85
PIONEER BUILDING SUPPLIES LTD.	\$33,902.37
POWERSCHOOL CANADA ULC	\$199,444.42
PRAIRIECOAST EQUIPMENT INC.	\$63,594.00
PROSSER, RAY	\$30,122.54
R.F. BINNIE & ASSOCIATES LTD.	\$44,728.65
REAL CANADIAN SUPERSTORE	\$76,824.03
RECEIVER GENERAL FOR CANADA	\$27,573,127.36
RED LEAF S.L.	\$25,199.80
REDLINE REFRIGERATION	\$92,882.63
RICHELIEU HARDWARE CANADA LTD.	\$149,212.48
RICOH CANADA INC.	\$298,065.24
ROBINSON, CODY	\$26,000.00
ROCKY POINT ENGINEERING LTD.	\$168,362.72
SAPPHIRE CREATIVE INC.	\$65,136.18
SAPPHIRE SOUND INC.	\$148,335.23
SASQUATCH MOUNTAIN RESORT	\$33,453.00
SAVE ON FOODS	\$74,177.29
SCHOLASTIC BOOK FAIRS	\$54,629.72
SCHOLASTIC CANADA LTD.	\$55,097.64
SCHOOL DISTRICT #39 (VANCOUVER	\$43,516.70
SCHOOL START INC.	\$39,164.37
SKYLINE ATHLETICS INC	\$88,793.90
SNOW CAP ENTERPRISES LTD.	\$28,806.86
SOFTCHOICE CORPORATION	\$135,139.09
SOREN'S ELECTRIC LTD	\$45,465.00
SPECTRUM PAINTING LTD	\$80,587.50
STAPLES	\$172,619.76
STAPLES ADVANTAGE CANADA	\$199,818.09
STERLING FLEET OUTFITTERS	\$54,544.69
STO:LO NATION	\$253,744.84
STRONG NATIONS PUBLISHING INC	\$47,705.52
SYSCO FOOD SERVICES OF VANCOUV	\$102,413.86
TALIUS	\$60,135.41
TEK TRUCK SERVICES ABBOTSFORD	\$70,718.47

CHILLIWACK S D NO. 33
FINANCIAL INFORMATION ACT REPORT
July 1, 2019 to June 30, 2020

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME =====	EXPENDITURE =====
TELUS COMMUNICATIONS (B.C.) IN	\$99,418.82
TELUS MOBILITY INC. (BC)	\$74,649.98
TERRALINK HORTICULTURE INC.	\$34,423.83
TRANE CANADA T42324C	\$37,427.59
TRIUND MANAGEMENT CORPORATION	\$83,050.75
UNGER WINDOW AND DOOR LTD.	\$31,283.59
UNITECH CONSTRUCTION MANAGEMEN	\$685,836.15
UNIVERSITY OF THE FRASER VALLE	\$300,760.47
VIVOS SOLUTIONS	\$28,000.00
WALMART	\$57,614.98
WASTE CONNECTIONS OF CANADA IN	\$230,726.23
WASTE WISE PRODUCTS INC.	\$25,595.51
WESTERN CAMPUS RESOURCES	\$94,848.02
WESTERN NOISE CONTROL LTD	\$43,725.15
WINTERGREEN LEARNING MATERIALS	\$25,965.56
WOOD WYANT	\$61,539.26
WORKSAFE BC	\$774,078.56
WSP CANADA GROUP LTD.	\$60,423.62
WSP CANADA INC.	\$43,217.53
YOUNG ANDERSON BARRISTERS & SO	\$28,495.28

TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$88,524,755.75

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B. SUPPLIERS PAID \$25,000.00 OR LESS

Total amount paid to suppliers where the amount
paid to each supplier was \$25,000.00 or less: \$5,945,951.64

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Total for all vendors \$94,470,707.39