



SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
JUNE 30, 2021

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2021

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 2020 - 2021
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, 2021
for School District No. 35 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Rod Ross	DATE SIGNED December 14, 2021
SIGNATURE OF SUPERINTENDENT Gord Stewart	DATE SIGNED December 14, 2021
SIGNATURE OF SECRETARY TREASURER Brian Iseli	DATE SIGNED December 14, 2021

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
FINANCIAL INFORMATION ACT – SUBMISSION CHECKLIST
FOR THE YEAR ENDED JUNE 30, 2021

		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: <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	December 31
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, 2021

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

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the School Act. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 35 (Langley)

Gord Stewart

December 14, 2021

Gordon Stewart, Superintendent

Date

Brian Iseli

December 13, 2021

Brian Iseli, Secretary Treasurer

Date

Audited Financial Statements of

School District No. 35 (Langley)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 35 (Langley)

June 30, 2021

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: 2635-1890-8907

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)

Rod Ross

Signature of the Chairperson of the Board of Education

Sept 21/21

Date Signed

Gord Stewart

Signature of the Superintendent

Sept 22/21

Date Signed

Brian Iseli

Signature of the Secretary Treasurer

Sept 22/21

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, 2021
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2021 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 schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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



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

We also:

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

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

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

KPMG LLP

Chartered Professional Accountants

Langley, Canada
September 21, 2021

School District No. 35 (Langley)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	69,565,187	68,927,115
Accounts Receivable		
Due from Province - Ministry of Education	4,373,652	4,376,520
Other (Note 3)	2,590,579	1,289,807
Total Financial Assets	76,529,418	74,593,442
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	40,359	
Other (Note 4)	32,782,383	32,246,839
Unearned Revenue (Note 6)	11,884,447	12,175,509
Deferred Revenue (Note 7)	1,555,360	3,282,723
Deferred Capital Revenue (Note 8)	241,139,368	226,835,269
Employee Future Benefits (Note 9)	6,144,015	5,960,764
Total Liabilities	293,545,932	280,501,104
Net Debt	(217,016,514)	(205,907,662)
Non-Financial Assets		
Tangible Capital Assets (Note 5)	335,683,901	321,030,898
Prepaid Expenses	2,235,186	2,187,470
Total Non-Financial Assets	337,919,087	323,218,368
Accumulated Surplus (Deficit) (Note 12)	120,902,573	117,310,706

Contractual Obligations (Note 15, 19)

Contingent Liabilities (Note 15)

Approved by the Board

Rod Ross

Signature of the Chairperson of the Board of Education

Sept 21/21
Date Signed

Gord Stewart

Signature of the Superintendent

Sept 22/21
Date Signed

Brian Iseli

Signature of the Secretary Treasurer

Sept 22/21
Date Signed

School District No. 35 (Langley)

Statement 2

Statement of Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	242,154,534	243,467,788	223,341,711
Other	788,338	746,889	541,824
Municipal Grants Spent on Sites			43,979
Tuition	10,843,610	10,851,823	15,303,450
Other Revenue	8,903,196	4,496,296	6,402,667
Rentals and Leases	697,681	616,117	744,430
Investment Income	616,458	645,918	994,256
Amortization of Deferred Capital Revenue (Note 8)	10,653,982	10,728,764	9,315,572
Total Revenue	<u>274,657,799</u>	<u>271,553,595</u>	<u>256,687,889</u>
Expenses (Note 11)			
Instruction	226,470,849	217,663,089	206,355,233
District Administration	8,881,573	8,455,737	8,554,651
Operations and Maintenance	40,712,356	39,378,808	35,993,537
Transportation and Housing	2,590,261	2,464,094	2,746,407
Total Expense	<u>278,655,039</u>	<u>267,961,728</u>	<u>253,649,828</u>
Surplus (Deficit) for the year	<u>(3,997,240)</u>	<u>3,591,867</u>	<u>3,038,061</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		117,310,706	114,272,645
Accumulated Surplus (Deficit) from Operations, end of year		<u>120,902,573</u>	<u>117,310,706</u>

School District No. 35 (Langley)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(3,997,240)</u>	<u>3,591,867</u>	<u>3,038,061</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(28,735,111)	(28,323,439)	(22,518,803)
Amortization of Tangible Capital Assets (Note 5)	13,334,865	13,670,436	11,935,535
Total Effect of change in Tangible Capital Assets	<u>(15,400,246)</u>	<u>(14,653,003)</u>	<u>(10,583,268)</u>
Acquisition of Prepaid Expenses		(2,235,186)	(2,187,470)
Use of Prepaid Expenses		2,187,470	908,095
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(47,716)</u>	<u>(1,279,375)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(19,397,486)</u>	<u>(11,108,852)</u>	<u>(8,824,582)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(11,108,852)</u>	<u>(8,824,582)</u>
Net Debt, beginning of year		<u>(205,907,662)</u>	<u>(197,083,080)</u>
Net Debt, end of year		<u>(217,016,514)</u>	<u>(205,907,662)</u>

School District No. 35 (Langley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,591,867	3,038,061
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,297,904)	5,567,060
Prepaid Expenses	(47,716)	(1,279,375)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	575,903	(1,414,795)
Unearned Revenue	(291,062)	(1,157,347)
Deferred Revenue	(1,727,363)	726,199
Employee Future Benefits	183,251	339,455
Amortization of Tangible Capital Assets (Note 5)	13,670,436	11,935,535
Amortization of Deferred Capital Revenue (Note 8)	(10,728,764)	(9,315,572)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)		(43,979)
Total Operating Transactions	3,928,648	8,395,242
Capital Transactions		
Tangible Capital Assets Purchased	(4,520,987)	(2,045,354)
Tangible Capital Assets -WIP Purchased	(23,802,452)	(20,473,449)
Total Capital Transactions	(28,323,439)	(22,518,803)
Financing Transactions		
Capital Revenue Received	25,032,863	21,977,629
Total Financing Transactions	25,032,863	21,977,629
Net Increase (Decrease) in Cash and Cash Equivalents	638,072	7,854,068
Cash and Cash Equivalents, beginning of year	68,927,115	61,073,047
Cash and Cash Equivalents, end of year	69,565,187	68,927,115
Cash and Cash Equivalents, end of year, is made up of:		
Cash	34,340,634	34,209,326
Cash Equivalents	35,224,553	34,717,789
	69,565,187	68,927,115

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2021

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 direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020, and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, increased costs for enhanced cleaning standards at schools, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

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

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

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

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

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

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

2. Summary of Significant Accounting Policies (continued)

a) Basis of Accounting (continued)

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Prepaid Expenses

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

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

2. Summary of Significant Accounting Policies (continued)

g) Tangible Capital Assets

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

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

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

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

Buildings that are demolished or destroyed are written-off.

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

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

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

h) Internally Restricted Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved. (See Note 12: Accumulated Surplus and Note 13: Interfund Transfers).

i) Revenue Recognition

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

2. Summary of Significant Accounting Policies (continued)

i) Revenue Recognition (continued)

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

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

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

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

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

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

j) Expenses

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, 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, 2021

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 (EARS�) of active employees covered under the plan. The EARS� 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, 2021

2. Summary of Significant Accounting Policies (continued)

m) Measurement Uncertainty

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

n) Liability for Contaminated Sites

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

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

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

o) Future Changes in Accounting Policies

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

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

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

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

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2021

2. Summary of Significant Accounting Policies (continued)

transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

3. Accounts Receivable – Other Receivables

	June 30, 2021	June 30, 2020
Due from Federal Government	\$ 285,206	\$ 216,835
Other Accounts Receivable	2,303,687	1,064,728
Due from Langley School District Foundation	1,686	8,244
	<u>\$ 2,590,579</u>	<u>\$ 1,289,807</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2021	June 30, 2020
Trade Payables	\$ 5,805,412	\$ 6,223,777
Salaries and Benefits Payable	20,471,762	20,801,424
Accrued Vacation Pay	4,345,908	4,145,024
Other	2,159,301	1,076,614
	<u>\$32,782,383</u>	<u>\$32,246,839</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

5. Tangible Capital Assets

June 30, 2021	Balance July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2021
Cost:					
Sites	\$ 56,707,255	\$ -	\$ -	\$ -	\$ 56,707,255
Buildings	410,398,668	362,882	-	3,061,922	413,823,472
Building - work in progress	5,550,813	22,669,917	-	(3,061,922)	25,158,808
Furniture & equipment	29,727,279	2,345,100	95,208	-	31,977,171
Vehicles	4,655,029	551,488	-	-	5,206,517
Computer software	436,788	23,323	258,501	-	201,610
Computer hardware	2,695,135	2,370,729	738,575	-	4,327,289
	<u>\$ 510,170,967</u>	<u>\$ 28,323,439</u>	<u>\$ 1,092,284</u>	<u>\$ -</u>	<u>\$ 537,402,122</u>
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	176,869,931	9,351,413	-	-	186,221,344
Furniture & equipment	9,262,350	3,059,864	95,208	-	12,227,006
Vehicles	1,550,778	493,077	-	-	2,043,855
Computer software	334,546	63,839	258,501	-	139,884
Computer hardware	1,122,464	702,243	738,575	-	1,086,132
	<u>\$ 189,140,069</u>	<u>\$ 13,670,436</u>	<u>\$ 1,092,284</u>	<u>\$ -</u>	<u>\$ 201,718,221</u>
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
	<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
	<u>\$ 177,980,264</u>	<u>\$ 11,935,535</u>	<u>\$ 775,730</u>	<u>\$ -</u>	<u>\$ 189,140,069</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2021

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2021	June 30, 2020
Sites	\$ 56,707,255	\$ 56,707,255
Buildings	227,602,128	233,528,737
Building - work in progress	25,158,808	5,550,813
Furniture & equipment	19,750,165	20,464,929
Vehicles	3,162,662	3,104,251
Computer software	61,726	102,242
Computer hardware	3,241,157	1,572,671
	<u>\$ 335,683,901</u>	<u>\$ 321,030,898</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, 2021	June 30, 2020
Balance, Beginning of Year	\$ 12,175,509	\$ 13,332,856
Changes for the Year		
Increase:		
Tuition fees	11,865,920	12,144,710
Rentals	1,727	2,799
Transportation	1,800	-
Grants	15,000	28,000
	<u>11,884,447</u>	<u>12,175,509</u>
Decrease:		
Tuition fees	12,144,710	13,313,773
Rentals	2,799	10,417
Transportation	-	8,666
Grants	28,000	-
	<u>12,175,509</u>	<u>13,332,856</u>
Balance, End of Year	<u>\$ 11,884,447</u>	<u>\$ 12,175,509</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

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, 2021	June 30, 2020
Balance, Beginning of Year	\$ 3,282,723	\$ 2,556,524
Changes for the year:		
Increase:		
Provincial Grants - MOE	39,892,304	27,347,226
Provincial Grants - Other	611,135	437,003
Other revenue	2,673,403	5,338,095
	43,176,842	33,122,324
Decrease:		
Transferred to revenue	(43,128,696)	(31,423,453)
Recovered	(1,775,509)	(972,672)
	(44,904,205)	(32,396,125)
Balance, End of Year	\$ 1,555,360	\$ 3,282,723

8. Deferred Capital Revenue

	June 30, 2021	June 30, 2020
Balance, Beginning of Year	\$ 226,835,269	\$ 214,217,191
Increase:		
Provincial Grants - MOE	22,569,148	19,890,444
Provincial Grants - Other	338,080	-
Other revenue	2,669,180	2,978,234
Investment income	22,146	35,047
Transfer to income statement for AFG	(565,691)	(926,096)
	25,032,863	21,977,629
Decrease:		
Amortization	(10,728,764)	(9,315,572)
Site purchase	-	(43,979)
	(10,728,764)	(9,359,551)
Balance, End of Year	\$ 241,139,368	\$ 226,835,269

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, 2021

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.

	2021	2020
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 6,058,284	\$ 6,199,732
Service cost	576,945	546,260
Interest cost	141,760	156,694
Benefit payments – April 1 to March 31	(560,168)	(504,892)
Actuarial gain (loss)	(225,929)	(339,510)
Accrued benefit obligation, March 31	<u>\$ 5,990,892</u>	<u>\$ 6,058,284</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 5,990,892	\$ 6,058,284
Market value of plan assets – March 31	-	-
Funded status – surplus (deficit)	(5,990,892)	(6,058,284)
Employer contributions after measurement date	143,389	67,775
Benefits expense after measurement date	(182,595)	(179,676)
Unamortized net actuarial (gain) loss	(113,917)	209,422
Accrued benefit liability - June 30	<u>\$ (6,144,015)</u>	<u>\$ (5,960,764)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 5,960,764	\$ 5,621,310
Net expense for fiscal year	819,033	833,206
Employer contributions	(635,782)	(493,752)
Accrued benefit liability - June 30	<u>\$ 6,144,015</u>	<u>\$ 5,960,764</u>

Components of Net Benefit Expense		
Service cost	\$ 576,187	\$ 553,931
Interest cost	145,436	152,961
Amortization of actuarial (gain) loss	97,410	126,314
Net Benefit Expense	<u>\$ 819,033</u>	<u>\$ 833,206</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

9. Employee Future Benefits (continued)

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

	<u>2021</u>	<u>2020</u>
Discount rate - April 1	2.25%	2.50%
Discount rate - March 31	2.50%	2.25%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As at December 31, 2020 the Municipal Pension Plan has about 220,000 active members, of which approximately 28,000 are from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis.

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

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

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

10. Employee Pension Plans (continued)

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

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

The School District's employer contributions to these plans in the fiscal year ended June 30, 2021 were \$18,964,644 (2020: \$17,765,434).

11. Expense by Object

	June 30, 2021	June 30, 2020
Salaries and Benefits	\$226,795,819	\$215,115,262
Services and Supplies	22,347,027	20,093,206
Interest	10,581	28,056
Amortization	13,670,436	11,935,535
Other	5,137,865	6,477,769
	\$267,961,728	\$253,649,828

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

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, 2021	June 30, 2020
Total Capital Fund Surplus	\$102,904,982	\$101,263,327
Restricted Operating Surplus		
Internally restricted (appropriated) by the Board	4,000,000	3,388,260
Internally restricted to balance 2021/2022 budget	3,321,891	2,382,381
Internally restricted to balance future budgets	2,500,702	812,602
Internally restricted for infrastructure replacement	107,804	1,007,004
Internally restricted for Aldergrove region improvements	582,200	-
Internally restricted for Electric buses	200,000	-
Internally restricted for student capacity needs	500,000	500,000
School Generated Funds	2,611,009	2,220,943
School surpluses	412,882	488,628
Internally restricted for Indigenous Education 2020/2021	135,026	37,561
Internally restricted for commitments 2020/2021	1,305,421	210,000
Internally restricted for COVID-19 contingency	678,679	5,000,000
Internally restricted for classroom furniture	500,000	-
Internally restricted for projector replacements	500,000	-
Internally restricted for holdback 2020/2021	641,977	-
Internally restricted surplus	17,997,591	16,047,379
Unrestricted Operating Surplus	-	-
Total Operating Surplus	17,997,591	16,047,379
Accumulated Surplus	\$120,902,573	\$117,310,706

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, 2021, were as follows:

- A transfer in the amount of \$716,365 (2020: No transfer) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
 - A transfer in the amount of \$3,834,713 (2020: \$2,178,139) 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, 2021

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 \$510,546 (2020: \$757,572) 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 (2020: \$4,500). The School District also has an amount receivable from the Foundation of \$1,686 (2020: \$8,244) – 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.

	2022	2023	2024
Various AFG projects	\$ 457,437	-	-
Computer leases	522,017	357,369	-
	<u>\$979,454</u>	<u>\$357,369</u>	<u>-</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 23, 2021.

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	\$ 221,275,681	\$ 242,154,534	\$ 20,878,853
Other - Provincial Grants	744,123	788,338	44,215
Tuition	11,473,125	10,843,610	(629,515)
Other revenue	9,156,471	8,903,196	(253,275)
Rentals and leases	922,681	697,681	(225,000)
Investment income	701,366	616,458	(84,908)
Amort. of deferred capital revenue	10,692,732	10,653,982	(38,750)
	<u>254,966,179</u>	<u>274,657,799</u>	<u>19,691,620</u>
Expenses			
Instruction	210,159,901	226,470,849	16,310,948
District administration	8,742,491	8,881,573	139,082
Operations and maintenance	37,226,368	40,712,356	3,485,988
Transportation and housing	2,900,464	2,590,261	(310,203)
	<u>259,029,224</u>	<u>278,655,039</u>	<u>19,625,815</u>
Net Expense	<u>(4,063,045)</u>	<u>(3,977,240)</u>	<u>65,805</u>
Budgeted Allocation of Surplus	<u>2,382,381</u>	<u>5,074,602</u>	<u>2,692,221</u>
Surplus (Deficit) for the Year	<u>(\$ 1,680,664)</u>	<u>\$ 1,077,362</u>	<u>\$ 2,758,026</u>

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

- Ministry grants – Reflects increased funding for Classroom Enhancement Fund, and Provincial and Federal Safe Return to School Funds. Tuition revenue is lower due to lower number of International Students.
- Instruction expenses – Reflects increase in supplies and initiatives for schools and higher teacher and support salaries. Also, there is the impact of additional expenses to deal with COVID-19. This was funded from the Federal Safe Return to Class Fund and Provincial Safe Return to School Grant.
- Operations and maintenance expenses – Reflects increase in custodial salaries for enhanced cleaning under Federal Safe Return to Class Fund and Provincial Safe Return to School Grant.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2021

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, 2021**

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

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 \$7.54 million as at June 30, 2021 relating to this project.

On December 10, 2020, the Ministry announced the approval of the seismic project for Shortreed Elementary. The project will retain the existing area and will also include accessibility and life safety upgrades to ensure the school is safe and functional. The total value of the project is \$5.29 million. The School District has estimated costs remaining of \$4.32 million as at June 30, 2021.

School District No. 35 (Langley)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,047,379		101,263,327	117,310,706	114,272,645
Changes for the year					
Surplus (Deficit) for the year	5,784,925	716,365	(2,909,423)	3,591,867	3,038,061
Interfund Transfers		(716,365)	716,365	-	-
Tangible Capital Assets Purchased	(3,834,713)		3,834,713	-	-
Local Capital	1,950,212	-	1,641,655	3,591,867	3,038,061
Net Changes for the year	17,997,591	-	102,904,982	120,902,573	117,310,706

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

School District No. 35 (Langley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	202,695,995	203,376,696	196,913,365
Other	205,259	205,959	78,632
Tuition	10,843,610	10,851,823	15,303,450
Other Revenue	903,196	1,433,931	944,655
Rentals and Leases	697,681	616,117	744,430
Investment Income	580,000	613,669	921,902
Total Revenue	215,925,741	217,098,195	214,906,434
Expenses			
Instruction	183,722,960	179,653,826	176,161,846
District Administration	8,553,559	8,132,820	8,155,324
Operations and Maintenance	23,408,767	21,645,607	22,753,440
Transportation and Housing	2,018,270	1,881,017	2,294,133
Total Expense	217,703,556	211,313,270	209,364,743
Operating Surplus (Deficit) for the year	(1,777,815)	5,784,925	5,541,691
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,047,602		
Net Transfers (to) from other funds			
Local Capital	(3,269,787)	(3,834,713)	(2,178,139)
Total Net Transfers	(3,269,787)	(3,834,713)	(2,178,139)
Total Operating Surplus (Deficit), for the year	-	1,950,212	3,363,552
Operating Surplus (Deficit), beginning of year		16,047,379	12,683,827
Operating Surplus (Deficit), end of year		17,997,591	16,047,379
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		17,997,591	16,047,379
Total Operating Surplus (Deficit), end of year		17,997,591	16,047,379

School District No. 35 (Langley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	194,571,540	195,623,807	190,050,296
ISC/LEA Recovery	(115,978)	(142,623)	(104,250)
Other Ministry of Education Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	700,000	351,803	707,857
Student Transportation Fund	260,000	260,000	260,000
Carbon Tax Grant			179,274
Employer Health Tax Grant			1,657,138
Support Staff Benefits Grant	325,200	491,734	325,200
Support Staff Wage Increase Funding			843,197
Teachers' Labour Settlement Funding	5,739,774	5,739,774	2,369,898
Early Career Mentorship Funding	475,000	475,000	
FSA Scorer Grant	15,600	14,500	14,500
Provincial Exam Marking	3,240	3,240	3,240
ELF Implementation Grant	3,210	4,586	4,586
Support Staff Funding for EHB	166,534		50,554
Equity Scan Implementation		3,000	
Total Provincial Grants - Ministry of Education	202,695,995	203,376,696	196,913,365
Provincial Grants - Other	205,259	205,959	78,632
Tuition			
Summer School Fees	91,260	91,260	172,260
Continuing Education	51,000	46,938	93,318
International and Out of Province Students	10,701,350	10,713,625	15,037,872
Total Tuition	10,843,610	10,851,823	15,303,450
Other Revenues			
Funding from First Nations	115,978	142,623	104,250
Miscellaneous			
Other Revenue	275,218	332,580	286,791
Transportation	45,000	23,635	21,939
BC Hydro Grant	47,000	50,000	50,000
Salary Recoveries	420,000	495,027	440,113
School Generated Funds		390,066	41,562
Total Other Revenue	903,196	1,433,931	944,655
Rentals and Leases	697,681	616,117	744,430
Investment Income	580,000	613,669	921,902
Total Operating Revenue	215,925,741	217,098,195	214,906,434

School District No. 35 (Langley)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	98,572,219	96,255,534	94,501,758
Principals and Vice Principals	11,817,314	11,825,616	11,552,405
Educational Assistants	18,984,053	18,441,381	19,506,389
Support Staff	16,793,314	16,146,147	16,410,493
Other Professionals	5,091,254	5,211,981	4,936,527
Substitutes	7,289,477	7,743,694	7,091,680
Total Salaries	158,547,631	155,624,353	153,999,252
Employee Benefits	38,940,179	37,574,955	36,746,654
Total Salaries and Benefits	197,487,810	193,199,308	190,745,906
Services and Supplies			
Services	6,255,828	5,693,393	5,573,549
Student Transportation	104,273	17,730	120,043
Professional Development and Travel	1,704,490	1,258,764	1,055,595
Rentals and Leases	42,100	8,535	28,167
Dues and Fees	594,085	594,867	1,201,953
Insurance	460,143	468,023	472,488
Interest		10,581	28,056
Supplies	7,874,827	7,837,814	7,465,560
Utilities	3,178,000	2,224,255	2,673,426
Bad Debts	2,000		
Total Services and Supplies	20,215,746	18,113,962	18,618,837
Total Operating Expense	217,703,556	211,313,270	209,364,743

School District No. 35 (Langley)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	76,286,134	1,687,813	265,789	1,026,370	50,403	4,920,945	84,237,454
1.03 Career Programs	356,535		321,832	51,830		845	731,042
1.07 Library Services	856,194		560,490	11,287		6,100	1,434,071
1.08 Counseling	3,131,209	142,150		45,139		5,553	3,324,051
1.10 Special Education	11,644,030	526,351	15,482,651	41,673	209,361	1,864,411	29,768,477
1.30 English Language Learning	1,734,613	42,788	63,089	987	81,388	10,620	1,933,485
1.31 Indigenous Education	380,671	155,830	1,191,104	50,063		13,419	1,791,087
1.41 School Administration		8,572,569	2,385	2,688,008		115,648	11,378,810
1.60 Summer School	305,707	84,366	64,252	11,844			466,169
1.62 International and Out of Province Students	1,560,441	271,685	394,211	187,341	306,266	53,660	2,773,604
1.64 Other							-
Total Function 1	96,255,534	11,483,552	18,346,003	4,114,542	647,418	6,991,201	137,838,250
4 District Administration							
4.11 Educational Administration		342,064	517	50,200	946,530		1,339,311
4.40 School District Governance				1,161,906	195,474		1,357,380
4.41 Business Administration					2,061,614	19,811	2,081,425
Total Function 4	-	342,064	517	1,212,106	3,203,618	19,811	4,778,116
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				76,042	1,030,818	(3,307)	1,103,553
5.50 Maintenance Operations			(61)	9,533,031	281,964	442,927	10,257,861
5.52 Maintenance of Grounds				325,116		108,964	434,080
5.56 Utilities							-
Total Function 5	-	-	(61)	9,934,189	1,312,782	548,584	11,795,494
7 Transportation and Housing							
7.41 Transportation and Housing Administration				109,576	48,163	24,749	182,488
7.70 Student Transportation			94,922	775,734		159,349	1,030,005
Total Function 7	-	-	94,922	885,310	48,163	184,098	1,212,493
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	96,255,534	11,825,616	18,441,381	16,146,147	5,211,981	7,743,694	155,624,353

School District No. 35 (Langley)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2021

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2021 Actual \$	2021 Budget (Note 16) \$	2020 Actual \$
1 Instruction							
1.02 Regular Instruction	84,237,454	20,635,202	104,872,656	4,943,904	109,816,560	114,028,849	104,470,815
1.03 Career Programs	731,042	191,754	922,796	127,059	1,049,855	1,137,505	1,124,108
1.07 Library Services	1,434,071	347,840	1,781,911	135,057	1,916,968	2,116,019	2,131,305
1.08 Counseling	3,324,051	705,641	4,029,692	41,982	4,071,674	4,055,932	4,244,269
1.10 Special Education	29,768,477	7,464,103	37,232,580	680,587	37,913,167	36,907,894	38,219,391
1.30 English Language Learning	1,933,485	428,348	2,361,833	43,336	2,405,169	2,313,618	2,242,653
1.31 Indigenous Education	1,791,087	431,723	2,222,810	540,224	2,763,034	2,878,094	2,731,939
1.41 School Administration	11,378,810	2,543,176	13,921,986	438,215	14,360,201	14,821,722	13,902,198
1.60 Summer School	466,169	86,287	552,456	8,339	560,795	535,313	1,216,216
1.62 International and Out of Province Students	2,773,604	656,771	3,430,375	1,366,028	4,796,403	4,923,514	5,878,952
1.64 Other	-	-	-	-	-	4,500	-
Total Function 1	137,838,250	33,490,845	171,329,095	8,324,731	179,653,826	183,722,960	176,161,846
4 District Administration							
4.11 Educational Administration	1,339,311	271,071	1,610,382	200,643	1,811,025	1,912,581	1,756,680
4.40 School District Governance	1,357,380	12,554	1,369,934	171,371	1,541,305	424,204	366,563
4.41 Business Administration	2,081,425	719,353	2,800,778	1,979,712	4,780,490	6,216,774	6,032,081
Total Function 4	4,778,116	1,002,978	5,781,094	2,351,726	8,132,820	8,553,559	8,155,324
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,103,553	220,922	1,324,475	844,908	2,169,383	2,167,946	2,084,932
5.50 Maintenance Operations	10,257,861	2,447,482	12,705,343	3,861,326	16,566,669	17,089,717	17,021,335
5.52 Maintenance of Grounds	434,080	107,740	541,820	146,816	688,636	981,104	985,247
5.56 Utilities	-	-	-	2,220,919	2,220,919	3,170,000	2,661,926
Total Function 5	11,795,494	2,776,144	14,571,638	7,073,969	21,645,607	23,408,767	22,753,440
7 Transportation and Housing							
7.41 Transportation and Housing Administration	182,488	41,962	224,450	2,745	227,195	203,301	217,028
7.70 Student Transportation	1,030,005	263,026	1,293,031	360,791	1,653,822	1,814,969	2,077,105
Total Function 7	1,212,493	304,988	1,517,481	363,536	1,881,017	2,018,270	2,294,133
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	155,624,353	37,574,955	193,199,308	18,113,962	211,313,270	217,703,556	209,364,743

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	39,111,319	39,525,401	25,502,249
Other	583,079	540,930	463,192
Other Revenue	8,000,000	3,062,365	5,458,012
Total Revenue	<u>47,694,398</u>	<u>43,128,696</u>	<u>31,423,453</u>
Expenses			
Instruction	42,747,889	38,009,263	30,193,387
District Administration	328,014	322,917	399,327
Operations and Maintenance	4,103,495	3,990,151	830,739
Transportation and Housing	90,000	90,000	
Total Expense	<u>47,269,398</u>	<u>42,412,331</u>	<u>31,423,453</u>
Special Purpose Surplus (Deficit) for the year	<u>425,000</u>	<u>716,365</u>	<u>-</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(425,000)	(716,365)	
Total Net Transfers	<u>(425,000)</u>	<u>(716,365)</u>	<u>-</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, 2021

	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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	12,105	1,423,397	2,084	368	7,772	10,464		1,775,509
Provincial Grants - Other		707,917		288,000	75,950	211,772	2,071,827	906,082	23,647,519
Less: Allocated to Revenue									
Recovered	680,178	707,917	2,673,403	288,000	75,950	211,772	2,071,827	906,082	23,647,519
Deferred Revenue, end of year		683,405	3,062,365	290,084	75,001	190,411	2,082,291	906,082	23,647,519
	-	36,617	1,034,435	-	1,317	29,133	-	-	1,775,509
Revenues									
Provincial Grants - Ministry of Education	680,178	683,405		290,084	75,001	190,411	2,082,291	906,082	23,647,519
Provincial Grants - Other			3,062,365						
Other Revenue	680,178	683,405	3,062,365	290,084	75,001	190,411	2,082,291	906,082	23,647,519
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				2,614	60,124		280,240		18,427,088
Educational Assistants				205,819		12,694	1,367,118		
Support Staff	204,654	572,240							
Other Professionals								185,695	
Substitutes								66,265	
Employee Benefits	204,654	572,240	-	2,166	1,250	16,350	3,241	672,190	679,113
Services and Supplies	50,004	111,165		210,599	61,374	29,044	1,650,599	924,150	19,106,201
	425,520		3,062,365	58,654	13,344	4,254	431,692	(18,068)	4,541,318
	680,178	683,405	3,062,365	20,831	283	157,113			
				290,084	75,001	190,411	2,082,291	906,082	23,647,519
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Deferred Revenue, beginning of year	18,062	13,803	5,487	10,295	3,377	3,282,721
Aid: Restricted Grants						
Provincial Grants - Ministry of Education	1,515,292	15,911	48,000	6,000	1,607,951	8,109,905
Provincial Grants - Other						611,135
Other						2,673,403
Less: Allocated to Revenue	1,515,292	15,911	48,000	6,000	1,607,951	8,109,905
Recovered	1,533,354	21,236	45,880	14,076	1,607,951	540,930
Deferred Revenue, end of year	-	8,478	7,607	2,219	-	73,582
Revenues						1,555,360
Provincial Grants - Ministry of Education	1,533,354	21,236	45,880	14,076	1,607,951	7,747,933
Provincial Grants - Other						540,930
Other Revenue	1,533,354	21,236	45,880	14,076	1,607,951	7,747,933
Expenses						3,062,365
Salaries						
Teachers						21,171,980
Principals and Vice Principals						70,517
Educational Assistants						352,922
Support Staff						10,073
Other Professionals						86,826
Substitutes	28,236					20,561
	28,236	-	-	-		323,850
Employee Benefits						3,415,469
Services and Supplies	1,505,118	21,236	45,880	13,996	682,293	2,846,230
	1,533,354	21,236	45,880	14,076	1,607,951	7,031,568
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	716,365
Interfund Transfers						(716,365)
Tangible Capital Assets Purchased						(716,365)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 35 (Langley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget (Note 16)	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	347,220	565,691		565,691	926,097
Municipal Grants Spent on Sites				-	43,979
Investment Income	36,458		32,249	32,249	72,354
Amortization of Deferred Capital Revenue	10,653,982	10,728,764		10,728,764	9,315,572
Total Revenue	11,037,660	11,294,455	32,249	11,326,704	10,358,002
Expenses					
Operations and Maintenance	347,220	565,691		565,691	926,097
Amortization of Tangible Capital Assets					
Operations and Maintenance	12,852,874	13,177,359		13,177,359	11,483,261
Transportation and Housing	481,991	493,077		493,077	452,274
Total Expense	13,682,085	14,236,127	-	14,236,127	12,861,632
Capital Surplus (Deficit) for the year	(2,644,425)	(2,941,672)	32,249	(2,909,423)	(2,503,630)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	425,000	716,365		716,365	
Local Capital	3,269,787		3,834,713	3,834,713	2,178,139
Total Net Transfers	3,694,787	716,365	3,834,713	4,551,078	2,178,139
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		3,441,199	(3,441,199)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,444,866	(1,444,866)	-	
Total Other Adjustments to Fund Balances		4,886,065	(4,886,065)	-	
Total Capital Surplus (Deficit) for the year	1,050,362	2,660,758	(1,019,103)	1,641,655	(325,491)
Capital Surplus (Deficit), beginning of year		97,727,027	3,536,300	101,263,327	101,588,818
Capital Surplus (Deficit), end of year		100,387,785	2,517,197	102,904,982	101,263,327

School District No. 35 (Langley)

Tangible Capital Assets

Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	56,707,255	410,398,668	29,618,941	4,655,029	436,788	2,695,135	504,511,816
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other			363,423				363,423
Special Purpose Funds			716,365				716,365
Local Capital		362,882	132,777	551,488	23,323	2,370,729	3,441,199
Transferred from Work in Progress		3,061,922	842,037				3,903,959
	-	3,424,804	2,054,602	551,488	23,323	2,370,729	8,424,946
Decrease:							
Deemed Disposals		-	95,208		258,501	738,575	1,092,284
	-	-	95,208	-	258,501	738,575	1,092,284
Cost, end of year	56,707,255	413,823,472	31,578,335	5,206,517	201,610	4,327,289	511,844,478
Work in Progress, end of year		25,158,808	398,836				25,557,644
Cost and Work in Progress, end of year	56,707,255	438,982,280	31,977,171	5,206,517	201,610	4,327,289	537,402,122
Accumulated Amortization, beginning of year		176,869,931	9,262,350	1,550,778	334,546	1,122,464	189,140,069
Changes for the Year							
Increase: Amortization for the Year		9,351,413	3,059,864	493,077	63,839	702,243	13,670,436
Decrease:							
Deemed Disposals		-	95,208		258,501	738,575	1,092,284
	-	-	95,208	-	258,501	738,575	1,092,284
Accumulated Amortization, end of year		186,221,344	12,227,006	2,043,855	139,884	1,086,132	201,718,221
Tangible Capital Assets - Net	56,707,255	252,760,936	19,750,165	3,162,662	61,726	3,241,157	335,683,901

School District No. 35 (Langley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	5,550,813	108,338			5,659,151
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	21,226,541	1,020,546			22,247,087
Deferred Capital Revenue - Other	110,499				110,499
Local Capital	1,332,877	111,989			1,444,866
	22,669,917	1,132,535	-	-	23,802,452
Decrease:					
Transferred to Tangible Capital Assets	3,061,922	842,037			3,903,959
	3,061,922	842,037	-	-	3,903,959
Net Changes for the Year	19,607,995	290,498	-	-	19,898,493
Work in Progress, end of year	25,158,808	398,836	-	-	25,557,644

School District No. 35 (Langley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	192,124,690	22,531,590	3,493,626	218,149,906
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions		521	362,902	363,423
Transferred from Work in Progress	2,498,477	110,499		2,608,976
Reclass from Local Capital	(243,630)			(243,630)
	2,254,847	111,020	362,902	2,728,769
Decrease:				
Amortization of Deferred Capital Revenue	9,723,781	628,591	376,392	10,728,764
	9,723,781	628,591	376,392	10,728,764
Net Changes for the Year	(7,468,934)	(517,571)	(13,490)	(7,999,995)
Deferred Capital Revenue, end of year	184,655,756	22,014,019	3,480,136	210,149,911
 Work in Progress, beginning of year	 5,397,597			 5,397,597
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	22,247,087	110,499		22,357,586
	22,247,087	110,499	-	22,357,586
Decrease				
Transferred to Deferred Capital Revenue	2,498,477	110,499		2,608,976
	2,498,477	110,499	-	2,608,976
Net Changes for the Year	19,748,610	-	-	19,748,610
Work in Progress, end of year	25,146,207	-	-	25,146,207
Total Deferred Capital Revenue, end of year	209,801,963	22,014,019	3,480,136	235,296,118

School District No. 35 (Langley)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,107,100	468	2,180,198		3,287,766
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	22,569,148					22,569,148
Provincial Grants - Other			338,080			338,080
Other				2,306,278	362,902	2,669,180
Investment Income	(565,691)	6,580		15,566		22,146
Reclassify revenue for AFG expense projects	22,003,457	6,580	338,080	2,321,844	362,902	(565,691)
Decrease:						
Transferred to DCR - Capital Additions			521		362,902	363,423
Transferred to DCR - Work in Progress	22,247,087	110,499				22,357,586
Reclass purchase from Local Capital	(243,630)					(243,630)
	22,003,457	110,499	521	-	362,902	22,477,379
Net Changes for the Year	-	(103,919)	337,559	2,321,844	-	2,555,484
Balance, end of year	-	1,003,181	338,027	4,502,042	-	5,843,250

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBT
JUNE 30, 2021

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, 2021

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, 2021

		Remuneration	Expenses
Elected Officials			
ROSS, ROD	TRUSTEE	\$ 29,796	\$ 501
TOD, DAVID	TRUSTEE	29,577	-
WILSON, MARNIE	TRUSTEE	28,574	-
COBURN, SHELLEY	TRUSTEE	28,574	-
PERREAULT, SUZANNE	TRUSTEE	28,574	-
WARD, TONY	TRUSTEE	28,574	-
DYKEMAN, MEGAN M	TRUSTEE	11,961	-
FOX, CHARLES W.	TRUSTEE	9,048	-
		<u>194,679</u>	<u>501</u>
Detailed Employees Exceeding \$75,000			
ABBOT, SCOTT R	TEACHER	87,588	-
ABSHIRE, JOANNE	MANAGEMENT	91,904	473
ADOLFSON, JANICE E	TEACHER	87,623	-
AIKEMA, CAROLINE S	TEACHER	84,043	60
ALLEN, LINDSEY M	TEACHER	97,350	127
ALLEN, RORY L	TEACHER	87,528	336
ALSOP, LINDA J	TEACHER	95,991	-
AMES, DAVID L	TEACHER	95,939	284
ANDERSON, BRITTANY L	TEACHER	76,236	-
ANDERSON, ERIN R	TEACHER	87,541	-
ANDERSON, JENNIFER N	TEACHER	81,787	-
ANDERSON, KIMBERLEY	PRINCIPAL	143,002	1,230
ANDERSON, KYLE W D	TEACHER	90,257	-
ANDERSON, MARNIE G	TEACHER	93,806	-
ANDRONYK, TIMOTHY	MANAGEMENT	95,368	252
ANSLOW, GREGORY L	TEACHER	77,766	-
ARANAS, SHAUNA A.	TEACHER	97,676	-
ARCHAMBAULT, LISA L	TEACHER	77,071	-
ARMSTRONG, ALISON	TEACHER	78,825	-
ARMSTRONG, DEBORAH A	TEACHER	100,249	-
ARORA, PRATIMA	TEACHER	77,001	-
ARORA, RAJNI	TEACHER	75,695	-
ARORA, TARANJIT K	TEACHER	88,605	35
ARTHURS, JAMES	TEACHER	87,590	-
ASH, KRISTINA	TEACHER	75,661	-
ASHBY, ROBERT J.	TEACHER	87,526	-
ASHCROFT, MARK N	TEACHER	95,923	-
AVERILL, SANDRA V.	TEACHER	107,929	166
AVEY, CHRISTINA M	TEACHER	83,127	-
BADGLEY, SHEREEN E	TEACHER	86,216	-
BAHIA, SUNDEEP K	TEACHER	93,841	-
BAIN, JESSICA S C	VICE PRINCIPAL	118,378	740
BAINS, SUKHVINDER	TEACHER	91,310	-
BAKER, KELLY L	TEACHER	88,924	-
BAKER, LINDA M	TEACHER	87,528	-
BAKO, ZOLTAN P	PRINCIPAL	135,274	1,478
BAL, SUKHBIR (SUKY) K	TEACHER	83,937	174
BALAKRISHNAN, CHANDRA	VICE PRINCIPAL	124,717	728
BALDISSERA, KAREN	MANAGEMENT	95,304	1,230
BALZARINI, ERIC	TEACHER	99,482	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
BALZARINI, MARYANN E	TEACHER	80,234	-
BANNISTER, TROY A	TEACHER	93,806	-
BARBERIS, CHRISTA J.	TEACHER	95,561	-
BARR, JESSICA E	TEACHER	93,803	-
BARTEL, CARLA J	TEACHER	96,143	-
BAZETT, SIMON J.	PSYCHOLOGIST	102,719	1,925
BEACOM, ELIZABETH JOCELYNE	MANAGEMENT	87,832	26
BEAMAN, KELLY L	TEACHER	91,098	-
BEATTY, KAREN M B	TEACHER	95,883	50
BEAUDRY, RICHARD F	TEACHER	95,541	-
BEAULIEU, RACHELLE	TEACHER	87,590	315
BEDARD, CHAD	TEACHER	80,024	349
BEDARD, ERICA	TEACHER	78,131	104
BEERE, SUSAN E	TEACHER	93,756	-
BEGIN, SANDRA	TEACHER	87,590	-
BEHBOUDI, KATHERINE A	TEACHER	76,957	50
BELLROSE, CAITLIN J	TEACHER	99,595	316
BELTON, MARIA A	TEACHER	92,233	141
BENNETT, JULIA K	TEACHER	95,991	100
BENNETT, MICHELLE	TEACHER	87,576	-
BENTLEY, KAREN M	PSYCHOLOGIST	102,786	2,071
BERNIER, STACEY E.	TEACHER	103,140	153
BERTOIA, CHRISTOPHER M	TEACHER	84,393	350
BERTONI, LUISA	TEACHER	95,991	-
BHAMRA, MUNDEEP	TEACHER	99,546	-
BHARADWAJ, NEHA	TEACHER	100,166	-
BHATHELLA, BHAVNA C	TEACHER	75,504	-
BILESKEY, DOUG	TEACHER	95,939	-
BIRK, RAPINDER	TEACHER	77,397	-
BISSET, JENNY I	TEACHER	98,425	37
BLACK, ALLISON L	TEACHER	83,272	-
BLAKE, MALLORY J	TEACHER	78,837	37
BLATZ, CARLY	TEACHER	86,992	-
BLEVINGS, CHRISTOPHER J	TEACHER	75,029	-
BLOOMFIELD, DONALD	TEACHER	87,979	-
BLOUNT, AMBER D	TEACHER	99,552	-
BONNAR, JONATHAN M	PRINCIPAL	139,981	1,229
BONNAR, TIMOTHY G	PRINCIPAL	131,330	42
BOOMARS, ANDREA L	TEACHER	87,357	-
BORNOWSKY, ELLEN E	TEACHER	95,939	-
BOSCHMAN, PATRICK D	TEACHER	93,740	-
BOTTIGLIERI, ROLAND J	TEACHER	96,083	-
BOULTER, KEN B	TEACHER	89,343	50
BOURGET, MARC A	TEACHER	95,545	-
BOURNELIS, ALEXANDRA J	TEACHER	83,691	130
BOWKETT, ASHLEY N	TEACHER	87,335	16
BOYD, JEANA	TEACHER	87,978	-
BRADFORD, EDWARD	ASSISTANT SUPERINTENDENT	192,176	3,034
BRANDOLINI, CHRISTOPHER B	TEACHER	93,856	-
BRANSWELL, RICHARD	TEACHER	95,939	-
BRATHWAITE, LINELLE	TEACHER	93,806	37

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
BRAUN, LORENA	TEACHER	87,542	40
BRESETT, JAMES CRAIG	TEACHER	90,863	30
BRICCO, DIANE L	TEACHER	87,528	-
BROCKLEBANK, JUDITH L	TEACHER	95,783	164
BRYANT-TANEDA, JULIA M	TEACHER	100,181	-
BUNYAN, W BARRY	ASSISTANT SUPERINTENDENT HR	182,296	1,523
BURNHAM, LORRIE A	VICE PRINCIPAL	121,548	716
BURNS, CLAIRE	VICE PRINCIPAL	104,632	443
BURROWS, SHELLEY	TEACHER	87,581	45
BURTMAN, KATHERINE A	TEACHER	93,806	-
BUTTOLPH, TAMZIN A	TEACHER	80,793	-
BUYCO-GALLOWAY, STEPHANIE D	TEACHER	87,637	210
CAINES, KATHLEEN D	TEACHER	87,538	612
CAIRNIE, MARY-BETH	PRINCIPAL	131,330	981
CAIRNS, BRAD	MANAGEMENT	102,301	223
CAIRNS, SUSAN	MANAGEMENT	101,263	-
CALADO, JENNIFER A.	TEACHER	77,231	149
CALLA, LIGIA P	TEACHER	86,960	37
CALLIES, LORI	TEACHER	82,397	50
CAMERON, JENNIFER	TEACHER	97,330	82
CAMPBELL-RUTHERFORD, KELLY	TEACHER	80,641	273
CANDIDO, ANA	TEACHER	96,550	-
CARLSON, CHANDRA L	TEACHER	87,590	545
CARLYLE, MICHAEL J	PRINCIPAL	128,620	1,676
CARNRITE, PENNY	TEACHER	92,775	42
CARROLL, DARCY R	TEACHER	82,072	-
CARTLIDGE, JAMES A	TEACHER	97,240	-
CASQUILHO, KIMBERLEY D	VICE PRINCIPAL	115,216	741
CATTERALL, JENNY	TEACHER	84,492	-
CAWDELL, KYLE	TEACHER	86,991	-
CERVANTES, MEL	MANAGEMENT	88,281	1,346
CHABARA, NICK	TEACHER	97,366	200
CHAMBERS, CHERYL A	TEACHER	95,923	417
CHAN, AMANDA H	TEACHER	87,654	-
CHAND, SURINDER	ASSISTANT SECRETARY-TREASURER	138,264	2,044
CHHINA, PARAMVIR KAUR	TEACHER	95,975	-
CHIIJIWA, AKIKO	TEACHER	87,623	-
CHIN, RONALD GREG	TEACHER	95,991	-
CHO, SHIRLEY A	TEACHER	95,508	112
CIESZECKI, DONNA D	TEACHER	87,528	100
CLAIRE, MANJIT K	TEACHER	84,970	-
CLAPTON, CARLA J	VICE PRINCIPAL	141,981	2,048
CLARKE, THERESA L	TEACHER	98,274	-
CLAYTON, S AMANDA	TEACHER	97,745	20
CLEEVE, KELLY	TEACHER	76,841	-
CLINE, KIMBERLY L	AFFILIATED ADMIN MEMBER	101,396	20
CLOUTIER, ROSALIND M	TEACHER	95,884	-
COADY, ARLANA J	TEACHER	87,561	-
COGORNO, ROSSANA M	TEACHER	89,400	-
COLBOURNE, EMILIE A	TEACHER	75,518	-
COLEMAN, BRIAN J.	TEACHER	104,877	1,304

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
COLORADO, JOSE G (BILL)	TEACHER	103,724	110
COMM, STEVEN RL	AFFILIATED ADMIN MEMBER	101,404	7
COMRIE, MARK R	TEACHER	75,603	-
CONTI, AINSLIE	SPEECH LANGUAGE PATHOLOGIST	96,027	1,466
COOPER, KAREN J	TEACHER	80,809	-
COOPER, ROSE-MARIE Y	TEACHER	93,272	-
CORNELSEN, JENNIFER	TEACHER	88,749	-
CORRIGAN, AIMEE	TEACHER	78,961	-
CORSAN, ALYSE	TEACHER	77,361	-
COSTELLO, LAUREL V	TEACHER	88,496	50
COSTOPOULOS, CONSTANTINA	TEACHER	105,366	263
COSTOPOULOS, GEORGE	TEACHER	101,556	-
COSTOPOULOS, KYRIAKOS	TEACHER	82,106	-
COTTON, GRAEME JEAN	TEACHER	96,020	-
COTTRELL, ANGELA F	TEACHER	80,760	75
COULAS, MARLA J	TEACHER	99,552	271
COULSON, CANDACE M	TEACHER	77,325	50
COULTER, MEGHAN A	TEACHER	87,623	37
COULTER, STEPHANIE J.	TEACHER	93,841	50
COURCHENE, CHERYL	TEACHER	87,574	50
COURTNEY, DIANE F	TEACHER	99,428	35
COWAN, KIRSTEEN	TEACHER	97,298	-
COWIE, BRENDA L	TEACHER	77,071	-
COWLING, ANGELA L	TEACHER	79,742	-
COX, LINDSAY	MANAGEMENT	95,232	1,563
CREECH, SAMANTHA J	TEACHER	87,588	-
CROFT, JANIS L K	TEACHER	87,576	101
CROWLEY, STUART G	TEACHER	97,797	219
CUSMANO, GREGORY	TEACHER	87,591	-
DANIWALL, SAPNA	TEACHER	101,669	82
DARY, STACEY A	TEACHER	93,807	100
DATEMA, BONITA S.	TEACHER	93,756	-
DAVIDS, SHAWN A	PRINCIPAL	135,055	760
DAVIDSON, ANGELA C	TEACHER	87,637	-
DAVIDSON, DEBRA	TEACHER	77,471	-
DAVIDSON, PAUL W	TEACHER	93,791	-
DAVIES, MILANN E	TEACHER	97,350	-
DAVIS, HEIDI A N	TEACHER	76,332	-
DAVIS, KATHERINE P	TEACHER	81,344	37
DAVIS, STEPHEN W	TEACHER	93,740	-
DE BOER, GERRI-LYN W	TEACHER	93,841	-
DE CASTRO, EVELYN	SPEECH LANGUAGE PATHOLOGIST	87,847	1,513
DE GIUSTI, NICOLE L	TEACHER	88,832	50
DECAMBRA, NICOLE Y	TEACHER	81,121	200
DEDO, DAGO FLORENT	TEACHER	80,807	45
DENNIS, CHRISTOPHER G	TEACHER	87,576	-
DENNIS, MICHELE	TEACHER	87,575	-
DENNISON, MICHELE S	TEACHER	85,617	-
DESJARDINS, AMANDA K.	TEACHER	93,806	222
DEVIDO, TANYA R	TEACHER	85,427	-
DEVITA, CHRISTOPHER R	TEACHER	87,792	37

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
DEVRIES, KAITLYN A	TEACHER	75,067	141
DEWIT, MELANIE	TEACHER	81,830	-
DHALIWAL, HARPAL	TEACHER	100,249	-
DHILLON, RUPINDER	TEACHER	76,711	-
DHIMAN, ANURITA	TEACHER	96,464	-
DICKSON, JEFFREY D	TEACHER	95,991	25
DIONNE, TRACY C	TEACHER	79,668	-
DIX, DARYL S	TEACHER	96,043	-
DOCHERTY, SUSAN E	TEACHER	99,751	-
DOLINSKI, LISA M	PRINCIPAL	135,383	78
DONALDSON, ALYSSA	TEACHER	79,120	50
DONNELLY, ALISON	TEACHER	95,991	-
DONOVAN, MARGO A	TEACHER	87,386	-
DORLAND, RONALD	VICE PRINCIPAL	118,086	80
DOUGLAS, SHARON C	VICE PRINCIPAL	124,487	148
DOWEDOFF, MEAGAN	TEACHER	75,034	175
DRIVER, PAMELA DAWN	VICE PRINCIPAL	118,378	489
DUFORT, SYLVIE M	TEACHER	96,470	486
DUKE, MEGAN	MANAGEMENT	96,972	-
DUMAIS, JENNIFER LYNNE	TEACHER	93,855	-
DURNIN, ANA (RICA) M	TEACHER	96,042	-
DURNIN, CASEY	VICE PRINCIPAL	112,329	848
EBERLE, CARMEN	DISTRICT PRINCIPAL	142,992	542
EDWARDS, SHERYL	TEACHER	78,747	60
ELIADES, IONA M	TEACHER	96,505	-
ELLIS, LISA C	VICE PRINCIPAL	121,474	1,519
ELSNER, ERIN P	TEACHER	76,597	35
EMMONS, KARYN	TEACHER	86,974	70
ENNS, HEATHER M	TEACHER	93,806	-
EPP, JENNA L	TEACHER	80,137	-
EPPICH, SUSANNA M	PRINCIPAL	142,854	2,003
EPTING, TANYA M	TEACHER	84,885	-
ERDOS, EVA	TEACHER	87,528	-
ERICKSON, J ROBERT	TEACHER	98,049	70
ERICKSON, NICOLE C	TEACHER	96,043	-
ERKER, NATHAN	PRINCIPAL	134,943	518
ESKANDAR, RICHARD	CHIEF INFO AND TECH OFFICER	131,544	1,314
ESPIN, JENNIFER M	TEACHER	95,789	50
ESPLEN, GRAHAM	TEACHER	95,991	-
EVANS, KELLY-LYN R	TEACHER	95,989	37
EYRE, SHERI	TEACHER	79,624	-
FAIRLEY, LYNN	PRINCIPAL	133,328	1,457
FARENHOLTZ, AUBRY G	TEACHER	95,908	-
FARENHOLTZ, KATHY A	TEACHER	97,230	-
FAST, CARRIE L	TEACHER	97,262	722
FAST, JONATHAN C	TEACHER	99,552	-
FAST, SANDRA M	TEACHER	95,482	-
FAVARO, PAUL R	TEACHER	87,531	-
FAVERO, ERIN C	TEACHER	79,687	-
FAWKES, P SHANE	TEACHER	93,740	-
FEATHERSTONE, KYLE	PRINCIPAL	125,366	736

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
FERGUSON, DANA N	TEACHER	93,755	-
FERGUSON, KAREN F	TEACHER	95,513	-
FERGUSON, MARK D	TEACHER	104,267	-
FERNANDES, JENNIFER	TEACHER	78,917	563
FISET, JAMIE M L	TEACHER	95,990	-
FISHER, DARI Y.	TEACHER	96,043	-
FLEMING, AARON P	TEACHER	100,224	-
FLEMING, LEANNE	TEACHER	99,547	539
FOLLETT, MARK G	TEACHER	99,499	544
FONTAINE, LAURA	MANAGEMENT	85,705	-
FORBES, VICTORIA R	TEACHER	87,590	-
FOULDS-YABLONSKI, TANNIS E	TEACHER	93,811	39
FOWLIS, SARAH	TEACHER	87,575	75
FOXCROFT, TODD W	TEACHER	95,991	75
FRANCIS, SHERRINE	TEACHER	99,274	-
FRANK, HARRY	TEACHER	94,648	-
FRASER, LARRY	TEACHER	75,209	-
FRAYNE, RENEE A	TEACHER	92,401	-
FRENCH, J ROBERT	TEACHER	87,375	37
FRIEND-OSBORNE, DAYNA E	TEACHER	94,650	50
FRIESEN, ALAN R	TEACHER	96,125	-
FRIESEN, CHRISTIE	TEACHER	93,841	-
FRIESEN, DOROTHY J	TEACHER	77,017	-
FRIESEN, RICHARD D	TEACHER	95,923	37
FRISSE, CONRAD J	TEACHER	100,115	-
FROST, PAULA	TEACHER	95,780	-
FURSE, KARI J	TEACHER	87,528	-
FURSE, RUSSELL	TEACHER	99,472	-
GALLAGHER, MICHAEL B.	TEACHER	81,226	1,914
GAMBREL, TERI A	TEACHER	103,703	-
GAMMEL, KIMBERLEY S	TEACHER	95,990	40
GANDER, CAROL	TEACHER	87,106	-
GARD, LYNN	TEACHER	93,756	-
GARDINER, SHELLY	TEACHER	93,806	-
GARLAND, DAVID P	TEACHER	79,668	-
GAUDREALT, MARTHA I	TEACHER	95,991	-
GAUMONT, ANDY J	TEACHER	95,932	-
GAUTHIER, JENNIFER H	TEACHER	84,858	240
GEDAK, CHELSEY D	TEACHER	78,807	-
GEDDERT, LOWELL J	TEACHER	76,293	37
GEISINGER, ERIN	MANAGEMENT	96,972	1,864
GERBRANDT, STEPHEN W	TEACHER	87,590	-
GESSAROLI, JANET D	TEACHER	79,382	37
GESY, MARGOT L	TEACHER	93,755	50
GHOBRIAL, MAGDY D	DISTRICT PRINCIPAL	144,425	352
GIBBONS, JANELLE N	TEACHER	75,130	-
GIBSON, LYNN H	TEACHER	95,939	-
GILL, JANE L	TEACHER	93,806	-
GILL, KIARANDEEP K	TEACHER	96,027	-
GILL, MAL	ASSISTANT SUPERINTENDENT	191,702	2,377
GILL, NAVDEEP S	TEACHER	77,922	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
GILLION, JAMES	TEACHER	87,637	-
GILLIS, TRACEY	TEACHER	77,191	150
GIOVANI, PHILLIS	PRINCIPAL	135,123	352
GISMONDI, CRISTINA	TEACHER	97,314	45
GLAUSER, ARTHUR D	TEACHER	76,317	-
GLOVER, KATIE D	TEACHER	77,078	37
GLYNN, TARI-RAE	TEACHER	77,324	-
GOETZKE, HELGA R	TEACHER	95,991	-
GOETZKE, VANESSA	TEACHER	99,531	-
GOLLNER, LIDIJA	TEACHER	79,946	-
GOLLUB, AARON	TEACHER	81,822	679
GORDON, D SCOTT	TEACHER	87,580	-
GORDON, JAMES	TEACHER	96,017	63
GORDON, SANDRA L	TEACHER	93,982	-
GORE, MICHELE D	TEACHER	93,740	44
GORSETH, NICOLA	TEACHER	99,473	263
GOSAL, SHARON	MANAGEMENT	97,036	1,733
GOULET, DAVID J	TEACHER	93,806	-
GOULET, LORNA D	TEACHER	107,263	858
GOULET, LORRAINE A	TEACHER	82,312	-
GRABER, JADE H	TEACHER	95,975	-
GRACIE, CATHERINE L	PRINCIPAL	144,235	1,058
GRAHAM, BRANDY-LEE	TEACHER	75,218	-
GRAHAM, ELIZABETH A	TEACHER	93,806	20
GRAHAM, R M LOUISE	TEACHER	93,665	-
GRANT, SHERIDAN	TEACHER	93,791	-
GRAY, LARA E	TEACHER	92,675	-
GREEFF, LAURENCE K	TEACHER	86,986	-
GREEN, RYAN A.	TEACHER	87,636	50
GREGORY, SANDRA CLAIRE	PSYCHOLOGIST	99,214	590
GRIESBECK, ROBERT W	TEACHER	100,103	50
GRIFFITHS, LISA	TEACHER	93,806	-
GRUNEWALDT, MEGGAN HS	TEACHER	80,683	-
GUILD, AMARIE K.	TEACHER	81,156	-
GUILLOU, MICHELLE A C	DIRECTOR	169,163	1,575
GUINAN, HOLLY	TEACHER	87,542	2,226
GUNNING, LESLEY A	TEACHER	88,556	-
GUY, CAROLE J	TEACHER	95,923	-
HABER, KIM	TEACHER	95,975	-
HAINES, M SHERRY L	TEACHER	98,225	50
HALL, KARI M	TEACHER	99,442	271
HALL, SHERRY L	TEACHER	86,293	263
HAMELIN, LISA S	TEACHER	87,590	-
HAMILTON, GORDON T	TEACHER	89,328	59
HAMMOND, ALLISON	TEACHER	85,341	-
HANDEL, SHANNON C	TEACHER	89,005	-
HANEY, ALESSIA M	TEACHER	76,645	37
HANLON, GERALD D	TEACHER	95,991	-
HANNAH, LOUISE S	TEACHER	98,225	-
HANSEN, LISA C	TEACHER	87,576	-
HANTKE, JOHN P.	PRINCIPAL	131,330	1,302

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
HARDER, ASHLEY MARIE	TEACHER	77,696	-
HARDING, MONICA A	TEACHER	78,715	186
HARDY, KIM M	TEACHER	76,784	-
HARRIS, DESIREE N	TEACHER	92,491	1,488
HARRIS, JONATHAN STEPHEN	PRINCIPAL	131,330	1,275
HARRIS, RYAN P	TEACHER	84,409	-
HARRISON, DALE A	TEACHER	90,189	250
HARSSEMA, TAWNYA	TEACHER	93,826	-
HARVIE, COLLEEN	PRINCIPAL	134,943	600
HASTINGS, SAMANTHA A	TEACHER	93,791	634
HAUGLAND, PAMELA	TEACHER	95,611	60
HAVELOCK, LORI J	TEACHER	93,862	50
HAYER, IHA L	DISTRICT VICE PRINCIPAL	122,110	191
HAYES, ROBERT J H	TEACHER	83,788	-
HEGEDUS, SHELLEY L	TEACHER	99,482	278
HEIN, JANINE	TEACHER	93,755	112
HEINRICHS, LEANNE M	TEACHER	87,590	25
HENDERSON, SHARON E	TEACHER	91,083	-
HENDRICKS, CHAD	TEACHER	90,670	52
HENREY, JULIA Z	TEACHER	94,010	-
HENSON, KRISTY L	TEACHER	95,549	-
HERNBERG, STACEY	TEACHER	95,975	50
HEUVING, RICHARD	TEACHER	77,919	-
HILL, JESSE J	TEACHER	75,564	-
HILLIER, CHERYL A	TEACHER	93,869	75
HIND, KRISTEN T	TEACHER	95,819	-
HO, SANDY (SUET YEE)	TEACHER	98,228	1,022
HOFBAUER, CARL L	TEACHER	95,221	100
HOLLAND, NANCY F.	TEACHER	93,786	26
HOLST, ELIZABETH	TEACHER	93,806	-
HOODIKOFF, NATALIE M	TEACHER	97,745	-
HOONJAN, KAVITA	TEACHER	95,991	-
HOPTON, ANITA	TEACHER	77,179	156
HOUSLEY, NICOLE	TEACHER	95,989	-
HOWARD, JAMES E	TEACHER	76,211	41
HOWELL, BEATRICE I	TEACHER	76,766	358
HOWLETT, JORDAN P	VICE PRINCIPAL	118,378	433
HUANG, EMILY M	TEACHER	99,547	-
HUGHES, CATHY L	TEACHER	93,680	-
HUGHES, RYAN S	TEACHER	96,043	-
HULL, RODNEY	MANAGEMENT	100,205	636
HUMPHREY, LINDA	TEACHER	86,629	37
HUNTER, BRIAN D	TEACHER	87,527	-
HUNTER, CARL R	TEACHER	95,991	50
HUNTER, NAOMI	TEACHER	93,791	-
HUSTON, LAURIE	MANAGEMENT	86,528	2,557
IBBOTT, JENNIFER M	TEACHER	93,806	-
INOUE, GUYANNE	TEACHER	95,923	45
ISELI, BRIAN	SECRETARY TREASURER	201,774	2,359
JACKSON, JENNIFER	TEACHER	96,108	114
JACKSON, KURT W	TEACHER	93,740	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
JACKSON, R CLINT	PRINCIPAL	134,611	525
JAGGI, VANESSA	PRINCIPAL	122,596	590
JANZEN, CHRISTOPHER A	TEACHER	95,990	-
JANZEN, GOLDA E.	VICE PRINCIPAL	115,209	1,487
JANZEN, MINDY	TEACHER	98,224	484
JANZEN, RICHARD A	TEACHER	94,909	299
JARMAN, DANIELLE	TEACHER	87,642	-
JENNEJOHN, STACI	TEACHER	79,777	100
JENNENS, GREGORY R	TEACHER	91,083	59
JOHNSON, CAROLYN B	TEACHER	93,806	-
JOHNSON, L JAMES	TEACHER	97,314	-
JOHNSON, MELISSA M	TEACHER	76,192	13
JOHNSON, MICHELLE	TEACHER	80,754	-
JOHNSON, NICOLE	TEACHER	87,640	-
JOHNSON, RACHEL	TEACHER	75,988	-
JOHNSON, TRACY S	TEACHER	96,466	-
JOHNSTON, LUISA	TEACHER	87,542	-
JOHNSTON, SAMANTHA E	TEACHER	88,949	50
JOHNSTON-HARDER, MELINDA L	TEACHER	78,505	51
JONASEN, TRACY M	TEACHER	85,051	-
JONES, DARREN	TEACHER	87,637	207
JONES, DEANNA	TEACHER	93,740	-
JONES, ERIN	TEACHER	78,380	-
JONKER, EILEEN J	TEACHER	87,574	-
JOO, ALAN G	PRINCIPAL	131,330	411
JOSEPHSON, COLIN E	TEACHER	85,666	-
JUNG, JOSEPH	TEACHER	75,869	-
JUTEAU, SEAN	VICE PRINCIPAL	118,378	669
JUZKOW, SANDRA L	TEACHER	87,571	116
KALO, VERONICA	TEACHER	87,456	-
KARDOS, SANDOR	TEACHER	97,298	-
KAULDHER, INDERJEET	TEACHER	97,796	100
KAYE, KRISTAN A	TEACHER	93,622	80
KAZAKOFF, JEAN C	TEACHER	87,590	-
KEAY, TASHA	TEACHER	93,851	-
KEEN, JEFFREY S	VICE PRINCIPAL	121,548	554
KEETLEY, CHRISTAL	TEACHER	75,538	-
KELLER, CARMEN	TEACHER	83,543	-
KELLY, BRONWEN E	TEACHER	97,481	31
KEMP, JERMAINE R	TEACHER	96,038	-
KEMPF, CINDY R	TEACHER	87,590	-
KENNEY, CAROLYN M	TEACHER	80,428	-
KERANEN, JOHN	TEACHER	93,791	-
KERR, TANYA N	TEACHER	94,515	-
KEYWORTH, KATHLEEN E	DISTRICT VICE PRINCIPAL	124,483	116
KEYWORTH, NADINE T	TEACHER	97,350	-
KIFIAK, DARLEEN M	TEACHER	105,169	-
KILVERT, GREGORY J	AFFILIATED ADMIN MEMBER	88,886	273
KIM, HYE SONG JENNY	TEACHER	93,856	-
KIM, PRISCILLA J.	TEACHER	84,079	50
KING, JENNIFER L	VICE PRINCIPAL	114,995	2,125

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
KING, NICOLE E	TEACHER	85,354	-
KIRK, MARILYN D.	TEACHER	95,939	-
KITTERINGHAM, LOGAN O	VICE PRINCIPAL	124,426	899
KLASSEN, ANTHONY J	TEACHER	99,499	-
KLASSEN, LINDA	PRINCIPAL	127,717	801
KNELSEN, RONALD L	TEACHER	99,273	-
KNODEL, GLENN P	TEACHER	87,542	-
KNOWLSON, ADAM J	TEACHER	80,167	-
KNOX, JASON K	TEACHER	87,641	-
KNUTSON, KEITH D	MANAGEMENT	84,771	-
KNUTTILA, JILLIAN J	TEACHER	75,022	50
KOCHHAR, RAMANJIT S	TEACHER	95,975	-
KOEHLER, JENNIFER	VICE PRINCIPAL	118,384	131
KOETT, ANNAMARIE	TEACHER	76,670	272
KORUZ, DILJIT	ASSOCIATED PROFESSIONAL	101,891	687
KORUZ, JEFFREY	TEACHER	95,991	-
KOVACEVIC, ZORKA	TEACHER	87,623	-
KOZLOVIC, GEORGE W	DISTRICT PRINCIPAL	146,650	331
KRAHN, CHRISTOPHER L	TEACHER	99,552	-
KRAHN, MELISSA	TEACHER	96,043	-
KRISKO, RHONDA L	PRINCIPAL	130,998	649
KRISTENSEN, ALYSSA M	TEACHER	91,877	750
KROECHER, KARIN A	PRINCIPAL	135,161	-
KROEKER, BARRY J	TEACHER	77,029	-
KUHR, DORTE	TEACHER	87,579	-
KUNZE, ASHLEY	TEACHER	97,366	20
KUO, JOHN L	TEACHER	87,507	-
LABBY, STEPHANIE I	PRINCIPAL	131,330	84
LABINE, GEOFFREY E	TEACHER	81,730	-
LACROIX, LARA M	TEACHER	82,575	-
LADEFOGED, RASMUS (PETER) P	TEACHER	87,589	-
LAFRENIERE, NIKITA B	TEACHER	75,568	-
LAINCHBURY, LISA	DISTRICT PRINCIPAL	138,618	1,182
LAINCHBURY, MARK	TEACHER	91,097	-
LAINE, ARON W.	TEACHER	87,590	-
LALIC, ANDREA	SPEECH LANGUAGE PATHOLOGIST	84,664	1,513
LALLEY, DAVID W	TEACHER	77,058	-
LAMBIE POTTER-SMITH, CHRISTINE	PRINCIPAL	134,943	2,173
LANE, ALISON	TEACHER	93,842	-
LANGILLE, DIANE M	TEACHER	87,528	-
LAROSE, PATRICIA J	TEACHER	87,514	37
LAVOIE, MARTINE	TEACHER	87,542	45
LAYFIELD, BRITTANY	TEACHER	78,547	-
LEACH, AMANDA	TEACHER	99,115	687
LEARD, NANCY J	TEACHER	75,382	-
LEARY, BROOKE	TEACHER	87,648	-
LEBLANC, MARK E	TEACHER	87,590	42
LEE, MELISSA K	TEACHER	87,621	35
LEE, PATRICK	TEACHER	95,991	-
LEE, SARAH	TEACHER	76,412	-
LEIPER, MARK A	DISTRICT PRINCIPAL	142,923	307

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
LEONARD, BRIAN F	VICE PRINCIPAL	124,426	50
LEONARD, CORINNA	TEACHER	88,750	37
LEWIS, DAVID E	TEACHER	102,900	100
LI, BIN B	TEACHER	96,044	200
LIDEMARK, GINGER	TEACHER	89,706	-
LIGHTBODY, DEANNA L	TEACHER	102,653	1,854
LINCKE, PAUL D	TEACHER	101,519	50
LINDSAY, M LUCY	TEACHER	95,939	-
LOEPPKY, CINDY J	TEACHER	93,916	-
LOEPPKY, DEAN S.	TEACHER	93,807	-
LOEWEN, GLEN W	TEACHER	93,806	-
LOEWEN, WAYNE R	TEACHER	93,609	-
LOEWEN-SCHMIDT, SHAUNA	PSYCHOLOGIST	87,326	1,009
LOREE, PAULETTE D.	TEACHER	95,991	-
LORENSEN, DAMEON P	TEACHER	98,398	37
LOUGHREY, APRIL M	TEACHER	93,389	-
LOW, DAVID B	TEACHER	95,975	125
LUI, JASON CHIN HEI	TEACHER	96,043	-
LUTEIJN, A KIM	DISTRICT VICE PRINCIPAL	128,647	1,755
LUTEIJN, NADINE J	TEACHER	97,745	379
LUTES, GARY C	TEACHER	93,740	59
LUYKEN, ANTHONY	TEACHER	82,172	-
LYNDON, JEREMY B	PRINCIPAL	153,950	1,281
LYTH, JENNIFER R	TEACHER	84,145	70
MACDONALD, GLEN CK	TEACHER	87,446	1,442
MACINNIS, JENNIFER	TEACHER	84,651	-
MACNAUGHTON, DAWN J	TEACHER	93,791	-
MAGER, GLEN A	TEACHER	93,855	91
MAGER, SHERIE	TEACHER	93,856	85
MAHIL, GURPREET S	TEACHER	81,249	-
MAIN, JACOB	TEACHER	95,991	-
MAIN, KARYN M	TEACHER	84,979	-
MAJDANAC, DANNY	TEACHER	96,145	963
MAKAROFF, BRENDA L	TEACHER	93,776	-
MAKI, KRISTIN	TEACHER	76,723	-
MALCOLM, SIMONE	TEACHER	75,607	45
MALO, JASON	VICE PRINCIPAL	116,233	829
MANGHILLIS, KATIE L	TEACHER	78,638	1,868
MANHAS, PALVINDER	TEACHER	79,470	-
MARSHALL, KATHERINE	PSYCHOLOGIST	102,453	631
MARSHALL, SANDY M	TEACHER	87,590	-
MARTENS, DANIEL P	TEACHER	96,043	-
MARTENS, MATHEW S	TEACHER	81,092	-
MARTIN, DOUGLAS CLIVE	TEACHER	87,542	73
MARTINS, JENNIFER E.	TEACHER	77,076	40
MASON, CAROL M A	TEACHER	95,938	-
MATHAI, RONALD J	TEACHER	89,890	-
MATHAI, ZARAH C	TEACHER	75,102	-
MATSUI, JORDAN	TEACHER	89,031	-
MATTHON, TANYA L	TEACHER	93,806	-
MCARTHUR, MADISON	TEACHER	80,359	50

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
MCCARTHY, GORDON A	TEACHER	90,591	-
MCCOLL, MARCIA E	TEACHER	93,756	37
MCCRAE, DUNJA	TEACHER	95,608	-
MCCULLOUGH, E ALLISON	TEACHER	97,366	100
MCDONALD, DENNI L	TEACHER	93,562	-
MCDONALD, ERIN	TEACHER	93,806	37
MCEACHERN HUGHES, TAMMY	SPEECH LANGUAGE PATHOLOGIST	76,753	1,503
McFARLAND, KRISTEN M	TEACHER	93,861	-
MCGIFFORD, KATHERINE	TEACHER	85,427	-
MCGINN, DOUGLAS J	TEACHER	100,198	-
MCGIVERN, JOAN M	TEACHER	96,906	592
MCGIVERON, KATHLEEN P	TEACHER	75,416	-
MCGOUGH, SAMANTHA C	TEACHER	77,099	-
MCGOVERN, SEAN W	TEACHER	97,781	50
MCGOWAN, CHELSEA N	TEACHER	93,941	100
MCKAY, DARREN R	TEACHER	90,821	-
MCKAY, KATHLEEN M	TEACHER	80,677	-
MCKAY, MARTHA F	TEACHER	91,082	-
MCKELLAR, MICHELLE L	TEACHER	96,028	149
MCKERNAN, SERENA S	TEACHER	75,669	37
MCKINNON, SHELLEY A	TEACHER	87,637	37
MCKNIGHT, BLAIR K	TEACHER	87,590	-
MCLAUGHLIN, MICHAEL D	TEACHER	95,991	40
MCLEAN, JANET	TEACHER	79,249	-
MCLEAN, MARIA A	TEACHER	95,991	100
MCLEOD, CAITLIN M	TEACHER	79,387	-
MCMILLAN, CAROLINE S.	TEACHER	95,992	-
MCMITCHELL, KATHLEEN E	TEACHER	75,693	-
MCNEIL, KRISTEN E	TEACHER	75,382	-
MCNEILL, GREG S	TEACHER	87,589	-
MCRAE, CORRENE	TEACHER	96,754	200
MCRAE, LAURA N	TEACHER	93,808	-
MCSHERRY, GEOFF	TEACHER	97,609	719
MEHAN, RAJEEV	TEACHER	91,884	-
MENDOZA, REYNALDO P	MANAGEMENT	124,639	137
MICHAUX, JAMES	TEACHER	97,314	-
MICKELBY, KATHERINE E	TEACHER	80,902	70
MILLER, GEORGE A	TEACHER	91,833	-
MILLER, HEDY M	TEACHER	78,170	68
MILLER, KIMBERLY A	TEACHER	86,333	-
MILLINGTON, KATHY D	TEACHER	87,580	-
MILLS, DAVID K	TEACHER	87,105	85
MILLS, MIRIAM C	TEACHER	87,640	145
MILLS, RHONDA	TEACHER	87,590	-
MILNE, AUDREY M	TEACHER	77,029	416
MILNE, ERIN B	TEACHER	75,907	-
MISSEL, TRACY A	TEACHER	93,791	25
MITCHELL, LINDSAY A	TEACHER	99,317	75
MITCHELL, STUART G	TEACHER	95,991	-
MOEDT, DENISE	TEACHER	94,208	70
MOEDT, MARVIN J	TEACHER	87,537	2,156

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
MOINO, MARCELLO B	PRINCIPAL	142,246	1,264
MOIR, JEAN	TEACHER	75,687	-
MOORE, ADAM L.	PRINCIPAL	138,557	1,333
MOORE, ASHLEY D	TEACHER	81,366	-
MOORE, CRAIG	TEACHER	78,769	-
MOORTHY, SHALEGH R	TEACHER	85,945	-
MORGAN, MICHAEL	DIRECTOR	165,074	1,886
MORRISON, KYLIE E	TEACHER	79,517	-
MOSCARDA, PERRY L	TEACHER	95,939	-
MOSLINGER, ROBERT	TEACHER	88,219	-
MOSS, GILLIAN S	TEACHER	93,740	100
MUENCH, PATRICIA M	TEACHER	77,017	-
MUFFORD, VICKY L	TEACHER	87,528	-
MULSKI, KATHERINE A	TEACHER	96,043	-
MURACA, SEBASTIANO	DISTRICT PRINCIPAL	142,923	1,633
MURPHY, DANIELA	PSYCHOLOGIST	98,684	759
MURRAY, CASSANDRA E	TEACHER	95,621	557
MURRAY, LINDA E	TEACHER	78,865	37
MUUREN, KARIN	VICE PRINCIPAL	115,209	149
NARANG, PREM	TEACHER	98,089	50
NEDELEC, ALEXIS L	TEACHER	80,802	37
NELSON, MARLENE A	TEACHER	95,965	80
NESBITT, KATE	TEACHER	87,635	50
NEUFELD, KARLEIGH J	TEACHER	75,487	-
NEUFELD, RYAN J	VICE PRINCIPAL	115,209	362
NEVEUX, JOANNE	DISTRICT PRINCIPAL	139,196	1,911
NGAI, LORA S	TEACHER	77,017	-
NOLL, LISA	TEACHER	101,927	1,881
NORDBY, KIRSTEN C	TEACHER	95,991	83
NORMAN, KYMBERLY	TEACHER	95,596	257
NORTH, ROBERTA A	TEACHER	87,552	-
NUAMAH, WENDY	TEACHER	87,643	-
NYTE, CHRISTA	TEACHER	93,806	-
OBAYASHI, RICHARD H	TEACHER	96,507	-
OCHOA SANABRIA, KAITLIN M	TEACHER	75,710	50
O'DELL, M PATRICIA	TEACHER	90,976	-
O'KEEFE, JESSICA A	TEACHER	83,705	254
OLAYBAL, GERALDINE	TEACHER	95,544	-
OLIVER, SEAN	PRINCIPAL	134,943	191
OLSON, JOEL S	TEACHER	96,017	-
OPPENLANDER, DEBBIE	TEACHER	91,847	-
ORCHARD, PAUL C.E.	TEACHER	83,957	-
ORLANDO, JANINE	TEACHER	95,991	100
OSBORN, BRIGITTE	TEACHER	76,603	-
OSBORNE, CAROL P	TEACHER	95,939	-
OSBORNE, SANDI	TEACHER	87,590	127
O'SHEA, LOREN J	TEACHER	87,623	31
OSKAM, STEPHANIE	TEACHER	91,105	-
OUGH, TAMMY	TEACHER	98,434	-
PACHECO, DEAN	PRINCIPAL	134,943	2,356
PAGNANINI, ALYSSA L	TEACHER	91,146	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
PALFREYMAN, DEAN	TEACHER	80,397	-
PALICHUK, MICHAEL W	PRINCIPAL	130,425	2,210
PARKER, GILLIAN K	SPEECH LANGUAGE PATHOLOGIST	76,743	1,727
PARKES, LINDSAY A	TEACHER	75,098	-
PARSONS, BRIANNA L	TEACHER	96,044	-
PASSAGLIA, VANESSA L	TEACHER	79,900	-
PATERSON, DORIS G	TEACHER	87,527	-
PATON, DEAH C	PRINCIPAL	144,810	534
PAULOKANGAS, JESSICA N	TEACHER	83,746	25
PAWAR, PRABHJYOT S	TEACHER	89,035	-
PEACH, JENNIFER	TEACHER	94,260	-
PEARCE, KELLY D	TEACHER	87,557	-
PECK, BARBARA A	TEACHER	93,740	282
PEDERSEN, LYNDA D	TEACHER	87,403	-
PELZER, JOE	TEACHER	88,012	-
PENNER, LAURIE	TEACHER	89,298	215
PENNER, MARGARET H	TEACHER	75,394	-
PENNER, STEVEN T	TEACHER	91,044	30
PEPE, ANTONIO	TEACHER	92,120	-
PEREIRA, CLARE	MANAGEMENT	81,108	-
PERRY, BRENDAN	TEACHER	78,521	75
PETERS, JANIKA	TEACHER	79,092	70
PETERSEN, MARLENE J	TEACHER	93,609	-
PETERSEN, NANCY A.	TEACHER	90,859	-
PETERSON, LAUREN A	TEACHER	76,896	-
PETERSON, STACEY	TEACHER	87,589	-
PETRIE, LARA M	TEACHER	99,499	752
PETRIK, MARK	MANAGEMENT	81,294	583
PETTIT, CINDY	ASSOCIATED PROFESSIONAL	95,939	610
PHILPOTT, RHONDA J	TEACHER	95,917	25
PISIAK, SHELLEY L	TEACHER	93,806	149
POIRIER, LESLIE	TEACHER	93,619	-
PONAK, DARRIN J	TEACHER	95,955	50
PONTING, TANYA L	TEACHER	87,154	100
POPIL, JOCELYN A	TEACHER	87,638	-
POROWSKI, JANET M	TEACHER	95,923	60
POWELL, AARON M	VICE PRINCIPAL	118,378	579
POWELL, NEIL	VICE PRINCIPAL	118,378	2,253
PREDIGER, JESSICA	TEACHER	93,811	-
PREUSS, REBECCA R	TEACHER	93,740	-
PROBERT, CHRISTOPHER	TEACHER	84,375	50
PROULX, JASON	TEACHER	94,466	-
PSAJD, ERIN K	TEACHER	79,923	-
PSAJD, KEITH	TEACHER	75,067	-
PUDLAS, TAMARA L	TEACHER	99,958	-
PUE, MICHAEL R	DISTRICT PRINCIPAL	147,990	1,927
PUSIC, JOHN B	PRINCIPAL	142,387	579
PYPER, FRANCOIS GERHARDUS	TEACHER	78,555	-
QUINN, MICHAEL D	MANAGEMENT	83,376	741
RADFORD, RYAN R	TEACHER	96,646	70
RAE, LINDI	SPEECH LANGUAGE PATHOLOGIST	76,764	1,459

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
RAHN, J VINCENT T	TEACHER	93,791	-
RAND, SHELLEY I	TEACHER	86,702	-
RANDEN, TERRI	TEACHER	92,451	-
RAWLE, AMANDA	TEACHER	81,796	-
READ, TAMARA	TEACHER	93,776	-
REDEKOP, CHARLENE	PRINCIPAL	131,330	575
REDFERN, JOANNA M	TEACHER	87,578	-
REEVE, KEVAN	PRINCIPAL	138,660	1,581
REHNBY, ELISE	VICE PRINCIPAL	118,298	111
REICH, SHELDENE	TEACHER	93,791	80
REID, BRITTANY	VICE PRINCIPAL	92,244	1,887
REIMER, MELISSA K	VICE PRINCIPAL	95,194	892
REISE, JAHNN ERIC	TEACHER	96,246	-
RENAUD, DANIEL E	TEACHER	87,586	763
RENSING, CATHY M	TEACHER	82,815	1,830
REYNAUD, KURT	VICE PRINCIPAL	124,426	-
RHODDY, OLIVIA C	TEACHER	95,991	50
RIBEYRE, L JAMES	PRINCIPAL	130,998	1,525
RICHARDSON, BEVERLEY A	TEACHER	87,590	44
RICHARDSON, GISELLE M	TEACHER	93,740	-
RICHMOND, KIM A	TEACHER	93,665	-
RIZZO, LESLEY E	TEACHER	87,357	-
ROBERTS, NATALIE V	VICE PRINCIPAL	118,378	1,545
ROBERTSON, CHANTAL	TEACHER	75,668	-
ROBINSON, AMANDA	TEACHER	77,954	-
ROBINSON, ASHLEY A	TEACHER	96,065	102
ROBINSON, JENNIFER L	TEACHER	80,455	-
ROBINSON, KIMBERLY A	TEACHER	95,975	-
RODDHAM, RHONDA	TEACHER	87,590	37
RODLAND, DENA M	TEACHER	87,589	-
ROGERS, CINDY	TEACHER	95,773	75
ROGERS, CRAIG J	TEACHER	93,791	198
ROMONKO, SAMANTHA	TEACHER	87,580	61
RONSE, NICOLE A	TEACHER	93,740	-
ROWE, AARON	TEACHER	97,766	-
RUFFO, ANDREA M	TEACHER	96,932	-
RUSHKA, PAMUELA E D	TEACHER	90,722	-
RUSSELL, KRISTINE D	TEACHER	87,585	-
RYBAKOV, NATALIA	TEACHER	91,785	50
SACHAR, RONNEAT	TEACHER	93,806	50
SAELIENG, JUSTINE	TEACHER	93,844	50
SAFIQ, REYHAN M	TEACHER	81,842	70
SALES, JULIA M	TEACHER	80,013	-
SALLENBACH, GLEN L	TEACHER	103,687	-
SALLI, RONDA G	TEACHER	87,542	-
SALMON, NICOLE	TEACHER	92,126	48
SANDERSON, ANNE M	TEACHER	93,856	-
SANDQUIST, DAVID J	TEACHER	95,991	-
SARGANIS, PETER	TEACHER	87,590	-
SAUMIER, DIANNE P	TEACHER	93,735	-
SAUMIER, NICOLE J	TEACHER	77,017	-

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
SCHAUFLE, TRISTAN	DIRECTOR	146,197	120
SCHMULAND, ANGELA L	TEACHER	94,608	75
SCHWEERS, ANGELA C	TEACHER	95,991	-
SCOTTON, WALTER B	TEACHER	88,133	50
SCOVELL, ELAINE	TEACHER	102,683	158
SEDLER, JAMIE	TEACHER	98,570	-
SELLER, SARAH E	TEACHER	87,637	-
SETTERINGTON, FRED	TEACHER	77,099	-
SEWELL, KENDALL	TEACHER	79,418	140
SEYMOUR, DONELDA	TEACHER	76,773	-
SHAMBROOK, ALISON A	TEACHER	78,309	-
SHARKEY, DONNA	TEACHER	87,590	-
SHARMA, AMIT	TEACHER	82,660	-
SHAVER, PENNY M	TEACHER	76,248	76
SHAVER, PETER M	TEACHER	87,528	-
SHEARON, TAMARA D	TEACHER	91,097	-
SHEARS, AMBER B.	TEACHER	82,135	-
SHELBY, ROBERT F	TEACHER	87,525	-
SHEN, XIAONONG	TEACHER	95,925	50
SHKLOVETS, TATIANA I	TEACHER	76,591	-
SHORE, ALYSSA	TEACHER	92,622	240
SIDHU, GURDIT	TEACHER	93,791	100
SIDHU, NIMI	TEACHER	99,482	-
SILCOX, SHERRI	ASSOCIATED PROFESSIONAL	77,341	737
SILVA, SARAH E	TEACHER	75,454	101
SILZER, GREGORY F	TEACHER	98,692	-
SIMOE, NATASHA	TEACHER	93,856	-
SIMONETTO, KENDRA L M	PRINCIPAL	130,998	-
SISK, THERESA A	TEACHER	87,542	-
SITNIK, LISA K	TEACHER	93,791	2,302
SKELTON, YOLONDA L	TEACHER	87,587	-
SLADE, AMANDA	TEACHER	104,894	-
SMILLIE, DIANE M	VICE PRINCIPAL	115,209	1,913
SMITH, KELLY G	TEACHER	93,791	-
SMITH, PETER B	TEACHER	82,284	4,763
SMITHSON, R SCOTT	TEACHER	93,806	-
SOFIAK, WENDY	TEACHER	93,756	-
SOKUGAWA, WENDY	TEACHER	93,791	-
SOMMERVILLE, COLIN J	TEACHER	95,939	-
SORANAKA, S KANATA	TEACHER	78,379	85
SPAULDING, KAREY	TEACHER	79,827	207
SPENCE, SHANNON A	TEACHER	87,576	-
SPINDLOVE, LAURA	TEACHER	96,043	-
SPREITZER, MONICA	TEACHER	95,034	40
SPRING, NELSON	TEACHER	93,740	64
SPRINGENATIC, TERA	TEACHER	101,059	374
ST. PIERRE, MARLENE E	TEACHER	77,161	48
STAM, LEANNE E.	TEACHER	85,392	37
STANTON, MARK	TEACHER	96,027	35
STARE, RONALD G	DISTRICT PRINCIPAL	146,650	1,386
STATHAM, MARCI K	TEACHER	102,848	505

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
STEACY, JILL M	TEACHER	91,049	240
STEAD, TERRY S	TEACHER	93,756	59
STEPHENSON, TIMOTHY C	TEACHER	100,197	-
STEWART, GORDON	SUPERINTENDENT OF SCHOOLS	265,817	256
STEWART, KELSEY S	TEACHER	97,541	-
STEWART, TRINA E	TEACHER	75,461	-
STODDART, KATHLEEN L E	TEACHER	87,590	51
STOKES-BENNETT, DEVON L.	TEACHER	100,987	176
STORSLEY, DARREN J	TEACHER	95,975	-
STRAND, DEREK I	TEACHER	89,707	-
STROMQUIST, JANET	TEACHER	104,820	882
STUBBINGS, ADRIENNE R	TEACHER	104,336	871
STURROCK, COLLEEN	TEACHER	95,991	-
SUCU, PERIHAN	TEACHER	95,925	-
SUKERT, LAURIE J	TEACHER	87,542	-
SUN, WEN DONG	MANAGEMENT	81,241	405
SURIYA, SENAKA	TEACHER	95,939	37
SUTHERLAND, CHRISTINE	TEACHER	93,740	-
SUTHERLAND, MEGAN D	TEACHER	78,453	-
SWENSON, MAIA L	TEACHER	87,938	140
SYKES, BEN	TEACHER	76,152	-
TADIC, ALEKSANDAR	MANAGEMENT	76,724	428
TARASOFF, LEE-ANNE M	VICE PRINCIPAL	114,919	1,075
TAYLOR, ANGELIKA A	TEACHER	93,806	-
TAYLOR, REGAN	TEACHER	84,955	-
TAYLOR, ROSS W.	OCCUPATIONAL THERAPIST	96,004	-
TEAGUE, KATHRYN E	TEACHER	79,002	-
THANDI, DEVINDER K	TEACHER	90,409	-
THIBAudeau, LISA R	TEACHER	86,448	-
THIESSEN, SUSANNE	TEACHER	87,589	150
THOMAS, DAVID W	TEACHER	86,487	-
THOMAS, PATRICK J	PRINCIPAL	142,170	773
THOMPSON, LEE J	TEACHER	95,923	-
THOMSON, MICHELLE	TEACHER	87,590	-
THORNBURN, GWENETH M	TEACHER	100,044	886
THORNE, SARAH	TEACHER	81,458	-
THORNE, TRACEY L	TEACHER	77,232	-
THORPE, PATRICIA D	TEACHER	87,542	179
THYGESEN, CHRISTINE A	VICE PRINCIPAL	101,694	20
TIMOSHYK, KIMBERLEY R	TEACHER	87,542	-
TODD, NATHALIE	TEACHER	93,755	-
TOMLINSON, DAWNE L	DIRECTOR	163,628	2,602
TORGERSON, REBECCA	TEACHER	87,609	-
TOUZEAU, MARK E	VICE PRINCIPAL	114,956	200
TOWLE, MICHAEL R	TEACHER	91,052	80
TRAN, HENDERSON	TEACHER	96,017	50
TRATTLE, PAUL R	PRINCIPAL	134,943	1,763
TREDGETT, BRANDI L.	TEACHER	97,882	100
TRELEAVEN, SARA L	TEACHER	93,806	-
TREMBLAY, JOANNE	TEACHER	93,806	147
TREPANIER, GISELLE	TEACHER	87,634	399

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
TRESSEL, KATIE F	TEACHER	75,577	37
TRIPP, SHARON C	TEACHER	77,017	-
TUCKER, ENZINA	TEACHER	94,594	-
TULLOCH, KIM M	TEACHER	89,613	210
TUPPER, DONALD M	TEACHER	87,152	-
TURI, DERRICK A	TEACHER	87,637	85
TURKINGTON, CAROLYN C	TEACHER	96,089	-
TURPIN, COLLEEN A	TEACHER	96,394	185
TURTELTAUB, HANS F	TEACHER	95,885	75
TYMOS, JACOB P	TEACHER	80,092	120
UNGER, MEGHAN K	TEACHER	95,991	84
USHER, DONNA L.	TEACHER	93,771	-
USHER, JULIET	TEACHER	86,959	30
VAILLANCOURT, TYLER	TEACHER	76,028	37
VAN BERGEN, BRIAN J	TEACHER	95,561	50
VAN DOOYEWEERT, LISA	TEACHER	87,392	17
VAN MEER, JOEL D	TEACHER	77,127	-
VAUGHAN, JENNA R	TEACHER	78,672	70
VAVRUSKA, LINDA Y S	TEACHER	93,791	-
VELONIS, ATHINA ANNA	TEACHER	93,337	70
VENUTO, TRACY	TEACHER	93,288	-
VIGNEAULT, KRISTY	TEACHER	96,158	-
VILLENEUVE, LORI L	TEACHER	99,427	-
VO, GIAO	SUPPORT STAFF	75,233	838
VOGT, ILKA	TEACHER	96,027	-
VOLKENANT, SANDRA	TEACHER	95,939	100
VONDER MUHLL, ERIN L	TEACHER	93,806	50
VUCKOVIC, GORDANA	MANAGEMENT	92,435	169
WADDELL, KRISTINE N	TEACHER	97,335	37
WAGNER, DARRYL S	TEACHER	86,102	-
WAGNER, KAREN	MANAGEMENT	112,516	3,789
WALDRON, MIKE	TEACHER	93,754	-
WALKER, THERESA D	TEACHER	87,746	112
WALL, DEE DEE M L	MANAGEMENT	80,201	120
WALLACE, ELAINE	TEACHER	93,740	-
WALTHERS, MARNIE K	TEACHER	93,760	-
WALTON, JOHN L	TEACHER	93,756	-
WARD, CHARLENE D	TEACHER	93,786	-
WARREN, CAROLYNN M	TEACHER	93,756	-
WATKINS, DONNA	TEACHER	93,740	-
WATT, KATHRYN E	TEACHER	96,017	-
WAY, PATRICIA A	TEACHER	95,938	-
WEBER, ANGELA M	TEACHER	94,175	-
WEISNER, JENNIFER D	TEACHER	93,807	-
WEISS, KIRK M	TEACHER	99,552	-
WEISS, LESLEY CB	TEACHER	77,293	-
WEJR, CHRIS	PRINCIPAL	134,943	559
WELFORD, DEANNA N.	TEACHER	93,806	-
WELLIVER, MARGARET LAURELL	TEACHER	103,698	226
WENDELL, KATTIA L	TEACHER	93,791	-
WENTZ, SHAREL A	SPEECH LANGUAGE PATHOLOGIST	95,975	1,607

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

		Remuneration	Expenses
WESLOWSKI, JENNIFER N	TEACHER	75,246	-
WETTSTEIN, LORI D	TEACHER	93,791	100
WIEBE, ALFRED P	TEACHER	95,853	-
WIENS, KAREY L	TEACHER	85,361	-
WILANDER, GEORGE R	VICE PRINCIPAL	124,717	611
WILK, DIANA	PRINCIPAL	134,611	927
WILKIE, CANDACE M	TEACHER	87,636	-
WILKIE, CHRISTOPHER N	TEACHER	93,855	-
WILLIAMS, JENNIFER E	TEACHER	95,991	-
WILLIAMSON, SARAH	TEACHER	84,179	-
WILLIAMSON, SHELLY A	TEACHER	89,966	-
WILSON, STEVEN R.	TEACHER	93,856	-
WILSON, TIMOTHY W	TEACHER	75,911	500
WINQUIST, GABRIELLE R	TEACHER	93,806	-
WOELDERS, DANIEL B	VICE PRINCIPAL	115,500	1,524
WOELDERS, MICHAEL D	TEACHER	96,039	-
WOLSKI, KIMBERLEY	TEACHER	87,590	-
WONG, CANDICE S	TEACHER	93,806	-
WRIGHT, CARLY L	TEACHER	80,382	70
WRIGHT, KIMBERLY	TEACHER	93,791	-
WYSE, MARK	TEACHER	91,097	-
YANG, LAURA G	TEACHER	78,782	-
YEO, DEBORAH A	TEACHER	92,093	-
YEUNG, MANDY S	TEACHER	81,355	191
YOON, SEI YOUN	TEACHER	95,773	-
YU, GORDON	DISTRICT VICE PRINCIPAL	125,377	401
YUN, LENNY	TEACHER	98,049	-
ZAZELENCHUK, MEGAN KATHLEEN	MANAGEMENT	96,973	509
ZYRA, KAROLINA	TEACHER	77,430	100
Total Employees Exceeding \$75,000		88,440,585	207,666
Total Employees Equal to or Less Than \$75,000		95,985,896	282,076
Total Employees (excluding elected officials)		184,426,481	489,742
Consolidated Total (including elected officials)		\$ 184,621,160	\$ 490,243

Total Employer Premium for Canada Pension Plan and Employment Insurance

\$ 10,173,169

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

SCHOOL DISTRICT NO. 35 (LANGLEY)
STATEMENT OF FINANCIAL INFORMATION
STATEMENT OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

There were no severance agreements made between School District No. 35 (Langley) and its non-unionized employees during fiscal year 2021.

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, 2021

Name of Individual, Firm or Corporation	Amount
3P LEARNING AMERICAS	\$ 69,943
4IMPRINT.COM	69,494
ACTES ENVIRONMENTAL	31,873
ACUREN GROUP INC.	39,750
ALIGNED FLOOR COVERING	140,616
ALLSTREAM	29,210
AMAZON	484,654
ANDREW SHERET LTD	115,837
APLIN & MARTIN CONSULTANTS LTD.	91,042
APPLE CANADA INC. C3120	2,441,730
ARI FINANCIAL SERVICES T46163	195,754
ARTONA GROUP INC	25,200
ATTENDEASE SOFTWARE CORP	25,760
AURORA CASCADE ENTERPRISES LTD.	453,176
AVANTE CONCRETE LTD.	64,361
B.C. HYDRO	1,614,068
B.C. PRINCIPAL/VICE PRINCIPAL	119,141
B.C. TEACHERS FEDERATION	4,558,432
B.C.I.T.	45,566
B.C.S.T.A.	76,458
BALL PARK SPORTS	29,966
BARAGAR ENTERPRISES LTD	30,806
BEASTVAN GRAPHICS & APPAREL	38,372
BEST BUY CANADA LTD.	67,239
BOLLMAN ROOFING & SHEET METAL LTD.	80,299
BRITCO BOXX	114,053
BUDGET BLIND SERVICES	37,994
BUNZL SAFETY	58,550
BUSY-BEE SANITARY SUPPLIES	457,859
C.U.P.E. 1260	456,025
C.U.P.E. LOCAL 1851	208,981
CAM CLARK FORD SALES	44,432
CANADIAN ENGINEERED PRODUCTS & SALES LTD	37,617
CANADIAN TIRE	38,636
CANSTAR RESTORATIONS	37,274
CANUEL CATERERS	57,328
CARE PEST VANCOUVER LTD.	68,245
CARMICHAEL ENGINEERING LTD.	27,137
CCI LEARNING SOLUTIONS INC.	28,000
CENTAUR PRODUCTS INC.	160,308
CHILLIWACK ROOFING LTD	70,734
CITY OF LANGLEY	80,004
CLEARWEST SOLUTIONS	30,829
COLLEGE BOARD	130,889
COMMUNITY JUSTICE INITIATIVES ASSN.	31,500
CONTI EVOLUTION	108,866
CORPORATE EXPRESS CANADA INC.	668,963

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, 2021

Name of Individual, Firm or Corporation	Amount
COSTCO	161,006
CRAVEN HUSTON POWERS ARCHITECTS	137,126
CSI LEASING	755,973
CUSTOM BLACKTOP CO.	206,233
DAFCO FILTRATION GROUP	54,634
DESJARDINS FINANCIAL SECURITY	142,576
DOLLARAMA	34,161
DOUBLETHINK INC.	37,485
DRYCO BUILDING SUPPLIES (LANGLEY) LTD.	35,155
DULUX	56,867
DUTCH DOOR HARDWARE	249,349
DYNAMIC SPECIALTY VEHICLES LTD	25,569
E.B. HORSMAN & SON LTD.	193,175
EDMONDS BATTERIES LTD	33,250
EMCO CORPORATION	86,198
EMPLOYER HEALTH TAX (EHT)	4,526,133
ENVISION FINANCIAL	32,587
ESC AUTOMATION	157,798
ESSO	34,777
EXPLORE LEARNING	45,000
FIRST TRUCK CENTRE VANCOUVER INC.	58,365
FIRSTONSITE RESTORATION LIMITED	144,470
FOCUSED EDUCATION RESOURCES	66,578
FOLLETT SCHOOL SOLUTIONS	42,332
FORTISBC-NATURAL GAS	875,977
FRASER SHADING SYSTEMS INC	38,127
FRASER VALLEY BUILDING	123,580
FRIESEN YEARBOOKS	57,723
FUTUREBOOK PRINTING	36,444
GARAVENTA (CANADA) LTD.	35,886
GASPARD GRAD	26,278
GRAND & TOY	415,689
GRANDVIEW BLACKTOP LTD	29,258
GREAT CANADIAN LANDSCAPING CO LTD	55,913
GROOME FLOOR COVERINGS INC.	60,507
GUARD.ME INTL INSURNACE	88,234
GUILLEVIN INTERNATIONAL INC	162,754
HABITAT SYSTEMS INC.	799,633
HARDWOODS SPECIALTY PRODUCTS LP	30,467
HARRIS & COMPANY	107,794
HDE	31,719
HERFF JONES CANADA	59,064
HME	27,994
HUSKY	27,559
ICS CLEAN SUPPLIES	77,177
IDENTITY AUTOMATION	35,203
IMAGINE AIR SYSTEMS INC.	65,304

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, 2021

Name of Individual, Firm or Corporation	Amount
INCLUSION LANGLEY SOCIETY	169,260
INDIGO BOOKS & MUSIC INC.	62,085
INDUSTRIAL ALLIANCE	39,759
INTEGRATED PROTECTIVE SERVICES	146,006
INTERNATIONAL BACCALAUREATE	115,649
INTRADO CANADA, INC	62,664
JAMES STANFIELD COMPANY, INC.	34,181
JAMF SOFTWARE LLC	441,843
JOSTENS CANADA	155,900
KAHUNIVERSE SPORTS GROUP INC.	73,211
KEN DEITCHER	41,101
KEV SOFTWARE INC.	102,736
KLASSEN WOOD CO	40,330
KMS TOOLS & EQUIPMENT LTD	58,566
KPMG LLP, T4348	26,402
LAMBDA	26,817
LANGLEY PRINCIPALS & VICE PRINCIPALS ASSOCIATION	158,423
LANGLEY TEACHERS ASSOCIATION	2,601,415
LAUZE ENTERPRISES LTD.	100,778
LAWSON CONSULTANTS LTD.	40,716
LDR ENGINEERING GROUP	84,944
LEADERS INTERNATIONAL	28,980
LEAVITT MACHINERY	27,527
LONDON DRUGS	36,535
LONG & MCQUADE LIMITED	40,328
LORDCO EQUIPMENT DIVISION	73,786
MACK KIRK ROOFING & SHEET METAL LTD	189,555
MANULIFE SECURITIES	26,730
MATSQUI FIRST NATION	40,813
MCCUAIG & ASSOCIATES ENGINEERING LTD.	142,013
MCELHANNEY LTD.	26,180
MCRAES SEPTIC TANK SERVICE	31,415
MEDICAL SERVICES PLAN OF BC	533,500
METRO MOBILE RADIO SALES INC.	31,430
METRO MOTORS LTD	44,268
MILLS BASICS OFFICE PRODUCTIVITY	96,086
MINISTER OF FINANCE	448,544
MOBIL	26,758
MODERN PURAIR	74,435
MORNEAU SHEPELL LTD.	202,541
MOTION SPECIALTIES VANCOUVER	67,333
MURRAY GMC ABBOTSFORD	35,337
MYBUDGETFILE INC.	42,840
NELSON EDUCATION LTD.	51,663
NORTHERN COMPUTER	949,513
OAKCREEK GOLF AND TURF LP	215,016
OPEN STORAGE SOLUTIONS	155,867

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, 2021

Name of Individual, Firm or Corporation	Amount
OPUS FRAMING & ART SUPPLIES	36,605
ORION SECURITY SYSTEMS LTD	84,153
PACIFIC BLUE CROSS	7,597,244
PACK, JESSIE	32,000
PEARSON CANADA INC. T46254	213,185
PENSION CORPORATION	37,173,669
PERFORMANCE HEALTH	31,593
POINTBLANK INSTALLATIONS INC	330,946
PRO-CAN CONSTRUCTION GROUP CORP	1,356,535
PROFESSIONAL DEVELOPMENT COMM.	30,000
PUBLIC EDUCATION BENEFITS TRUST IN TRUST	3,481,818
QUANTUM LIGHTING INC	25,704
REAL CDN SUPERSTORE	62,545
RECEIVER GENERAL FOR CANADA	47,732,084
RECTEC INDUSTRIES INC.	25,596
REDLINE REFRIGERATION	37,772
REIMER HARDWOODS LTD.	26,452
RICHELIEU HARDWARE CANADA LTD	51,615
RICOH CANADA INC.	586,572
ROCKY POINT ENGINEERING LTD.	43,221
RX SERVICE & REPAIR	113,842
S.D.35 EXCLUDED STAFF GROUP	25,000
SAVE ON FOODS	151,439
SCHOLASTIC CANADA LTD.	81,090
SCHOOL DISTRICT NO 73 (KAMLOOPS-THOMPSON)	101,750
SCHOOL SPECIALTY CANADA	40,306
SCHOOL START	28,808
SCHULTZ, LISA	30,000
SGM SYSTEM SOURCE	60,016
SHELL	37,454
SHERWIN-WILLIAMS	64,875
SILEX RESTORATIONS LTD.	320,630
SOFTCHOICE LP.	765,723
SOLUTION TREE EDUCATION CANADA INC.	86,863
SOUNDBAR AUDIO VISUAL	53,753
SOURCE OFFICE FURNISHINGS	132,038
SPECTRUM ED SUPPLIES LTD	36,258
STATE CHEMICAL LTD.	52,416
STATHAM, KEVIN	46,500
STATION ONE ARCHITECTS	368,980
STERLING FLEET OUTFITTERS INC.	114,945
STRONG NATIONS PUBLISHING INC	50,032
STUART OLSON LTD.	42,706
SUDDEN IMPACT BRANDED APPAREL & PROMOTIONAL	25,244
SUNCOR ENERGY PRODUCTS PARTNERSHIP	119,469
SUPER SAVE PROPANE	68,944
SUPER-SAVE DISPOSAL INC.	186,225

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, 2021

Name of Individual, Firm or Corporation	Amount
SWING TIME DISTRIBUTORS LTD.	34,087
SYSCO CANADA	62,964
TECHNICAL SAFETY BC	34,688
TELUS	314,323
TEN FEET SPORTS & ENTERTAINMENT LTD	54,680
TERRANE ENGINEERING GROUP LTD.	65,021
TERRY FOX FOUNDATION	28,102
THE HOME DEPOT	79,459
THINKTEL COMMUNICATIONS	90,928
TORQUE BRANDING	54,057
TOWNSHIP OF LANGLEY-COLLECTIONS	330,976
TYLER TECHNOLOGIES	129,876
U-LINE	55,868
UNITECH CONSTRUCTION MANAGEMENT LTD.	2,350,603
UNITED LIBRARY SERVICES INC.	37,308
UNIVERSITY OF BRITISH COLUMBIA	30,200
VANCOUVER COMPUTER CONSULTING INC.	67,200
VANCOUVER PUBLIC EDUCATION	128,030
VERITIV CANADA INC.	492,541
VIKING FIRE PROTECTION INC	38,027
WAL-MART	74,039
WESCLEAN	63,699
WEST CENTRAL BUILDING SUPPLIES	32,607
WEST SUN COMMUNICATIONS LTD	183,023
WEST UNIFIED COMMUNICATIONS CANADA	25,276
WESTECH SYSTEMS INC.	30,648
WESTERN CAMPUS RESOURCES	119,663
WHYTE, THERESA	32,225
WILSON AMPLIFIERS	25,668
WORKSAFE BC	1,604,479
X10 NETWORKS	501,673
YELLOWRIDGE CONSTRUCTION LTD.	16,827,286
Total - Suppliers with payments exceeding \$25,000	158,863,670
Total - Suppliers with payments of \$25,000 or less	9,454,428
Consolidated Total	\$ 168,318,098

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, 2021

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.*