



SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
JUNE 30, 2022

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
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FOR THE YEAR ENDED JUNE 30, 2022

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Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 35	NAME OF SCHOOL DISTRICT LANGLEY	YEAR 2021 - 2022
OFFICE LOCATION(S) LANGLEY, B.C.		TELEPHONE NUMBER 604-534-7891
MAILING ADDRESS 4875 - 222nd STREET		
CITY LANGLEY	PROVINCE BC	POSTAL CODE V3A 3Z7
NAME OF SUPERINTENDENT MAL GILL		TELEPHONE NUMBER 604-534-7891
NAME OF SECRETARY TREASURER BRIAN ISELI		TELEPHONE NUMBER 604-534-7891

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2022

for School District No. 35 as required under Section 2 of the Financial Information Act.

SIGNATURE		DATE SIGNED Dec. 7/22
SIGNATURE		DATE SIGNED Dec 7/22
SIGNATURE		DATE SIGNED Dec 7/22

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST
FOR THE YEAR ENDED JUNE 30, 2022

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	September 30
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)	September 30
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	September 30
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).	September 30
e) A schedule of remuneration and expenses, including:	December 31
<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.	December 31
g) <input type="checkbox"/> Approval of Statement of Financial Information.	December 31
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	December 31

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2022

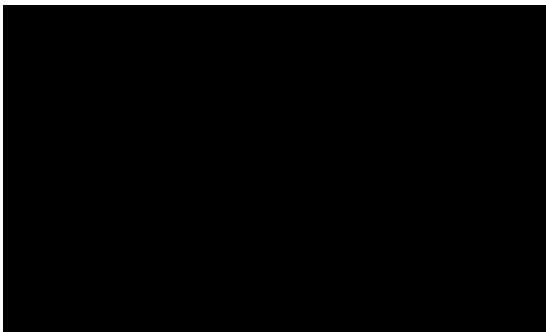
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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 No. 35 (Langley)



Brian Iseli, Secretary Treasurer

Dec 7 / 22

Date

Dec 7 / 22

Date

Audited Financial Statements of

School District No. 35 (Langley)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 35 (Langley)

June 30, 2022

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School District No. 35 (Langley)

MANAGEMENT REPORT

Version: 7607-6861-4879

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 35 (Langley) 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. 35 (Langley) (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. 35 (Langley) 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. 35 (Langley)



Sept. 20, 2022

Date Signed

Sept 21, 2022

Date Signed

Sept 21/22

Date Signed



KPMG LLP
3rd Floor 8506 200th Street
Langley BC V2Y 0M1
Canada
Telephone (604) 455-4000
Fax (604) 881-4988

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 35 (Langley), and

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

Opinion

We have audited the financial statements of School District No. 35 (Langley), (the "Entity"), which comprise:

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

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

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*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 auditors' report thereon, included in the Financial Statement Discussion and Analysis document; and
- 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 auditors' report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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



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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Langley, Canada
September 20, 2022

School District No. 35 (Langley)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	68,626,554	69,565,187
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,363,027	4,373,652
Other (Note 3)	1,745,281	2,590,579
Total Financial Assets	71,734,862	76,529,418
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		40,359
Other (Note 4)	33,489,412	32,782,383
Unearned Revenue (Note 6)	12,568,131	11,884,447
Deferred Revenue (Note 7)	4,821,535	1,555,360
Deferred Capital Revenue (Note 8)	236,606,509	241,139,368
Employee Future Benefits (Note 9)	6,432,552	6,144,015
Total Liabilities	293,918,139	293,545,932
Net Debt	(222,183,277)	(217,016,514)
Non-Financial Assets		
Tangible Capital Assets (Note 5)	387,393,016	335,683,901
Prepaid Expenses	2,075,699	2,235,186
Total Non-Financial Assets	389,468,715	337,919,087
Accumulated Surplus (Deficit) (Note 12)	167,285,438	120,902,573

Contractual Obligations (Note 15, 19)

Contingent Liabilities (Note 15)

Approved by the Board

Sept 20, 2022
Date Signed

Sept 21, 2022
Date Signed

Sept 21/22
Date Signed

School District No. 35 (Langley)

Statement 2

Statement of Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	295,278,640	292,198,273	243,467,788
Other	854,126	918,768	746,889
Municipal Grants Spent on Sites	4,500,000	4,450,813	
Tuition	14,370,043	14,722,703	10,851,823
Other Revenue	4,381,555	6,109,294	4,496,296
Rentals and Leases	797,681	803,541	616,117
Investment Income	475,428	555,606	645,918
Amortization of Deferred Capital Revenue	10,740,292	11,234,927	10,728,764
Total Revenue	331,397,765	330,993,925	271,553,595
Expenses			
Instruction	235,702,696	232,564,170	217,663,089
District Administration	9,270,427	9,169,967	8,455,737
Operations and Maintenance	40,248,666	40,104,207	39,378,808
Transportation and Housing	2,758,367	2,772,716	2,464,094
Total Expense	287,980,156	284,611,060	267,961,728
Surplus (Deficit) for the year	43,417,609	46,382,865	3,591,867
Accumulated Surplus (Deficit) from Operations, beginning of year		120,902,573	117,310,706
Accumulated Surplus (Deficit) from Operations, end of year		167,285,438	120,902,573

School District No. 35 (Langley)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	43,417,609	46,382,865	3,591,867
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(67,573,623)	(66,482,670)	(28,323,439)
Amortization of Tangible Capital Assets (Note 5)	14,015,087	14,773,555	13,670,436
Total Effect of change in Tangible Capital Assets	(53,558,536)	(51,709,115)	(14,653,003)
Acquisition of Prepaid Expenses		(2,075,701)	(2,235,186)
Use of Prepaid Expenses		2,235,188	2,187,470
Total Effect of change in Other Non-Financial Assets	-	159,487	(47,716)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(10,140,927)	(5,166,763)	(11,108,852)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(5,166,763)	(11,108,852)
Net Debt, beginning of year		(217,016,514)	(205,907,662)
Net Debt, end of year		(222,183,277)	(217,016,514)

School District No. 35 (Langley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	46,382,865	3,591,867
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	3,855,923	(1,297,904)
Inventories for Resale	159,487	(47,716)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	666,670	575,903
Unearned Revenue	683,684	(291,062)
Deferred Revenue	3,266,175	(1,727,363)
Employee Future Benefits	288,537	183,251
Amortization of Tangible Capital Assets (Note 5)	14,773,555	13,670,436
Amortization of Deferred Capital Revenue (Note 8)	(11,234,927)	(10,728,764)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)	(46,568,773)	
Total Operating Transactions	12,273,196	3,928,648
Capital Transactions		
Tangible Capital Assets Purchased	(53,204,691)	(4,520,987)
Tangible Capital Assets -WIP Purchased	(13,277,979)	(23,802,452)
Total Capital Transactions	(66,482,670)	(28,323,439)
Financing Transactions		
Capital Revenue Received	53,270,841	25,032,863
Total Financing Transactions	53,270,841	25,032,863
Net Increase (Decrease) in Cash and Cash Equivalents	(938,633)	638,072
Cash and Cash Equivalents, beginning of year	69,565,187	68,927,115
Cash and Cash Equivalents, end of year	68,626,554	69,565,187
Cash and Cash Equivalents, end of year, is made up of:		
Cash	32,984,557	34,340,634
Cash Equivalents	35,641,997	35,224,553
	68,626,554	69,565,187

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

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. 35 (Langley)" and operates as "School District No. 35 (Langley)". A Board of Education (Board) is elected for a four-year term and governs the School District. The School District provides educational programs to students enrolled in schools in the District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 35 (Langley) is exempt from federal and provincial 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 School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020, and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, increased costs for enhanced cleaning standards at schools, 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 School District is not practicable at this time.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer supported organizations in the schools, universities, colleges, and hospital sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (continued)

a) Basis of Accounting (continued)

- 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 revenue would be recorded differently under Canadian public sector accounting standards.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and deposits in the Provincial Ministry of Finance Central Deposit Program which are readily convertible to cash and that are not subject to a significant risk of change in value. The deposits with the Ministry of Finance can be withdrawn from the program with three days of notice.

c) Accounts Receivable

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

d) Prepaid Expenses

Prepaid expenses include costs prepaid for insurance, equipment and software maintenance, and other fees. These prepaid expenses are stated at acquisition cost and are charged to expense over the future periods expected to benefit from them.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes both government transfers and other 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(i).

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (continued)

g) Tangible Capital Assets

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

Donated tangible capital assets are recorded at their fair market value on the date of donation, if available. Otherwise, a nominal value is used.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

Tangible capital assets that no longer contribute to the ability of the School District to provide services are written down to residual value and accounted for as expenses in the statement of operations.

Buildings that are demolished or destroyed are written-off.

The cost, less any residual value, of tangible capital assets (excluding sites) is amortized on a straight-line basis over the estimated useful life of the asset. Estimated useful lives for the School District's tangible capital assets, as determined by management, are as follows:

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

Amortization of tangible capital assets are taken at one-half the normal annual rate in the year of acquisition and in the year of disposal.

h) Internally Restricted 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: Accumulated Surplus and Note 13: Interfund Transfers).

i) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (continued)

i) Revenue Recognition (continued)

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, if available, 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 the 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 the 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.

j) Expenses

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

Categories of Salaries

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

Allocation of Costs

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (continued)

j) Expenses (continued)

- Supplies and services are allocated based on actual program identification.

k) 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 current liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

l) 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. Benefits include vested sick leave, accumulating non-vested sick leave, retirement allowances, vacation pay and life insurance.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates, and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains (losses) are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The EARS� for employees of the School District is 11.2 years.

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (continued)

l) Employee Future Benefits (continued)

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.

m) Measurement Uncertainty

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

n) Liability for Contaminated Sites

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

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

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

o) Future Changes in Accounting Policies

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

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

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

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

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

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

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

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

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

3. Accounts Receivable – Other

	June 30, 2022	June 30, 2021
Due from Federal Government	\$ 306,506	\$ 285,206
Other Accounts Receivable	1,438,775	2,303,687
Due from Langley School District Foundation	0	1,686
	<u>\$ 1,745,281</u>	<u>\$ 2,590,579</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2022	June 30, 2021
Trade Payables	\$ 4,093,554	\$ 5,805,412
Salaries and Benefits Payable	22,164,833	20,471,762
Accrued Vacation Pay	4,471,882	4,345,908
Other	2,759,143	2,159,301
	<u>\$33,489,412</u>	<u>\$32,782,383</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

5. Tangible Capital Assets

June 30, 2022	Balance July 1, 2021	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2022
Cost:					
Sites	\$ 56,707,255	\$ 46,568,773	\$ -	\$ -	\$ 103,276,028
Buildings	413,823,472	1,304,758	-	30,958,994	446,087,224
Building - work in progress	25,158,808	11,100,186	-	(30,958,994)	5,300,000
Furniture & equipment	31,977,171	4,387,892	1,082,446	-	35,282,617
Vehicles	5,206,517	995,072	-	-	6,201,589
Computer software	201,610	-	76,591	-	125,019
Computer hardware	4,327,289	2,125,989	167,035	-	6,286,243
	<u>\$ 537,402,122</u>	<u>\$ 66,482,670</u>	<u>\$ 1,326,072</u>	<u>\$ -</u>	<u>\$ 602,558,720</u>
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	186,221,344	9,767,383	-	-	195,988,727
Furniture & equipment	12,227,006	3,341,752	1,082,446	-	14,486,312
Vehicles	2,043,855	570,405	-	-	2,614,260
Computer software	139,884	32,662	76,591	-	95,955
Computer hardware	1,086,132	1,061,353	167,035	-	1,980,450
	<u>\$ 201,718,221</u>	<u>\$ 14,773,555</u>	<u>\$ 1,326,072</u>	<u>\$ -</u>	<u>\$ 215,165,704</u>
June 30, 2021	Balance July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2021
Cost:					
Sites	\$ 56,707,257	\$ -	\$ -	\$ -	\$ 56,707,255
Buildings	410,398,664	362,882	-	3,061,922	413,823,472
Building - work in progress	5,550,816	22,669,917	-	(3,061,922)	25,158,808
Furniture & equipment	29,727,277	2,345,100	95,208	-	31,977,171
Vehicles	4,655,029	551,488	-	-	5,206,517
Computer software	436,787	23,323	258,501	-	201,610
Computer hardware	2,695,136	2,370,729	738,575	-	4,327,289
	<u>\$ 510,170,966</u>	<u>\$ 28,323,439</u>	<u>\$ 1,092,284</u>	<u>\$ -</u>	<u>\$ 537,402,122</u>
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	176,869,934	9,351,413	-	-	186,221,344
Furniture & equipment	9,262,349	3,059,864	95,208	-	12,227,006
Vehicles	1,550,779	493,077	-	-	2,043,855
Computer software	334,546	63,839	258,501	-	139,884
Computer hardware	1,122,463	702,243	738,575	-	1,086,132
	<u>\$ 189,140,070</u>	<u>\$ 13,670,436</u>	<u>\$ 1,092,284</u>	<u>\$ -</u>	<u>\$ 201,718,221</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2022	June 30, 2021
Sites	\$ 103,276,028	\$ 56,707,255
Buildings	250,098,497	227,602,128
Building - work in progress	5,300,000	25,158,808
Furniture & equipment	20,796,305	19,750,165
Vehicles	3,587,329	3,162,662
Computer software	29,064	61,726
Computer hardware	4,305,793	3,241,157
	<u>\$ 387,393,016</u>	<u>\$ 335,683,901</u>

Buildings – work in progress have not been amortized. Amortization of these assets will commence when the asset is put into service.

6. Unearned Revenue

	June 30, 2022	June 30, 2021
Balance, Beginning of Year	\$ 11,884,447	\$ 12,175,509
Changes for the Year		
Increase:		
Tuition fees	12,505,662	11,865,920
Rentals	10,589	1,727
Transportation	2,880	1,800
Grants	49,000	15,000
	<u>12,568,131</u>	<u>11,884,447</u>
Decrease:		
Tuition fees	11,865,920	12,144,710
Rentals	1,727	2,799
Transportation	1,800	-
Grants	15,000	28,000
	<u>11,884,447</u>	<u>12,175,509</u>
Balance, End of Year	<u>\$ 12,568,131</u>	<u>\$ 11,884,447</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

7. Deferred Revenue

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

	June 30, 2022	June 30, 2021
Balance, Beginning of Year	\$ 1,555,360	\$ 3,282,723
Changes for the year:		
Increase:		
Provincial Grants - MOE	38,030,635	39,892,304
Provincial Grants - Other	620,626	611,135
Other revenue	5,142,176	2,673,403
	<u>43,793,437</u>	<u>43,176,842</u>
Decrease:		
Transferred to revenue	(40,527,262)	(43,128,696)
Recovered	-	(1,775,509)
	<u>(40,527,262)</u>	<u>(44,904,205)</u>
Balance, End of Year	<u>\$ 4,821,535</u>	<u>\$ 1,555,360</u>

8. Deferred Capital Revenue

	June 30, 2022	June 30, 2021
Balance, Beginning of Year	\$ 241,139,368	\$ 226,835,269
Increase:		
Provincial Grants - MOE	52,945,328	22,569,148
Provincial Grants - Other	(12,445)	338,080
Other revenue	550,242	2,669,180
Investment income	23,478	22,146
Transfer to income statement for AFG	(235,762)	(565,691)
	<u>53,270,841</u>	<u>25,032,863</u>
Decrease:		
Amortization	(11,234,927)	(10,728,764)
Site purchase	(46,568,773)	-
	<u>(57,803,700)</u>	<u>(10,728,764)</u>
Balance, End of Year	<u>\$ 236,606,509</u>	<u>\$ 241,139,368</u>

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.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

9. Employee Future Benefits

Benefits include vested sick leave, accumulating non-vested sick leave, retirement allowances, vacation pay and life insurance. The accrued benefit obligation for employee future benefits is not funded as funding is provided when the benefits are paid. Accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2022	2021
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 5,990,892	\$ 6,058,284
Service cost	573,916	576,945
Interest cost	156,463	141,760
Benefit payments – April 1 to March 31	(583,756)	(560,168)
Actuarial gain (loss)	824,994	(225,929)
Accrued benefit obligation, March 31	\$ 6,962,509	\$ 6,962,509
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 6,962,509	\$ 5,990,892
Market value of plan assets – March 31	-	-
Funded status – surplus (deficit)	(6,962,509)	(5,990,892)
Employer contributions after measurement date	110,014	143,389
Benefits expense after measurement date	(208,246)	(182,595)
Unamortized net actuarial (gain) loss	628,189	(113,917)
Accrued benefit liability - June 30	\$ (6,432,552)	\$ (6,144,015)
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 6,144,015	\$ 5,960,764
Net expense for fiscal year	838,918	819,033
Employer contributions	(550,381)	(635,782)
Accrued benefit liability - June 30	\$ 6,432,552	\$ 6,144,015
Components of Net Benefit Expense		
Service cost	\$ 581,294	\$ 576,187
Interest cost	174,736	145,436
Amortization of actuarial (gain) loss	82,887	97,410
Net Benefit Expense	\$ 838,917	\$ 819,033

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

9. Employee Future Benefits (continued)

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

	<u>2022</u>	<u>2021</u>
Discount rate - April 1	2.25%	2.25%
Discount rate - March 31	3.25%	2.50%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.2 years	10.7 years

10. Employee Pension Plans

a) Teachers' Pension Plan and Municipal Pension Plan

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 represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As at December 31, 2021 the Municipal Pension Plan has about 227,000 active members, of which approximately 29,000 are from school districts.

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

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

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

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023, with results available in 2024. 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).

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2022

10. Employee Pension Plans (continued)

a) Teachers' Pension Plan and Municipal Pension Plan (continued)

This is because the plans record accrued liabilities and accrued assets for each plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The School District's employer contributions to these plans in the fiscal year ended June 30, 2022 were \$19,655,654 (2021: \$18,964,644).

11. Expense by Object

	June 30, 2022	June 30, 2021
Salaries and Benefits	\$240,478,348	\$226,795,819
Services and Supplies	23,251,765	22,347,027
Interest	11,273	10,581
Amortization	14,773,555	13,670,436
Other	6,096,119	5,137,865
	<u>\$284,611,060</u>	<u>\$267,961,728</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

12. Accumulated Surplus

The School District's accumulated surplus consists of balances in its internal capital and internal operating funds. The balance in the internal capital fund consists of amounts invested in tangible capital assets and local capital. The balance in the internal operating fund consists of amounts restricted for various specific purposes and an unrestricted amount.

	June 30, 2022	June 30, 2021
Total Capital Fund Surplus	\$152,058,330	\$102,904,982
Restricted Operating Surplus		
Constraints on Funds:		
Internally restricted for commitments 2021/2022	1,233,788	1,305,421
Internally restricted for Indigenous Education 2021/2022	167,804	135,026
School Generated Funds	2,622,054	2,611,009
Internally restricted for holdback 2020/2021	-	641,977
Anticipated Unusual Expenses:		
Internally restricted for COVID-19 contingency	283,393	678,679
Operations Spanning Multiple Years:		
Internally restricted to balance 2022/2023 budget	770,673	-
Internally restricted to balance 2021/2022 budget	-	3,321,891
Internally restricted to balance future budgets	2,489,351	2,500,702
Internally restricted for infrastructure replacement	107,804	107,804
Internally restricted for Aldergrove region improvements	-	582,200
Internally restricted for Electric buses	-	200,000
Internally restricted for student capacity needs	1,500,000	500,000
School surpluses	421,322	412,882
Internally restricted for classroom furniture	250,000	500,000
Internally restricted for projector replacements	750,000	500,000
Future Capital Cost Share:		
Restricted for Future District Capital Contribution	630,919	-
Total Restricted Operating Surplus	11,227,108	13,997,591
Unrestricted Operating Surplus	4,000,000	4,000,000
Total Operating Surplus	15,227,108	17,997,591
Accumulated Surplus	\$167,285,438	\$120,902,573

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

13. Interfund Transfers

The School District manages its accounts using three different funds – Operating, Special Purpose and Capital. Transfers between these funds during the year ended June 30, 2022, were as follows:

- A transfer in the amount of \$443,540 (2021: \$716,365) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
 - A transfer in the amount of \$5,666,140 (2021: \$3,834,713) was made from the operating fund to the capital fund for payment of capital assets purchased.
-

14. Related Party Transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities and crown corporations.

Transactions with these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

The School District has an economic interest in the Langley School District Foundation (Foundation) which acts as a fundraising agency for the School District. The Foundation is a separate legal entity and is a registered charity under the provisions of the *Income Tax Act* of Canada. The Foundation has its own board of directors who approve grants to support various initiatives of the School District.

During the year, the School District received \$637,996 (2021: \$510,546) in contributions from the Foundation to support and promote programs not funded by the Ministry of Education. The School District made contributions to the Foundation to support its operations of \$100,000 (2021: \$4,500). The School District also has no amounts receivable from the Foundation (2020: \$1,686).

15. Contractual Obligations and Contingent Liabilities

- In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceedings will not have a material effect on the financial position of the School District.
- The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2023	2024	2025
Various AFG projects	\$ 271,453	-	-
Computer leases	142,947	-	-
	<u>\$414,400</u>	<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 22, 2022.

Budget figures included in the financial statements reflect the amended planned budget approved by the Board. The School District has elected to present the amended budget as it reflects a budget based on funding as a result of final enrollment numbers versus estimated enrollment projections.

Revenues	Annual Budget	Amended Budget	Change
Ministry of Education	\$ 281,629,322	\$ 299,778,640	\$ 18,149,318
Other - Provincial Grants	799,289	854,126	54,837
Tuition	10,043,325	14,370,043	4,326,718
Other revenue	8,870,196	4,381,555	(4,488,641)
Rentals and leases	797,681	797,681	-
Investment income	450,260	475,428	25,168
Amort. of deferred capital revenue	10,805,651	10,740,292	(65,359)
	<u>313,395,724</u>	<u>331,397,765</u>	<u>18,002,041</u>
Expenses			
Instruction	220,085,188	235,702,696	15,617,508
District administration	8,940,412	9,270,427	330,015
Operations and maintenance	39,477,058	40,248,666	771,608
Transportation and housing	2,634,112	2,758,367	124,255
	<u>271,136,770</u>	<u>287,980,156</u>	<u>16,843,386</u>
Net Expense	<u>42,258,954</u>	<u>43,417,609</u>	<u>1,158,655</u>
Budgeted Allocation of Surplus	<u>3,321,891</u>	<u>7,173,764</u>	<u>3,851,873</u>
Surplus (Deficit) for the Year	<u>\$45,580,845</u>	<u>\$ 50,591,373</u>	<u>\$ 5,010,528</u>

Significant changes between the original and amended budgets are as follows:

- Ministry grants – Reflects increased funding for Classroom Enhancement Fund, increased Operating Grant for enrollment increase and Provincial and Federal Safe Return to School Funds.
 - Tuition revenue is higher due to increased number of International Students.
 - Instruction expenses – Reflects increase in Classroom Enhancement Fund teachers and increased number of teachers in operating due to increased enrollment. Also, there is the impact of additional expenses to deal with COVID-19. This was funded from the Provincial Safe Return to School Grant.
 - Operations and maintenance expenses – Reflects increase in custodial salaries for enhanced cleaning and increased utility costs for ventilation measures funded by Provincial Safe Return to School Grant and Operating Grant.
-

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

17. 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, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province 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 the Central Deposit Program with the Province and in recognized British Columbia institutions and the School District invests solely in term deposits and guaranteed investment certificates.

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.

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

c) Liquidity risk:

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

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

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2022

18. Economic Dependence

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

19. Future Capital Transactions

In May of 2019, the Ministry of Education announced provincial funding for the construction of a 555 student Kindergarten to Grade 5 school on the Willoughby Slope (Donna Gabriel Robins Elementary). The total value of the project is \$27.6 million. The School District will be contributing \$2.5 million of the capital cost from Local Capital and \$1.0 million from Restricted Capital. Construction of the school commenced in February of 2020 and the school opened on schedule in September 2021. The project is currently in the warranty phase period. The School District has estimated costs remaining of \$0.57 million as at June 30, 2022 relating to this project.

On December 10, 2020, the Ministry announced the approval of the seismic project for Shortreed Elementary. The project will retain the existing area and will also include accessibility and life safety upgrades to ensure the school is safe and functional. The total value of the project is \$7.87 million. The School District has estimated costs remaining of \$4.37 million as at June 30, 2022.

On May 4, 2021, the Ministry announced the approval of the seismic project for Vanguard Secondary. The project will provide new, modern classrooms, while ensuring all students and staff are safe at school. The total value of the project is \$3.33 million. The School District has estimated costs remaining of \$2.91 million as at June 30, 2022.

School District No. 35 (Langley)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	17,997,591		102,904,982	120,902,573	117,310,706
Changes for the year					
Surplus (Deficit) for the year	2,895,657	443,540	43,043,668	46,382,865	3,591,867
Interfund Transfers		(443,540)	443,540	-	-
Tangible Capital Assets Purchased	(5,666,140)		5,666,140	-	-
Local Capital	(2,770,483)	-	49,153,348	46,382,865	3,591,867
Net Changes for the year					
	15,227,108	-	152,058,330	167,285,438	120,902,573

Accumulated Surplus (Deficit), end of year - Statement 2

School District No. 35 (Langley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	214,765,289	214,797,458	203,376,696
Other	233,359	361,844	205,959
Tuition	14,370,043	14,722,703	10,851,823
Other Revenue	881,555	1,186,049	1,433,931
Rentals and Leases	797,681	803,541	616,117
Investment Income	432,000	542,083	613,669
Total Revenue	231,479,927	232,413,678	217,098,195
Expenses			
Instruction	195,897,133	194,303,220	179,653,826
District Administration	8,847,533	8,743,150	8,132,820
Operations and Maintenance	24,687,503	24,269,340	21,645,607
Transportation and Housing	2,208,321	2,202,311	1,881,017
Total Expense	231,640,490	229,518,021	211,313,270
Operating Surplus (Deficit) for the year	(160,563)	2,895,657	5,784,925
Budgeted Appropriation (Retirement) of Surplus (Deficit)	7,173,764		
Net Transfers (to) from other funds			
Local Capital	(7,013,201)	(5,666,140)	(3,834,713)
Total Net Transfers	(7,013,201)	(5,666,140)	(3,834,713)
Total Operating Surplus (Deficit), for the year	-	(2,770,483)	1,950,212
Operating Surplus (Deficit), beginning of year		17,997,591	16,047,379
Operating Surplus (Deficit), end of year		15,227,108	17,997,591
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		15,227,108	17,997,591
Total Operating Surplus (Deficit), end of year		15,227,108	17,997,591

School District No. 35 (Langley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	213,081,410	213,286,836	195,623,807
ISC/LEA Recovery	(156,337)	(101,997)	(142,623)
Other Ministry of Education and Child Care Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	500,000	281,679	351,803
Student Transportation Fund	260,000	260,000	260,000
Support Staff Benefits Grant	325,200	496,739	491,734
Teachers' Labour Settlement Funding			5,739,774
Early Career Mentorship Funding			475,000
FSA Scorer Grant	17,740	17,740	14,500
Provincial Exam Marking			3,240
ELF Implementation Grant	3,210	4,586	4,586
Equity Scan Implementation			3,000
Support Staff Funding for EHB	166,534		
District Capacity Building	4,200		
Additional Support Staff Funding	11,457		
Total Provincial Grants - Ministry of Education and Child Care	214,765,289	214,797,458	203,376,696
Provincial Grants - Other	233,359	361,844	205,959
Tuition			
Summer School Fees	150,120	151,920	91,260
Continuing Education	54,000	59,700	46,938
International and Out of Province Students	14,165,923	14,511,083	10,713,625
Total Tuition	14,370,043	14,722,703	10,851,823
Other Revenues			
Funding from First Nations	156,337	101,997	142,623
Miscellaneous			
Other Revenue	238,218	429,734	332,580
Transportation	20,000	50,180	23,635
BC Hydro Grant	47,000	50,000	50,000
Salary Recoveries	420,000	543,093	495,027
School Generated Funds		11,045	390,066
Total Other Revenue	881,555	1,186,049	1,433,931
Rentals and Leases	797,681	803,541	616,117
Investment Income	432,000	542,083	613,669
Total Operating Revenue	231,479,927	232,413,678	217,098,195

School District No. 35 (Langley)

Schedule 2B (Unaudited)

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

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	104,556,829	102,335,468	96,255,534
Principals and Vice Principals	12,700,401	12,657,068	11,825,616
Educational Assistants	20,493,190	19,843,362	18,441,381
Support Staff	17,664,448	16,858,777	16,146,147
Other Professionals	5,271,227	5,475,566	5,211,981
Substitutes	8,014,812	10,553,864	7,743,694
Total Salaries	168,700,907	167,724,105	155,624,353
Employee Benefits	40,790,384	40,303,347	37,574,955
Total Salaries and Benefits	209,491,291	208,027,452	193,199,308
Services and Supplies			
Services	6,679,064	6,240,858	5,693,393
Student Transportation	112,985	118,415	17,730
Professional Development and Travel	1,352,675	924,383	1,258,764
Rentals and Leases	42,100	37,874	8,535
Dues and Fees	1,188,397	1,399,363	594,867
Insurance	465,004	431,084	468,023
Interest		11,273	10,581
Supplies	9,016,974	9,378,081	7,837,814
Utilities	3,290,000	2,949,238	2,224,255
Bad Debts	2,000		
Total Services and Supplies	22,149,199	21,490,569	18,113,962
Total Operating Expense	231,640,490	229,518,021	211,313,270

School District No. 35 (Langley)
Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	81,989,541	2,081,208	296,471	1,045,697	2,183	6,697,503	92,112,603
1.03 Career Programs	457,539		305,572	51,840		4,280	819,231
1.07 Library Services	960,119		551,376			15,870	1,527,365
1.08 Counselling	3,107,280	68,617		45,581		13,217	3,234,695
1.10 Special Education	11,766,437	528,694	16,553,394	45,442	217,153	2,176,852	31,287,972
1.30 English Language Learning	1,683,996	100,530	98,734			5,154	1,888,414
1.31 Indigenous Education	371,876	146,011	1,339,447	54,257		6,758	1,918,349
1.41 School Administration		8,993,135	6,035	2,734,817	86,497	175,746	11,996,230
1.60 Summer School	585,778	118,985	146,413	14,170			865,346
1.61 Continuing Education			417,161				417,161
1.62 International and Out of Province Students	1,412,902	392,972		148,905	296,017	82,751	2,333,547
Total Function 1	102,335,468	12,430,152	19,714,603	4,140,709	601,850	9,178,131	148,400,913
4 District Administration							
4.11 Educational Administration			2,425	51,274	1,079,821		1,360,436
4.40 School District Governance		226,916		1,249,759	209,486	35,893	1,495,138
4.41 Business Administration					2,149,508		2,149,508
Total Function 4	-	226,916	2,425	1,301,033	3,438,815	35,893	5,005,082
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				90,800	1,135,303	916	1,227,019
5.50 Maintenance Operations				10,000,465	252,318	1,085,250	11,338,033
5.52 Maintenance of Grounds				321,707		76,972	398,679
5.56 Utilities							-
Total Function 5	-	-	-	10,412,972	1,387,621	1,163,138	12,963,731
7 Transportation and Housing							
7.41 Transportation and Housing Administration				115,720	47,280	23,204	186,204
7.70 Student Transportation			126,334	888,343		153,498	1,168,175
Total Function 7	-	-	126,334	1,004,063	47,280	176,702	1,354,379
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	102,335,468	12,657,068	19,843,362	16,858,777	5,475,566	10,553,864	167,724,105

School District No. 35 (Langley)
Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 16)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	92,112,603	22,593,251	114,705,854	5,392,128	120,097,982	120,264,487	109,816,560
1.03 Career Programs	819,231	199,961	1,019,192	162,382	1,181,574	1,191,063	1,049,855
1.07 Library Services	1,527,365	365,684	1,893,049	167,059	2,060,108	2,232,062	1,916,968
1.08 Counseling	3,234,695	701,085	3,935,780	115,906	4,051,686	4,166,824	4,071,674
1.10 Special Education	31,287,972	7,648,808	38,936,780	780,296	39,717,076	39,438,812	37,913,167
1.30 English Language Learning	1,888,414	455,481	2,343,895	70,415	2,414,310	2,660,491	2,405,169
1.31 Indigenous Education	1,918,349	469,908	2,388,257	523,613	2,911,870	3,079,674	2,763,034
1.41 School Administration	11,996,230	2,625,377	14,621,607	492,454	15,114,061	15,645,111	14,360,201
1.60 Summer School	865,346	175,298	1,040,644	26,531	1,067,175	1,039,475	560,795
1.61 Continuing Education	417,161		417,161		417,161		
1.62 International and Out of Province Students	2,333,547	640,084	2,973,631	2,296,586	5,270,217	6,179,134	4,796,403
Total Function 1	148,400,913	35,874,937	184,275,850	10,027,370	194,303,220	195,897,133	179,653,826
4 District Administration							
4.11 Educational Administration	1,360,436	281,774	1,642,210	254,761	1,896,971	1,954,191	1,811,025
4.40 School District Governance	1,495,138	12,958	1,508,096	115,534	1,623,630	352,025	1,541,305
4.41 Business Administration	2,149,508	767,816	2,917,324	2,305,225	5,222,549	6,541,317	4,780,490
Total Function 4	5,005,082	1,062,548	6,067,630	2,675,520	8,743,150	8,847,533	8,132,820
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,227,019	244,790	1,471,809	980,172	2,451,981	2,310,858	2,169,383
5.50 Maintenance Operations	11,338,033	2,717,091	14,055,124	4,013,739	18,068,863	18,099,454	16,566,669
5.52 Maintenance of Grounds	398,679	96,401	495,080	326,285	821,365	995,191	688,636
5.56 Utilities	-		-	2,927,131	2,927,131	3,282,000	2,220,919
Total Function 5	12,963,731	3,058,282	16,022,013	8,247,327	24,269,340	24,687,503	21,645,607
7 Transportation and Housing							
7.41 Transportation and Housing Administration	186,204	41,807	228,011	1,988	229,999	207,474	227,195
7.70 Student Transportation	1,168,175	265,773	1,433,948	538,364	1,972,312	2,000,847	1,653,822
Total Function 7	1,354,379	307,580	1,661,959	540,352	2,202,311	2,208,321	1,881,017
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	167,724,105	40,303,347	208,027,452	21,490,569	229,518,021	231,640,490	211,313,270

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	37,795,391	35,047,093	39,525,401
Other	620,767	556,924	540,930
Other Revenue	3,500,000	4,923,245	3,062,365
Total Revenue	41,916,158	40,527,262	43,128,696
Expenses			
Instruction	39,805,563	38,260,950	38,009,263
District Administration	422,894	426,817	322,917
Operations and Maintenance	1,496,122	1,395,955	3,990,151
Transportation and Housing			90,000
Total Expense	41,724,579	40,083,722	42,412,331
Special Purpose Surplus (Deficit) for the year	191,579	443,540	716,365
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(191,579)	(443,540)	(716,365)
Total Net Transfers	(191,579)	(443,540)	(716,365)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 35 (Langley)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		36,617	1,034,435		1,317	29,133			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	665,831	714,717		288,000	78,400	243,305	2,110,919	906,082	30,284,824
Provincial Grants - Other			5,142,176						
	665,831	714,717	5,142,176	288,000	78,400	243,305	2,110,919	906,082	30,284,824
Less: Allocated to Revenue	665,831	742,677	4,923,245	287,810	67,824	187,700	2,106,842	906,082	27,195,257
Deferred Revenue, end of year	-	8,657	1,253,366	190	11,893	84,738	4,077	-	3,089,567
Revenues									
Provincial Grants - Ministry of Education and Child Care	665,831	742,677		287,810	67,824	187,700	2,106,842	906,082	27,195,257
Provincial Grants - Other			4,923,245						
Other Revenue	665,831	742,677	4,923,245	287,810	67,824	187,700	2,106,842	906,082	27,195,257
Expenses									
Salaries									
Teachers				68	22,357	45,166	239,509		20,607,251
Principals and Vice Principals									
Educational Assistants				201,588	20,784		1,393,644	183,410	
Support Staff	225,693	617,308						74,001	
Other Professionals								491,893	
Substitutes		3,629		5,611	1,203	14,142	44,171		1,389,094
	225,693	620,937	-	207,267	44,344	59,308	1,677,324	749,304	21,996,345
Employee Benefits	54,351	121,740		58,110	12,933	10,718	429,585	156,778	5,198,912
Services and Supplies	385,787		4,923,245	22,433	10,547	117,674	(67)		
	665,831	742,677	4,923,245	287,810	67,824	187,700	2,106,842	906,082	27,195,257
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Schedule 3A (Unaudited)

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School District No. 35 (Langley)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	TOTAL
	\$
Deferred Revenue, beginning of year	1,555,360
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	38,030,635
Provincial Grants - Other	620,626
Other	5,142,176
	43,793,437
Less: Allocated to Revenue	40,527,262
Deferred Revenue, end of year	4,821,535
Revenues	
Provincial Grants - Ministry of Education and Child Care	35,047,093
Provincial Grants - Other	556,924
Other Revenue	4,923,245
	40,527,262
Expenses	
Salaries	
Teachers	20,951,688
Principals and Vice Principals	45,166
Educational Assistants	2,566,360
Support Staff	570,131
Other Professionals	152,253
Substitutes	1,977,908
	26,263,506
Employee Benefits	6,187,390
Services and Supplies	7,632,826
	40,083,722
Net Revenue (Expense) before Interfund Transfers	443,540
Interfund Transfers	
Tangible Capital Assets Purchased	(443,540)
	(443,540)
Net Revenue (Expense)	-

School District No. 35 (Langley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	42,717,960	42,353,722		42,353,722	565,691
Municipal Grants Spent on Sites	4,500,000	4,450,813		4,450,813	
Investment Income	43,428		13,523	13,523	32,249
Amortization of Deferred Capital Revenue	10,740,292	11,234,927		11,234,927	10,728,764
Total Revenue	58,001,680	58,039,462	13,523	58,052,985	11,326,704
Expenses					
Operations and Maintenance	600,000	235,762		235,762	565,691
Amortization of Tangible Capital Assets					
Operations and Maintenance	13,465,041	14,203,150		14,203,150	13,177,359
Transportation and Housing	550,046	570,405		570,405	493,077
Total Expense	14,615,087	15,009,317	-	15,009,317	14,236,127
Capital Surplus (Deficit) for the year	43,386,593	43,030,145	13,523	43,043,668	(2,909,423)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	191,579	443,540		443,540	716,365
Local Capital	7,013,201		5,666,140	5,666,140	3,834,713
Total Net Transfers	7,204,780	443,540	5,666,140	6,109,680	4,551,078
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		5,635,047	(5,635,047)	-	
Tangible Capital Assets WIP Purchased from Local Capital		2,374,965	(2,374,965)	-	
Total Other Adjustments to Fund Balances		8,010,012	(8,010,012)	-	
Total Capital Surplus (Deficit) for the year	50,591,373	51,483,697	(2,330,349)	49,153,348	1,641,655
Capital Surplus (Deficit), beginning of year		100,387,782	2,517,200	102,904,982	101,263,327
Capital Surplus (Deficit), end of year		151,871,479	186,851	152,058,330	102,904,982

School District No. 35 (Langley)

Tangible Capital Assets

Year Ended June 30, 2022

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	56,707,255	413,823,472	31,578,335	5,206,517	201,610	4,327,289	511,844,478
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	42,117,960			148,608			42,266,568
Deferred Capital Revenue - Other	4,450,813		408,723				4,859,536
Special Purpose Funds			443,540				443,540
Local Capital		1,304,758	1,357,836	846,464		2,125,989	5,635,047
Transferred from Work in Progress	30,958,994	2,550,707					33,509,701
	46,568,773	32,263,752	4,760,806	995,072	-	2,125,989	86,714,392
Decrease:							
Deemed Disposals			1,082,446		76,591	167,035	1,326,072
	-	-	1,082,446	-	76,591	167,035	1,326,072
Cost, end of year	103,276,028	446,087,224	35,256,695	6,201,589	125,019	6,286,243	597,232,798
Work in Progress, end of year		5,300,000	25,922				5,325,922
Cost and Work in Progress, end of year	103,276,028	451,387,224	35,282,617	6,201,589	125,019	6,286,243	602,558,720
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		186,221,344	12,227,006	2,043,855	139,884	1,086,132	201,718,221
Decrease:							
Deemed Disposals		9,767,383	3,341,752	570,405	32,662	1,061,353	14,773,555
			1,082,446		76,591	167,035	1,326,072
	-	-	1,082,446	-	76,591	167,035	1,326,072
Accumulated Amortization, end of year		195,988,727	14,486,312	2,614,260	95,955	1,980,450	215,165,704
Tangible Capital Assets - Net	103,276,028	255,398,497	20,796,305	3,587,329	29,064	4,305,793	387,393,016

School District No. 35 (Langley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	25,158,808	398,836			25,557,644
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	8,173,844	2,177,793			10,351,637
Deferred Capital Revenue - Other	551,377				551,377
Local Capital	2,374,965				2,374,965
	11,100,186	2,177,793	-	-	13,277,979
Decrease:					
Transferred to Tangible Capital Assets	30,958,994	2,550,707			33,509,701
	30,958,994	2,550,707	-	-	33,509,701
Net Changes for the Year	(19,858,808)	(372,914)	-	-	(20,231,722)
Work in Progress, end of year	5,300,000	25,922	-	-	5,325,922

School District No. 35 (Langley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	184,655,757	22,014,017	3,480,136	210,149,910
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	148,608	325,582	83,141	557,331
Transferred from Work in Progress	30,580,166	420,377	131,000	31,131,543
	30,728,774	745,959	214,141	31,688,874
Decrease:				
Amortization of Deferred Capital Revenue	10,198,372	651,532	385,023	11,234,927
	10,198,372	651,532	385,023	11,234,927
Net Changes for the Year	20,530,402	94,427	(170,882)	20,453,947
Deferred Capital Revenue, end of year	205,186,159	22,108,444	3,309,254	230,603,857
Work in Progress, beginning of year	25,146,209			25,146,209
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	10,351,637	420,377	131,000	10,903,014
	10,351,637	420,377	131,000	10,903,014
Decrease				
Transferred to Deferred Capital Revenue	30,580,166	420,377	131,000	31,131,543
	30,580,166	420,377	131,000	31,131,543
Net Changes for the Year	(20,228,529)	-	-	(20,228,529)
Work in Progress, end of year	4,917,680	-	-	4,917,680
Total Deferred Capital Revenue, end of year	210,103,839	22,108,444	3,309,254	235,521,537

School District No. 35 (Langley)
Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,003,180	338,027	4,502,042		5,843,249
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	52,945,328		(12,445)			52,932,883
Other				336,101	214,141	550,242
Investment Income		5,162		18,316		23,478
Transfer project surplus to MECC Restricted (from) Bylaw	(91,361)	91,361				-
Reclassify revenue for AFG expense projects	(235,762)					(235,762)
	52,618,205	96,523	(12,445)	354,417	214,141	53,270,841
Decrease:						
Transferred to DCR - Capital Additions	148,608		325,582		83,141	557,331
Transferred to DCR - Work in Progress	10,351,637	420,377			131,000	10,903,014
Transferred to Revenue - Site Purchases	42,117,960			4,450,813		46,568,773
	52,618,205	420,377	325,582	4,450,813	214,141	58,029,118
Net Changes for the Year	-	(323,854)	(338,027)	(4,096,396)	-	(4,758,277)
Balance, end of year	-	679,326	-	405,646	-	1,084,972

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBT
JUNE 30, 2022

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 NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
JUNE 30, 2022

School District No. 35 (Langley) 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 NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Remuneration	Expenses
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Elected Officials

ROSS, ROD	TRUSTEE	\$ 31,412	\$ 5,153
WILSON, MARNIE	TRUSTEE	29,990	1,622
TOD, DAVID	TRUSTEE	29,743	3,780
FOX, CHARLES W.	TRUSTEE	29,352	1,975
COBURN, SHELLEY	TRUSTEE	29,352	3,687
PERREAULT, SUZANNE	TRUSTEE	29,352	2,431
WARD, TONY	TRUSTEE	29,352	3,548
		<u>208,552</u>	<u>22,195</u>

Detailed Employees Exceeding \$75,000

ABBOT, SCOTT R	TEACHER	89,339	-
ABSHIRE, JOANNE	MANAGER, COMMUNICATIONS	98,792	376
ADOLFSON, JANICE E	TEACHER	95,717	50
AIKEMA, CAROLINE S	TEACHER	85,720	230
ALEXANDER, SARAH J	TEACHER	90,168	-
ALLEN, DEVON A W	TEACHER	95,869	523
ALLEN, LINDSEY M	TEACHER	97,143	-
ALLEN, RORY L	TEACHER	89,277	-
ALLINGHAM, DANIEL E	TEACHER	83,022	673
ALSOP, LINDA J	TEACHER	98,640	-
AMES, DAVID L	TEACHER	97,938	-
ANDERSON, BRITTANY L	TEACHER	81,088	-
ANDERSON, ERIN R	TEACHER	89,737	-
ANDERSON, JANET	TEACHER	83,988	-
ANDERSON, KIMBERLEY	PRINCIPAL	149,687	1,964
ANDERSON, KYLE W D	TEACHER	97,792	-
ANDERSON, MARNIE G	TEACHER	95,672	-
ANDRONYK, TIMOTHY	MANAGER, TRANS, GROUND	96,110	181
ARANAS, SHAUNA A.	TEACHER	80,498	-
ARCHAMBAULT, LISA L	TEACHER	79,185	37
ARISHENKOFF, NATASHA	TEACHER	95,677	-
ARMSTRONG, ALISON	TEACHER	94,851	-
ARORA, PRATIMA	TEACHER	81,658	-
ARORA, TARANJIT K	TEACHER	97,905	-
ARTHURS, JAMES	TEACHER	91,981	100
ASH, KRISTINA	TEACHER	76,501	-
ASHBY, ROBERT J.	TEACHER	89,500	-
ASTORIA, CHRISTOPHER V	TEACHER	76,339	-
ATKINSON, DANIELLE A	TEACHER	76,048	-
AVERILL, SANDRA V.	TEACHER	106,915	199
AVEY, CHRISTINA M	TEACHER	89,388	-
AYLEN, JENNIFER D	SCHOOLS ACCOUNTANT	81,736	4,859
BABALOS, JANICE W	TEACHER	87,900	64
BADGLEY, SHEREEN E	TEACHER	89,279	-
BAILEY, COLIN	TEACHER	75,591	1,500
BAIN, JESSICA S C	VICE PRINCIPAL	124,012	152
BAINS, SUKHVINDER	TEACHER	95,421	-
BAIRD, LAURA R	TEACHER	77,458	-
BAKER, KELLY L	TEACHER	89,337	45
BAKER, LINDA M	TEACHER	89,249	-
BAKO, ZOLTAN P	PRINCIPAL	138,017	1,382

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

		Remuneration	Expenses
BAL, SUKHBIR (SUKY) K	TEACHER	97,914	-
BALAKRISHNAN, CHANDRA	VICE PRINCIPAL	127,559	1,629
BALDISSERA, KAREN	MANAGER-HUMAN RESOURCES	98,986	2,676
BALZARINI, ERIC	TEACHER	95,606	-
BALZARINI, MARYANN E	TEACHER	87,358	-
BANNISTER, TROY A	TEACHER	96,787	-
BARBERIS, CHRISTA J.	TEACHER	97,465	55
BARIRANI, EHSAN	TEACHER	79,195	-
BARR, JESSICA E	TEACHER	95,631	-
BARTEL, CARLA J	TEACHER	95,660	75
BAZETT, SIMON J.	PSYCHOLOGIST	104,773	1,285
BEACOM, ELIZABETH JOCELYNE	MANAGER - IT INFRA SEC	88,920	948
BEAMAN, KELLY L	TEACHER	94,247	162
BEAUDRY, RICHARD F	TEACHER	97,761	-
BEAULIEU, RACHELLE	TEACHER	102,231	395
BEERE, SUSAN E	TEACHER	95,626	-
BEGIN, SANDRA	TEACHER	89,339	-
BEHBOUDI, KATHERINE A	TEACHER	89,600	-
BELL, SHABBIR J.	TEACHER	92,268	100
BENDO, SAMANTHA	TEACHER	85,850	37
BENNETT, JULIA K	TEACHER	97,907	-
BENNETT, MICHELLE	TEACHER	89,306	-
BERNIER, STACEY E.	TEACHER	102,029	216
BERTOIA, CHRISTOPHER M	TEACHER	99,915	686
BERTONI, LUISA	TEACHER	99,861	-
BHAMRA, MUNDEEP	TEACHER	102,582	-
BHARADWAJ, NEHA	TEACHER	103,437	-
BHATHELLA, BHAVNA C	TEACHER	77,099	-
BILESKEY, DOUG	TEACHER	97,855	-
BIRK, RAPINDER	TEACHER	86,270	-
BLACK, ALLISON L	TEACHER	93,129	-
BLAKE, BRIGITTE	TEACHER	80,861	-
BLAKE, MALLORY J	TEACHER	84,383	-
BLATZ, CARLY	TEACHER	89,386	-
BLEVINGS, CHRISTOPHER J	TEACHER	79,653	-
BLOCK, DEBBIE L	TEACHER	95,530	-
BLOCK, SABRINA M	TEACHER	99,458	-
BLOOMFIELD, DONALD	TEACHER	89,724	-
BLOUNT, AMBER D	TEACHER	102,638	100
BOARD, TROY	LEADHAND TC CARPENTER	76,425	343
BOEHM, MICHELLE	TEACHER	88,189	160
BOESEL, ALEXANDRA	TEACHER	94,540	-
BOLTON, JENNIFER E	TEACHER	96,905	-
BONNAR, TIMOTHY G	PRINCIPAL	137,668	-
BOOMARS, ANDREA L	TEACHER	86,601	50
BOOTH, MERRAN	TEACHER	75,885	75
BORNOWSKY, ELLEN E	TEACHER	97,855	-
BOSCHMAN, PATRICK D	TEACHER	95,610	-
BOSWELL, STEPHANIE	TEACHER	88,744	75
BOTTIGLIERI, ROLAND J	TEACHER	97,958	100
BOTTONI, MARZIA	TEACHER	92,938	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

		Remuneration	Expenses
BOULTER, KEN B	TEACHER	96,632	-
BOURGET, MARC A	TEACHER	100,076	-
BOURNELIS, ALEXANDRA J	TEACHER	89,202	-
BOWERS, COOPER L.S.	TEACHER	80,631	37
BOWKETT, ASHLEY N	TEACHER	94,372	-
BOYSEN, ELSA M	TEACHER	80,886	100
BRADFORD, EDWARD	DEPUTY SUPERINTENDENT	199,524	5,556
BRANDOLINI, CHRISTOPHER B	TEACHER	100,384	-
BRANSWELL, RICHARD	TEACHER	102,573	110
BRASSINGTON, ANDREA L	TEACHER	77,139	-
BRATHWAITE, LINELLE	TEACHER	94,558	75
BRAUN, LORENA	TEACHER	89,291	-
BRESETT, JAMES CRAIG	TEACHER	103,063	75
BRETT, SARAH A	TEACHER	75,698	-
BRICCO, DIANE L	TEACHER	89,264	-
BRISCOE, ANDREW	TEACHER	80,662	-
BROCKLEBANK, JUDITH L	TEACHER	97,683	129
BRYANT-TANEDA, JULIA M	TEACHER	103,806	44
BUNTAIN, THEA	TEACHER	82,847	-
BUNYAN, W BARRY	ASSISTANT SUPERINTENDENT HR	185,333	2,781
BURGESS, CARL J.F.	TEACHER	97,930	-
BURNHAM, LORRIE A	VICE PRINCIPAL	127,253	-
BURNS, CLAIRE	VICE PRINCIPAL	117,938	-
BURROWS, SHELLEY	TEACHER	91,225	105
BURTMAN, KATHERINE A	TEACHER	95,676	38
BUTTOLPH, TAMZIN A	TEACHER	86,137	-
BUYCO-GALLOWAY, STEPHANIE D	TEACHER	89,386	74
BYRNE, SAMANTHA A	TEACHER	76,092	100
CAESAR, IAN	PROJ MGR FOR CONT IMPROVEMENT	112,595	-
CAINES, KATHLEEN D	TEACHER	100,885	-
CAIRNIE, MARY-BETH	PRINCIPAL	137,668	-
CAIRNS, BRAD	MANAGER-MAINT/MECHANICAL	104,541	690
CALADO, JENNIFER A.	TEACHER	78,773	168
CALDERON, ROLAND	TEACHER	89,386	-
CALLIES, LORI	TEACHER	89,417	-
CAMERON, JENNIFER	TEACHER	99,240	37
CAMERON, NANCY A	TEACHER	89,339	-
CAMPBELL-RUTHERFORD, KELLY	TEACHER	81,080	171
CANDIDO, ANA	TEACHER	97,907	-
CARLSON, CHANDRA L	TEACHER	89,339	171
CARLYLE, MICHAEL J	PRINCIPAL	134,324	177
CARNRITE, OLIVIA	TEACHER	84,668	80
CARNRITE, PENNY	TEACHER	92,853	-
CARROLL, DARCY R	TEACHER	90,031	-
CARTLIDGE, JAMES A	TEACHER	101,788	-
CASHA, KATHERINE	TEACHER	93,188	68
CASQUILHO, KIMBERLEY D	VICE PRINCIPAL	125,889	-
CAWDELL, KYLE	TEACHER	90,731	-
CERVANTES, MEL	MGR-FACILITIES,INFO SECURITY	98,022	790
CHABARA, NICK	TEACHER	99,907	70
CHAMBERS, CHERYL A	TEACHER	100,481	415

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

		Remuneration	Expenses
CHAN, AMANDA H	TEACHER	95,074	-
CHAND, SURINDER	ASSISTANT SECRETARY-TREASURER	144,064	4,189
CHHINA, PARAMVIR KAUR	TEACHER	97,891	-
CHIIJIWA, AKIKO	TEACHER	89,371	-
CHIN, RONALD GREG	TEACHER	97,907	-
CHO, SHIRLEY A	TEACHER	97,416	-
CHOI, CYRUS	TRADES CERT ELECTRICIAN	75,381	382
CHOI, YE SEUL (SHAYNA	TEACHER	82,491	-
CHUI, MANNY	TEACHER	77,352	50
CLAIRE, MANJIT K	TEACHER	76,555	-
CLAPTON, CARLA J	VICE PRINCIPAL	145,843	177
CLARKE, THERESA L	TEACHER	98,389	-
CLAYTON, S AMANDA	TEACHER	106,268	-
CLEEVE, KELLY	TEACHER	78,382	-
CLINE, KIMBERLY L	VICE PRINCIPAL	114,696	467
CLIPSHAM, BYRON	LEADHAND TC PAINTER	75,656	208
CLOUTIER, ROSALIND M	TEACHER	97,855	-
COADY, ARLANA J	TEACHER	89,291	37
COGORNO, ROSSANA M	TEACHER	99,637	-
COLBOURNE, EMILIE A	TEACHER	89,266	-
COLEMAN, BRIAN J.	TEACHER	106,972	-
COLORADO, JOSE G (BILL)	TEACHER	107,155	86
COMM, STEVEN RL	VICE PRINCIPAL	114,730	-
COMRIE, MARK R	TEACHER	81,776	-
CONTI, AINSLIE	SPEECH LANGUAGE PATHOLOGIST	97,942	1,323
COOPER, KAREN J	TEACHER	87,508	179
COOPER, ROSE-MARIE Y	TEACHER	95,611	-
CORNELSEN, JENNIFER	TEACHER	92,962	-
CORSAN, ALYSE	TEACHER	84,615	-
COSTOPOULOS, CONSTANTINA	TEACHER	108,562	5,816
COSTOPOULOS, GEORGE	TEACHER	105,165	-
COSTOPOULOS, KYRIAKOS	TEACHER	87,077	-
COTTRELL, ANGELA F	TEACHER	85,538	75
COULAS, MARLA J	TEACHER	100,075	672
COULTER, MEGHAN A	TEACHER	89,780	37
COULTER, STEPHANIE J.	TEACHER	96,128	-
COURCHENE, CHERYL	TEACHER	91,234	110
COURTNEY, DIANE F	TEACHER	101,417	-
COWAN, KIRSTEEN	TEACHER	98,643	-
COWIE, BRENDA L	TEACHER	85,178	110
COWLING, ANGELA L	TEACHER	84,666	105
COX, LINDSAY	MANAGER - PAYROLL/BENEFITS	99,050	4,306
CREECH, SAMANTHA J	TEACHER	89,231	-
CROFT, JANIS L K	TEACHER	89,324	145
CROWLEY, STUART G	TEACHER	99,302	298
CRUICKSHANK, ANTHONY J	TEACHER	81,147	-
CUSMANO, GREGORY	TEACHER	89,339	-
DANIWALL, SAPNA	TEACHER	102,881	-
DARY, STACEY A	TEACHER	96,377	-
DASANJH, JASON	TEACHER	78,485	100
DATEMA, BONITA S.	TEACHER	95,626	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

		Remuneration	Expenses
DAVIDS, SHAWN A	PRINCIPAL	138,017	60
DAVIDSON, ANGELA C	TEACHER	97,840	100
DAVIDSON, DEBRA	TEACHER	80,356	-
DAVIDSON, PAUL W	TEACHER	95,660	-
DAVIES, MILANN E	TEACHER	99,289	-
DAVIS, HEIDI A N	TEACHER	91,636	-
DAVIS, STEPHEN W	TEACHER	96,685	-
DE BOER, GERRI-LYN W	TEACHER	95,711	-
DE GIUSTI, NICOLE L	TEACHER	95,680	-
DEBAD, K SIOBHAN	TEACHER	76,405	100
DECAMBRA, NICOLE Y	TEACHER	86,071	-
DEDO, DAGO FLORENT	TEACHER	81,099	105
DELAMORANDIERE, REBEKA K	TEACHER	77,511	275
DENNIS, CHRISTOPHER G	TEACHER	89,324	-
DENNIS, MICHAEL V	TEACHER	79,386	1,500
DENNIS, MICHELE	TEACHER	90,774	-
DENNISON, MICHELE S	TEACHER	91,067	-
DEVIDO, TANYA R	TEACHER	92,311	-
DEVITA, CHRISTOPHER R	TEACHER	93,652	75
DEVRIENDT, AMBER	TEACHER	78,578	162
DEVRIES, CYNTHIA	TEACHER	77,883	-
DEVRIES, HILLARY	TEACHER	98,164	1,488
DEWIT, MELANIE	TEACHER	87,010	37
DHALIWAL, HARPAL	TEACHER	105,215	-
DHILLON, RUPINDER	TEACHER	89,332	-
DHIMAN, ANURITA	TEACHER	98,790	83
DICKSON, JEFFREY D	TEACHER	100,355	-
DIONNE, TRACY C	TEACHER	86,107	-
DIX, DARYL S	TEACHER	103,859	-
DOCHERTY, SUSAN E	TEACHER	101,256	-
DOLINSKI, LISA M	PRINCIPAL	138,017	-
DONALDSON, ALYSSA	TEACHER	85,476	-
DONNELLY, ALISON	TEACHER	98,249	-
DORLAND, RONALD	VICE PRINCIPAL	121,075	-
DOUGLAS, SHARON C	VICE PRINCIPAL	127,559	-
DOWEDOFF, MEAGAN	TEACHER	79,901	110
DRIVER, PAMELA DAWN	VICE PRINCIPAL	126,653	193
DUFORT, SYLVIE M	TEACHER	104,884	2,386
DUKE, MEGAN	MANAGER-HEALTH & SAFETY	98,992	2,567
DUMAIS, JENNIFER LYNNE	TEACHER	102,291	615
DUMOND, MACKENZIE L	TEACHER	79,513	-
DURNIN, ANA (RICA) M	TEACHER	97,469	-
DURNIN, CASEY	VICE PRINCIPAL	119,090	50
DYKMAN, CONRAD P	TEACHER	76,518	-
EBY, STEPHANIE	COMMUNITY SCHOOL COORDINATOR	82,942	277
EDDY, CARLY	TEACHER	76,981	-
EDGE, JASON P.	TEACHER	81,349	631
EDWARDS, SHERYL	TEACHER	92,673	75
ELIADES, IONA M	TEACHER	97,891	-
ELLIS, LISA C	PRINCIPAL	133,028	202
ELSNER, ERIN P	TEACHER	78,124	100

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

		Remuneration	Expenses
ENGLISH, SARAH I	TEACHER	84,175	-
ENNS, HEATHER M	TEACHER	95,676	51
EPP, JENNA L	TEACHER	86,400	75
EPPICH, SUSANNA M	PRINCIPAL	143,420	175
EPTING, TANYA M	TEACHER	81,370	262
ERDOS, EVA	TEACHER	89,228	-
ERICKSON, J ROBERT	TEACHER	100,651	-
ERICKSON, NICOLE C	TEACHER	97,958	-
ERKER, NATHAN	PRINCIPAL	138,017	-
ESKANDAR, RICHARD	CHIEF INFO AND TECH OFFICER	149,478	6,238
ESPIN, JENNIFER M	TEACHER	97,804	100
ESPLEN, GRAHAM	TEACHER	98,029	-
ESPLEN, LEAH R	TEACHER	75,300	312
EVANS, KELLY-LYN R	TEACHER	101,266	52
EVANS, LACIE M	TEACHER	83,954	-
EVERSON, KATHLEEN	TEACHER	82,542	-
EVERSON, TAMARA L	TEACHER	102,634	-
EVOY, RANDI L	TEACHER	81,240	-
EYRE, SHERI	TEACHER	86,507	-
FAIRLEY, LYNN	PRINCIPAL	135,746	-
FAST, CARRIE L	TEACHER	99,324	926
FAST, JONATHAN C	TEACHER	105,856	-
FAST, SANDRA M	TEACHER	97,683	-
FAVARO, PAUL R	TEACHER	90,614	-
FAVERO, ERIN C	AFFILIATED ADMIN MEMBER	93,023	243
FAWKES, P SHANE	TEACHER	95,610	-
FEATHERSTONE, KYLE	TEACHER	110,311	-
FENATO, DEBORAH A	TEACHER	99,006	210
FERGUSON, DANA N	TEACHER	77,841	480
FERGUSON, KAREN F	TEACHER	79,271	-
FERNANDES, JENNIFER	TEACHER	85,615	195
FISSET, JAMIE M L	TEACHER	97,523	-
FISHBEIN, NAOMI	TEACHER	75,752	-
FISHER, DARI Y.	TEACHER	98,202	-
FLEMING, AARON P	TEACHER	108,495	-
FLEMING, LEANNE	TEACHER	101,535	-
FLORKO, ERIN	TEACHER	88,568	-
FOLLETT, MARK G	TEACHER	101,487	429
FONTAINE, LAURA	ASST MGR PURCHASING	88,940	83
FORBES, VICTORIA R	TEACHER	89,673	75
FORREST, DEANNA M	TEACHER	75,342	100
FOSTER, ALEXI B	TEACHER	75,596	423
FOULDS-YABLONSKI, TANNIS E	TEACHER	96,392	44
FOWLIS, SARAH	TEACHER	88,128	75
FOXCROFT, TODD W	TEACHER	99,400	-
FRANCIS, SHERRINE	TEACHER	98,797	-
FRASER, LARRY	TEACHER	85,642	1,500
FRAYNE, RENEE A	TEACHER	95,678	988
FRENCH, J ROBERT	TEACHER	97,410	-
FRIEND-OSBORNE, DAYNA E	TEACHER	103,925	181
FRIESEN, ALAN R	TEACHER	97,958	100

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		Remuneration	Expenses
FRIESEN, CHRISTIE	TEACHER	96,069	-
FRIESEN, DOROTHY J	TEACHER	78,555	-
FRIESEN, RICHARD D	TEACHER	98,327	-
FRISSE, CONRAD J	TEACHER	103,810	-
FROST, PAULA	TEACHER	98,673	100
FURSE, KARI J	TEACHER	89,277	-
FURSE, RUSSELL	TEACHER	101,661	-
GAMBREL, TERI A	TEACHER	106,546	-
GAMMEL, KIMBERLEY S	TEACHER	97,906	18
GANDER, CAROL	TEACHER	88,611	-
GARD, LYNN	TEACHER	95,626	-
GARDINER, SHELLY	TEACHER	95,914	-
GARLAND, DAVID P	TEACHER	86,174	-
GAUDREAU, MARTHA I	TEACHER	97,907	-
GAUTHIER, JENNIFER H	TEACHER	93,268	236
GEDAK, CHELSEY D	TEACHER	83,713	-
GEDDERT, LOWELL J	TEACHER	81,046	-
GEISINGER, ERIN	MANAGER-HUMAN RESOURCES	98,992	3,206
GENGE, MARGARET C	TEACHER	80,935	50
GERASYMOV, OLEKSANDR	TRADES CERT PAINTER	78,843	559
GERBRANDT, STEPHEN W	TEACHER	89,339	-
GERVAIS, ALLAN	TRADES CERT ELECTRICIAN	75,113	797
GESSAROLI, JANET D	TEACHER	91,934	-
GESY, MARGOT L	TEACHER	95,626	50
GHOBRIL, MAGDY D	DIST PRINC WELLNESS/DIVERSITY	149,986	244
GIBSON, LYNN H	TEACHER	76,277	-
GILL, JANE L	TEACHER	95,676	-
GILL, MAL	SUPERINTENDENT OF SCHOOLS	224,517	9,118
GILL, NAVDEEP S	TEACHER	80,298	-
GILL, STEVE	MGR-CAPITAL & FINANCIAL PLNG	97,203	4,742
GILLION, JAMES	TEACHER	89,386	-
GILLIS, TRACEY	TEACHER	78,243	-
GIOVANI, PHILLIS	PRINCIPAL	138,235	-
GISMONDI, CRISTINA	TEACHER	100,450	50
GLAUSER, ARTHUR D	TEACHER	81,979	275
GLOVER, KATIE D	TEACHER	83,963	-
GLYNN, TARI-RAE	TEACHER	79,146	-
GOETZKE, HELGA R	TEACHER	97,865	-
GOETZKE, VANESSA	TEACHER	101,685	-
GOLDSACK, MICHAEL	TEACHER	78,533	-
GOLLNER, LIDIJA	TEACHER	84,946	-
GOLLUB, AARON	VICE PRINCIPAL	112,117	1,714
GOODMAN, KELLY	SUPERVISOR-FACILITIES SERVICES	84,499	1,762
GORDON, D SCOTT	TEACHER	89,291	-
GORDON, JAMES	TEACHER	100,549	32
GORE, MICHELE D	TEACHER	95,610	-
GORSETH, NICOLA	VICE PRINCIPAL	103,815	152
GOSAL, SHARON	MANAGER-ACCOUNTING & REPORTING	98,993	1,761
GOULET, DAVID J	TEACHER	94,287	-
GOULET, LORNA D	DISTRICT VICE PRINCIPAL	112,981	31,860 *
GRABER, JADE H	TEACHER	97,891	-

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		Remuneration	Expenses
GRACIE, CATHERINE L	PRINCIPAL	138,017	193
GRAHAM, BRANDY-LEE	TEACHER	76,578	-
GRAHAM, ELIZABETH A	TEACHER	97,466	-
GRAHAM, R M LOUISE	TEACHER	95,512	50
GRANT, SHERIDAN	TEACHER	95,610	130
GRAY, LARA E	TEACHER	97,470	-
GREEN, RYAN A.	TEACHER	89,943	-
GREENLAND, ROBERT	TEACHER	79,935	-
GREGORY, SANDRA CLAIRE	PSYCHOLOGIST	103,459	638
GRIESBECK, ROBERT W	TEACHER	100,076	-
GRIFFITHS, LISA	TEACHER	95,676	-
GRILL, GRAHAM DAVID	TEACHER	93,752	-
GRUNEWALDT, MEGGAN HS	TEACHER	84,991	-
GUILD, AMARIE K.	TEACHER	91,128	-
GUILLOU, MICHELLE A C	DIRECTOR HUMAN RESOURCES	166,081	5,775
GUINAN, HOLLY	TEACHER	89,291	1,677
GUNNING, LESLEY A	TEACHER	94,202	-
GUY, CAROLE J	TEACHER	97,839	-
HABER, KIM	TEACHER	98,013	-
HAID, TOBIAS	IT SUPERVISOR-INFRASTRUC	76,381	1,262
HAINES, M SHERRY L	TEACHER	100,481	-
HALL, KARI M	TEACHER	101,677	1,965
HALL, SHERRY L	TEACHER	92,149	-
HAMELIN, LISA S	TEACHER	89,339	-
HAMILTON, GORDON T	TEACHER	93,348	-
HAMMOND, ALLISON	TEACHER	87,455	100
HAMPTON, RUSSELL W	TEACHER	75,086	100
HANDEL, SHANNON C	TEACHER	98,109	100
HANEY, ALESSIA M	TEACHER	85,564	-
HANLON, GERALD D	TEACHER	99,076	26
HANNAH, LOUISE S	TEACHER	99,992	-
HANSEN, LISA C	TEACHER	89,324	510
HANTKE, JOHN P.	PRINCIPAL	137,668	-
HARDER, ASHLEY MARIE	TEACHER	82,630	74
HARDING, MONICA A	TEACHER	76,539	-
HARDY, KIM M	TEACHER	79,375	-
HARRIS, JONATHAN STEPHEN	PRINCIPAL	137,668	177
HARRIS, RYAN P	TEACHER	89,417	-
HARRISON, DALE A	TEACHER	95,850	-
HARSSEMA, TAWNIA	TEACHER	95,676	-
HARVIE, COLLEEN	PRINCIPAL	143,420	177
HASTINGS, SAMANTHA A	TEACHER	98,428	-
HAUGLAND, PAMELA	TEACHER	99,668	20
HAVELOCK, LORI J	TEACHER	95,686	-
HAYER, IHA L	DISTRICT VICE PRINCIPAL	127,729	1,461
HAYES, ROBERT J H	TEACHER	91,889	321
HEARD, BENJAMIN	TEACHER	82,828	-
HEGEDUS, SHELLEY L	TEACHER	104,849	80
HEIN, JANINE	TEACHER	95,625	-
HENDERSON, SHARON E	TEACHER	99,237	-
HENDRICKS, CHAD	TEACHER	96,507	75

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		Remuneration	Expenses
HENSON, KRISTY L	TEACHER	97,575	-
HERNBERG, STACEY	TEACHER	99,356	24
HEUVING, RICHARD	TEACHER	88,617	-
HILL, JESSE J	TEACHER	84,248	-
HILLIER, CHERYL A	TEACHER	95,727	-
HIND, KRISTEN T	TEACHER	96,443	335
HO, SANDY (SUET YEE)	TEACHER	99,188	1,660
HOFBAUER, CARL L	TEACHER	100,131	100
HOLBROOK, BRITTANY	TEACHER	76,102	12
HOLLAND, NANCY F.	TEACHER	94,180	50
HOLMES, AMBER	TEACHER	92,036	1,488
HOLST, ELIZABETH	TEACHER	95,676	-
HOLTERHOFF, AXEL	FOREMAN TRADES CERTIFIED	77,655	599
HOODIKOFF, NATALIE M	TEACHER	99,661	-
HOONJAN, KAVITA	TEACHER	97,907	-
HOPTON, ANITA	TEACHER	79,417	-
HORITA, JO-ANNA	DATA ANALYST STUDENT INF PLAN	79,208	123
HORROCKS, BRYN M	TEACHER	77,668	75
HOUSLEY, NICOLE	TEACHER	97,891	1,500
HOWARD, JAMES E	TEACHER	94,649	-
HOWARD, JENNIFER N	TEACHER	83,747	-
HOWIESON, KARYN	TEACHER	95,733	-
HOWLETT, JORDAN P	VICE PRINCIPAL	116,848	-
HU, WEN-YUN (ALICE)	TEACHER	76,088	-
HUANG, BILLY YUNG-CHIA	TEACHER	78,161	-
HUANG, EMILY M	TEACHER	97,469	-
HUBER, JENNIFER A	VICE PRINCIPAL	109,915	-
HUGHES, CATHY L	TEACHER	95,550	-
HUGHES, RYAN S	TEACHER	97,958	-
HUMPHREY, LINDA	TEACHER	95,108	-
HUNTER, BRIAN D	TEACHER	95,586	105
HUNTER, CARL R	TEACHER	98,640	42
HUNTER, NAOMI	TEACHER	95,660	-
IBBOTT, JENNIFER M	TEACHER	95,676	-
INOUE, GUYANNE	TEACHER	100,467	-
IRONMONGER, CLINT W.	TEACHER	79,706	100
ISELI, BRIAN	SECRETARY TREASURER	203,104	10,040
JACKSON, JANINE	TEACHER	77,741	537
JACKSON, JENNIFER	TEACHER	96,137	-
JACKSON, KURT W	TEACHER	95,610	-
JACKSON, R CLINT	PRINCIPAL	138,017	893
JAGGI, VANESSA	PRINCIPAL	138,056	110
JANZEN, CHRISTOPHER A	TEACHER	100,959	-
JANZEN, GOLDA E.	PRINCIPAL	129,418	544
JANZEN, MINDY	TEACHER	101,747	47
JANZEN, RICHARD A	TEACHER	95,610	100
JARMAN, DANIELLE	TEACHER	88,940	-
JASSMANN-HARRIS, CASSANDRA	TEACHER	77,341	-
JEBERG, KEN	TEACHER	89,399	-
JEFFERSON, KELSEY	TEACHER	79,143	-
JENNEJOHN, STACI	TEACHER	87,646	59

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		Remuneration	Expenses
JENNENS, GREGORY R	TEACHER	93,125	197
JOHNSON, CAROLYN B	TEACHER	95,676	-
JOHNSON, L JAMES	TEACHER	98,062	207
JOHNSON, MELISSA M	TEACHER	81,045	-
JOHNSON, MICHELLE	TEACHER	95,685	-
JOHNSON, NICOLE	TEACHER	84,008	-
JOHNSON, RACHEL	TEACHER	81,655	-
JOHNSON, TRACY S	TEACHER	97,958	1,500
JOHNSTON, CURTIS	TRADES CERT HVAC MECHANIC	76,029	1,412
JOHNSTON, LUISA	TEACHER	89,291	-
JOHNSTON, SAMANTHA E	TEACHER	96,184	-
JOHNSTONE, D'ANTOINE SB	TEACHER	81,889	-
JOHNSTON-HARDER, MELINDA L	TEACHER	88,401	-
JONASSON, LAURA M	TEACHER	93,189	75
JONES, DARREN	TEACHER	89,386	-
JONES, DEANNA	TEACHER	95,610	-
JONKER, EILEEN J	TEACHER	92,137	-
JOO, ALAN G	PRINCIPAL	137,668	660
JORDAN, SABRINA	TEACHER	79,653	-
JOSEPHSON, COLIN E	TEACHER	90,940	-
JUTEAU, SEAN	VICE PRINCIPAL	124,012	-
JUZKOW, SANDRA L	TEACHER	89,960	110
KALO, VERONICA	TEACHER	92,979	-
KARDOS, SANDOR	TEACHER	101,864	-
KAULDHER, INDERJEET	TEACHER	102,516	100
KAYE, KRISTAN A	TEACHER	96,008	37
KAZAKOFF, JEAN C	TEACHER	89,339	-
KEAY, TASHA	TEACHER	92,810	-
KEEN, JEFFREY S	VICE PRINCIPAL	127,253	-
KELLER, CARMEN	TEACHER	89,142	576
KELLY, BRONWEN E	TEACHER	101,816	-
KEMP, JERMAINE R	TEACHER	97,907	-
KEMPF, CINDY R	TEACHER	89,339	-
KENNEY, CAROLYN M	TEACHER	82,010	-
KERANEN, JOHN	TEACHER	98,302	100
KERR, TANYA N	TEACHER	96,396	-
KEYWORTH, KATHLEEN E	DISTRICT PRINCIPAL	150,306	2,669
KEYWORTH, NADINE T	TEACHER	85,672	-
KIDD, VICKI K	TEACHER	85,168	-
KIFIAK, DARLEEN M	TEACHER	107,272	-
KILBY, JENNIFER N	TEACHER	86,754	-
KILVERT, GREGORY J	VICE PRINCIPAL	121,306	3,302
KIM, HYE SONG JENNY	TEACHER	98,115	60
KIM, PRISCILLA J.	TEACHER	87,259	100
KIM, SO REE	TEACHER	77,522	-
KING, JENNIFER L	VICE PRINCIPAL	117,910	-
KIRK, MARILYN D.	TEACHER	97,855	-
KITTERINGHAM, LOGAN O	VICE PRINCIPAL	127,559	-
KLASSEN, ANTHONY J	TEACHER	98,390	-
KNELSEN, RONALD L	TEACHER	97,688	-
KNODEL, GLENN P	TEACHER	98,108	-

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		Remuneration	Expenses
KNOWLSON, ADAM J	TEACHER	83,588	-
KNOX, JASON K	TEACHER	89,453	155
KNUTTILA, JILLIAN J	TEACHER	79,924	110
KOCHHAR, RAMANJIT S	TEACHER	97,891	1,500
KOEHLER, JENNIFER	VICE PRINCIPAL	121,075	269
KOETT, ANNAMARIE	TEACHER	78,300	-
KONDO, LARISSA J	TEACHER	76,518	150
KORUZ, DILJIT	ASSOCIATED PROFESSIONAL	101,271	911
KORUZ, JEFFREY	TEACHER	97,907	615
KOVACEVIC, ZORKA	TEACHER	89,371	-
KOZLOVIC, GEORGE W	DIRECTOR OF INSTRUCTION	153,577	3,736
KRAHN, CHRISTOPHER L	TEACHER	102,517	-
KRAHN, MELISSA	TEACHER	97,958	-
KRISKO, RHONDA L	PRINCIPAL	134,324	370
KRISTANI, SOFIA S	TEACHER	78,672	-
KRISTENSEN, ALYSSA M	TEACHER	100,136	2,215
KROECHER, KARIN A	PRINCIPAL	138,235	-
KROEKER, BARRY J	TEACHER	78,567	-
KUHR, DORTE	TEACHER	89,993	-
LABBY, STEPHANIE I	PRINCIPAL	137,668	-
LABINE, GEOFFREY E	TEACHER	86,649	-
LABRASH, KAREN M	TEACHER	82,130	2,210
LACROIX, LARA M	TEACHER	87,694	-
LADEFOGED, RASMUS (PETER) P	TEACHER	89,451	75
LAFRENIERE, NIKITA B	TEACHER	80,410	-
LAINCHBURY, LISA	ASSISTANT SUPERINTENDENT	157,270	5,383
LAINCHBURY, MARK	TEACHER	96,382	-
LAINE, ARON W.	TEACHER	89,339	-
LALLEY, DAVID W	TEACHER	78,596	7
LAM, RONALD	ENERGY SPECIALIST	79,796	2,303
LAMBIE POTTER-SMITH, CHRISTINE	PRINCIPAL	143,420	2,591
LANE, ALISON	TEACHER	95,711	-
LANGILLE, DIANE M	TEACHER	89,264	-
LAROUCHE, TRUDY A	TEACHER	76,064	-
LATHAM, REAGAN L	TEACHER	95,748	-
LAVOIE, MARTINE	TEACHER	89,279	45
LAYFIELD, BRITTANY	TEACHER	85,623	-
LEACH, AMANDA	TEACHER	102,526	1,147
LEARD, NANCY J	TEACHER	76,505	-
LEBLANC, MARK E	TEACHER	89,339	-
LEE, JI E	TEACHER	76,586	-
LEE, MELISSA K	TEACHER	94,194	50
LEES, SELINA M	TEACHER	76,469	-
LEIFSO, LAURIE K	ASSOCIATED PROFESSIONAL	79,132	260
LEIPER, MARK A	DISTRICT PRINCIPAL	149,410	61,000 *
LEONARD, BRIAN F	VICE PRINCIPAL	127,559	2,655
LEONARD, CORINNA	TEACHER	98,344	-
LEWIS, BREANNA	TEACHER	76,445	-
LEWIS, DAVID E	TEACHER	102,765	100
LI, BIN B	TEACHER	97,575	-
LIGHTBODY, DEANNA L	TEACHER	84,221	-

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		Remuneration	Expenses
LINCKE, PAUL D	TEACHER	106,104	-
LINDSAY, M LUCY	TEACHER	102,845	-
LOEPPKY, CINDY J	TEACHER	95,915	-
LOEPPKY, DEAN S.	TEACHER	77,076	1,588
LOEWEN, GLEN W	TEACHER	95,676	-
LOEWEN, WAYNE R	TEACHER	95,478	-
LOEWEN-SCHMIDT, SHAUNA	PSYCHOLOGIST	85,447	582
LONNEBERG, MELISSA M	TEACHER	76,275	2,516
LOREE, PAULETTE D.	TEACHER	97,907	142
LORENSEN, DAMEON P	TEACHER	99,680	-
LOUGHREY, APRIL M	TEACHER	95,250	-
LOW, DAVID B	TEACHER	98,455	-
LU, PEI LIN	TEACHER	75,174	-
LUI, JASON CHIN HEI	TEACHER	100,600	-
LUNN, ADRIENNE M	TEACHER	99,338	40
LUTEIJN, A KIM	VICE PRINCIPAL	129,052	269
LUTEIJN, NADINE J	TEACHER	88,832	745
LUTES, GARY C	TEACHER	95,710	230
LUYKEN, ANTHONY	TEACHER	89,265	-
LYNDON, JEREMY B	PRINCIPAL	145,097	40
MACDONALD, GLEN CK	TEACHER	96,522	1,750
MACGREGOR, KIMBERLY A	TEACHER	77,007	-
MACINNIS, JENNIFER	TEACHER	89,744	-
MACKAY, SHELLEE L	TEACHER	92,884	-
MACNAUGHTON, DAWN J	TEACHER	95,660	-
MAGER, GLEN A	TEACHER	95,727	382
MAGER, SHERIE	TEACHER	95,846	42
MAHIL, GURPREET S	TEACHER	101,333	-
MAIN, JACOB	TEACHER	97,907	-
MAIN, KARYN M	TEACHER	91,943	-
MAJDANAC, DANNY	TEACHER	102,967	-
MAKI, KRISTIN	TEACHER	80,800	-
MALCOLM, SIMONE	TEACHER	77,012	75
MALO, JASON	VICE PRINCIPAL	126,688	-
MANGHILLIS, KATIE L	TEACHER	83,406	2,375
MANHAS, PALVINDER	TEACHER	83,155	-
MANTEI, KYLIE	TEACHER	80,056	-
MARKIN, COURTNEY J	TEACHER	77,421	-
MARKIN, GAIL M	TEACHER	81,167	120
MARSHALL, KATHERINE	PSYCHOLOGIST	104,901	493
MARSHALL, SANDY M	TEACHER	89,339	-
MARTENS, DANIEL P	TEACHER	98,935	-
MARTENS, MATHEW S	TEACHER	86,486	-
MARTIN, DOUGLAS CLIVE	TEACHER	89,291	-
MARTINS, JENNIFER E.	TEACHER	89,349	-
MASON, CAROL M A	TEACHER	97,854	100
MATHAI, RONALD J	TEACHER	88,879	-
MATHEWS, ZACHARY H	TEACHER	86,417	-
MATSUI, JORDAN	TEACHER	97,949	-
MATTHON, TANYA L	TEACHER	96,153	37
MCCABE, PAULINE	TEACHER	78,138	50

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		Remuneration	Expenses
MCCARTHY, GORDON A	TEACHER	95,654	-
MCCLELLAND, LINDSEY M	TEACHER	81,626	-
MCCOLL, MARCIA E	TEACHER	96,274	-
MCCRAE, DUNJA	VICE PRINCIPAL	98,014	682
MCCULLOUGH, E ALLISON	TEACHER	99,310	-
MCDONALD, DENNI L	TEACHER	95,732	226
MCDONALD, ERIN	TEACHER	96,056	75
MCDONALD, SHELLEY	TEACHER	78,308	-
MCDOUGALL CRANSTON, BENJAMIN R	TEACHER	86,167	5
MCEACHERN HUGHES, TAMMY	SPEECH LANGUAGE PATHOLOGIST	79,069	1,060
MCFARLAND, KRISTEN M	TEACHER	96,205	-
MCGINN, DOUGLAS J	TEACHER	107,932	-
MCGIVERN, JOAN M	TEACHER	101,433	344
MCGOUGH, SAMANTHA C	TEACHER	79,520	-
MCGOVERN, SEAN W	TEACHER	98,430	-
MCKAY, DARREN R	TEACHER	99,953	-
MCKAY, MARTHA F	TEACHER	101,665	13
MCKELLAR, MICHELLE L	TEACHER	99,734	-
MCKERNAN, SERENA S	TEACHER	80,318	65
MCKINNON, SHELLEY A	TEACHER	89,385	-
MCKNIGHT, BLAIR K	TEACHER	89,339	40
MCLAUGHLIN, MICHAEL D	TEACHER	96,561	-
MCLEAN, JANET	TEACHER	78,367	4,742
MCLEAN, MARIA A	TEACHER	84,293	44
MCLEOD, CAITLIN M	TEACHER	85,696	-
MCLEOD, GRANT	LEADHAND TC ELECTRICIAN	77,607	743
MCMATH, PATRICK A	TEACHER	79,055	-
MCMILLAN, CAROLINE S.	TEACHER	97,907	-
MCMITCHELL, KATHLEEN E	TEACHER	80,608	139
MCNEILL, GREG S	TEACHER	95,516	215
MCRAE, LAURA N	TEACHER	94,899	37
MCSHERRY, GEOFF	TEACHER	102,364	1,239
MEHAN, RAJEEV	TEACHER	93,239	-
MENNEAR, ASHLEY A.	TEACHER	101,743	-
MESSERE, CRAIG A	TEACHER	90,946	1,500
MICHAUX, JAMES	TEACHER	101,285	-
MICHEL, JONATHAN	TEACHER	81,309	-
MIKKOLA, HENRY	FOREMAN TC PAINTER	76,649	358
MILLER, GEORGE A	TEACHER	95,444	-
MILLER, HEDY M	TEACHER	95,500	-
MILLER, HOLLY K	TEACHER	78,015	1,432
MILLER, KIMBERLY A	TEACHER	92,214	-
MILLS, DAVID K	TEACHER	89,292	110
MILLS, MIRIAM C	TEACHER	89,385	110
MILLS, RHONDA	TEACHER	89,339	-
MILNE, AUDREY M	TEACHER	78,567	1,499
MILNE, ERIN B	TEACHER	82,170	-
MISSEL, TRACY A	TEACHER	95,264	-
MITCHELL, LINDSAY A	TEACHER	102,639	-
MITCHELL, STUART G	TEACHER	97,897	-
MOEDT, DENISE	TEACHER	96,074	100

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		Remuneration	Expenses
MOEDT, MARVIN J	TEACHER	89,264	2,788
MOEWS, MONICA	TEACHER	96,442	-
MOINO, ANGELA M	TEACHER	81,005	-
MOINO, MARCELLO B	ASSISTANT SUPERINTENDENT	159,066	5,062
MOIR, JEAN	TEACHER	76,870	-
MONSANTO, GILBERT	TECH SUPPORT SPECIALIST LEV 3	83,112	-
MOORE, ADAM L.	PRINCIPAL	145,061	476
MOORE, ASHLEY D	TEACHER	84,016	-
MOORE, CRAIG	TEACHER	82,542	569
MORGAN, MICHAEL	DIRECTOR-LEARNING SUPPORT SERV	165,774	7,477
MORRISON, KYLIE E	TEACHER	82,090	-
MOSCARDA, PERRY L	TEACHER	97,855	-
MOSLINGER, ROBERT	TEACHER	90,246	-
MOSS, GILLIAN S	TEACHER	95,610	-
MULSKI, KATHERINE A	TEACHER	101,498	-
MURACA, SEBASTIANO	DISTRICT PRINCIPAL	149,410	1,344
MURPHY, DANIELA	PSYCHOLOGIST	103,459	804
MURRAY, CASSANDRA E	TEACHER	99,907	474
MUSIL, TRACY L	TEACHER	97,987	1,938
MUUREN, KARIN	PRINCIPAL	129,418	152
MYERS, TRAN Q	TEACHER	76,591	-
NAND, KRISTINA D	TEACHER	76,083	27
NANDANAVANAM, RANGANAYAKI	TEACHER	103,079	40
NARANG, PREM	TEACHER	100,770	-
NAST, IRINA	TEACHER	87,580	-
NATH, TARSEM	MANAGER - TECHNICAL SERVICES	92,229	506
NEDELEC, ALEXIS L	TEACHER	86,702	75
NELSON, LAURA L	TEACHER	95,754	-
NELSON, MARLENE A	TEACHER	97,855	-
NESBITT, KATE	TEACHER	77,162	-
NEUFELD, KARLEIGH J	TEACHER	80,529	-
NEUFELD, RYAN J	VICE PRINCIPAL	120,769	-
NEUSCHELER, URSULA	TEACHER	75,731	250
NEVEUX, JOANNE	DISTRICT PRINCIPAL	145,605	2,326
NGAI, LORA S	TEACHER	78,544	113
NICHOLAS, FAUNE JJ	TEACHER	83,567	53
NOAKES, CHARLOTTE P	TEACHER	78,215	-
NOLL, LISA	TEACHER	104,198	162
NORDBY, KIRSTEN C	TEACHER	97,907	313
NORMAN, KYMBERLY	TEACHER	97,503	-
NORTH, ROBERTA A	TEACHER	89,277	-
NUAMAH, WENDY	TEACHER	83,251	-
NYTE, CHRISTA	TEACHER	95,626	-
OBAYASHI, RICHARD H	TEACHER	98,447	-
O'DELL, M PATRICIA	TEACHER	95,412	-
OH, CHAN Y	TEACHER	75,728	-
O'HARA, AIDAN J.	TEACHER	78,412	-
O'KEEFE, JESSICA A	TEACHER	89,461	84
OLIVER, SEAN	PRINCIPAL	138,017	-
OLSON, JOEL S	VICE PRINCIPAL	103,814	-
OPPENLANDER, DEBBIE	TEACHER	94,544	-

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		Remuneration	Expenses
ORCHARD, PAUL C.E.	TEACHER	90,678	46
ORLANDO, JANINE	TEACHER	97,907	-
OSBORNE, CAROL P	TEACHER	97,855	100
OSBORNE, SANDI	TEACHER	89,473	-
O'SHEA, LOREN J	TEACHER	89,817	37
OSINAME, O JULIANA	TEACHER	77,730	-
OSKAM, STEPHANIE	TEACHER	95,727	-
OUGH, TAMMY	TEACHER	101,540	-
PACHECO, DEAN	PRINCIPAL	141,365	370
PACHECO, ERIN	TEACHER	79,031	1,583
PAGNANINI, ALYSSA L	TEACHER	92,966	145
PALFREYMAN, DEAN	TEACHER	86,718	-
PALICHUK, MICHAEL W	PRINCIPAL	138,017	1,160
PARADIS, KAELA	TEACHER	79,088	-
PARKER, GILLIAN K	SPEECH LANGUAGE PATHOLOGIST	78,287	1,217
PARKES, LINDSAY A	TEACHER	82,337	1,500
PARSONS, BRIANNA L	TEACHER	97,958	-
PASSAGLIA, VANESSA L	TEACHER	79,664	50
PATERSON, DORIS G	TEACHER	89,277	-
PATON, DEAH C	PRINCIPAL	148,406	116
PAULOKANGAS, JESSICA N	TEACHER	80,544	-
PAWAR, PRABHJYOT S	TEACHER	99,912	339
PEACH, JENNIFER	TEACHER	95,581	-
PEARCE, KELLY D	TEACHER	89,291	-
PECK, BARBARA A	TEACHER	95,610	100
PEDERSEN, LYNDA D	TEACHER	89,150	37
PELZER, JOE	TEACHER	89,770	-
PENNER, LAURIE	TEACHER	91,079	-
PENNER, MARGARET H	TEACHER	76,517	-
PENNER, STEVEN T	TEACHER	92,963	-
PEPE, ANTONIO	TEACHER	99,357	40
PEREIRA, CLARE	EXEC ASST - SUPERINTENDENT	84,298	363
PERRY, BRENDAN	TEACHER	83,420	75
PETERSEN, MARLENE J	TEACHER	96,195	-
PETERSEN, NANCY A.	TEACHER	95,676	-
PETERSON, STACEY	TEACHER	89,339	-
PETRIE, LARA M	TEACHER	101,105	1,705
PETRIK, MARK	HR OFFICER	85,030	2,103
PETTIT, CINDY	ASSOCIATED PROFESSIONAL	101,107	630
PHILPOTT, RHONDA J	TEACHER	79,052	250
PISIAK, SHELLEY L	TEACHER	96,392	-
PONAK, DARRIN J	TEACHER	97,366	-
PONTING, TANYA L	TEACHER	89,339	-
POPIL, JOCELYN A	TEACHER	89,528	59
POROWSKI, JANET M	TEACHER	100,481	110
POWELL, AARON M	VICE PRINCIPAL	124,012	400
POWELL, NEIL	VICE PRINCIPAL	129,125	1,719
PREDIGER, JESSICA	TEACHER	96,392	-
PRESTON, KAYLA N	TEACHER	78,995	-
PRESTON, TAYLOR EL	TEACHER	76,389	75
PREUSS, REBECCA R	TEACHER	96,924	-

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		Remuneration	Expenses
PRIMEAU, JODY LYNNE	TEACHER	97,975	-
PROBY, DAVID	FOREMAN TC MECHANIC	78,141	950
PROULX, JASON	TEACHER	98,865	-
PROUST, AMBER M	TEACHER	85,862	390
PSAJD, ERIN K	TEACHER	85,042	-
PSAJD, KEITH	TEACHER	82,169	-
PUE, MICHAEL R	DISTRICT PRINCIPAL	162,507	3,572
PUSIC, JOHN B	PRINCIPAL	145,627	-
QUINN, MICHAEL D	CO-ORDINATOR - APEX PROGRAM	85,063	351
RABBITT, TAMARA E	TEACHER	81,951	205
RADFORD, RYAN R	TEACHER	95,831	-
RAFIGHI, VICTORIA N	TEACHER	75,955	-
RAHN, J VINCENT T	TEACHER	95,660	-
RAND, SHELLEY I	TEACHER	90,106	263
RANDALL, KELSEY	TEACHER	77,539	-
RANDEN, TERRI	TEACHER	90,854	-
RAPHAEL, TRISTAN P	TEACHER	79,055	-
RATTAN, RITA	TEACHER	76,969	26
RAWLE, AMANDA	TEACHER	90,539	-
READ, TAMARA	TEACHER	95,610	-
REDEKOP, CHARLENE	PRINCIPAL	137,668	-
REDFERN, JOANNA M	TEACHER	92,078	-
REEVE, KEVAN	PRINCIPAL	141,840	957
REHNBY, ELISE	VICE PRINCIPAL	124,012	1,938
REICH, SHELDENE	TEACHER	95,660	-
REID, BRITTANY	VICE PRINCIPAL	121,018	1,445
REIMER, MELISSA K	VICE PRINCIPAL	114,535	-
REISE, JAHNN ERIC	TEACHER	97,073	-
RENAUD, DANIEL E	TEACHER	94,909	660
RENSING, CATHY M	SPEECH LANGUAGE PATHOLOGIST	85,081	1,188
REYNAUD, KURT	VICE PRINCIPAL	137,160	1,638
REYNOLDS, JODIE R	TEACHER	76,575	-
RHODDY, OLIVIA C	TEACHER	97,907	-
RIBEYRE, L JAMES	PRINCIPAL	134,324	-
RICHARDS, VANESSA M	TEACHER	80,811	-
RICHARDSON, BEVERLEY A	TEACHER	89,960	74
RICHARDSON, GISELLE M	TEACHER	96,602	-
RICHMOND, KIM A	TEACHER	96,005	-
RIVERA, CLARINDA F	SPEECH LANGUAGE PATHOLOGIST	85,182	1,090
RIZZO, LESLEY E	TEACHER	88,433	-
ROBERTS, NATALIE V	PRINCIPAL	126,806	786
ROBERTSON, CHANTAL	TEACHER	81,119	-
ROBERTSON, COURTNEY	VICE PRINCIPAL	109,915	-
ROBINSON, JACQUELINE E	TEACHER	75,851	-
ROBINSON, JENNIFER L	TEACHER	86,737	-
ROBINSON, KIMBERLY A	TEACHER	99,682	55
RODDHAM, RHONDA	TEACHER	90,008	80
RODLAND, DENA M	TEACHER	91,464	49
ROGERS, CINDY	TEACHER	98,421	-
ROGERS, CRAIG J	TEACHER	95,660	272
ROGERSON, LEAH S	TEACHER	75,872	-

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		Remuneration	Expenses
ROMEY, CURT D	TEACHER	76,539	-
ROMONKO, SAMANTHA	TEACHER	93,121	-
RONSE, NICOLE A	TEACHER	95,610	-
ROOS, DEVIN J	MANAGER-BUILDING TRADES	84,260	149
ROWE, AARON	TEACHER	103,561	-
RUFFO, ANDREA M	TEACHER	99,325	-
RUSHKA, PAMUELA E D	TEACHER	97,424	-
RUSSELL, KRISTINE D	TEACHER	89,324	1,500
RUTTER, SANDRA L	TEACHER	77,161	-
RYBAKOV, NATALIA	TEACHER	89,277	-
SACHAR, RONNEAT	TEACHER	95,676	-
SAELIENG, JUSTINE	TEACHER	95,854	44
SAFIQ, REYHAN M	TEACHER	94,718	-
SALAH, ZEINA MOHAMED	TEACHER	76,031	200
SALLENBACH, GLEN L	TEACHER	106,163	-
SALMON, NICOLE	TEACHER	94,844	-
SALTER, ADAM TA	TEACHER	77,917	26
SANDERSON, ANNE M	TEACHER	96,443	-
SANDHU, SANDEEP K	TEACHER	90,726	-
SANDQUIST, DAVID J	TEACHER	100,549	140
SANGHA, MANJEET (MEENA)	TEACHER	97,972	-
SARGANIS, PETER	TEACHER	89,339	-
SAROWA, MANJINDER	PRINCIPAL	145,069	422
SAUMIER, DIANNE P	TEACHER	95,610	-
SAUMIER, NICOLE J	TEACHER	79,940	-
SAWATZKY, JANIS A	TEACHER	90,377	1,554
SCHAFER, CAREY V	FOREMAN TC ELECTRICIAN	78,389	769
SCHAUFLER, TRISTAN	DIRECTOR - FACILITIES	153,115	28
SCHMIDT, REBBECCA	TEACHER	78,448	-
SCHNEIDER, KARI LYNNE	SPEECH LANGUAGE PATHOLOGIST	98,067	1,060
SCHROEDER, TRUDI M	TEACHER	87,992	-
SCHWEERS, ANGELA C	TEACHER	97,907	-
SCOTTON, WALTER B	TEACHER	89,338	-
SCOVELL, ELAINE	TEACHER	98,948	-
SEDLER, JAMIE	TEACHER	97,992	-
SEDO, DEREK	TEACHER	76,061	-
SELLER, SARAH E	TEACHER	89,497	-
SETTERINGTON, FRED	TEACHER	89,604	193
SEWELL, KENDALL	TEACHER	88,367	-
SEYMOUR, DONELDA	TEACHER	78,788	-
SHANDALLA, CAROLYN J	TEACHER	97,521	-
SHARKEY, DONNA	TEACHER	88,884	-
SHARMA, AKWINDER	TEACHER	92,586	9
SHARMA, AMIT	TEACHER	88,622	-
SHAVER, PENNY M	TEACHER	78,195	-
SHAVER, PETER M	TEACHER	89,264	-
SHEARON, TAMERA D	TEACHER	85,774	24
SHELBY, ROBERT F	TEACHER	92,346	-
SHEN, XIAONONG	TEACHER	97,839	-
SHINKARUK, CHELSEA P	TEACHER	81,858	303
SHKLOVETS, TATIANA I	TEACHER	86,008	-

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		Remuneration	Expenses
SHORE, ALYSSA	TEACHER	101,303	986
SIDHU, GURDIT	TEACHER	95,660	37
SIDHU, NIMI	TEACHER	98,746	-
SILVA, SARAH E	TEACHER	76,543	-
SILZER, GREGORY F	TEACHER	102,405	-
SIMONETTO, KENDRA L M	PRINCIPAL	134,324	916
SISK, THERESA A	TEACHER	89,291	-
SITNIK, LISA K	TEACHER	95,183	75
SLADE, AMANDA	TEACHER	103,792	114
SMILLIE, DIANE M	PRINCIPAL	128,931	815
SMITH, KELLY G	TEACHER	96,434	-
SMITH, PETER B	TEACHER	87,331	3,463
SMITH, SHANNON D	TEACHER	97,973	-
SMITHSON, R SCOTT	TEACHER	99,683	-
SOFIAK, WENDY	TEACHER	95,626	-
SOKUGAWA, WENDY	TEACHER	96,004	-
SOMMERVILLE, COLIN J	TEACHER	104,189	50
SORANAKA, S KANATA	TEACHER	77,990	-
SPAULDING, KAREY	TEACHER	84,754	186
SPENCE, SHANNON A	TEACHER	89,324	-
SPINDLOVE, LAURA	TEACHER	97,958	-
SPRING, NELSON	TEACHER	97,282	-
SPRINGENATIC, TERA	TEACHER	102,511	-
ST. PIERRE, MARLENE E	TEACHER	82,445	-
STAM, LEANNE E.	TEACHER	89,656	-
STANTON, MARK	TEACHER	102,784	-
STARE, RONALD G	DISTRICT PRINCIPAL	149,769	279
STATHAM, MARCI K	TEACHER	103,927	605
STEACY, JILL M	TEACHER	93,906	-
STEAD, TERRY S	TEACHER	97,783	461
STEPHENSON, TIMOTHY C	TEACHER	97,977	-
STEUNENBERG, VANESSA J	TEACHER	93,074	-
STEWART, GORDON	SUPERINTENDENT OF SCHOOLS	160,318	4,794
STEWART, KELSEY S	TEACHER	99,615	348
STEWART, TRINA E	TEACHER	77,696	-
STICKNEY, HANNAH C	TEACHER	75,189	-
STOCKWELL, ALANA R	TEACHER	76,903	147
STODDART, KATHLEEN L E	TEACHER	97,913	-
STOKES-BENNETT, DEVON L.	TEACHER	101,540	3,536
STORSLEY, DARREN J	TEACHER	98,218	-
STRAND, DEREK I	TEACHER	95,699	1,500
STROMQUIST, JANET	TEACHER	106,915	1,120
STUBBINGS, ADRIENNE R	TEACHER	103,492	-
STURROCK, COLLEEN	TEACHER	98,640	-
SUCU, PERIHAN	TEACHER	97,839	-
SUN, WEN DONG	ENTERPRISE SOFTWARE ENGINEER	82,896	-
SURIYA, SENAKA	TEACHER	97,855	100
SUTHERLAND, CHRISTINE	TEACHER	98,252	-
SUTHERLAND, MEGAN D	TEACHER	84,096	-
SWANSON, JUDITH	EXEC. ASST TO SECRETARY TREAS	75,105	-
SYKES, BEN	TEACHER	83,927	-

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		Remuneration	Expenses
SYKES, LESLIE	TEACHER	95,727	-
SYNYCHYCH, MARTA	TEACHER	94,134	-
TADIC, ALEKSANDAR	ENTERPRISE SYS ADMIN	82,723	-
TARASOFF, LEE-ANNE M	VICE PRINCIPAL	117,834	-
TAYLOR, ANGELIKA A	TEACHER	93,766	-
TAYLOR, REGAN	TEACHER	89,134	-
TAYLOR, ROSS W.	OCCUPATIONAL THERAPIST	97,907	752
TEAGUE, KATHRYN E	TEACHER	100,252	-
THANDI, DEVINDER K	TEACHER	79,298	110
THIBAudeau, LISA R	TEACHER	88,170	1,570
THIESSEN, SUSANNE	TEACHER	89,575	75
THOMAS, DAVID W	TEACHER	90,229	-
THOMAS, PATRICK J	PRINCIPAL	145,410	297
THOMPSON, LEE J	TEACHER	99,356	-
THOMSON, MICHELLE	TEACHER	89,339	-
THORNBURN, GWENETH M	TEACHER	101,785	-
THORNE, SARAH	TEACHER	85,311	-
THORNE, TRACEY L	TEACHER	78,773	-
THORPE, PATRICIA D	TEACHER	89,514	-
THYGESEN, CHRISTINE A	VICE PRINCIPAL	114,542	480
TIMOSHYK, KIMBERLEY R	TEACHER	89,291	-
TOCOL, LEANNE	TEACHER	78,995	-
TOMLINSON, DAWNE L	DIRECTOR OF INSTRUCTION	144,205	4,565
TOUZEAU, MARK E	VICE PRINCIPAL	117,871	-
TOWLE, MICHAEL R	TEACHER	88,842	-
TRAN, HENDERSON	TEACHER	100,459	-
TRATTLE, PAUL R	PRINCIPAL	141,365	604
TREDGETT, BRANDI L.	TEACHER	101,028	-
TRELEAVEN, SARA L	TEACHER	95,676	50
TREMBLAY, JOANNE	TEACHER	96,392	102
TRESSEL, KATIE F	TEACHER	84,419	139
TRIEMSTRA, KRISTIN L	TEACHER	76,982	-
TRIPP, SHARON C	TEACHER	78,592	-
TSANG, GLORIA	TEACHER	85,164	867
TUCKER, ENZINA	TEACHER	94,756	-
TULLOCH, KIM M	TEACHER	95,612	-
TUPPER, DONALD M	TEACHER	93,008	802
TURI, DERRICK A	TEACHER	89,386	110
TURKINGTON, CAROLYN C	TEACHER	100,081	1,500
TURNER, NANCY M	TEACHER	81,060	25
TURPIN, COLLEEN A	TEACHER	77,331	-
TURTELTAUB, HANS F	TEACHER	98,840	-
ULMER, KIRSTEN I	TEACHER	97,224	-
UNGER, MEGHAN K	TEACHER	98,639	37
VAILLANCOURT, TYLER	TEACHER	81,057	-
VAN BEMMEL, MARYKE W	TEACHER	79,340	105
VAN BERGEN, BRIAN J	TEACHER	99,257	-
VAN DOOYEWEERT, LISA	TEACHER	89,140	-
VAN HOVE, BREANNA	TEACHER	82,491	67
VAN KREUNINGEN, SHENDAH M	TEACHER	77,347	-
VAN MEER, JOEL D	TEACHER	79,687	526

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		Remuneration	Expenses
VANDENBERG, TRAVIS	TEACHER	84,273	22
VATERS, CARISSA	TEACHER	84,996	-
VAVRUSKA, LINDA Y S	TEACHER	95,660	-
VELONIS, ATHINA ANNA	TEACHER	95,814	32
VENUTO, TRACY	TEACHER	78,348	-
VIGNEAULT, KRISTY	TEACHER	98,369	37
VILLENEUVE, LORI L	TEACHER	101,553	80
VO, GIAO	MANAGER - IT INFRA SEC	96,847	2,789
VOGT, ILKA	TEACHER	97,891	-
VOLKENANT, SANDRA	TEACHER	83,862	100
VONDER MUHLL, ERIN L	TEACHER	95,675	50
VUCKOVIC, GORDANA	MANAGER-FACILITIES SERVICES	101,681	-
WADDELL, KRISTINE N	TEACHER	99,384	100
WAGNER, DARRYL S	TEACHER	87,993	-
WAGNER, KAREN	MANAGER-ENERGY,ENVIR.& SP PROJ	114,724	914
WALDRON, MIKE	TEACHER	95,625	1,500
WALKER, KATIE E	TEACHER	75,070	-
WALKER, TERRY D	FOREMAN TC PLUMBER GASFITTER	76,655	728
WALKER, THERESA D	TEACHER	89,974	446
WALL, DEE DEE M L	BUDGET OFFICER	81,827	144
WALLACE, ELAINE	TEACHER	95,610	100
WALTHERS, MARNIE K	TEACHER	100,738	-
WALTON, JOHN L	TEACHER	96,103	-
WARD, CHARLENE D	TEACHER	87,594	50
WARREN, CAROLYNN M	TEACHER	95,626	-
WATT, KATHRYN E	TEACHER	98,395	-
WAY, PATRICIA A	TEACHER	97,854	231
WEAVER, LISA	MANAGER, SWIS PROGRAM	84,126	505
WEDAN, WESTON S	TEACHER	79,310	278
WEISNER, JENNIFER D	TEACHER	86,432	-
WEISS, KIRK M	TEACHER	101,541	-
WEISS, LESLEY CB	TEACHER	77,882	-
WEJR, CHRIS	PRINCIPAL	138,017	282
WELFORD, DEANNA N.	TEACHER	97,347	-
WELLIVER, MARGARET LAURELL	TEACHER	104,113	3,210
WELTON, KIM F	TEACHER	92,720	-
WENDELL, KATTIA L	TEACHER	95,660	-
WENTZ, SHAREL A	SPEECH LANGUAGE PATHOLOGIST	97,907	1,180
WERGELAND, CYNTHIA	TEACHER	88,897	-
WERNER, DAVID	TEACHER	78,567	-
WESLOWSKI, JENNIFER N	TEACHER	81,109	222
WETTSTEIN, LORI D	TEACHER	95,660	-
WIEBE, ALFRED P	TEACHER	97,761	-
WIENS, KAREY L	TEACHER	87,148	-
WILANDER, GEORGE R	TEACHER	78,947	-
WILK, DIANA	PRINCIPAL	138,017	-
WILKIE, CANDACE M	TEACHER	96,329	1,119
WILKIE, CHRISTOPHER N	TEACHER	95,010	-
WILLIAMS, JENNIFER E	TEACHER	98,273	-
WILLIAMSON, SARAH	TEACHER	96,055	-
WILLIAMSON, SHELLY A	TEACHER	95,660	795

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		Remuneration	Expenses
WILSON, STEVEN R.	TEACHER	95,727	-
WILSON, TIMOTHY W	TEACHER	79,407	-
WINQUIST, GABRIELLE R	TEACHER	95,676	-
WOELDERS, DANIEL B	PRINCIPAL	129,418	163
WOELDERS, MICHAEL D	TEACHER	97,942	-
WOELDERS, VICTORIA M	TEACHER	78,498	-
WOLSKI, KIMBERLEY	TEACHER	89,785	400
WONG, CANDICE S	TEACHER	97,228	-
WOOD, CALVIN	TEACHER	88,134	-
WOZNEY, JOHANNA CHRISTINE	VICE PRINCIPAL	106,793	-
WRIGHT, JAMESON L	TEACHER	85,782	110
WRIGHT, KIMBERLY	TEACHER	96,377	170
WYSE, MARK	TEACHER	93,029	-
YANG, LAURA G	TEACHER	95,768	-
YANG, TSUNG SHENG	TEACHER	76,922	-
YOON, SEI YOUN	TEACHER	97,461	-
YOUNGER, AMANDA N	TEACHER	76,861	-
YOUSSAB, CARINE AL	TEACHER	75,562	1,500
YU, GORDON	DISTRICT VICE PRINCIPAL	131,070	12
YUN, LENNY	TEACHER	100,651	-
ZAZELENCHUK, MEGAN KATHLEEN	MANAGER-HEALTH & WELLNESS	99,134	1,316
ZYRA, KAROLINA	TEACHER	82,751	75
Total Employees Exceeding \$75,000		98,734,377	405,176
Total Employees Equal to or Less Than \$75,000		98,641,301	783,223
Total Employees (excluding elected officials)		197,375,678	1,188,399
Consolidated Total (including elected officials)		\$ 197,584,230	\$ 1,210,594

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$ 11,497,108

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

* Includes travel expenses for International Student Recruitment

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
STATEMENT OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

There was one severance agreement made between School District No. 35 (Langley) and its non-unionized employees during fiscal 2022.

This agreement represents 6 months' compensation.

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

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2022

Name of Individual, Firm or Corporation	Amount
3P LEARNING AMERICAS	\$ 83,411
4IMPRINT.COM	40,396
5X5 CONTRACTING INC.	27,563
ALIGNED FLOOR COVERING	71,761
AMAZON	596,811
AMERESCO CANADA INC.	25,988
ANDREW SHERET LTD	88,007
APLIN & MARTIN CONSULTANTS LTD.	70,749
APPLE CANADA INC. C3120	1,216,237
ARI FINANCIAL SERVICES T46163	189,173
ATTENDEASE SOFTWARE CORP	25,760
AURORA CASCADE ENTERPRISES LTD.	528,054
AVENUE MACHINERY CORP	48,234
B.C. HYDRO	1,466,416
B.C. PRINCIPAL/VICE PRINCIPAL	125,607
B.C. SCHOOL SPORTS	34,816
B.C. TEACHERS FEDERATION	4,686,357
B.C.I.T.	46,254
B.C.S.T.A.	77,255
BALL PARK SPORTS	30,047
BARAGAR ENTERPRISES LTD	37,086
BEASTVAN GRAPHICS & APPAREL	39,345
BEATON'S MEET & GREET LTD.	55,138
BEST BUY CANADA LTD.	34,340
BLACK PRESS GROUP LTD	30,992
BOLLMAN ROOFING & SHEET METAL LTD.	160,965
BRESQUAR, DAVIDE	39,526
BUSY-BEE SANITARY SUPPLIES	76,135
C.I.B.C.	81,616
C.U.P.E. 1260	531,672
C.U.P.E. LOCAL 1851	229,497
CAM CLARK FORD SALES	43,789
CAMP JUBILEE	26,796
CAMP SQUEAH	43,502
CANADA SAFEWAY	35,761
CANADIAN BASKETBALL VENTURES LP	29,820
CANADIAN ENGINEERED PRODUCTS & SALES LTD	38,841
CANADIAN TIRE	33,482
CANSTAR RESTORATIONS	543,997
CARMICHAEL ENGINEERING LTD.	75,494
CASCADES CASINO RESORT	57,056
CCI LEARNING SOLUTIONS INC.	27,030
CENTAUR PRODUCTS INC.	288,384
CHEVRON	32,422
CITY OF LANGLEY	86,931
CLEANMOTION INC	40,342
COAST CAPITAL SAVINGS	43,473
COLLEGE BOARD	94,321
COMMUNITY JUSTICE INITIATIVES ASSN.	84,000
CONTI EVOLUTION	31,360
CORPORATE EXPRESS CANADA INC.	370,506
COSTCO	222,718
CREATIVE CHILDREN	26,598
CREATIVE INSIGNIA LTD.	27,364
CSI LEASING	634,449
CUSTOM BLACKTOP CO.	92,318
D.G.S. CONSTRUCTION CO. LTD	60,064

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2022

Name of Individual, Firm or Corporation	Amount
DAFCO FILTRATION GROUP	42,741
DAMS FORD LINCOLN SALES LTD	33,231
DESJARDINS FINANCIAL SECURITY	298,253
DIOR BRUSHSTROKE PAINTING	30,056
DIRECTDIAL.COM	32,187
DOLLARAMA	38,250
DONALD FLOORING CONTRACT SALES	88,450
DOUBLE V CONSTRUCTION LTD.	360,968
DOUBLETHINK INC.	38,535
DULUX	40,675
DUTCH DOOR HARDWARE	199,088
DYNAMIC SPECIALTY VEHICLES LTD	167,623
E.B. HORSMAN & SON LTD.	158,353
EASTERN VALLEY ATHLETIC ASSOC.	43,982
EDGE PLUS CONTRACTING	28,350
EDMONDS BATTERIES LTD	30,311
EMCO CORPORATION	54,081
EMPIRE ASPHALT PAVING INC.	40,252
EMPLOYER HEALTH TAX (EHT)	3,756,367
ESC AUTOMATION	300,316
ESSO	64,514
FIRST TRUCK CENTRE VANCOUVER INC.	236,674
FLYNN CANADA LTD	683,447
FOCUSED EDUCATION RESOURCES	69,396
FOLLETT SCHOOL SOLUTIONS	41,874
FORTISBC-NATURAL GAS	1,215,101
FRASER SHADING SYSTEMS INC	55,244
FRASER VALLEY BUILDING	46,282
FRIESEN YEARBOOKS	25,034
FUTUREBOOK PRINTING	46,252
GAMERS BASEBALL	33,546
GASPARD GRAD	32,931
GATEWAY CASINOS & ENTERTAINMENT LTD.	34,441
GEORGIA STRAIT REFRIGERATION	46,621
GLOBAL EDUCATION EXCHANGE	36,038
GORDON FOOD SERVICE	31,357
GRAND & TOY	1,434,373
GREENBARN POTTERS SUPPLY LTD.	29,323
GROOME FLOOR COVERINGS INC.	69,283
GUARD.ME INTL INSURANCE	150,923
GUILLEVIN INTERNATIONAL INC	114,082
HABITAT SYSTEMS INC.	879,573
HARBOUR CRUISES	75,110
HARBOUR INTERNATIONAL TRUCKS	26,572
HARRIS & COMPANY	112,373
HDE	40,491
HERFF JONES CANADA DIVISION	51,255
HUSKY	26,591
I GLOBAL EDU	42,165
ICEF GMBH	26,084
IDENTITY AUTOMATION	34,570
IKEA	35,505
IMPERIAL DADE CANADA INC.	35,613
INCLUSION LANGLEY SOCIETY	248,169
INDIGO BOOKS & MUSIC INC.	53,152
INDUSTRIAL ALLIANCE	38,943
INTEGRATED PROTECTIVE SERVICES	171,965

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2022

Name of Individual, Firm or Corporation	Amount
INTERNATIONAL BACCALAUREATE ORG	70,827
INTER-PROVINCIAL ROOF CONSULTANTS LTD.	84,571
INTRADO CANADA, INC	106,767
JAMF SOFTWARE LLC	72,574
JAPAN ABROAD NETWORK LINK LTD.	49,755
JOSTENS CANADA LTD.	171,985
KAHUNIVERSE SPORTS GROUP INC.	33,890
KAWKAWA CAMP	36,844
KEN DEITCHER SALES CO.	29,881
KEV SOFTWARE INC.	114,146
KINETIC CONSTRUCTION LTD	2,178,066
KING SERVICES CONSTRUCTION GROUP	55,010
KING'S MUSIC	33,774
KLASSEN WOOD CO	54,057
KMS TOOLS & EQUIPMENT LTD	61,461
KOFFMAN KALEF, LLP	72,106
KWANTLEN FIRST NATION	33,278
LAFARGE CANADA INC.	76,493
LAMBDA	34,020
LANGLEY GOLF AND BANQUET CENTRE	27,205
LANGLEY PRINCIPALS & VICE PRINCIPALS ASSOCIATION	162,916
LANGLEY SCHOOL DISTRICT FDTN.	126,476
LANGLEY TEACHERS ASSOCIATION	1,432,414
LAUZE ENTERPRISES LTD.	227,745
LAWSON CONSULTANTS LTD.	41,753
LEAVITT MACHINERY	46,961
LIFEWORX (CANADA) LTD.	112,877
LINDSAY KENNEY LLP	47,668
LONDON DRUGS	26,004
LONG & MCQUADE LIMITED	58,938
MACK KIRK ROOFING & SHEET METAL LTD	128,021
MASUYAMA, KEIKO	29,093
MCCUAIG & ASSOCIATES ENGINEERING LTD.	60,900
MCELHANNEY LTD.	80,260
MCRAES SEPTIC TANK SERVICE	27,618
MEDICAL SERVICES PLAN OF BC (ISP STUDENTS)	562,350
METRO MOBILE RADIO SALES INC.	39,990
METRO MOTORS LTD	163,150
MICHAELS	25,871
MICROSERVE	71,844
MILLS PRINTING PRODUCT	33,678
MIND RESOURCES INC.	28,923
MINISTER OF FINANCE	701,685
MOBIL	35,172
MODERN PURAIR	78,194
MOUNT SEYMOUR RESORTS LTD.	62,998
MYBUDGETFILE INC.	44,339
NATURAL POD	253,601
NELSON EDUCATION LTD.,	120,242
NEUFELD FARMS	35,700
NEWLANDS GOLF & COUNTRY CLUB	48,779
NORTHERN COMPUTER	699,380
NOVMEGA DIGITAL SOLUTIONS	279,498
OAKCREEK GOLF AND TURF LP	29,536
ONETEAM SPORTS GROUP	75,989
OPEN STORAGE SOLUTIONS	52,727
OPUS FRAMING & ART SUPPLIES	36,838

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2022

Name of Individual, Firm or Corporation	Amount
ORION SECURITY SYSTEMS LTD	60,366
OTTER	28,632
PACIFIC BLUE CROSS	7,430,989
PACK, JESSIE	31,000
PEARSON CANADA ASSESSMENT INC. T46279	158,730
PEARSON CANADA INC. T46254	198,841
PENSION CORPORATION	38,430,714
POINTBLANK INSTALLATIONS INC	104,184
POWERSCHOOL CANADA ULC	243,476
PRO-CAN CONSTRUCTION GROUP CORP	347,137
PROFESSIONAL DEVELOPMENT COMM.	30,000
PROSTOCK ATHLETIC SUPPLY LTD.	29,457
PUBLIC EDUCATION BENEFITS TRUST IN TRUST	3,529,860
QUANTUM LIGHTING INC	65,417
REAL CDN SUPERSTORE	55,595
RECEIVER GENERAL FOR CANADA	51,652,802
REDLINE REFRIGERATION	116,710
REFRIGERATIVE SUPPLY	35,981
REO RAFTING RESORT	25,410
RICHMOND ELEVATOR MAINTENANCE	26,051
RICOH CANADA INC.	650,911
ROBERTSON ELECTRIC	36,766
ROCKY POINT ENGINEERING LTD.	33,429
ROYAL BANK OF CANADA	35,180
RX SERVICE & REPAIR	149,644
S.D.35 EXCLUDED STAFF GROUP	25,000
SAPPHIRE SOUND INC.	44,834
SAVE ON FOODS	171,404
SCHOLASTIC BOOK FAIRS CANADA INC.	70,915
SCHOLASTIC CANADA LTD.	141,220
SCHOOL SPECIALTY CANADA	46,056
SCHOOL START INC.	33,016
SCHOOLHOUSE PRODUCTS INC.	46,686
SCHULTZ, LISA	31,000
SECREST RESOURCES LTD.	30,340
SGM SYSTEM SOURCE	41,336
SHELL	47,839
SILEX RESTORATIONS LTD.	115,728
SKYLINE ATHLETICS INC.	99,212
SOFTCHOICE LP.	254,051
SOLUTION TREE EDUCATION CANADA INC.	44,556
SOURCE OFFICE FURNISHINGS	121,659
SOUTHERN BUTLER PRICE LLP	48,706
SPECTRUM ED SUPPLIES LTD	51,891
SPICERS CANADA LIMITED	26,248
SPORTFACTOR INC.	48,484
STATE CHEMICAL LTD.	55,502
STATHAM, KEVIN	66,107
STATION ONE ARCHITECTS	582,567
STERLING FLEET OUTFITTERS INC.	25,260
STRONG NATIONS PUBLISHING INC	47,772
SUNCOR ENERGY PRODUCTS PARTNERSHIP	220,940
SUPER SAVE PROPANE	98,309
SUPER-SAVE DISPOSAL INC.	178,617
SWING TIME DISTRIBUTORS LTD.	46,832
SYSKO CANADA	106,918
TD CANADA TRUST	25,635

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2022

Name of Individual, Firm or Corporation	Amount
TEAM SALES LTD.	26,325
TECHNICAL SAFETY BC	34,774
TEKTRUCK SERVICES	28,492
TELUS	296,407
TEN FEET SPORTS & ENTERTAINMENT LTD	124,712
TERMINIX CANADA LTD	36,930
TERRANE ENGINEERING GROUP LTD.	44,543
TERRY FOX FOUNDATION	53,545
THE BRICK WAREHOUSE LP	29,528
THE HOME DEPOT	92,463
THINKTEL COMMUNICATIONS	66,068
THIRDWAVE ENTERPRISES LTD	41,647
TIM AND KELLY MANAGEMENT GROUP CO. LTD	25,575
TIMBERLINE RANCH	32,705
TLD COMPUTERS	131,319
TORQUE BRANDING	39,273
TOWNSHIP OF LANGLEY	46,346,822
TRANSWEST ROOFING LTD.	76,424
TRAVEL & TUITION	33,322
TRC VANCOUVER	27,392
TRIAHN ENTERPRISES (2018) LTD.	1,097,398
TRINITY WESTERN UNIVERSITY	26,103
TRIWEST MECHANICAL	310,271
TYLER TECHNOLOGIES	52,121
U-LINE	61,416
UNIGLOBE SPECIALTY TRAVEL	41,140
UNIQUE LIGHTING & CONTROL CORP.	111,039
UNITED LIBRARY SERVICES INC.	56,599
UTP CENTER	34,875
VANCOUVER COMMUNITY COLLEGE	25,778
VANCOUVER PUBLIC EDUCATION	39,826
VERITIV CANADA INC.	205,120
VIKING FIRE PROTECTION INC	54,822
VIKING-ALEXANDER METAL PROD LT	67,351
WAL-MART	78,364
WESCLEAN	44,508
WEST CENTRAL BUILDING SUPPLIES	25,652
WEST SUN COMMUNICATIONS LTD	60,755
WESTERN CAMPUS RESOURCES	85,539
WHOLE PHONICS	51,980
WHYTE, THERESA	36,706
WINTERGREEN LEARNING MATERIALS	50,760
WORKSAFE BC	1,909,789
X10 NETWORKS	178,948
YELLOWRIDGE CONSTRUCTION LTD.	5,963,476
Total - Suppliers with payments exceeding \$25,000	200,310,324
Total - Suppliers with payments of \$25,000 or less	11,517,925
Consolidated Total	\$ 211,828,249

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

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
EXPLANATION OF DIFFERENCES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

The salaries paid to employees as well as the payments disbursed to suppliers for goods and services and employee benefit premiums are disclosed on the audited financial statements as expenses, net revenues, capitalized costs or changes in accounts receivable and accounts payable.

The differences between the audited financial statements (Statement 2 – Statement of Operations) and the combined totals of the Schedule of Remuneration and Expenses and the Schedule of Payments Made for the Provision of Goods and Services are primarily as follows:

- *Taxable benefits are included in the Remuneration column of the Schedule of Remuneration and Expenses. The same amount is included in the Schedule of Payments Made for the Provision of Goods and Services for payments made to benefit carriers.*
- *Accruals made at year-end for certain supplier costs and future employee benefits.*
- *Expenditures recovered from external organizations.*
- *Payments made to District–operated schools.*
- *Internal departmental charge-outs and surcharges.*