



SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
JUNE 30, 2019

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2019

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

<small>SCHOOL DISTRICT NUMBER</small> 35	<small>NAME OF SCHOOL DISTRICT</small> LANGLEY	<small>YEAR</small> 2018 - 2019
<small>OFFICE LOCATION(S)</small> LANGLEY, B.C.		<small>TELEPHONE NUMBER</small> 604-534-7891
<small>MAILING ADDRESS</small> 4875 - 222nd STREET		
<small>CITY</small> LANGLEY	<small>PROVINCE</small> BC	<small>POSTAL CODE</small> V3A 3Z7
<small>NAME OF SUPERINTENDENT</small> GORDON STEWART		<small>TELEPHONE NUMBER</small> 604-534-7891
<small>NAME OF SECRETARY TREASURER</small> BRIAN ISELI		<small>TELEPHONE NUMBER</small> 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, 2019
for School District No. 35 as required under Section 2 of the Financial Information Act.

<small>SIGNATURE OF CHAIRMAN OF THE BOARD OF EDUCATION</small> Megan Dykeman	<small>DATE SIGNED</small> 17-Dec-19
<small>SIGNATURE OF SUPERINTENDENT</small> Gord Stewart	<small>DATE SIGNED</small> 16-Dec-19
<small>SIGNATURE OF SECRETARY TREASURER</small> Brian Iseli	<small>DATE SIGNED</small> 16-Dec-19

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST
FOR THE YEAR ENDED JUNE 30, 2019

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

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2019

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)

Gord Stewart

Dec 16, 2019

Gordon Stewart, Superintendent

Date

Brian Iseli

Dec 16, 2019

Brian Iseli, Secretary Treasurer

Date

Audited Financial Statements of

School District No. 35 (Langley)

June 30, 2019

School District No. 35 (Langley)

June 30, 2019

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Financial Assets (Debt) - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	36
Schedule 4A - Tangible Capital Assets (Unaudited)	37
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	38
Schedule 4C - Deferred Capital Revenue (Unaudited)	39
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	40

School District No. 35 (Langley)

MANAGEMENT REPORT

Version: 5704-4959-2976

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)

Megan Dykeman	2019-09-24
Signature of the Chairperson of the Board of Education	Date Signed
Gord Stewart	2019-09-24
Signature of the Superintendent	Date Signed
Brian Iseli	2019-09-24
Signature of the Secretary Treasurer	Date Signed



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

To the Board of Education of School District No. 35 (Langley), and
To the Minister of Education, 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, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



Other Information

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

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

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

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

We obtained the information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedule 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.

KPMG LLP

Chartered Professional Accountants

Langley, Canada
September 24, 2019

School District No. 35 (Langley)

Statement 1

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	61,073,047	68,534,445
Accounts Receivable		
Due from Province - Ministry of Education	9,091,350	3,749,605
Other (Note 3)	2,142,037	1,501,207
Total Financial Assets	<u>72,306,434</u>	<u>73,785,257</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	33,661,634	26,628,858
Unearned Revenue (Note 6)	13,332,856	12,804,038
Deferred Revenue (Note 7)	2,556,524	4,255,172
Deferred Capital Revenue (Note 8)	214,217,191	174,425,028
Employee Future Benefits (Note 9)	5,621,309	5,548,829
Total Liabilities	<u>269,389,514</u>	<u>223,661,925</u>
Net Financial Assets (Debt)	<u>(197,083,080)</u>	<u>(149,876,668)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 5)	310,447,630	256,808,188
Prepaid Expenses	908,095	1,022,533
Total Non-Financial Assets	<u>311,355,725</u>	<u>257,830,721</u>
Accumulated Surplus (Deficit) (Note 12)	<u>114,272,645</u>	<u>107,954,053</u>
Contractual Obligations (Note 15,19)		
Contingent Liabilities (Note 15)		
Approved by the Board		
Megan Dykeman	2019-09-24	
Signature of the Chairperson of the Board of Education		Date Signed
Gord Stewart	2019-09-24	
Signature of the Superintendent		Date Signed
Brian Iseli	2019-09-24	
Signature of the Secretary Treasurer		Date Signed

School District No. 35 (Langley)

Statement 2

Statement of Operations
Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	219,934,885	220,396,158	205,462,552
Other	627,296	684,718	691,812
Municipal Grants Spent on Sites		1,295,694	1,866,093
Tuition	14,896,538	14,650,229	15,171,590
Other Revenue	7,487,068	8,201,937	8,351,317
Rentals and Leases	922,681	935,387	880,105
Investment Income	1,006,302	1,195,582	951,010
Gain (Loss) on Disposal of Tangible Capital Assets			(600)
Amortization of Deferred Capital Revenue (Note 8)	7,610,237	7,687,489	7,226,767
Total Revenue	252,485,007	255,047,194	240,600,646
Expenses (Note 11)			
Instruction	202,974,979	202,391,713	189,926,398
District Administration	8,548,211	8,970,452	7,472,162
Operations and Maintenance	32,749,781	34,332,264	31,720,644
Transportation and Housing	2,692,631	3,034,173	2,786,110
Total Expense	246,965,602	248,728,602	231,905,314
Surplus (Deficit) for the year	5,519,405	6,318,592	8,695,332
Accumulated Surplus (Deficit) from Operations, beginning of year		107,954,053	99,258,721
Accumulated Surplus (Deficit) from Operations, end of year		114,272,645	107,954,053

School District No. 35 (Langley)
Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

Statement 4

	2019 Budget (Note 16) \$	2019 Actual \$	2018 Actual \$
Surplus (Deficit) for the year	<u>5,519,405</u>	<u>6,318,592</u>	<u>8,695,332</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(52,981,767)	(63,720,711)	(48,961,824)
Amortization of Tangible Capital Assets (Note 5)	9,888,484	10,081,269	9,439,345
Total Effect of change in Tangible Capital Assets	<u>(43,093,283)</u>	<u>(53,639,442)</u>	<u>(39,522,479)</u>
Acquisition of Prepaid Expenses		(908,095)	(1,022,533)
Use of Prepaid Expenses		1,022,533	666,788
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>114,438</u>	<u>(355,745)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(37,573,878)</u>	<u>(47,206,412)</u>	<u>(31,182,892)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(47,206,412)</u>	<u>(31,182,892)</u>
Net Financial Assets (Debt), beginning of year		<u>(149,876,668)</u>	<u>(118,693,776)</u>
Net Financial Assets (Debt), end of year		<u>(197,083,080)</u>	<u>(149,876,668)</u>

School District No. 35 (Langley)

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	6,318,592	8,695,332
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(5,982,575)	(1,947,362)
Prepaid Expenses	114,438	(355,745)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	7,032,776	6,860,503
Unearned Revenue	528,818	(583,578)
Deferred Revenue	(1,698,648)	2,120,667
Employee Future Benefits	72,480	179,713
Loss (Gain) on Disposal of Tangible Capital Assets		600
Amortization of Tangible Capital Assets (Note 5)	10,081,269	9,439,345
Amortization of Deferred Capital Revenue (Note 8)	(7,687,489)	(7,226,767)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)	(9,559,956)	(9,446,093)
Total Operating Transactions	<u>(780,295)</u>	<u>7,736,615</u>
Capital Transactions		
Tangible Capital Assets Purchased	(14,779,199)	(14,135,292)
Tangible Capital Assets -WIP Purchased	(48,941,512)	(34,826,532)
District Portion of Proceeds on Disposal		(600)
Total Capital Transactions	<u>(63,720,711)</u>	<u>(48,962,424)</u>
Financing Transactions		
Capital Revenue Received	57,039,608	27,171,152
Total Financing Transactions	<u>57,039,608</u>	<u>27,171,152</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(7,461,398)	(14,054,657)
Cash and Cash Equivalents, beginning of year	<u>68,534,445</u>	<u>82,589,102</u>
Cash and Cash Equivalents, end of year	<u>61,073,047</u>	<u>68,534,445</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	38,946,205	47,031,378
Cash Equivalents	22,126,842	21,503,067
	<u>61,073,047</u>	<u>68,534,445</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2019

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) elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 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 tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

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

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

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian public sector accounting standards.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

2. Summary of Significant Accounting Policies (continued)

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts receivable are measured at amortized cost and 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.

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.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

2. Summary of Significant Accounting Policies (continued)

g) Tangible Capital Assets (continued)

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
Equipment Under Capital Leases	5 years

Amortization of tangible capital assets is taken at one-half the normal annual rate in the year of acquisition and in the year of disposal. Amortization of equipment under capital leases is taken monthly over the term of the leases.

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, 2019

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 Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

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 10.7 years.

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

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

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

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. Significant areas requiring the use of management estimates relate to the potential impairment of assets, amortization rates, estimated employee future benefits, and contingent liabilities. Actual results could differ from those estimates.

n) Liability for Contaminated Sites

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

3. Accounts Receivable – Other Receivables

	June 30, 2019	June 30, 2018
Due from Federal Government	\$ 556,543	\$ 665,243
Other accounts receivable	1,575,248	834,052
Due from Langley School District Foundation	10,246	1,462
	<u>\$ 2,142,037</u>	<u>\$ 1,501,207</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2019	June 30, 2018
Trade payables	\$ 12,709,149	\$ 8,382,027
Salaries and benefits payable	15,837,140	13,915,381
Accrued vacation pay	3,944,836	3,091,378
Other	1,170,509	1,240,072
	<u>\$33,661,634</u>	<u>\$26,628,858</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

5. Tangible Capital Assets

June 30, 2019	Balance July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance June 30, 2019
Cost:					
Sites	\$ 47,103,320	\$ 9,559,956	\$ -	\$ -	\$ 56,663,276
Buildings	320,402,809	825,763	-	7,163,981	328,392,553
Building - work in progress	34,174,252	46,102,558	-	(7,163,981)	73,112,829
Furniture & equipment	18,396,626	5,296,173	526,308	-	23,166,491
Vehicles	3,737,507	1,197,088	544,137	-	4,390,458
Computer software	617,934	8,420	191,774	-	434,580
Computer hardware	1,664,662	730,753	127,708	-	2,267,707
	<u>\$ 426,097,110</u>	<u>\$ 63,720,711</u>	<u>\$ 1,389,927</u>	<u>\$ -</u>	<u>\$ 488,427,894</u>

Accumulated Amortization:

Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	161,340,315	7,215,953	-	-	168,556,268
Furniture & equipment	5,425,967	1,960,488	526,308	-	6,860,147
Vehicles	1,236,243	406,398	544,137	-	1,098,504
Computer software	333,932	105,251	191,774	-	247,409
Computer hardware	952,465	393,179	127,708	-	1,217,936
	<u>\$ 169,288,922</u>	<u>\$ 10,081,269</u>	<u>\$ 1,389,927</u>	<u>\$ -</u>	<u>\$ 177,980,264</u>

June 30, 2018

June 30, 2018	Balance July 1, 2017	Additions	Disposals	Transfers (WIP)	Balance June 30, 2018
Cost:					
Sites	\$ 37,657,227	\$ 9,446,093	\$ -	\$ -	\$ 47,103,320
Buildings	316,609,413	1,528,472	-	2,264,924	320,402,809
Building - work in progress	4,642,452	31,796,724	-	(2,264,924)	34,174,252
Furniture & equipment	14,646,718	4,758,129	1,008,221	-	18,396,626
Vehicles	2,646,511	1,301,750	210,754	-	3,737,507
Computer software	563,858	91,067	36,991	-	617,934
Computer hardware	1,775,533	39,589	150,460	-	1,664,662
	<u>\$ 378,541,712</u>	<u>\$ 48,961,824</u>	<u>\$ 1,406,426</u>	<u>\$ -</u>	<u>\$ 426,097,110</u>

Accumulated Amortization:

Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	154,244,413	7,095,902	-	-	161,340,315
Furniture & equipment	4,872,086	1,562,102	1,008,221	-	5,425,967
Vehicles	1,127,796	319,201	210,754	-	1,236,243
Computer software	252,744	118,179	36,991	-	333,932
Computer hardware	758,964	343,961	150,460	-	952,465
	<u>\$ 161,256,003</u>	<u>\$ 9,439,345</u>	<u>\$ 1,406,426</u>	<u>\$ -</u>	<u>\$ 169,288,922</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2019

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2019	June 30, 2018
Sites	\$ 56,663,276	\$ 47,103,320
Buildings	159,836,285	159,062,494
Building - work in progress	73,112,829	34,174,252
Furniture & equipment	16,306,344	12,970,659
Vehicles	3,291,954	2,501,264
Computer software	187,171	284,002
Computer hardware	1,049,771	712,197
	<u>\$ 310,447,630</u>	<u>\$ 256,808,188</u>

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

6. Unearned Revenue

	June 30, 2019	June 30, 2018
Balance, Beginning of Year	\$ 12,804,038	\$ 13,387,616
Changes for the Year		
Increase:		
Tuition fees	13,313,773	12,796,465
Rentals	10,417	6,010
Transportation	8,666	-
Grants	-	-
Other	-	1,563
	<u>13,332,856</u>	<u>12,804,038</u>
Decrease:		
Tuition fees	12,796,465	13,349,912
Rentals	6,010	10,979
Transportation	-	3,250
Grants	-	20,000
Other	1,563	3,475
	<u>12,804,038</u>	<u>13,387,616</u>
Balance, End of Year	\$ 13,332,856	\$ 12,804,038

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

7. Deferred Revenue

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

	June 30, 2019	June 30, 2018
Balance, Beginning of Year	\$ 4,255,172	\$ 2,134,505
Changes for the year:		
Increase:		
Provincial Grants - MOE	25,743,925	20,810,820
Provincial Grants - Other	457,075	464,118
Other revenue	8,774,458	6,615,073
	<u>34,975,458</u>	<u>27,890,011</u>
Decrease:		
Transferred to revenue	(33,923,659)	(25,769,344)
Recovered	(2,750,447)	-
	<u>(36,674,106)</u>	<u>(25,769,344)</u>
Balance, End of Year	<u>\$ 2,556,524</u>	<u>\$ 4,255,172</u>

8. Deferred Capital Revenue

	June 30, 2019	June 30, 2018
Balance, Beginning of Year	\$ 174,425,028	\$ 163,926,736
Increase:		
Provincial Grants - MOE	55,711,734	25,465,892
Provincial Grants - Other	170,407	257,365
Other revenue	1,781,515	1,214,634
Investment income	43,991	235,069
Transfer to income statement for AFG	(668,039)	-
Legal fees from disposal	-	(1,808)
	<u>57,039,608</u>	<u>27,171,152</u>
Decrease:		
Amortization	(7,687,489)	(7,226,767)
Site purchase	(9,559,956)	(9,446,093)
	<u>(17,247,445)</u>	<u>(16,672,860)</u>
Balance, End of Year	<u>\$ 214,217,191</u>	<u>\$ 174,425,028</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, 2019

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.

	2019	2018
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 5,830,026	\$ 5,814,268
Service cost	521,612	481,152
Interest cost	165,756	164,087
Benefit payments – April 1 to March 31	(696,714)	(539,817)
Actuarial gain (loss)	379,052	(89,664)
Accrued benefit obligation, March 31	<u>\$ 6,199,732</u>	<u>\$ 5,830,026</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 6,199,732	\$ 5,830,026
Market value of plan assets – March 31	-	-
Funded status – surplus (deficit)	(6,199,732)	(5,830,026)
Employer contributions after measurement date	78,915	80,806
Benefits expense after measurement date	(175,739)	(171,842)
Unamortized net actuarial (gain) loss	675,247	387,083
Accrued benefit liability - June 30	<u>\$ (5,621,309)</u>	<u>\$ (5,533,979)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 5,533,978	\$ 5,356,316
Net expense for fiscal year	782,154	756,000
Employers contributions	(694,823)	(578,337)
Accrued benefit liability - June 30	<u>\$ 5,621,309</u>	<u>\$ 5,533,979</u>
Components of Net Benefit Expense		
Service cost	\$ 527,774	\$ 491,267
Interest cost	163,491	164,504
Amortization of actuarial (gain) loss	90,889	100,229
Net Benefit Expense	<u>\$ 782,154</u>	<u>\$ 756,000</u>

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

9. Employee Future Benefits (continued)

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

	<u>2019</u>	<u>2018</u>
Discount rate - April 1	2.75%	2.75%
Discount rate - March 31	2.50%	2.75%
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	10.7 years	9.6 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, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As at December 31, 2017 the Municipal Pension Plan has about 197,000 active members, of which approximately 24,000 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 is then adjusted to the extent there is any amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

10. Employee Pension Plans (continued)

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plans accounting). This is because the plans record accrued liabilities and accrued assets for the plans 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, 2019 were \$17,648,416 (2018: \$18,301,498).

b) Retirement Plan for Non-Teaching Employees of School District No. 35 (Langley)

The Retirement Plan for Non-Teaching Employees of School District No. 35 (Langley) is a defined benefit pension plan that has been effective since October 1, 1964. Effective January 1, 1991, new employees are not permitted to join the plan and are required to join the Municipal Pension Plan. The plan provides benefits based on years of service and the average compensation of the year in which the member retires.

The School District started the process of winding up the Retirement Plan for Non-Teaching Employees during the 2018 fiscal year and completed the windup process in the current fiscal year. The pension plan, at windup, had 1 active member, 1 deferred member and 25 retired members. These members now receive an annuity from an insurance company instead of pension benefits from the School District. To complete the windup, a deficit of \$315,000 was funded by the School District and expensed during the 2019 fiscal year.

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

11. Expense by Object

	June 30, 2019	June 30, 2018
Salaries and benefits	\$203,897,692	\$192,188,633
Services and supplies	27,803,556	24,337,359
Interest	14,676	12,106
Amortization	10,081,269	9,439,345
Other	6,931,409	5,927,871
	<u>\$248,728,602</u>	<u>\$231,905,314</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.

	June 30, 2019	June 30, 2018
Total Capital Fund Surplus	<u>\$ 101,588,818</u>	<u>\$ 91,737,178</u>
Restricted Operating Surplus		
Internally restricted (appropriated) by the Board	3,388,260	3,388,260
Internally restricted to balance 2018 / 2019 budget	-	2,377,257
Internally restricted to balance 2019 / 2020 budget	2,184,978	-
Internally restricted to balance future budgets	2,382,381	-
Internally restricted for infrastructure replacement	1,150,000	1,300,000
Internally restricted for student capacity needs	500,000	500,000
Internally restricted for capacity issues at LSS/LEC	300,000	1,600,000
Internally restricted for admin development	125,000	250,000
School Generated Funds	2,179,381	3,139,442
School surpluses	323,827	396,407
District initiative to support technology	-	450,000
District initiative in support of schools	150,000	300,000
Internally restricted surplus	<u>12,683,827</u>	<u>13,701,366</u>
Unrestricted Operating Surplus	-	2,515,509
Total Operating Surplus	<u>12,683,827</u>	<u>16,216,875</u>
Accumulated Surplus	<u>\$ 114,272,645</u>	<u>\$ 107,954,053</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2019

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, 2019, were as follows:

- A transfer in the amount of \$41,319 (2018: \$31,772) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
 - A transfer in the amount of \$2,533,962 (2018: \$2,015,555) was made from the operating fund to the capital fund for payment of capital assets purchased.
-

14. Related Party Transactions

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

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

During the year, the School District received \$680,838 (2018: \$320,765) 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 \$4,500 (2018: \$4,500). The School District also has an amount receivable from the Foundation of \$10,246 (2018: \$1,462) – see Note 3.

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.

	2020	2021	2022
Various AFG projects	\$ 300,106	-	-
Computer leases	853,896	591,463	135,258
	<u>\$1,154,002</u>	<u>\$591,463</u>	<u>\$135,258</u>

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 26, 2019.

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	\$ 213,255,479	\$ 219,934,885	\$ 6,679,406
Other - Provincial Grants	695,906	627,296	(68,610)
Tuition	14,641,583	14,896,538	254,955
Other revenue	7,474,844	7,487,068	12,224
Rentals and leases	922,681	922,681	-
Investment income	743,549	1,006,302	262,753
Amort. of deferred capital revenue	7,715,977	7,610,237	(105,740)
	<u>245,450,019</u>	<u>252,485,007</u>	<u>7,034,988</u>
Expenses			
Instruction	197,230,868	202,974,979	5,744,111
District administration	7,712,016	8,548,211	836,195
Operations and maintenance	32,391,115	32,749,781	358,666
Transportation and housing	2,603,755	2,692,631	88,876
	<u>239,937,754</u>	<u>246,965,602</u>	<u>7,027,848</u>
Net Revenue	<u>5,512,265</u>	<u>5,519,405</u>	<u>7,140</u>
Budgeted Allocation of Surplus	<u>2,377,253</u>	<u>3,198,660</u>	<u>821,407</u>
Surplus for the Year	<u>\$ 7,889,518</u>	<u>\$ 8,718,065</u>	<u>\$ 828,547</u>

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

- Ministry grants – reflects increased student enrolment and funding for Classroom Enhancement Fund.
- Instruction expenses – reflects the impact of higher student enrolment, increase in supplies and initiatives for schools and higher teacher and support salaries. Also, there is the impact of additional teachers due to the Classroom Enhancement Fund.

School District No. 35 (Langley) Notes to the Financial Statements

Year Ended June 30, 2019

17. Risk Management

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions and the School District invests solely in term deposits and guaranteed investment certificates.

b) Market risk:

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

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

c) Liquidity risk

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements

Year Ended June 30, 2019

18. Economic Dependence

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

19. Future Capital Transactions

On June 24, 2016, the Ministry of Education announced provincial funding for the seismic upgrading and partial replacement of Langley Secondary School. The total value of the project is \$26.2 million. Work commenced in 2017 with completion expected in 2020. The School District has estimated costs remaining of \$6.7 million as at June 30, 2019 relating to this project.

On September 16, 2016, the Ministry of Education announced provincial funding for the construction of a 1,700-student secondary school on the Willoughby Slope. The total value of the project is \$58.9 million. Construction of the school commenced in the fall of 2017 for a planned opening in September 2019. The School District will be contributing the first \$21.4 million of the capital cost of the project from proceeds on the disposal of tangible capital assets from 2016-17. The School District has estimated costs remaining of \$5.1 million as at June 30, 2019 relating to this project.

20. Comparative Information

Certain comparative information in the financial statements has been reclassified to conform to the presentation used in the current year. The changes do not affect prior year surplus.

School District No. 35 (Langley)
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,216,875		91,737,178	107,954,053	99,258,721
Changes for the year					
Surplus (Deficit) for the year	(999,086)	41,319	7,276,359	6,318,592	8,695,332
Interfund Transfers		(41,319)	41,319	-	-
Tangible Capital Assets Purchased	(2,533,962)		2,533,962	-	-
Local Capital	(3,533,048)	-	9,851,640	6,318,592	8,695,332
Net Changes for the year	12,683,827	-	101,588,818	114,272,645	107,954,053

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

School District No. 35 (Langley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 16) \$	2019 Actual \$	2018 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	185,520,041	185,986,878	179,163,448
Other	176,190	196,794	260,620
Tuition	14,896,538	14,650,229	15,171,590
Other Revenue	868,068	243,181	1,732,269
Rentals and Leases	922,681	935,387	880,105
Investment Income	900,000	1,085,399	857,077
Total Revenue	203,283,518	203,097,868	198,065,109
Expenses			
Instruction	172,718,958	170,186,167	164,959,257
District Administration	8,061,933	8,493,097	7,103,204
Operations and Maintenance	22,069,344	22,789,915	22,199,027
Transportation and Housing	2,297,532	2,627,775	2,466,909
Total Expense	205,147,767	204,096,954	196,728,397
Operating Surplus (Deficit) for the year	(1,864,249)	(999,086)	1,336,712
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,198,660		
Net Transfers (to) from other funds			
Local Capital	(1,334,411)	(2,533,962)	(2,015,555)
Total Net Transfers	(1,334,411)	(2,533,962)	(2,015,555)
Total Operating Surplus (Deficit), for the year	-	(3,533,048)	(678,843)
Operating Surplus (Deficit), beginning of year		16,216,875	16,895,718
Operating Surplus (Deficit), end of year		12,683,827	16,216,875
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		12,683,827	13,701,366
Unrestricted		-	2,515,509
Total Operating Surplus (Deficit), end of year		12,683,827	16,216,875

School District No. 35 (Langley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	183,641,784	183,623,361	176,595,980
ISC/LEA Recovery	(104,117)	(183,180)	(171,135)
Other Ministry of Education Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	367,000	436,289	417,932
Transportation Supplement	260,000	260,000	260,000
Economic Stability Dividend	262,459	235,598	125,216
Return of Administrative Savings			851,770
Carbon Tax Grant	197,000	179,274	197,055
Employer Health Tax Grant		503,571	
Strategic Priorities - Mental Health Grant		30,300	
Support Staff Benefits Grant	325,200	325,200	299,936
BCTEA - LEA Capacity Building Grant		6,850	
FSA	15,600	14,500	14,500
Provincial Exam Marking	3,240	3,240	3,240
Shoulder Tappers			17,079
Total Provincial Grants - Ministry of Education	<u>185,520,041</u>	<u>185,986,878</u>	<u>179,163,448</u>
Provincial Grants - Other	<u>176,190</u>	<u>196,794</u>	<u>260,620</u>
Tuition			
Summer School Fees	250,973	177,193	251,069
Continuing Education	128,000	65,960	87,006
International and Out of Province Students	14,517,565	14,407,076	14,833,515
Total Tuition	<u>14,896,538</u>	<u>14,650,229</u>	<u>15,171,590</u>
Other Revenues			
LEA Funding from First Nations	104,117	183,180	171,135
Miscellaneous			
Other Revenues	204,951	442,226	344,086
Transportation	25,000	30,098	26,446
BC Hydro Grant	47,000	50,000	50,000
Salary Recoveries	487,000	497,738	486,922
School Generated Funds		(960,061)	653,680
Total Other Revenue	<u>868,068</u>	<u>243,181</u>	<u>1,732,269</u>
Rentals and Leases	<u>922,681</u>	<u>935,387</u>	<u>880,105</u>
Investment Income	<u>900,000</u>	<u>1,085,399</u>	<u>857,077</u>
Total Operating Revenue	<u>203,283,518</u>	<u>203,097,868</u>	<u>198,065,109</u>

School District No. 35 (Langley)
 Schedule of Operating Expense by Object
 Year Ended June 30, 2019

Schedule 2B (Unaudited)

	2019 Budget (Note 16) \$	2019 Actual \$	2018 Actual \$
Salaries			
Teachers	90,516,695	89,424,568	86,098,575
Principals and Vice Principals	11,092,886	10,889,984	10,575,486
Educational Assistants	19,110,045	18,456,091	16,544,609
Support Staff	16,315,709	16,081,259	15,254,017
Other Professionals	4,254,492	4,614,935	4,085,592
Substitutes	7,730,000	8,913,979	8,263,560
Total Salaries	<u>149,019,827</u>	<u>148,380,816</u>	<u>140,821,839</u>
Employee Benefits	36,044,275	34,896,776	33,582,971
Total Salaries and Benefits	<u>185,064,102</u>	<u>183,277,592</u>	<u>174,404,810</u>
Services and Supplies			
Services	5,838,863	5,914,306	5,022,005
Student Transportation	210,523	194,426	221,459
Professional Development and Travel	1,205,318	1,236,424	1,269,515
Rentals and Leases	44,100	14,342	22,126
Dues and Fees	1,102,546	1,115,033	1,081,368
Insurance	486,800	400,135	460,908
Interest		14,676	12,106
Supplies	8,098,007	8,627,010	11,361,605
Utilities	3,095,508	3,303,010	2,872,495
Bad Debts	2,000		
Total Services and Supplies	<u>20,083,665</u>	<u>20,819,362</u>	<u>22,323,587</u>
Total Operating Expense	<u>205,147,767</u>	<u>204,096,954</u>	<u>196,728,397</u>

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	69,709,623	1,658,256	207,795	1,086,276	59,540	5,966,470	78,687,960
1.03 Career Programs	447,586		250,983	88,550		14,995	802,114
1.07 Library Services	867,803		525,835	197		21,490	1,415,325
1.08 Counseling	3,194,575	133,054		40,987		22,407	3,391,023
1.10 Special Education	10,747,211	466,322	15,655,786	41,845		1,143,011	28,054,175
1.30 English Language Learning	1,571,678	138,272	55,402			24,782	1,790,134
1.31 Aboriginal Education	421,600	129,804	1,067,824			12,795	1,688,920
1.41 School Administration		7,750,302		2,493,833	81,975	276,890	10,603,000
1.60 Summer School	652,952	140,678	138,795	20,789			953,214
1.62 International and Out of Province Students	1,811,540	317,688	452,402	117,519	351,097	133,266	3,183,512
1.64 Other							
Total Function 1	89,424,568	10,734,376	18,354,822	3,946,893	492,612	7,616,106	130,569,377
4 District Administration							
4.11 Educational Administration		155,608		43,489	815,171		1,014,268
4.40 School District Governance				1,181,507	180,177		180,177
4.41 Business Administration				1,907,798	64,718		3,154,023
Total Function 4	-	155,608	-	1,224,996	2,903,146	64,718	4,348,468
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				103,532	910,098	1,207	1,014,837
5.50 Maintenance Operations				9,310,337	259,516	932,524	10,502,377
5.52 Maintenance of Grounds				371,463		95,723	467,186
5.56 Utilities							
Total Function 5	-	-	-	9,785,332	1,169,614	1,029,454	11,984,400
7 Transportation and Housing							
7.41 Transportation and Housing Administration				117,612	49,563	7,038	174,213
7.70 Student Transportation			101,269	1,006,426		196,663	1,304,358
Total Function 7	-	-	101,269	1,124,038	49,563	203,701	1,478,571
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	89,424,568	10,889,984	18,456,091	16,081,259	4,614,935	8,913,979	148,380,816

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 16)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	78,687,960	18,966,510	97,654,470	4,832,011	102,486,481	104,266,160	101,969,183
1.03 Career Programs	802,114	202,968	1,005,082	160,020	1,165,102	1,266,002	1,043,880
1.07 Library Services	1,415,325	334,236	1,749,561	146,949	1,896,510	1,969,738	1,771,056
1.08 Counseling	3,391,023	719,522	4,110,545	66,567	4,177,112	4,095,599	4,047,266
1.10 Special Education	28,054,175	6,855,768	34,909,943	391,546	35,301,489	35,558,086	32,098,367
1.30 English Language Learning	1,790,134	405,572	2,195,706	66,178	2,261,884	2,386,791	2,284,161
1.31 Aboriginal Education	1,688,920	377,046	2,065,966	409,528	2,475,494	2,507,973	2,508,050
1.41 School Administration	10,603,000	2,328,381	12,931,381	474,647	13,406,028	13,485,815	12,651,398
1.60 Summer School	953,214	177,307	1,130,521	24,291	1,154,812	1,110,679	1,077,986
1.62 International and Out of Province Students	3,183,512	695,917	3,879,429	1,981,826	5,861,255	6,067,615	5,507,910
1.64 Other	-	-	-	-	-	4,500	-
Total Function 1	130,569,377	31,063,227	161,632,604	8,553,563	170,186,167	172,718,958	164,959,257
4 District Administration							
4.11 Educational Administration	1,014,268	200,062	1,214,330	351,871	1,566,201	1,588,551	1,569,074
4.40 School District Governance	180,177	8,511	188,688	158,970	347,658	315,811	274,611
4.41 Business Administration	3,154,023	662,708	3,816,731	2,762,507	6,579,238	6,157,571	5,259,519
Total Function 4	4,348,468	871,281	5,219,749	3,273,348	8,493,097	8,061,933	7,103,204
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,014,837	200,481	1,215,318	1,015,495	2,230,813	2,405,416	2,139,277
5.50 Maintenance Operations	10,502,377	2,345,215	12,847,592	3,584,814	16,432,406	15,581,136	16,283,593
5.52 Maintenance of Grounds	467,186	103,228	570,414	256,529	826,943	995,284	903,662
5.56 Utilities	-	-	-	3,299,753	3,299,753	3,087,508	2,872,495
Total Function 5	11,984,400	2,648,924	14,633,324	8,156,591	22,789,915	22,069,344	22,199,027
7 Transportation and Housing							
7.41 Transportation and Housing Administration	174,213	38,442	212,655	3,421	216,076	192,172	197,257
7.70 Student Transportation	1,304,358	274,902	1,579,260	832,439	2,411,699	2,105,360	2,269,652
Total Function 7	1,478,571	313,344	1,791,915	835,860	2,627,775	2,297,532	2,466,909
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	148,380,816	34,896,776	183,277,592	20,819,362	204,096,954	205,147,767	196,728,397

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	24,900,564	25,476,979	18,719,104
Other	451,106	487,924	431,192
Other Revenue	6,619,000	7,958,756	6,619,048
Total Revenue	<u>31,970,670</u>	<u>33,923,659</u>	<u>25,769,344</u>
Expenses			
Instruction	30,256,021	32,205,546	24,967,141
District Administration	486,278	477,355	368,958
Operations and Maintenance	1,187,052	1,199,439	401,473
Total Expense	<u>31,929,351</u>	<u>33,882,340</u>	<u>25,737,572</u>
Special Purpose Surplus (Deficit) for the year	<u>41,319</u>	<u>41,319</u>	<u>31,772</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(41,319)	(41,319)	(31,772)
Total Net Transfers	<u>(41,319)</u>	<u>(41,319)</u>	<u>(31,772)</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, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	355,338	81,009	41,319	39,905	727,612	-	-	-	177,983
Add:									
Restricted Grants	680,178	709,909	-	-	8,774,458	288,000	75,950	210,848	1,990,834
Provincial Grants - Ministry of Education					8,774,458		75,950	210,848	1,990,834
Other	680,178	709,909	-	-	-	288,000	75,950	198,459	2,168,817
Allocated to Revenue	1,035,516	783,902	41,319	39,905	7,958,756	288,000	75,950	198,459	2,168,817
Recovered	-	7,016	-	-	1,543,314	-	-	12,389	-
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,035,516	783,902	41,319	39,905	7,958,756	288,000	75,950	198,459	2,168,817
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other Revenue	1,035,516	783,902	41,319	39,905	7,958,756	288,000	75,950	198,459	2,168,817
Expenses									
Salaries									
Teachers									338,484
Principals and Vice Principals								20,020	1,317,985
Educational Assistants						187,405			83
Support Staff	338,576	666,965	-	-	-	-	-	-	-
Other Professionals									
Substitutes		3,132				25,719	19,725	11,704	35,284
Employee Benefits	338,576	670,097	-	-	-	213,124	19,725	31,724	1,691,836
Services and Supplies	69,120	113,805	-	-	-	57,075	2,746	6,258	438,520
	627,820	783,902	-	39,905	7,958,756	17,801	53,479	160,477	38,461
	1,035,516	783,902	-	39,905	7,958,756	288,000	75,950	198,459	2,168,817
Net Revenue (Expense) before Interfund Transfers	-	-	41,319	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	(41,319)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	21,145	12,300	1,816,129	922,017	60,415	4,255,172
Add: Restricted Grants						
Provincial Grants - Ministry of Education		791,534	16,342,328	4,654,344	457,075	25,743,925
Provincial Grants - Other						8,774,458
Other		791,534	16,342,328	4,654,344	457,075	34,975,458
Less: Allocated to Revenue Recovered	21,145	791,534	15,378,088	4,654,344	487,924	33,923,659
Deferred Revenue, end of year	-	12,300	1,816,130	922,017	-	2,750,447
			<u>964,239</u>		<u>29,566</u>	<u>7,556,524</u>
Revenues						
Provincial Grants - Ministry of Education	21,145	791,534	15,378,088	4,654,344	487,924	25,476,979
Provincial Grants - Other						487,924
Other Revenue	21,145	791,534	15,378,088	4,654,344	487,924	33,923,659
Expenses						
Salaries			12,408,488		1,946	12,748,918
Teachers		66,470				86,490
Principals and Vice Principals					278,078	1,783,468
Educational Assistants		273,216			12,611	1,291,451
Support Staff		57,280			76,649	133,929
Other Professionals		232,747	4,640	343,996	5,564	682,511
Substitutes		629,713	12,413,128	343,996	374,848	16,726,767
Employee Benefits	664	148,215	2,964,960		91,970	3,893,333
Services and Supplies	20,481	13,606		4,310,348	21,106	13,262,240
	21,145	791,534	15,378,088	4,654,344	487,924	33,882,340
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	41,319
Interfund Transfers						(41,319)
Tangible Capital Assets Purchased						(41,319)
Net Revenue (Expense)						-

School District No. 35 (Langley)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 16)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	9,514,280	8,932,301		8,932,301	7,580,000
Municipal Grants Spent on Sites		1,295,694		1,295,694	1,866,093
Investment Income	106,302		110,183	110,183	93,933
Gain (Loss) on Disposal of Tangible Capital Assets				-	(600)
Amortization of Deferred Capital Revenue	7,610,237	7,687,489		7,687,489	7,226,767
Total Revenue	17,230,819	17,915,484	110,183	18,025,667	16,766,193
Expenses					
Operations and Maintenance	-	668,039		668,039	
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,493,385	9,674,871		9,674,871	9,120,144
Transportation and Housing	395,099	406,398		406,398	319,201
Total Expense	9,888,484	10,749,308	-	10,749,308	9,439,345
Capital Surplus (Deficit) for the year	7,342,335	7,166,176	110,183	7,276,359	7,326,848
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	41,319	41,319		41,319	31,772
Local Capital	1,334,411		2,533,962	2,533,962	2,015,555
Total Net Transfers	1,375,730	41,319	2,533,962	2,575,281	2,047,327
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		3,707,561	(3,707,561)	-	
Total Other Adjustments to Fund Balances		3,707,561	(3,707,561)	-	
Total Capital Surplus (Deficit) for the year	8,718,065	10,915,056	(1,063,416)	9,851,640	9,374,175
Capital Surplus (Deficit), beginning of year		87,613,687	4,123,491	91,737,178	82,363,003
Capital Surplus (Deficit), end of year		98,528,743	3,060,075	101,588,818	91,737,178

School District No. 35 (Langley)

Tangible Capital Assets
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	47,103,320	320,402,809	17,104,558	3,737,507	617,934	1,664,662	390,630,790
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	8,264,262		696,096	770,401		3,866	9,034,663
Deferred Capital Revenue - Other	1,295,694		41,219			100	1,995,656
Special Purpose Funds		825,763	1,719,904	426,687	8,420	726,787	41,319
Local Capital		7,163,981	3,069,136				3,707,561
Transferred from Work in Progress		7,989,744	5,526,355	1,197,088	8,420	730,753	10,233,117
Decrease:							
Deemed Disposals	-	-	526,308	544,137	191,774	127,708	1,389,927
Cost, end of year	56,663,276	328,392,553	22,104,605	4,390,458	434,580	2,267,707	414,253,179
Work in Progress, end of year	73,112,829	1,061,886					74,174,715
Cost and Work in Progress, end of year	56,663,276	401,505,382	23,166,491	4,390,458	434,580	2,267,707	488,427,894
Accumulated Amortization, beginning of year		161,340,315	5,425,967	1,236,243	333,932	952,465	169,288,922
Changes for the Year							
Increase: Amortization for the Year		7,215,953	1,960,488	406,398	105,251	393,179	10,081,269
Decrease:							
Deemed Disposals			526,308	544,137	191,774	127,708	1,389,927
Accumulated Amortization, end of year		168,556,268	6,860,147	1,098,504	247,409	1,217,936	177,980,264
Tangible Capital Assets - Net	56,663,276	232,949,114	16,306,344	3,291,954	187,171	1,049,771	310,447,650

School District No. 35 (Langley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	34,174,252	1,292,068			35,466,320
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	42,815,247	2,831,801			45,647,048
Deferred Capital Revenue - Other	3,287,311	7,153			3,294,464
	46,102,558	2,838,954	-	-	48,941,512
Decrease:					
Transferred to Tangible Capital Assets	7,163,981	3,069,136			10,233,117
	7,163,981	3,069,136	-	-	10,233,117
Net Changes for the Year	38,938,577	(230,182)	-	-	38,708,395
Work in Progress, end of year	73,112,829	1,061,886	-	-	74,174,715

School District No. 35 (Langley)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	132,125,292	764,005	1,995,942	134,885,239
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	770,401	279,674	420,288	1,470,363
Transferred from Work in Progress	10,233,117			10,233,117
	<u>11,003,518</u>	<u>279,674</u>	<u>420,288</u>	<u>11,703,480</u>
Decrease:				
Amortization of Deferred Capital Revenue	7,343,320	56,660	287,509	7,687,489
	<u>7,343,320</u>	<u>56,660</u>	<u>287,509</u>	<u>7,687,489</u>
Net Changes for the Year	<u>3,660,198</u>	<u>223,014</u>	<u>132,779</u>	<u>4,015,991</u>
Deferred Capital Revenue, end of year	<u>135,785,490</u>	<u>987,019</u>	<u>2,128,721</u>	<u>138,901,230</u>
Work in Progress, beginning of year				
	15,985,315	18,567,579	-	34,552,894
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	45,647,048	3,294,464		48,941,512
	<u>45,647,048</u>	<u>3,294,464</u>	<u>-</u>	<u>48,941,512</u>
Decrease				
Transferred to Deferred Capital Revenue	10,233,117			10,233,117
	<u>10,233,117</u>	<u>-</u>	<u>-</u>	<u>10,233,117</u>
Net Changes for the Year	<u>35,413,931</u>	<u>3,294,464</u>	<u>-</u>	<u>38,708,395</u>
Work in Progress, end of year	<u>51,399,246</u>	<u>21,862,043</u>	<u>-</u>	<u>73,261,289</u>
Total Deferred Capital Revenue, end of year	<u>187,184,736</u>	<u>22,849,062</u>	<u>2,128,721</u>	<u>212,162,519</u>

School District No. 35 (Langley)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	9,340	3,992,036	141,177	844,342	-	4,986,895
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	55,711,734		170,407			55,711,734
Provincial Grants - Other				1,361,227	420,288	1,781,515
Other		32,746		11,245		43,991
Investment Income	(371,324)	371,324				-
Transfer project surplus to MED Restricted (from) Bylaw	(668,039)					(668,039)
Reclassify revenue for AFG projects	54,672,371	404,070	170,407	1,372,472	420,288	57,039,608
Decrease:						
Transferred to DCR - Capital Additions	770,401		279,674		420,288	1,470,363
Transferred to DCR - Work in Progress	45,647,048	3,294,464				48,941,512
Transferred to Revenue - Site Purchases	8,264,262			1,295,694		9,559,956
	54,681,711	3,294,464	279,674	1,295,694	420,288	59,971,831
Net Changes for the Year	(9,340)	(2,890,394)	(109,267)	76,778	-	(2,932,223)
Balance, end of year	-	1,101,642	31,910	921,120	-	2,054,672

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBT
JUNE 30, 2019

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, 2019

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, 2019

	Remuneration	Expenses
Elected Officials		
DYKEMAN, MEGAN M	\$ 26,965	\$ 6,312
COBURN, SHELLEY	25,965	5,017
ROSS, ROD	25,311	3,028
TOD, DAVID	25,311	4,617
WILSON, MARNIE	17,874	4,621
PERREAULT, SUZANNE	17,874	5,208
WARD, TONY	17,874	4,222
MCFARLANE, ROBERT	8,129	31
MCVEIGH, ALISON	7,437	-
WALLACE, ROSEMARY	7,437	-
	180,177	33,056

Detailed Employees Exceeding \$75,000

ABBOT, SCOTT R	TEACHER	84,173	-
ABLITT, WAYNE G	TEACHER	91,014	1,254
ADOLFSON, JANICE E	TEACHER	82,617	-
AIKEMA, CAROLINE S	TEACHER	79,585	40
ALLEN, DEVON A W	TEACHER	80,336	-
ALLEN, LINDSEY M	TEACHER	92,717	-
ALLEN, RORY L	TEACHER	82,899	196
ALSOP, LINDA J	TEACHER	90,189	-
AMES, DAVID L	TEACHER	91,064	-
ANDERSON, ERIN R	TEACHER	82,545	162
ANDERSON, KIMBERLEY	PRINCIPAL	134,361	2,962
ANDERSON, KYLE W D	TEACHER	89,404	9
ANDERSON, MARNIE G	TEACHER	88,760	-
ANDERSON, ROBERTA J.	TEACHER	82,853	-
ANDRONYK, TIMOTHY	MANAGEMENT	91,349	674
ANSLOW, GREGORY L	TEACHER	101,377	304
ARANAS, SHAUNA A.	TEACHER	90,787	-
ARMSTRONG, DEBORAH A	TEACHER	95,865	73
ARORA, RAJNI	TEACHER	82,795	-
ARORA, TARANJIT K	TEACHER	79,574	165
ARTHURS, JAMES	TEACHER	85,013	-
ASHBY, ROBERT J.	TEACHER	83,545	-
ASHCROFT, MARK N	TEACHER	90,396	63
AUJLA, RAJINDER K.	TEACHER	89,960	150
AVERILL, SANDRA V.	TEACHER	99,226	6,792
BABIUK, DOREEN	TEACHER	86,521	50
BADGLEY, SHEREEN E	TEACHER	82,183	100
BAHIA, SUNDEEP K	TEACHER	77,294	-
BAILIE, RENGE	DISTRICT PRINCIPAL	134,500	9,545
BAIN, JESSICA S C	TEACHER	95,064	-
BAKER, LINDA M	TEACHER	82,516	-
BAKO, ZOLTAN P	PRINCIPAL	130,007	2,950
BAL, SUKHBIR (SUKY) K	TEACHER	90,975	-
BALZARINI, ERIC	TEACHER	94,112	61
BANNISTER, TROY A	TEACHER	90,147	-
BARBERIS, CHRISTA J.	TEACHER	92,169	34

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
BARR, JESSICA E	TEACHER	81,524	-
BAZETT, SIMON J.	TEACHER	97,176	1,622
BEACOM, ELIZABETH JOCELYNE	MANAGEMENT	76,103	458
BEAMAN, KELLY L	TEACHER	82,090	-
BEATTY, KAREN M B	DISTRICT PRINCIPAL	79,038	1,120
BEAUDRY, RICHARD F	TEACHER	90,400	-
BEAULIEU, RACHELLE	TEACHER	85,083	-
BECKER, DEBORAH	TEACHER	91,493	488
BEERE, SUSAN E	TEACHER	84,988	-
BEGIN, SANDRA	TEACHER	83,132	-
BELTON, MARIA A	TEACHER	86,305	208
BENNETT, JULIA K	TEACHER	90,515	131
BENNETT, MICHELLE	TEACHER	82,901	-
BENTLEY, KAREN M	TEACHER	99,945	570
BERNIER, STACEY E.	TEACHER	96,690	1,203
BERTOIA, CHRISTOPHER M	TEACHER	77,371	-
BERTONI, LUISA	TEACHER	90,926	-
BHAMRA, MUNDEEP	TEACHER	94,326	-
BILESKY, DOUG	TEACHER	90,137	-
BISSET, JENNY I	TEACHER	95,654	-
BISSON, JAKE ROBERT	MANAGEMENT	90,951	437
BLACK, ALLISON L	TEACHER	76,835	-
BLOCK, DEBBIE L	TEACHER	80,969	45
BLOOMFIELD, DONALD	TEACHER	83,285	70
BLOUNT, AMBER D	TEACHER	90,759	-
BOESEL, ALEXANDRA	TEACHER	79,672	-
BOLTON, JENNIFER E	TEACHER	90,932	-
BONNAR, JONATHAN M	PRINCIPAL	133,509	6,129
BONNAR, TIMOTHY G	PRINCIPAL	122,993	735
BOOMARS, ANDREA L	TEACHER	82,915	-
BORNOWSKY, ELLEN E	TEACHER	91,430	64
BOSCHMAN, PATRICK D	TEACHER	89,163	-
BOTTONI, MARZIA	TEACHER	86,227	1,300
BOUCHER, SUSAN J	TEACHER	91,711	-
BOULTER, KEN B	TEACHER	94,848	35
BOURGET, MARC A	TEACHER	91,283	152
BOWKETT, ASHLEY N	TEACHER	76,851	-
BOYD, JEANA	TEACHER	76,233	1,019
BRADFORD, EDWARD	ASSISTANT SUPERINTENDENT	178,779	23,301
BRAMHALL, PETER E	TEACHER	88,056	-
BRANDOLINI, CHRISTOPHER B	TEACHER	87,282	-
BRANSWELL, RICHARD	TEACHER	95,877	45
BRATHWAITE, LINELLE	TEACHER	90,919	-
BRAUN, LORENA	TEACHER	82,925	434
BRENNEMAN, YVONNE L.	VICE PRINCIPAL	104,349	22
BRESETT, JAMES CRAIG	TEACHER	91,283	4,370
BRICCO, DIANE L	TEACHER	82,853	100
BROCKLEBANK, JUDITH L	TEACHER	90,030	285
BRYANT-TANEDA, JULIA M	TEACHER	90,733	-
BUNYAN, W BARRY	ASSISTANT SUPERINTENDENT	160,335	5,395

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
BURGESS, CARL J.F.	TEACHER	90,733	-
BURNHAM, LORRIE A	VICE PRINCIPAL	114,066	1,236
BURNS, CLAIRE	TEACHER	94,194	-
BURROWS, SHELLEY	TEACHER	83,729	-
BURTMAN, KATHERINE A	TEACHER	88,760	-
BUYCO-GALLOWAY, STEPHANIE D	TEACHER	85,470	100
CAINES, KATHLEEN D	TEACHER	79,515	2,342
CAIRNIE, MARY-BETH	PRINCIPAL	122,993	3,159
CAIRNS, BRAD	MANAGEMENT	96,653	225
CAIRNS, SUSAN	MANAGEMENT	94,823	-
CALDERON, ROLAND	TEACHER	83,182	-
CALIXTO-KLIMPLE, MARI	TEACHER	88,283	63
CALLA, LIGIA P	TEACHER	76,950	-
CAMPBELL-RUTHERFORD, KELLY	TEACHER	76,743	134
CANDIDO, ANA	TEACHER	82,428	-
CAR, DAVID P	TEACHER	83,726	-
CARLSON, CHANDRA L	TEACHER	85,083	-
CARLYLE, MICHAEL J	PRINCIPAL	121,987	3,363
CARNRITE, PENNY	TEACHER	90,638	75
CARROLL, DARCY R	TEACHER	75,726	291
CARTLIDGE, JAMES A	TEACHER	87,996	-
CASQUILHO, KIMBERLEY D	VICE PRINCIPAL	97,339	2,142
CERVANTES, MEL	MANAGEMENT	77,007	1,013
CHABARA, NICK	TEACHER	91,002	-
CHAMBERS, CHERYL A	TEACHER	93,229	423
CHAN, AMANDA H	TEACHER	79,835	255
CHAND, SURINDER	MANAGEMENT	127,538	4,358
CHARRON, ANNIE M F	TEACHER	82,876	-
CHIJIWA, AKIKO	TEACHER	82,083	-
CHIN, RONALD GREG	TEACHER	91,282	-
CHO, SHIRLEY A	TEACHER	92,878	50
CIESZECKI, DONNA D	TEACHER	82,629	-
CILLIERS, NOLA G	TEACHER	82,811	-
CLAPTON, CARLA J	VICE PRINCIPAL	124,148	3,342
CLARKE, THERESA L	TEACHER	92,375	-
CLAYTON, S AMANDA	TEACHER	97,012	-
CLAYTON, TRACEY L	TEACHER	82,925	-
CLINE, KIMBERLY L	TEACHER	91,850	2,555
CLOUTIER, ROSALIND M	TEACHER	88,820	100
COADY, ARLANA J	TEACHER	82,250	-
COGORNO, ROSSANA M	TEACHER	76,927	-
COLEMAN, BRIAN J.	TEACHER	94,184	3,222
COLETSIS, GEORGE	TEACHER	76,198	50
COLORADO, JOSE G (BILL)	TEACHER	98,289	275
CONTI, AINSLIE	TEACHER	83,744	525
COOK, WENDY J	TEACHER	91,881	-
COOPER, ROSE-MARIE Y	TEACHER	88,029	50
COSTOPOULOS, CONSTANTINA	TEACHER	102,617	236
COSTOPOULOS, GEORGE	TEACHER	96,221	-
COULAS, MARLA J	TEACHER	92,414	229

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
COULTER, MEGHAN A	TEACHER	82,300	50
COURCHENE, CHERYL	TEACHER	82,946	-
COURTNEY, DIANE F	TEACHER	94,084	1,513
COWAN, KIRSTEEN	TEACHER	87,859	-
CROFT, JANIS L K	TEACHER	82,564	576
CROWLEY, STUART G	TEACHER	90,532	237
CUSMANO, GREGORY	TEACHER	82,925	-
DAHLSEIDE, SUSAN D	MANAGEMENT	107,155	-
DANCY, BRENDA	TEACHER	82,884	-
DANIWALL, SAPNA	TEACHER	92,448	75
DATEMA, BONITA S.	TEACHER	88,760	-
DAVIDS, SHAWN A	PRINCIPAL	130,090	4,086
DAVIDSON, ANGELA C	TEACHER	82,564	-
DAVIDSON, DEBRA	TEACHER	84,076	-
DAVIDSON, PAUL W	TEACHER	88,060	-
DAVIES, MILANN E	TEACHER	92,227	-
DAVIES, RALPH R	SUPPORT STAFF	90,495	-
DE BOER, GERRI-LYN W	TEACHER	84,513	-
DE CASTRO, EVELYN	TEACHER	82,752	363
DE GIUSTI, NICOLE L	TEACHER	77,536	-
DENNIS, CHRISTOPHER G	TEACHER	82,902	63
DENNIS, MICHELE	TEACHER	82,227	63
DENNISON, MICHELE S	TEACHER	76,297	159
DESJARDINS, AMANDA K.	TEACHER	88,307	50
DEVRIES, HILLARY	TEACHER	86,505	-
DHALIWAL, HARPAL	TEACHER	101,121	-
DHIMAN, ANURITA	TEACHER	89,225	-
DICKSON, JEFFREY D	TEACHER	95,482	140
DIX, DARYL S	TEACHER	91,661	-
DOCHERTY, SUSAN E	TEACHER	92,747	-
DOLINSKI, LISA M	PRINCIPAL	143,796	1,044
DONALD, BEVERLEY A	TEACHER	88,412	-
DONNELLY, ALISON	TEACHER	90,871	-
DONOVAN, MARGO A	TEACHER	82,503	-
DORLAND, RONALD	VICE PRINCIPAL	108,076	234
DOUGLAS, SHARON C	VICE PRINCIPAL	116,775	1,788
DRIVER, PAMELA DAWN	VICE PRINCIPAL	112,907	424
DUFORT, SYLVIE M	TEACHER	93,279	600
DUKE, MEGAN	MANAGEMENT	88,585	2,306
DUMAIS, JENNIFER LYNNE	TEACHER	81,719	100
DURNIN, ANA (RICA) M	TEACHER	90,188	-
DURNIN, CASEY	TEACHER	93,003	4,194
DYCK, CATHERINE	TEACHER	88,371	-
EBERLE, CARMEN	DISTRICT PRINCIPAL	133,376	5,800
EDWARDS, DAWNE	TEACHER	87,541	18
ELIADES, IONA M	TEACHER	94,404	150
ELLIOTT, KRISTINE D	TEACHER	83,166	-
ELLIS, LISA C	VICE PRINCIPAL	112,107	553
EMMONS, KARYN	TEACHER	76,280	-
ENNS, HEATHER M	TEACHER	88,735	320

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
EPPICH, SUSANNA M	PRINCIPAL	129,910	7,485
ERDOS, EVA	TEACHER	76,308	-
ERICKSON, J ROBERT	TEACHER	93,252	-
ERICKSON, NICOLE C	TEACHER	82,300	-
ERKER, NATHAN	PRINCIPAL	123,813	1,455
ESKANDAR, RICHARD	MANAGEMENT	89,256	9,096
ESPIN, JENNIFER M	TEACHER	90,613	-
ESPLEN, GRAHAM	TEACHER	93,391	-
FAIRLEY, LYNN	VICE PRINCIPAL	111,904	2,063
FARENHOLTZ, AUBRY G	TEACHER	94,112	-
FARENHOLTZ, KATHY A	TEACHER	91,387	48
FAST, CARRIE L	TEACHER	83,208	1,225
FAST, JONATHAN C	TEACHER	99,269	319
FAST, SANDRA M	TEACHER	90,771	-
FAVARO, PAUL R	TEACHER	84,787	-
FAWKES, P SHANE	TEACHER	88,566	-
FERGUSON, DANA N	TEACHER	89,069	1,560
FERGUSON, KAREN F	TEACHER	80,275	-
FERGUSON, MARK D	TEACHER	98,273	-
FERNANDES, CHERYL C	MANAGEMENT	119,388	-
FISET, JAMIE M L	TEACHER	90,811	-
FISHER, DARI Y.	TEACHER	90,657	111
FLEMING, AARON P	TEACHER	95,540	-
FLEMING, LEANNE	TEACHER	93,856	413
FOLLETT, MARK G	TEACHER	94,269	1,407
FONTAINE, HEATHER D	TEACHER	86,208	423
FORBES, VICTORIA R	TEACHER	82,564	140
FOULDS-YABLONSKI, TANNIS E	TEACHER	87,281	50
FOWLIS, SARAH	TEACHER	83,386	-
FOXCROFT, TODD W	TEACHER	92,109	155
FRANCIS, LEA	TEACHER	90,957	-
FRANCIS, SHERRINE	TEACHER	93,929	-
FRANK, HARRY	TEACHER	87,305	-
FRASER, LISAMARIE	VICE PRINCIPAL	113,049	2,637
FRAYNE, RENEE A	TEACHER	88,760	85
FRENCH, J ROBERT	TEACHER	76,060	-
FRIEND-OSBORNE, DAYNA E	TEACHER	81,534	223
FRIESEN, CHRISTIE	TEACHER	92,549	63
FRIESEN, RICHARD D	TEACHER	91,014	-
FRISSE, CONRAD J	TEACHER	100,001	-
FROST, PAULA	TEACHER	90,044	-
FURSE, KARI J	TEACHER	82,227	-
FURSE, RUSSELL	TEACHER	94,567	506
GAMBREL, TERI A	TEACHER	94,618	195
GAMMEL, KIMBERLEY S	TEACHER	91,557	28
GANDER, CAROL	TEACHER	82,539	105
GARD, LYNN	TEACHER	88,371	-
GARDINER, SHELLY	TEACHER	88,522	100
GAUDREAU, MARTHA I	TEACHER	90,812	-
GERBRANDT, STEPHEN W	TEACHER	82,564	99

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
GESY, MARGOT L	TEACHER	90,036	99
GHOBRIAL, MAGDY D	PRINCIPAL	144,655	5,757
GIBBONS, JANELLE N	TEACHER	89,365	-
GIBSON, LYNN H	TEACHER	90,421	-
GILL, JANE L	TEACHER	88,534	135
GILL, KIARANDEEP K	TEACHER	83,122	100
GILL, MAL	ASSISTANT SUPERINTENDENT	176,005	16,305
GILLION, JAMES	TEACHER	82,565	-
GIOVANI, PHILLIS	PRINCIPAL	126,738	580
GISMONDI, CRISTINA	TEACHER	88,922	50
GLAUSER, ARTHUR D	TEACHER	84,431	45
GOETZKE, HELGA R	TEACHER	90,474	50
GOETZKE, VANESSA	TEACHER	94,870	-
GOLDSACK, LAWRENCE	TEACHER	85,526	-
GOLLUB, AARON	TEACHER	77,674	334
GORDON, D SCOTT	TEACHER	75,046	-
GORDON, JAMES	TEACHER	96,076	53
GORDON, SANDRA L	TEACHER	88,901	-
GORE, MICHELE D	TEACHER	88,735	-
GORSETH, NICOLA	TEACHER	89,744	84
GOSAL, SHARON	MANAGEMENT	90,205	1,733
GOULET, DAVID J	TEACHER	87,319	-
GOULET, LORNA D	TEACHER	97,488	9,532
GRABER, JADE H	TEACHER	89,443	-
GRACIE, CATHERINE L	PRINCIPAL	141,131	2,785
GRAHAM, ELIZABETH A	TEACHER	89,718	-
GRAHAM, R M LOUISE	TEACHER	88,606	-
GRANT, SHERIDAN	TEACHER	88,186	200
GREEFF, LAURENCE K	TEACHER	82,443	483
GREEN, RYAN A.	TEACHER	82,861	-
GREENSHIELDS, JOHN MARK	TEACHER	90,876	-
GREGORY, SANDRA CLAIRE	TEACHER	86,590	690
GRIESBECK, ROBERT W	TEACHER	92,952	383
GRIFFITHS, LISA	TEACHER	85,163	-
GUILLEMETTE, CHRISTINE R.	TEACHER	90,606	50
GUILLOU, MICHELLE A C	DIRECTOR	141,399	15,728
GUNNING, LESLEY A	TEACHER	77,519	-
GUY, CAROLE J	TEACHER	90,733	-
HABER, KIM	TEACHER	91,294	1,830
HADLEY, ELIZABETH J	TEACHER	88,102	697
HAINES, M SHERRY L	TEACHER	93,337	54
HALL, KARI M	TEACHER	99,454	3,008
HALL, SHERRY L	TEACHER	76,986	-
HAMELIN, LISA S	TEACHER	82,250	-
HAMILTON, GORDON T	TEACHER	86,538	1,987
HAMMOND, ALLISON	TEACHER	75,192	146
HANLON, GERALD D	TEACHER	90,136	-
HANNAH, LOUISE S	TEACHER	93,227	50
HANSEN, LISA C	TEACHER	82,717	-
HANTKE, JOHN P.	VICE PRINCIPAL	114,770	6,972

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
HARRIS, JONATHAN STEPHEN	VICE PRINCIPAL	114,320	3,056
HARRISON, DALE A	TEACHER	88,876	-
HARSSEMA, TAWNYA	TEACHER	88,474	50
HASTINGS, SAMANTHA A	TEACHER	88,422	516
HAUGLAND, PAMELA	TEACHER	94,220	-
HAVELOCK, LORI J	TEACHER	78,231	193
HAYES, ROBERT J H	TEACHER	77,212	1,823
HEGEDUS, SHELLEY L	TEACHER	93,774	1,218
HEIN, JANINE	TEACHER	82,790	108
HEINRICHS, LEANNE M	TEACHER	83,086	-
HENDERSON, SHARON E	TEACHER	85,893	496
HENDRICKS, CHAD	TEACHER	86,804	320
HENREY, JULIA Z	TEACHER	90,872	-
HENSON, KRISTY L	TEACHER	81,684	-
HERNBERG, STACEY	TEACHER	85,060	65
HEUVING, RICHARD	TEACHER	82,375	-
HIND, KRISTEN T	TEACHER	90,482	155
HO, SANDY (SUET YEE)	TEACHER	88,397	151
HOBBS, BRENDA E	TEACHER	88,709	-
HOFF, KEN	MANAGEMENT	75,203	1,104
HOLLAND, NANCY F.	TEACHER	87,185	-
HOLST, ELIZABETH	TEACHER	88,760	125
HOODIKOFF, NATALIE M	TEACHER	92,143	100
HOONJAN, KAVITA	TEACHER	90,787	-
HOWARD, JAMES E	TEACHER	77,959	203
HOWELL, BEATRICE I	TEACHER	89,507	100
HOWLETT, JORDAN P	TEACHER	78,148	13
HUANG, EMILY M	TEACHER	82,973	150
HUGHES, CATHY L	TEACHER	88,371	-
HUGHES, RYAN S	TEACHER	94,202	-
HULL, RODNEY	MANAGEMENT	94,741	2,566
HUNTER, CARL R	TEACHER	91,731	50
HUNTER, NAOMI	TEACHER	88,060	-
HUSTON, LAURIE	MANAGEMENT	81,723	213
IBBOTT, JENNIFER M	TEACHER	91,292	75
INOUYE, GUYANNE	TEACHER	93,229	-
ISELI, BRIAN	SECRETARY TREASURER	184,157	10,558
JACKSON, JENNIFER	TEACHER	88,122	50
JACKSON, KURT W	TEACHER	90,452	-
JACKSON, R CLINT	PRINCIPAL	122,993	1,629
JAGGI, VANESSA	PRINCIPAL	126,243	1,429
JAKUBEC, JOANNE	TEACHER	88,113	-
JANZEN, CHRISTOPHER A	TEACHER	91,848	-
JANZEN, GOLDA E.	VICE PRINCIPAL	112,122	3,018
JANZEN, KATHY	TEACHER	88,557	-
JANZEN, MINDY	TEACHER	94,916	321
JANZEN, RICHARD A	TEACHER	95,370	1,455
JARMAN, DANIELLE	TEACHER	77,244	-
JENNENS, GREGORY R	TEACHER	91,094	843
JOHNSON, CAROLYN B	TEACHER	88,422	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
JOHNSON, L JAMES	TEACHER	92,958	1,191
JOHNSON, MICHELLE	TEACHER	79,989	-
JOHNSTON, LUISA	TEACHER	82,553	-
JOLY, JAMES C	TEACHER	90,733	215
JONES, DARREN	TEACHER	83,494	27
JONES, DEANNA	TEACHER	88,715	-
JONKER, EILEEN J	TEACHER	83,002	-
JOO, ALAN G	PRINCIPAL	122,993	1,759
JOSEPHSON, COLIN E	TEACHER	76,194	-
JUZKOW, SANDRA L	TEACHER	83,200	-
KALO, VERONICA	TEACHER	88,348	79
KARDOS, SANDOR	TEACHER	93,074	98
KAULDHER, INDERJEET	TEACHER	86,867	-
KAYE, KRISTAN A	TEACHER	89,552	50
KAZAKOFF, JEAN C	TEACHER	82,516	-
KEEN, JEFFREY S	VICE PRINCIPAL	113,166	3,610
KELLNER, CAITLIN J	TEACHER	86,968	1,898
KELLY, BRONWEN E	TEACHER	94,474	20
KEMP, JERMAINE R	TEACHER	86,495	219
KEMPF, CINDY R	TEACHER	82,107	-
KERANEN, JOHN	TEACHER	91,231	-
KERR, TANYA N	TEACHER	85,898	27
KEYWORTH, KATHLEEN E	DISTRICT VICE PRINCIPAL	99,435	2,877
KEYWORTH, NADINE T	TEACHER	87,273	-
KIFIAK, DARLEEN M	TEACHER	96,868	301
KIM, HYE SONG JENNY	TEACHER	89,925	-
KING, JENNIFER L	VICE PRINCIPAL	106,116	3,036
KIRK, MARILYN D.	TEACHER	90,890	-
KITTERINGHAM, LOGAN O	VICE PRINCIPAL	114,141	861
KLASSEN, ANTHONY J	TEACHER	96,415	1,211
KLINGENSMITH, DAVID C	TEACHER	80,231	-
KNELSEN, RONALD L	TEACHER	90,241	-
KNODEL, GLENN P	TEACHER	82,201	-
KNOX, JASON K	TEACHER	75,356	-
KNUTSON, KEITH D	MANAGEMENT	90,073	998
KOCHHAR, RAMANJIT S	TEACHER	90,802	-
KORUZ, DILJIT	TEACHER	92,179	662
KORUZ, JEFFREY	TEACHER	90,370	521
KOVACEVIC, ZORKA	TEACHER	78,047	-
KOZLOVIC, GEORGE W	PRINCIPAL	130,859	4,692
KRAHN, CHRISTOPHER L	TEACHER	93,861	-
KRAHN, MELISSA	TEACHER	90,864	-
KRISKO, RHONDA L	PRINCIPAL	119,644	2,850
KROECHER, KARIN A	PRINCIPAL	113,356	146
KUNZE, ASHLEY	TEACHER	93,615	-
KUO, JOHN L	TEACHER	82,227	-
LABBY, STEPHANIE I	VICE PRINCIPAL	111,341	7,358
LABINE, GEOFFREY E	TEACHER	75,538	-
LABRASH, KAREN M	TEACHER	94,084	908
LADEFOGED, RASMUS (PETER)	TEACHER	83,141	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
LAINCHBURY, LISA	PRINCIPAL	123,813	4,598
LAINCHBURY, MARK	TEACHER	87,909	250
LAINE, ARON W.	TEACHER	87,637	-
LALIC, ANDREA	TEACHER	75,582	534
LANE, ALISON	TEACHER	80,108	-
LANG, LAURIE	TEACHER	90,267	50
LANGILLE, DIANE M	TEACHER	81,962	100
LAROSE, PATRICIA J	TEACHER	82,659	70
LAVOIE, MARTINE	TEACHER	82,201	-
LEACH, AMANDA	TEACHER	90,969	3,039
LEBLANC, MARK E	TEACHER	82,925	-
LEE, MELISSA K	TEACHER	76,806	-
LEIPER, MARK A	DISTRICT PRINCIPAL	133,655	94,787 *
LEONARD, BRIAN F	VICE PRINCIPAL	113,691	2,455
LEONARD, CORINNA	TEACHER	88,085	135
LEUNG, CALVIN	PRINCIPAL	126,693	1,423
LEWIS, DAVID E	TEACHER	103,225	-
LI, BIN B	TEACHER	82,229	-
LIDEMARK, GINGER	TEACHER	79,755	-
LIGHTBODY, DEANNA L	TEACHER	97,744	1,390
LINCKE, ANDRA	TEACHER	76,705	1,744
LINCKE, PAUL D	TEACHER	101,098	370
LINDSAY, M LUCY	TEACHER	90,812	-
LOCHBAUM, MARY ANN	TEACHER	93,746	105
LOEPPKY, CINDY J	TEACHER	79,533	218
LOEWEN, GLEN W	TEACHER	88,760	-
LOEWEN, WAYNE R	TEACHER	88,220	-
LOEWEN-SCHMIDT, SHAUNA	TEACHER	97,260	741
LORENSEN, DAMEON P	TEACHER	95,585	75
LUI, JASON CHIN HEI	TEACHER	90,971	-
LUNN, ADRIENNE M	TEACHER	84,182	-
LUTEIJN, A KIM	DISTRICT VICE PRINCIPAL	118,185	65,512 *
LUTEIJN, NADINE J	TEACHER	93,919	1,403
LUTES, GARY C	TEACHER	88,346	-
LYNDON, JEREMY B	PRINCIPAL	129,931	3,170
MACDONALD, GLEN CK	TEACHER	78,111	2,464
MACDONALD, SUSAN	PRINCIPAL	122,993	654
MACKAY, CAROL L	SUPPORT STAFF	84,711	-
MAGER, GLEN A	TEACHER	87,929	582
MAGER, SHERIE	TEACHER	86,755	201
MAHIL, GURPREET S	TEACHER	89,448	-
MAIN, JACOB	TEACHER	88,019	-
MAINMAN, VERNON T	TEACHER	94,899	-
MAJDANAC, DANNY	TEACHER	111,157	1,239
MAKAROFF, BRENDA L	TEACHER	82,925	-
MALO, JASON	VICE PRINCIPAL	114,066	3,373
MANARY, CAROL J	TEACHER	83,266	-
MARAZZI, STEFANO S	TEACHER	82,853	-
MARSHALL, SANDY M	TEACHER	82,590	-
MARTENS, DANIEL P	TEACHER	93,710	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
MARTIN, DOUGLAS CLIVE	TEACHER	82,250	71
MASON, CAROL M A	TEACHER	90,811	50
MATTHON, TANYA L	TEACHER	88,760	25
MCARTHUR, GREIG W	DISTRICT PRINCIPAL	108,455	228
MCCARTHY, GORDON A	TEACHER	82,677	-
MCCOLL, MARCIA E	TEACHER	89,684	-
MCCRACKEN, DEREK L	PRINCIPAL	123,363	1,335
MCCRAE, DUNJA	TEACHER	90,413	50
MCCULLOUGH, E ALLISON	TEACHER	90,482	143
MCDONALD, ERIN	TEACHER	88,827	-
MCDONALD, KATHRYN L	TEACHER	76,201	-
MCFARLAND, KRISTEN M	TEACHER	77,383	-
MCGIFFORD, KATHERINE	TEACHER	75,006	14
MCGINN, DOUGLAS J	TEACHER	99,232	-
MCGIVERN, JOAN M	TEACHER	97,482	-
MCGOVERN, SEAN W	TEACHER	92,509	199
MCKAY, DARREN R	TEACHER	87,370	-
MCKAY, KATHLEEN M	TEACHER	90,233	-
MCKAY, MARTHA F	TEACHER	84,676	221
MCKELLAR, MICHELLE L	TEACHER	89,707	385
MCKINNON, SHELLEY A	TEACHER	82,973	-
MCKNIGHT, BLAIR K	TEACHER	87,637	-
MCLAUGHLIN, MICHAEL D	TEACHER	93,877	-
MCLEAN, MARIA A	TEACHER	90,474	-
MCMILLAN, CAROLINE S.	TEACHER	90,869	54
MCNEILL, GREG S	TEACHER	84,218	128
MCRAE, LAURA N	TEACHER	85,421	38
MEHAN, RAJEEV	TEACHER	75,840	-
MENDOZA, REYNALDO P	MANAGEMENT	95,850	760
MENNEAR, ASHLEY A.	TEACHER	94,343	-
MESSERE, CRAIG A	TEACHER	75,416	-
MICHAUX, JAMES	TEACHER	89,194	-
MILLER, GEORGE A	TEACHER	82,951	-
MILLER, HEDY M	TEACHER	88,220	-
MILLER, KIMBERLY A	TEACHER	76,255	50
MILLIGAN, SALLY S	TEACHER	82,877	-
MILLINGTON, KATHY D	TEACHER	81,859	-
MILLS, DAVID K	TEACHER	82,250	565
MILLS, RHONDA	TEACHER	82,250	-
MILNER, BRIAN L	TEACHER	90,527	-
MIRECKI, LISA E	TEACHER	82,188	-
MISSEL, TRACY A	TEACHER	87,710	50
MITCHELL, LINDSAY A	TEACHER	93,669	-
MITCHELL, STUART G	TEACHER	90,579	125
MOEDT, DENISE	TEACHER	91,334	55
MOEDT, MARVIN J	TEACHER	82,853	3,329
MOINO, MARCELLO B	PRINCIPAL	130,764	3,298
MOORE, ADAM L.	PRINCIPAL	129,901	7,117
MOORTHY, BALAN	PRINCIPAL	133,509	8,304
MORGAN, MICHAEL	DIRECTOR	139,546	15,297

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
MOSCARDA, PERRY L	TEACHER	90,421	-
MOSLINGER, ROBERT	TEACHER	83,287	-
MOSS, GILLIAN S	TEACHER	87,808	-
MUFFORD, VICKY L	TEACHER	82,467	-
MULSKI, KATHERINE A	TEACHER	91,552	200
MURACA, SEBASTIANO	DISTRICT PRINCIPAL	155,319	7,347
MURAD, SHAHRIYAR	MANAGEMENT	93,052	16
MURPHY, DANIELA	TEACHER	87,536	453
MURRAY, CASSANDRA E	TEACHER	84,516	116
MURRAY, LINDA E	TEACHER	90,613	70
MUUREN, KARIN	VICE PRINCIPAL	107,778	32
MYERS, TRAN Q	TEACHER	78,176	-
NARANG, PREM	TEACHER	93,500	-
NELSON, MARLENE A	TEACHER	90,812	-
NESBITT, KATE	TEACHER	82,869	-
NEUFELD, RYAN J	VICE PRINCIPAL	108,005	902
NEVEUX, JOANNE	DISTRICT PRINCIPAL	80,726	6,192
NOBBS, TYLER	TEACHER	83,186	-
NOLL, LISA	TEACHER	95,766	449
NORDBY, KIRSTEN C	TEACHER	90,474	-
NORMAN, KYMBERLY	TEACHER	90,446	-
NORTH, ROBERTA A	TEACHER	82,902	-
NUAMAH, WENDY	TEACHER	82,299	50
NYTE, CHRISTA	TEACHER	87,639	-
OBAYASHI, RICHARD H	TEACHER	83,038	150
O'DELL, M PATRICIA	TEACHER	91,106	211
OLAYBAL, GERALDINE	TEACHER	82,676	261
OLDING, NORMAN ARTHUR	TEACHER	90,297	125
OLIVER, SEAN	PRINCIPAL	123,813	1,403
OPPENLANDER, DEBBIE	TEACHER	82,250	-
ORLANDO, JANINE	TEACHER	91,190	298
OSBORNE, CAROL P	TEACHER	100,930	-
OSBORNE, SANDI	TEACHER	85,914	-
O'SHEA, LOREN J	TEACHER	83,359	50
OSKARSSON, KRISTINN M	TEACHER	83,081	-
PACHECO, DEAN	VICE PRINCIPAL	125,227	6,835
PAGNANINI, ALYSSA L	TEACHER	84,749	-
PALICHUK, MICHAEL W	VICE PRINCIPAL	123,812	3,484
PARKER, KIM L	TEACHER	90,910	-
PARSONS, BRIANNA L	TEACHER	81,002	-
PATERSON, DORIS G	TEACHER	82,312	-
PATON, DEAH C	PRINCIPAL	127,190	1,415
PEACH, JENNIFER	TEACHER	83,319	-
PECK, BARBARA A	TEACHER	88,684	-
PECK, LAUREL A.	TEACHER	85,379	-
PEDERSEN, CINDY A	TEACHER	86,323	138
PEDERSEN, LYNDA D	TEACHER	82,393	100
PELZER, JOE	TEACHER	83,311	-
PENNER, LAURIE	TEACHER	82,539	1,155
PENNER, MICHELLE M	TEACHER	83,807	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
PENNER, STEVEN T	TEACHER	86,227	704
PEPE, ANTONIO	TEACHER	82,888	-
PETERSEN, MARLENE J	TEACHER	89,096	50
PETERSON, STACEY	TEACHER	82,882	-
PETRIE, LARA M	TEACHER	98,348	3,109
PETRIK, MARK	MANAGEMENT	76,711	3,391
PETTIT, CINDY	TEACHER	89,641	213
PISIAK, SHELLEY L	TEACHER	89,642	-
PONAK, DARRIN J	TEACHER	91,040	15
PONTING, TANYA L	TEACHER	85,469	-
POPIL, JOCELYN A	TEACHER	76,725	85
POROWSKI, JANET M	TEACHER	93,286	224
POWELL, NEIL	VICE PRINCIPAL	112,654	723
PREDIGER, JESSICA	TEACHER	89,250	-
PREUSS, REBECCA R	TEACHER	95,176	54
PROSKE, JOAN E	TEACHER	93,830	340
PUDLAS, TAMARA L	TEACHER	91,570	1,086
PUE, MICHAEL R	DISTRICT PRINCIPAL	151,585	6,454
PULICE, ANGELO C	TEACHER	96,869	122
PULICE-SMITH, CHRISTINA A	TEACHER	90,746	-
PURDY, WARREN	TEACHER	91,884	-
PUSIC, JOHN B	PRINCIPAL	130,869	6,547
QUINN, MICHAEL D	MANAGEMENT	79,798	1,501
RADFORD, RYAN R	TEACHER	88,923	437
RAE, LINDI	TEACHER	76,795	982
RAHN, J VINCENT T	TEACHER	88,735	-
RAND, SHELLEY I	TEACHER	84,997	77
RANDA, ANABELA S	TEACHER	83,370	-
READ, TAMARA	TEACHER	88,060	-
REDEKOP, CHARLENE	PRINCIPAL	122,993	684
REEVE, KEVAN	PRINCIPAL	127,360	7,204
REHNBY, ELISE	VICE PRINCIPAL	109,578	4,740
REICH, SHELDENE	TEACHER	88,848	-
REID-ROJAS, ROXANN D	TEACHER	82,804	-
REISE, JAHNN ERIC	TEACHER	90,012	-
REMPEL, JOANNE M	PRINCIPAL	122,542	410
RENAUD, DANIEL E	TEACHER	88,018	415
RENSING, CATHY M	TEACHER	90,807	841
REYNAUD, KURT	VICE PRINCIPAL	114,141	3,135
REYNOLDS, JODIE R	TEACHER	88,775	-
RIBEYRE, L JAMES	PRINCIPAL	119,644	1,880
RICHARDSON, BEVERLEY A	TEACHER	84,151	50
RICHARDSON, GISELLE M	TEACHER	92,912	-
RICHMOND, KIM A	TEACHER	88,346	-
RIZZO, LESLEY E	TEACHER	82,942	-
ROBERTS, NATALIE V	VICE PRINCIPAL	110,540	2,734
ROBERTSON, COURTNEY	VICE PRINCIPAL	108,076	2,218
ROBINS, DONNA M	TEACHER	91,779	3,008
ROBINSON, KIMBERLY A	TEACHER	77,349	48
RODDHAM, RHONDA	TEACHER	82,659	50

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
RODLAND, DENA M	TEACHER	84,685	-
ROGERS, CINDY	TEACHER	90,913	-
ROGERS, CRAIG J	TEACHER	91,385	210
ROGERS, TANYA S	PRINCIPAL	126,162	1,556
RONSE, NICOLE A	TEACHER	88,735	-
ROWE, AARON	TEACHER	93,942	-
ROWSE, BRIAN A	TEACHER	85,295	125
RUFFO, ANDREA M	TEACHER	90,112	-
RUSHKA, PAMUELA E D	TEACHER	89,453	-
RUSSELL, KRISTINE D	TEACHER	82,950	-
RUTTER, SANDRA L	TEACHER	91,316	-
RYBAKOV, NATALIA	TEACHER	83,729	-
SACHAR, RONNEAT	TEACHER	88,422	75
SAELIENG, JUSTINE	TEACHER	75,913	150
SAHOTA, SUKHBINDER	TEACHER	82,876	-
SAINSBURY, CHRISTINE	MANAGEMENT	91,039	4,931
SALLENBACH, GLEN L	TEACHER	98,907	-
SALLI, RONDA G	TEACHER	82,896	-
SALMON, NICOLE	TEACHER	88,647	-
SANDERSON, ANNE M	TEACHER	88,812	50
SANDQUIST, DAVID J	TEACHER	95,203	393
SANGHA, MANJEET (MEENA)	VICE PRINCIPAL	107,626	457
SARGANIS, PETER	TEACHER	82,925	-
SAUMIER, DIANNE P	TEACHER	84,113	-
SAWATZKY, JANIS A	TEACHER	76,313	3,963
SCHAUFLER, TRISTAN	MANAGEMENT	134,243	528
SCHMIDT, WARREN	TEACHER	88,712	-
SCHMIT, ESTHER M	TEACHER	131,490	100
SCHMULAND, ANGELA L	TEACHER	88,918	-
SCHNEIDER, KARI LYNNE	TEACHER	89,708	287
SCHWEERS, ANGELA C	TEACHER	90,926	-
SCOVELL, ELAINE	TEACHER	90,360	947
SEDLER, JAMIE	TEACHER	76,953	-
SELLER, SARAH E	TEACHER	83,026	-
SETTINGTONGTON, FRED	TEACHER	77,564	-
SHANDALLA, CAROLYN J	TEACHER	89,599	-
SHAP, YALE	TEACHER	89,230	185
SHARKEY, DONNA	TEACHER	82,925	-
SHARMA, AMIT	TEACHER	78,289	27
SHAVER, PETER M	TEACHER	82,445	-
SHEARON, TAMERA D	TEACHER	87,137	171
SHEARS, AMBER B.	TEACHER	75,499	-
SHEDDEN, LESLIE F	TEACHER	82,727	-
SHELBY, ROBERT F	TEACHER	85,033	155
SHORE, ALYSSA	TEACHER	78,474	96
SIDHU, GURDIT	TEACHER	88,397	545
SIDHU, NIMI	TEACHER	85,659	-
SILZER, GREGORY F	TEACHER	90,592	970
SIMOES, NATASHA	TEACHER	89,935	50
SIMONETTO, KENDRA L M	PRINCIPAL	119,644	4,226

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
SINILAI, RICHARD A	TEACHER	85,893	-
SISK, THERESA A	TEACHER	82,059	100
SITNIK, LISA K	TEACHER	86,734	-
SLADE, AMANDA	TEACHER	98,578	3,228
SMILLIE, DIANE M	VICE PRINCIPAL	91,318	2,081
SMITH, KELLY G	TEACHER	91,649	-
SMITH, SHANNON D	TEACHER	77,406	175
SMITHSON, R SCOTT	TEACHER	94,732	-
SOFIAK, WENDY	TEACHER	87,391	-
SOKUGAWA, WENDY	TEACHER	90,178	-
SOMMERVILLE, COLIN J	TEACHER	100,203	-
SPARKS, DONALD E	TEACHER	82,745	-
SPENARD, DEANNE	TEACHER	79,741	-
SPENCE, SHANNON A	TEACHER	82,495	-
SPINDLOVE, LAURA	TEACHER	90,718	-
SPREITZER, MONICA	TEACHER	93,801	1,078
SPRING, NELSON	TEACHER	89,611	58
SPRINGENATIC, TERA	TEACHER	87,095	-
SQUIRES, SHERRY	MANAGEMENT	87,521	1,800
STANTON, MARK	TEACHER	90,164	-
STARE, RONALD G	DISTRICT PRINCIPAL	137,385	3,478
STATHAM, MARCI K	TEACHER	99,104	725
STEACY, JILL M	TEACHER	85,854	-
STEAD, TERRY S	TEACHER	89,205	762
STEPHENSON, TIMOTHY C	TEACHER	95,329	655
STEUNENBERG, VANESSA J	TEACHER	75,535	-
STEWART, GORDON	SUPERINTENDENT OF SCHOOLS	227,950	7,962
STEWART, KELSEY S	TEACHER	90,419	-
STEWART-LEE, MARGOT T	TEACHER	92,979	105
STODDART, KATHLEEN L E	TEACHER	82,532	50
STOKES-BENNETT, DEVON L.	TEACHER	97,142	5,513
STORSLEY, DARREN J	TEACHER	90,719	-
STRAND, DEREK I	TEACHER	78,176	-
STROMQUIST, JANET	TEACHER	104,383	1,710
SUCU, PERIHAN	TEACHER	83,950	-
SUKERT, LAURIE J	TEACHER	82,876	-
SUN, WEN DONG	MANAGEMENT	84,174	-
SURIYA, SENAKA	TEACHER	90,733	-
SUTHERLAND, CHRISTINE	TEACHER	90,842	-
SUTTON, VERA E	TEACHER	94,084	28
TADIC, ALEKSANDAR	MANAGEMENT	75,182	3,381
TARASOFF, LEE-ANNE M	VICE PRINCIPAL	97,323	2,175
TAYLOR, ANGELIKA A	TEACHER	88,770	-
TAYLOR, ROSS W.	TEACHER	75,375	844
THIESSEN, SUSANNE	TEACHER	82,923	-
THOMAS, ARDEN C	TEACHER	89,069	2,028
THOMAS, DAVID W	TEACHER	79,711	-
THOMAS, PATRICK J	PRINCIPAL	133,509	3,280
THOMPSON, LEE J	TEACHER	95,251	-
THOMPSON, STEVEN	TEACHER	82,877	2,177

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
THOMSEN, LORI A	PRINCIPAL	129,543	5,669
THOMSON, MICHELLE	TEACHER	82,925	-
THORNBURN, GWENETH M	TEACHER	82,420	897
THORPE, PATRICIA D	TEACHER	82,910	96
THYGESEN, CHRISTINE A	TEACHER	88,812	-
TIMOSHYK, KIMBERLEY R	TEACHER	82,876	-
TODD, NATHALIE	TEACHER	88,735	-
TOMLINSON, DAWNE L	DIRECTOR	151,008	16,697
TORGERSON, REBECCA	TEACHER	83,525	-
TOUZEAU, MARK E	VICE PRINCIPAL	97,354	1,462
TRAN, HENDERSON	TEACHER	91,522	-
TRATTLE, PAUL R	VICE PRINCIPAL	114,394	1,005
TREDGETT, BRANDI L.	TEACHER	96,544	-
TREES, DEBORAH L	TEACHER	78,869	-
TRELEAVEN, SARA L	TEACHER	82,906	50
TREMBLAY, JOANNE	TEACHER	89,242	442
TREPANIER, GISELLE	TEACHER	75,326	-
TRIPP, SHARON C	TEACHER	89,369	-
TUCKER, ENZINA	TEACHER	85,971	-
TULLOCH, KIM M	TEACHER	78,086	-
TURI, DERRICK A	TEACHER	82,825	255
TURNER, TAMI R	TEACHER	88,760	-
TURPIN, COLLEEN A	TEACHER	83,898	97
TURTELTAUB, HANS F	TEACHER	90,758	140
UNGER, MEGHAN K	TEACHER	90,412	365
USHER, DONNA L.	TEACHER	88,972	170
VAN BERGEN, BRIAN J	TEACHER	90,419	300
VAN DOOYEWEERT, LISA	TEACHER	82,375	-
VAVRUSKA, LINDA Y S	TEACHER	88,737	-
VELONIS, ATHINA ANNA	TEACHER	88,228	-
VENUTO, TRACY	TEACHER	92,278	75
VIGNEAULT, KRISTY	TEACHER	88,127	68
VILLENEUVE, LORI L	TEACHER	85,856	75
VOGT, ILKA	TEACHER	90,839	-
VONDER MUHLL, ERIN L	TEACHER	88,085	60
VONK, NADEAN	TEACHER	75,817	60
VUCKOVIC, GORDANA	MANAGEMENT	75,874	120
WADDELL, KRISTINE N	TEACHER	92,229	155
WAGNER, KAREN	MANAGEMENT	105,673	1,658
WALDRON, MIKE	TEACHER	87,169	-
WALKER, THERESA D	TEACHER	83,632	489
WALLACE, ELAINE	TEACHER	87,683	-
WALTHERS, MARNIE K	TEACHER	90,849	-
WARD, CHARLENE D	TEACHER	90,810	-
WARREN, CAROLYNN M	TEACHER	88,476	-
WATKINS, DONNA	TEACHER	88,709	-
WATT, KATHRYN E	TEACHER	87,421	-
WAY, PATRICIA A	TEACHER	90,771	-
WEBER, ANGELA M	TEACHER	88,085	-
WEISS, KIRK M	TEACHER	94,422	410

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Remuneration	Expenses
WEJR, CHRIS	PRINCIPAL	123,813	2,499
WELFORD, DEANNA N.	TEACHER	92,649	-
WELLIVER, MARGARET LAURELL	TEACHER	97,055	1,462
WENDELL, KATTIA L	TEACHER	88,397	50
WENTZ, SHAREL A	TEACHER	92,385	583
WETTSTEIN, LORI D	TEACHER	88,756	-
WHITE, MATTHEW W	TEACHER	76,595	-
WIEBE, ALFRED P	TEACHER	91,434	-
WILANDER, GEORGE R	VICE PRINCIPAL	114,770	1,878
WILK, DIANA	PRINCIPAL	122,993	3,545
WILKIE, CANDACE M	TEACHER	83,815	35
WILKIE, CHRISTOPHER N	TEACHER	88,248	35
WILLIAMS, JENNIFER E	TEACHER	90,474	473
WILSON, STEVEN R.	TEACHER	92,141	-
WINQUIST, GABRIELLE R	TEACHER	88,760	-
WOELDERS, ADAM R.	PRINCIPAL	122,993	3,023
WOELDERS, DANIEL B	VICE PRINCIPAL	115,153	776
WOELDERS, MICHAEL D	TEACHER	90,839	-
WOLSKI, KIMBERLEY	TEACHER	83,140	-
WONG, CANDICE S	TEACHER	88,765	-
WRIGHT, KIMBERLY	TEACHER	85,751	50
WYSE, MARK	TEACHER	87,733	89
YDENBERG, JANET	TEACHER	90,448	-
YEUNG, JASMINE N	TEACHER	88,599	-
YOON, SEI YOUN	TEACHER	93,831	-
YU, GORDON	VICE PRINCIPAL	121,192	2,948
YUN, LENNY	TEACHER	92,497	3,769
ZAZELENCHUK, MEGAN KATHLEEN	MANAGEMENT	91,084	3,862
Total Employees Exceeding \$75,000		70,513,298	734,755
Total Employees Equal to or Less Than \$75,000		96,816,757	554,754
Total Employees (excluding elected officials)		167,330,055	1,289,509
Consolidated Total (including elected officials)		\$ 167,510,232	\$ 1,322,565

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$ 8,937,991

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, 2019

There was one severance agreement made between School District No. 35 (Langley) and its non-unionized employees during fiscal 2019.

This agreement represents eighteen months' compensation.

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

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
FOR THE YEAR ENDED JUNE 30, 2019

Name of Individual, Firm or Corporation	Amount
4IMPRINT.COM	\$ 26,127
4TH UTILITY	191,118
A CRAIG & SON LTD	304,500
ACRODEX	32,307
ACTES ENVIRONMENTAL	97,181
AFFINITY GROUP TOURS	258,167
ALL ROUND HOME IMPROVEMENTS	881,520
ALLSTREAM	40,692
AMAZON	442,618
AMERESCO CANADA INC.	28,481
AP EXAMINATIONS	65,361
APPLE CANADA INC.	632,565
ARCUS	26,823
ARI FINANCIAL SERVICES	127,593
ARTSTARTS IN SCHOOLS	67,649
AUSENCO ENGINEERING CANADA INC.	27,741
AVID CENTER	33,223
B.C. HOUSING	62,363
B.C. HYDRO	1,556,295
B.C. PRINCIPAL/VICE PRINCIPAL ASSOCIATION	117,298
B.C. TEACHERS FEDERATION	3,786,413
B.C.I.T.	33,380
B.C.S.T.A.	71,469
BALL PARK SPORTS	58,945
BARAGAR ENTERPRISES LTD	29,820
BARGREEN ELLINGSON - CANADA	59,336
BEATON'S MEET & GREET LTD.	27,565
BEST BUY	50,021
BUSH, BOHLMAN & PARTNERS	34,519
BUSY-BEE SANITARY SUPPLIES	124,835
C.I.B.C. MELLON	315,488
C.U.P.E. 1260	516,740
C.U.P.E. LOCAL 1851	211,827
CALIBER SPORT FLOORING	63,499
CAMP JUBILEE	139,873
CAMP SQUEAH	115,228
CANADA SAFEWAY	38,927
CANADIAN RESTAURANT SUPPLY	166,650
CANUEL CATERERS	26,887
CANUS	48,063
CASCADE RAIDER HOLDINGS	38,157
CCI LEARNING SOLUTIONS INC.	28,000
CDW CANADA	139,130
CENTAUR PRODUCTS INC.	245,540
CENTER FOR APPLIED LINGUISTICS	31,887
CHARTER BUS LINES OF B.C.	58,466
CHRISTIAN LIFE ASSEMBLY	29,727
CINTAS CANADA LIMITED	28,196
CITY OF LANGLEY	75,328
COAST & COUNTRY CATERERS LTD.	36,127
COLUMBIA FUEL	200,730
COMMUNITY JUSTICE INITIATIVES ASSN.	31,500
CONTI EVOLUTION	43,252

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, 2019

Name of Individual, Firm or Corporation	Amount
CORPORATE EXPRESS CANADA INC.	371,902
COSTCO	228,902
CRAVEN HUSTON POWERS ARCHITECTS	723,538
CREATIVE CHILDREN	34,314
CSI LEASING	848,737
CULTAS LAKE WATER PARK	43,822
CUMIS RETIREMENT SERVICES	31,321
CYPRESS MOUNTAIN	71,116
DAFCO FILTRATION GROUP	26,961
DELL CANADA INC.	84,135
DOLLARAMA	28,128
DOUBLETHINK INC.	35,700
DULUX	34,520
DUTCH DOOR HARDWARE	174,374
DYNAMIC SPECIALTY VEHICLES LTD	794,263
E B HORSMAN	115,483
EDU PAC SERVICES	40,092
ELLISON TRAVEL & TOURS	292,752
EMCO	27,318
EMPIRE ASPHALT PAVING INC.	34,234
EMPLOYER HEALTH TAX (EHT)	957,465
ESC AUTOMATION	37,861
ESCHOOL SOLUTIONS	25,527
FIRST TRUCK CENTRE VANCOUVER INC.	52,908
FLAMAN FITNESS	34,737
FLIGHT CENTRE	31,217
FOLLETT SCHOOL SOLUTIONS	46,993
FORTISBC-NATURAL GAS	612,201
FRASER VALLEY BUILDING	51,810
FRASER VALLEY SECONDARY SCHOOLS'	26,195
FUTUREBOOK PRINTING	40,287
FYPEX INTERNATIONAL EDUCATION	81,477
GAMERS BASEBALL	45,317
GATEWAY CASINOS	47,870
GLOBAL INDUSTRIAL	42,818
GRAND & TOY	592,888
GREAT WEST LIFE ASSURANCE CO	411,161
GREENBARN POTTERS SUPPLY LTD.	25,629
GROOME FLOOR COVERINGS INC.	309,419
GUARD.ME INTL INSURNACE	434,465
GUILLEVIN INTERNATIONAL INC	215,377
H.B. TRAVEL CORP	148,889
HABITAT SYSTEMS INC.	75,910
HARBOUR CRUISES	28,319
HARBOUR INTERNATIONAL TRUCKS	56,408
HARRIS & COMPANY	92,217
HCMA ARCHITECTURE & DESIGN	691,184
HDE	37,753
HERFF JONES CANADA DIVISION	43,008
HME	28,695
HOLLYBURN FAMILY SERVICES	26,823
HUSKY WILLOWBROOK	48,489
I GLOBAL EDU	123,325

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, 2019

Name of Individual, Firm or Corporation	Amount
ICS CLEAN SUPPLIES	54,813
IDENTITY AUTOMATION	52,999
IGI RESOURCES	677,205
IKEA	43,720
INDIGO BOOKS & MUSIC INC.	25,346
INDUSTRIAL ALLIANCE	38,631
INTEGRATED PROTECTIVE SERVICES	152,015
INTERCONTINENTAL TRUCK BODY	73,203
INTERNATIONAL BACCALAUREATE ORG	119,820
INTER-PROVINCIAL ROOF CONSULTANTS LTD.	31,471
JAPAN ABROAD NETWORK LINK LTD.	30,578
JONATHAN MORGAN & CO.	84,531
JOSTENS CANADA	153,884
KAWKAWA CAMP	25,980
KEN DEITCHER SALES CO.	91,044
KEV SOFTWARE INC.	97,042
KING'S MUSIC	27,646
KLASSEN WOOD CO	62,258
KMS TOOLS & EQUIPMENT LTD	73,261
KNIGHTS OF COLUMBUS	57,636
KOFFMAN KALEF, LLP	36,883
KPMG LLP, T4348	38,399
LANGLEY ASSOCIATION FOR COMMUNITY LIVING	26,823
LANGLEY GOLF AND BANQUET CENTRE	25,315
LANGLEY PRINCIPALS & VICE PRINCIPALS ASSOCIATION	156,688
LANGLEY TEACHERS ASSOCIATION	1,475,781
LAUZE ENTERPRISES LTD.	84,945
LAWSON CONSULTANTS LTD.	28,770
LEADING EDGE LINEMARKING	27,777
LEAVITT MACHINERY	27,269
LES VISITES	66,456
LIONHEART SPORTS	34,990
LONDON DRUGS	30,394
LONG & MCQUADE LIMITED	85,990
LORDCO PARTS LTD.	79,693
MACK KIRK ROOFING & SHEET METAL LTD	715,843
MARITIME TRAVEL	69,890
KEIKO MASUYAMA	46,718
MCCUAIG & ASSOCIATES ENGINEERING LTD.	76,367
MCRAES SEPTIC TANK SERVICE	39,838
MEDICAL SERVICES PLAN OF BC	1,518,175
METRO MOBILE RADIO SALES INC.	131,059
MICHELIN NORTH AMERICA (CANADA) INC	30,362
MILLS PRINTING PRODUCT	28,877
MINISTER OF FINANCE	347,645
MOBIL	35,226
MODERN PURAIR	60,263
MORNEAU SHEPELL LTD.	252,292
MOUNT SEYMOUR	68,902
FRANK MUNG	27,203
MURRAY GMC ABBOTSFORD	66,364
MYBUDGETFILE INC.	42,840
NELSON EDUCATION LTD.	316,153

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, 2019

Name of Individual, Firm or Corporation	Amount
NEUFELD FARMS	81,347
NEWLANDS GOLF & COUNTRY CLUB	55,463
OAKCREEK GOLF AND TURF LP	170,260
OPEN STORAGE SOLUTIONS	28,338
OPUS FRAMING & ART SUPPLIES	43,689
ORION SECURITY SYSTEMS LTD	56,456
OTTER	65,026
PACIFIC BLUE CROSS	5,079,138
JESSIE PACK	31,800
PEARSON CANADA ASSESSMENT	33,601
PEARSON CANADA INC. T46254	124,887
PENSION CORPORATION	34,873,755
PIONEER PAVING LTD.	150,620
PJS FACILITIES	25,295
PJS SYSTEMS	137,705
PACIFIC NATIONAL EXHIBITION	33,696
POLAR PROMOTIONS	25,182
POWERSCHOOL CANADA ULC	451,092
PROFESSIONAL DEVELOPMENT COMM.	30,000
RAY PROSSER	61,149
PUBLIC EDUCATION BENEFITS TRUST IN TRUST	2,730,034
QUANTUM LIGHTING INC	25,928
QUERIN HOLDINGS LTD	192,899
RAM MECHANICAL LTD	1,169,798
REAL CDN SUPERSTORE	45,351
RECEIVER GENERAL FOR CANADA	42,056,806
RICHELIEU HARDWARE CANADA LTD	80,137
RICOH CANADA INC.	821,914
ROCKY POINT ENGINEERING LTD.	79,922
RX SERVICE & REPAIR	191,332
SAPPHIRE SOUND INC.	94,383
SAVE ON FOODS	174,719
SCHOLASTIC CANADA LTD.	128,198
SCHOOL SPECIALTY CANADA	52,049
SCHOOLHOUSE PRODUCTS INC.	531,942
LISA SCHULTZ	30,000
SGM SYSTEM SOURCE	44,625
SHELL	43,393
SKYLINE ATHLETICS INC.	27,737
SOFTCHOICE LP.	637,523
SOUNDBAR AUDIO VISUAL	83,894
SOURCE OFFICE FURNISHINGS	223,530
SPICERS CANADA LIMITED	74,194
STATE CHEMICAL LTD.	32,120
KEVIN STATHAM	57,663
STILLWOOD CAMP	32,705
STO:LO CATERING	40,320
STS TOURS	37,033
STUART OLSON LTD.	31,681,899
STUDY TRAVEL LTD.	28,117
SUNCOR ENERGY PRODUCTS PARTNERSHIP	29,073
SUPER SAVE PROPANE	50,472
SUPERIOR ASPHALT PAVING LTD.	114,925

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, 2019

Name of Individual, Firm or Corporation	Amount
SUPER-SAVE DISPOSAL INC.	195,863
SUTTLE RECREATION INC.	85,153
SWANESET BAY	39,051
SWING TIME DISTRIBUTORS LTD.	185,971
SYSCO CANADA	81,150
T.H.I.S. GROUP HOLDINGS INC.	46,200
TALEDI DISTRIBUTION	145,698
TAPESTRY MUSIC LTD.	29,410
TECHNICAL SAFETY BC	28,261
TEKTRUCK SERVICES	31,772
TELUS	342,526
TELUS COMMUNICATIONS INC.	25,232
TEN FEET SPORTS & ENTERTAINMENT LTD	113,151
TERRY FOX FOUNDATION	49,562
THE HOME DEPOT	66,346
THINKTEL COMMUNICATIONS	73,895
TLD COMPUTERS	167,602
TOWNSHIP OF LANGLEY-COLLECTIONS	541,022
TRINITY WESTERN UNIVERSITY	39,794
TROTEC LASER CANADA	33,296
TURN-KEY CONTROLS LTD.	25,209
TW EXCAVATING LTD.	25,568
UAP INC	65,052
UNITECH CONSTRUCTION MANAGEMENT LTD.	10,433,223
UNITED LIBRARY SERVICES INC.	47,183
UNIVERSAL SUPPLY CO.INC.	26,391
VAN DER ZALM & ASSOC.INC.	52,479
VANCOUVER COMMUNITY COLLEGE	26,652
VANCOUVER PUBLIC EDUCATION	47,588
VANCOUVER SCHOOL BOARD	72,087
VERITIV CANADA INC.	240,810
VESTA PROPERTIES (LATIMER) LTD.	9,340,000
VIKING FIRE PROTECTION INC	33,215
WAL-MART	54,511
WALNUT GROVE CRUISE AND TRAVEL	53,898
WESCLEAN	79,250
WEST SUN COMMUNICATIONS LTD	51,330
WESTERN CAMPUS RESOURCES	85,597
THERESA WHYTE	34,793
WOLSELEY CANADA INC.	38,475
WORKSAFE BC	1,027,482
ZEEMAC VEHICLE LEASE LTD.	43,555
Total - Suppliers with payments exceeding \$25,000	<u>176,993,111</u>
Total - Suppliers with payments of \$25,000 or less	<u>12,178,666</u>
Consolidated Total	<u><u>\$ 189,171,777</u></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, 2019

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.*