



SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
JUNE 30, 2020

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2020

Documents are arranged in the following order:

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 35	NAME OF SCHOOL DISTRICT LANGLEY	YEAR 2019 - 2020
OFFICE LOCATION(S) LANGLEY, B.C.		TELEPHONE NUMBER 604-534-7891
MAILING ADDRESS 4875 - 222nd STREET		
CITY LANGLEY	PROVINCE BC	POSTAL CODE V3A 3Z7
NAME OF SUPERINTENDENT GORDON STEWART		TELEPHONE NUMBER 604-534-7891
NAME OF SECRETARY TREASURER BRIAN ISELI		TELEPHONE NUMBER 604-534-7891

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2020
for School District No. 35 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020

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)

Gordon Stewart, Superintendent

Date

Brian Iseli, Secretary Treasurer

Date

Audited Financial Statements of

School District No. 35 (Langley)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 35 (Langley)

June 30, 2020

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	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: 9923-9177-7195

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.


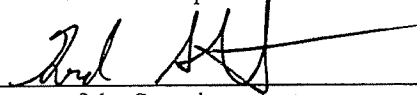
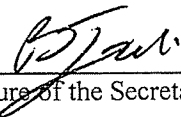
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

	<u>Sept. 24, 2020</u>
Signature of the Chairperson of the Board of Education	Date Signed
	<u>Sept 24 2020</u>
Signature of the Superintendent	Date Signed
	<u>Sept 24, 2020</u>
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, 2020
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

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

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(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 23, 2020

School District No. 35 (Langley)

Statement of Financial Position

As at June 30, 2020


Statement 1

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	68,927,115	61,073,047
Accounts Receivable		
Due from Province - Ministry of Education	4,376,520	9,091,350
Other (Note 3)	1,289,807	2,142,037
Total Financial Assets	<u>74,593,442</u>	<u>72,306,434</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	32,246,839	33,661,634
Unearned Revenue (Note 6)	12,175,509	13,332,856
Deferred Revenue (Note 7)	3,282,723	2,556,524
Deferred Capital Revenue (Note 8)	226,835,269	214,217,191
Employee Future Benefits (Note 9)	5,960,764	5,621,309
Total Liabilities	<u>280,501,104</u>	<u>269,389,514</u>
Net Debt	<u>(205,907,662)</u>	<u>(197,083,080)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 5)	321,030,898	310,447,630
Prepaid Expenses	2,187,470	908,095
Total Non-Financial Assets	<u>323,218,368</u>	<u>311,355,725</u>
Accumulated Surplus (Deficit) (Note 12)	<u>117,310,706</u>	<u>114,272,645</u>

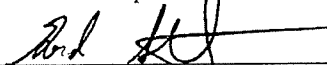
Contractual Obligations (Note 15,19)

Contingent Liabilities (Note 15)

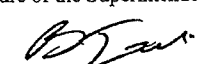
Approved by the Board


Signature of the Chairperson of the Board of Education

Sept. 24, 2020
Date Signed


Signature of the Superintendent

Sept 24, 2020
Date Signed


Signature of the Secretary Treasurer

Sept 24, 2020
Date Signed

School District No. 35 (Langley)

Statement 2

Statement of Operations
Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	221,404,227	223,341,711	220,396,158
Other	491,826	541,824	684,718
Municipal Grants Spent on Sites		43,979	1,295,694
Tuition	15,406,125	15,303,450	14,650,229
Other Revenue	9,374,571	6,402,667	8,201,937
Rentals and Leases	922,681	744,430	935,387
Investment Income	1,126,053	994,256	1,195,582
Amortization of Deferred Capital Revenue (Note 8)	8,968,636	9,315,572	7,687,489
Total Revenue	257,694,119	256,687,889	255,047,194
Expenses (Note 11)			
Instruction	214,178,964	206,355,233	202,391,713
District Administration	9,074,789	8,554,651	8,970,452
Operations and Maintenance	35,795,003	35,993,537	34,332,264
Transportation and Housing	2,861,504	2,746,407	3,034,173
Total Expense	261,910,260	253,649,828	248,728,602
Surplus (Deficit) for the year	(4,216,141)	3,038,061	6,318,592
Accumulated Surplus (Deficit) from Operations, beginning of year		114,272,645	107,954,053
Accumulated Surplus (Deficit) from Operations, end of year		117,310,706	114,272,645

School District No. 35 (Langley)

Statement of Changes in Net Debt

Year Ended June 30, 2020

Statement 4

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(4,216,141)</u>	<u>3,038,061</u>	<u>6,318,592</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(22,031,582)	(22,518,803)	(63,720,711)
Amortization of Tangible Capital Assets (Note 5)	11,586,182	11,935,535	10,081,269
Total Effect of change in Tangible Capital Assets	<u>(10,445,400)</u>	<u>(10,583,268)</u>	<u>(53,639,442)</u>
Acquisition of Prepaid Expenses		(2,187,470)	(908,095)
Use of Prepaid Expenses		908,095	1,022,533
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(1,279,375)</u>	<u>114,438</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(14,661,541)</u>	<u>(8,824,582)</u>	<u>(47,206,412)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(8,824,582)</u>	<u>(47,206,412)</u>
Net Debt, beginning of year		<u>(197,083,080)</u>	<u>(149,876,668)</u>
Net Debt, end of year		<u><u>(205,907,662)</u></u>	<u><u>(197,083,080)</u></u>

School District No. 35 (Langley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,038,061	6,318,592
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	5,567,060	(5,982,575)
Prepaid Expenses	(1,279,375)	114,438
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,414,795)	7,032,776
Unearned Revenue	(1,157,347)	528,818
Deferred Revenue	726,199	(1,698,648)
Employee Future Benefits	339,455	72,480
Amortization of Tangible Capital Assets (Note 5)	11,935,535	10,081,269
Amortization of Deferred Capital Revenue (Note 8)	(9,315,572)	(7,687,489)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)	(43,979)	(9,559,956)
Total Operating Transactions	8,395,242	(780,295)
Capital Transactions		
Tangible Capital Assets Purchased	(2,045,354)	(14,779,199)
Tangible Capital Assets -WIP Purchased	(20,473,449)	(48,941,512)
Total Capital Transactions	(22,518,803)	(63,720,711)
Financing Transactions		
Capital Revenue Received	21,977,629	57,039,608
Total Financing Transactions	21,977,629	57,039,608
Net Increase (Decrease) in Cash and Cash Equivalents	7,854,068	(7,461,398)
Cash and Cash Equivalents, beginning of year	61,073,047	68,534,445
Cash and Cash Equivalents, end of year	68,927,115	61,073,047
Cash and Cash Equivalents, end of year, is made up of:		
Cash	34,209,326	38,946,205
Cash Equivalents	34,717,789	22,126,842
	68,927,115	61,073,047

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2020

1. Authority and Purpose

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 35 (Langley)" and operates as "School District No. 35 (Langley)". A Board of Education (Board) is elected for a four-year term and governs the School District. The School District provides educational programs to students enrolled in schools in the District and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 35 (Langley) is exempt from federal and provincial income taxes.

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

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 hospital sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

For British Columbia 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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

2. Summary of Significant Accounting Policies (continued)

- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts 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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

2. Summary of Significant Accounting Policies (continued)

betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

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

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

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

Buildings that are demolished or destroyed are written-off.

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

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

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

g) 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).

h) 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, 2020

2. Summary of Significant Accounting Policies (continued)

i) Revenue Recognition

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

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or 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, 2020

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, 2020

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.

o) PS 3280 Asset Retirement Obligations

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

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

3. Accounts Receivable – Other Receivables

	June 30, 2020	June 30, 2019
Due from Federal Government	\$ 216,835	\$ 556,543
Other Accounts Receivable	1,064,728	1,575,248
Due from Langley School District Foundation	8,244	10,246
	<u>\$ 1,289,807</u>	<u>\$ 2,142,037</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2020	June 30, 2019
Trade Payables	\$ 6,223,777	\$ 12,709,149
Salaries and Benefits Payable	20,801,424	15,837,140
Accrued Vacation Pay	4,145,024	3,944,836
Other	1,076,614	1,170,509
	<u>\$32,246,839</u>	<u>\$33,661,634</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

5. Tangible Capital Assets

June 30, 2020	Balance July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2020
Cost:					
Sites	\$ 56,663,276	\$ 43,979	\$ -	\$ -	\$ 56,707,255
Buildings	328,392,553	(369,081)	-	82,375,196	410,398,668
Building - work in progress	73,112,829	14,813,180	-	(82,375,196)	5,550,813
Furniture & equipment	23,166,491	6,744,762	183,974	-	29,727,279
Vehicles	4,390,458	264,571	-	-	4,655,029
Computer software	434,580	2,208	-	-	436,788
Computer hardware	2,267,707	1,019,184	591,756	-	2,695,135
Equipment under capital lease	-	-	-	-	-
	<u>\$ 488,427,894</u>	<u>\$ 22,518,803</u>	<u>\$ 775,730</u>	<u>\$ -</u>	<u>\$ 510,170,967</u>
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	168,556,268	8,313,663	-	-	176,869,931
Furniture & equipment	6,860,147	2,586,177	183,974	-	9,262,350
Vehicles	1,098,504	452,274	-	-	1,550,778
Computer software	247,409	87,137	-	-	334,546
Computer hardware	1,217,936	496,284	591,756	-	1,122,464
Equipment under capital lease	-	-	-	-	-
	<u>\$ 177,980,264</u>	<u>\$ 11,935,535</u>	<u>\$ 775,730</u>	<u>\$ -</u>	<u>\$ 189,140,069</u>
June 30, 2019	Balance July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance Jun 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
Equipment under capital lease	-	-	-	-	-
	<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
Equipment under capital lease	-	-	-	-	-
	<u>\$ 169,288,922</u>	<u>\$ 10,081,269</u>	<u>\$ 1,389,927</u>	<u>\$ -</u>	<u>\$ 177,980,264</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2020	June 30, 2019
Sites	\$ 56,707,255	\$ 56,663,276
Buildings	233,528,737	159,836,285
Building - work in progress	5,550,813	73,112,829
Furniture & equipment	20,464,929	16,306,344
Vehicles	3,104,251	3,291,954
Computer software	102,242	187,171
Computer hardware	1,572,671	1,049,771
	<u>\$ 321,030,898</u>	<u>\$ 310,447,630</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, 2020	June 30, 2019
Balance, Beginning of Year	\$ 13,332,856	\$ 12,804,038
Changes for the Year		
Increase:		
Tuition fees	12,144,710	13,313,773
Rentals	2,799	10,417
Transportation	-	8,666
Grants	28,000	-
Other	-	-
	<u>12,175,509</u>	<u>13,332,856</u>
Decrease:		
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>
Balance, End of Year	<u>\$ 12,175,509</u>	<u>\$ 13,332,856</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

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, 2020	June 30, 2019
Balance, Beginning of Year	\$ 2,556,524	\$ 4,255,172
Changes for the year:		
Increase:		
Provincial Grants - MOE	27,347,226	25,743,925
Provincial Grants - Other	437,003	457,075
Other revenue	5,338,095	8,774,458
	<u>33,122,324</u>	<u>34,975,458</u>
Decrease:		
Transferred to revenue	(31,423,453)	(33,923,659)
Recovered	(972,672)	(2,750,447)
	<u>(32,396,125)</u>	<u>(36,674,106)</u>
Balance, End of Year	<u>\$ 3,282,723</u>	<u>\$ 2,556,524</u>

8. Deferred Capital Revenue

	June 30, 2020	June 30, 2019
Balance, Beginning of Year	\$ 214,217,191	\$ 174,425,028
Increase:		
Provincial Grants - MOE	19,890,444	55,711,734
Provincial Grants - Other	-	170,407
Other revenue	2,978,234	1,781,515
Investment income	35,047	43,991
Transfer to income statement for AFG	(926,096)	(668,039)
	<u>21,977,629</u>	<u>57,039,608</u>
Decrease:		
Amortization	(9,315,572)	(7,687,489)
Site purchase	(43,979)	(9,559,956)
	<u>(9,359,551)</u>	<u>(17,247,445)</u>
Balance, End of Year	<u>\$ 226,835,269</u>	<u>\$ 214,217,191</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, 2020

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.

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 6,199,732	\$ 5,830,026
Service cost	546,260	521,612
Interest cost	156,694	165,756
Benefit payments – April 1 to March 31	(504,892)	(696,714)
Actuarial gain (loss)	339,510	(379,052)
Accrued benefit obligation, March 31	\$ 6,058,284	\$ 6,199,732

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 6,058,284	\$ 6,199,732
Market value of plan assets – March 31	-	-
Funded status – surplus (deficit)	(6,058,284)	(6,199,732)
Employer contributions after measurement date	67,775	78,915
Benefits expense after measurement date	(179,676)	(175,739)
Unamortized net actuarial (gain) loss	209,422	675,247
Accrued benefit liability - June 30	\$ (5,960,764)	\$ (5,621,309)

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 5,621,310	\$ 5,533,978
Net expense for fiscal year	833,206	782,154
Employers contributions	(493,752)	(694,823)
Accrued benefit liability - June 30	\$ 5,960,764	\$ 5,621,309

Components of Net Benefit Expense		
Service cost	\$ 553,931	\$ 527,774
Interest cost	152,961	163,491
Amortization of actuarial (gain) loss	126,314	90,889
Net Benefit Expense	\$ 833,206	\$ 782,154

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

9. Employee Future Benefits (continued)

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

	<u>2020</u>	<u>2019</u>
Discount rate - April 1	2.50%	2.75%
Discount rate - March 31	2.25%	2.50%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.7 years	10.7 years

10. Employee Pension Plans

a) Teachers' Pension Plan and Municipal Pension Plan

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As at December 31, 2018 the Municipal Pension Plan has about 205,000 active members, of which approximately 26,000 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.

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

10. Employee Pension Plans (continued)

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

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, 2020 were \$17,765,434 (2019: \$17,648,416).

11. Expense by Object

	June 30, 2020	June 30, 2019
Salaries and Benefits	\$215,115,262	\$203,897,692
Services and Supplies	20,093,206	27,803,556
Interest	28,056	14,676
Amortization	11,935,535	10,081,269
Other	6,477,769	6,931,409
	<u>\$253,649,828</u>	<u>\$248,728,602</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

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, 2020	June 30, 2019
Total Capital Fund Surplus	\$ 101,263,327	\$ 101,588,818
Restricted Operating Surplus		
Internally restricted (appropriated) by the Board	3,388,260	3,388,260
Internally restricted to balance 2019/2020 budget	-	2,184,978
Internally restricted to balance 2020/2021 budget	2,382,381	-
Internally restricted to balance future budgets	812,602	2,382,381
Internally restricted for infrastructure replacement	1,007,004	1,150,000
Internally restricted for student capacity needs	500,000	500,000
Internally restricted for capacity issues at LSS/LEC	-	300,000
Internally restricted for admin development	-	125,000
School Generated Funds	2,220,943	2,179,381
School surpluses	488,628	323,827
Internally restricted for Indigenous Education 2019/2020	37,561	-
Internally restricted for commitments 2019/2020	210,000	-
Internally restricted for COVID-19 contingency	5,000,000	-
District initiative in support of schools	-	150,000
Internally restricted surplus	16,047,379	12,683,827
Unrestricted Operating Surplus	-	-
Total Operating Surplus	16,047,379	12,683,827
Accumulated Surplus	\$ 117,310,706	\$ 114,272,645

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:

- No transfer (2019: \$41,319) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
 - A transfer in the amount of \$2,178,139 (2019: \$2,533,962) was made from the operating fund to the capital fund for payment of capital assets purchased.
-

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

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 \$757,572 (2019: \$630,838) 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 (2019: \$4,500). The School District also has an amount receivable from the Foundation of \$8,244 (2019: \$10,246) – 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.

	2021	2022	2023
Various AFG projects	\$ 292,916	-	-
Computer leases	586,433	135,260	-
	<u>\$879,349</u>	<u>\$135,260</u>	<u>-</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2020

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 25, 2020.

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	\$ 211,381,279	\$ 221,404,227	\$ 10,022,948
Other - Provincial Grants	651,817	491,826	(159,991)
Tuition	15,674,298	15,406,125	(268,173)
Other revenue	8,172,968	9,374,571	1,201,603
Rentals and leases	922,681	922,681	-
Investment income	1,145,382	1,126,053	(19,329)
Amort. of deferred capital revenue	9,060,794	8,968,636	(92,158)
	<u>247,009,219</u>	<u>257,694,119</u>	<u>10,684,900</u>
Expenses			
Instruction	203,687,907	214,178,964	10,491,057
District administration	9,167,455	9,074,789	(92,666)
Operations and maintenance	35,731,966	35,795,003	63,037
Transportation and housing	2,765,254	2,861,504	96,250
	<u>251,352,582</u>	<u>261,910,260</u>	<u>10,557,678</u>
Net Expense	<u>(4,343,363)</u>	<u>(4,216,141)</u>	<u>127,222</u>
Budgeted Allocation of Surplus	<u>2,184,978</u>	<u>3,740,591</u>	<u>1,555,613</u>
Deficit for the Year	<u>(\$ 2,158,385)</u>	<u>(\$ 475,550)</u>	<u>\$ 1,682,835</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, 2020

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, 2020

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 was originally \$26.2 million, and the current forecasted final project cost is \$27.4 million dollars. The School District will need to fund the additional \$1.2 million dollars. Work commenced in 2017 with completion expected in August of 2020. The School District has estimated costs remaining of \$2.1 million as at June 30, 2020 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 and the school opened on schedule in September 2019. The School District contributed 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 project is currently in the warranty period phase. The School District has estimated costs remaining of \$0.200 million as at June 30, 2020 relating to this project.

In May of 2019 the Ministry of Education announced provincial funding for the construction of a 555 student Kindergarten to Grade 5 school on the Willoughby Slope. The total value of the project is \$27.6 million. Construction of the school commenced in February of 2020 and the school is scheduled to open in September 2021. The School District will be contributing \$2.5 million of the capital cost from Local Capital and \$1.0 million from Restricted Capital. The School District has estimated costs remaining of \$23.1 million as at June 30, 2020 relating to this project.

School District No. 35 (Langley)
Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	12,683,827		101,588,818	114,272,645	107,954,053
Changes for the year					
Surplus (Deficit) for the year	5,541,691		(2,503,630)	3,038,061	6,318,592
Interfund Transfers	(2,178,139)		2,178,139	-	
Local Capital	3,363,552	-	(325,491)	3,038,061	6,318,592
Net Changes for the year	16,047,379	-	101,263,327	117,310,706	114,272,645

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

School District No. 35 (Langley)

Schedule of Operating Operations

Year Ended June 30, 2020

Schedule 2 (Unaudited)

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	193,969,310	196,913,365	185,986,878
Other	43,451	78,632	196,794
Tuition	15,406,125	15,303,450	14,650,229
Other Revenue	851,471	944,655	243,181
Rentals and Leases	922,681	744,430	935,387
Investment Income	1,050,000	921,902	1,085,399
Total Revenue	212,243,038	214,906,434	203,097,868
Expenses			
Instruction	179,297,502	176,161,846	170,186,167
District Administration	8,760,663	8,155,324	8,493,097
Operations and Maintenance	23,492,692	22,753,440	22,789,915
Transportation and Housing	2,410,808	2,294,133	2,627,775
Total Expense	213,961,665	209,364,743	204,096,954
Operating Surplus (Deficit) for the year	(1,718,627)	5,541,691	(999,086)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,740,591		
Net Transfers (to) from other funds			
Local Capital	(2,021,964)	(2,178,139)	(2,533,962)
Total Net Transfers	(2,021,964)	(2,178,139)	(2,533,962)
Total Operating Surplus (Deficit), for the year	-	3,363,552	(3,533,048)
Operating Surplus (Deficit), beginning of year		12,683,827	16,216,875
Operating Surplus (Deficit), end of year		16,047,379	12,683,827
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		16,047,379	12,683,827
Total Operating Surplus (Deficit), end of year		16,047,379	12,683,827

School District No. 35 (Langley)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

Schedule 2A (Unaudited)

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	189,758,040	190,050,296	183,623,361
ISC/LEA Recovery	(122,120)	(104,250)	(183,180)
Other Ministry of Education Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	425,000	707,857	436,289
Transportation Supplement	260,000	260,000	260,000
Economic Stability Dividend			235,598
Carbon Tax Grant	197,000	179,274	179,274
Employer Health Tax Grant	1,657,138	1,657,138	503,571
Strategic Priorities - Mental Health Grant			30,300
Support Staff Benefits Grant	325,200	325,200	325,200
BCTEA - LEA Capacity Building Grant			6,850
Support Staff Wage Increase Funding	843,197	843,197	
Teachers' Labour Settlement Funding		2,369,898	
FSA	15,600	14,500	14,500
Provincial Exam Marking	3,240	3,240	3,240
Support Staff Funding for EHB	50,554	50,554	
ELF Implementation Grant	4,586	4,586	
Total Provincial Grants - Ministry of Education	193,969,310	196,913,365	185,986,878
Provincial Grants - Other	43,451	78,632	196,794
Tuition			
Summer School Fees	170,000	172,260	177,193
Continuing Education	99,500	93,318	65,960
International and Out of Province Students	15,136,625	15,037,872	14,407,076
Total Tuition	15,406,125	15,303,450	14,650,229
Other Revenues			
Funding from First Nations	122,120	104,250	183,180
Miscellaneous			
Other Revenue	242,351	286,791	442,226
Transportation	20,000	21,939	30,098
BC Hydro Grant	47,000	50,000	50,000
Salary Recoveries	420,000	440,113	497,738
School Generated Funds		41,562	(960,061)
Total Other Revenue	851,471	944,655	243,181
Rentals and Leases	922,681	744,430	935,387
Investment Income	1,050,000	921,902	1,085,399
Total Operating Revenue	212,243,038	214,906,434	203,097,868

School District No. 35 (Langley)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	93,982,080	94,501,758	89,424,568
Principals and Vice Principals	11,480,004	11,552,405	10,889,984
Educational Assistants	20,114,952	19,506,389	18,456,091
Support Staff	17,324,983	16,410,493	16,081,259
Other Professionals	4,901,217	4,936,527	4,614,935
Substitutes	7,865,951	7,091,680	8,913,979
Total Salaries	155,669,187	153,999,252	148,380,816
Employee Benefits	37,795,553	36,746,654	34,896,776
Total Salaries and Benefits	193,464,740	190,745,906	183,277,592
Services and Supplies			
Services	5,911,463	5,573,549	5,914,306
Student Transportation	196,588	120,043	194,426
Professional Development and Travel	1,304,850	1,055,595	1,236,424
Rentals and Leases	42,100	28,167	14,342
Dues and Fees	1,287,284	1,201,953	1,115,033
Insurance	450,600	472,488	400,135
Interest		28,056	14,676
Supplies	8,017,040	7,465,560	8,627,010
Utilities	3,285,000	2,673,426	3,303,010
Bad Debts	2,000	-	
Total Services and Supplies	20,496,925	18,618,837	20,819,362
Total Operating Expense	213,961,665	209,364,743	204,096,954

School District No. 35 (Langley)
Operating Expense by Function, Program and Object
Year Ended June 30, 2020

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	73,521,760	1,585,336	296,462	1,028,723	51,179	4,395,813	80,879,273
1.03 Career Programs	400,182		286,532	66,369		9,736	762,819
1.07 Library Services	1,023,408		595,472	14,790		4,356	1,638,026
1.08 Counselling	3,225,714	139,556		42,172		28,751	3,436,193
1.10 Special Education	11,938,751	548,295	16,264,895	47,543	158,835	1,369,254	30,327,573
1.30 English Language Learning	1,608,598	82,528	98,653			13,903	1,803,682
1.31 Indigenous Education	452,179	133,225	1,130,216	56,182	85,465	23,692	1,795,494
1.41 School Administration		8,318,965		2,614,704		156,192	11,175,326
1.60 Summer School	669,151	122,829	208,968	6,006		281	1,007,235
1.62 International and Out of Province Students	1,662,015	258,947	510,281	147,044	391,425	60,617	3,030,329
1.64 Other							-
Total Function 1	94,501,758	11,189,681	19,391,479	4,023,533	686,904	6,062,595	135,855,950
4 District Administration							
4.11 Educational Administration		362,724		49,215	869,034		1,280,973
4.40 School District Governance					204,018		204,018
4.41 Business Administration				1,122,912	1,932,988	50,964	3,106,864
Total Function 4	-	362,724	-	1,172,127	3,006,040	50,964	4,591,855
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				97,536	932,484	4,602	1,034,622
5.50 Maintenance Operations			61	9,676,735	264,382	723,216	10,664,394
5.52 Maintenance of Grounds				437,446		78,010	515,456
5.56 Utilities							-
Total Function 5	-	-	61	10,211,717	1,196,866	805,828	12,214,472
7 Transportation and Housing							
7.41 Transportation and Housing Administration				93,646	46,717	34,139	174,502
7.70 Student Transportation			114,849	909,470		138,154	1,162,473
Total Function 7	-	-	114,849	1,003,116	46,717	172,293	1,336,975
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	94,501,758	11,552,405	19,506,389	16,410,493	4,936,527	7,091,680	153,999,252

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 16)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	80,879,273	19,667,807	100,547,080	3,923,735	104,470,815	107,000,491	102,486,481
1.03 Career Programs	762,819	192,237	955,056	169,052	1,124,108	1,183,695	1,165,102
1.07 Library Services	1,638,026	376,853	2,014,879	116,426	2,131,305	2,150,034	1,896,510
1.08 Counselling	3,436,193	738,234	4,174,427	69,842	4,244,269	4,122,928	4,177,112
1.10 Special Education	30,327,573	7,545,729	37,873,302	346,089	38,219,391	38,240,135	35,301,489
1.30 English Language Learning	1,803,682	409,642	2,213,324	29,329	2,242,653	2,212,579	2,261,884
1.31 Indigenous Education	1,795,494	408,347	2,203,841	528,098	2,731,939	2,749,384	2,475,494
1.41 School Administration	11,175,326	2,259,464	13,434,790	467,408	13,902,198	14,133,215	13,406,028
1.60 Summer School	1,007,235	182,838	1,190,073	26,143	1,216,216	1,169,831	1,154,812
1.62 International and Out of Province Students	3,030,329	695,502	3,725,831	2,153,121	5,878,952	6,330,710	5,861,255
1.64 Other	-	-	-	-	-	4,500	-
Total Function 1	135,855,950	32,476,653	168,332,603	7,829,243	176,161,846	179,297,502	170,186,167
4 District Administration							
4.11 Educational Administration	1,280,973	237,010	1,517,983	238,697	1,756,680	1,956,879	1,566,201
4.40 School District Governance	204,018	13,261	217,279	149,284	366,563	394,362	347,658
4.41 Business Administration	3,106,864	685,718	3,792,582	2,239,499	6,032,081	6,409,422	6,579,238
Total Function 4	4,591,855	935,989	5,527,844	2,627,480	8,155,324	8,760,663	8,493,097
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,034,622	205,830	1,240,452	844,480	2,084,932	2,192,100	2,230,813
5.50 Maintenance Operations	10,664,394	2,698,377	13,362,771	3,658,564	17,021,335	16,992,359	16,432,406
5.52 Maintenance of Grounds	515,456	122,429	637,885	347,362	985,247	1,031,233	826,943
5.56 Utilities	-	-	-	2,661,926	2,661,926	3,277,000	3,299,753
Total Function 5	12,214,472	3,026,636	15,241,108	7,512,332	22,753,440	23,492,692	22,789,915
7 Transportation and Housing							
7.41 Transportation and Housing Administration	174,502	39,445	213,947	3,081	217,028	195,562	216,076
7.70 Student Transportation	1,162,473	267,931	1,430,404	646,701	2,077,105	2,215,246	2,411,699
Total Function 7	1,336,975	307,376	1,644,351	649,782	2,294,133	2,410,808	2,627,775
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	153,999,252	36,746,654	190,745,906	18,618,837	209,364,743	213,961,665	204,096,954

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 16)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	27,060,524	25,502,249	25,476,979
Other	448,375	463,192	487,924
Other Revenue	8,523,100	5,458,012	7,958,756
Total Revenue	<u>36,031,999</u>	<u>31,423,453</u>	<u>33,923,659</u>
Expenses			
Instruction	34,881,462	30,193,387	32,205,546
District Administration	314,126	399,327	477,355
Operations and Maintenance	836,411	830,739	1,199,439
Total Expense	<u>36,031,999</u>	<u>31,423,453</u>	<u>33,882,340</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>41,319</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(41,319)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(41,319)</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, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		7,016	1,543,314			12,389			964,239
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	706,586		289,422	76,825	210,848	2,010,193	1,016,444	20,946,410
Provincial Grants - Other									
Less: Allocated to Revenue	680,178	706,586	5,338,095	289,422	76,825	210,848	2,010,193	1,016,444	20,946,410
Recovered		701,497	5,458,012	287,338	76,457	215,465	1,999,729	1,008,011	19,170,901
Deferred Revenue, end of year	-	12,105	1,423,397	2,084	368	7,772	10,464	8,433	964,239
									1,775,509
Revenues									
Provincial Grants - Ministry of Education	680,178	701,497		287,338	76,457	215,465	1,999,729	1,008,011	19,170,901
Provincial Grants - Other									
Other Revenue	680,178	701,497	5,458,012	287,338	76,457	215,465	1,999,729	1,008,011	19,170,901
Expenses									
Salaries									
Teachers				2,538	53,039		269,754		15,400,772
Principals and Vice Principals						50,014			
Educational Assistants		583,023		195,126			1,293,190		
Support Staff	433,859			6,063			407	274,373	
Other Professionals								60,283	
Substitutes		5,498		8,227	8,000	4,350	29,156	437,491	112,185
Employee Benefits	433,859	588,521	-	211,954	61,039	54,364	1,592,507	772,147	15,512,957
Services and Supplies	103,165	112,976		55,835	12,713	8,865	407,222	235,864	3,657,944
	143,154		5,458,012	19,549	2,705	152,236			
	680,178	701,497	5,458,012	287,338	76,457	215,465	1,999,729	1,008,011	19,170,901
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

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

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue

Expenses

Salaries

Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	SIWIS	TOTAL
\$	\$	\$	\$	\$	\$
				29,566	2,556,524
1,350,394	21,575	24,500	13,851	437,003	27,347,226
					437,003
					5,338,095
1,350,394	21,575	24,500	13,851	437,003	33,122,324
1,332,332	7,772	19,013	3,556	463,192	31,423,453
					972,672
18,062	13,803	5,487	10,295	3,377	3,282,723
1,332,332	7,772	19,013	3,556	463,192	25,502,249
					463,192
					5,458,012
1,332,332	7,772	19,013	3,556	463,192	31,423,453
103,738			2,915	9,151	720,711
103,738	-	-	2,915	352,706	19,686,707
			641	87,424	4,682,649
1,228,594	7,772	19,013		23,062	7,054,097
1,332,332	7,772	19,013	3,556	463,192	31,423,453
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

School District No. 35 (Langley)

Schedule of Capital Operations
Year Ended June 30, 2020

Schedule 4 (Unaudited)

	2020 Budget (Note 16)	2020 Actual			2019 Actual
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education	374,393	926,097		926,097	8,932,301
Municipal Grants Spent on Sites		43,979		43,979	1,295,694
Investment Income	76,053		72,354	72,354	110,183
Amortization of Deferred Capital Revenue	8,968,636	9,315,572		9,315,572	7,687,489
Total Revenue	9,419,082	10,285,648	72,354	10,358,002	18,025,667
Expenses					
Operations and Maintenance	330,414	926,097		926,097	668,039
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,135,486	11,483,261		11,483,261	9,674,871
Transportation and Housing	450,696	452,274		452,274	406,398
Total Expense	11,916,596	12,861,632	-	12,861,632	10,749,308
Capital Surplus (Deficit) for the year	(2,497,514)	(2,575,984)	72,354	(2,503,630)	7,276,359
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased				-	41,319
Local Capital	2,021,964		2,178,139	2,178,139	2,533,962
Total Net Transfers	2,021,964	-	2,178,139	2,178,139	2,575,281
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,482,226	(1,482,226)	-	
Tangible Capital Assets WIP Purchased from Local Capital		292,042	(292,042)	-	
Total Other Adjustments to Fund Balances		1,774,268	(1,774,268)	-	
Total Capital Surplus (Deficit) for the year	(475,550)	(801,716)	476,225	(325,491)	9,851,640
Capital Surplus (Deficit), beginning of year		98,528,743	3,060,075	101,588,818	91,737,178
Capital Surplus (Deficit), end of year		97,727,027	3,536,300	101,263,327	101,588,818

School District No. 35 (Langley)

Tangible Capital Assets

Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	56,663,276	328,392,553	22,104,605	4,390,458	434,580	2,267,707	414,253,179
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other	43,979	(369,081)	519,149	264,571	2,208	1,019,184	563,128
Local Capital		82,375,196	6,613,817				1,482,226
Transferred from Work in Progress	43,979	82,006,115	7,698,310	264,571	2,208	1,019,184	88,989,013
Decrease:							
Deemed Disposals	-	-	183,974	-	-	591,756	775,730
Cost, end of year	56,707,255	410,398,668	29,618,941	4,655,029	436,788	2,695,135	504,511,816
Work in Progress, end of year		5,550,813	108,338				5,659,151
Cost and Work in Progress, end of year	56,707,255	415,949,481	29,727,279	4,655,029	436,788	2,695,135	510,170,967
Accumulated Amortization, beginning of year		168,556,268	6,860,147	1,098,504	247,409	1,217,936	177,980,264
Changes for the Year		8,313,663	2,586,177	452,274	87,137	496,284	11,935,535
Increase: Amortization for the Year							
Decrease:							
Deemed Disposals		-	183,974	-	-	591,756	775,730
Accumulated Amortization, end of year		176,869,931	9,262,350	1,550,778	334,546	1,122,464	189,140,069
Tangible Capital Assets - Net	56,707,255	239,079,550	20,464,929	3,104,251	102,242	1,572,671	321,030,898

School District No. 35 (Langley)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	73,112,829	1,061,886			74,174,715
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	13,315,776	5,660,269			18,976,045
Deferred Capital Revenue - Other	1,205,362				1,205,362
Local Capital	292,042				292,042
	14,813,180	5,660,269	-	-	20,473,449
Decrease:					
Transferred to Tangible Capital Assets	82,375,196	6,613,817			88,989,013
	82,375,196	6,613,817	-	-	88,989,013
Net Changes for the Year	(67,562,016)	(953,548)	-	-	(68,515,564)
Work in Progress, end of year	5,550,813	108,338	-	-	5,659,151

School District No. 35 (Langley)

Deferred Capital Revenue
Year Ended June 30, 2020

Schedule 4C (Unaudited)

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	135,785,490	987,019	2,128,721	138,901,230
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions		31,442	487,707	519,149
Transferred from Work in Progress	64,977,694	21,862,043	1,205,362	88,045,099
	64,977,694	21,893,485	1,693,069	88,564,248
Decrease:				
Amortization of Deferred Capital Revenue	8,638,494	348,914	328,164	9,315,572
	8,638,494	348,914	328,164	9,315,572
Net Changes for the Year	56,339,200	21,544,571	1,364,905	79,248,676
Deferred Capital Revenue, end of year	192,124,690	22,531,590	3,493,626	218,149,906
Work in Progress, beginning of year	51,399,246	21,862,043		73,261,289
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	18,976,045		1,205,362	20,181,407
	18,976,045	-	1,205,362	20,181,407
Decrease				
Transferred to Deferred Capital Revenue	64,977,694	21,862,043	1,205,362	88,045,099
	64,977,694	21,862,043	1,205,362	88,045,099
Net Changes for the Year	(46,001,649)	(21,862,043)	-	(67,863,692)
Work in Progress, end of year	5,397,597	-	-	5,397,597
Total Deferred Capital Revenue, end of year	197,522,287	22,531,590	3,493,626	223,547,503

School District No. 35 (Langley)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2020

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,101,642	31,910	921,120		2,054,672
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	19,890,444					19,890,444
Other		17,155		1,285,165	1,693,069	2,978,234
Investment Income		2,745		17,892		35,047
Transfer project surplus to MED Restricted (from) Bylaw	(2,745)					-
Reclassify revenue for AFG projects	(926,096)					(926,096)
Transfer prior year surplus in MED Restricted back to Bylaw	14,442	(14,442)				-
	18,976,045	5,458	-	1,303,057	1,693,069	21,977,629
Decrease:						
Transferred to DCR - Capital Additions			31,442		487,707	519,149
Transferred to DCR - Work in Progress	18,976,045				1,205,362	20,181,407
Transferred to Revenue - Site Purchases	18,976,045	-	31,442	43,979	1,693,069	43,979
				43,979		20,744,535
	-	5,458	(31,442)	1,259,078	-	1,233,094
Net Changes for the Year						
	-	1,107,100	468	2,180,198	-	3,287,766
Balance, end of year						

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBT
JUNE 30, 2020

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, 2020

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, 2020

Remuneration	Expenses
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Elected Officials

DYKEMAN, MEGAN M	TRUSTEE	\$ 30,490	\$ 4,807
COBURN, SHELLEY	TRUSTEE	29,182	1,699
TOD, DAVID	TRUSTEE	28,828	865
PERREAULT, SUZANNE	TRUSTEE	28,490	881
ROSS, ROD	TRUSTEE	28,490	1,369
WARD, TONY	TRUSTEE	28,490	552
WILSON, MARNIE	TRUSTEE	28,490	-
		<u>202,461</u>	<u>10,172</u>

Detailed Employees Exceeding \$75,000

ABBOT, SCOTT R	TEACHER	86,610	-
ABSHIRE, JOANNE	MANAGEMENT	84,019	2,621
ADOLFSON, JANICE E	TEACHER	85,152	-
AIKEMA, CAROLINE S	TEACHER	81,960	40
ALEXANDER, SARAH J	TEACHER	96,674	-
ALLEN, DEVON A W	TEACHER	85,277	-
ALLEN, LINDSEY M	TEACHER	95,764	-
ALLEN, RORY L	TEACHER	85,183	-
ALSOP, LINDA J	TEACHER	93,247	-
AMES, DAVID L	TEACHER	93,338	100
ANDERSON, ERIN R	TEACHER	85,846	-
ANDERSON, JENNIFER N	TEACHER	76,877	-
ANDERSON, KIMBERLEY	PRINCIPAL	132,794	2,688
ANDERSON, KYLE W D	TEACHER	91,789	5
ANDERSON, MARNIE G	TEACHER	91,265	-
ANDERSON, ROBERTA J.	TEACHER	85,133	-
ANDRONYK, TIMOTHY	MANAGEMENT	92,412	4,566
ANSLOW, GREGORY L	TEACHER	103,505	78
ARANAS, SHAUNA A.	TEACHER	93,293	190
ARMSTRONG, DEBORAH A	TEACHER	99,855	-
ARNUSCH, KENNA M.	TEACHER	93,293	-
ARORA, TARANJIT K	TEACHER	83,763	50
ARTHURS, JAMES	TEACHER	87,348	50
ASHBY, ROBERT J.	TEACHER	86,592	-
ASHCROFT, MARK N	TEACHER	93,208	-
AVERILL, SANDRA V.	TEACHER	102,533	1,925
AVEY, CHRISTINA M	TEACHER	79,231	-
BABALOS, JANICE W	TEACHER	80,130	22
BADGLEY, SHEREEN E	TEACHER	84,978	-
BAHIA, SUNDEEP K	TEACHER	90,097	-
BAILIE, RENGE	DISTRICT PRINCIPAL	139,382	4,629
BAIN, JESSICA S C	VICE PRINCIPAL	103,380	185
BAINS, SUKHVINDER	TEACHER	86,466	-
BAKER, LINDA M	TEACHER	85,062	-
BAKO, ZOLTAN P	PRINCIPAL	132,465	845
BALAKRISHNAN, CHANDRA	VICE PRINCIPAL	123,047	1,053
BALDISSERA, KAREN	MANAGEMENT	92,946	2,408
BALZARINI, ERIC	TEACHER	96,777	900
BANNISTER, TROY A	TEACHER	91,946	-
BARBERIS, CHRISTA J.	TEACHER	92,982	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
BARR, JESSICA E	TEACHER	85,636	-
BARTEL, CARLA J	TEACHER	84,522	-
BATTS, KELSEY	TEACHER	90,516	-
BAZETT, SIMON J.	PSYCHOLOGIST	99,956	1,522
BEACOM, ELIZABETH JOCELYNE	MANAGEMENT	79,506	805
BEAMAN, KELLY L	TEACHER	88,815	3
BEAUDRY, RICHARD F	TEACHER	97,769	-
BEAULIEU, RACHELLE	TEACHER	87,688	-
BEDARD, CHAD	TEACHER	76,821	74
BEERE, SUSAN E	TEACHER	91,135	-
BEGIN, SANDRA	TEACHER	85,232	-
BELLROSE, CAITLIN J	TEACHER	95,706	1,671
BELTON, MARIA A	TEACHER	89,156	-
BENNETT, JULIA K	TEACHER	93,387	-
BENNETT, MICHELLE	TEACHER	85,192	-
BENTLEY, KAREN M	PSYCHOLOGIST	100,057	180
BERNIER, STACEY E.	TEACHER	96,431	535
BERTOIA, CHRISTOPHER M	TEACHER	83,878	-
BERTONI, LUISA	TEACHER	94,665	-
BHAMRA, MUNDEEP	TEACHER	97,803	-
BHARADWAJ, NEHA	TEACHER	97,395	-
BILESKY, DOUG	TEACHER	93,174	-
BISSET, JENNY I	TEACHER	95,406	171
BLACK, ALLISON L	TEACHER	82,416	-
BLATZ, CARLY	TEACHER	79,322	-
BLOCK, DEBBIE L	TEACHER	90,096	35
BLOOMFIELD, DONALD	TEACHER	87,308	95
BLOUNT, AMBER D	TEACHER	96,158	-
BONNAR, JONATHAN M	PRINCIPAL	135,923	4,760
BONNAR, TIMOTHY G	PRINCIPAL	125,683	44
BOOMARS, ANDREA L	TEACHER	85,298	-
BORNOWSKY, ELLEN E	TEACHER	93,338	-
BOSCHMAN, PATRICK D	TEACHER	92,081	-
BOTTONI, MARZIA	TEACHER	88,626	-
BOUCHER, SUSAN J	TEACHER	94,533	99
BOULTER, KEN B	TEACHER	87,268	49
BOURGET, MARC A	TEACHER	95,436	-
BOURNELIS, ALEXANDRA J	TEACHER	78,943	-
BOWKETT, ASHLEY N	TEACHER	82,457	21
BOYD, JEANA	TEACHER	78,747	-
BRADFORD, EDWARD	ASSISTANT SUPERINTENDENT	177,781	14,857
BRANDOLINI, CHRISTOPHER B	TEACHER	91,258	-
BRANSWELL, RICHARD	TEACHER	98,812	-
BRATHWAITE, LINELLE	TEACHER	94,628	173
BRAUN, LORENA	TEACHER	85,187	54
BRENNEMAN, YVONNE L.	VICE PRINCIPAL	84,960	697
BRESETT, JAMES CRAIG	TEACHER	94,361	667
BRICCO, DIANE L	TEACHER	85,146	-
BROCKLEBANK, JUDITH L	TEACHER	93,219	62
BRYANT-TANEDA, JULIA M	TEACHER	93,764	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
BUNYAN, W BARRY	ASSISTANT SUPERINTENDENT	170,012	3,905
BURGESS, CARL J.F.	TEACHER	93,293	-
BURNHAM, LORRIE A	VICE PRINCIPAL	116,362	349
BURNS, CLAIRE	TEACHER	97,317	68
BURROWS, SHELLEY	TEACHER	86,313	-
BURTMAN, KATHERINE A	TEACHER	91,265	20
BUTTOLPH, TAMZIN A	TEACHER	76,966	-
BUYCO-GALLOWAY, STEPHANIE D	TEACHER	87,816	130
CAINES, KATHLEEN D	TEACHER	89,188	545
CAIRNIE, MARY-BETH	PRINCIPAL	125,683	1,485
CAIRNS, BRAD	MANAGEMENT	97,127	72
CAIRNS, SUSAN	MANAGEMENT	93,607	28
CALADO, JENNIFER A.	TEACHER	75,170	-
CALDERON, ROLAND	TEACHER	84,860	-
CALLA, LIGIA P	TEACHER	82,219	-
CAMERON, JENNIFER	TEACHER	94,765	111
CAMPBELL-RUTHERFORD, KELLY	TEACHER	78,702	-
CANDIDO, ANA	TEACHER	91,101	6
CARLSON, CHANDRA L	TEACHER	87,688	63
CARLYLE, MICHAEL J	PRINCIPAL	123,860	1,006
CARNRITE, PENNY	TEACHER	93,162	-
CARROLL, DARCY R	TEACHER	86,531	-
CARTLIDGE, JAMES A	TEACHER	93,286	400
CASQUILHO, KIMBERLEY D	VICE PRINCIPAL	110,122	1,149
CAWDELL, KYLE	TEACHER	79,593	-
CERVANTES, MEL	MANAGEMENT	79,917	179
CHABARA, NICK	TEACHER	85,724	-
CHAMBERS, CHERYL A	TEACHER	95,832	311
CHAN, AMANDA H	TEACHER	82,863	-
CHAND, SURINDER	MANAGEMENT	131,342	2,465
CHARRON, ANNIE M F	TEACHER	85,174	45
CHHINA, PARAMVIR KAUR	TEACHER	92,500	-
CHIJIWA, AKIKO	TEACHER	85,152	-
CHIN, RONALD GREG	TEACHER	93,620	-
CHO, SHIRLEY A	TEACHER	95,475	1,043
CIESZECKI, DONNA D	TEACHER	87,686	100
CILLIERS, NOLA G	TEACHER	77,906	-
CLAPTON, CARLA J	VICE PRINCIPAL	129,516	790
CLARKE, THERESA L	TEACHER	91,759	-
CLAYTON, S AMANDA	TEACHER	99,077	-
CLAYTON, TRACEY L	TEACHER	84,808	167
CLEEVE, KELLY	TEACHER	78,861	-
CLINE, KIMBERLY L	TEACHER	94,517	1,094
CLOUTIER, ROSALIND M	TEACHER	90,763	-
COADY, ARLANA J	TEACHER	85,064	-
COGORNO, ROSSANA M	TEACHER	82,253	-
COLBOURNE, EMILIE A	TEACHER	79,571	-
COLEMAN, BRIAN J.	TEACHER	96,777	1,967
COLORADO, JOSE G (BILL)	TEACHER	101,383	47
CONTI, AINSLIE	TEACHER	92,024	593

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
COOPER, KAREN J	TEACHER	76,207	-
COOPER, ROSE-MARIE Y	TEACHER	90,948	-
CORNELSEN, JENNIFER	TEACHER	79,537	-
CORRIGAN, AIMEE	TEACHER	75,064	582
COSTOPOULOS, CONSTANTINA	TEACHER	105,853	2,596
COSTOPOULOS, GEORGE	TEACHER	103,421	-
COSTOPOULOS, KYRIAKOS	TEACHER	75,347	-
COULAS, MARLA J	TEACHER	96,638	-
COULTER, MEGHAN A	TEACHER	85,067	53
COULTER, STEPHANIE J.	TEACHER	91,697	68
COURCHENE, CHERYL	TEACHER	86,041	-
COURTNEY, DIANE F	TEACHER	96,962	746
COWAN, KIRSTEEN	TEACHER	91,222	-
COWLING, ANGELA L	TEACHER	75,280	-
COX, LINDSAY	MANAGEMENT	88,322	2,442
CROFT, JANIS L K	TEACHER	85,107	2,135
CROWLEY, STUART G	TEACHER	95,686	-
DANCY, BRENDA	TEACHER	85,232	-
DANIWALL, SAPNA	TEACHER	96,632	15
DATEMA, BONITA S.	TEACHER	91,227	-
DAVIDS, SHAWN A	PRINCIPAL	126,631	839
DAVIDSON, ANGELA C	TEACHER	85,702	-
DAVIDSON, DEBRA	TEACHER	75,100	-
DAVIDSON, PAUL W	TEACHER	91,052	-
DAVIES, MILANN E	TEACHER	94,705	-
DAY, LINDSAY A	TEACHER	84,846	-
DE BOER, GERRI-LYN W	TEACHER	91,383	-
DE CASTRO, EVELYN	TEACHER	93,312	266
DE GIUSTI, NICOLE L	TEACHER	85,112	240
DECAMBRA, NICOLE Y	TEACHER	77,375	70
DEMARZO, CARMEN K	TEACHER	84,971	-
DENNIS, CHRISTOPHER G	TEACHER	85,192	-
DENNIS, MICHELE	TEACHER	85,327	-
DENNISON, MICHELE S	TEACHER	83,692	-
DESJARDINS, AMANDA K.	TEACHER	90,188	-
DEVIDO, TANYA R	TEACHER	86,838	-
DEVITA, CHRISTOPHER R	TEACHER	82,979	-
DEVRIES, HILLARY	TEACHER	96,548	-
DHALIWAL, HARPAL	TEACHER	106,221	-
DHIMAN, ANURITA	TEACHER	93,508	185
DICKSON, JEFFREY D	TEACHER	93,219	20
DINNER, JULIA M	TEACHER	78,686	-
DIONNE, TRACY C	TEACHER	75,289	-
DIX, DARYL S	TEACHER	95,758	-
DOCHERTY, SUSAN E	TEACHER	95,847	-
DOLINSKI, LISA M	PRINCIPAL	133,989	243
DONALDSON, ALYSSA	TEACHER	75,664	-
DONNELLY, ALISON	TEACHER	93,749	-
DONOVAN, MARGO A	TEACHER	85,083	-
DORLAND, RONALD	VICE PRINCIPAL	110,300	3,070

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
DOUGLAS, SHARON C	VICE PRINCIPAL	119,095	426
DRIVER, PAMELA DAWN	VICE PRINCIPAL	117,001	-
DUFORT, SYLVIE M	TEACHER	95,712	-
DUKE, MEGAN	MANAGEMENT	92,576	5,015
DUMAIS, JENNIFER LYNNE	TEACHER	91,262	-
DURNIN, ANA (RICA) M	TEACHER	92,441	-
DURNIN, CASEY	VICE PRINCIPAL	100,787	36
DYCK, CATHERINE	TEACHER	91,075	-
EBERLE, CARMEN	DISTRICT PRINCIPAL	136,439	3,971
ELIADES, IONA M	TEACHER	98,525	1,234
ELLIOTT, KRISTINE D	TEACHER	87,007	457
ELLIS, LISA C	VICE PRINCIPAL	114,148	385
EMMONS, KARYN	TEACHER	82,089	-
ENNS, HEATHER M	TEACHER	93,805	-
EPPICH, SUSANNA M	PRINCIPAL	132,935	2,182
ERDOS, EVA	TEACHER	83,885	-
ERICKSON, J ROBERT	TEACHER	94,980	-
ERICKSON, NICOLE C	TEACHER	93,261	-
ERKER, NATHAN	PRINCIPAL	128,444	162
ESKANDAR, RICHARD	DIRECTOR	122,615	9,134
ESPIN, JENNIFER M	TEACHER	93,515	-
ESPLEN, GRAHAM	TEACHER	95,106	-
EYRE, SHERI	TEACHER	75,289	1,087
FAIRLEY, LYNN	VICE PRINCIPAL	114,399	4,869
FARENHOLTZ, AUBRY G	TEACHER	96,762	-
FARENHOLTZ, KATHY A	TEACHER	94,438	49
FAST, CARRIE L	TEACHER	88,810	687
FAST, JONATHAN C	TEACHER	97,807	400
FAST, SANDRA M	TEACHER	83,075	-
FAVARO, PAUL R	TEACHER	86,249	-
FAWKES, P SHANE	TEACHER	91,799	-
FEATHERSTONE, KYLE	VICE PRINCIPAL	98,081	379
FERGUSON, DANA N	TEACHER	92,355	-
FERGUSON, KAREN F	TEACHER	83,651	140
FERGUSON, MARK D	TEACHER	101,337	-
FISSET, JAMIE M L	TEACHER	93,384	-
FISHER, DARI Y.	TEACHER	94,945	284
FLEMING, AARON P	TEACHER	95,665	-
FLEMING, LEANNE	TEACHER	96,789	69
FOLLETT, MARK G	TEACHER	96,827	799
FONTAINE, LAURA	MANAGEMENT	83,821	917
FORBES, VICTORIA R	TEACHER	85,148	85
FOULDS-YABLONSKI, TANNIS E	TEACHER	91,313	45
FOWLIS, SARAH	TEACHER	85,615	-
FOXCROFT, TODD W	TEACHER	93,219	-
FRANCIS, SHERRINE	TEACHER	97,439	-
FRANK, HARRY	TEACHER	88,457	-
FRASER, LISAMARIE	VICE PRINCIPAL	114,755	2,087
FRAYNE, RENEE A	TEACHER	93,805	85
FRENCH, J ROBERT	TEACHER	81,274	270

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
FRIESEN, CHRISTIE	TEACHER	95,533	-
FRIESEN, RICHARD D	TEACHER	93,424	-
FRISSE, CONRAD J	TEACHER	102,140	-
FROST, PAULA	TEACHER	93,095	-
FURSE, KARI J	TEACHER	85,005	-
FURSE, RUSSELL	TEACHER	96,780	-
GAMBREL, TERI A	TEACHER	100,609	-
GAMMEL, KIMBERLEY S	TEACHER	93,310	45
GANDER, CAROL	TEACHER	84,680	50
GARD, LYNN	TEACHER	91,133	-
GARDINER, SHELLY	TEACHER	91,096	-
GARLAND, DAVID P	TEACHER	77,829	-
GAUDREAU, MARTHA I	TEACHER	93,387	-
GEISINGER, ERIN	MANAGEMENT	92,091	1,894
GENGE, MARGARET C	TEACHER	75,013	85
GERBRANDT, STEPHEN W	TEACHER	85,506	89
GESY, MARGOT L	TEACHER	90,326	-
GHOBRAL, MAGDY D	PRINCIPAL	147,822	2,372
GIBSON, LYNN H	TEACHER	93,254	-
GILL, JANE L	TEACHER	91,180	-
GILL, KIARANDEEP K	TEACHER	89,680	-
GILL, MAL	ASSISTANT SUPERINTENDENT	181,043	10,908
GILLION, JAMES	TEACHER	85,276	-
GILLIS, TRACEY	TEACHER	75,171	-
GIOVANI, PHILLIS	PRINCIPAL	129,157	130
GISMONDI, CRISTINA	TEACHER	91,831	136
GLOVER, KATIE D	TEACHER	77,387	-
GOETZKE, HELGA R	TEACHER	93,303	44
GOETZKE, VANESSA	TEACHER	97,672	-
GOLDSACK, LAWRENCE	TEACHER	85,002	-
GOLLNER, LIDIJA	TEACHER	75,091	161
GOLLUB, AARON	TEACHER	83,196	-
GOODMAN, KELLY	MANAGEMENT	80,060	121
GORDON, D SCOTT	TEACHER	85,238	-
GORDON, JAMES	TEACHER	99,306	-
GORDON, SANDRA L	TEACHER	91,217	-
GORE, MICHELE D	TEACHER	91,212	-
GORSETH, NICOLA	TEACHER	93,218	-
GOSAL, SHARON	MANAGEMENT	92,449	1,931
GOULET, DAVID J	TEACHER	91,550	-
GOULET, LORNA D	TEACHER	105,372	15,178 *
GOULET, LORRAINE A	TEACHER	79,156	50
GRABER, JADE H	TEACHER	93,343	-
GRACIE, CATHERINE L	PRINCIPAL	139,693	2,065
GRAHAM, ELIZABETH A	TEACHER	91,052	85
GRAHAM, R M LOUISE	TEACHER	91,101	-
GRANT, SHERIDAN	TEACHER	91,052	-
GRAY, LARA E	TEACHER	80,520	21
GREEFF, LAURENCE K	TEACHER	84,995	-
GREEN, RYAN A.	TEACHER	86,275	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
GREGORY, SANDRA CLAIRE	PSYCHOLOGIST	90,147	610
GRIESBECK, ROBERT W	TEACHER	95,110	-
GRIFFITHS, LISA	TEACHER	91,180	-
GRILL, GRAHAM DAVID	TEACHER	76,196	-
GUILD, AMARIE K.	TEACHER	76,752	-
GUILLOU, MICHELLE A C	DIRECTOR	149,514	10,550
GUINAN, HOLLY	TEACHER	85,109	1,607
GUNNING, LESLEY A	TEACHER	83,089	-
GUY, CAROLE J	TEACHER	93,293	-
HABER, KIM	TEACHER	93,933	-
HADLEY, ELIZABETH J	TEACHER	89,547	307
HAINES, M SHERRY L	TEACHER	95,748	17
HALL, KARI M	TEACHER	97,396	177
HAMELIN, LISA S	TEACHER	85,064	-
HAMILTON, GORDON T	TEACHER	88,841	1,425
HAMMOND, ALLISON	TEACHER	83,195	53
HANDEL, SHANNON C	TEACHER	82,685	-
HANLON, GERALD D	TEACHER	93,566	70
HANNAH, LOUISE S	TEACHER	93,293	53
HANSEN, LISA C	TEACHER	85,138	-
HANTKE, JOHN P.	PRINCIPAL	124,958	1,447
HARDING, MONICA A	TEACHER	76,451	-
HARDY, KIM M	TEACHER	76,461	195
HARRIS, DESIREE N	TEACHER	77,642	-
HARRIS, JONATHAN STEPHEN	PRINCIPAL	124,771	964
HARRIS, RYAN P	TEACHER	77,728	-
HARRISON, DALE A	TEACHER	89,453	-
HARSSEMA, TAWNYA	TEACHER	91,230	125
HARVIE, COLLEEN	PRINCIPAL	117,867	317
HASTINGS, SAMANTHA A	TEACHER	91,181	130
HAUGLAND, PAMELA	TEACHER	96,095	250
HAVELOCK, LORI J	TEACHER	82,039	-
HAYER, IHA L	DISTRICT VICE PRINCIPAL	102,987	312
HAYES, ROBERT J H	TEACHER	79,716	313
HEGEDUS, SHELLEY L	TEACHER	96,696	1,160
HEIN, JANINE	TEACHER	93,208	-
HEINRICH, LEANNE M	TEACHER	84,778	-
HENDERSON, SHARON E	TEACHER	88,542	-
HENDRICKS, CHAD	TEACHER	89,447	-
HENREY, JULIA Z	TEACHER	93,557	37
HENSON, KRISTY L	TEACHER	90,701	-
HERNBERG, STACEY	TEACHER	91,307	127
HEUVING, RICHARD	TEACHER	85,038	-
HIND, KRISTEN T	TEACHER	94,168	225
HO, SANDY (SUET YEE)	TEACHER	91,364	96
HOLLAND, NANCY F.	TEACHER	90,903	155
HOLST, ELIZABETH	TEACHER	91,265	-
HOODIKOFF, NATALIE M	TEACHER	94,557	75
HOONJAN, KAVITA	TEACHER	93,413	-
HOWLETT, JORDAN P	VICE PRINCIPAL	103,385	1,236

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
HUANG, EMILY M	TEACHER	88,901	-
HUBER, JENNIFER A	VICE PRINCIPAL	100,658	111
HUGHES, CATHY L	TEACHER	91,105	-
HUGHES, RYAN S	TEACHER	94,661	-
HULL, RODNEY	MANAGEMENT	95,843	661
HUMPHREY, LINDA	TEACHER	81,939	-
HUNTER, BRIAN D	TEACHER	84,068	-
HUNTER, CARL R	TEACHER	94,496	-
HUNTER, NAOMI	TEACHER	91,052	-
HUSTON, LAURIE	MANAGEMENT	79,216	120
IBBOTT, JENNIFER M	TEACHER	93,805	-
INOUE, GUYANNE	TEACHER	95,832	-
ISELI, BRIAN	SECRETARY TREASURER	187,697	6,430
JACKSON, JENNIFER	TEACHER	93,640	-
JACKSON, KURT W	TEACHER	93,570	-
JACKSON, R CLINT	PRINCIPAL	125,683	2,798
JANZEN, CHRISTOPHER A	TEACHER	94,937	-
JANZEN, GOLDA E.	VICE PRINCIPAL	110,300	74
JANZEN, MINDY	TEACHER	96,897	126
JANZEN, RICHARD A	TEACHER	99,012	61
JARMAN, DANIELLE	TEACHER	81,941	-
JENNEJOHN, STACI	TEACHER	80,734	-
JENNENS, GREGORY R	TEACHER	92,501	1,560
JOHNSON, CAROLYN B	TEACHER	91,181	-
JOHNSON, L JAMES	TEACHER	94,932	118
JOHNSON, MICHELLE	TEACHER	85,149	-
JOHNSON, NICOLE	TEACHER	81,028	-
JOHNSON, TRACY S	TEACHER	90,943	-
JOHNSTON, LUISA	TEACHER	85,112	-
JONASEN, TRACY M	TEACHER	78,558	-
JONES, DARREN	TEACHER	85,276	58
JONES, DEANNA	TEACHER	91,174	-
JONES, ERIN	TEACHER	77,397	-
JONKER, EILEEN J	TEACHER	89,257	-
JOO, ALAN G	PRINCIPAL	125,683	547
JOSEPHSON, COLIN E	TEACHER	83,360	-
JUTEAU, SEAN	VICE PRINCIPAL	113,403	380
JUZKOW, SANDRA L	TEACHER	85,147	188
KALO, VERONICA	TEACHER	89,406	-
KARDOS, SANDOR	TEACHER	96,812	-
KAULDHER, INDERJEET	TEACHER	97,615	179
KAYE, KRISTAN A	TEACHER	90,959	53
KAZAKOFF, JEAN C	TEACHER	85,233	-
KEEN, JEFFREY S	VICE PRINCIPAL	115,987	45
KELLER, CARMEN	TEACHER	80,213	54
KELLY, BRONWEN E	TEACHER	96,594	12
KEMP, JERMAINE R	TEACHER	91,564	-
KEMPF, CINDY R	TEACHER	85,234	-
KERANEN, JOHN	TEACHER	93,761	-
KERR, TANYA N	TEACHER	85,993	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
KEYWORTH, KATHLEEN E	DISTRICT VICE PRINCIPAL	118,682	1,531
KEYWORTH, NADINE T	TEACHER	91,242	400
KIFIAK, DARLEEN M	TEACHER	101,287	151
KILVERT, GREGORY J	TEACHER	76,548	-
KIM, HYE SONG JENNY	TEACHER	92,562	-
KIM, PRISCILLA J.	TEACHER	79,413	36
KING, JENNIFER L	VICE PRINCIPAL	107,427	649
KIRK, MARILYN D.	TEACHER	93,367	-
KITTERINGHAM, LOGAN O	VICE PRINCIPAL	116,362	100
KLASSEN, ANTHONY J	TEACHER	101,121	304
KLASSEN, LINDA	PRINCIPAL	111,753	670
KNELSEN, RONALD L	TEACHER	93,145	-
KNODEL, GLENN P	TEACHER	85,018	-
KNOX, JASON K	TEACHER	83,431	-
KNUTSON, KEITH D	MANAGEMENT	92,326	1,276
KOCHHAR, RAMANJIT S	TEACHER	93,342	-
KORUZ, DILJIT	ASSOCIATED PROFESSIONAL	98,220	787
KORUZ, JEFFREY	TEACHER	94,032	-
KOUMPAN, OLEXIY	TEACHER	84,341	-
KOVACEVIC, ZORKA	TEACHER	85,155	130
KOZLOVIC, GEORGE W	DISTRICT PRINCIPAL	139,536	1,442
KRAHN, CHRISTOPHER L	TEACHER	97,523	-
KRAHN, MELISSA	TEACHER	93,436	-
KRISKO, RHONDA L	PRINCIPAL	122,320	922
KRISTANI, SOFIA S	TEACHER	75,083	53
KRISTENSEN, ALYSSA M	TEACHER	87,419	5,789
KROECHER, KARIN A	PRINCIPAL	128,474	-
KROEKER, BARRY J	TEACHER	75,024	-
KUHR, DORTE	TEACHER	82,122	-
KUNZE, ASHLEY	TEACHER	96,908	-
KUO, JOHN L	TEACHER	85,407	-
LABBY, STEPHANIE I	PRINCIPAL	125,401	632
LABINE, GEOFFREY E	TEACHER	77,203	-
LABRASH, KAREN M	TEACHER	96,761	2,217
LACROIX, LARA M	TEACHER	78,793	-
LADEFOGED, RASMUS (PETER) P	TEACHER	85,865	100
LAINCHBURY, LISA	PRINCIPAL	128,444	7,934
LAINCHBURY, MARK	TEACHER	91,631	-
LAINE, ARON W.	TEACHER	89,254	-
LALIC, ANDREA	TEACHER	79,860	475
LAMBIE POTTER-SMITH, CHRISTINE	PRINCIPAL	117,867	233
LANE, ALISON	TEACHER	87,005	-
LANGILLE, DIANE M	TEACHER	84,978	-
LAROSE, PATRICIA J	TEACHER	85,187	-
LAVOIE, MARTINE	TEACHER	85,019	63
LEACH, AMANDA	TEACHER	94,655	2,417
LEBLANC, MARK E	TEACHER	85,232	-
LEE, MELISSA K	TEACHER	82,656	125
LEE, PATRICK	TEACHER	94,674	-
LEIPER, MARK A	DISTRICT PRINCIPAL	136,372	69,003 *

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses	
LEONARD, BRIAN F	VICE PRINCIPAL	116,175	384	
LEONARD, CORINNA	TEACHER	93,636	-	
LEWIS, DAVID E	TEACHER	107,379	-	
LI, BIN B	TEACHER	88,051	-	
LIDEMARK, GINGER	TEACHER	85,049	-	
LIGHTBODY, DEANNA L	TEACHER	100,313	1,898	
LINCKE, PAUL D	TEACHER	102,314	-	
LINDSAY, M LUCY	TEACHER	95,095	-	
LOCHBAUM, MARY ANN	TEACHER	97,161	89	
LOEPPKY, CINDY J	TEACHER	85,354	-	
LOEWEN, GLEN W	TEACHER	91,265	-	
LOEWEN, WAYNE R	TEACHER	90,994	-	
LOEWEN-SCHMIDT, SHAUNA	PSYCHOLOGIST	81,204	1,236	
LOREE, PAULETTE D.	TEACHER	93,401	-	
LORENSEN, DAMEON P	TEACHER	95,718	1,043	
LOUGHREY, APRIL M	TEACHER	79,439	-	
LOW, DAVID B	TEACHER	93,637	-	
LUI, JASON CHIN HEI	TEACHER	93,436	-	
LUNN, ADRIENNE M	TEACHER	86,934	25	
LUTEIJN, A KIM	DISTRICT VICE PRINCIPAL	122,316	66,132	*
LUTEIJN, NADINE J	TEACHER	95,404	6,118	
LUTES, GARY C	TEACHER	91,203	119	
LYNDON, JEREMY B	PRINCIPAL	135,162	1,750	
LYTH, JENNIFER R	TEACHER	77,492	-	
MACDONALD, GLEN CK	TEACHER	82,298	1,353	
MACNAUGHTON, DAWN J	TEACHER	77,375	-	
MAGER, GLEN A	TEACHER	91,447	481	
MAGER, SHERIE	TEACHER	91,229	18	
MAHIL, GURPREET S	TEACHER	92,008	-	
MAIN, JACOB	TEACHER	95,759	-	
MAJDANAC, DANNY	TEACHER	115,397	289	
MALO, JASON	VICE PRINCIPAL	116,362	1,052	
MANHAS, PALVINDER	TEACHER	75,403	-	
MARAZZI, STEFANO S	TEACHER	88,762	-	
MARSHALL, SANDY M	TEACHER	85,148	-	
MARTENS, DANIEL P	TEACHER	95,178	-	
MARTENS, MATHEW S	TEACHER	76,979	175	
MARTIN, DOUGLAS CLIVE	TEACHER	83,831	191	
MASON, CAROL M A	TEACHER	93,336	-	
MATHAI, RONALD J	TEACHER	78,041	200	
MATSON, JENNA L	TEACHER	76,602	-	
MATTHON, TANYA L	TEACHER	91,265	45	
MCCARTHY, GORDON A	TEACHER	88,541	-	
MCCOLL, MARCIA E	TEACHER	91,134	103	
MCCRACKEN, DEREK L	PRINCIPAL	128,256	74	
MCCRABE, DUNJA	TEACHER	93,218	-	
MCCULLOUGH, E ALLISON	TEACHER	94,755	-	
MCDONALD, DENNI L	TEACHER	91,024	-	
MCDONALD, ERIN	TEACHER	92,427	-	
MCFARLAND, KRISTEN M	TEACHER	85,242	50	

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
MCGIFFORD, KATHERINE	TEACHER	83,113	-
MCGINN, DOUGLAS J	TEACHER	101,348	-
MCGIVERN, JOAN M	TEACHER	101,272	-
MCGOUGH, SAMANTHA C	TEACHER	75,672	-
MCGOVERN, SEAN W	TEACHER	95,228	50
MCKAY, DARREN R	TEACHER	90,427	-
MCKAY, MARTHA F	TEACHER	91,678	-
MCKELLAR, MICHELLE L	TEACHER	93,924	21
MCKINNON, SHELLEY A	TEACHER	85,275	53
MCKNIGHT, BLAIR K	TEACHER	89,254	130
MCLAUGHLIN, MICHAEL D	TEACHER	98,133	-
MCLEAN, MARIA A	TEACHER	95,935	-
MCLEOD, CAITLIN M	TEACHER	77,444	-
MCMILLAN, CAROLINE S.	TEACHER	93,343	-
MCNEILL, GREG S	TEACHER	85,542	-
MCRAE, LAURA N	TEACHER	86,438	52
MCSHERRY, GEOFF	TEACHER	88,166	2,230
MEHAN, RAJEEV	TEACHER	84,945	-
MENDOZA, REYNALDO P	MANAGEMENT	91,724	232
MENNEN, ASHLEY A.	TEACHER	96,827	-
MESSERE, CRAIG A	TEACHER	80,655	-
MICHAUX, JAMES	TEACHER	95,232	-
MILLER, GEORGE A	TEACHER	85,556	-
MILLER, HEDY M	TEACHER	80,993	-
MILLER, KIMBERLY A	TEACHER	81,473	-
MILLINGTON, KATHY D	TEACHER	85,068	-
MILLS, DAVID K	TEACHER	84,715	369
MILLS, MIRIAM C	TEACHER	83,165	32
MILLS, RHONDA	TEACHER	84,640	-
MISSEL, TRACY A	TEACHER	90,599	-
MITCHELL, LINDSAY A	TEACHER	97,323	-
MITCHELL, STUART G	TEACHER	93,503	-
MOEDT, DENISE	TEACHER	94,438	125
MOEDT, MARVIN J	TEACHER	79,204	331
MOINO, MARCELLO B	PRINCIPAL	135,407	917
MOORE, ADAM L.	PRINCIPAL	132,594	4,530
MOORTHY, BALAN	PRINCIPAL	133,640	2,002
MOORTHY, SHALEGH R	TEACHER	80,521	-
MORGAN, MICHAEL	DIRECTOR	152,073	5,400
MORRISON, KYLIE E	TEACHER	75,220	-
MOSCARDA, PERRY L	TEACHER	93,254	-
MOSLINGER, ROBERT	TEACHER	86,106	-
MOSS, GILLIAN S	TEACHER	91,175	-
MUFFORD, VICKY L	TEACHER	85,188	-
MULSKI, KATHERINE A	TEACHER	93,468	400
MURACA, SEBASTIANO	DISTRICT PRINCIPAL	148,706	6,875
MURPHY, DANIELA	PSYCHOLOGIST	89,773	693
MURRAY, CASSANDRA E	TEACHER	93,143	139
MUUREN, KARIN	VICE PRINCIPAL	110,300	-
NARANG, PREM	TEACHER	95,647	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
NAST, IRINA	TEACHER	78,811	-
NELSON, MARLENE A	TEACHER	93,387	144
NESBITT, KATE	TEACHER	86,656	-
NEUFELD, RYAN J	VICE PRINCIPAL	110,300	344
NEVEUX, JOANNE	DISTRICT PRINCIPAL	132,210	5,461
NOLL, LISA	TEACHER	99,535	5
NORDBY, KIRSTEN C	TEACHER	93,303	-
NORMAN, KYMBERLY	TEACHER	93,103	-
NORTH, ROBERTA A	TEACHER	85,192	53
NUAMAH, WENDY	TEACHER	81,288	53
NYTE, CHRISTA	TEACHER	91,097	-
OBAYASHI, RICHARD H	TEACHER	88,997	-
O'DELL, M PATRICIA	TEACHER	92,816	-
O'KEEFE, JESSICA A	TEACHER	78,732	134
OLAYBAL, GERALDINE	TEACHER	86,472	51
OLIVER, SEAN	PRINCIPAL	128,444	758
OLSON, JOEL S	TEACHER	92,903	-
OLSON, VICTORIA RAE	TEACHER	79,993	-
OPPENLANDER, DEBBIE	TEACHER	85,844	-
ORCHARD, PAUL C.E.	TEACHER	78,531	91
ORLANDO, JANINE	TEACHER	93,387	-
OSBORNE, CAROL P	TEACHER	93,387	-
OSBORNE, SANDI	TEACHER	85,146	-
O'SHEA, LOREN J	TEACHER	85,235	308
OSKAM, STEPHANIE	TEACHER	84,069	-
OUGH, TAMMY	TEACHER	94,494	-
PACHECO, DEAN	PRINCIPAL	138,976	1,547
PAGNANINI, ALYSSA L	TEACHER	88,058	-
PALFREYMAN, DEAN	TEACHER	76,934	-
PALICHUK, MICHAEL W	VICE PRINCIPAL	125,584	2,473
PARKER, GILLIAN K	TEACHER	81,543	237
PARSONS, BRIANNA L	TEACHER	87,214	-
PASSAGLIA, VANESSA L	TEACHER	77,435	418
PATERSON, DORIS G	TEACHER	85,614	-
PATON, DEAH C	PRINCIPAL	129,962	385
PAULOKANGAS, JESSICA N	TEACHER	79,183	245
PAWAR, PRABHJYOT S	TEACHER	86,286	-
PEACH, JENNIFER	TEACHER	84,741	-
PECK, BARBARA A	TEACHER	91,174	213
PEDERSEN, CINDY A	TEACHER	94,446	-
PEDERSEN, LYNDA D	TEACHER	84,370	50
PELZER, JOE	TEACHER	85,616	-
PENNER, LAURIE	TEACHER	85,103	722
PENNER, STEVEN T	TEACHER	88,630	-
PEPE, ANTONIO	TEACHER	89,635	70
PEREIRA, CLARE	MANAGEMENT	77,901	206
PETERS, JANIKA	TEACHER	77,495	-
PETERSEN, MARLENE J	TEACHER	90,994	-
PETERSON, STACEY	TEACHER	87,731	-
PETRIE, LARA M	TEACHER	96,743	1,242

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
PETRIK, MARK	MANAGEMENT	77,595	3,934
PETTIT, CINDY	ASSOCIATED PROFESSIONAL	93,338	1,340
PHILPOTT, RHONDA J	TEACHER	85,777	771
PISIAK, SHELLEY L	TEACHER	91,265	-
POIRIER, LESLIE	TEACHER	75,487	-
PONAK, DARRIN J	TEACHER	93,388	-
PONTING, TANYA L	TEACHER	85,232	-
POPIL, JOCELYN A	TEACHER	84,180	-
POROWSKI, JANET M	TEACHER	95,877	202
POWELL, AARON M	VICE PRINCIPAL	103,577	515
POWELL, NEIL	VICE PRINCIPAL	117,001	289
PREDIGER, JESSICA	TEACHER	91,313	50
PREUSS, REBECCA R	TEACHER	97,181	-
PROBERT, CHRISTOPHER	TEACHER	81,190	-
PROSKE, JOAN E	TEACHER	95,318	150
PROULX, JASON	TEACHER	85,191	80
PUDLAS, TAMARA L	TEACHER	95,158	-
PUE, MICHAEL R	DISTRICT PRINCIPAL	145,238	5,048
PURDY, WARREN	TEACHER	94,359	-
PUSIC, JOHN B	PRINCIPAL	135,549	1,671
PYRCH, DONNA M	TEACHER	75,702	-
QUINN, MICHAEL D	MANAGEMENT	82,082	611
RADFORD, RYAN R	TEACHER	91,541	-
RAE, LINDI	TEACHER	77,973	1,207
RAHN, J VINCENT T	TEACHER	93,307	-
RAND, SHELLEY I	TEACHER	85,189	-
RANDEN, TERRI	TEACHER	90,789	50
RAWLE, AMANDA	TEACHER	75,959	99
READ, TAMARA	TEACHER	91,052	-
REDEKOP, CHARLENE	PRINCIPAL	125,683	44
REDFERN, JOANNA M	TEACHER	80,995	-
REEVE, KEVAN	PRINCIPAL	131,957	1,402
REHNBY, ELISE	VICE PRINCIPAL	111,247	1,435
REICH, JAMES	TEACHER	75,589	-
REICH, SHELDENE	TEACHER	91,221	-
REISE, JAHNN ERIC	TEACHER	93,609	-
RENAUD, DANIEL E	TEACHER	90,236	70
RENSING, CATHY M	TEACHER	93,338	757
REYNAUD, KURT	VICE PRINCIPAL	116,362	533
RHODDY, OLIVIA C	TEACHER	93,107	-
RIBEYRE, L JAMES	PRINCIPAL	122,320	465
RICHARDSON, BEVERLEY A	TEACHER	85,231	53
RICHARDSON, GISELLE M	TEACHER	92,762	-
RICHMOND, KIM A	TEACHER	91,089	350
RIZZO, LESLEY E	TEACHER	85,298	-
ROBERTS, NATALIE V	VICE PRINCIPAL	113,024	350
ROBERTSON, COURTNEY	VICE PRINCIPAL	110,300	36
ROBINS, DONNA M	TEACHER	98,963	1,984
ROBINSON, KIMBERLY A	TEACHER	93,184	49
RODDHAM, RHONDA	TEACHER	85,063	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
RODLAND, DENA M	TEACHER	87,057	61
ROGERS, CINDY	TEACHER	93,066	249
ROGERS, CRAIG J	TEACHER	93,760	60
ROGERS, TANYA S	PRINCIPAL	128,843	504
ROMONKO, SAMANTHA	TEACHER	80,265	53
RONSE, NICOLE A	TEACHER	91,212	-
ROWE, AARON	TEACHER	98,531	-
RUFFO, ANDREA M	TEACHER	94,103	-
RUSHKA, PAMUELA E D	TEACHER	93,387	-
RUSSELL, KRISTINE D	TEACHER	85,236	-
RYBAKOV, NATALIA	TEACHER	93,544	-
SABISTON, CLAIRE A	MANAGEMENT	77,492	1,171
SACHAR, RONNEAT	TEACHER	91,378	99
SAELIENG, JUSTINE	TEACHER	83,153	41
SAFIQ, REYHAN M	TEACHER	79,492	-
SAHOTA, SUKHBINDER	TEACHER	85,185	-
SAINSBURY, CHRISTINE	MANAGEMENT	107,592	796
SALLENBACH, GLEN L	TEACHER	100,970	-
SALLI, RONDA G	TEACHER	85,187	-
SALMON, NICOLE	TEACHER	92,097	-
SANDERSON, ANNE M	TEACHER	91,314	50
SANDHU, SANDEEP K	TEACHER	76,366	-
SANDQUIST, DAVID J	TEACHER	99,271	27
SANGHA, MANJEET (MEENA)	VICE PRINCIPAL	110,113	115
SANGHA, SARBAN K	TEACHER	139,641	-
SARGANIS, PETER	TEACHER	85,232	-
SAUMIER, DIANNE P	TEACHER	88,009	-
SAUNDERS, ALEXANDRA L	TEACHER	76,531	-
SAWATZKY, HEIDI	TEACHER	85,121	-
SAWATZKY, JANIS A	TEACHER	77,107	4,170
SCHAUFLER, TRISTAN	DIRECTOR	138,575	120
SCHMIT, ESTHER M	TEACHER	93,333	-
SCHROEDER, TRUDI M	TEACHER	76,410	-
SCHWEERS, ANGELA C	TEACHER	93,387	-
SCOTTON, WALTER B	TEACHER	85,508	-
SCOVELL, ELAINE	TEACHER	93,481	101
SEDLER, JAMIE	TEACHER	87,598	-
SELLER, SARAH E	TEACHER	85,322	-
SETTERINGTON, FRED	TEACHER	79,057	140
SHANDALLA, CAROLYN J	TEACHER	92,789	-
SHAP, YALE	TEACHER	89,429	124
SHARKEY, DONNA	TEACHER	85,233	-
SHARMA, AMIT	TEACHER	78,661	-
SHAVER, PETER M	TEACHER	85,146	-
SHEARON, TAMERA D	TEACHER	88,800	-
SHEARS, AMBER B.	TEACHER	80,847	53
SHELBY, ROBERT F	TEACHER	87,159	-
SHEN, XIAONONG	TEACHER	87,339	50
SHORE, ALYSSA	TEACHER	84,180	89
SIDHU, GURDIT	TEACHER	91,364	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
SIDHU, NIMI	TEACHER	94,039	-
SILZER, GREGORY F	TEACHER	96,321	-
SIMOES, NATASHA	TEACHER	93,769	140
SIMONETTO, KENDRA L M	PRINCIPAL	122,320	1,552
SINILAI, RICHARD A	TEACHER	85,104	-
SISK, THERESA A	TEACHER	87,727	50
SITNIK, LISA K	TEACHER	91,132	1,740
SLADE, AMANDA	TEACHER	101,949	2,139
SMILLIE, DIANE M	VICE PRINCIPAL	110,190	238
SMITH, KELLY G	TEACHER	91,052	-
SMITH, PETER B	TEACHER	77,505	2,749
SMITHSON, R SCOTT	TEACHER	95,306	-
SOFIAK, WENDY	TEACHER	90,062	-
SOKUGAWA, WENDY	TEACHER	94,654	-
SOMMERVILLE, COLIN J	TEACHER	98,991	-
SORANAKA, S KANATA	TEACHER	76,660	-
SPAULDING, KAREY	TEACHER	75,161	-
SPENCE, SHANNON A	TEACHER	85,192	-
SPINDLOVE, LAURA	TEACHER	93,468	-
SPREITZER, MONICA	TEACHER	97,207	370
SPRING, NELSON	TEACHER	92,194	-
STAM, LEANNE E.	TEACHER	85,466	-
STANTON, MARK	TEACHER	94,732	-
STARE, RONALD G	DISTRICT PRINCIPAL	139,987	4,767
STATHAM, MARCI K	TEACHER	98,681	68
STEACY, JILL M	TEACHER	88,500	-
STEAD, TERRY S	TEACHER	91,562	141
STEPHENSON, TIMOTHY C	TEACHER	101,159	43
STEUNENBERG, VANESSA J	TEACHER	82,771	-
STEWART, GORDON	SUPERINTENDENT OF SCHOOLS	246,066	6,015
STEWART, KELSEY S	TEACHER	95,152	-
STEWART, TRINA E	TEACHER	92,575	-
STODDART, KATHLEEN L E	TEACHER	85,232	21
STOKES-BENNETT, DEVON L.	TEACHER	98,754	905
STORSLEY, DARREN J	TEACHER	93,876	-
STRAND, DEREK I	TEACHER	83,496	-
STROMQUIST, JANET	TEACHER	110,312	1,633
STUBBINGS, ADRIENNE R	TEACHER	101,518	19
STURROCK, COLLEEN	TEACHER	93,289	-
SUCU, PERIHAN	TEACHER	87,233	-
SUKERT, LAURIE J	TEACHER	85,187	-
SUN, WEN DONG	MANAGEMENT	88,468	179
SURIYA, SENAKA	TEACHER	93,293	-
SUTHERLAND, CHRISTINE	TEACHER	93,629	-
SUTTON, THOMAS	TEACHER	93,174	71
SUTTON, VERA E	TEACHER	101,901	85
SYNYCHYCH, MARTA	TEACHER	86,338	-
TADIC, ALEKSANDAR	MANAGEMENT	76,767	416
TARASOFF, LEE-ANNE M	VICE PRINCIPAL	107,351	61
TAYLOR, ANGELIKA A	TEACHER	91,265	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
TAYLOR, REGAN	TEACHER	79,961	-
THANDI, DEVINDER K	TEACHER	87,793	-
THIBAUDEAU, LISA R	TEACHER	79,175	-
THIESSEN, SUSANNE	TEACHER	85,763	140
THOMAS, ARDEN C	TEACHER	89,036	1,524
THOMAS, DAVID W	TEACHER	80,723	-
THOMAS, PATRICK J	PRINCIPAL	135,923	2,673
THOMPSON, LEE J	TEACHER	97,431	-
THOMPSON, STEVEN	TEACHER	84,128	159
THOMSON, MICHELLE	TEACHER	85,232	1,265
THORNBURN, GWENETH M	TEACHER	85,532	-
THORNE, SARAH	TEACHER	76,624	-
THORNE, TRACEY L	TEACHER	75,152	-
THORPE, PATRICIA D	TEACHER	85,187	-
THYGESEN, CHRISTINE A	TEACHER	93,433	141
TIMOSHYK, KIMBERLEY R	TEACHER	85,187	-
TODD, NATHALIE	TEACHER	91,221	-
TOMLINSON, DAWNE L	DIRECTOR	152,106	9,536
TORGERSON, REBECCA	TEACHER	85,107	-
TOUZEAU, MARK E	VICE PRINCIPAL	107,385	367
TOWLE, MICHAEL R	TEACHER	80,639	-
TRAN, HENDERSON	TEACHER	93,623	-
TRATTLE, PAUL R	PRINCIPAL	127,825	595
TREDGETT, BRANDI L.	TEACHER	98,328	-
TRELEAVEN, SARA L	TEACHER	88,848	54
TREMBLAY, JOANNE	TEACHER	91,265	45
TREPANIER, GISELLE	TEACHER	88,936	488
TRIPP, SHARON C	TEACHER	93,111	-
TULLOCH, KIM M	TEACHER	83,410	-
TUPPER, DONALD M	TEACHER	76,085	-
TURI, DERRICK A	TEACHER	85,277	-
TURTELTaub, HANS F	TEACHER	85,348	-
UNGER, MEGHAN K	TEACHER	93,387	80
USHER, DONNA L.	TEACHER	92,322	100
VAN BERGEN, BRIAN J	TEACHER	92,982	50
VAN DOOYEWEERT, LISA	TEACHER	84,932	-
VAVRUSKA, LINDA Y S	TEACHER	91,221	-
VELONIS, ATHINA ANNA	TEACHER	91,677	-
VENUTO, TRACY	TEACHER	91,217	155
VIGNEAULT, KRISTY	TEACHER	91,145	-
VILLENEUVE, LORI L	TEACHER	93,401	-
VO, GIAO	SUPPORT STAFF	76,119	1,364
VOGT, ILKA	TEACHER	93,623	-
VOLKENANT, SANDRA	TEACHER	93,918	225
VONDER MUHLL, ERIN L	TEACHER	91,095	-
VONK, NADEAN	TEACHER	82,302	173
VUCKOVIC, GORDANA	MANAGEMENT	86,177	144
WADDELL, KRISTINE N	TEACHER	95,045	-
WAGNER, DARRYL S	TEACHER	76,951	-
WAGNER, KAREN	MANAGEMENT	107,367	1,260

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

		Remuneration	Expenses
WALDRON, MIKE	TEACHER	91,279	-
WALKER, THERESA D	TEACHER	85,364	1,082
WALL, DEE DEE M L	MANAGEMENT	76,597	122
WALLACE, ELAINE	TEACHER	91,174	-
WALTHERS, MARNIE K	TEACHER	94,511	-
WALTON, JOHN L	TEACHER	94,318	49
WARD, CHARLENE D	TEACHER	91,266	-
WARREN, CAROLYNN M	TEACHER	91,240	-
WATKINS, DONNA	TEACHER	91,218	-
WATT, KATHRYN E	TEACHER	93,436	74
WAY, PATRICIA A	TEACHER	93,336	-
WEISNER, JENNIFER D	TEACHER	89,525	-
WEISS, KIRK M	TEACHER	96,874	303
WEJR, CHRIS	PRINCIPAL	128,444	918
WELFORD, DEANNA N.	TEACHER	94,932	400
WELLIVER, MARGARET LAURELL	TEACHER	100,248	1,128
WENDELL, KATTIA L	TEACHER	91,137	-
WENTZ, SHAREL A	TEACHER	93,342	345
WETTSTEIN, LORI D	TEACHER	91,221	45
WIEBE, ALFRED P	TEACHER	93,293	-
WIENS, KAREY L	TEACHER	76,993	148
WILANDER, GEORGE R	VICE PRINCIPAL	118,768	4,471
WILK, DIANA	PRINCIPAL	125,683	458
WILKIE, CANDACE M	TEACHER	85,933	-
WILKIE, CHRISTOPHER N	TEACHER	91,937	-
WILLIAMS, JENNIFER E	TEACHER	93,535	255
WILLIAMSON, SARAH	TEACHER	80,603	-
WILSON, STEVEN R.	TEACHER	91,313	-
WINQUIST, GABRIELLE R	TEACHER	91,265	-
WOELDERS, DANIEL B	VICE PRINCIPAL	113,331	562
WOELDERS, MICHAEL D	TEACHER	76,610	-
WOELDERS, VICTORIA M	TEACHER	76,455	50
WOLSKI, KIMBERLEY	TEACHER	85,220	-
WONG, CANDICE S	TEACHER	91,832	-
WOOD, CALVIN	TEACHER	76,155	-
WOOD, MEAGAN A	TEACHER	80,719	-
WRIGHT, CARLY L	TEACHER	76,133	-
WRIGHT, KIMBERLY	TEACHER	88,530	74
WYSE, MARK	TEACHER	89,648	-
YEUNG, MANDY S	TEACHER	77,692	99
YOON, SEI YOUN	TEACHER	87,816	-
YU, GORDON	DISTRICT VICE PRINCIPAL	123,792	4,093
YUN, LENNY	TEACHER	95,513	1,589
YUZDEPSKI, STEFANIE A	TEACHER	75,810	13
ZAELENCHUK, MEGAN KATHLEEN	MANAGEMENT	92,824	2,211
Total Employees Exceeding \$75,000		78,142,480	500,956
Total Employees Equal to or Less Than \$75,000		96,967,098	574,849
Total Employees (excluding elected officials)		175,109,578	1,075,805
Consolidated Total (including elected officials)		\$ 175,312,039	\$ 1,085,977

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

Remuneration	Expenses
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Total Employer Premium for Canada Pension Plan and Employment Insurance	<u>\$ 9,550,335</u>
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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, 2020

There were three severance agreements made between School District No. 35 (Langley) and its non-unionized employees during fiscal year 2020.

The agreements represent six to fourteen 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, 2020

Name of Individual, Firm or Corporation	Amount
3P LEARNING AMERICAS	\$ 27,303
A CRAIG & SON LTD	314,066
ACTES ENVIRONMENTAL	58,270
ALIGNED FLOOR COVERING	28,109
ALLSTREAM	36,232
AMAZON	342,298
AMERESCO CANADA INC.	34,650
AMJ CAMPBELL/112792 CANADA INC.	25,256
ANDREW SHERET LTD	89,018
AP EXAMINATIONS	29,999
APLIN & MARTIN CONSULTANTS LTD.	41,735
APPLE CANADA INC	853,778
ARI FINANCIAL SERVICES T46163	121,987
ARIA CONVENTION CENTRE	35,312
ARPAC	50,171
ARTSTARTS IN SCHOOLS	52,197
ATTENDEASE SOFTWARE CORP	45,808
AV SOLUTIONS	29,455
B.C. HYDRO	1,538,348
B.C. PRINCIPAL/VICE PRINCIPAL ASSOCIATION	120,485
B.C. TEACHERS FEDERATION	3,693,301
B.C.I.T.	28,193
B.C.S.T.A.	73,774
BALL PARK SPORTS	53,702
BARAGAR ENTERPRISES LTD	39,144
BEASTVAN GRAPHICS & APPAREL	26,779
BEATON'S MEET & GREET LTD.	28,036
BEST BUY CANADA LTD.	33,083
BOREAL LABORATORIES LTD	72,812
BUSY-BEE SANITARY SUPPLIES	142,703
C.U.P.E. 1260	511,423
C.U.P.E. LOCAL 1851	218,703
CAMP JUBILEE	41,481
CAMP SQUEAH	36,315
CANADIAN STUDENT SUPPORT LTD	28,600
CANADIAN TIRE	34,067
CANSTAR RESTORATIONS	27,493
CANUS	60,183
CARE PEST VANCOUVER LTD.	58,130
CASCADES CASINO RESORT	44,734
CCI LEARNING SOLUTIONS INC.	28,000
CDW CANADA	109,119
CENTAUR PRODUCTS INC.	310,258
CHRISTIE LITES (CANADA)	106,218
CIBC WOOD GUNDY	50,397
CINTAS CANADA LIMITED	31,704
CITY OF LANGLEY	65,943
COLLEGE BOARD	35,692
COMBINED PAINTING (1985) LTD.	83,852
COMMUNITY JUSTICE INITIATIVES ASSN.	31,500
CONTI EVOLUTION	41,402
CORPORATE EXPRESS CANADA INC.	314,052
COSTCO	174,756

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, 2020

Name of Individual, Firm or Corporation	Amount
CRAVEN HUSTON POWERS ARCHITECTS	1,021,001
CREATIVE CHILDREN	29,415
CSI LEASING	996,645
CUMMINS WESTERN CANADA	25,014
CUSTOM BLACKTOP CO.	192,859
CYPRESS MOUNTAIN	95,325
DISCOVER CANADA TOURS	86,003
DOLLARAMA	27,129
DOUBLETHINK INC.	37,485
DULUX	40,381
DUTCH DOOR HARDWARE	193,470
DYNAMIC SPECIALTY VEHICLES LTD	35,776
E.B. HORSMAN & SON LTD.	293,377
EDMONDS BATTERIES	27,440
EDU PAC SERVICES	28,823
ELLISON TRAVEL & TOURS	93,174
EMCO	80,358
EMPLOYER HEALTH TAX (EHT)	2,376,307
ENTITY MECHANICAL LTD.	159,346
ESC AUTOMATION	52,791
EVOLVE TOURS	45,456
EXPLORE LEARNING	45,000
FIRST TRUCK CENTRE VANCOUVER INC.	64,374
FITNESS DEPOT COMMERCIAL INC	55,035
FOLLETT SCHOOL SOLUTIONS	47,516
FORTISBC-NATURAL GAS	847,329
FRASER SHADING SYSTEMS INC	84,520
FRASER VALLEY BUILDING	46,185
FRIESEN YEARBOOKS	32,171
FUTUREBOOK PRINTING	46,381
FYPEX INTERNATIONAL EDUCATION	75,964
GALAXIE SIGNS LTD.	93,514
GEORGIA STRAIT REFRIGERATION	32,801
GLOBAL EDUC EXCHANGE NETWORK	37,683
GRAND & TOY	1,416,065
GREENBARN POTTERS SUPPLY LTD.	32,788
GROOME FLOOR COVERINGS INC.	168,329
GUARD.ME INTL INSURNACE	109,791
GUILLEVIN INTERNATIONAL INC	39,771
H.B. TRAVEL CORP	137,381
HABITAT SYSTEMS INC.	398,510
HARBOUR CRUISES	39,644
HARBOUR INTERNATIONAL TRUCKS	65,092
HARRIS & COMPANY	99,614
HCMA ARCHITECTURE & DESIGN	72,160
HENRY'S	68,669
HERFF JONES CANADA DIVISION	49,706
HME	34,965
HOLLYBURN FAMILY SERVICES	27,668
HUSKY	39,244
I GLOBAL EDU	97,223
ICS CLEAN SUPPLIES	27,864
IDENTITY AUTOMATION	39,354

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, 2020

Name of Individual, Firm or Corporation	Amount
IGI RESOURCES	36,408
IKEA	31,000
INCLUSION LANGLEY SOCIETY	110,672
INDIGO BOOKS & MUSIC INC.	35,352
INDUSTRIAL ALLIANCE	34,138
INTEGRATED PROTECTIVE SERVICES	197,989
INTERNATIONAL BACCALAUREATE ORG	86,337
INTER-PROVINCIAL ROOF CONSULTANTS LTD.	33,838
INTRADO CANADA, INC	25,276
JAPAN ABROAD NETWORK LINK LTD.	29,470
JESSIE PACK	30,850
JOSTENS CANADA LTD.	146,758
KAHUNAUVERSE SPORTS GROUP INC.	152,224
KEIKO MASUYAMA	37,279
KEN DEITCHER SALES CO.	41,524
KEVIN STATHAM	56,758
KING'S MUSIC	29,170
KLASSEN WOOD CO	40,734
KMS TOOLS & EQUIPMENT LTD	68,512
KOFFMAN KALEF, LLP	37,225
KPMG LLP, T4348	45,463
KWANTLEN POLYTECHNIC UNIVERSITY	32,259
LANGLEY PRINCIPALS & VICE PRINCIPALS ASSOCIATION	162,428
LANGLEY TEACHERS ASSOCIATION	3,088,713
LAUZE ENTERPRISES LTD.	80,588
LAWSON CONSULTANTS LTD.	57,015
LEAVITT MACHINERY	28,931
LIONHEART SPORTS	25,225
LISA SCHULTZ	30,000
LONDON DRUGS	32,884
LONG & MCQUADE LIMITED	88,757
MACK KIRK ROOFING & SHEET METAL LTD	783,720
MAINROAD MAINTENANCE PRODUCTS	30,381
MARSH CANADA LIMITED	25,969
MCCUAIG & ASSOCIATES ENGINEERING LTD.	85,784
MCRAES SEPTIC TANK SERVICE	29,730
MDT SYSTEMS LTD	133,481
MEDICAL SERVICES PLAN OF BC	760,724
MEDICAL SERVICES PLAN OF BC (ISP STUDENTS)	427,888
METRO MOBILE RADIO SALES INC.	30,442
METRO MOTORS LTD	90,194
MICHELIN NORTH AMERICA (CANADA) INC	38,437
MILLS BASICS OFFICE PRODUCTIVITY	34,346
MINISTER OF FINANCE	366,002
MODERN PURAIR	144,842
MORNEAU SHEPELL LTD.	310,391
MOUNT SEYMOUR	78,969
MURRAY GMC ABBOTSFORD	68,309
MWL DEMOLITION	53,236
NATIONAL GLASS (2015) LTD.	28,517
NELSON EDUCATION LTD.,	57,035
NEUFELD FARMS	51,947
OAKCREEK GOLF AND TURF LP	25,194

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, 2020

Name of Individual, Firm or Corporation	Amount
OPEN STORAGE SOLUTIONS	50,677
OPUS CONSULTING	67,743
OPUS FRAMING & ART SUPPLIES	40,305
ORION SECURITY SYSTEMS LTD	69,994
ORSO LOSS CONTROL CONSULTING (OLCC) INC	29,721
OTTER	60,982
PACIFIC BLUE CROSS	6,424,313
PEARSON CANADA INC. T46254	68,525
PENSION CORPORATION	34,384,936
PJS SYSTEMS	79,597
POINTBLANK INSTALLATIONS INC	295,134
POWERSCHOOL CANADA ULC	261,221
PRO-CAN CONSTRUCTION GROUP CORP	58,004
PROFESSIONAL DEVELOPMENT COMM.	30,000
PUBLIC EDUCATION BENEFITS TRUST IN TRUST	2,864,181
QUERIN HOLDINGS LTD	142,257
QUEST METAL WORKS LTD.	101,214
REAL CDN SUPERSTORE	64,293
RECEIVER GENERAL FOR CANADA	44,052,782
REDLINE REFRIGERATION	78,905
RICHELIEU HARDWARE CANADA LTD	39,607
RICOH CANADA INC.	578,219
ROYAL BANK OF CANADA	28,656
RUSSELL FOOD EQUIPMENT	76,158
RX SERVICE & REPAIR	208,390
S.D.35 EXCLUDED STAFF GROUP	25,000
SAPPHIRE SOUND INC.	127,063
SAVE ON FOODS	182,839
SCHOLASTIC CANADA LTD.	82,814
SCHOOL SPECIALTY CANADA	38,776
SCHOOLHOUSE PRODUCTS INC.	129,860
SGM SYSTEM SOURCE	50,551
SHELL	44,384
SLOAN CONSULTANTS LTD.	52,500
SMITH SOUND	30,299
SOFTCHOICE LP.	961,313
SOUNDBAR AUDIO VISUAL	61,526
SOURCE OFFICE FURNISHINGS	648,715
STAGEDOOR TECHNICAL	78,963
STATE CHEMICAL LTD.	26,441
STERLING FLEET OUTFITTERS INC.	53,143
STOLO CATERING	25,800
STRONG NATIONS PUBLISHING INC	46,822
STUART OLSON LTD.	5,917,217
SUNCOR ENERGY PRODUCTS PARTNERSHIP	152,306
SUPER SAVE PROPANE	54,970
SUPERIOR ASPHALT PAVING LTD.	160,487
SUPER-SAVE DISPOSAL INC.	182,169
SWING TIME DISTRIBUTORS LTD.	66,916
SYSCO CANADA	68,914
T.H.I.S. GROUP HOLDINGS INC.	48,695
TALEDI DISTRIBUTION	220,877
TAPESTRY MUSIC LTD.	53,597

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, 2020

Name of Individual, Firm or Corporation	Amount
TC MEDIA LIVRES INC.	44,631
TECHNICAL SAFETY BC	29,073
TELUS	287,968
TEN FEET SPORTS & ENTERTAINMENT LTD	81,951
TERRY FOX FOUNDATION	56,169
THE BRICK WAREHOUSE LP	55,757
THE HOME DEPOT	72,710
THE LEARNING PARTNERSHIP	25,660
THERESA WHYTE	37,769
THINKTEL COMMUNICATIONS	131,613
TLD COMPUTERS	234,095
TOWNSHIP OF LANGLEY-COLLECTIONS	1,144,581
TROTEC LASER CANADA	68,311
TRUCK WEST COLLISION	33,831
TURNING POINT RESOLUTIONS	37,518
TW EXCAVATING LTD.	39,506
U-LINE	48,683
UNITECH CONSTRUCTION MANAGEMENT LTD.	5,727,098
UNITED LIBRARY SERVICES INC.	34,500
UNIVERSAL COACH LINE LTD.	32,105
VAN DER ZALM & ASSOC.INC.	33,349
VANCOUVER COMMUNITY COLLEGE	29,054
VANCOUVER PUBLIC EDUCATION	44,588
VANCOUVER SCHOOL BOARD	72,496
VERITIV CANADA INC.	183,735
VIKING FIRE PROTECTION INC	38,640
VISIONS ELECTRONICS	336,501
VWR INTERNATIONAL CO	40,167
WAL-MART	46,417
WALNUT GROVE CRUISE AND TRAVEL	26,997
WENGER CANADA	50,248
WESCLEAN	56,323
WESCO DISTRIBUTION - CANADA INC.	153,837
WESTERN CAMPUS RESOURCES	100,590
WORKSAFE BC	1,382,291
X10 NETWORKS	1,263,715
YELLOWRIDGE CONSTRUCTION LTD.	616,778
YOUNG ENTREPRENEURS OF CANADA	31,407
Total - Suppliers with payments exceeding \$25,000	141,988,660
Total - Suppliers with payments of \$25,000 or less	10,053,220
Consolidated Total	\$ 152,041,880

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, 2020

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.*