



SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
JUNE 30, 2023

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2023

Documents are arranged in the following order:

- 1. Approval of Statement of Financial Information*
- 2. Financial Information Act Submission Checklist*
- 3. Management Report*
- 4. Audited Financial Statements*
- 5. Schedule of Debt*
- 6. Schedule of Guarantee and Indemnity Agreements*
- 7. Schedule of Remuneration and Expenses*
- 8. Statement of Severance Agreements*
- 9. Schedule of Payments for the Provision of Goods and Services*
- 10. Explanation of differences to Audited Financial Statements*



Ministry of Education

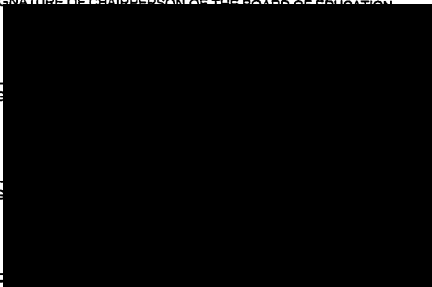
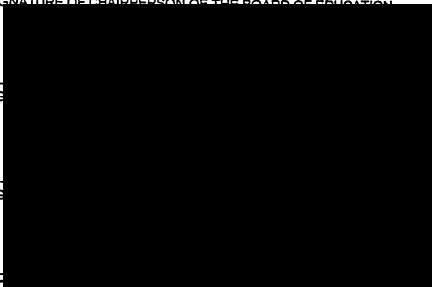
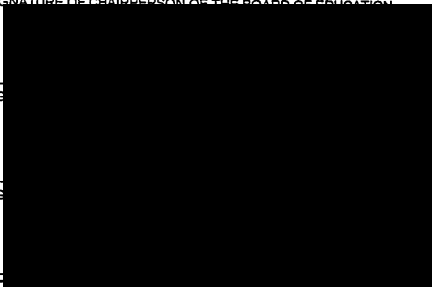
SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 35	NAME OF SCHOOL DISTRICT LANGLEY	YEAR 2022 - 2023
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, 2023 for School District No. 35 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Dec 11/23
SIGNATURE 	DATE SIGNED Dec 11/23
SIGNATURE 	DATE SIGNED Dec 11/23

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2023

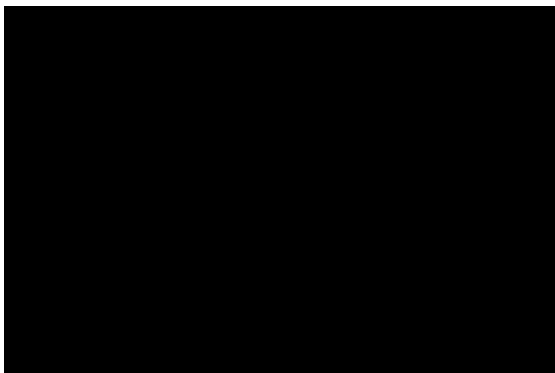
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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)



Dec 11/23

Date

Dec 11/23

Date

Audited Financial Statements of

School District No. 35 (Langley)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 35 (Langley)

June 30, 2023

Table of Contents

Management Report	1
Independent Auditors' Report	2-5
Statement of Financial Position - Statement 1	6
Statement of Operations - Statement 2	7
Statement of Changes in Net Debt - Statement 4	8
Statement of Cash Flows - Statement 5	9
Notes to the Financial Statements	10-28
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	29
Schedule of Operating Operations - Schedule 2 (Unaudited)	30
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	31
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	32
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	33
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	35
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	36
Schedule of Capital Operations - Schedule 4 (Unaudited)	39
Schedule 4A - Tangible Capital Assets (Unaudited)	40
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	41
Schedule 4C - Deferred Capital Revenue (Unaudited)	42
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	43

School District No. 35 (Langley)

MANAGEMENT REPORT

Version: 4064-3318-1336

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.

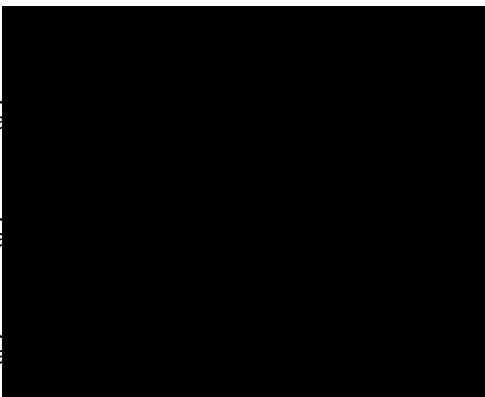
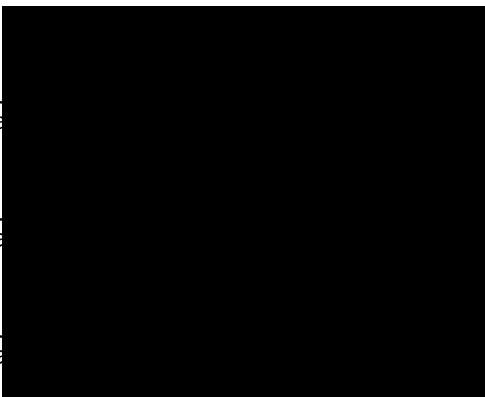
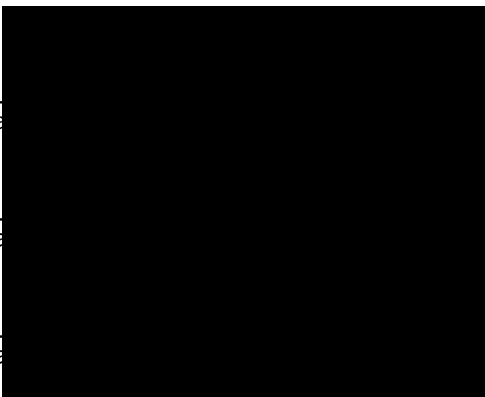
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

Signature		_____	Sept 19/23 Date Signed
Signature		_____	Sept 20/23 Date Signed
Signature		_____	Sept 20/23 Date Signed



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

INDEPENDENT AUDITOR'S 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, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*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.

Emphasis of Matter – Comparative Information

We draw attention to Note 21 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 21 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

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

Other Information

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

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

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

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

We obtained the information, other than the financial statements and 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.

Chartered Professional Accountants

KPMG LLP

Langley, Canada

September 19, 2023


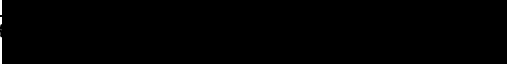
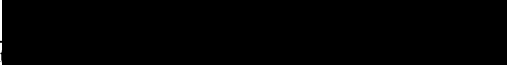
School District No. 35 (Langley)

Statement of Financial Position
As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	80,535,166	68,626,554
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,277,133	1,363,027
Other (Note 3)	2,081,178	1,745,281
Total Financial Assets	<u>84,893,477</u>	<u>71,734,862</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	40,002,764	33,489,412
Unearned Revenue (Note 6)	14,753,661	12,568,131
Deferred Revenue (Note 7)	5,941,626	4,821,535
Deferred Capital Revenue (Note 8)	239,899,125	236,606,509
Employee Future Benefits (Note 9)	6,802,763	6,432,552
Asset Retirement Obligation (Note 17, 21)	31,631,664	31,631,664
Total Liabilities	<u>339,031,603</u>	<u>325,549,803</u>
Net Debt	<u>(254,138,126)</u>	<u>(253,814,941)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 5)	392,966,928	387,805,305
Prepaid Expenses	2,544,785	2,075,699
Total Non-Financial Assets	<u>395,511,713</u>	<u>389,881,004</u>
Accumulated Surplus (Deficit) (Note 12)	<u>141,373,587</u>	<u>136,066,063</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	141,373,587	136,066,063
Accumulated Remeasurement Gains (Losses)	<u>141,373,587</u>	<u>136,066,063</u>

Contractual Obligations (Note 15, 19)
Contingent Liabilities (Note 15)

Approved by the Board

Signature		Sept. 19/23 Date Signed
Signature		Sept 20/23 Date Signed
Signature		Sept 20/23 Date Signed

School District No. 35 (Langley)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	286,665,694	283,438,451	292,198,273
Other	835,136	940,323	918,768
Municipal Grants Spent on Sites		49,187	4,450,813
Tuition	14,452,808	14,525,986	14,722,703
Other Revenue	7,853,958	9,288,257	6,109,294
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,862,856	2,371,074	555,606
Amortization of Deferred Capital Revenue	11,112,533	11,802,330	11,234,927
Total Revenue	323,689,263	323,373,732	330,993,925
Expenses			
Instruction	267,861,134	262,010,856	232,564,170
District Administration	9,086,790	9,764,110	9,169,967
Operations and Maintenance	42,699,762	43,212,268	40,217,515
Transportation and Housing	2,846,436	3,078,974	2,772,716
Total Expense	322,494,122	318,066,208	284,724,368
Surplus (Deficit) for the year	1,195,141	5,307,524	46,269,557
Accumulated Surplus (Deficit) from Operations, beginning of year		136,066,063	89,796,506
Accumulated Surplus (Deficit) from Operations, end of year		141,373,587	136,066,063

School District No. 35 (Langley)

Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	1,195,141	5,307,524	46,269,557
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(31,520,195)	(21,277,376)	(66,482,670)
Amortization of Tangible Capital Assets (Note 5)	14,970,766	16,115,753	14,886,863
Total Effect of change in Tangible Capital Assets	<u>(16,549,429)</u>	<u>(5,161,623)</u>	<u>(51,595,807)</u>
Acquisition of Prepaid Expenses	-	(2,544,787)	(2,075,701)
Use of Prepaid Expenses	-	2,075,701	2,235,188
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(469,086)</u>	<u>159,487</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(15,354,288)</u>	<u>(323,185)</u>	<u>(5,166,763)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(323,185)</u>	<u>(5,166,763)</u>
Net Debt, beginning of year		(253,814,941)	(248,648,178)
Net Debt, end of year		<u>(254,138,126)</u>	<u>(253,814,941)</u>

School District No. 35 (Langley)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	5,307,524	46,269,557
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,250,003)	3,855,923
Inventories for Resale	(469,086)	159,487
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	6,513,352	666,670
Unearned Revenue	2,185,530	683,684
Deferred Revenue	1,120,091	3,266,175
Employee Future Benefits	370,211	288,537
Amortization of Tangible Capital Assets (Note 5)	16,115,753	14,886,863
Amortization of Deferred Capital Revenue (Note 8)	(11,802,330)	(11,234,927)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)	(645)	(46,568,773)
Total Operating Transactions	<u>18,090,397</u>	<u>12,273,196</u>
Capital Transactions		
Tangible Capital Assets Purchased	(7,891,951)	(53,204,691)
Tangible Capital Assets -WIP Purchased	(13,385,425)	(13,277,979)
Total Capital Transactions	<u>(21,277,376)</u>	<u>(66,482,670)</u>
Financing Transactions		
Capital Revenue Received	15,095,591	53,270,841
Total Financing Transactions	<u>15,095,591</u>	<u>53,270,841</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>11,908,612</u>	<u>(938,633)</u>
Cash and Cash Equivalents, beginning of year	<u>68,626,554</u>	<u>69,565,187</u>
Cash and Cash Equivalents, end of year	<u>80,535,166</u>	<u>68,626,554</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	43,343,545	32,984,557
Cash Equivalents	37,191,621	35,641,997
	<u>80,535,166</u>	<u>68,626,554</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

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.

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
- 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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

b) Cash and Equivalents (continued)

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 receivable 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, 2023

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, 2023

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.

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.
- 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.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

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 (EARSL) of active employees covered under the plan. The EARSL 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.

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.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

m) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that impact reported amounts 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) Asset Retirement Obligations

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

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

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

o) 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.

p) Future Changes in Accounting Policies

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

p) Future Changes in Accounting Policies (continued)

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 the 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, 2023	June 30, 2022
Due from Federal Government	\$ 183,226	\$ 306,506
Other Accounts Receivable	1,897,242	1,438,775
Due from Langley School District Foundation	710	-
	<u>\$ 2,081,178</u>	<u>\$ 1,745,281</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2023	June 30, 2022
Trade Payables	\$ 7,937,356	\$ 4,093,554
Salaries and Benefits Payable	24,527,462	22,164,833
Accrued Vacation Pay	4,650,373	4,471,882
Other	2,887,573	2,759,143
	<u>\$40,002,764</u>	<u>\$33,489,412</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

5. Tangible Capital Assets

June 30, 2023	Balance July 1, 2022 (Restated - Note 21)	PPA (Note 21)	Additions	Disposals	Transfers (MP)	Balance Jun 30, 2023
Cost:						
Sites	\$ 103,276,028	\$ -	\$ 645	\$ -	\$ -	\$ 103,276,673
Buildings	477,718,888	-	2,532,461	-	10,458,725	490,710,074
Building - work in progress	5,300,000	-	12,093,357	-	(10,458,725)	6,934,632
Furniture & equipment	35,282,617	-	2,946,304	1,823,546	-	36,405,375
Vehicles	6,201,589	-	1,413,756	280,999	-	7,334,346
Computer software	125,019	-	33,128	91,067	-	67,080
Computer hardware	6,286,243	-	2,257,725	39,003	-	8,504,965
	\$ 634,190,384	\$ -	\$ 21,277,376	\$ 2,234,615	\$ -	\$ 653,233,145
Accumulated Amortization:						
Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	227,208,102	-	10,374,205	-	-	237,582,307
Furniture & equipment	14,486,312	-	3,566,421	1,823,546	-	16,229,187
Vehicles	2,614,260	-	676,797	280,999	-	3,010,058
Computer software	95,955	-	19,209	91,067	-	24,097
Computer hardware	1,980,450	-	1,479,121	39,003	-	3,420,568
	\$ 246,385,079	\$ -	\$ 16,115,753	\$ 2,234,615	\$ -	\$ 260,266,217
June 30, 2022						
	Balance July 1, 2021	PPA (Note 21)	Additions	Disposals	Transfers (MP)	Balance Jun 30, 2022 (Restated - Note 21)
Cost:						
Sites	\$ 56,707,255	\$ -	\$ 46,568,773	\$ -	\$ -	\$ 103,276,028
Buildings	413,823,472	31,631,664	1,304,758	-	30,958,994	477,718,888
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
	\$ 537,402,122	\$ 31,631,664	\$ 66,482,670	\$ 1,326,072	\$ -	\$ 634,190,384
Accumulated Amortization:						
Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	186,221,344	31,219,375	9,767,383	-	-	227,208,102
Furniture & equipment	12,227,006	-	3,341,752	1,082,446	-	14,486,311
Vehicles	2,043,855	-	570,405	-	-	2,614,261
Computer software	139,884	-	32,662	76,591	-	95,955
Computer hardware	1,086,132	-	1,061,353	167,035	-	1,980,449
	\$ 201,718,221	\$ 31,219,375	\$ 14,773,555	\$ 1,326,072	\$ -	\$ 246,385,078

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2023	June 30, 2022 (Restated–Note 21)
Sites	\$ 103,276,673	\$ 103,276,028
Buildings	253,127,767	250,510,786
Building - work in progress	6,934,632	5,300,000
Furniture & equipment	20,176,188	20,796,305
Vehicles	4,324,288	3,587,329
Computer software	42,983	29,064
Computer hardware	5,084,397	4,305,793
	\$ 392,966,928	\$ 387,805,305

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, 2023	June 30, 2022
Balance, Beginning of Year	\$ 12,568,131	\$ 11,884,447
Changes for the Year		
Increase:		
Tuition fees	14,637,234	12,505,662
Rentals	20,925	10,859
Transportation	-	2,880
Grants	95,501	49,000
	14,753,660	12,568,131
Decrease:		
Tuition fees	12,505,662	11,865,920
Rentals	10,589	1,727
Transportation	2,880	1,800
Grants	49,000	15,000
	12,568,131	11,884,447
Balance, End of Year	\$ 14,753,661	\$ 12,568,131

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

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.

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Balance, Beginning of Year	\$ 4,821,535	\$ 1,555,360
Changes for the year:		
Increase:		
Provincial Grants - MECC	47,832,801	38,030,635
Provincial Grants - Other	795,531	620,626
Other revenue	7,983,372	5,142,176
	<u>56,611,704</u>	<u>43,793,437</u>
Decrease:		
Transferred to revenue	(55,491,613)	(40,527,262)
	<u>(55,491,613)</u>	<u>(40,527,262)</u>
Balance, End of Year	<u>\$ 5,941,626</u>	<u>\$ 4,821,535</u>

8. Deferred Capital Revenue

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Balance, Beginning of Year	\$ 236,606,509	\$ 241,139,368
Increase:		
Provincial Grants - MECC	13,724,907	52,945,328
Provincial Grants - Other	-	(12,445)
Other revenue	1,329,123	550,242
Investment income	41,561	23,478
Transfer to income statement for AFG	-	(235,762)
	<u>15,095,591</u>	<u>53,270,841</u>
Decrease:		
Amortization	(11,802,330)	(11,234,927)
Site purchase	(645)	(46,568,773)
	<u>(11,802,975)</u>	<u>(57,803,700)</u>
Balance, End of Year	<u>\$ 239,899,125</u>	<u>\$ 236,606,509</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, 2023

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.

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 6,962,509	\$ 5,990,892
Service cost	603,429	573,916
Interest cost	229,556	156,463
Benefit payments – April 1 to March 31	(634,539)	(583,756)
Actuarial gain (loss)	(447,060)	824,994
Accrued benefit obligation, March 31	<u>\$ 6,713,895</u>	<u>\$ 6,962,509</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 6,713,895	\$ 6,962,509
Employer contributions after measurement date	21,622	110,014
Benefits expense after measurement date	(216,163)	(208,246)
Unamortized net actuarial (gain) loss	105,673	628,189
Accrued benefit liability - June 30	<u>\$ (6,802,763)</u>	<u>\$ (6,432,552)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 6,432,552	\$ 6,144,015
Net expense for fiscal year	916,358	838,918
Employer contributions	(546,147)	(550,381)
Accrued benefit liability - June 30	<u>\$ 6,802,763</u>	<u>\$ 6,432,552</u>
Components of Net Benefit Expense		
Service cost	\$ 599,453	\$ 581,294
Interest cost	241,448	174,736
Amortization of actuarial (gain) loss	75,457	82,887
Net Benefit Expense	<u>\$ 916,358</u>	<u>\$ 838,917</u>

School District No. 35 (Langley)
Notes to the Financial Statements**Year Ended June 30, 2023**

9. Employee Future Benefits (continued)

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

	<u>2023</u>	<u>2022</u>
Discount rate - April 1	3.25%	2.50%
Discount rate - March 31	4.00%	3.25%
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	11.2 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As at December 31, 2022 the Municipal Pension Plan has about 240,000 active members, of which approximately 30,000 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, 2021, indicated a \$3,761 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, 2024, with results available in 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).

School District No. 35 (Langley)
Notes to the Financial Statements**Year Ended June 30, 2023**

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, 2023 were \$21,419,643 (2022: \$19,655,654).

11. Expense by Object

	June 30, 2023	June 30, 2022 (Restated-Note 21)
Salaries and Benefits	\$262,152,460	\$240,478,348
Services and Supplies	32,678,322	23,251,765
Interest	76,005	11,273
Amortization	16,115,753	14,886,863
Other	7,043,668	6,096,119
	<u>\$318,066,208</u>	<u>\$284,724,368</u>

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.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

12. Accumulated Surplus (continued)

	June 30, 2023	June 30, 2022 (Restated - Note 21)
Total Capital Fund Surplus	\$123,978,463	\$120,838,955
Restricted Operating Surplus		
Constraints on Funds:		
Internally restricted for commitments 2022/2023	2,937,040	1,233,788
Internally restricted for initiatives not completed 2022/2023	125,000	-
Internally restricted for Indigenous Education 2022/2023	77,271	167,804
School Generated Funds	2,695,414	2,622,054
Anticipated Unusual Expenses:		
Internally restricted for COVID-19 contingency	-	283,393
Operations Spanning Multiple Years:		
Internally restricted to balance 2023/2024 budget	2,565,672	-
Internally restricted to balance 2022/2023 budget	-	770,673
Internally restricted to balance future budgets	1,981,482	2,489,351
Internally restricted for infrastructure replacement	-	107,804
Internally restricted for student capacity needs	1,747,329	1,500,000
School surpluses	264,997	421,322
Internally restricted for classroom furniture	270,000	250,000
Internally restricted for projector replacements	350,000	750,000
Future Capital Cost Share:		
Restricted for Future District Capital Contribution	30,919	630,919
Total Restricted Operating Surplus	13,045,124	11,227,108
Unrestricted Operating Surplus	4,350,000	4,000,000
Total Operating Surplus	17,395,124	15,227,108
Accumulated Surplus	\$141,373,587	\$136,066,063

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, 2023, were as follows:

- A transfer in the amount of \$109,461 (2022: \$443,540) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
- A transfer in the amount of \$7,307,635 (2022: \$5,666,140) was made from the operating fund to the capital fund for payment of capital assets purchased.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

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 \$674,258 (2022: \$637,996) 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 (2022: \$100,000). The School District also has \$710 in amounts receivable from the Foundation (2022: nil).

15. Contractual Obligations and Contingent Liabilities

- a) 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.
- b) 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.

	2024	2025	2026
Various AFG projects	\$1,126,996	-	-
	\$1,126,996	-	-

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 21, 2023.

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	\$ 254,502,989	\$ 286,665,694	\$ 32,162,705
Other - Provincial Grants	797,445	835,136	37,691
Tuition	13,858,070	14,452,808	594,738
Other revenue	8,901,555	7,853,958	(1,047,597)
Rentals and leases	797,681	906,278	108,597
Investment income	451,000	1,862,856	1,411,856
Amort. of deferred capital revenue	10,748,866	11,112,533	363,667
	<u>290,057,606</u>	<u>323,689,263</u>	<u>33,631,657</u>
Expenses			
Instruction	240,149,169	267,861,134	27,711,965
District administration	9,082,179	9,086,790	4,611
Operations and maintenance	39,830,379	42,699,762	2,869,383
Transportation and housing	2,768,086	2,846,436	78,350
	<u>291,829,813</u>	<u>322,494,122</u>	<u>30,664,309</u>
Net Expense	<u>(1,772,207)</u>	<u>1,195,141</u>	<u>2,967,348</u>
Budgeted Allocation of Surplus	<u>770,673</u>	<u>3,906,980</u>	<u>3,136,307</u>
Surplus (Deficit) for the Year	<u>(\$1,001,534)</u>	<u>\$ 5,102,121</u>	<u>\$ 6,103,655</u>

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

- Ministry grants – Reflects increased funding for Classroom Enhancement Fund and Student Affordability Fund, increased Operating Grant for enrollment increase and labour settlement funding.
- Tuition revenue is higher due to increased number of International Students.
- Investment income increase due to interest rate increases.
- Other revenue decrease reflects School Generated Fund budget estimate reduction.
- Instruction expenses – Reflects increase in Classroom Enhancement Fund teachers and increased number of teachers and education assistants in operating due to increased enrollment. Also increased labour costs for ratified collective agreements.
- Operations and maintenance expenses – Reflects increased labour costs for ratified collective agreements and increased amortization expense for capital assets.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

17. Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials, such as lead paint, within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$31,631,664
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$31,631,664</u>

18. 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.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

18. Risk Management (continued)

Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to the risk exposures from 2022.

19. 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.

20. Future Capital Transactions

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 addition is completed and occupied by the staff and students. The old house will be demolished during summer closure. The School District has estimated costs remaining of \$0.75 million as at June 30, 2023.

On June 16, 2022 the Ministry approved \$37.8 million for a seismic upgrade and a 11-classroom expansion at Peter Ewart Middle school. The Langley School District is contributing an additional \$1 million. The project will add 275 student seats, creating a total of 900 safer seats at the school. There will be minimal impact to student learning during construction as the expansion will make use of repurposing underutilized space. Construction is expected to start in summer 2023 and to be complete in fall 2024. Students will be accommodated on site during construction through the use of portables.

On May 18, 2023 the Ministry announced approval for a new 555-seat elementary school in the northeast Latimer neighbourhood. The school will include a neighbourhood learning centre that will offer services, such as child care, to benefit families in the broader community. The project is in design, and construction is scheduled to start in spring 2024. The school is expected to be ready for students in fall 2025.

On June 9, 2023 the Ministry announced the approval of a 300-seat addition at Langley Secondary school to help meet current enrolment and future growth. Funding for as much as \$27.9 million from the Province has been approved. The addition will include general instruction classrooms, foods classrooms, a science lab and special education rooms. The Langley School District is contributing an additional \$1 million to the project. Construction is scheduled to begin in spring 2024. The addition is expected to be ready for students in fall 2025.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

21. Prior Period Adjustment – Change in Accounting Policy

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 17). This standard was adopted using the modified retroactive approach.

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

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

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$31,631,664
Tangible Capital Assets – Cost	31,631,664
Tangible Capital Assets – Accumulated Amortization	31,219,375
Operations & Maintenance Expense – Asset Amortization (2022)	113,308
Accumulated Surplus – Invested in Capital Assets	(31,106,067)

School District No. 35 (Langley)

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

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual
	\$	\$	\$	\$	(Restated - Note 21)
Accumulated Surplus (Deficit), beginning of year	15,227,108		120,838,955	136,066,063	120,902,573
Prior Period Adjustments					(31,106,067)
Accumulated Surplus (Deficit), beginning of year, as restated	15,227,108	-	120,838,955	136,066,063	89,796,506
Changes for the year					
Surplus (Deficit) for the year	9,475,651	109,461	(4,277,588)	5,307,524	46,269,557
Interfund Transfers					
Tangible Capital Assets Purchased	(7,307,635)	(109,461)	109,461	-	-
Local Capital	2,168,016	-	3,139,508	5,307,524	46,269,557
Net Changes for the year	17,395,124	-	123,978,463	141,373,587	136,066,063

School District No. 35 (Langley)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	236,341,453	236,831,188	214,797,458
Other	192,400	195,400	361,844
Tuition	14,452,808	14,525,986	14,722,703
Other Revenue	853,958	1,197,372	1,186,049
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,823,041	2,335,884	542,083
Total Revenue	254,569,938	256,043,954	232,413,678
Expenses			
Instruction	211,886,851	207,962,634	194,303,220
District Administration	8,488,936	9,190,467	8,743,150
Operations and Maintenance	27,174,189	27,013,025	24,269,340
Transportation and Housing	2,207,116	2,402,177	2,202,311
Total Expense	249,757,092	246,568,303	229,518,021
Operating Surplus (Deficit) for the year	4,812,846	9,475,651	2,895,657
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,906,980		
Net Transfers (to) from other funds			
Local Capital	(8,719,826)	(7,307,635)	(5,666,140)
Total Net Transfers	(8,719,826)	(7,307,635)	(5,666,140)
Total Operating Surplus (Deficit), for the year	-	2,168,016	(2,770,483)
Operating Surplus (Deficit), beginning of year		15,227,108	17,997,591
Operating Surplus (Deficit), end of year		17,395,124	15,227,108
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		17,395,124	15,227,108
Total Operating Surplus (Deficit), end of year		17,395,124	15,227,108

School District No. 35 (Langley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	225,666,579	226,131,471	213,286,836
ISC/LEA Recovery	(104,122)	(105,642)	(101,997)
Other Ministry of Education and Child Care Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	500,000	312,804	281,679
Student Transportation Fund	260,000	260,000	260,000
Support Staff Benefits Grant	325,200	325,200	496,739
FSA Scorer Grant	17,740	17,740	17,740
Child Care Funding	53,959	53,959	-
Early Learning Framework (ELF) Implementation	3,385	3,385	4,586
Labour Settlement Funding	8,878,846	9,089,765	-
Support Staff Funding EHB	166,534	177,750	-
Additional Support Staff Funding	11,457	-	-
Policing and Security Branch Funding	10,000	10,500	-
Equity Scan Implementation	-	2,381	-
Total Provincial Grants - Ministry of Education and Child Care	236,341,453	236,831,188	214,797,458
Provincial Grants - Other	192,400	195,400	361,844
Tuition			
Summer School Fees	95,715	95,715	151,920
Continuing Education	53,000	40,017	59,700
International and Out of Province Students	14,304,093	14,390,254	14,511,083
Total Tuition	14,452,808	14,525,986	14,722,703
Other Revenues			
Funding from First Nations	104,122	105,642	101,997
Miscellaneous			
Other Revenue	242,836	398,983	429,734
Transportation	40,000	50,370	50,180
BC Hydro Grant	47,000	60,000	50,000
Salary Recoveries	420,000	509,017	543,093
School Generated Funds	-	73,360	11,045
Total Other Revenue	853,958	1,197,372	1,186,049
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,823,041	2,335,884	542,083
Total Operating Revenue	254,569,938	256,043,954	232,413,678

School District No. 35 (Langley)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Salaries			
Teachers	113,071,232	108,327,190	102,335,468
Principals and Vice Principals	13,374,955	13,532,809	12,657,068
Educational Assistants	23,732,377	22,000,428	19,843,362
Support Staff	18,538,599	18,848,163	16,858,777
Other Professionals	5,740,045	5,849,060	5,475,566
Substitutes	9,482,849	12,149,778	10,553,864
Total Salaries	183,940,057	180,707,428	167,724,105
Employee Benefits	42,926,295	42,590,107	40,303,347
Total Salaries and Benefits	226,866,352	223,297,535	208,027,452
Services and Supplies			
Services	6,221,913	6,472,735	6,240,858
Student Transportation	162,484	215,255	118,415
Professional Development and Travel	1,491,201	1,452,758	924,383
Rentals and Leases	52,100	71,923	37,874
Dues and Fees	1,548,010	1,532,113	1,399,363
Insurance	577,854	567,777	431,084
Interest	-	76,005	11,273
Supplies	8,935,178	9,678,360	9,378,081
Utilities	3,900,000	3,203,842	2,949,238
Bad Debts	2,000		
Total Services and Supplies	22,890,740	23,270,768	21,490,569
Total Operating Expense	249,757,092	246,568,303	229,518,021

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	85,846,020	1,759,089	770,795	1,197,130	2,570	8,319,225	97,894,829
1.03 Career Programs	406,188		207,650	134,078		25,242	773,158
1.07 Library Services	1,046,344		615,337	1,475		10,172	1,673,328
1.08 Counselling	3,527,555			471,702		17,638	3,592,895
1.10 Special Education	12,940,347	808,523	18,472,985	74,063	231,453	2,057,447	34,584,818
1.30 English Language Learning	1,834,141	105,087	92,807	588		2,071	2,034,694
1.31 Indigenous Education	432,053	152,975	1,274,808	71,851		24,771	1,956,458
1.41 School Administration		9,852,615	2,535	2,946,221	87,378	159,274	13,048,023
1.60 Summer School	654,386	138,297	143,124	20,273			956,080
1.61 Continuing Education							-
1.62 International and Out of Province Students	1,640,156	291,335	393,262	187,254	387,083	64,852	2,963,942
Total Function 1	108,327,190	13,107,921	21,973,303	4,680,635	708,484	10,680,692	159,478,225
4 District Administration							
4.11 Educational Administration		279,011		43,496	1,198,772		1,521,279
4.40 School District Governance					221,654		221,654
4.41 Business Administration		145,877		1,360,923	2,115,393	25,531	3,647,724
Total Function 4	-	424,888	-	1,404,419	3,535,819	25,531	5,390,657
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				77,901	1,197,729		1,275,630
5.50 Maintenance Operations				11,156,020	357,127	1,142,953	12,656,100
5.52 Maintenance of Grounds				367,983		119,525	487,508
5.56 Utilities							-
Total Function 5	-	-	-	11,601,904	1,554,856	1,262,478	14,419,238
7 Transportation and Housing							
7.41 Transportation and Housing Administration				131,626	49,901	30,087	211,614
7.70 Student Transportation			27,125	1,029,579		150,990	1,207,694
Total Function 7	-	-	27,125	1,161,205	49,901	181,077	1,419,308
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	108,327,190	13,532,809	22,000,428	18,848,163	5,849,060	12,149,778	180,707,428

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	97,894,829	23,612,040	121,506,869	5,433,646	126,940,515	128,016,261	120,097,982
1.03 Career Programs	773,158	177,469	950,627	165,371	1,115,998	1,179,649	1,181,574
1.07 Library Services	1,673,328	241,551	1,914,879	159,919	2,074,798	2,294,068	2,060,108
1.08 Counselling	3,592,895	795,593	4,388,488	134,924	4,523,412	4,486,077	4,051,686
1.10 Special Education	34,584,818	8,470,194	43,055,012	963,254	44,018,266	45,248,376	39,717,076
1.30 English Language Learning	2,034,694	384,428	2,419,122	62,503	2,481,625	2,846,368	2,414,310
1.31 Indigenous Education	1,956,458	447,073	2,403,531	700,374	3,103,905	3,181,176	2,911,870
1.41 School Administration	13,048,023	2,748,181	15,796,204	628,113	16,424,317	16,871,292	15,114,061
1.60 Summer School	956,080	197,537	1,153,617	24,125	1,177,742	1,093,620	1,067,175
1.61 Continuing Education	-	-	-	-	-	-	417,161
1.62 International and Out of Province Students	2,963,942	684,557	3,648,499	2,453,557	6,102,056	6,669,964	5,270,217
Total Function 1	159,478,225	37,758,623	197,236,848	10,725,786	207,962,634	211,886,851	194,303,220
4 District Administration							
4.11 Educational Administration	1,521,279	333,494	1,854,773	454,441	2,309,214	2,051,145	1,896,971
4.40 School District Governance	221,654	14,206	235,860	157,113	392,973	357,808	1,623,630
4.41 Business Administration	3,647,724	810,651	4,458,375	2,029,905	6,488,280	6,079,983	5,222,549
Total Function 4	5,390,657	1,158,351	6,549,008	2,641,459	9,190,467	8,488,936	8,743,150
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,275,630	265,867	1,541,497	1,154,451	2,695,948	2,938,217	2,451,981
5.50 Maintenance Operations	12,656,100	3,002,364	15,658,464	4,357,348	20,015,812	19,496,022	18,068,863
5.52 Maintenance of Grounds	487,508	109,592	597,100	518,260	1,115,360	864,950	821,365
5.56 Utilities	-	-	-	3,185,905	3,185,905	3,875,000	2,927,131
Total Function 5	14,419,238	3,377,823	17,797,061	9,215,964	27,013,025	27,174,189	24,269,340
7 Transportation and Housing							
7.41 Transportation and Housing Administration	211,614	44,067	255,681	5,243	260,924	220,326	229,999
7.70 Student Transportation	1,207,694	251,243	1,458,937	682,316	2,141,253	1,986,790	1,972,312
Total Function 7	1,419,308	295,310	1,714,618	687,559	2,402,177	2,207,116	2,202,311
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	180,707,428	42,590,107	223,297,535	23,270,768	246,568,303	249,757,092	229,518,021

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	49,974,241	46,655,805	35,047,093
Other	642,736	744,923	556,924
Other Revenue	7,000,000	8,090,885	4,923,245
Total Revenue	<u>57,616,977</u>	<u>55,491,613</u>	<u>40,527,262</u>
Expenses			
Instruction	55,974,283	54,048,222	38,260,950
District Administration	597,854	573,643	426,817
Operations and Maintenance	844,127	760,287	1,395,955
Total Expense	<u>57,416,264</u>	<u>55,382,152</u>	<u>40,083,722</u>
Special Purpose Surplus (Deficit) for the year	<u>200,713</u>	<u>109,461</u>	<u>443,540</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(200,713)	(109,461)	(443,540)
Total Net Transfers	<u>(200,713)</u>	<u>(109,461)</u>	<u>(443,540)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 35 (Langley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				190	11,893	84,738	4,077		3,089,567
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,305	766,557	7,983,372	288,000	75,950	213,005	2,178,546	939,969	34,281,164
Provincial Grants - Other			7,983,372						
Other									
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	8,595	1,145,853	771	45,869	38,584	-	-	3,876,891
Revenues	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Provincial Grants - Ministry of Education and Child Care			8,090,885						
Provincial Grants - Other	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Other Revenue									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				162	24,906	25,530	283,432		26,269,318
Educational Assistants						47,213			
Support Staff	95,920	643,004		208,812			1,402,259	142,987	
Other Professionals								77,209	
Substitutes								554,348	887,296
Employee Benefits	95,920	643,437		2,039	24,906	20,494	51,970		
Services and Supplies	15,078	123,182		211,013	5,875	93,237	1,737,661		27,156,614
	569,307		8,090,885	25,009	11,193	148,380	444,962	165,425	6,337,226
	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Kindergarten	Seamless Day Kindergarten	Early Childhood Education Credit Program	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		11,985	70,042	2,990	59,713	17,134		69,899		
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	5,805,121	37,144	48,000	6,000		110,800		20,000	2,163,240	25,000
Provincial Grants - Other										
Other										
Less: Allocated to Revenue	5,805,121	37,144	48,000	6,000		110,800		20,000	2,163,240	25,000
Deferred Revenue, end of year	-	15,597	57,642	4,552	59,713	127,836	98	69,136	1,688,308	474,932
Revenues										
Provincial Grants - Ministry of Education and Child Care	5,805,121	33,532	60,400	4,438	59,713	127,836		20,763	1,688,308	25,000
Provincial Grants - Other										
Other Revenue	5,805,121	33,532	60,400	4,438	59,713	127,836		20,763	1,688,308	25,000
Expenses										
Salaries										
Teachers										
Principals and Vice Principals										
Educational Assistants										
Support Staff										
Other Professionals										
Substitutes	40,702	-	-	-	-	-	-	-	-	14,061
Employee Benefits	40,702	-	-	-	-	-	-	-	-	3,709
Services and Supplies	5,764,419	33,532	60,175	4,438	59,713	13,689	87,997	20,763	1,578,847	7,230
	5,805,121	33,532	60,400	4,438	59,713	127,836	127,836	20,763	1,578,847	25,000
Net Revenue (Expense) before Interfund Transfers										
Interfund Transfers										
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	(109,461)	-
Net Revenue (Expense)										
	-	-	-	-	-	-	-	-	109,461	-

School District No. 35 (Langley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

	SEYZKT (Early Years to Kindergarten)	ECL (Early Care & Learning)	SWIS	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			137,284	4,821,535
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		47,832,801
Provincial Grants - Other			795,531	795,531
Other				7,983,372
Less: Allocated to Revenue	19,000	175,000	795,531	56,611,704
Deferred Revenue, end of year	3,786	175,000	744,923	55,491,613
	15,214	-	187,892	5,941,626
Revenues				
Provincial Grants - Ministry of Education and Child Care	3,786	175,000		46,655,805
Provincial Grants - Other			744,923	744,923
Other Revenue				8,090,885
	3,786	175,000	744,923	55,491,613
Expenses				
Salaries				
Teachers			67,003	26,670,351
Principals and Vice Principals		145,894		193,107
Educational Assistants			390,226	2,746,359
Support Staff			8,160	247,067
Other Professionals			85,896	163,105
Substitutes			3,075	1,560,357
Employee Benefits	-	145,894	554,360	31,580,346
Services and Supplies	3,786	29,106	133,906	7,353,783
	3,786	175,000	744,923	16,448,023
				55,382,152
Net Revenue (Expense) before Interfund Transfers	-	-	-	109,461
Interfund Transfers				
Tangible Capital Assets Purchased				(109,461)
	-	-	-	(109,461)
Net Revenue (Expense)	-	-	-	-

School District No. 35 (Langley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 16)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	350,000	(48,542)		(48,542)	42,353,722
Municipal Grants Spent on Sites	-	49,187		49,187	4,450,813
Investment Income	39,815		35,190	35,190	13,523
Amortization of Deferred Capital Revenue	11,112,533	11,802,330		11,802,330	11,234,927
Total Revenue	11,502,348	11,802,975	35,190	11,838,165	58,052,985
Expenses					
Operations and Maintenance	350,000			-	235,762
Amortization of Tangible Capital Assets					
Operations and Maintenance	14,331,446	15,438,956		15,438,956	14,316,458
Transportation and Housing	639,320	676,797		676,797	570,405
Total Expense	15,320,766	16,115,753	-	16,115,753	15,122,625
Capital Surplus (Deficit) for the year	(3,818,418)	(4,312,778)	35,190	(4,277,588)	42,930,360
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	200,713	109,461		109,461	443,540
Tangible Capital Assets - Work in Progress	8,719,826			-	
Local Capital			7,307,635	7,307,635	5,666,140
Total Net Transfers	8,920,539	109,461	7,307,635	7,417,096	6,109,680
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		6,944,433	(6,944,433)	-	
Tangible Capital Assets WIP Purchased from Local Capital		167,850	(167,850)	-	
Total Other Adjustments to Fund Balances		7,112,283	(7,112,283)	-	
Total Capital Surplus (Deficit) for the year	5,102,121	2,908,966	230,542	3,139,508	49,040,040
Capital Surplus (Deficit), beginning of year		120,652,104	186,851	120,838,955	102,904,982
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(31,106,067)
Capital Surplus (Deficit), beginning of year, as restated		120,652,104	186,851	120,838,955	71,798,915
Capital Surplus (Deficit), end of year		123,561,070	417,393	123,978,463	120,838,955

School District No. 35 (Langley)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	103,276,028	446,087,224	35,256,695	6,201,589	125,019	6,286,243	597,232,798
Prior Period Adjustments							
To Recognize Asset Retirement Obligation							
Cost, beginning of year, as restated	103,276,028	477,718,888	35,256,695	6,201,589	125,019	6,286,243	31,631,664
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	(48,542)			496,151			447,609
Deferred Capital Revenue - Other	49,187	8,746	282,016	50,499			390,448
Special Purpose Funds			109,461				109,461
Local Capital		2,523,715	1,262,759	867,106	33,128	2,257,725	6,944,433
Transferred from Work in Progress	645	12,991,186	2,638,566	1,413,756	33,128	2,257,725	11,443,055
Decrease:							
Deemed Disposals			1,823,546	280,999	91,067	39,003	2,234,615
			1,823,546	280,999	91,067	39,003	2,234,615
Cost, end of year	103,276,673	490,710,074	36,071,715	7,334,346	67,080	8,504,965	645,964,853
Work in Progress, end of year		6,934,632	333,660				7,268,292
Cost and Work in Progress, end of year	103,276,673	497,644,706	36,405,375	7,334,346	67,080	8,504,965	653,233,145
Accumulated Amortization, beginning of year		195,988,727	14,486,312	2,614,260	95,955	1,980,450	215,165,704
Prior Period Adjustments							
To Recognize Asset Retirement Obligation							
Accumulated Amortization, beginning of year, as restated		31,219,375					31,219,375
Changes for the Year							
Increase: Amortization for the Year		227,208,102	14,486,312	2,614,260	95,955	1,980,450	246,385,079
Decrease:							
Deemed Disposals		10,374,205	3,566,421	676,797	19,209	1,479,121	16,115,753
			1,823,546	280,999	91,067	39,003	2,234,615
			1,823,546	280,999	91,067	39,003	2,234,615
Accumulated Amortization, end of year		237,582,307	16,229,187	3,010,058	24,097	3,420,568	260,266,217
Tangible Capital Assets - Net	103,276,673	260,062,399	20,176,188	4,324,288	42,983	5,084,397	392,966,928

School District No. 35 (Langley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	5,300,000	25,922			5,325,922
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	11,848,752	1,292,068			13,140,820
Deferred Capital Revenue - Other	76,755				76,755
Local Capital	167,850				167,850
	<u>12,093,357</u>	<u>1,292,068</u>	-	-	<u>13,385,425</u>
Decrease:					
Transferred to Tangible Capital Assets	10,458,725	984,330			11,443,055
	<u>10,458,725</u>	<u>984,330</u>	-	-	<u>11,443,055</u>
Net Changes for the Year	<u>1,634,632</u>	<u>307,738</u>	-	-	<u>1,942,370</u>
Work in Progress, end of year	<u>6,934,632</u>	<u>333,660</u>	-	-	<u>7,268,292</u>

School District No. 35 (Langley)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	205,186,159	22,108,444	3,309,254	230,603,857
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	496,151		341,261	837,412
Transferred from Work in Progress	11,244,457	76,755		11,321,212
	<u>11,740,608</u>	<u>76,755</u>	<u>341,261</u>	<u>12,158,624</u>
Decrease:				
Amortization of Deferred Capital Revenue	10,746,513	674,025	381,792	11,802,330
	<u>10,746,513</u>	<u>674,025</u>	<u>381,792</u>	<u>11,802,330</u>
Net Changes for the Year	<u>994,095</u>	<u>(597,270)</u>	<u>(40,531)</u>	<u>356,294</u>
Deferred Capital Revenue, end of year	<u>206,180,254</u>	<u>21,511,174</u>	<u>3,268,723</u>	<u>230,960,151</u>
Work in Progress, beginning of year	4,917,680			4,917,680
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	13,140,820	76,755		13,217,575
	<u>13,140,820</u>	<u>76,755</u>	<u>-</u>	<u>13,217,575</u>
Decrease				
Transferred to Deferred Capital Revenue	11,244,457	76,755		11,321,212
	<u>11,244,457</u>	<u>76,755</u>	<u>-</u>	<u>11,321,212</u>
Net Changes for the Year	<u>1,896,363</u>	<u>-</u>	<u>-</u>	<u>1,896,363</u>
Work in Progress, end of year	<u>6,814,043</u>	<u>-</u>	<u>-</u>	<u>6,814,043</u>
Total Deferred Capital Revenue, end of year	<u>212,994,297</u>	<u>21,511,174</u>	<u>3,268,723</u>	<u>237,774,194</u>

School District No. 35 (Langley)
 Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2023

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		679,326		405,646		1,084,972
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	13,724,907					13,724,907
Other				987,862	341,261	1,329,123
Investment Income	(136,478)	22,278		19,283		41,561
Transfer project surplus to MECC Restricted (from) Bylaw	13,588,429	136,478				-
		158,756		1,007,145	341,261	15,095,591
Decrease:						
Transferred to DCR - Capital Additions	496,151				341,261	837,412
Transferred to DCR - Work in Progress	13,140,820	76,755				13,217,575
Transferred to Revenue - Site Purchases	(48,542)			49,187		645
	13,588,429	76,755		49,187	341,261	14,055,632
Net Changes for the Year	-	82,001		957,958	-	1,039,959
Balance, end of year	-	761,327		1,363,604	-	2,124,931

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBT
JUNE 30, 2023

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, 2023

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, 2023

Remuneration	Expenses
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Elected Officials

WILSON, MARNIE	TRUSTEE	\$ 31,367	\$ 3,093
WARD, TONY	TRUSTEE	30,977	3,100
FOX, CHARLES W.	TRUSTEE	30,977	3,704
ASHDOWN, CANDICE D	TRUSTEE	21,271	3,412
DICKINSON, HOLLY	TRUSTEE	20,573	2,103
NEUFELD, JOEL	TRUSTEE	19,876	2,497
RAI, SARB	TRUSTEE	19,876	2,336
ROSS, ROD	TRUSTEE	12,005	1,034
TOD, DAVID	TRUSTEE	11,217	1,006
COBURN, SHELLEY	TRUSTEE	11,217	1,034
PERREAULT, SUZANNE	TRUSTEE	11,217	980
		220,573	24,300

Detailed Employees Exceeding \$75,000

ABBOT, SCOTT R	TEACHER	92,734	-
ABSHIRE, JOANNE	MANAGER, COMMUNICATIONS	105,871	4,216
ADOLFSON, JANICE E	TEACHER	99,528	99
AIKEMA, CAROLINE S	TEACHER	89,094	-
ALAMWALA, KIRANJIT	TEACHER	79,476	-
ALEXANDER, SARAH J	TEACHER	101,630	-
ALLEN, DEVON A W	TEACHER	104,399	462
ALLEN, LINDSEY M	TEACHER	106,887	-
ALLEN, RORY L	TEACHER	96,636	75
ALLINGHAM, DANIEL E	TEACHER	92,298	462
ALSOP, LINDA J	TEACHER	101,585	-
AMES, DAVID L	TEACHER	101,881	-
ANDERSON, BRITTANY L	TEACHER	87,642	-
ANDERSON, ERIN R	TEACHER	94,200	-
ANDERSON, JANET	TEACHER	90,536	-
ANDERSON, KIMBERLEY	DISTRICT PRINCIPAL	157,191	4,020
ANDERSON, KYLE W D	TEACHER	100,258	-
ANDERSON, MARNIE G	TEACHER	99,382	-
ANDRES, LOREN	TEACHER	84,674	75
ANDRONYK, TIMOTHY	MANAGER-TRNSPORT & GARAGE	97,978	435
ANTUNES, DEAN	TRADES CERT CARPENTER	80,493	-
ARANAS, SHAUNA A.	TEACHER	82,978	53
ARCHAMBAULT, LISA L	TEACHER	81,683	53
ARISHENKOFF, NATASHA	TEACHER	99,307	53
ARMSTRONG, ALISON	TEACHER	98,923	-
ARORA, PRATIMA	TEACHER	78,072	-
ARORA, TARANJIT K	TEACHER	101,586	50
ARTHURS, JAMES	TEACHER	92,853	-
ASH, KRISTINA	TEACHER	80,740	-
ASHBY, ROBERT J.	TEACHER	95,844	-
ASTORIA, CHRISTOPHER V	TEACHER	88,228	-
ATHERTON, SARAH	TEACHER	76,591	-
ATKINSON, DANIELLE A	TEACHER	92,647	-
AVERILL, SANDRA V.	TEACHER	110,802	4,067
AVEY, CHRISTINA M	TEACHER	92,773	-
BABALOS, JANICE W	TEACHER	94,140	344
BABAO, POLIRIO	TECH SUPPORT SPECIALIST LEV 3	80,966	925

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
BADGLEY, SHEREEN E	TEACHER	92,726	-
BAILEY, COLIN	TEACHER	83,201	-
BAIN, JESSICA S C	VICE PRINCIPAL	129,546	108
BAINS, PALVINDER	TEACHER	91,978	-
BAJWA, JAGIR K	TEACHER	84,209	-
BAKER, KELLY L	TEACHER	92,826	-
BAKER, LINDA M	TEACHER	93,239	-
BAKO, ZOLTAN P	PRINCIPAL	149,330	563
BALAKRISHNAN, CHANDRA	VICE PRINCIPAL	132,923	-
BALZARINI, ERIC	TEACHER	92,134	-
BALZARINI, MARYANN E	TEACHER	92,707	100
BAMFORD, MICHAEL	TRADES CERT PLUMBER GASFITTER	78,817	-
BANNISTER, TROY A	TEACHER	101,015	-
BARBERIS, CHRISTA J.	TEACHER	99,284	110
BARIRANI, EHSAN	TEACHER	85,668	-
BARIRANI, LAUREN B	TEACHER	87,123	-
BARR, JESSICA E	TEACHER	99,241	-
BARTEL, CARLA J	TEACHER	99,186	-
BATTEN, MICHELIN	TEACHER	80,585	-
BATURIN, KAREY L	TEACHER	100,067	-
BAXFIELD, ALEXANDRA M	TEACHER	88,939	1,673
BAZETT, SIMON J.	PSYCHOLOGIST	108,592	1,200
BEAMAN, KELLY L	TEACHER	103,431	-
BEAUDRY, RICHARD F	TEACHER	101,375	-
BEAULIEU, RACHELLE	TEACHER	104,675	-
BECKER, BRENDA	TEACHER	78,189	-
BEDARD, JESSICA B	TEACHER	78,221	-
BEERE, SUSAN E	TEACHER	99,613	-
BEGER, DARRYL	TRADES CERT CABINETMAKER	78,942	-
BEGIN, SANDRA	TEACHER	92,969	-
BEHBOUDI, KATHERINE A	TEACHER	101,647	-
BELL, SHABBIR J.	TEACHER	97,147	-
BENDO, SAMANTHA	TEACHER	92,050	53
BENJAMIN, LALCY	TEACHER	77,634	-
BENNETT, JULIA K	TEACHER	101,587	100
BENNETT, MICHELLE	TEACHER	92,606	-
BERGEN, JESSICA	TEACHER	84,486	75
BERNIER, STACEY E.	TEACHER	105,789	871
BERTOIA, CHRISTOPHER M	TEACHER	99,910	45
BERTONI, LUISA	TEACHER	105,000	-
BHANDAL, PAMANDEEP	TEACHER	79,992	-
BHARADWAJ, NEHA	TEACHER	102,644	-
BHATHELLA, BHAVNA C	TEACHER	79,912	511
BIDWELL, BERNARD P	FOREMAN TC CARPENTER	83,469	-
BILESKY, DOUG	TEACHER	101,543	-
BIRK, RAPINDER	TEACHER	99,188	-
BIRKHIEM, DEVON	TEACHER	80,958	-
BLACK, ALLISON L	TEACHER	102,350	-
BLAKE, BRIGITTE	TEACHER	89,573	1,468
BLATZ, CARLY	TEACHER	96,710	-
BLEVINGS, CHRISTOPHER J	TEACHER	85,958	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
BLOCK, DEBBIE L	TEACHER	76,798	-
BLOCK, SABRINA M	TEACHER	103,883	-
BLOUNT, AMBER D	TEACHER	106,205	-
BOARD, TROY	LEADHAND TC CARPENTER	82,378	129
BOESEL, ALEXANDRA	TEACHER	102,879	-
BOLTON, JENNIFER E	TEACHER	99,724	-
BONNAR, JONATHAN M	DISTRICT PRINCIPAL	112,654	36
BONNAR, TIMOTHY G	PRINCIPAL	143,820	37
BOOMARS, ANDREA L	TEACHER	91,338	-
BOOMER, TRISTAN A	TEACHER	84,713	150
BOOTH, MERRAN	TEACHER	84,937	-
BORNOWSKY, ELLEN E	TEACHER	101,542	-
BOSCHMAN, PATRICK D	TEACHER	85,293	-
BOTTIGLIERI, ROLAND J	TEACHER	101,884	100
BOULTER, KEN B	TEACHER	100,889	-
BOURGET, MARC A	TEACHER	99,925	-
BOURNELIS, ALEXANDRA J	TEACHER	97,580	1,006
BOWERS, COOPER L.S.	TEACHER	78,188	-
BOYCE, ANGELA	TEACHER	81,624	53
BRADFORD, EDWARD	DEPUTY SUPERINTENDENTS	214,169	18,080
BRANDOLINI, CHRISTOPHER B	TEACHER	104,133	-
BRANSWELL, RICHARD	TEACHER	106,972	-
BRAR, JASNEET	TEACHER	83,985	-
BRASNETT, STEFANIE A	TEACHER	88,462	300
BRASSINGTON, ANDREA L	TEACHER	86,814	-
BRATHWAITE, LINELLE	TEACHER	102,199	75
BRAUN, DAVID P	TRADES CERT CARPENTER LOCKSMIT	79,527	-
BRAUN, LORENA	TEACHER	95,471	-
BRENIE, TAMARA	TEACHER	75,388	150
BRENNER, ROBIN JAMES	TEACHER	77,659	89
BRESETT, JAMES CRAIG	TEACHER	107,199	100
BRETT, SARAH A	TEACHER	81,413	-
BRIAND, STEVEN	TEACHER	81,186	-
BRICCO, ALISON B	TEACHER	77,626	140
BRISCOE, ANDREW	TEACHER	87,350	75
BRUCE, JAMES B	TEACHER	75,210	-
BUNTAIN, THEA	TEACHER	86,629	-
BURGESS, CARL J.F.	TEACHER	101,442	-
BURNHAM, LORRIE A	VICE PRINCIPAL	132,923	-
BURNS, CLAIRE	VICE PRINCIPAL	123,401	-
BURROWS, SHELLEY	TEACHER	94,887	53
BURTMAN, KATHERINE A	TEACHER	99,284	75
BUTTOLPH, TAMZIN A	TEACHER	92,803	53
BUYCO-GALLOWAY, STEPHANIE D	TEACHER	78,324	-
CAESAR, IAN	PROJ MGR FOR CONT IMPROVEMENT	136,588	84
CAINES, KATHLEEN D	TEACHER	109,658	-
CAIRNIE, MARY-BETH	PRINCIPAL	143,820	17
CAIRNS, BRAD	MANAGER-MAINT/MECHANICAL	109,759	193
CALADO, JENNIFER A.	TEACHER	101,716	60
CALDERON, ROLAND	TEACHER	95,681	-
CALLIES, LORI	TEACHER	91,787	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
CAMERON, JENNIFER	TEACHER	105,067	46
CAMERON, NANCY A	TEACHER	92,606	-
CAMPBELL, SAMUEL A	TEACHER	75,669	-
CAMPBELL-RUTHERFORD, KELLY	TEACHER	101,952	-
CANDIDO, ANA	TEACHER	101,573	-
CARLSON, CHANDRA L	TEACHER	92,784	-
CARLYLE, MICHAEL J	PRINCIPAL	140,288	105
CARNRITE, OLIVIA	TEACHER	93,985	-
CARNRITE, PENNY	TEACHER	98,254	-
CARRANZA, JAASIEL	TEACHER	78,239	-
CARROLL, DARCY R	TEACHER	102,010	-
CARTLIDGE, JAMES A	TEACHER	114,078	125
CASHA, KATHERINE	TEACHER	110,414	-
CASQUILHO, KIMBERLEY D	VICE PRINCIPAL	126,175	-
CAUSHI, ARBER	TECH SUPPORT SPECIALIST LEV 3	79,823	607
CAWDELL, KYLE	TEACHER	101,171	-
CERVANTES, MEL	MGR-FACILITIES,INFO SECURITY	103,192	957
CHABARA, NICK	TEACHER	105,494	34
CHAMBERS, CHERYL A	TEACHER	104,344	-
CHAN, AARON M.	TEACHER	77,617	45
CHAN, AMANDA H	TEACHER	101,024	-
CHAN, DARREN	TEACHER	80,336	160
CHAND, SURINDER	ASSISTANT SECRETARY-TREASURER	153,553	4,713
CHAPMAN, CHERYL A	TEACHER	75,410	75
CHAU, EMILY	TEACHER	85,152	-
CHHINA, PARAMVIR KAUR	TEACHER	98,694	-
CHIIJIWA, AKIKO	TEACHER	92,675	59
CHIN, RONALD GREG	TEACHER	101,587	-
CHO, SHIRLEY A	TEACHER	101,086	-
CHOI, CYRUS	TRADES CERT ELECTRICIAN	80,346	-
CHOI, YE SEUL (SHAYNA)	TEACHER	86,712	-
CHRISMAS, SILKE	TEACHER	80,249	100
CLAIRE, MANJIT K	TEACHER	79,445	-
CLAPTON, CARLA J	PRINCIPAL	154,570	97
CLARK, SARA ANN	TEACHER	80,061	105
CLARKE, THERESA L	TEACHER	101,428	13
CLAYTON, S AMANDA	TEACHER	101,838	99
CLINE, KIMBERLY L	VICE PRINCIPAL	119,414	-
CLIPSHAM, BYRON	LEADHAND TC PAINTER	82,461	238
CLOUTIER, ROSALIND M	TEACHER	115,883	-
COADY, ARLANA J	TEACHER	95,817	53
COGHILL, STEPHANIE A	TEACHER	76,831	-
COGORNIO, ROSSANA M	TEACHER	101,722	-
COLEMAN, BRIAN J.	TEACHER	88,386	1,328
COLLIE, RICHARD	TRADES CERT PAINTER	78,426	-
COLORADO, JOSE G (BILL)	TEACHER	101,539	75
COMRIE, MARK R	TEACHER	88,719	-
CONTI, AINSLIE	SPEECH LANGUAGE PATHOLOGIST	101,531	1,068
COOPER, KAREN J	TEACHER	96,863	1,114
COOPER, ROSE-MARIE Y	TEACHER	80,108	-
CORNELSEN, JENNIFER	TEACHER	96,586	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
CORRIGAN, AIMEE	TEACHER	79,813	128
CORSAN, ALYSE	TEACHER	90,784	-
COSTELLO, LAUREL V	VICE PRINCIPAL	108,626	-
COSTOPOULOS, CONSTANTINA	TEACHER	112,843	2,293
COSTOPOULOS, GEORGE	TEACHER	115,190	416
COSTOPOULOS, KYRIAKOS	TEACHER	106,260	-
COTTRELL, ANGELA F	TEACHER	92,375	75
COULTER, BRITTANY	TEACHER	81,071	-
COULTER, DAYNA M	TEACHER	87,152	-
COULTER, MEGHAN A	TEACHER	92,646	53
COULTER, STEPHANIE J.	TEACHER	99,710	53
COURCHENE, CHERYL	TEACHER	97,015	-
COURTNEY, DIANE F	TEACHER	105,126	105
COWAN, KIRSTEEN	TEACHER	99,184	105
COWLING, ANGELA L	TEACHER	92,141	305
COX, LINDSAY	MANAGER - PAYROLL & BENEFITS	107,656	3,060
CROFT, JANIS L K	TEACHER	92,647	75
CROWLEY, STUART G	TEACHER	103,527	198
CRUICKSHANK, ANTHONY J	TEACHER	92,921	104
CULHAM, MELANE	TEACHER	98,790	2,862
CURL, LINDSAY A.B.	TEACHER	78,241	-
CUSMANO, GREGORY	TEACHER	92,840	-
DAHL, PATRICIA J	TEACHER	79,094	-
DAHL, ZACHERY J	TEACHER	77,881	-
DARY, STACEY A	TEACHER	99,418	-
DASANJH, JASON	TEACHER	82,668	75
DATEMA, BONITA S.	TEACHER	99,340	-
DAVIDS, SHAWN A	PRINCIPAL	143,820	578
DAVIDSON, ANGELA C	TEACHER	106,292	100
DAVIDSON, DEBRA	TEACHER	99,591	-
DAVIDSON, PAUL W	TEACHER	99,186	-
DAVIES, MILANN E	TEACHER	101,152	-
DAVIS, KATHERINE P	TEACHER	79,620	53
DAVIS, STEPHEN W	TEACHER	86,327	-
DE BOER, GERRI-LYN W	TEACHER	99,280	600
DE GIUSTI, NICOLE L	TEACHER	99,829	-
DEDO, DAGO FLORENT	TEACHER	94,885	75
DELAMORANDIERE, REBEKA K	TEACHER	87,931	1,920
DENNETT, F BARBARA	TEACHER	75,144	-
DENNIS, CHRISTOPHER G	TEACHER	92,647	53
DENNIS, MICHAEL V	TEACHER	85,613	-
DENNIS, MICHELE	TEACHER	93,788	53
DENNISON, MICHELE S	TEACHER	102,604	-
DEOL, JASLEEN	TEACHER	80,023	7
DEVIDO, TANYA R	TEACHER	101,108	-
DEVITA, CHRISTOPHER R	TEACHER	99,328	75
DEVRIENDT, AMBER	TEACHER	86,809	1,308
DEVRIES, CYNTHIA	TEACHER	84,331	28
DEVRIES, HILLARY	TEACHER	79,749	-
DEVRIES, KAITLYN A	TEACHER	81,094	-
DEWIT, MELANIE	TEACHER	99,239	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
DHALIWAL, HARPAL	TEACHER	107,858	-
DHILLON, RUPINDER	TEACHER	92,647	50
DHIMAN, ANURITA	TEACHER	104,849	30
DI PASQUALE, DAVID A	TEACHER	88,519	-
DICKSON, JEFFREY D	TEACHER	101,542	-
DIONNE, TRACY C	TEACHER	92,825	-
DIX, DARYL S	TEACHER	109,614	-
DOBBIE, CEILIDH	TEACHER	76,663	-
DOCHERTY, SUSAN E	TEACHER	105,489	-
DOLINSKI, LISA M	TEACHER	114,338	-
DONALDSON, ALYSSA	TEACHER	95,976	-
DONNELLY, ALISON	TEACHER	101,976	-
DONNELLY, PAUL	TRADES CERT ELECTRICIAN	78,982	-
DONOVAN, MARGO A	TEACHER	75,685	-
DORLAND, RONALD	PRINCIPAL	132,004	24
DOUGLAS, RUTH A	TEACHER	75,411	68
DOWEDOFF, MEAGAN	TEACHER	86,628	352
DUDLEY, MELODY J	TEACHER	92,743	-
DUECK, JONATHAN H	TEACHER	80,132	160
DUFORT, SYLVIE M	TEACHER	116,028	15,983 *
DUKE, MEGAN	MANAGER-HEALTH & SAFETY	103,837	1,584
DULAY, AMRITPAL I	TEACHER	81,213	-
DUMAIS, JENNIFER LYNNE	TEACHER	110,555	165
DUMOND, MACKENZIE L	TEACHER	85,869	-
DURNIN, ANA (RICA) M	TEACHER	102,135	-
DURNIN, CASEY	VICE PRINCIPAL	126,167	-
DYKMAN, CONRAD P	TEACHER	80,183	-
EBY, STEPHANIE	COMMUNITY SCHOOL COORDINATOR	85,615	242
EDDY, CARLY	TEACHER	81,091	-
EDGE, JASON P.	TEACHER	89,871	331
EDWARDS, SHERYL	TEACHER	102,232	-
EGGERT, TANITIA J	TEACHER	77,324	21
ELEMENT, DANA L.	TEACHER	93,687	-
ELIADES, IONA M	TEACHER	99,334	200
ELLIS, LISA C	PRINCIPAL	161,772	341
ELSNER, ERIN P	TEACHER	88,019	75
ELSON, ALYSSA	TEACHER	76,623	591
ENGLISH, SARAH I	TEACHER	79,884	50
ENNS, HEATHER M	TEACHER	99,348	53
EPP, JENNA L	TEACHER	93,203	-
EPPICH, SUSANNA M	PRINCIPAL	149,330	1,338
EPTING, TANYA M	TEACHER	101,766	-
ERICKSON, NICOLE C	TEACHER	101,631	-
ERKER, NATHAN	PRINCIPAL	143,820	-
ESKANDAR, RICHARD	CHIEF INFO AND TECH OFFICER	156,803	11,603
ESPIN, JENNIFER M	TEACHER	101,587	53
ESPLEN, GRAHAM	TEACHER	101,586	-
ESPLEN, LEAH R.	TEACHER	81,188	392
EVANS, KELLY-LYN R	TEACHER	104,995	301
EVERSON, KATHLEEN	TEACHER	89,455	390
EWERT, CRISTINA	TEACHER	79,125	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
EYRE, SHERI	TEACHER	93,316	650
FABER, LINDSAY M	TEACHER	89,096	-
FAIRLEY, LYNN	PRINCIPAL	142,087	40
FAST, CARRIE L	TEACHER	101,952	1,030
FAST, CYNTHIA L	TEACHER	103,586	-
FAST, JONATHAN C	TEACHER	107,095	400
FAST, SANDRA M	TEACHER	101,500	-
FAVARO, PAUL R	TEACHER	95,958	-
FAVERO, ERIN C	VICE PRINCIPAL	122,762	-
FAWKES, P SHANE	TEACHER	99,143	-
FEATHERSTONE, KYLE	TEACHER	101,631	-
FENATO, DEBORAH A	TEACHER	103,609	-
FERGUSON, DANA N	TEACHER	101,796	490
FERGUSON, KAREN F	TEACHER	99,300	-
FERNANDES, JENNIFER	TEACHER	90,768	305
FISSET, JAMIE M L	TEACHER	101,197	-
FISHER, DARI Y.	TEACHER	106,415	-
FLANNERY, CARMEN A	TEACHER	93,206	-
FLEMING, AARON P	TEACHER	117,592	-
FLEMING, LEANNE	TEACHER	105,319	-
FLORKO, ERIN	VICE PRINCIPAL	114,527	-
FOLLETT, MARK G	TEACHER	105,275	513
FONTAINE, HEATHER D	TEACHER	86,165	-
FONTAINE, LAURA	ASST MGR PURCHASING	93,128	39
FORBES, VICTORIA R	TEACHER	99,283	-
FORD, AMANDA S	TEACHER	78,692	-
FORREST, DEANNA M	TEACHER	81,639	100
FOSTER, ALEXI B	TEACHER	76,936	2,337
FOULDS-YABLONSKI, TANNIS E	TEACHER	99,283	53
FOWLIS, SARAH	TEACHER	93,452	338
FOXCROFT, TODD W	TEACHER	107,079	223
FRANCIS, NICOLE	TEACHER	82,049	395
FRANCIS, SHERRINE	TEACHER	104,620	-
FRANK, HARRY	TEACHER	96,272	21
FRASER, LARRY	TEACHER	89,146	2,872
FRAYNE, RENEE A	TEACHER	99,284	-
FRENCH, CARL	TEACHER	79,576	100
FRENCH, J ROBERT	TEACHER	107,300	190
FRIEND-OSBORNE, DAYNA E	TEACHER	101,625	205
FRIESEN, CHRISTIE	TEACHER	99,477	-
FRIESEN, DOROTHY J	TEACHER	81,538	-
FRIESEN, RICHARD D	TEACHER	101,695	-
FROST, PAULA	TEACHER	80,802	-
FURSE, KARI J	TEACHER	92,606	75
FURSE, RUSSELL	TEACHER	105,381	75
GABRIEL, FERN	TEACHER	75,798	481
GAMBREL, TERI A	TEACHER	110,712	-
GAMMEL, KIMBERLEY S	TEACHER	101,582	182
GANCHAR, NISHA S.	TEACHER	81,347	-
GARD, LYNN	TEACHER	99,242	-
GARDINER, SHELLY	TEACHER	99,516	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
GARLAND, DAVID P	TEACHER	92,838	-
GARVEY, KEVIN D	TEACHER	79,757	156
GAUDREAU, MARTHA I	TEACHER	101,587	-
GAUMONT, ANDY J	TEACHER	101,456	-
GAUTHIER, JENNIFER H	TEACHER	103,688	-
GEDAK, CHELSEY D	TEACHER	90,418	-
GEISINGER, ERIN	SR MGR HR & LABOUR RELATIONS	122,354	1,077
GENGE, MARGARET C	TEACHER	82,117	140
GERASYMOV, OLEKSANDR	TRADES CERT PAINTER	79,417	-
GERBRANDT, STEPHEN W	TEACHER	92,909	-
GERVAIS, ALLAN	TRADES CERT ELECTRICIAN	79,702	-
GESSAROLI, JANET D	TEACHER	95,600	-
GESY, MARGOT L	TEACHER	99,228	-
GHOBRIAL, MAGDY D	DISTRICT PRINCIPAL	156,284	5,982
GILL, JANE L	TEACHER	99,284	-
GILL, MAL	SUPERINTENDENT OF SCHOOLS	254,408	16,664
GILL, NAVDEEP S	TEACHER	79,751	-
GILL, SANDIP	TEACHER	80,445	100
GILL, STEVE	MGR-CAPITAL & FINANCIAL PLNG	103,894	1,785
GILLIES, GRANT	TEACHER	79,495	-
GILLION, JAMES	TEACHER	92,777	-
GILLIS, TRACEY	TEACHER	81,286	82
GIOVANI, PHILLIS	PRINCIPAL	144,037	-
GISMONDI, CRISTINA	TEACHER	102,250	-
GLOVER, KATIE D	TEACHER	90,671	60
GLOVER, KAYA	TEACHER	81,828	-
GOETZKE, HELGA R	TEACHER	101,542	26
GOETZKE, VANESSA	TEACHER	106,496	-
GOLDSACK, MICHAEL	TEACHER	84,850	-
GOLLNER, LIDIJA	TEACHER	91,776	-
GOLLUB, AARON	VICE PRINCIPAL	135,463	-
GOODMAN, KELLY	SUPERVISOR-FACILITIES SERVICES	84,364	144
GORDON, D SCOTT	TEACHER	92,697	-
GORE, MICHELE D	TEACHER	99,067	-
GORSETH, NICOLA	VICE PRINCIPAL	119,422	-
GOSAL, SHARON	MANAGER-ACCOUNTING & REPORTING	107,598	1,785
GOULET, DAVID J	TEACHER	93,178	-
GOULET, LORNA D	DISTRICT VICE PRINCIPAL	129,957	53,305 *
GRABER, JADE H	TEACHER	101,487	-
GRACIE, CATHERINE L	PRINCIPAL	143,820	1,189
GRAHAM, ELIZABETH A	TEACHER	101,254	59
GRAHAM, GABRIELLE K	TEACHER	81,206	-
GRAHAM, R M LOUISE	TEACHER	99,012	-
GRANT, SHERIDAN	TEACHER	99,143	100
GRAY, KEITH R	TEACHER	78,370	-
GRAY, LARA E	TEACHER	101,697	625
GREEN, RYAN A.	TEACHER	95,205	-
GREGORY, SANDRA CLAIRE	PSYCHOLOGIST	108,793	1,431
GREWAL, RITA	TEACHER	83,489	-
GRIESBECK, ROBERT W	TEACHER	104,478	238
GRIFFITHS, LISA	TEACHER	99,375	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
GRIFFITHS-CHIN, DANIELLE A.	TEACHER	76,719	50
GRIGG, JYNELLE R	TEACHER	76,339	210
GRILL, GRAHAM DAVID	TEACHER	101,715	792
GRUNEWALDT, MEGGAN HS	TEACHER	91,185	-
GUILD, AMARIE K.	TEACHER	93,373	-
GUILLOU, MICHELLE A C	DIRECTOR HUMAN RESOURCES	181,895	7,205
GUINAN, HOLLY	TEACHER	92,649	2,735
GUNDY, ANDREW	TEACHER	80,674	-
GUNNING, LESLEY A	TEACHER	100,915	-
GUTHRIE, MINDY	TEACHER	106,287	-
GUY, CAROLE J	TEACHER	101,442	100
HABER, KIM	TEACHER	105,271	2,174
HAGEN, JAMIE	TEACHER	77,279	53
HAID, TOBIAS	IT SUPERVISOR-INFRASTRUC	90,368	423
HAINES, M SHERRY L	TEACHER	104,445	50
HALL, KARI M	TEACHER	102,891	543
HALL, SHERRY L	VICE PRINCIPAL	108,392	-
HALUK, LAURA R	TEACHER	85,858	-
HAMELIN, LISA S	TEACHER	92,738	-
HAMILTON, GORDON T	TEACHER	96,681	650
HAMMOND, ALLISON	TEACHER	106,146	27
HAMPTON, RUSSELL W	TEACHER	81,476	-
HAN, JIA	TEACHER	87,402	-
HANEY, ALESSIA M	TEACHER	94,010	-
HANLON, GERALD D	TEACHER	102,043	-
HANLON, MICHELLE M	TEACHER	75,018	253
HANNAH, LOUISE S	TEACHER	100,570	-
HANSEN, JENNIFER	TEACHER	77,611	21
HANSEN, LISA C	TEACHER	96,699	-
HANTKE, ALLISON E	TEACHER	78,005	-
HANTKE, JOHN P.	PRINCIPAL	143,820	124
HARDER, ASHLEY MARIE	TEACHER	89,415	-
HARDING, MONICA A	TEACHER	79,385	-
HARDY, KIM M	TEACHER	81,536	210
HARRADINE, MEGAN B.	TEACHER	88,493	568
HARRIS, JONATHAN STEPHEN	PRINCIPAL	143,820	55
HARRIS, RYAN P	TEACHER	92,747	-
HARSSEMA, TAWNYA	TEACHER	100,666	2,071
HARVIE, COLLEEN	PRINCIPAL	149,330	13
HASTINGS, SAMANTHA A	TEACHER	102,330	17
HAUGLAND, PAMELA	TEACHER	103,261	-
HAVELOCK, LORI J	TEACHER	99,281	-
HAYER, IHA L	DISTRICT VICE PRINCIPAL	133,429	440
HAYES, ROBERT J H	TEACHER	97,741	470
HEARD, BENJAMIN	TEACHER	92,320	210
HEGEDUS, SHELLY L	TEACHER	105,634	1,358
HENDERSON, SHARON E	TEACHER	102,996	-
HENDRICKS, CHAD	TEACHER	101,131	-
HENDY, BRAD	HOMESTAY MANAGER	82,309	7,075
HENSON, KRISTY L	TEACHER	101,784	-
HERNBERG, STACEY	TEACHER	107,803	100

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
HEUVING, RICHARD	TEACHER	92,951	-
HILL, JESSE J	TEACHER	104,843	53
HILLIER, CHERYL A	TEACHER	99,328	526
HIND, KRISTEN T	TEACHER	102,667	364
HO, SANDY (SUET YEE)	TEACHER	100,518	1,828
HOFBAUER, CARL L	TEACHER	105,530	100
HOLBROOK, BRITTANY	TEACHER	82,715	-
HOLLAND, NANCY F.	TEACHER	99,451	160
HOLMES, AMBER	TEACHER	100,696	637
HOLST, ELIZABETH	TEACHER	80,224	50
HOODIKOFF, NATALIE M	TEACHER	87,663	105
HOONJAN, KAVITA	TEACHER	101,587	-
HOPTON, ANITA	TEACHER	81,208	-
HORITA, JO-ANNA	DATA ANALYST STUDENT INF PLAN	83,090	841
HORITA, TIMOTHY	TEACHER	75,147	-
HORROCKS, BRYN M	TEACHER	88,463	-
HORROCKS, NICOLE I	TEACHER	89,932	280
HOUGH, F ELAINE	PAYROLL TECHNICIAN	111,024	-
HOUGHTON, MELISSA	TEACHER	75,125	1,360
HOUSEMAN-GEARY, KEIRA	TEACHER	76,202	-
HOUSLEY, NICOLE	TEACHER	101,957	100
HOWARD, JAMES E	TEACHER	102,157	-
HOWARD, JENNIFER N	TEACHER	85,868	-
HOWAT, JOSHUA	TRADES CERT CARPENTER	79,453	-
HOWIESON, KARYN	TEACHER	102,295	-
HOWLETT, JORDAN P	VICE PRINCIPAL	129,551	-
HU, WEN-YUN (ALICE)	TEACHER	82,477	-
HUANG, BILLY YUNG-CHIA	TEACHER	85,554	-
HUANG, EMILY M	TEACHER	101,632	-
HUBER, JENNIFER A	VICE PRINCIPAL	126,167	-
HUGHES, CATHY L	TEACHER	99,179	-
HUGHES, RYAN S	TEACHER	101,767	-
HUMENY, LANDYN L	TEACHER	75,156	-
HUMPHREY, LINDA	TEACHER	106,996	-
HUNTER, CARL R	TEACHER	104,115	-
HUNTER, NAOMI	TEACHER	99,518	-
IBBOTT, JENNIFER M	TEACHER	99,284	-
IRONMONGER, CLINT W.	TEACHER	93,456	-
ISELI, BRIAN	SECRETARY TREASURER	221,325	12,813
JACKSON, BRIAN HR	TEACHER	80,481	140
JACKSON, BRUCE C	TEACHER	88,940	-
JACKSON, JANINE	TEACHER	87,102	151
JACKSON, JENNIFER	TEACHER	99,186	-
JACKSON, KATELYN J	TEACHER	81,759	-
JACKSON, KURT W	TEACHER	103,102	-
JACKSON, R CLINT	PRINCIPAL	147,315	303
JAGGI, VANESSA	PRINCIPAL	143,820	457
JANZEN, CHRISTOPHER A	TEACHER	108,918	-
JANZEN, GOLDA E.	PRINCIPAL	136,119	183
JANZEN, RICHARD A	TEACHER	101,000	-
JARMAN, DANIELLE	TEACHER	92,768	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
JARVIS, DEBORAH JOY	TEACHER	88,895	-
JASSMANN-HARRIS, CASSANDRA	TEACHER	83,163	-
JASWAL, ROMANPREET K	TEACHER	81,288	140
JEBERG, KEN	TEACHER	92,709	155
JEFFERSON, KELSEY	TEACHER	86,134	47
JENNEJOHN, STACI	TEACHER	99,290	79
JENNENS, GREGORY R	TEACHER	97,261	320
JENSEN, DANNA M	TEACHER	91,784	-
JOHNSON, CAROLYN B	TEACHER	99,285	-
JOHNSON, L JAMES	TEACHER	103,459	350
JOHNSON, MELISSA M	TEACHER	87,604	-
JOHNSON, MICHELLE	TEACHER	99,284	-
JOHNSON, NICOLE	TEACHER	93,934	-
JOHNSON, RACHEL	TEACHER	89,374	-
JOHNSON, TRACY S	TEACHER	101,377	-
JOHNSTON, CURTIS	TRADES CERT HVAC MECHANIC	80,211	-
JOHNSTON, LUISA	TEACHER	75,769	-
JOHNSTON, SAMANTHA E	TEACHER	80,288	-
JOHNSTONE, D'ANTOINE SB	TEACHER	90,154	-
JOHNSTON-HARDER, MELINDA L	TEACHER	92,692	-
JONASSON, LAURA M	TEACHER	84,712	75
JONES, DARREN	TEACHER	92,778	-
JONES, DEANNA	TEACHER	100,213	-
JONES, LINDSAY D	TEACHER	78,561	-
JONKER, EILEEN J	TEACHER	97,727	-
JOO, ALAN G	PRINCIPAL	143,820	1,064
JOSEPHSON, COLIN E	TEACHER	101,773	-
JUTEAU, SEAN	VICE PRINCIPAL	129,546	-
JUZKOW, SANDRA L	TEACHER	92,742	-
KALAN-GILL, AMNEET	TEACHER	76,893	-
KALO, VERONICA	TEACHER	97,119	-
KANG, SUYUN	TEACHER	83,407	557
KARDOS, SANDOR	TEACHER	109,300	137
KAULDHER, INDERJEET	TEACHER	105,316	-
KAUR, BALJIT	TEACHER	80,168	-
KAYE, KRISTAN A	TEACHER	99,472	53
KAZAKOFF, JEAN C	TEACHER	92,797	-
KEEN, JEFFREY S	VICE PRINCIPAL	121,613	-
KELLER, CARMEN	TEACHER	92,826	-
KELLY, BRONWEN E	TEACHER	106,968	85
KEMP, JERMAINE R	TEACHER	81,271	-
KEMPF, CINDY R	TEACHER	93,376	-
KENNEY, CAROLYN M	TEACHER	85,099	-
KERANEN, JOHN	TEACHER	102,089	-
KERR, TANYA N	TEACHER	99,936	-
KEVANY, CLAIRE L.	TEACHER	92,750	-
KEYWORTH, KATHLEEN E	VICE PRINCIPAL	150,984	2,492
KEYWORTH, NADINE T	TEACHER	107,325	400
KIDD, VICKI K	TEACHER	99,085	-
KIFIAK, DARLEEN M	TEACHER	109,358	-
KILBY, JENNIFER N	TEACHER	96,424	40

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
KILVERT, GREGORY J	VICE PRINCIPAL	126,167	-
KIM, EUN JUNG GRACE	TEACHER	75,319	112
KIM, HYE SONG JENNY	TEACHER	102,789	-
KIM, PRISCILLA J.	TEACHER	99,328	8
KING, DIANE M	TEACHER	75,318	-
KING, JENNIFER L	VICE PRINCIPAL	123,401	-
KING, KYLIE E	TEACHER	91,581	-
KIRK, MARILYN D.	TEACHER	101,542	250
KITTERINGHAM, LOGAN O	PRINCIPAL	134,467	45
KLASSEN, ANTHONY J	TEACHER	106,516	113
KNELSEN, RONALD L	TEACHER	104,301	54
KNOWLSON, ADAM J	TEACHER	91,094	-
KNOX, JASON K	TEACHER	92,777	-
KNUTTLA, JILLIAN J	TEACHER	86,516	90
KOCHHAR, RAMANJIT S	TEACHER	101,613	-
KOEHLER, JENNIFER	VICE PRINCIPAL	126,711	3,026
KOETT, ANNAMARIE	TEACHER	81,399	-
KONDO, LARISSA J	TEACHER	82,993	-
KORUZ, DILJIT	ASSOCIATED PROFESSIONAL	105,609	1,283
KOZLOVIC, GEORGE W	DIRECTOR OF INSTRUCTION	166,932	7,558
KRAHN, CHRISTOPHER L	TEACHER	107,469	-
KRAHN, MELISSA	TEACHER	101,631	-
KREISCH, RUTH	TEACHER	76,958	53
KRIEGER, MICAH	TRADES CERT CARPENTER	78,663	-
KRISKO, RHONDA L	PRINCIPAL	140,577	3,406
KRISTENSEN, ALYSSA M	TEACHER	84,690	1,299
KROEKER, BARRY J	TEACHER	81,698	-
KROEKER, JENNIFER E	TEACHER	78,912	125
KUHR, DORTE	TEACHER	92,692	-
KUSICK, LISA A	TEACHER	93,149	-
LABBY, STEPHANIE I	PRINCIPAL	143,820	-
LABINE, GEOFFREY E	TEACHER	96,825	-
LACHAPELLE, DENIS	TRADES CERT HVAC MECHANIC	82,474	-
LACROIX, LARA M	TEACHER	106,209	-
LADEFOGED, RASMUS (PETER) P	TEACHER	93,081	-
LAINCHBURY, LISA	ASSISTANT SUPERINTENDENT	185,964	14,636
LAINCHBURY, MARK	TEACHER	98,044	-
LAINÉ, ARON W.	TEACHER	97,995	-
LALLEY, DAVID W	TEACHER	83,688	-
LAM, RONALD	ENERGY SPECIALIST	84,000	3,068
LAMBIE POTTER-SMITH, CHRISTINE	PRINCIPAL	149,333	58
LANE, ALISON	TEACHER	99,186	-
LATEGAN, BEVERLEY	TEACHER	84,752	-
LATHAM, REAGAN L	TEACHER	79,465	-
LAUSER, MICHAEL	TEACHER	87,693	300
LAY, KRISTIAN BE	TEACHER	80,433	-
LEACH, AMANDA	TEACHER	99,873	468
LEARD, NANCY J	TEACHER	79,407	284
LEARY, BROOKE	TEACHER	80,884	-
LEBLANC, MARK E	TEACHER	93,547	-
LEE, AUSTIN	TEACHER	81,988	171

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
LEE, CHRISTY K	TEACHER	85,700	50
LEE, JI E	TEACHER	84,668	-
LEE, MELISSA K	TEACHER	101,587	-
LEE, STEPHANIE	TEACHER	76,881	-
LEIFSO, LAURIE K	ASSOCIATED PROFESSIONAL	85,807	376
LEIPER, GORDON	TRADES CERT CARPENTER	79,154	-
LEIPER, MARK A	DISTRICT PRINCIPAL	156,067	147,033 *
LEONARD, BRIAN F	VICE PRINCIPAL	132,923	1,510
LEONARD, CORINNA	TEACHER	102,187	-
LEONARD, MELANIE J	TEACHER	79,719	-
LEONARD, SHERI ANNE	TEACHER	99,214	-
LEWER, KYLE	TEACHER	77,378	-
LEWIS, BREANNA	TEACHER	82,751	-
LI, BIN B	TEACHER	101,631	-
LI, GRACE Y	TEACHER	81,850	-
LINCKE, PAUL D	TEACHER	107,998	-
LINDGREN-STREICHER, VICTORIA RAE	TEACHER	76,675	-
LINDSAY, M LUCY	TEACHER	103,673	-
LOEPPKY, CINDY J	TEACHER	99,285	81
LOEPPKY, DEAN S.	TEACHER	104,617	-
LOEWEN, GLEN W	TEACHER	99,779	-
LOEWEN, WAYNE R	TEACHER	100,961	-
LOEWEN-SCHMIDT, SHAUNA	PSYCHOLOGIST	108,757	1,073
LONNEBERG, MELISSA M	TEACHER	78,296	840
LOREE, PAULETTE D.	TEACHER	101,555	-
LORENSEN, DAMEON P	TEACHER	103,396	75
LOUGHREY, APRIL M	TEACHER	102,231	-
LOW, DAVID B	TEACHER	108,623	281
LOWE, RONALD T	TRADES CERT CARPENTER ROOFER	79,277	-
LOWRIE, KAREN J	TEACHER	92,864	99
LU, PEI LIN	TEACHER	82,032	-
LUI, JASON CHIN HEI	TEACHER	104,489	-
LUNA, ISMAT	TEACHER	86,036	-
LUNN, ADRIENNE M	TEACHER	94,154	100
LUTEIJN, A KIM	VICE PRINCIPAL	133,045	221
LUTEIJN, NADINE J	TEACHER	103,055	365
LUTES, GARY C	TEACHER	101,390	45
LUYKEN, ANTHONY	TEACHER	90,330	-
LYNDON, JEREMY B	PRINCIPAL	151,559	112
LYTH, JENNIFER R	TEACHER	95,779	195
MACDONALD, GLEN CK	TEACHER	103,014	2,530
MACGILLIVRAY, CRYSTAL	TEACHER	88,045	-
MACGREGOR, KIMBERLY A	TEACHER	83,436	50
MACINNIS, JENNIFER	TEACHER	99,373	-
MACKAY, SHELEE L	TEACHER	90,472	-
MACLEAN, JOEL M	TEACHER	82,609	160
MACLEOD, JOSEPH N	TEACHER	78,038	-
MACNAUGHTON, DAWN J	TEACHER	99,310	-
MADDEN, MONTANNA	TEACHER	75,488	-
MAGER, SHERIE	TEACHER	99,903	-
MAIN, JACOB	TEACHER	101,712	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
MAIN, KARYN M	TEACHER	100,028	-
MAJDANAC, DANNY	TEACHER	108,966	-
MAKI, KRISTIN	TEACHER	87,517	-
MALCOLM, JIWAN K	TEACHER	100,749	475
MALCOLM, SIMONE	TEACHER	80,707	-
MALO, JASON	VICE PRINCIPAL	132,923	-
MANTEI, KYLIE	TEACHER	90,791	-
MARKIN, COURTNEY J	TEACHER	86,697	230
MARSH, CRAIG G.D.	TEACHER	99,580	-
MARSHALL, KATHERINE	PSYCHOLOGIST	109,808	793
MARSHALL, KENNETH G	TEACHER	101,595	185
MARSHALL, SANDY M	TEACHER	92,737	-
MARTENS, DANIEL P	TEACHER	104,160	-
MARTENS, MATHEW S	TEACHER	94,393	-
MARTIN, DOUGLAS CLIVE	TEACHER	93,160	309
MARTINS, JENNIFER E.	TEACHER	92,738	-
MASON, CAROL M A	TEACHER	101,538	100
MATHAI, RONALD J	TEACHER	76,326	-
MATHAI, ZARAH C	TEACHER	89,116	-
MATHEWS, ZACHARY H	TEACHER	93,257	200
MATTHON, TANYA L	TEACHER	99,373	53
MAYO, EMMA	TRADES CERT CARPENTER	78,467	-
MAZZA, DANIELA	TEACHER	83,633	20
MCCARTHY, GORDON A	TEACHER	100,778	-
MCCLELLAND, LINDSEY M	TEACHER	89,207	-
MCCOLL, MARCIA E	TEACHER	99,227	-
MCCRAE, DUNJA	VICE PRINCIPAL	119,423	-
MCCULLOUGH, E ALLISON	TEACHER	103,390	-
MCDERMAND, KIM	HOMESTAY COORDINATOR-ISP	76,495	1,729
MCDONALD, DENNI L	TEACHER	99,666	-
MCDONALD, ERIN	TEACHER	103,090	75
MCDONALD, SHELLEY	TEACHER	84,656	-
MCDOUGALL CRANSTON, BENJAMIN R	TEACHER	98,877	68
MCEACHERN HUGHES, TAMMY	SPEECH LANGUAGE PATHOLOGIST	81,171	1,574
MCEACHERN, DOUG	TEACHER	79,806	-
MCEACHERN, KIRSTEN J	TEACHER	75,388	-
MCEWEN, DARYL	TRADES CERT PLUMBER GASFITTER	79,689	-
MCFARLAND, KRISTEN M	TEACHER	99,328	112
MCGIVERN, JOAN M	TEACHER	105,738	675
MCGOUGH, SAMANTHA C	TEACHER	92,780	-
MCGOVERN, SEAN W	TEACHER	103,536	-
MCGOWAN, CHELSEA N	TEACHER	100,016	-
MCINNES, LAURA	TEACHER	77,326	-
MCKAY, DARREN R	TEACHER	105,101	-
MCKAY, KATHLEEN M	TEACHER	106,566	-
MCKAY, MARTHA F	TEACHER	105,840	45
MCKELLAR, MICHELLE L	TEACHER	103,966	-
MCKENZIE, LINDSAY A	TEACHER	102,010	100
MCKERNAN, SERENA S	TEACHER	87,397	140
MCKNIGHT, BLAIR K	TEACHER	92,737	-
MCLAUGHLIN, MICHAEL D	TEACHER	102,600	90

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
MCLEAN, MARIA A	TEACHER	101,587	53
MCLEOD, CAITLIN M	TEACHER	92,701	-
MCLEOD, GRANT	LEADHAND TC ELECTRICIAN	82,630	-
MCMAHON, CARSEN	TEACHER	79,205	-
MCMATH, PATRICK A	TEACHER	85,473	-
MCMEEKING, MATTHEW	TRADES CERT ELECTRICIAN	79,087	-
MCMILLAN, CAROLINE S.	TEACHER	102,093	100
MCNEILL, GREG S	TEACHER	98,173	670
MCRAE, AMBER	TEACHER	85,590	-
MCRAE, LAURA N	TEACHER	102,236	-
MCSHERRY, GEOFF	TEACHER	103,049	2,849
MEDINA, SYDNEY	TEACHER	75,413	-
MEHAN, RAJEEV	TEACHER	98,399	-
MERCER, BRYLEE	TEACHER	76,376	-
MESHEN, DANIELLE M	TEACHER	79,825	-
MESSERE, CRAIG A	TEACHER	101,178	-
MICHAUX, JAMES	TEACHER	105,694	-
MICHEL, JONATHAN	TEACHER	86,934	-
MIKKOLA, HENRY	FOREMAN TC PAINTER	85,083	-
MILLER, GEORGE A	TEACHER	93,888	-
MILLER, HEDY M	TEACHER	100,411	-
MILLER, KIMBERLY A	TEACHER	101,635	-
MILLINGTON, KATHY D	TEACHER	96,676	-
MILLS, DAVID K	TEACHER	92,696	-
MILLS, MIRIAM C	TEACHER	92,773	210
MILLS, RHONDA	TEACHER	92,784	-
MISSEL, TRACY A	TEACHER	98,800	-
MITCHELL, LINDSAY A	TEACHER	108,668	332
MITCHELL, STUART G	TEACHER	101,861	-
MITTON, HAYLEY E	TEACHER	77,859	-
MOCK, KEITH	TRADES CERT MECHANIC	82,427	28
MOEWS, MONICA	TEACHER	102,093	-
MOINO, ANGELA M	TEACHER	87,292	51
MOINO, MARCELLO B	ASSISTANT SUPERINTENDENT	186,405	14,764
MOIR, JEAN	TEACHER	79,415	-
MOON, EMILY M	TEACHER	96,666	-
MOORE, ADAM L.	PRINCIPAL	157,329	236
MOORE, CRAIG	TEACHER	89,859	539
MORGAN, MICHAEL	DIRECTOR-LEARNING SUPPORT SERV	178,780	12,212
MOSCARDA, PERRY L	TEACHER	101,542	-
MOSLINGER, ROBERT	TEACHER	93,496	-
MOSS, GILLIAN S	TEACHER	99,233	55
MOSSEY, KOREENA LYNN	TEACHER	99,347	50
MUELANER, MARYSSA L.	TEACHER	75,582	-
MULSKI, KATHERINE A	TEACHER	103,654	-
MURACA, SEBASTIANO	DISTRICT PRINCIPAL	156,067	5,690
MURPHY, DANIELA	PSYCHOLOGIST	110,310	1,262
MURRAY, CASSANDRA E	TEACHER	103,761	1,893
MUSIL, TRACY L	TEACHER	109,364	1,326
MUUREN, KARIN	PRINCIPAL	136,119	13
MYERS, TRAN Q	TEACHER	99,225	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
MYETTE, STACEY L.	TEACHER	96,445	-
NAHAL, JASPREET	TEACHER	76,120	-
NANDANAVANAM, RANGANAYAKI	TEACHER	107,050	53
NARANG, PREM	TEACHER	107,383	-
NAST, IRINA	TEACHER	92,778	-
NATENHORST, DAMARA C	TEACHER	79,103	-
NATH, TARSEM	MANAGER - TECHNICAL SERVICES	100,052	2,278
NEFF, JANET M	TEACHER ON CALL	77,340	-
NELSON, MARLENE A	TEACHER	101,542	-
NESBITT, KATE	TEACHER	80,483	-
NEUFELD, KARLEIGH J	TEACHER	86,795	112
NEUFELD, RYAN J	PRINCIPAL	135,200	-
NEUSCHELER, URSULA	TEACHER	82,157	160
NEVEUX, JOANNE	DISTRICT PRINCIPAL	152,100	4,160
NICHOLAS, FAUNE JJ	TEACHER	86,363	312
NIEMI, KELLI L	TEACHER	75,276	-
NOAKES, CHARLOTTE P	TEACHER	85,302	53
NOLL, LISA	TEACHER	110,466	-
NORDBY, KIRSTEN C	TEACHER	101,547	-
NORMAN, KYMBERLY	TEACHER	101,074	-
NORTH, ROBERTA A	TEACHER	92,712	-
NOYE, SARAH	TEACHER	76,753	53
NUAMAH, WENDY	TEACHER	81,762	-
NYTE, CHRISTA	TEACHER	99,241	-
OBAYASHI, RICHARD H	TEACHER	103,151	200
OCAMPO, ALFONSO	TEACHER	85,472	-
O'DELL, M PATRICIA	TEACHER	96,328	-
OH, CHAN Y	TEACHER	84,956	-
O'HARA, AIDAN J.	TEACHER	97,290	-
O'KEEFE, JESSICA A	TEACHER	97,219	-
OLAYBAL, GERALDINE	TEACHER	91,152	50
OLIVER, SEAN	PRINCIPAL	143,820	44
OLSEN, NATHAN	TRADES CERT ELECTRICIAN	79,839	-
OLSON, JOEL S	VICE PRINCIPAL	119,422	-
O'NEILL, REBECCA J	TEACHER	102,115	-
OPPENLANDER, DEBBIE	TEACHER	98,990	-
ORCHARD, PAUL C.E.	TEACHER	95,396	-
ORLANDO, JANINE	TEACHER	101,578	215
OSBORNE, CAROL P	TEACHER	104,751	-
OSBORNE, SANDI	TEACHER	92,982	100
OSEI-APPIAH, LEONA D	TEACHER	80,514	-
O'SHEA, LOREN J	TEACHER	92,697	-
OSINAME, O JULIANA	TEACHER	90,357	-
OSKAM, STEPHANIE	TEACHER	99,328	-
OUGH, TAMMY	TEACHER	104,661	-
PACHECO, DEAN	PRINCIPAL	150,514	192
PACHECO, ERIN	TEACHER	92,265	2,016
PAET-BULLAOIT, SAMANTHA A.	TEACHER	88,077	278
PAGELY, SVEENA	TEACHER	91,404	75
PAGNANINI, ALYSSA L	TEACHER	107,604	214
PAIS-MARTINS, MARIA	TEACHER	77,934	102

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
PALFREYMAN, DEAN	TEACHER	96,483	-
PALICHUK, MICHAEL W	PRINCIPAL	143,820	43
PAQUETTE, TODD	TRADES CERT PAINTER	79,341	-
PARADIS, KAELA	TEACHER	85,686	-
PARKER, MICHAEL A	TEACHER	102,660	-
PARKES, LINDSAY A	TEACHER	95,534	-
PARSONS, BRIANNA L	TEACHER	101,697	-
PASSAGLIA, VANESSA L	TEACHER	92,134	-
PATERSON, DORIS G	TEACHER	92,606	-
PATON, DEAH C	PRINCIPAL	162,483	-
PAWAR, PRABHJYOT S	TEACHER	105,735	-
PEÁCH, JENNIFER	TEACHER	99,953	-
PEARCE, KELLY D	TEACHER	92,767	-
PECK, BARBARA A	TEACHER	101,283	-
PEDERSEN, LYNDA D	TEACHER	92,751	-
PEI, JIAGU (ANGEL)	TEACHER	75,668	112
PELZER, JOE	TEACHER	94,032	-
PENNER, LAURIE	TEACHER	83,137	105
PENNER, STEVEN T	TEACHER	96,412	125
PEPE, ANTONIO	TEACHER	113,260	-
PEREIRA, CLARE	EXEC ASST - SUPERINTENDENT	90,975	180
PERRY, BRENDAN	TEACHER	90,050	184
PETERSEN, MARLENE J	TEACHER	99,213	-
PETERSEN, NANCY A.	TEACHER	99,284	184
PETERSON, JESSICA L	TEACHER	83,539	-
PETERSON, STACEY	TEACHER	95,637	-
PETRIE, LARA M	TEACHER	108,520	359
PETRIK, MARK	MGR - HR & LABOUR RELATIONS	98,227	3,237
PETTIT, CINDY	ASSOCIATED PROFESSIONAL	105,231	993
PHAM, AMANDA	TEACHER	78,072	-
PHILPOTT, RHONDA J	TEACHER	79,327	672
PHUNG, THE ANH	TEACHER	76,796	-
PIKE, REBECCA D	TEACHER	81,478	-
PILLAY, SARASVATHI	TEACHER	93,829	100
PISIAK, SHELLEY L	TEACHER	99,348	-
PLOCKTIS, SCOTT M.	TEACHER	77,444	986
PONAK, DARRIN J	TEACHER	101,922	-
PONTING, TANYA L	TEACHER	92,737	-
POPIL, JOCELYN A	TEACHER	92,798	-
PORCZEK, TARA A	TEACHER	76,265	-
POROWSKI, JANET M	TEACHER	104,344	117
PORTILLO, SONIA	TEACHER	85,016	-
POWAR, NINA	TEACHER	90,272	100
POWELL, AARON M	VICE PRINCIPAL	129,546	-
POWELL, NEIL	VICE PRINCIPAL	134,908	953
PRESTON, KAYLA N	TEACHER	85,791	84
PRESTON, TAYLOR EL	TEACHER	84,126	75
PREUSS, REBECCA R	TEACHER	99,625	160
PRIETO, ANTHONY	TRADES CERT PLUMBER GASFITTER	78,887	151
PRIMEAU, JODY LYNNE	TEACHER	104,366	-
PROBERT, CHRISTOPHER	TEACHER	100,214	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
PROBY, DAVID	FOREMAN TC MECHANIC	85,308	1,762
PROSSEGGER, MONIQUE	TEACHER	86,762	264
PROULX, JASON	TEACHER	101,738	175
PROUST, AMBER M	TEACHER	99,900	348
PSAJD, ERIN K	TEACHER	91,732	-
PSAJD, KEITH	TEACHER	94,998	-
PUE, MICHAEL R	DISTRICT PRINCIPAL	152,768	5,499
PURDY, MITCHELL	TRADES CERT CABINETMAKER	78,518	-
QUINN, MICHAEL D	CO-ORDINATOR - APEX PROGRAM	85,993	128
QUON, LAURIE-MAY K	TEACHER	77,839	21
RADFORD, ALISON	TEACHER	82,755	-
RADFORD, RYAN R	TEACHER	99,429	200
RAFIGHI, VICTORIA N	TEACHER	82,212	-
RAHN, J VINCENT T	TEACHER	99,174	-
RAND, SHELLEY I	TEACHER	95,305	300
RANDALL, KELSEY	TEACHER	85,712	-
RANDEN, TERRI	TEACHER	79,992	-
RANDHAWA, BALVINDER K	TEACHER	77,923	35
RAPHAEL, TRISTAN P	TEACHER	85,266	-
RAWLE, AMANDA	TEACHER	103,742	-
READ, TAMARA	TEACHER	99,277	-
REDEKOP, CHARLENE	PRINCIPAL	143,820	-
REDFERN, JOANNA M	TEACHER	92,646	50
REEVE, KEVAN	DISTRICT PRINCIPAL	151,817	5,600
REHNBY, ELISE	VICE PRINCIPAL	126,484	-
REICH, SHELDENE	TEACHER	99,143	314
REID, BRITTANY	VICE PRINCIPAL	126,104	1,386
REIMER, MELISSA K	VICE PRINCIPAL	119,348	-
REMPPEL, JOANNE M	PRINCIPAL	119,229	-
REMPPEL, ROBYN J.	TEACHER	93,266	-
RENAUD, DANIEL E	TEACHER	96,074	491
RENAUD, NICHOLAS M	TEACHER	76,252	387
RENSING, CATHY M	SPEECH LANGUAGE PATHOLOGIST	81,243	1,221
REVES, JASON	TEACHER	75,409	-
REYNAUD, KURT	VICE PRINCIPAL	142,717	-
REYNOLDS, JODIE R	TEACHER	80,634	-
RHODDY, OLIVIA C	TEACHER	101,587	-
RICHARDSON, BEVERLEY A	TEACHER	92,695	155
RIVERA, CLARINDA F	SPEECH LANGUAGE PATHOLOGIST	101,484	1,427
RIVERO, CATERIN TATIANA	TEACHER	81,445	350
RIZZO, LESLEY E	TEACHER	89,889	-
ROBB, GREGORY J	TEACHER	85,709	-
ROBERTS, ALICIA	TEACHER	75,519	21
ROBERTSON, CHANTAL	TEACHER	87,074	112
ROBERTSON, COURTNEY	PRINCIPAL	140,563	18
ROBINSON, JENNIFER L	VICE PRINCIPAL	108,394	-
ROBINSON, KIMBERLY A	TEACHER	104,720	50
ROBINSON, TAMARA A	OCCUPATIONAL THERAPIST	78,963	914
RODDHAM, RHONDA	TEACHER	92,736	136
RODLAND, DENA M	TEACHER	93,078	-
ROGERS, CINDY	TEACHER	101,311	170

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
ROGERS, CRAIG J	TEACHER	99,276	-
ROGERSON, LEAH S	TEACHER	82,553	-
ROLLEMAN, FREDERICK	TEACHER	93,193	-
ROMAN, RYAN	TEACHER	81,217	12
ROMEY, CURT D	TEACHER	80,893	-
ROMONKO, SAMANTHA	TEACHER	99,143	679
RONSE, NICOLE A	TEACHER	99,143	-
ROOS, DEVIN J	MANAGER-BUILDING TRADES	84,632	2,215
ROSSI, CATHARINA E	TEACHER	101,609	-
ROSSI, DAVID G	PRINCIPAL	127,098	-
ROWE, AARON	TEACHER	110,590	-
RUDYK, KAREN	TEACHER	75,754	-
RUFFO, ANDREA M	TEACHER	98,650	-
RUSHKA, PAMUELA E D	TEACHER	92,922	-
RUSSELL, KRISTINE D	TEACHER	92,647	-
RUTTER, SANDRA L	TEACHER	79,232	-
RYAN, TASMAN	TEACHER	77,000	-
RYBAKOV, NATALIA	TEACHER	98,204	-
SABBADIN, DENNIS	TRADES CERT MECHANIC	79,063	-
SACHAR, RONNEAT	TEACHER	99,284	119
SAELIENG, JUSTINE	TEACHER	100,006	90
SAFIQ, REYHAN M	TEACHER	99,328	-
SAHOTA, HARVEEN	TEACHER	75,017	53
SALAH, ZEINA MOHAMED	TEACHER	90,691	-
SALLENBACH, GLEN L	TEACHER	110,862	-
SALTER, ADAM TA	TEACHER	88,702	45
SAMSON, AILEEN	HR OFFICER	78,368	860
SANCHEZ VILLA, JUAN	TEACHER	82,609	70
SANDERSON, ANNE M	TEACHER	99,402	53
SANDHER, KULVINDER KAUR	COMMUNITY SCHOOL COORDINATOR	77,970	-
SANDHU, NISHA	TEACHER	77,239	-
SANDHU, SANDEEP K	TEACHER	95,587	60
SANDQUIST, DAVID J	TEACHER	106,386	100
SANGHA, MANJEET (MEENA)	TEACHER	104,009	-
SARGANIS, PANAGIOTIS	TEACHER	92,737	-
SAROWA, MANJINDER	PRINCIPAL	151,523	4,238
SAUMIER, DIANNE P	TEACHER	99,639	-
SAUNDERS, ALEXANDRA L	TEACHER	91,415	-
SAWATZKY, JANIS A	TEACHER	86,576	722
SCHAFFER, CAREY V	FOREMAN TC ELECTRICIAN	84,836	-
SCHAUFLER, TRISTAN	DIRECTOR - FACILITIES	162,520	160
SCHEIRER, DAVID M	TEACHER	81,874	-
SCHELLENBERG, LAURA	TEACHER	78,280	-
SCHMIDT, REBBECA	TEACHER	82,424	-
SCHNEIDER, KARI LYNNE	SPEECH LANGUAGE PATHOLOGIST	101,631	1,452
SCHOLZ, JENNIFER L.	TEACHER	81,848	90
SCHROEDER, AARON	TECH SUPPORT SPECIALIST LEV 3	76,977	-
SCHROEDER, TRUDI M	TEACHER	92,697	-
SCHWEERS, ANGELA C	TEACHER	101,542	-
SCOTTON, WALTER B	TEACHER	93,200	-
SCOVELL, ELAINE	TEACHER	99,131	269

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
SEDLER, JAMIE	TEACHER	102,158	75
SEDO, DEREK	TEACHER	82,411	-
SELLER, SARAH E	TEACHER	92,777	-
SETTINGINGTON, FRED	TEACHER	95,589	485
SEWELL, KENDALL	VICE PRINCIPAL	114,526	-
SHAMBROOK, ALISON A	TEACHER	77,724	-
SHANDALLA, CAROLYN J	TEACHER	98,030	100
SHARKEY, DONNA	TEACHER	92,697	-
SHARMA, AKWINDER	TEACHER	87,925	-
SHARMA, AMIT	TEACHER	99,644	-
SHAVER, PENNY M	TEACHER	81,213	-
SHEARON, TAMERA D	TEACHER	97,127	159
SHEARS, AMBER B.	TEACHER	99,567	53
SHEN, XIAONONG	TEACHER	101,442	100
SHEPPARD, DAVID	TEACHER	85,737	-
SHERGILL, RAMANDEEP	TEACHER	77,240	-
SHIN, JI HAE H	TEACHER	77,305	-
SHKLOVETS, TATIANA I	TEACHER	90,071	-
SHORE, ALYSSA	TEACHER	107,847	-
SIDHU, GURDIT	TEACHER	102,024	-
SIDHU, NIMI	TEACHER	102,497	-
SILVA, ALEXANDRA	TEACHER	75,831	-
SILVA, SARAH E	TEACHER	84,019	-
SILZER, GREGORY F	TEACHER	105,712	-
SIMONETTO, KENDRA L M	DISTRICT PRINCIPAL	147,378	3,362
SINGH, SUNAYNA	TEACHER	76,469	-
SISK, THERESA A	TEACHER	92,743	282
SITNIK, LISA K	TEACHER	105,164	238
SLADE, AMANDA	TEACHER	106,268	63
SLANE, ANDREW D	TRADES CERT ELECTRICIAN	78,598	-
SMILLIE, DIANE M	PRINCIPAL	143,820	112
SMITH, KELLY G	TEACHER	99,185	-
SMITH, KYLE	TRADES CERT ELECTRICIAN	75,848	-
SMITH, ROCHELLE J	TEACHER	80,187	154
SMITH, RYAN MICHAEL	FOREMAN TC PLUMBER GASFITTER	82,541	121
SMITH, SHANNON D	TEACHER	101,627	-
SMITH, SOMMER D.	TEACHER	78,878	271
SMITH, STEPHEN P	TEACHER	79,879	-
SMITHSON, R SCOTT	TEACHER	103,490	-
SOFIK, WENDY	TEACHER	99,242	-
SOKUGAWA, WENDY	TEACHER	105,945	-
SOMMERVILLE, COLIN J	TEACHER	107,023	-
SORANAKA, S KANATA	TEACHER	83,403	-
SPENCE, SHANNON A	TEACHER	92,647	-
SPINDLOVE, LAURA	TEACHER	101,631	-
SPRING, NELSON	TEACHER	102,110	-
SPRINGENATIC, TERA	TEACHER	105,724	-
ST. PIERRE, MARLENE E	TEACHER	90,279	45
STAM, LEANNE E.	TEACHER	94,126	-
STANTON, MARK	TEACHER	102,733	-
STARE, RONALD G	DISTRICT PRINCIPAL	151,948	3,111

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
STATHAM, MARCI K	TEACHER	107,807	-
STEACY, JILL M	TEACHER	96,390	-
STEAD, SUZANNE L.	TEACHER	89,211	-
STEAD, TERRY S	TEACHER	103,356	45
STEEVES, JERED M	TEACHER	79,544	1,524
STEPHENSON, TIMOTHY C	TEACHER	101,539	-
STEUNENBERG, VANESSA J	TEACHER	101,695	317
STEWART, KELSEY S	TEACHER	103,967	482
STEWART, TRINA E	TEACHER	80,979	-
STICKNEY, CHRISTIAN	TEACHER	75,630	-
STICKNEY, HANNAH C	TEACHER	81,731	-
STOCKWELL, ALANA R	TEACHER	83,110	53
STODDART, KATHLEEN L E	TEACHER	105,278	100
STOKES-BENNETT, DEVON L.	TEACHER	104,805	2,866
STORSLEY, DARREN J	TEACHER	101,572	-
STRAND, DEREK I	TEACHER	99,186	-
STROMQUIST, JANET	TEACHER	123,653	1,703
STUBBINGS, ADRIENNE R	TEACHER	107,689	72
STURROCK, COLLEEN	TEACHER	101,687	400
SUCU, PERIHAN	TEACHER	101,508	-
SUN, WEN DONG	ENTERPRISE SOFTWARE ENGINEER	85,518	105
SURIYA, SENAKA	TEACHER	105,613	385
SUTHERLAND, CHRISTINE	TEACHER	99,143	-
SUTHERLAND, MEGAN D	TEACHER	92,781	-
SWANSON, JUDITH	EXEC. ASST TO SECRETARY TREAS	78,787	-
SWENSON, MAIA L	TEACHER	101,652	-
SYKES, BEN	TEACHER	90,830	-
SYKES, LESLIE	TEACHER	99,328	-
SYNYCHYCH, MARTA	TEACHER	104,541	150
TADIC, ALEKSANDAR	ENTERPRISE SYS ADMIN	86,799	-
TALEON, ALEXIS	TEACHER	77,352	-
TARASOFF, LEE-ANNE M	VICE PRINCIPAL	123,324	-
TASHIN, SPASA	TRADES CERT PAINTER	79,175	-
TAYLOR, ANGELIKA A	TEACHER	96,992	53
TAYLOR, B REID M	TEACHER	80,489	45
TAYLOR, REGAN	TEACHER	99,216	110
TAYLOR, ROSS W.	OCCUPATIONAL THERAPIST	101,542	773
TESAN, THOMAS	TEACHER	77,183	-
TETERS, SAMANTHA AL	SPEECH LANGUAGE PATHOLOGIST	79,097	1,081
THANDI, DEVINDER K	TEACHER	85,211	14
THIBAudeau, LISA R	TEACHER	91,477	-
THIESSEN, SUSANNE	TEACHER	92,962	75
THOMAS, DAVID W	TEACHER	104,558	-
THOMAS, PATRICK J	PRINCIPAL	151,523	2,315
THOMPSON, RANDY	TRADES CERT ELECTRICIAN	79,084	-
THOMSON, KATHRYN M	TEACHER	80,410	112
THOMSON, MICHELLE	TEACHER	92,737	-
THORNBURN, GWENETH M	TEACHER	106,396	830
THORNE, SARAH	TEACHER	97,488	129
THORNE, TRACEY L	TEACHER	82,224	-
THORPE, PATRICIA D	TEACHER	93,622	320

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
THYGESEN, CHRISTINE A	VICE PRINCIPAL	119,873	-
TIMOSHYK, KIMBERLEY R	TEACHER	92,604	-
TOCOL, LEANNE	TEACHER	85,141	-
TORGERSON, REBECCA	TEACHER	92,751	50
TOTOS, NICHOLAS	FOREMAN TRADES CERTIFIED	80,510	-
TOUZEAU, MARK E	PRINCIPAL	134,927	6
TOUZEAU, MICHAEL KM	TEACHER	77,303	45
TOWLE, MICHAEL R	TEACHER	92,252	-
TRAN, HENDERSON	TEACHER	103,129	-
TRATTLE, PAUL R	PRINCIPAL	147,671	59
TREDGETT, BRANDI L.	TEACHER	104,110	-
TRELEAVEN, SARA L	TEACHER	99,284	99
TREMBLAY, JOANNE	TEACHER	91,716	64
TRESSEL, KATIE F	TEACHER	93,242	99
TRIEMSTRA, KRISTIN L	TEACHER	79,479	-
TRIPP, SHARON C	TEACHER	81,576	-
TSE, KEE KWAN MONICA	TEACHER	80,206	30
TUCKER, ENZINA	TEACHER	99,232	-
TULLOCH, KIM M	TEACHER	99,143	-
TUPPER, DONALD M	TEACHER	102,364	-
TURI, DERRICK A	TEACHER	97,252	320
TURKINGTON, CAROLYN C	TEACHER	82,824	-
TURKO, ASHLEY	TEACHER	79,026	-
TURNER, NANCY M	TEACHER	77,374	-
TURPIN, COLLEEN A	TEACHER	99,288	-
TWEMLOW, RACHELLE	TEACHER	88,497	100
UNGER, MEGHAN K	TEACHER	101,581	193
VAILLANCOURT, TYLER	TEACHER	100,130	-
VAN BEMMEL, MARYKE W	TEACHER	86,054	-
VAN BERGEN, BRIAN J	TEACHER	102,975	-
VAN DOOYEWEERT, LISA	TEACHER	92,706	-
VAN HOVE, BREANNA	TEACHER	86,607	53
VAN KREUNINGEN, SHENDAH M	TEACHER	83,565	-
VAN MEER, JOEL D	TEACHER	85,355	-
VANDENBERG, TRAVIS	TEACHER	90,371	336
VATERS, CARISSA	TEACHER	93,384	-
VAUGHAN, JENNA R	TEACHER	86,910	100
VAVRUSKA, LINDA Y S	TEACHER	99,251	182
VEITCH, NATASHA	TEACHER	80,389	-
VELONIS, ATHINA ANNA	TEACHER	99,428	246
VIGNEAULT, KRISTY	TEACHER	100,566	297
VILLENEUVE, LORI L	TEACHER	105,297	305
VINJE, BRADLEY	TRADES CERT MECHANIC	78,813	-
VO, GIAO	MANAGER - IT INFRA SEC	97,060	4,803
VOGT, ILKA	TEACHER	101,863	-
VOLKENANT, SANDRA	TEACHER	86,528	-
VONDER MUHLL, ERIN L	TEACHER	99,380	-
VONK, NADEAN	TEACHER	81,695	337
VUCKOVIC, GORDANA	MANAGER-FACILITIES SERVICES	98,827	959
WADDELL, KRISTINE N	TEACHER	105,681	-
WAGNER, DARRYL S	TEACHER	97,834	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
WAGNER, KAREN	MANAGER-ENERGY,ENVIR.& SP PROJ	120,175	341
WALDRON, MIKE	TEACHER	99,757	-
WALKER, KATIE E	TEACHER	81,814	-
WALKER, THERESA D	TEACHER	92,899	-
WALL, DEE DEE M L	BUDGET OFFICER	84,424	128
WALLACE, ELAINE	TEACHER	99,639	-
WALLDEN, MARIE E.	TEACHER	94,222	-
WALTHERS, MARNIE K	TEACHER	108,639	-
WALTON, JOHN L	TEACHER	99,241	-
WARLIMONT, GLORIA	TEACHER	95,001	42
WARREN, CAROLYNN M	TEACHER	99,242	-
WASS, KIERA E	TEACHER	77,881	-
WATT, KATHRYN E	TEACHER	101,652	-
WAY, PATRICIA A	TEACHER	101,538	-
WEAVER, LISA	MANAGER, SWIS PROGRAM	86,217	1,232
WEBER, JESSICA	TEACHER	83,025	-
WEDAN, WESTON S	TEACHER	84,255	45
WEDGEWOOD, HALEY V	TEACHER	76,007	-
WEISNER, JENNIFER D	TEACHER	99,299	-
WEISS, KIRK M	TEACHER	108,539	186
WEJR, CHRIS	PRINCIPAL	143,820	945
WELFORD, DEANNA N.	TEACHER	101,574	-
WELLIVER, MARGARET LAURELL	TEACHER	105,176	728
WELSH, STEPHEN	DATA MANAGEMENT COORDINATOR	75,668	-
WEN, SANDRA HSIN-YU	TEACHER	75,276	-
WENDELL, KATTIA L	TEACHER	99,251	-
WERGELAND, CYNTHIA	TEACHER	82,336	53
WESLOWSKI, JENNIFER N	TEACHER	88,043	235
WETTSTEIN, LORI D	TEACHER	99,186	55
WIEBE, ALFRED P	TEACHER	101,375	-
WILK, DIANA	PRINCIPAL	143,820	-
WILKIE, CANDACE M	TEACHER	98,951	101
WILKIE, CHRISTOPHER N	TEACHER	98,829	117
WILLIAMS, DELENE	TEACHER	78,927	-
WILLIAMS, JENNIFER E	TEACHER	102,216	-
WILLIAMSON, SARAH	TEACHER	99,980	-
WILLIAMSON, SHELLY A	TEACHER	99,348	-
WILSON, BROOKLYN	TEACHER	80,491	-
WILSON, STEVEN R.	TEACHER	100,194	-
WILSON, TIMOTHY W	TEACHER	88,490	-
WINQUIST, GABRIELLE R	TEACHER	99,284	-
WINTERBOTTOM, KATIE MAY	TEACHER	77,807	-
WITTEN, MICHAEL J	SPEECH LANGUAGE PATHOLOGIST	78,710	1,091
WOELDERS, DANIEL B	PRINCIPAL	136,119	84
WOELDERS, MICHAEL D	TEACHER	101,717	-
WOLSKI, KIMBERLEY	TEACHER	95,203	-
WONG, CANDICE S	TEACHER	100,395	-
WOOD, CALVIN	TEACHER	76,656	195
WOOD, MEAGAN A	TEACHER	101,550	-
WORMALD, NICOLE	HOMESTAY COORDINATOR-ISP	75,183	1,433
WOZNEY, JOHANNA CHRISTINE	VICE PRINCIPAL	128,151	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Remuneration	Expenses
WRIGHT, JAMESON L	TEACHER	92,561	100
WRIGHT, KIMBERLY	TEACHER	99,185	-
WYSE, MARK	TEACHER	96,778	-
YANG, TSUNG SHENG	TEACHER	82,016	-
YEO, DEBORAH A	TEACHER	97,500	195
YOON, SEI YOUN	TEACHER	101,312	-
YOUNGER, AMANDA N	TEACHER	82,771	-
YU, GORDON	DISTRICT VICE PRINCIPAL	136,908	733
YUEN, NAOMI	TEACHER	82,784	-
YUN, LENNY	TEACHER	104,669	-
YURIKOVA, ANNA	TEACHER	80,373	50
ZADRAN, HOSHA	TEACHER	76,541	-
ZAZELENCHUK, MEGAN KATHLEEN	MANAGER-HEALTH & WELLNESS	107,667	5,732
ZHANG, MEI	TEACHER	94,593	-
ZIELKE, MATT	TRADES CERT ELECTRICIAN	78,433	-
ZWIERS, TIMOTHY E	TEACHER	75,195	-
ZWIRN, MITCHELL G	TEACHER	89,936	-
ZYRA, KAROLINA	TEACHER	84,804	-
Total Employees Exceeding \$75,000		114,530,496	592,781
Total Employees Equal to or Less Than \$75,000		101,322,971	1,087,792
Total Employees (excluding elected officials)		215,853,467	1,680,573
Consolidated Total (including elected officials)		\$ 216,074,040	\$ 1,704,873

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$ 13,368,170

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, 2023

There were no severance agreements made between School District No. 35 (Langley) and its non-unionized employees during fiscal 2023.

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, 2023

Name of Individual, Firm or Corporation	Amount
3P LEARNING AMERICAS	\$ 88,528
4IMPRINT.COM	30,676
5X5 CONTRACTING INC.	62,339
ACTES ENVIRONMENTAL	30,131
AINSWORTH	31,042
ALLIANCE MEDICAL MONITORING INC.	25,253
AMAZON	731,078
AMER NETWORKS	35,226
AMERESCO CANADA INC.	34,382
ANDREW SHERET LTD	188,178
APLIN & MARTIN CONSULTANTS LTD.	72,322
APPLE CANADA INC. C3120	1,353,772
ARI FINANCIAL SERVICES T46163	145,453
ARIA CONVENTION CENTRE	86,325
ARTSTARTS IN SCHOOLS	51,790
ATTENDEASE SOFTWARE CORP	25,760
AURORA CASCADE ENTERPRISES LTD.	1,511,027
AVENUE MACHINERY CORP	125,469
B.C. HARDWOOD FLOOR CO. LTD.	56,369
B.C. HYDRO	1,446,928
B.C. PRINCIPAL/VICE PRINCIPAL ASSOCIATION	115,355
B.C. SCHOOL SPORTS	35,841
B.C. TEACHERS FEDERATION	5,821,321
B.C.I.T.	49,362
B.C.S.T.A.	67,974
BAKAU CONSULTING	37,695
BALL PARK SPORTS	67,751
BARAGAR ENTERPRISES LTD	40,698
BEASTVAN GRAPHICS & APPAREL	42,980
BEATON'S MEET & GREET LTD.	50,437
BEST BUY CANADA LTD.	50,994
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	43,525
BOLLMAN ROOFING & SHEET METAL LTD.	249,323
BUSY-BEE SANITARY SUPPLIES	105,015
C.U.P.E. 1260	564,036
C.U.P.E. LOCAL 1851	245,746
CALIBER SPORT FLOORING	41,549
CAMBIE ROOFING	639,345
CAMP JUBILEE	86,604
CAMP SQUEAH	70,192
CANADIAN TIRE	37,460
CANSTAR RESTORATIONS	304,191
CAPITAL GREEN LANDSCAPES LTD.	150,818
CBS PARTS LTD.	39,763
CENTAUR PRODUCTS INC.	146,306
CESO TRANSPORTATION LLC	54,308
CHARGEFDW	34,178
CHARTER BUS LINES OF B.C.	95,815
CHEVRON	48,573
CITY OF LANGLEY	83,707
CLEAN HARBORS CANADA INC.	27,714
COACH CLIFF'S GAGA BALL PITS	122,349
COLLEGE BOARD	113,969
COMMUNITY JUSTICE INITIATIVES ASSN.	94,500
CORPORATE EXPRESS CANADA INC.	457,934
COSTCO	338,468
CREDENTIAL ASSET MANAGEMENT	27,104
CSI LEASING	94,555
CULTUS LAKE WATERPARK	38,337
CUSTOM BLACKTOP CO.	354,779
CYPRESS BOWL RECREATIONS LTD	158,363

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, 2023

Name of Individual, Firm or Corporation	Amount
D.G.S. CONSTRUCTION CO. LTD	1,956,735
DEAN FRANCIS ENT. LTD	27,037
DELTA PACIFIC LANDSCAPING LTD.	73,086
DESJARDINS FINANCIAL SECURITY	314,289
DIAMONDHEAD PRODUCTIONS	39,786
DOLLARAMA	53,577
DOUBLE V CONSTRUCTION LTD.	501,464
DOUBLETHINK INC.	49,350
DULUX	66,198
DUTCH DOOR HARDWARE	158,684
DYNAMIC SPECIALTY VEHICLES LTD	282,108
E.B. HORSMAN & SON LTD.	186,162
EASTERN VALLEY ATHLETIC ASSOC.	40,122
EDMONDS BATTERIES LTD	27,887
EDUCATIONAL WORLD TOURS	38,981
ELLISON TRAVEL & TOURS LTD	201,539
EMCO CORPORATION	96,379
EMPIRE ASPHALT PAVING INC.	28,615
EMPLOYER HEALTH TAX (EHT)	4,180,045
ENCOMPASS SUPPORT SERVICES	25,000
ENTITY MECHANICAL LTD.	108,900
ESC AUTOMATION	66,079
ESSO	73,887
FIRST TRUCK CENTRE VANCOUVER INC.	27,719
FLYING U RANCH	48,916
FLYNN CANADA LTD	150,907
FOCUSED EDUCATION RESOURCES	84,040
FOLLETT SCHOOL SOLUTIONS	47,397
FORT LANGLEY GOLF COURSE	38,647
FORTISBC-NATURAL GAS	1,281,275
FRASER VALLEY EQUIPMENT LTD.	31,626
FRESHCO	43,767
FRIESEN YEARBOOKS	34,787
FUNDSCRIP	56,545
FUTUREBOOK PRINTING, INC.	41,834
GAME READY FITNESS LTD	42,809
GAMERS BASEBALL	44,140
GATEWAY CASINOS & ENTERTAINMENT LTD.	75,186
GRAFTON SCHOOL, INCORPORATED	48,044
GRAND & TOY	983,622
GREENBARN POTTERS SUPPLY LTD.	32,168
GROOME FLOOR COVERINGS INC.	144,031
GUARD.ME INTL INSURNACE	165,387
GUILLEVIN INTERNATIONAL INC	69,566
HABITAT SYSTEMS INC.	80,843
HAKAMS YIG #1877	76,800
HARBOUR CRUISES	96,537
HARBOUR INTERNATIONAL TRUCKS	46,658
HARDWOODS SPECIALTY PRODUCTS LP	46,454
HARRIS & COMPANY	136,162
HARRISON HOT SPRINGS HOTEL	31,494
HB TRAVEL CORP.	163,642
HDE	43,743
HEIGHT WORKS LTD	99,859
HERFF JONES, INC	40,536
I GLOBAL EDU	97,418
IDENTITY AUTOMATION	40,098
IKEA	32,870.
IMPERIAL DADE CANADA INC.	352,266
INCLUSION LANGLEY SOCIETY	327,716
INDIGO BOOKS & MUSIC INC.	53,005

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, 2023

Name of Individual, Firm or Corporation	Amount
INDUSTRIAL ALLIANCE	40,064
INSIGNIA SOFTWARE CORP	69,300
INSPIRIS (COUGAR RIDGE COMPUTERS)	53,451
INTEGRATED PROTECTIVE SERVICES	205,279
INTER-CO DIVISION 10 INC.	168,905
INTERNATIONAL BACCALAUREATE ORG	137,167
INTER-PROVINCIAL ROOF CONSULTANTS LTD.	92,926
INTRADO CANADA, INC	63,903
JAPAN ABROAD NETWORK LINK LTD.	79,631
JOSTENS CANADA LTD.	223,070
KAHUNAVERSE SPORTS GROUP INC.	31,398
KEN DEITCHER SALES CO.	41,558
KERRISDALE CAMERAS	53,623
KEV SOFTWARE INC.	107,891
KINETIC CONSTRUCTION LTD	3,527,830
KITT EQUIPMENT	32,760
KLASSEN WOOD CO	52,605
KMS TOOLS & EQUIPMENT LTD	58,064
KOFFMAN KALEF, LLP	39,569
KPMG LLP, T4348	27,526
KWANTLEN FIRST NATION	40,850
LAMBDA	36,568
LANGLEY GOLF AND BANQUET CENTRE	31,975
LANGLEY MEALS ON WHEELS	100,000
LANGLEY PRINCIPALS & VICE PRINCIPALS ASSOCIATION	228,940
LANGLEY SCHOOL DISTRICT FDTN.	251,070
LANGLEY TEACHERS ASSOCIATION	2,983,223
LAUZE ENTERPRISES LTD.	41,606
LEADER LED DISPLAY SOLUTIONS LTD	35,507
LEAVITT MACHINERY	52,367
LIFEWORKS (CANADA) LTD.	168,957
LIONHEART SPORTS APPAREL LTD.	34,648
LONDON DRUGS	31,534
LONG & MCQUADE LIMITED	78,881
LORDCO EQUIPMENT DIVISION	42,906
LOWER FRASER VALLEY ABORIGINAL SOCIETY	50,000
MARSH CANADA LIMITED	42,433
MCCUAIG & ASSOCIATES ENGINEERING LTD.	89,560
MCRAES SEPTIC TANK SERVICE	42,103
MEDICAL SERVICES PLAN OF BC (ISP STUDENTS)	522,975
METRO MOBILE RADIO SALES INC.	38,834
MICHAELS	26,478
MICHELIN NORTH AMERICA (CANADA) INC	26,816
MICROSERVE	96,288
MILLS PRINTING PRODUCT	48,090
MINISTER OF FINANCE	580,764
MOBIL	35,407
MODERN PURAIR	79,086
MOTION SPECIALTIES VANCOUVER	30,468
MOUNT SEYMOUR RESORTS LTD.	33,952
MURRAY GMC ABBOTSFORD	47,787
MYBUDGETFILE INC.	44,783
NATURAL POD	51,695
NEUFELD FARMS	31,409
NEWLANDS GOLF & COUNTRY CLUB	70,990
NOFRILLS	40,230
NORCO TRAILER MANUFACTURING LTD	1,007,221
NORTH AMERICAN CENTER FOR THREAT	30,647
NORTHERN COMPUTER	319,210
NOVMEGA DIGITAL SOLUTIONS	151,743
OCTOPUS SPIRIT ENTERPRISES	111,870

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, 2023

Name of Individual, Firm or Corporation	Amount
ONETEAM SPORTS GROUP	88,124
OPEN DOORS TRAVEL CONCEPTS LTD.	119,325
OPUS FRAMING & ART SUPPLIES	30,504
ORION SECURITY SYSTEMS LTD	48,120
OTTER	55,811
PACIFIC BLUE CROSS	6,582,132
PACIFIC COAST CATERING GROUP LTD.	33,458
PACK, JESSIE	30,000
PAYNE PACIFIC CONTRACTING	62,517
PEARSON CANADA INC. T46254	75,067
PENSION CORPORATION	41,845,628
PINCHIN LTD	27,744
POINTBLANK INSTALLATIONS INC	246,222
POWERSCHOOL CANADA ULC	556,152
PROFESSIONAL DEVELOPMENT COMM.	30,000
PROSTOCK ATHLETIC SUPPLY LTD.	77,416
PUBLIC EDUCATION BENEFITS TRUST IN TRUST	3,563,597
QUANTUM LIGHTING INC	32,718
RAPHAEL FAMILY SUPPORT FOUNDATION	100,000
REAL CDN SUPERSTORE	341,992
RECEIVER GENERAL FOR CANADA	57,034,495
REDLINE REFRIGERATION	36,957
REIMER HARDWOODS LTD.	25,203
RICHELIEU HARDWARE CANADA LTD	31,397
RICHMOND ELEVATOR MAINTENANCE	29,672
RICOH CANADA INC.	742,079
RITE WAY FENCING CO.	46,530
ROBERTSON ELECTRIC	45,019
ROCKY POINT ENGINEERING LTD.	28,193
RUSSELL FOOD EQUIPMENT	141,705
RX SERVICE & REPAIR	168,871
S.D.35 EXCLUDED STAFF GROUP	25,000
SAFEWAY	52,250
SAPPHIRE SOUND INC.	63,187
SAVE ON FOODS	330,280
SCHOLASTIC CANADA LTD.	131,667
SCHOOL SPECIALTY CANADA	34,860
SCHOOL START	32,340
SCHULTZ, LISA	29,450
SGM SYSTEM SOURCE	46,584
SHELL	51,388
SHOPPERS DRUG MART	26,716
SITEONE LANDSCAPE SUPPLY LTD.	26,562
SKYLINE ATHLETICS INC.	34,597
SOFTCHOICE LP.	405,431
SOLUTION TREE EDUCATION CANADA INC.	52,623
SOURCE OFFICE FURNISHINGS	157,372
SOURCES COMMUNITY RESOURCES SOCIETY	100,000
SPICERS CANADA LIMITED	65,237
SPORTFACTOR INC.	53,756
STAGEDOOR TECHNICAL	58,933
STATE CHEMICAL LTD.	54,970
STATHAM, KEVIN	70,807
STATION ONE ARCHITECTS	1,535,361
STERLING FLEET OUTFITTERS INC.	35,410
STILLWOOD CAMP	32,548
STO:LO CATERING	46,138
STRONG NATIONS PUBLISHING INC	67,224
STS TOURS	42,500
SUDDEN IMPACT BRANDED APPAREL	41,213
SUNCOR ENERGY PRODUCTS PARTNERSHIP	250,133

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, 2023

Name of Individual, Firm or Corporation	Amount
SUPER SAVE PROPANE	91,591
SUPERIOR ASPHALT PAVING LTD.	29,348
SUPER-SAVE DISPOSAL INC.	180,721
SWANESET BAY RESORT	45,811
SWIM INTERNATIONAL RECRUITING INC	26,565
SWING TIME DISTRIBUTORS LTD.	242,024
SYSCO FOOD SERVICES OF VANCOUVER, INC	163,190
TC MEDIA LIVRES INC.	25,790
TECHNICAL SAFETY BC	32,636
TELUS	294,174
TEN FEET SPORTS & ENTERTAINMENT LTD	131,883
TERMINIX CANADA LTD	51,928
TERRY FOX FOUNDATION	37,436
THE HOME DEPOT	102,882
THINKTEL COMMUNICATIONS	89,810
THIRDWAVE ENTERPRISES LTD	32,965
TIMBERLINE RANCH	35,956
TLD COMPUTERS	411,820
TOMMIE'S JERK	27,012
TORQUE BRANDING	42,675
TOWNSHIP OF LANGLEY-COLLECTIONS	620,826
TRIAHN ENTERPRISES (2018) LTD.	813,554
TRINITY WESTERN UNIVERSITY	25,143
TYLER TECHNOLOGIES	49,042
U-LINE	49,597
UNIGLOBE SPECIALTY TRAVEL	103,353
UNITECH CONSTRUCTION MANAGEMENT LTD.	184,739
UNITED LIBRARY SERVICES INC.	40,503
UNITED RENTALS OF CANADA INC	32,234
UNIVERSITY OF BRITISH COLUMBIA	37,443
VANCOUVER PUBLIC EDUCATION	83,003
VIKING FIRE PROTECTION INC	39,209
VIKING-ALEXANDER METAL PROD LT	47,558
WAL-MART	190,032
WESCLEAN	73,504
WESCO DISTRIBUTION - CANADA INC.	182,344
WEST CENTRAL BUILDING SUPPLIES	119,818
WEST COAST MACHINERY	142,380
WEST SUN COMMUNICATIONS LTD	61,944
WESTERN CAMPUS RESOURCES	211,409
WESTERN CANADA BUS INC.	794,105
WHYTE, THERESA	56,857
WOLSELEY CANADA INC.	35,262
WORKSAFE BC	2,170,180
X10 NETWORKS	889,077
YAPHEE INC	25,213
YELLOWRIDGE CONSTRUCTION LTD.	141,168
ZAJAC RANCH	31,156
Total - Suppliers with payments exceeding \$25,000	169,729,852
Total - Suppliers with payments of \$25,000 or less	12,499,656
Consolidated Total	<u>\$ 182,229,508</u>

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, 2023

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.*