

Statement of Financial Information for

LANGARA COLLEGE

Year ended March 31, 2023

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2023

TABLE OF CONTENTS

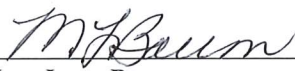
1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements (previously approved on June 22, 2023)
4. Schedule of Debts
5. Schedule of Guarantee and Indemnity Agreements
6. Schedule of Remuneration and Expenses including:
 - i. Schedule of Remuneration and Expenses of Members of the Board of Governors
 - ii. Schedule of Remuneration and Expenses Paid to Employees
 - iii. Statement of Severance Agreements
7. Schedule of Payments to Suppliers of Goods and Services

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2023

APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned represents the Board of Governors of Langara College and acknowledges that the Board of Governors has approved all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

The Board of Governors carries out its financial responsibility by regularly reviewing the College's financial reports as prepared by Management. The Board relies upon Management's design and implementation of internal control systems and the necessary accounting processes to produce the reports included in the Statement of Financial Information. The Board relies upon Management that the included information has been prepared in compliance with the *Financial Information Act*.



Mary Lynn Baum
Chair of the Board

September 28, 2023

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2023

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by Management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are Management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Governors is responsible for ensuring that Management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit and Finance Committee of the Board. The Audit and Finance Committee meets with Management and the external auditors twice per year.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the college's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit and Finance Committee of the Board and meet with it on a regular basis.

On behalf of Langara College



Michael Koke, Vice-President, Administration and Finance

September 28, 2023

Financial Statements of

Langara College

And Independent Auditor's Report thereon
For the year ended March 31, 2023

Langara College

Statement of Management Responsibility

Year ended March 31, 2023

Management is responsible for the preparation of the annual financial statements, and has prepared the accompanying financial statements for the year ended March 31, 2023, 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, as described in note 2(a) of the financial statements.

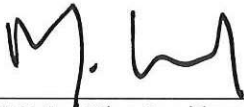
In discharging its responsibility for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that assets are safeguarded and that the financial records provide a reliable basis for the preparation of the financial statements.

The Board of Governors of the College carries out its responsibility for review and approval of the financial statements. The Audit and Finance Committee of the Board meets with management and the external auditors to discuss the results of audit examinations and financial reporting matters.

These financial statements have been reported on by KPMG LLP, the College's external auditors appointed by the Board of Governors. The external auditors have full access to the Board with and without the presence of management.



Dr. Paula Burns, President and CEO



Michael Koke, Vice-President, Administration and Finance

June 22, 2023



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Langara College, and to the Minister of the Ministry of Post-Secondary Education and Future Skills, Province of British Columbia

Opinion

We have audited the financial statements of Langara College (the "College"), which comprise:

- the statement of financial position as at March 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended March 31, 2023 of the College 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the College 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 that financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 3 to the financial statements, which explains that certain comparative information presented for the year ended March 31, 2022 has been restated.

Note 3 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended March 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended March 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

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 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 College'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 College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

Vancouver, Canada
June 22, 2023

Langara College

Statement of Financial Position


March 31, 2023 with comparative figures for 2022


		2023	2022
			(Restated - note 3)
Financial assets			
Cash	Note 4	\$ 85,869,433	\$ 83,806,930
Investments	Note 4	43,712,283	43,181,482
Accounts receivable		3,141,284	2,095,273
Inventories for resale		395,159	344,424
Net investment in lease	Note 5	2,673,569	2,781,602
		135,791,728	132,209,711
Liabilities			
Accounts payable and accrued liabilities	Note 6	30,326,741	26,424,617
Employee future benefits	Note 7	1,842,700	1,813,900
Deferred revenue		53,709,400	51,564,064
Deferred contributions	Note 8	6,233,840	5,913,577
Deferred capital contributions	Note 9	55,922,892	54,463,318
Asset retirement obligations	Note 10	8,047,215	7,802,982
Long-term debt	Note 11	7,737,047	7,704,274
		163,819,835	155,686,732
Net debt			
		(28,028,107)	(23,477,021)
Non-financial assets			
Tangible capital assets	Note 12	143,353,553	139,161,298
Prepaid expenses		3,342,417	1,684,847
		146,695,970	140,846,145
Accumulated surplus		\$ 118,667,863	\$ 117,369,124

Commitments Note 14

See accompanying notes to the financial statements

Approved on behalf of the Board of Governors:


 Michal Jaworski
 Chair, Board of Governors


 Mary Lynn Baum
 First Vice Chair, Board of Governors

Langara College

Statement of Operations and Accumulated Surplus

Year ended March 31, 2023 with comparative figures for 2022

	Annual Budget		Actual	
	2023		2023	
	Note 2(i)		(Restated - note 3)	
Revenue:				
Province of British Columbia grants	\$	57,851,000	\$	57,369,200
Tuition and student fees		117,363,000		113,945,257
Sales of goods and services		4,455,000		3,582,700
Contract services		1,556,000		2,345,216
Investment income		1,520,000		3,626,638
Revenue recognized from deferred capital contributions	Note 9	4,292,000		3,982,039
Miscellaneous income and contributions		1,488,000		2,411,858
		188,525,000		187,262,908
Expenses:				
Instruction		180,279,000		177,741,519
Ancillary operations		6,636,000		6,472,230
Contributions to Langara College Foundation	Note 15	1,610,000		1,750,420
		\$ 188,525,000		\$ 185,964,169
Annual surplus		-		1,298,739
Accumulated surplus, beginning of year		117,369,124		117,369,124
Adjustment on adoption of the asset retirement obligations standard (note 3)		-		(7,119,184)
Accumulated surplus, beginning of year, restated		117,369,124		117,369,124
Accumulated surplus, end of period		\$ 117,369,124		\$ 118,667,863
				\$ 117,369,124

See accompanying notes to financial statements

Langara College

Statement of Changes in Net Debt

Year ended March 31, 2023 with comparative figures for 2022

	Annual Budget 2023	2023	2022
	Note 2(i)		(Restated - note 3)
Annual surplus	\$ -	\$ 1,298,739	\$ 590,612
Acquisition of tangible capital assets	Note 12 (22,962,000)	(14,280,779)	(8,434,034)
Amortization of tangible capital assets	Note 12 10,381,000	10,088,524	10,051,235
	(12,581,000)	(4,192,255)	1,617,201
Acquisition of prepaid expenses	-	(7,656,209)	(3,260,945)
Use of prepaid expenses	-	5,998,639	2,764,179
	-	(1,657,570)	(496,766)
Increase (decrease) in net debt	(12,581,000)	(4,551,086)	1,711,047
Net debt, beginning of year	(23,477,021)	(23,477,021)	(17,621,909)
Adjustment on adoption of the asset retirement obligations standard (note 3)	-	-	(7,566,159)
Net debt, beginning of year, as restated	(23,477,021)	(23,477,021)	(25,188,068)
Net debt, end of year	\$ (36,058,021)	\$ (28,028,107)	\$ (23,477,021)

See accompanying notes to the financial statements

Langara College

Statement of Cash Flows

Year ended March 31, 2023 with comparative figures for 2022

	2023	2022
		(Restated - note 3)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,298,739	\$ 590,612
Items not involving cash:		
Amortization of tangible capital assets	10,088,524	10,051,235
Accretion expense	244,233	236,822
Revenue recognized from deferred capital contributions	(3,982,039)	(4,718,135)
Loss on sinking fund investments for long-term debt	183,303	163,695
Change in employee future benefits	28,800	209,000
Change in non-cash operating working capital:		
Decrease (increase) in accounts receivable	(1,046,011)	2,348,902
Decrease (increase) in inventories for resale	(50,735)	54,683
Increase in prepaid expenses	(1,657,570)	(496,765)
Increase in accounts payable and accrued liabilities	3,902,124	3,310,863
Increase in deferred revenue	2,145,336	3,812,152
Increase in deferred contributions	1,117,892	3,392,144
	12,272,596	18,955,208
Capital activities:		
Acquisition of tangible capital assets	(14,280,779)	(8,434,034)
	(14,280,779)	(8,434,034)
Financing activities:		
Sinking fund payments on long-term debt	(150,530)	(150,530)
Deferred capital contributions received	4,643,984	2,859,799
	4,493,454	2,709,269
Investing activities:		
Principal payments received on net investment in lease	108,033	103,131
Purchase of investments	(530,801)	(1,025,910)
	(422,768)	(922,779)
Increase in cash	2,062,503	12,307,664
Cash, beginning of year	83,806,930	71,499,266
Cash, end of year	\$ 85,869,433	\$ 83,806,930
Non-cash transactions:		
Transfer from deferred contributions to deferred capital contributions	\$ 797,629	\$ 2,128,750

See accompanying notes to the financial statements.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

1. Authority and purpose

Langara College (the “College”) operates under the authority of the College and Institute Act of British Columbia. The College is a government not-for-profit entity governed by a Board of Governors, the majority of whom are appointed by the Province of British Columbia. The College is a registered charity and is exempt from income taxes under section 149 of the *Income Tax Act*.

The College provides university studies, career studies and continuing studies programs and courses to over 23,000 full and part-time students annually.

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 that all tax-payer supported organizations adopt Canadian public sector accounting standards without any PS 4200 elections.

Regulation 198/2011 requires that restricted contributions received or receivable are to be reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are recorded as deferred capital contributions and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. The reduction of deferred capital contributions and recognition of revenue is accounted for in the fiscal period in which the tangible capital asset is used to provide services.
- (ii) Contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulations or restrictions on the contributions have been met.

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 require that government transfers that do not contain a stipulation that creates a liability be recognized as revenue by the recipient when approved by the transferor and when the eligibility criteria have been met in accordance with public sector accounting standard PS 3410. As a result, revenue recognized in the Statement of Operations and Accumulated Surplus and certain related deferred capital contributions would be recorded differently under Canadian public sector accounting standards.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

2. Summary of significant accounting policies (continued):

(b) Financial instruments

Financial instruments are classified into two categories: fair value and amortized cost.

- (i) Investments that are quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of such investments are recorded as an expense. Unrealized gains and losses on investments carried at fair value are recorded in the Statement of Remeasurement Gains and Losses until such time as they are realized. Realized gains and losses on financial assets are transferred from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations and Accumulated Surplus provided their use is not restricted. As at March 31, 2023, the College does not have any unrealized gains and losses and a Statement of Remeasurement Gains and Losses has not been included in these financial statements.
- (ii) Investments with fixed maturity dates are recorded at amortized cost unless designated as fair value. Income on these investments is recognized in the Statement of Operations and Accumulated Surplus over the period of time that the investments are held using the effective interest rate method. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments is included in the cost of the related investments. The College has not designated any such instruments as fair value.
- (iii) The carrying amounts of other financial instruments, being accounts receivable, and accounts payable and accrued liabilities, approximate their fair value due to their short maturities. The fair value of the College's fixed rate long-term debt is impacted by changes in market yields, which can result in differences between carrying value and fair value. Based on management's estimates, the fair value of the College's long-term debt at March 31, 2023, is not significantly different than its carrying value, as interest rates applicable to the debt are not significantly different from interest rates in effect at the year-end date. The sinking fund investments related to the long-term debt are carried at fair value.

(c) Inventories for resale

Inventories held for resale, including books and other materials, are recorded at the lower of cost or net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is the estimated selling price less any costs to sell.

Langara College

Notes to the Financial Statements

Year ended March 31, 2023

2. Summary of significant accounting policies (continued):

(d) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives shown below. Land is not amortized as it is deemed to have a permanent value.

<u>Asset</u>	<u>Period</u>
Buildings and improvements	6-60 years
Furniture and fixtures	10 years
Office equipment	4-15 years
Computer hardware	3-7 years
Computer and enterprise software	3-15 years
Library holdings	5 years

Assets under development are not amortized until the asset is available for productive use.

Tangible capital assets are written down to residual value when conditions indicate that they no longer contribute to the provision of goods and services, or when the value of future economic benefits associated with these assets is less than their net book value.

(e) Employee future benefits

The College and its employees make contributions to the College Pension Plan and the Municipal Pension Plan, which are multi-employer joint trustee plans. These plans are defined benefit plans, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding. As the assets and liabilities of the plans are not segregated by institution, they are accounted for as defined contribution plans and contributions by the College to the plans are expensed as incurred.

Benefits for sick leave, vacation and other leaves are also available to College employees. The costs of sick leave benefits and other leaves are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits. Actuarial gains and losses are amortized over the employees' average remaining service lifetime. Vacation benefits are recorded as a liability as earned.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

2. Summary of significant accounting policies (continued):

(f) Revenue recognition and deferred revenue

Tuition and student fees and sales of goods and services are reported as revenue at the time the services are provided or the products are delivered, and collection is reasonably assured. Tuition fees and other amounts collected in advance of the delivery of related instruction are accounted for as deferred revenue until the programs are delivered.

Unrestricted donations and grants are recorded as revenue when receivable if the amounts can be estimated and collection is reasonably assured. Pledges from donors are recorded as revenue when payment is received or the transfer of property is completed.

Restricted donations and grants are reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors, as follows:

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or in the form of a depreciable tangible capital asset, for use in providing services, are recorded as a deferred capital contribution and recognized in revenue at the same rate that amortization of the tangible capital asset is recorded.
- (ii) Contributions restricted for specific purposes, other than for those for the acquisition or development of a depreciable tangible capital asset, are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contribution have been met.

Investment income includes interest recorded on an accrual basis, realized gains and losses on the sale of investments, and write downs on investments where the loss in value is determined to be other than temporary.

(g) Use of estimates

The preparation of the financial statements in accordance with the reporting framework described in note 2(a) requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, revenues, expenses and related disclosures. Where actual results differ from these estimates and assumptions, the impact will be recorded in future periods when the difference becomes known.

(h) Foreign currency translation

The College's functional currency is the Canadian dollar. Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currency are reflected in the financial statements in equivalent Canadian dollars at the exchange rate in effect on the year-end date.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

2. Summary of significant accounting policies (continued):

(i) Budget figures

Budget figures have been provided for comparative purposes and have been derived from the Operations and Capital Budget approved by the Board of Governors of the College on March 24, 2022. The budget is reflected in the Statement of Operations and Accumulated Surplus and the Statement of Changes in Net Debt.

(j) Contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and an environmental standard exists, contamination exceeds the environmental standard, the College is directly responsible or accepts responsibility, 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 costs directly attributable to remediation activities, including the cost of post-remediation operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(k) Art collection

The cost of additions to the College's collection are expensed in the year of acquisition. Proceeds from deaccession from the collection are recorded as revenue in the year of disposition.

The College also receives donated works of art, the value of which is not reflected in these financial statements given the difficulty of determining the fair value.

(l) Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

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

The estimate of the asset retirement obligation includes costs directly attributable to the asset retirement activities and is recorded as a liability and increase to the related tangible capital assets. The amount capitalized in tangible capital assets is amortized using the amortization accounting policy outlined in note 2(d)(i).

The carrying value of the liability is reevaluated at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the asset retirement obligation liability and tangible capital assets.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

3. Change in accounting policy

On April 1, 2022, the College adopted Canadian public sector accounting standard PS 3280 *Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. The new accounting standard was adopted using the modified retroactive transitional provisions, which results in restatement of the comparative information as at and for the year ended March 31, 2022 as follows:

	As previously stated	Adjustment	As restated
Statement of Financial Position:			
Asset retirement obligations	\$ -	\$ 7,802,982	\$ 7,802,982
Tangible capital assets	138,783,697	377,601	139,161,298
Accumulated surplus	124,794,505	(7,425,381)	117,369,124
Statement of Operations and Accumulated Surplus:			
Instruction expense	164,037,499	306,196	164,343,695
Annual surplus	896,808	(306,196)	590,612
Accumulated surplus, beginning of year	123,897,696	(7,119,184)	116,778,512
Accumulated surplus, end of year	124,794,504	(7,425,380)	117,369,124
Statement of Changes in Net Debt:			
Annual surplus	896,808	(306,196)	590,612
Amortization of tangible capital assets	9,981,861	69,374	10,051,235
Net debt, beginning of year	(17,621,909)	(7,566,159)	(25,188,068)
Net debt, end of year	(15,674,040)	(7,802,981)	(23,477,021)
Statement of Cash Flows			
Operating activities			
Annual surplus	896,808	(306,196)	590,612
Amortization of tangible capital assets	9,981,861	69,374	10,051,235
Accretion expense	-	236,822	236,822

4. Cash and investments

As at March 31, 2023, the College held guaranteed investment certificates totaling \$43,712,283 (2022: \$43,181,482). The guaranteed investment certificates have interest rates ranging from 1.45% to 5.70% (2022: 0.80% to 2.00%) and maturities in 2023 to 2025 (2022: 2022 to 2024). The Langara Students' Union Capital Fund of \$4,220,389 (2022: \$3,236,732) is currently held in cash.

Langara College

Notes to the Financial Statements

Year ended March 31, 2023

5. Net investment in lease

The College has entered into an agreement for the lease of the Students' Union Building to the Langara Students' Union ("LSU") for a thirty-year term commencing September 1, 2009. Finance income on the lease of \$128,480 (2022: \$133,383) is included in miscellaneous income and contributions. Minimum lease payments receivable for each year of the lease are \$236,513.

The College's net investment in the lease is comprised of minimum lease payments receivable net of tax and unearned finance income as follows:

	2023	2022
Net investment in lease:		
Total minimum lease payments receivable	\$ 3,835,728	\$ 4,072,241
Unearned finance income	(1,162,159)	(1,290,639)
	\$ 2,673,569	\$ 2,781,602

6. Accounts payable and accrued liabilities

	2023	2022
Accounts payable and accrued liabilities	\$ 12,868,019	\$ 13,384,312
Salaries and benefits payable	17,458,722	13,040,305
	\$ 30,326,741	\$ 26,424,617

7. Employee future benefits

(a) Accumulated sick leave benefit:

Employees of the College earn sick leave according to the terms of the collective agreements or terms of employment, whichever is applicable. Sick leave credits accumulate to each employee as they render services to the College; however, the accumulated amount does not vest and so is extinguished for each employee once they are no longer employed by the College. The expected use of the accumulated amount is determined using actuarial valuation techniques and the corresponding liability is recorded by the College. An expense for sick leave is recognized in the period for which each employee earns this benefit.

(b) Other leaves that vest:

Certain employee groups may be eligible to earn other time-off benefits that may accumulate for multiple years and vest with each qualifying employee. These time-off benefits accumulate to each qualifying employee as they render services to the College. The value of these obligations is determined using actuarial valuation techniques and the corresponding liability is recorded by the College.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

7. Employee future benefits (continued):

The amounts recorded for these liabilities are as follows:

	Accumulated			
	sick leave	Other leaves	2023	2022
	benefit	that vest		
Accrued benefit obligation, beginning of year	\$ 1,621,100	\$ 1,594,700	\$ 3,215,800	\$ 2,508,500
Current service cost	129,700	223,000	352,700	276,100
Interest cost	55,700	59,200	114,900	66,900
Benefit payments	(320,900)	(305,700)	(626,600)	(264,600)
Actuarial loss	11,400	66,300	77,700	628,900
Accrued benefit obligation, end of year	1,497,000	1,637,500	3,134,500	3,215,800
Unamortized net actuarial loss	(662,900)	(628,900)	(1,291,800)	(1,401,900)
Accrued benefit liability, end of year	\$ 834,100	\$ 1,008,600	\$ 1,842,700	\$ 1,813,900

The significant actuarial assumptions used to determine the College's liability are as follows:

	2023	2022
Discount rate	4.0%	3.5%
Inflation rate	2.5%	2.0%
Expected average remaining service life of employees	11 years	11 years

(c) Pension benefits:

The College and its employees contribute to the College Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at August 31, 2022, the College Pension Plan has about 16,600 active members, and approximately 10,100 retired members. As at December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 7,000 from colleges.

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 for the College Pension Plan as at August 31, 2021, indicated a \$202 million surplus for basic pension benefits on a going concern basis.

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The College paid \$8,307,996 (2022: \$8,031,499) as employer contributions to the College Pension Plan and \$1,720,444 (2022: \$1,802,126) as employer contributions to the Municipal Pension Plan in the current year.

Langara College

Notes to the Financial Statements

Year ended March 31, 2023

7. Employee future benefits (continued):

The next valuation for the College Pension Plan will be as at August 31, 2024, with results available in 2025. The next valuation for the Municipal Pension Plan will be December 31, 2024, with results available in 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

8. Deferred contributions

2023	Capital	LSU	Other	Total
Balance, beginning of year	\$ 102,190	\$ 2,963,470	\$ 2,847,917	\$ 5,913,577
Contributions received during the year				
From the Province of British Columbia	-	-	2,427,157	2,427,157
From other sources	-	986,043	2,701,578	3,687,621
Revenue recognized from deferred contributions	-	(248,339)	(4,748,547)	(4,996,886)
Transfer to deferred capital contributions (note 9)	-	(546,576)	(251,053)	(797,629)
Balance, end of year	\$ 102,190	\$ 3,154,598	\$ 2,977,052	\$ 6,233,840

2022	Capital	LSU	Other	Total
Balance, beginning of year	\$ 102,190	\$ 2,823,601	\$ 1,724,393	\$ 4,650,184
Contributions received during the year				
From the Province of British Columbia	-	-	4,616,037	4,616,037
From other sources	-	876,658	3,082,559	3,959,217
Revenue recognized from deferred contributions	-	(248,339)	(4,934,772)	(5,183,111)
Transfer to deferred capital contributions (note 9)	-	(488,450)	(1,640,300)	(2,128,750)
Balance, end of year	\$ 102,190	\$ 2,963,470	\$ 2,847,917	\$ 5,913,577

9. Deferred capital contributions

	2023	2022
Balance, beginning of year	\$ 54,463,318	\$ 54,192,903
Grants received from the Province of British Columbia	4,338,019	2,859,799
Contributions received from Langara College Foundation	305,965	-
Transfer from deferred contributions (note 8)	797,629	2,128,750
Amount amortized to revenue	(3,982,039)	(4,718,135)
Balance, end of year	\$ 55,922,892	\$ 54,463,318

Included within the year end balance are unspent capital contributions of \$120,599 (2022: \$1,334,797), which will be spent in the following fiscal year.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

10. Asset retirement obligations

The College's asset retirement obligations relate to asbestos and lead paint in buildings. Changes to the asset retirement obligation in the year are as follows:

	2023	2022
Balance, beginning of year	\$ 7,802,982	\$ -
Adjustment on adoption of the asset retirement obligation standard (note 3)	-	7,566,159
Balance, beginning of year as restated	7,802,982	7,566,159
Accretion expense	244,233	236,822
Balance, end of year	\$ 8,047,215	\$ 7,802,982

Accretion expense is included in Instruction expenses in the Statement of Operations and Accumulated Surplus. It is expected that the retirement costs will be incurred between 2027 and 2049 (2022: 2027 and 2049). The estimated cash flows were discounted using a rate of 3.13% (2022: 3.13%).

11. Long-term debt

The College borrowed Series LC-CP-154 debt through the provincial government on November 10, 2009. This debt is for a thirty-year term maturing on November 10, 2039, carries an interest rate of 4.68% with interest-only payments of \$234,000 due on May 10 and November 10 of each year, and an annual sinking-fund requirement of \$150,530, payable to the provincial government until maturity. Interest expense of \$468,000 (2022: \$468,000) is included in instruction expense. Sinking fund investments reduced in value by \$183,303 in the current year (2022: \$163,695).

	2023	2022
Face value of debt	\$ 10,000,000	\$ 10,000,000
Sinking fund	(2,262,953)	(2,295,726)
	\$ 7,737,047	\$ 7,704,274

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

12. Tangible capital assets

Cost	2022	Additions	Disposals	2023
	(Restated - note 3)			
Land	\$ 2,043,360	-	-	\$ 2,043,360
Buildings and improvements	195,539,698	1,098,123	-	196,637,821
Buildings and improvements - work in progress	-	6,508,308	-	6,508,308
Furniture and equipment	10,836,326	2,647,710	(838,759)	12,645,277
Computer hardware	16,396,725	2,183,736	(4,313,756)	14,266,705
Computer software	13,017,119	999,965	(55,370)	13,961,714
Enterprise software - work in progress	43,725	704,321	-	748,046
Library holdings	1,100,793	138,616	(236,318)	1,003,091
Total	\$ 238,977,746	\$ 14,280,779	\$ (5,444,203)	\$ 247,814,322

Accumulated Amortization	2022	Amortization Expense	Disposals	2023
	(Restated - note 3)			
Buildings and improvements	\$ 81,031,256	\$ 4,732,225	\$ -	\$ 85,763,481
Furniture and equipment	5,372,964	1,502,120	(838,759)	6,036,325
Computer hardware	10,155,314	2,502,422	(4,313,756)	8,343,980
Computer software	2,532,897	1,199,897	(55,370)	3,677,424
Library holdings	724,017	151,860	(236,318)	639,559
Total	\$ 99,816,448	\$ 10,088,524	\$ (5,444,203)	\$ 104,460,769

Net Book Value	2022	2023
	(Restated - note 3)	
Land	\$ 2,043,360	\$ 2,043,360
Buildings and improvements	114,508,442	110,874,340
Buildings and improvements - work in progress	-	6,508,308
Furniture and equipment	5,463,362	6,608,952
Computer hardware	6,241,411	5,922,725
Computer software	10,484,222	10,284,290
Enterprise software - work in progress	43,725	748,046
Library holdings	376,776	363,532
Total	\$ 139,161,298	\$ 143,353,553

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

13. Financial risk management

The College is exposed to risks of varying degrees of significance from its use of financial instruments which could affect its ability to achieve its strategic objectives. The Board of Governors ensures that the College has identified its major risks and ensures that management monitors and manages them.

(a) Liquidity risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they become due. The College establishes budgets and cash flow projections to ensure that it has the necessary funds to meet its obligations as they become due.

(b) Market and interest rate risk

Market risk is the risk that changes in market prices will affect the College's operating results. Interest rate risk is the risk that the fair value of future cash flows of floating rate instruments will fluctuate due to changes in market interest rates. It is management's opinion that the College is not exposed to excessive levels of market or interest rate risk arising from its financial instruments.

(c) Credit risk

Credit risk is the risk of financial loss to the College if a client of the College or counterparty to a financial instrument fails to meet their contractual obligations. Such risks arise principally from certain financial assets held by the College consisting of cash, investments and accounts receivable.

The College's exposure to credit risk is influenced mainly by the individual characteristics of its clients, in the event of non-payment of amounts owing. This risk is mitigated by ensuring that the majority of receivables are collected prior to the delivery of programs, by the College's prompt collection processes and by other remedies such as withholding of transcripts in the event of non-payment.

The College accounts for a specific bad debt provision when management considers that the expected recovery is less than the amount receivable.

The College has deposited cash and holds investments with reputable financial institutions, from which management believes the risk of loss is remote.

There has been no change to the risk exposures from 2022.

14. Commitments

The College has entered into agreements relating to premises, vehicles, software and office equipment. The minimum annual payments are as follows:

Fiscal year	
2024	3,534,960
2025	1,987,530
2026	1,385,228
2027	588,406
	\$ 7,496,124

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

15. Langara College Foundation

The Langara College Foundation (the “Foundation”) is incorporated under the *Societies Act* (British Columbia), was established on February 6, 2013 and is a registered charity under the Income Tax Act of Canada. The purpose of the Foundation, as stated in its constitution, is the solicitation and management of donations and endowments for the purpose of providing awards and grants to students of the College and to further the interests of the College. The Foundation is governed by an independent board of directors, the voting members of which can include employees and officers of the College.

During the year, as part of its ordinary course of business, the College contributed certain funds to the Foundation.

At its meeting held on March 23, 2023, the Board of Governors of the College authorized the following contributions to the Foundation:

	2023		2022	
Donations matching	\$	200,000	\$	200,000
Building Legacy Fund		1,156,464		1,133,233
International Education Development Fund		336,800		292,800
Matching Fund for Indigenous Education		-		250,000
Other miscellaneous transfers		57,156		41,500
	\$	1,750,420	\$	1,917,533

During the year, general and administrative expenses of the Foundation totaling \$176,907 (2022: \$148,587) were paid by the College. Those costs are not charged to the Foundation. The College also provides administrative, management and staff resources to the Foundation at no charge. During the year, there were no gifts-in-kind (2022: \$5,471) gifted to the College by the Foundation.

16. Related party transactions

The College is related through common control to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities and crown corporations. Transactions with these related parties, unless disclosed otherwise, are considered to be in the normal course of operations and are recorded at their exchange amounts, which is the amount of consideration established and agreed to between the College and the related parties.

Langara College

Notes to the Financial Statements
Year ended March 31, 2023

17. Expenses by object

	2023	2022
		(Restated - note 3)
Salaries and benefits	\$ 137,189,451	\$ 127,763,689
Fees and contract services	15,090,091	13,626,386
Amortization of tangible capital assets	10,088,524	10,051,235
Accretion	244,233	236,822
Facilities	7,284,513	6,703,287
Cost of goods sold	1,895,579	2,009,963
Supplies	6,552,369	5,773,230
Professional development and travel	2,466,388	1,757,935
Contributions to Langara College Foundation	1,750,420	1,917,533
Leases and rental	998,067	886,191
Scholarships and bursaries	1,762,800	1,228,805
Communications	264,162	499,560
Interest on long-term debt	468,000	468,000
Other	(90,428)	(18,229)
	\$ 185,964,169	\$ 172,904,407

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2023

SCHEDULE OF DEBTS

Information on debts for Langara College is included in Note 11 to the Audited Financial Statements.

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Indemnitee	Issuance No.	Issuance Date
7th Light Education Group Inc. and Enlightened Educational Holdings Inc.	202315137	Nov 28, 2022
Ableton AG	202315310	Jan 13, 2023
Acquire Media Ventures Inc.	202315015	Oct 27, 2022
Adobe Systems Incorporated	202314650	Jul 08, 2022
Advanced Chemistry Development, Inc.	202315031	Nov 02, 2022
Age Care Management Ltd.	202314990	Oct 20, 2022
Agilent Technologies Canada Inc.	202315465	Feb 22, 2023
Amazon.com Services LLC	202315314	Jan 17, 2023
Ascension Sciences Inc.	202314529	Jul 27, 2022
BeyondTrust Corporation	202315541	Mar 10, 2023
Capture One A/S	202314970	Oct 18, 2022
CINEPLEX ENTERTAINMENT LP by its general partner CINEPLEX ENTERTAINMENT CORPORATION	202315390	Feb 03, 2023
City of Coquitlam	202314542	Jun 13, 2022
City of Vancouver, the Board of Parks and Recreation of the City of Vancouver and False Creek Community Association	202314622	Jun 30, 2022
Condrey Corporation	202314865	Sep 15, 2022
ControlUp Inc.	202315247	Dec 20, 2022
Defiant Inc.	202315451	Feb 21, 2023
Electronic Theatre Controls, Inc.	202314902	Sep 23, 2022
Elsevier Inc.	202315230	Dec 19, 2022
Epic Games, Inc.	202315447	Feb 21, 2023
EPS US, LLC	202315138	Nov 28, 2022
Fujifilm Canada Inc.	202315276	Jan 04, 2023
Fulcrum Management Solutions Ltd.	202315588	Mar 17, 2023
Giulia Verga dba Nice Cans Rental	202315052	Nov 04, 2022
Google LLC	202315294	Jan 10, 2023
Graitech Inc.	202315181	Dec 08, 2022
Granville Island Theatre District Society	202315103	Nov 18, 2022
Granville Island Theatre District Society	202315329	Jan 19, 2023
Gsoft Technologies Inc.	202314955	Oct 11, 2022
Her Majesty the Queen in right of Canada, as represented by the Minister of Fisheries and Oceans	202314557	Jun 15, 2022
HID Global Corporation	202314480	May 30, 2022
His Majesty the King in Right of Canada, as represented by the Minister of Employment and Social Development	202315105	Nov 18, 2022
His Majesty the King in Right of Canada, as represented by the Minister of Employment and Social Development	202315544	Mar 13, 2023
Imperial Parking Canada Corporation	202315385	Feb 02, 2023
Intuit Canada ULC	202314777	Aug 18, 2022
Intuit Inc.	202314776	Aug 18, 2022
Jamf Software, LLC	202315479	Feb 27, 2023
KnowB4.com	202314918	Sep 28, 2022
Leica Microsystems CMS GmbH	202315520	Mar 06, 2023
Leica Microsystems CMS GmbH	202314629	Jun 30, 2022
Meltwater News Canada Inc.	202315006	Oct 27, 2022
OntheBoards.tv	202315452	Feb 21, 2023
OpenShot Studios, LLC.	202314428	May 16, 2022
Outfront JCDecaux Street Furniture Canada LP	202315564	Mar 14, 2023
Output Sports Ltd.	202315575	Mar 16, 2023
Pattison Outdoor Advertising LP	202315172	Dec 02, 2022
Postmedia Networks Inc.	202314643	Jul 06, 2022
Quadient Canada Ltd. and Quadient Leasing Canada Ltd.	202314888	Sep 21, 2022
reMarkable AS	202314774	Aug 18, 2022
Sage Software Canada Inc.	202314842	Sep 08, 2022
Salesforce.com Canada Corporation	202314701	Jul 27, 2022
SecureW2, B.V.	202314713	Aug 02, 2022
Showbie Inc.	202315254	Dec 21, 2022
Slack Technologies LLC	202314501	Jun 02, 2022
TelemetryApp Services Ltd.	202315061	Nov 07, 2022
Texthelp Ltd.	202315164	Dec 02, 2022
The Board of Education of School District No. 39 - Vancouver	202314577	Jun 21, 2022
Veeam Software Group GMBH	202315160	Dec 01, 2022
Waste Management of Canada Corporation	202315360	Jan 26, 2023
Zoom Video Communications, Inc.	202315293	Jan 11, 2023

Prepared as required by *The Financial Information Regulation*, Schedule 1, section 5

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF REMUNERATION AND EXPENSES OF MEMBERS OF THE BOARD OF GOVERNORS

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Expenses</u>
Alonso, Maria	Board Member	2,000	
Baum, Mary Lynn	Board Member	2,715	349
Burns, Paula	Board Member (ex officio)	-	
Corrales, Armor Valor	Board Member	2,000	
Dhaliwal, Krisha	Board Member	2,000	349
Dhillon, Amardeep Singh	Board Member	1,500	349
Dwyer, Janelle	Board Member	2,000	
Howard, Stephen	Board Member	1,333	
Jaworski, Michal	Board Member	2,500	349
MacMillan, Tess	Board Member	-	
Mass, Ian	Board Member	2,000	
Mirani, Akhtar Raza	Board Member	2,000	349
Murray, Scott Michael	Board Member	2,000	
Palozzi, Rose	Board Member	-	
Rheaume, Cole	Board Member	2,000	
Roberts, Melissa	Board Member	-	
Varachia, Yusuf	Board Member (ex officio)	-	349
Won, Sohyeun (Sophie)	Board Member	1,333	
Total		\$ 23,380	\$ 2,094

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

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

<u>Employee</u>	<u>Position</u>	<u>Salary</u>	<u>Expenses</u>
Abbasi, Reza	Instructor	100,958	1,130
Abbott, Paul	CS LEAP Instructor	79,988	374
Acherman, Marc	Instructor	82,895	817
Adams, Laura	Instructor	107,584	467
Adams, Mark	Director, Ancillary Services	119,296	1,208
Adler, Markus	Senior System Administration	80,323	2,584
Afshar, Noushine	Instructor	100,958	1,976
Agov, Avram	Instructor	100,958	5,921
Ahmad, Rana	Instructor	110,633	992
Ahrestani, Persis	Instructor	75,719	3,102
Aitken, Stephanie	Instructor	99,696	2,703
Aksentsev, Felix	Associate Director, Development	108,127	985
Alimadad, Azadeh	Instructor	85,264	258
Alves, Antonella	Instructor	103,693	970
Amini, Haleh	Instructor	100,958	4,014
Anaquod, Jennifer	Instructor	101,379	420
Anderson, Claire	Instructor	103,815	255
Anhaouy, Pichmony	Instructor	99,203	3,979
Ann Kadooka, Jo	CS LEAP Instructor	79,941	1,075
Anwar, Raged	Instructor	77,216	2,868
Aoyagi, Tomoe	Associate Director, International Marketing & Business Development	122,677	44,360
Ariafar, Arezoo	Instructor	76,006	-
Armstrong, Kiki	Executive Assistant to the VP, Administration and Finance	78,270	1,903
Aroca-Ouellette, Patricia	Division Chair	111,895	911
Asmaro, Deyar	Instructor, Psychology	87,707	1,020
Atwal, Sandy	Instructor	106,006	1,445
Atwood, Lucinda	Curriculum Development Consultant	100,958	2,330
Azize, Natalia	Curriculum Consultant	101,058	1,688
Babiak, Peter	Instructor	100,958	429
Baker, Mark	Instructor	100,958	1,010
Baker, Patricia	Associate Director, Facilities	116,683	2,971
Bakshi, Randip	Instructor	76,941	1,526
Balderston, James	Program Coordinator, CS	89,591	674
Baljak, Yuko	Instructor	100,958	2,572
Barbeau, Elizabeth	Dean, Academic	157,913	3,378
Barron, Vanessa	Instructor	97,302	215
Barton, Jim	Instructor	75,719	701
Baudot, Clarisse	Senior Database Administrator	96,472	1,954
Baxter, Anne	Director, Risk & Internal Controls	117,855	2,681
Beck, Anna	Assistant Registrar, RES	94,463	1,883
Bedford, Julie	Instructor	106,982	-
Bedi, Prerna	International Student Coordinator	79,167	4,927
Beiggi, Sara	Instructor	82,170	1,184
Belchev, Eugene	Instructor	103,482	1,130
Bell, Allan	Audio Visual Supervisor	73,009	5,708
Berger, Jordan	Associate Registrar, RES	109,164	2,640
Bergman, Anita	Laboratory Demonstrator	77,529	2,530
Bernaerd, Darren	Dean, Academic	150,628	14,759
Bhalloo, Shafik	Instructor	102,720	1,914
Bhanji, Salima	Instructor	94,648	1,029
Bhatia, Manish	Instructor	100,958	1,130
Bhattacharjee, Parijat	International Student Coordinator	77,067	3,224
Bill, Cassandra	Instructor	104,770	-
Billette, Denis	Instructor	100,958	6,046
Bissell, Erika	Assistant Registrar, Projects	81,407	1,440
Blacklock, Deborah	Instructor, English	85,598	2,507
Blaeser, Stephen	Librarian	103,482	6,924
Bland, Joel	Instructor	84,162	832
Blue, Greg	Instructor	100,958	1,976
Bobovski, Irina	Associate Registrar, RES	115,036	2,249
Bodie, Serissa	Strategic Analytics Consultant	83,131	620
Boehm, Sandra	Program Coordinator, LEAP Program	85,592	364
Boname, Charles	Associate Director, Cyber Security	115,382	1,306
Bonham, Susan	Educational Technology Advisor	98,140	1,617
Bornau, Ruth	Instructor	100,958	2,793

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Borys, David	Instructor	91,507	1,075
Boston, Alexander	Instructor	101,379	1,613
Bouguerra, Mourad	Instructor	91,133	-
Bowers, Jim	Division Chair, faculty of Social Sciences and Community Programs	84,709	5,582
Bowers, Michele	Counsellor	80,766	1,516
Bowers, Sarah	Curriculum Development Consultant	100,958	4,407
Bowler, Tim	Portfolio Budget Advisor	87,478	1,813
Bozek, Kevin	Instructor	84,793	3,697
Breguet, Bryan	Instructor	106,006	3,592
Brooks, Teresa	Associate Director, International Student Services	118,156	6,243
Brousseau, Megan	Instructor	78,684	4,187
Brown, Mono	Instructor	86,785	1,862
Bruen, Merike	Counsellor	79,849	2,328
Budra, Karen	Instructor	100,958	1,130
Buis, Alena	Instructor	90,760	5,414
Bulman, Erica	Instructor	108,880	484
Burgess, Leslie	Instructor	100,958	1,586
Burns, Jehanne	Instructor	108,580	1,741
Burns, Paula	President and CEO	203,077	31,936
Busayong, Denise	Manager, Student Services Operations	89,594	7,368
Cai, Vicky	Instructor	100,958	6,631
Campbell, Milos	Instructor	103,482	1,130
Cardas, Shireen	Associate Director, IT Project Portfolio Management (PPM)	115,385	9,877
Carrington, Lawrence	Project Manager, IT	110,401	4,467
Casey, Simon	Instructor	100,958	1,130
Cavicchioli, Kina	Instructor	107,530	817
Cawsey, Ryan	Department Chair	106,006	1,334
Chahal, Sabrina	Instructor	103,482	2,255
Chahl, Rabinder	Instructor	101,458	754
Chan, Brian	Development Manager, Information Technology	80,475	350
Chan, Doris	Intermediate Business Analyst	83,062	2,716
Chan, Elic	Instructor	78,623	1,112
Chan, Gordon	Instructor	105,646	5,212
Chan, Kirsten	Associate Director, Finance and Purchasing	118,180	11,889
Chan, Livia	Instructor	101,520	1,130
Chang, Linda	Instructor	98,298	1,119
Chang, Sophia	ERP Business Analyst	80,563	4,375
Chapman, Carrie	Laboratory Demo, Physics	72,816	2,384
Charania, Shiraz	Instructor	100,958	3,531
Charters, Tim	Counsellor	100,958	1,566
Chavdarova, Alena	Associate Director, Student Projects & Improvement	121,235	2,807
Cheddie, Jennifer	Student Conduct Officer	77,584	5,003
Chen, Angel	Instructor	100,426	1,128
Chen, Eric	Instructor	100,958	1,130
Chen, Mingwu	Instructor	111,429	896
Cheng, Derek	Desktop Systems Analyst	72,410	2,701
Cheng, Yue-Ching	Instructor	122,638	13,653
Chenier, Troy	Instructor	101,168	2,613
Chenyakin, Yuri	Laboratory Demo, Chemistry	73,614	2,028
Chernoff, Toby	Instructor	100,958	1,929
Cheung, Katherine	Laboratory Demonstrator	73,396	1,760
Cheung, Una	Department Assistant, IT	80,903	9,242
Chhina, Gagun	Instructor, Sociology	76,176	5,760
Chin, Cathie	Instructor	100,958	1,928
Chin, Eileen	Director, Financial Services	146,688	7,399
Chiong, Stephen	Instructor	104,120	4,145
Chiu, Jeremy	Instructor	83,302	3,347
Chiu, Lyren	Instructor	75,719	2,109
Cho, Sehyun	Laboratory Demonstrator	73,118	2,457
Chong, Garyen	Instructor	100,958	782
Chopra, Ruchi	Senior Developer	88,995	2,859
Chow, Drisanna	Instructor	94,477	2,389
Chow, Henry	Instructor	82,029	3,319
Chow, Raymond	Program Coordinator, CS	87,513	1,374
Christie, Niall	Instructor	106,006	1,488
Chui, Jonathan	Infrastructure Lead	95,231	3,513
Chung, Derrick	Senior Developer	86,665	5,227

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Clark, Arnie	Registrar	143,754	18,053
Clarke, Joanna	Instructor	83,981	2,163
Coates, Terrence	Instructor	100,958	1,130
Collins, Stacey	Instructor	100,958	1,130
Connors, Sandy	Laboratory Demonstrator	78,383	1,754
Conway, Christopher	Instructor	101,379	6,533
Cooling, Gerry	Project Manager, ERP Process and Testing	108,773	3,824
Cottrell, Laura	Instructor, langara school of nursing	105,691	3,970
Cresswell, David	Associate Vice-President, Projects and Operational Excellence, CIO	198,588	6,139
Currie, Noel	Instructor	102,245	604
Curtis, Alison	Librarian	102,031	3,885
Dadgar, Anoush	Instructor	100,958	896
Dane, Spencer	Instructor	109,574	3,248
Darbandi, Hossein	Instructor	100,958	1,767
Davis, Katherine	Instructor	76,584	1,095
Dawson, Andrea	Department Chair	109,516	1,224
Dawson, Mark	Manager, Public Affairs	111,054	1,727
Day, Brent	Instructor	100,958	2,142
De Sousa, Patrick	Instructor	99,845	956
Desabrais, Steven	Human Resources Consultant	88,879	2,921
Deveau, Francesca	Instructor	106,362	1,041
Dey, Sudeshna	Programmer Analyst	80,261	1,947
Dhaliwal, Nav	Human Resources Consultant	87,691	4,251
Dhaliwal, Paravdip	Instructor	88,338	2,629
Dobbie, Courtenay	Instructor	91,042	1,067
Dodds, Anne	Academic Administrative Manager	89,674	1,164
Dom, Linda	Instructor	100,958	1,130
Doornbosch, Dwayne	Director, Facilities	164,172	2,273
Douglas, Gina	Assistant Payroll Manager	95,288	1,578
Douglas, Janet	Instructor	106,006	1,411
Duffy, Jennifer	Department Chair	112,099	3,845
Edwards, Timothy	Instructor	100,958	701
Eeckhout, Shannon	Executive Assistant, People Services	82,036	1,083
Egan, Andrew	Instructor	113,566	7,250
Eicker, Sharlie	Assistant Chair	76,681	312
Einarson, Earl	Curriculum Consultant	106,756	1,023
Eisler, Karyn	Instructor	100,958	1,130
Elavia, Areez	Instructor	82,850	118
Elbarbari, Manar	International Student Coordinator	86,780	11,529
Emerson, KC	Instructor	103,482	543
Endrizzi, Alice	Instructor	88,338	487
Enns, Sandra	Divisional Chair, faculty of Social Sciences and Community programs	111,054	6,157
Epple, Brittany	Instructor	74,175	1,336
Erdos, Katrina	Department Chair	106,006	7,104
Erickson, Jennifer	Instructor	106,006	1,275
Estepho, Mazen	Senior Cyber Analyst	92,641	4,759
Evans, Leanne	Instructor	79,438	324
Evans, Patrick	Assistant Registrar, RES	76,269	2,070
Fabri, Courtney	Director, Institutional Research	113,365	10,307
Fajardo, Lanie	Instructor	136,642	1,265
Falcon, Diana	Executive Assistant to the Board of Governors	87,974	3,035
Falcus, John	Instructor	106,258	1,130
Farrahi, Bijan	Instructor	100,958	-
Farrington, Travaldo	Program Coordinator, CS	85,787	787
Farrokh, Kaveh	Counsellor	100,958	1,130
Farwaha, Harry	Instructor	87,794	374
Faucher, Chantal	Instructor	102,220	3,374
Feenan, Robert	Instructor	98,855	3,164
Feng, Vivian	Librarian	100,958	1,848
Flanigan, Amy	Instructor	92,899	1,496
Floyd, Annette	Instructor	101,168	3,874
Follador, Cristina	Instructor	75,719	2,521
Fong, Petti	Instructor	77,420	334
Font, Susan	Instructor	101,129	429
Forrester, Joyce	Manager, Operations and Administration, Continuing Studies	103,270	1,187
Forseng, Melanie	Instructor	101,208	1,122
Francis, Jenny	Instructor	84,454	4,962

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Franzova, Nora	Division Chair, Mathematics & Sciences	111,054	2,156
Fraser, Briana	Learning Technologist	101,430	1,542
Friesen, Sandra	Instructor	80,196	1,005
Fudgell, Cynthia	Manager, Health and Safety	107,161	2,976
Gadey, Leona	Supervisor, RES	84,482	1,061
Gambroudes, Dolores	Instructor	109,766	278
Gantfold, Gregory	Quality Assurance Lead	101,329	3,096
Gavino, Katherine	Instructor	98,855	429
Genoway, Noel	Instructor	102,707	429
Ghani, Nabil	Infrastructure Manager, Information Technology	126,001	3,860
Ghassemieh, Mersedeh	Instructor	94,542	1,067
Giampa, Christa	Instructor	100,958	1,130
Gianacopoulos, Marianne	Division Chair	111,054	3,994
Gibson, Brad	Instructor	100,958	2,234
Gill, Julie	Associate Director, Projects and Improvement	96,508	1,034
Giovannetti, Gray	Instructor	100,958	3,367
Girling, Alan	CS LEAP Instructor	79,694	1,075
Gladman, Stephanie	Instructor	95,044	-
Glass, Catherine	Instructor	106,006	4,398
Goldberg, Jill	Instructor	101,008	856
Goldman, Alexander	Client Services Manager, IT	107,363	6,430
Good, Shaun	Programmer Analyst	88,995	2,158
Gosal, Hoshiar	Instructor	100,958	429
Goula, Ivy	Instructor	103,172	7,963
Grammatikos, Alexander	Instructor	76,710	1,577
Grant, Philip	Instructor	100,958	1,342
Gray, Sean	Instructor	79,849	1,683
Greaves Aylward, Pauline	Instructor	117,978	5,019
Green, Bryan	Instructor	100,958	1,943
Grewal, Preet	Instructor	100,958	3,232
Griner, Lara	Development Officer, Langara School of Management	80,067	3,793
Grubisic, Maja	Instructor	93,108	2,950
Gunawan, Antonius	Business Analyst Lead	98,722	3,096
Gupta, Ana	Instructor	94,575	3,636
Gustafson, Hannah	Instructor	82,170	1,391
Haag, Stefan	Instructor	101,513	2,370
Hagen, Erin	Student Case Coordinator	77,107	9,974
Hakimi, Koopa	Instructor	81,395	1,048
Hale, Lisa	Instructor	77,200	1,030
Hamavand, Hengameh	Instructor	100,958	701
Hamilton, Megan	Instructor	92,545	424
Hamilton, Melisa	Instructor	115,567	4,656
Hargrave, Duane	Associate Director, Solutions Architect	121,236	1,464
Harvey, Caroline	Instructor	100,958	2,486
Hastick, Andre	Desktop Systems Analyst	78,586	4,427
Hatam, Ido	Instructor	87,630	256
Hawksley, Lynette	Manager, Enrolment Marketing	109,874	5,958
Hayashi, Choji	Instructor	100,958	2,074
Hayashi, Gayle	Department Chair	106,006	921
Heir, Nina	Instructor	109,730	3,497
Heldman, Margaret	Vice-President, Academics (Interim)	199,739	6,006
Hellmann, Julie	Instructor	81,966	701
Herman, Angela	Instructor	97,936	2,459
Higgs, Tyler	Instructor	78,087	1,135
Hill, Donald	Instructor	100,958	2,823
Hill, Shelley	CS LEAP Instructor	75,560	714
Hiscox, Andrew	Instructor, Business Management and International business	100,958	701
Holditch, Gregory	Instructor	106,968	5,220
Horita, Leslie	Instructor	100,958	1,130
Howard, Jonathan	Supervisor, Print Services	80,906	2,134
Hrabowsky, Christina	Academic Manager, Faculty of Nursing	81,166	1,225
Hruska, Kimberly	Instructor	105,061	1,141
Hsiao, Alice	Strategic Analytics Coordinator	82,109	350
Hsu, Alice	Executive Assistant to the President	82,342	978
Hsu, Wendy	Instructor	89,714	2,399
Hu, Chiwei	Instructor	100,958	487
Huang, Joe	Instructor	106,644	2,025

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Hubert, Steven	Instructor	96,220	2,251
Hudgins, David	Instructor	105,956	1,023
Hughes, Bradley	Instructor	101,379	1,178
Hughes, Kelly	Instructor	103,482	2,360
Hui, Shirley	Cooperative Education Officer	90,364	560
Hummel, Stephanie	Assistant Chair	104,714	1,138
Hummelman, Anne-Marie	Instructor	75,719	4,226
Hunt, Fiona	Department Chair	106,006	779
Huth, Catherine	Instructor	100,958	3,585
Hyatt, Lucas	Manager, Operations and Administration (SIS)	104,146	8,387
Ibrahim, Rawa	Coordinator, Student Advisor	85,726	4,781
Ing, Betty	Administrative Coordinator, Facilities	75,252	320
Iverson, Andrew	Instructor	92,545	2,915
Jackson, Helen	Instructor	90,442	2,740
James, Andrea	Instructor	103,272	3,400
James, Kevin	Instructor	90,442	2,994
Jang, Jae-Hyung	Instructor	100,958	429
Janot, Kyra	Instructor	78,045	1,605
Janota, Kerri	Counsellor	106,006	3,616
Janota, Sophie	CS LEAP Instructor	79,787	1,075
Jansen, Janinah	Program Coordinator, International Programs and Partnerships	89,522	6,573
Janzen, Katelyn	Instructor, Biology	86,584	865
Jaswal, Sarbjit	Instructor	100,958	910
Jee Choi, Yun	Head Pre-Teacher, Child Development Centre	77,055	1,843
Jenni, Nicole	Instructor	84,383	1,038
Jensen, Annie	Librarian	73,446	2,146
Jensen, Frederica	Instructor	108,580	557
Jessop, Deland	Instructor	100,958	1,130
Johal, Kamal	Manager, Workday Sustainment and Support	108,666	3,976
Johns, Richard	Instructor	75,719	323
Johnston, Tina	Instructor	85,853	367
Johnstone, Tiffany	Instructor	84,493	1,221
Jombart, Frederic	Instructor	100,958	1,130
Jones, Nathan	Instructor	103,482	4,063
Joseph, Graeme	Executive Director, Indigenous Initiatives & Services	94,158	1,128
Josipovic, Olga	Instructor, langara school of nursing	94,707	1,029
Jullyan, Rachel	HR Operations Coordinator	84,029	-
Ka Hei Lai, Gladys	Instructor	100,958	5,177
Kalsi, Pooja	Instructor	100,958	3,968
Karunanayaka, Ruwan	Instructor	87,794	374
Kasprow, Sheri	Manager, Facilities Services	90,198	675
Kassam, Karima	Instructor	100,958	3,350
Kean, Darrell	Instructor	100,958	2,638
Keating, Craig	Instructor	100,958	1,130
Kelsall, Susan	Dean, Academic	168,090	8,529
Kennedy, Brent	Instructor	105,983	4,202
Kennedy, Stephen	Partner, HR Services	88,879	688
Kennet, Annat	Program Coordinator, CS	89,007	156
Keys, Shelina	Instructor	79,624	2,112
Khan, Zeeshan	Manager, Building Operations	107,704	2,253
Khatirinejad, Mahdad	Instructor	100,958	3,716
Khun-Khun, Baljit	Instructor	100,958	596
Kieswetter, Krista	CS LEAP Instructor	79,880	1,075
Kim, Ben	Program coordinator, CS	84,738	1,003
Kirson, Ruth	Instructor	100,958	429
Klein, Effie	Instructor	104,534	1,127
Knapp, Jennifer	Coordinator	102,679	3,297
Ko, Rebecca	Instructor	87,433	2,478
Koelewijn, Stephanie	Instructor	104,981	813
Koke, Michael	Vice-President, Finance and Administration	205,274	7,864
Koonar, Kevin	Instructor	100,958	1,130
Koonar, Stephanie	Instructor	75,719	4,348
Kooner, Asha	Instructor	100,958	1,267
Krause, Gerda	Dean, Academic	161,684	5,055
Kristiansen, Anne	Instructor	100,958	3,301
Kuchta, Estella	Instructor	100,423	2,589
Kumar, Anu	Instructor	101,498	2,528

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Kumar, Prashant	Instructor	89,364	6,952
Kumaran, Seetha	Manager, Applied Research Centre	88,503	5,234
Kuramoto, Michelle	Managing Partner, HR Services	101,653	1,904
Lam, Kim	Instructor	109,427	2,559
Lam, Melody	Director, Total Rewards, Payroll and HR Systems	155,264	5,079
Landin, Aurora	Instructor	101,458	1,068
Laramie, Cathy	Manager, Payroll Services	109,319	1,297
Larden, Kandey	Department Chair	106,427	1,490
Larsen, Carmen	Curriculum Development Consultant	100,958	2,869
Lary, Nooshin	Instructor	106,393	1,009
Lattanzio, Joseph	Program Coordinator, CS	76,957	957
Lau, Eva	Associate Director, Financial Planning & Analysis	118,950	4,132
Lau, Francis	Senior Network Administrator, Networks and Security	92,977	2,859
Lavallee, Melisa	Instructor	103,482	5,579
Lawlor, Ciara	Instructor	100,958	1,991
Lawson, Emma	Librarian	103,482	4,662
Le Blanc, Simone	Executive Director, Foundation and Director of College Advancement	83,108	2,980
Le Brun, Elise	Manager, Student Engagement	101,579	4,873
Le, Vickie	Strategic Analytics Coordinator	76,341	319
Lea, Erin	Instructor	100,958	3,910
Lee, Angela	Recruitment Consultant	87,485	1,073
Lee, Cassandra	Project Manager, ERP	97,871	4,342
Lee, Eliza	Manager, Business Operations	87,986	1,076
Lee, Martin	Instructor	80,364	1,043
Legate, Jane	CS LEAP Instructor	79,787	7
Leigh, Paul	Instructor	100,958	2,693
Leong, Diana	Assistant Department Chair	126,059	5,294
Leplat, Farah	Instructor	100,958	1,533
Lestage, Helene	Instructor	78,818	448
Lewis, Tanya	Instructor	100,958	3,260
Li Lam, David	CS Instructor	80,225	-
Li, Eugene	Instructor	106,006	2,341
Li, Ken	Instructor	105,670	130
Li, Tianming	Instructor	115,681	175
Lim, Yew-Wei	Instructor	94,648	915
Lim, Yujin	Instructor	75,719	3,069
Lin, Huimin	Instructor	100,958	1,130
Link, Barry	Instructor	104,570	553
Litt, Bobby	Instructor	73,927	4,171
Liu, Helen	Senior Workday Application Developer	74,910	3,105
Lloyd, Valerie	Instructor	100,958	2,791
Lo, Michael	Instructor	104,954	1,130
Longo, Julie	Associate Vice-President, Academic	177,495	7,794
Lotario Greggio, Luciano	Instructor	100,958	429
Lui, Felicia	Academic Administrative Manager	90,342	1,717
Lui, Katherine	Workday Application Developer	81,648	3,086
Lum, Tara	Instructor	74,846	4,618
Lupo, Oren	Program Manager, Supply Chain & Logistics	102,363	431
Lyon, Kevin	Laboratory Demonstrator	74,012	1,754
Ma, Ophelia	Librarian	100,958	709
MacDonald, Cam	Instructor	101,278	5,689
MacDonald, Kevin	Theatre Technical Director	80,015	3,398
Maciel, Fabiano	Associate Director, International Marketing & Business Development	104,051	68,812
MacMillan, Tess	Division Chair	111,054	1,130
MacWilliam, Erin	Instructor	101,064	3,259
Madar, Jason	Coordinator	104,894	622
Mahajan, Vidhi	Project Manager, ERP	100,410	4,577
Mahapatra, Chinmaya	Instructor	112,150	572
Mann, Paisley	Instructor	89,609	2,026
Mann-Mattoo, Manpreet	Coordinator	96,331	1,516
Mao, Virginia	Instructor	86,052	2,780
Mardukhi, Jian	Instructor	98,299	418
Maroney, Bernard	Instructor	100,958	711
Marshall, Alison	Program Coordinator, LEAP Program	88,644	958
Marson, Brenda	Academic Manager, Langara Language Training Centre ("LLTC")	96,693	1,546
Martin, James	Educational Initiatives Facilitator	100,958	3,194
Maschmann, Sean	Instructor	100,958	618

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Maslovat, Dana	Instructor	100,958	6,716
Mason, Jane	Vice-President, People Services	191,504	11,086
Mathur, Neil	Instructor	100,958	1,627
McAlister, Sean	Instructor	86,694	978
McAuliffe, Anna	Executive Assistant to the VP, Administration and Finance	78,486	3,292
McCallum, Jake	Director, Athletics & Intramurals	126,812	35,962
McCallum, Katie	Manger, Advancement	100,705	5,853
McCarthy, Jane	Instructor	100,958	429
McColgan, Karen	Instructor	104,332	1,063
McGugan, Leslie-Anne	CS LEAP Instructor	79,695	374
McIntyre, Sara	Instructor	89,118	4,181
McKee-Scott, Jamie	Instructor	88,250	4,820
McKinley, Kimberly	Instructor	120,162	2,357
McLean, Scott	Instructor	100,958	1,018
McLeod, Bethani	Instructor	75,719	-
McMillan, Kevin	Instructor	100,958	1,130
Mede, Heidi	Supervisor, Education Technology	76,116	1,888
Meehan, Kelly	Manager, Financial Services	107,265	2,108
Meek, Shannon	Instructor	103,624	1,725
Meier, Janice	Instructor	90,442	2,019
Menjivar, Josue	Instructor	89,048	292
Mentacos, Phil	Instructor	103,332	1,130
Michalak, Tammy	Consultant, Accessibility Services	100,958	1,130
Miller, Jordan	Instructor	85,358	328
Miller, Robert	Coordinator	103,482	1,130
Mills, Colin	Instructor	107,418	448
Milosevic, Snezana	Programmer Analyst	79,347	1,603
Minami, Shiho	Instructor	75,132	1,021
Mirhady, Farid	CS LEAP Instructor	79,694	701
Mirjalili, Saeed	Instructor	92,553	1,094
Mirnic, Branca	CS LEAP Instructor	76,339	1,524
Mistry, Parizad	Director, HR Systems, Services and Payroll	155,840	1,948
Molag, Monica	Instructor	106,006	2,127
Monagan, Gladys	Instructor	79,319	429
Moniz De Sa, Mario	Instructor	114,258	3,379
Montgomery, Dale	Instructor	100,958	1,130
Moreira, Felipe	Manager, International Student Services	100,514	9,871
Mosi, Andrew	Instructor	104,454	2,348
Moule, Jennifer	Instructor	100,958	1,130
Mowbray, Grant	Instructor	100,958	2,241
Munson, Suzanne	Director, Accessibility Services	130,700	555
Murray, Dave	Project Manager, IT	116,773	5,589
Murthy, Gayathri	Instructor	101,799	2,040
Muscat, Anne	Instructor	100,958	2,274
Nairne, Kathryn	Instructor	74,036	1,977
Nakano, Sonoko	Instructor	100,958	1,896
Natyna, Michael	Project Manager, Faculty Contract Administration	110,406	470
Naumann, Kenneth	Instructor	100,958	2,707
Nelson, Margo	Instructor	100,958	1,411
Nelson-Flower, Martha	Instructor	96,829	391
Newell, Jonathan	Instructor	77,013	3,181
Newland, Trevor	Instructor	100,958	4,502
Newman, Tomoko	Strategic Analytics Consultant	108,320	5,053
Ngomesia, Linda	Portfolio Budget Advisor	87,478	763
Nguyen, Athena	Instructor	86,594	369
Nguyen, Quynh	Instructor	104,081	1,517
Nickason, James	Counsellor	74,531	802
Nitta, Yukino	Instructor	90,398	1,784
Nizar, Naila	Instructor	100,958	1,130
Noriega, Marcela	Assistant Department Chair, Design Formation	90,862	390
Nowlin, Christopher	Instructor	108,830	3,891
Numerow, Susan	Instructor	102,019	3,508
Nyaeme, Bassam	Instructor	105,929	1,130
Nystrom, Christine	Instructor	94,419	3,500
Obedkoff, Paula	Counsellor	103,482	1,995
O'Brien-Bell, Catharine	Instructor	101,058	1,130
O'Donnell, Bridget	Academic Administrative Manager	87,508	2,675

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
O'Donohue, Kevin	Accounting Manager, Foundation	98,762	4,264
Ofreneo, Ro	Instructor	112,478	1,277
Okochi, Tomoko	Instructor	94,749	715
Oliver, Kathleen	Instructor	104,551	5,228
O'Mahony, Philomena	Strategic Analytics Consultant	95,717	5,082
On Hon, Sik	Associate Director, International Marketing & Business Development	117,031	10,580
Onaghinon, Ruth	Associate Director, Operations	115,865	8,163
Ononeze, Emeka	Instructor	77,485	3,814
Oropesa, Gemma	Program Coordinator, CS	86,879	2,124
Orrange, Dionne	Cooperative Education Officer	100,958	1,129
Ortega Nava, Jessica	Instructor	103,482	1,148
Osareh, Alireza	Assistant Department Chair, Students	103,482	2,289
Ostrovsky, Michael	Senior Developer	96,822	3,003
O'Sullivan, Jennifer	Program Manager, RMT	81,097	1,862
Padley, Sean	Cooperative Education Officer	100,958	2,295
Paige, Jennifer	Associate Director, Domestic Marketing and Recruitment	117,395	8,223
Pan, Leon	Instructor	100,958	4,781
Pang, Haotian	Instructor	80,107	2,827
Parajulee, Ramjee	Instructor	100,958	-
Parhar, Monica	Laboratory Demonstrator, Nursing	78,454	3,204
Park, Ben	ERP Business Analyst	86,692	1,400
Parsi-Feraidoonian, Raiomand	Instructor	100,958	701
Pascuzzi, Josephine	Instructor	100,958	429
Pecinova, Hana	Instructor	75,719	2,041
Pei, Mindy	Associate Registrar, RES	105,272	11,180
Penafiel, Johanne	Instructor	75,507	1,136
Perreault, Jeff	Development Manager, Information Technology	104,205	2,143
Peters, Mary	Instructor	100,958	1,029
Peters, Valerie	Associate Director, International Programs	117,031	608
Petersohn, Adrienne	Instructor	104,584	3,450
Phillips, Stephen	Instructor	103,482	2,196
Pierson, Wanda	Instructor	126,526	4,888
Piovesan, Paola	Supervisor, Accounts Receivable	76,820	7,946
Poirier, Daniel	Instructor	80,931	2,596
Polukoshko, Thor	Instructor	103,630	1,353
Poole, Jennifer	Instructor	100,958	3,224
Poon, Pennie	Manager, Academic Quality Assurance	103,142	1,032
Prahst, Indira-Natasha	Instructor	99,276	1,112
Prasad, Ronald	Instructor, Marketing Management	105,796	2,530
Prior, Julian	Educational Technology Advisor	101,879	2,393
Prosperi, Paul	Instructor	100,958	2,059
Purewal, Simmi	Coordinator, HR Strategic Initiatives	81,388	1,938
Qayumi, Shahnaz	Instructor	84,132	596
Quan, Melodee	CS LEAP Instructor	79,695	1,075
Quastel, Jonas	Instructor	107,503	6,150
Quinones, Thea	Instructor	100,426	2,881
Rader, Aubyn	Instructor	80,849	3,180
Rahnumah, Heidi	Development Officer	80,602	3,927
Rajotte, Joanne	Manager, Records Management & Privacy	103,085	1,698
Rajwani, Aziz	Instructor	110,838	1,068
Rakhra, Ravinder	Instructor	100,958	951
Ranjbary, Pari	Instructor	100,958	4,881
Raphael, Brooke	Instructor	103,482	1,131
Rathbone, Kim	Project manager, IT	83,195	4,992
Ravalia, Sid	Manager, Solutions Architect	76,031	882
Ready, Janet	Instructor	89,235	1,186
Reeves, Sarah	Instructor	71,512	4,959
Reid, Jennifer	Cooperative Education Officer	100,958	5,758
Relihan, Dan	Instructor	84,132	1,706
Reynolds, Shonna	Instructor	100,958	2,030
Richards, Sarah	Instructor	74,121	1,933
Riddell, Rummie	Project Manager, ERP Student	110,406	5,244
Rivkin, Shelley	Instructor	100,958	281
Rizzardo, Beth	Instructor	74,175	1,306
Robb, Erin	Instructor	107,520	429
Robbins, Philip	Coordinator	100,958	1,915
Roberts, Andrew	Instructor	100,958	444

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Roberts, Melissa	Instructor	109,504	5,024
Roberts, Nik	Health and Safety Coordinator	82,581	1,343
Rockwell, Jasmyne	Coordinator	74,811	1,842
Rodrigo, Ramon	Executive Assistant to the VP, External Development	79,063	2,301
Roe, Gordon	Instructor	100,958	467
Rogers, Giselle	Instructor	100,958	2,062
Rolke, James	Instructor	100,958	1,130
Rolston, Simon	Instructor	102,233	3,323
Ronaldson, Sharon	Instructor	98,855	3,859
Ross, Maggie	Director, Student Conduct & Judicial Affairs	107,642	2,713
Rossington, Matt	Program Coordinator, CS	78,052	658
Rudek, Jordan	Instructor	102,160	1,298
Ruhl, Lealle	Instructor	105,625	379
Rukavina, Alison	Instructor	123,553	324
Salahuddin, Muntaseer	Instructor	100,958	429
Samiei, Maryam	Instructor	100,958	429
Santiago Da Silva, Alexandre	Web Developer	83,062	2,366
Sawatzky, Ruth	Manager, Purchasing	78,468	1,063
Scarlett, Emily	Associate Registrar, RES	111,205	2,528
Schachter, Debbie	Associate Vice-President, Students	173,797	15,122
Schmid, Michael	Desktop Systems Analyst	75,556	5,374
Schmidt, Chris	Instructor	91,875	2,518
Schmor, Kent	Instructor	101,408	1,130
Schratter, Deborah	Manager, Communications & Marketing	104,471	1,456
Scratchley, Linda	Instructor	103,482	2,247
Seebohm, Marie-Claire	Assistant Chair	102,909	5,636
Semmens, Roger	Instructor	100,958	4,901
Sgarbi, Paulo	Instructor	100,958	2,720
Shadgar, Bitra	Instructor	84,132	428
Shah, Deep	ERP Business Analyst (HCM)	91,201	1,214
Shahriari, Shervin	Instructor	102,958	1,130
Shay, Ronald	Instructor	100,958	4,082
Shehzad, Khurram	Instructor	105,622	1,128
Shibuya, Anne	Intermediate Business Analyst	80,131	2,827
Shimon, Shuhash	Instructor	100,426	660
Shinbo, Yayoi	Instructor	102,851	2,264
Shivji, Yaz	ERP Business Analyst	74,511	846
Shore, Carla	Instructor	115,327	-
Siddique, Zafrul	Instructor	100,958	3,869
Sidhu, Bhavneet	Instructor	100,958	1,130
Sifko, Lenke	Director, Continuing Studies	126,228	4,691
Singh Bassi, Sukhmandeep	Strategic Analytics Consultant	74,718	5,652
Singh, Manisha	Instructor	89,773	1,564
Slade, Sandra	Instructor	105,758	1,105
Slawson, Gregory	Instructor	75,719	845
Slessor, Dan	Librarian	102,220	2,937
Smith, Erin	Intercultural Engagement Consultant	90,254	794
Smith, Mark	Instructor	102,172	3,669
Smith, Nick	Director, Project Management Office and Operational Excellence	144,851	675
Smith-Cairns, Mike	Instructor	100,966	859
Sohi, Jiwandeep	Programmer Analyst	80,261	1,947
Solomonian, Adam	Instructor	96,923	2,841
Solway, Yvonne	Instructor	87,806	2,477
Steele, Jonathan	Instructor, Business Technology Management	113,388	2,716
Steinke, Tyra	Consultant, Accessibility Services	100,958	1,650
Stennett, Damon	Service Desk Supervisor	83,062	2,015
Stewart, Eric	Instructor	108,538	2,730
Stuart, Scott	Construction Supervisor	89,661	2,174
Stuckless, J. Todd	Department Chair	106,006	1,506
Stunder, Sharon	Instructor	100,958	2,888
Su, Michelle	Instructor	106,058	1,544
Su, Yue	Laboratory Demonstrator, Physics	73,513	1,797
Sullivan, Allison	Librarian	90,018	3,917
Sumel, Pauline	Instructor	100,958	2,303
Sunga, Paul	Instructor	111,021	-
Surjanovic, Ivan	Instructor	88,339	2,614
Susanto, Robin	Instructor	100,958	3,272

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Sveinson, Kelly	Director, Applied Reserach Centre	133,554	9,917
Sverdrup-Phillips, Susan	Instructor	101,033	429
Swanson-Holm, Roberta	Instructor	89,233	7,713
Syed, Itrath	Instructor	86,851	3,454
Syme, Ann	Dean, Academic	164,765	6,055
Takayanagi, Nariko	Instructor	106,006	4,290
Tam, Janice	Portfolio Budget Advisor	89,153	94
Tamas, Csilla	Coordinator	107,268	1,450
Tang, Leonard	Instructor	100,958	1,130
Tastekin, Emel	Instructor	79,333	937
Tellez Rendon, Jose	Business Analyst, Data	82,017	307
Thayil, Leena	Intermediate Business Analyst	83,062	2,015
Thind, Sara	Instructor	85,948	4,986
Thomas, Denise	Instructor	100,958	2,244
Thomas, Stefanie	Counsellor	100,958	1,776
Thompson, Diane	Instructor	100,958	1,751
Thompson, Jeffrey	Senior Systems Administrator, Servers & Storage	87,396	2,680
Tinio, Mirabelle	Instructor	106,106	668
Tipliski, Veryl	Instructor	78,759	-
To, Phuoi-Linh	Director, Continuing Studies	128,878	1,990
Todd, Susan	Instructor	94,648	701
Tovar, Mayra	Instructor	84,231	1,091
Tran, Angie	Laboratory Demonstrator	76,165	2,524
Tripp, Lindsay	Librarian	75,998	721
Tripunov, Alex	Instructor	84,132	2,080
Trujillo-Pisanty, Ivan	Instructor	94,890	412
Tsai, Yu-Ling	Instructor	100,958	838
Tse, Matthew	Strategic Business Analyst	79,154	894
Tsui, Tyron	Instructor	108,902	3,319
Ullattikulam, Mumsy	Instructor	100,958	2,833
Uzozie, Anuli	Instructor	98,856	843
Vallee, Pauline	Associate Registrar, RES, Graduation, Transfer Credit, and Publications	97,585	4,879
Vallejo, Monica	Digital Interaction Designer	72,581	2,460
Van Dam, Brad	Director, International Education Operations	143,180	71,087
Van Ert, April	Executive Director, Communications, Marketing and Government Relations	135,024	1,388
Van Vliet, Emily	Instructor	74,765	3,341
Vanderheyden, Karen	CS LEAP Instructor	80,146	1,075
Vand'Erkamps, Craig	Maintenance Supervisor	86,768	2,004
Varachia, Yusuf	Vice-President, External Development	211,263	74,730
Vargas, Pablo	Associate Vice President, External	161,743	787
Vaughan, Jarrett	Instructor	100,958	429
Vedal, Lauren	Instructor	82,268	3,566
Velin, Ron	Instructor	100,958	1,130
Vernon, Ryan	Librarian	106,006	5,482
Vidas, Nadia	Instructor	97,767	1,413
Virji, Yasmin	Program Coordinator, CS	92,018	458
Vogel, Vicki	LSSC Instructor	97,115	161
Vulcano, Emilia	Assistant Registrar, RES	94,463	2,962
Vysek, Peter	Instructor	92,545	429
Wacowich-Sgarbi, Shirley	Instructor	100,958	1,082
Wadsley, Helena	Instructor, Fine Arts	75,719	996
Wai, Kevin	Senior Database Administrator	103,531	3,395
Walcott-Francis, Joy	Director, Equity, Diversity, and Inclusion	90,687	8,232
Walsh, Peter	Mental Health Initiatives Consultant	95,134	6,198
Wang, Jun	Manager, International Student Services	80,384	8,354
Watts-Grant, Duncan	Program Coordinator	79,359	72
Weal, Jacqueline	Instructor	100,958	4,102
Webster Benwick, Suzi	Instructor	108,930	9,917
Weldon, Jennifer	Librarian	80,622	3,851
West, Dale	Instructor	95,107	407
Weston, Wendy	Communications Officer	73,904	2,530
Wiebe, Sunita	Project Director, Quality Assurance Process Audit (QAPA)	127,585	3,959
Wilkins, Erin	Department Chair	106,006	13,926
Wilkinson, Guy	Instructor	100,958	4,313
Williams, Shawna	Curriculum Consultant	106,006	20,036
Windwraith, Azaia	Assistant Registrar, RES	94,463	403
Wing, Carolyn	Instructor	103,061	4,424

LANGARA COLLEGE
Statement of Financial Information
Year Ended March 31, 2023

Employee	Position	Salary	Expenses
Winham, Nina	Instructor	87,918	2,345
Wintjes Clarke, Frances	Instructor	100,958	2,127
Woltosz, Joanna	Instructor	100,958	4,605
Wong, Christopher	Consultant, Accessibility Services	100,958	3,291
Wong, Isabel	Manager, IT Architecture	107,786	3,080
Wong, Jason	Instructor	108,580	440
Wong, Jenny	Instructor	87,794	1,075
Wong, John	CS Instructor	146,253	1,237
Wong, Joyce	Associate Director, Library and Academic Success Centre	111,184	7,615
Wong, Julia	Instructor	81,238	2,029
Wong, Kenneth	Instructor	100,958	11,419
Wong, Kenneth	Manager, Financial Planning & Analysis	110,406	1,171
Wong, Moon	Instructor	96,752	2,416
Wong, Patricia	Human Resources Consultant	93,124	833
Wong, Philip	Librarian	100,958	1,928
Wong, Richard	Instructor	93,495	1,098
Wood, Benjamin	Instructor	100,958	9,115
Woodley, Rosi	Product Manager, Information Technology	108,760	4,735
Woods, Patricia	Instructor	102,995	463
Workman, Heather	Cooperative Education Officer	103,482	1,180
Xia, Wei	Instructor	113,103	1,781
Xiong, Larry	Director, Institutional Research	182,085	491
Xu, Jessica	Instructor	83,202	2,559
Yang, Sue	Department Chair	106,006	1,325
Yang, Yanguo	Instructor	103,482	2,512
Yau, Justin	Deputy CIO, Information Technology (IT)	146,691	3,437
Ye, Stephanie	Strategic Analytics Consultant	88,392	1,127
Yeung, Raymond	Associate Director, Ancillary services	111,842	3,340
Yi, Jane	Development Manager, Information Technology	120,657	2,201
Yip, Sze-Ching	Instructor	100,958	1,688
Yong Yang, Ji	Instructor	100,958	3,761
Yorke, Erin	Instructor	102,505	6,690
Yoshida, Masashi	International Student Coordinator	73,664	1,784
Yu, Skylet	Instructor	84,489	2,874
Yuen, Eddie	Computer Support Analyst, Client Services	73,511	10,878
Yuen, Nelson	Computer Support Analyst, Client Services	76,808	4,717
Zhao, Joe	Strategic Analytics Consultant	81,227	390
Zheng, Lulin	Counsellor	100,958	4,605
Zhu, Anna	Assistant Registrar, RES, Records, Registration & Appeals	78,964	1,598
Zhu, Zoey	Project Accounting Manager, ERP	99,271	4,495
Zier-Vogel, Ryan	Instructor	86,804	399
Zitouni, Parisa	Educational Developer	85,885	1,973
Total of Employees Earning > \$75,000		69,887,454	2,132,005
Total of Employees Earning < \$75,000		39,658,801	988,460
Schedule of Remuneration and Expenses of Members of the Board of Governors		23,380	2,094
Severance pay excluded from earnings		213,017	-
Other Employee Remuneration and Operating Expenses		27,406,799	45,652,159
Salary and Operating Expenses Total		137,189,451	48,774,718
Total Expenses per Statement of Operations			185,964,169

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There were 9 severance agreements made between Langara College and its non-unionized employees during the fiscal year. These agreements represent 27 months of compensation.

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
3Ra Group Student Exchange Ltd.	35,734
4Imprint, Inc	50,997
Acml Management Western Limited	854,090
Adventus Education	102,795
Aerotek Ulc	73,559
Agilent Technologies Canada, Inc	656,926
Ainsworth Inc. Dnu	62,555
Air Canada On Board Ca	104,586
Al Scott Lock & Safe Ltd.	25,519
Altek Construction Ltd	173,093
Alvis Tsui (Fss) Inc.	36,973
Amazon.Ca/Mkt/Prime	117,619
Amc Applied Management Centre Ltd.	113,505
Amre Supply Canada Inc.	34,587
Anton Paar Canada Inc	128,847
Apple.Com/Hk	42,671
Applyboard Inc	241,028
Arminster Lail	39,694
Associated Fire Safety Group Inc	43,038
Associated Health Systems Inc.	27,326
Atlassian Pty Ltd.	113,868
Avi-Spl Canada Ltd.	91,161
Axis Technical Services Corp	40,221
Bc Colleges	30,000
Bc Electronic Library Network	55,065
Bc Event Management Inc.	58,133
Bc Hydro And Power Authority	910,634
Bcnet	1,315,015
Beau Photo Supplies Inc.	25,762
Benton & Overbury 2017 Ltd.	109,319
Best Service Pros Ltd.	2,012,407
Bestbuycanada.Ca	206,480
Betach Solutions Inc	160,254
Bfl Canada Consulting Services Inc.	60,899
Black & Mcdonald Limited	34,627
Boyden Vancouver Inc.	38,844
Bpo Intelligence	28,285
Bright Can-Achieve Limited	28,645
Broadway Refrigeration & Air Conditioning Co Ltd	51,912
Camosun College	83,601
Canadian Edge International Corp.	35,857
Canadian International Freight Forwarders Association Inc.	52,080
Canam Consultants Limited	171,845
Cat Centre For Arts And Technology Canada Inc.	281,809
Cdw Canada Corp.	50,793
Cengage Learning Inc	319,843
Chandos Construction Limited, As General Partner Of Chandos Construction Lp	567,491
Charms International Consultants Inc.	164,046
Charter Telecom Inc.	133,442
Chen Liang	31,850
Citrix Systems, Inc.	73,463

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
City Of Vancouver	248,863
Citystudio Vancouver Society	30,000
Coastpro Projects Ltd.	80,603
College Of New Caledonia	25,228
Compass Web	277,474
Compugen Inc.	2,658,704
Connect Tour Ltd.	26,527
Controlup Technologies Ltd.	35,381
Corporate Express Canada Inc.	255,270
Cpat Distribution, Inc.	25,739
Creative 3D Solutions Inc.	41,274
Da Architects & Planners Inc.	86,922
Dell Canada Inc.	42,659
Deloitte Inc.	962,099
Dr Christine B Singh Md Inc	136,423
Dr N.K.N. Lee Inc	105,304
Dr. Diana Kang	26,915
Dr. Gloria Yuen Inc.	32,353
Ebsco Canada Limited	61,359
E-Card Id Products Ltd.	77,750
Elsevier B.V.	270,227
Feltloom Inc	28,697
Fernanda Averbach Abrao	26,028
Filterpro Services Canada Ltd.	28,143
Fisher Scientific Ltd.	91,892
Fortisbc - Natural Gas	83,980
Gail Sparrow	68,000
Gartner Canada Co.	146,790
Gec Management Limited Partnership	149,547
Global Industrial Canada	51,446
Global Opportunities Pvt. Ltd.	85,574
Global Relay Communications Inc.	46,120
Go Flooring Ltd.	47,590
Google Ads	125,595
Granville Island Theatre District Society	54,779
Graphic Office Interiors Ltd.	97,488
Guillevin International Inc.	53,766
Harris & Company	157,549
Healthlinc Medical Equipment Ltd.	29,228
Holtzbrinck Publishers Llc	159,546
Horizon Landscape Contractors Inc.	77,831
Hrx Technology Inc	76,125
Iae Global Limited	83,546
Idp Connect Inc	32,500
Idp Education Ltd. Australia	692,658
Industrial Alliance Insurance And Financial Services Inc.	355,948
Innovative Interfaces Global Limited	67,394
Jain Overseas Services Inc.	79,943
Jama Software	47,309
John Wiley & Sons Canada Limited	131,551
Kahunaverse Sports Group Inc.	51,593

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Kanan International Pvt Ltd.	119,728
Kent Archie	28,203
Kern Bsg Management Ltd.	60,463
Kevin James Construction Ltd	393,621
Keydata Associates Inc.	358,055
Know Your Body Best Therapeutics & Supplies Inc.	27,826
Kone Inc.	40,158
Kpmg Llp	71,960
Kurtis Stewart	33,632
Kwantlen Polytechnic University	1,172,642
Lamar Transit Advertising Canada Ltd.	95,882
Leap Geebee Edtech Private Limited	45,689
Lifeworks Canada Ltd	69,392
Login Brothers Canada	74,489
London Drugs	40,529
Long & Mcquade Web Ord	35,320
Long View Systems Corporation	69,487
Lorne Lapham Sales & Rentals Inc.	32,348
Louise Kool & Galt	31,126
Lufthansa	30,475
Maple Leaf Disposal Ltd.	77,771
Marc Rizzardo	26,020
Mary Jane Joe	32,467
Mcgraw-Hill Ryerson Limited	279,098
Mcintyre Media Inc.	31,762
Merlan Scientific Ltd.	30,059
Method Innovation Partners Inc	505,770
Micro Focus Software (Canada) Ulc	214,561
Microserve V8205	1,890,437
Microsoft Canada Inc.	105,000
Minister Of Finance And Corporate Relations	84,267
Minogue Medical Inc	64,233
Mitel Networks Corporation	110,813
Monastery Stays Pty Ltd	26,246
Mott Electric General Partnership	183,889
Nanodata Solutions Inc	46,284
Noaisys Immigration Inc.	75,697
One Degree Hvac Service Group Ltd.	402,152
Outward Bound Canada	25,810
Oxford University Press	104,473
P J S Systems Inc.	561,002
Pacific Blue	4,738,624
Paladin Security Group Ltd.	1,414,263
Parvo Medics Inc.	69,390
Pattison Outdoor Advertising Lp	151,256
Paula Boddie & Associates Ltd.	28,816
Paypal Touhaowanji	44,427
Pcl Constructors Westcoast Inc.	4,316,053
Pearson Education Canada Inc.	326,778
Pension Corporation	10,028,440
Pinton Forrest & Madden Group Inc	50,528

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Prism Engineering Limited	317,964
Prismrbs	41,758
Professional Choice Uniform Corporation	30,617
Progressive Fundraising Inc.	120,787
Proquest Llc	30,681
Pyramid E Services Pvt Ltd.	103,530
Quadient Canada Ltd.	33,182
R. F. Binnie & Associates Ltd.	144,300
Radius Global Consulting Inc.	1,282,575
Randstad Interim Inc.	33,815
Rbc Bank Charges	33,275
Real Cdn. Superstore	102,932
Receiver General For Canada	6,158,881
Rfs Canada	39,165
Ricoh Canada Inc.	265,276
Robert Half Canada Inc.	231,260
Rogers Business Solutions	59,093
Rogers Wireless	106,275
Ronin Safety & Rescue Inc.	29,589
Russell Communications	29,206
S.I. Systems Partnership	201,704
Sage Publications Inc.	29,428
Salesforce.Com Canada Corporation	35,829
Santa Monica Study Abroad Pvt. Ltd.	52,852
Sehdev Travel & Educational Services	86,738
Sfu (E-Hlbc & Bc Eln)	127,093
Shell Energy North American (Canada) Inc.	240,254
Sheraton Kampala Hotel	36,148
Sign Referral Services Inc.	56,543
Singleton Urquhart Reynolds Vogel Llp	33,904
Southern Butler Price Llp	26,008
Spectrum Educational Supplies Limited	37,551
Spicers Canada Ulc	30,596
Spot Solutions Ltd.	70,639
St John Ambulance	42,293
Stanley Black & Decker Canada Corporation	33,378
Staples Promotional Products Canada Ltd	141,110
Steris Canada Sales Ulc	61,454
Sun Life Financial	208,194
Superior European Painting & Decorating Ltd.	211,264
Swish Maintenance Limited	36,295
Symplicity Corporation	37,783
Taledi Enterprise Development Inc	215,196
Tc Thermenex Inc.	119,110
Teksystems Canada Corp	94,167
Tenline Sales Ltd.	31,192
Tgh Enterprises	161,860
The Herjavec Group Inc.	112,000
Tier 5 Systems Ltd.	42,749
Togetherall Canada Ltd.	26,750
Tophatmonocle Corp	54,354

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2023

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Trane Canada Ulc	50,003
Travel Healthcare Insurance Solutions Inc.	349,321
Trios College Business Technology Healthcare Inc.	131,420
Tyco Integrated Fire & Security Canada, Inc.	173,820
Uline Canada Corporation	68,552
University Of British Columbia	104,614
Vancouver Board Of Trade	29,495
Vwr International Co	101,649
Warrington Pci Itf Broadway Plaza	610,436
West Pacific Consulting Group Managed Services Inc.	308,519
Western Business Validation Research	33,621
Willo Labs, Inc.	30,658
Wiseblood Consultancy Ltd.	67,804
Wood Wyant Canada Inc.	68,768
Workday Limited	1,375,225
Workfront Inc.	41,408
Worksafe Bc	284,447
Zoom Video Communications, Inc.	81,766
Total Paid to Vendors > \$25,000	63,715,555
Total Paid to Vendors < \$25,000	6,450,238
Grand Total Paid to Vendors	70,165,793

Consolidated Total of Grants Exceeding \$25,000	-
Consolidated Total of Contributions Exceeding \$25,000	1,750,420
Consolidated Total of All Grants and Contributions Exceeding \$25,000	1,750,420

Reconciliation

Grand Total Paid to Vendors	70,165,793.20
Consolidated Total of All Grants and Contributions Exceeding \$25,000	1,750,420.00
Salaries	112,905,211.00
Amortization of Tangible Capital Assets	10,088,524.00
Interest on Long-Term Debt	468,000.00
Acquisition of Tangible Capital Assets	(14,280,779.00)
Accretion Expense	244,233.00
Scholarships and Bursaries	1,762,800.00
Accruals and Other	2,859,966.80
Total Expenses per Statement of Operations	185,964,169.00

Prepared as required by *The Financial Information Act*, Section 2(3)(b)(i),
and the *Financial Information Regulation*, Schedule 1, section 7.