

Statement of Financial Information for

LANGARA COLLEGE

Year ended March 31, 2024

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2024

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LANGARA COLLEGE

Statement of Financial Information

Year ended March 31, 2024

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 26, 2024

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2024

MANAGEMENT REPORT

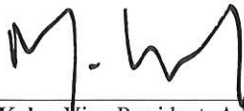
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by Management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are Management's responsibility. Management 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 26, 2024

Financial Statements of

Langara College

And Independent Auditor's Report thereon
For the year ended March 31, 2024

Langara College

Statement of Management Responsibility

Year ended March 31, 2024

Management is responsible for the preparation of the annual financial statements, and has prepared the accompanying financial statements for the year ended March 31, 2024, 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.

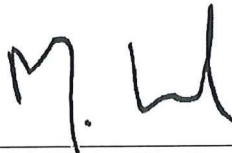
In discharging its responsibility for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that assets are safeguarded and that the financial records provide a reliable basis 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 27, 2024



KPMG LLP

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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, 2024
- 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, 2024 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.



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.



Langara College
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- 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.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
June 27, 2024

Langara College


Statement of Financial Position
 March 31, 2024 with comparative figures for 2023

		2024	2023
Financial assets			
Cash	Note 4	\$ 69,585,699	\$ 85,869,433
Investments	Note 4	44,405,547	43,712,283
Accounts receivable		5,536,451	3,141,284
Inventories for resale		349,208	395,159
Net investment in lease	Note 5	2,560,402	2,673,569
		122,437,307	135,791,728
Liabilities			
Accounts payable and accrued liabilities	Note 6	29,437,380	30,326,741
Employee future benefits	Note 7	2,222,600	1,842,700
Deferred revenue		40,175,759	53,709,400
Deferred contributions	Note 8	15,385,560	6,233,840
Deferred capital contributions	Note 9	62,850,426	55,922,892
Asset retirement obligations	Note 10	2,036,982	8,047,215
Long-term debt	Note 11	7,585,097	7,737,047
		159,693,804	163,819,835
Net debt		(37,256,497)	(28,028,107)
Non-financial assets			
Tangible capital assets	Note 12	155,674,579	143,353,553
Prepaid expenses		3,357,744	3,342,417
		159,032,323	146,695,970
Accumulated surplus		\$ 121,775,826	\$ 118,667,863


Commitments Note 14

See accompanying notes to the financial statements

Approved on behalf of the Board of Governors:



Mary Lynn Baum
 Chair, Board of Governors



Scott Murray
 First Vice Chair, Board of Governors

Langara College

Statement of Operations and Accumulated Surplus

Year ended March 31, 2024 with comparative figures for 2023

	Annual Budget		Actual	Actual
	2024		2024	2023
Revenue:				
Province of British Columbia grants	\$ 64,867,000	\$	60,750,716	\$ 57,369,200
Tuition and student fees	122,294,000		128,945,527	113,945,257
Sales of goods and services	3,610,000		3,350,637	3,582,700
Contract services	1,631,000		3,620,283	2,345,216
Investment income	5,393,000		6,398,264	3,626,638
Revenue recognized from deferred capital contributions	3,945,000	Note 9	4,019,003	3,982,039
Miscellaneous income and contributions	1,657,000		7,951,110	2,411,858
	203,397,000		215,035,540	187,262,908
Expenses:				
Instruction	195,206,000		202,997,560	177,741,519
Ancillary operations	6,541,000		5,951,637	6,472,230
Contributions to Langara College Foundation	1,650,000	Note 16	2,978,380	1,750,420
	\$ 203,397,000		\$ 211,927,577	\$ 185,964,169
Annual surplus	-		3,107,963	1,298,739
Accumulated surplus, beginning of year	118,667,863		118,667,863	117,369,124
Accumulated surplus, end of period	\$ 118,667,863		121,775,826	\$ 118,667,863

See accompanying notes to financial statements

Langara College

Statement of Operations and Accumulated Surplus

Year ended March 31, 2024 with comparative figures for 2023

	Annual Budget		Actual			
	2024		2024			
			2023			
Revenue:						
Province of British Columbia grants	\$	64,867,000	\$	60,750,716	\$	57,369,200
Tuition and student fees		122,294,000		128,945,527		113,945,257
Sales of goods and services		3,610,000		3,350,637		3,582,700
Contract services		1,631,000		3,620,283		2,345,216
Investment income		5,393,000		6,398,264		3,626,638
Revenue recognized from deferred capital contributions	Note 9	3,945,000		4,019,003		3,982,039
Miscellaneous income and contributions		1,657,000		7,951,110		2,411,858
		203,397,000		215,035,540		187,262,908
Expenses:						
Instruction		195,206,000		202,997,560		177,741,519
Ancillary operations		6,541,000		5,951,637		6,472,230
Contributions to Langara College Foundation	Note 16	1,650,000		2,978,380		1,750,420
		\$ 203,397,000		\$ 211,927,577		\$ 185,964,169
Annual surplus		-		3,107,963		1,298,739
Accumulated surplus, beginning of year		118,667,863		118,667,863		117,369,124
Accumulated surplus, end of period		\$ 118,667,863		121,775,826		\$ 118,667,863

See accompanying notes to financial statements

Langara College

Statement of Changes in Net Debt

Year ended March 31, 2024 with comparative figures for 2023

		Annual Budget		
		2024		2023
	Note 2(i)			
Annual surplus		\$ -	\$ 3,107,963	\$ 1,298,739
Acquisition of tangible capital assets	Note 12	(33,597,000)	(23,433,700)	(14,280,779)
Loss on disposal of tangible capital assets		-	238,853	-
Amortization of tangible capital assets	Note 12	11,450,000	10,873,821	10,088,524
		(22,147,000)	(12,321,026)	(4,192,255)
Acquisition of prepaid expenses		-	(7,943,570)	(7,656,209)
Use of prepaid expenses		-	7,928,243	5,998,639
		-	(15,327)	(1,657,570)
Increase in net debt		(22,147,000)	(9,228,390)	(4,551,086)
Net debt, beginning of year		(28,028,107)	(28,028,107)	(23,477,021)
Net debt, end of year		\$ (50,175,107)	\$ (37,256,497)	\$ (28,028,107)

See accompanying notes to financial statements

Langara College

Statement of Cash Flows

Year ended March 31, 2024 with comparative figures for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 3,107,963	\$ 1,298,739
Items not involving cash:		
Amortization of tangible capital assets	10,873,821	10,088,524
Loss on disposal of tangible capital assets	238,853	-
Accretion expense	-	244,233
Revenue recognized from deferred capital contributions	(4,019,003)	(3,982,039)
(Gain) Loss on sinking fund investments for long-term debt	(1,420)	183,303
Change in employee future benefits	379,900	28,800
Decrease in asset retirement obligation	(6,010,233)	-
Change in non-cash operating working capital:		
Increase in accounts receivable	(2,395,167)	(1,046,011)
Decrease (Increase) in inventories for resale	45,951	(50,735)
Increase in prepaid expenses	(15,327)	(1,657,570)
(Decrease) Increase in accounts payable and accrued liabilities	(889,361)	3,902,124
(Decrease) Increase in deferred revenue	(13,533,641)	2,145,336
Increase in deferred contributions	16,159,420	1,117,892
	3,941,756	12,272,596
Capital activities:		
Acquisition of tangible capital assets	(23,433,700)	(14,280,779)
	(23,433,700)	(14,280,779)
Financing activities:		
Sinking fund payments on long-term debt	(150,530)	(150,530)
Deferred capital contributions received	3,938,837	4,643,984
	3,788,307	4,493,454
Investing activities:		
Principal payments received on net investment in lease	113,167	108,033
Purchase of investments	(693,264)	(530,801)
	(580,097)	(422,768)
(Decrease) Increase in cash	(16,283,734)	2,062,503
Cash, beginning of year	85,869,433	83,806,930
Cash, end of year	\$ 69,585,699	\$ 85,869,433

Non-cash transactions:

Transfer from deferred contributions to deferred capital contributions	\$ 7,007,700	\$ 797,629
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See accompanying notes to the financial statements.

Langara College

Notes to the Financial Statements
Year ended March 31, 2024

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 20,000 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, 2024

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, 2024, 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, 2024, 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, 2024

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, 2024

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, 2024

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 23, 2023. 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.

The College has no contaminated sites as of March 31, 2024 or March 31, 2023.

(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. The excess of an adjustment over the carrying value of the related tangible capital asset is recorded in the Statement of Operations and Accumulated Surplus.

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

3. Adoption of new accounting standards

(a) Revenue

On April 1, 2023, the College adopted Canadian public sector accounting standard PS 3400 *Revenue*. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

(b) Purchased intangibles

On April 1, 2023, the College adopted PSG-8 *Purchased Intangibles*. The new guideline permits the recognition of intangible assets that are acquired through an arm's length exchange transaction between willing parties provided the purchased intangible meets the recognition criteria for an asset. The adoption of this new guideline did not have an impact on the amounts presented in the financial statements.

(c) Public Private Partnerships

On April 1, 2023, the College adopted Canadian public sector accounting standard PS 3160 *Public Private Partnerships*. The new accounting standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

The College has no P3 partnerships as of March 31, 2024.

4. Cash and investments

As at March 31, 2024, the College held guaranteed investment certificates totaling \$44,405,547 (2023: \$43,712,283). The guaranteed investment certificates have interest rates ranging from 3.30% to 6.00% (2023: 1.45% to 5.70%) and maturities in 2024 to 2026 (2023: 2023 to 2025). The Langara Students' Union Capital Fund of \$4,085,025 (2023: \$4,220,389) is currently held in cash.

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 \$123,346 (2023: \$128,480) 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:

	2024	2023
Net investment in lease:		
Total minimum lease payments receivable	\$ 3,599,215	\$ 3,835,728
Unearned finance income	(1,038,813)	(1,162,159)
	\$ 2,560,402	\$ 2,673,569

Langara College

Notes to the Financial Statements
Year ended March 31, 2024

6. Accounts payable and accrued liabilities

	2024		2023	
Accounts payable and accrued liabilities	\$	12,332,082	\$	12,868,019
Salaries and benefits payable		17,105,298		17,458,722
	\$	29,437,380	\$	30,326,741

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.

The amounts recorded for these liabilities are as follows:

	Accumulated		Other leaves		2024	2023		
	sick leave	benefit	that vest					
Accrued benefit obligation, beginning of year	\$	1,497,000	\$	1,637,500	\$	3,134,500	\$	3,215,800
Current service cost		133,400		229,300	362,700	352,700		
Interest cost		62,900		71,700	134,600	114,900		
Benefit payments		(115,200)		(171,800)	(287,000)	(626,600)		
Actuarial (gain) loss		(61,100)		(46,900)	(108,000)	77,700		
Plan amendment		-		(71,800)	(71,800)	-		
Accrued benefit obligation, end of year		1,517,000		1,648,000	3,165,000	3,134,500		
Unamortized net actuarial loss		(485,900)		(456,500)	(942,400)	(1,291,800)		
Accrued benefit liability, end of year	\$	1,031,100	\$	1,191,500	\$	2,222,600	\$	1,842,700

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

	2024	2023
Discount rate	4.5%	4.0%
Inflation rate	2.5%	2.5%
Expected average remaining service life of employees	11 years	11 years

Langara College

Notes to the Financial Statements
Year ended March 31, 2024

7. Employee future benefits (continued):

(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 investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at August 31, 2023, the College Pension Plan has about 17,200 active members, and approximately 10,700 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 \$9,322,843 (2023: \$8,307,996) as employer contributions to the College Pension Plan and \$2,139,423 (2023: \$1,720,444) as employer contributions to the Municipal Pension Plan in the current year.

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.

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

8. Deferred contributions

2024	Capital	LSU	Other	Total
Balance, beginning of year	\$ 102,190	\$ 3,154,598	\$ 2,977,052	\$ 6,233,840
Contributions received during the year				
From the Province of British Columbia	-	-	17,754,009	17,754,009
From other sources	-	1,178,860	3,082,169	4,261,029
Revenue recognized from deferred contributions	-	(248,339)	(5,607,279)	(5,855,618)
Transfer to deferred capital contributions (note 9)	-	-	(7,007,700)	(7,007,700)
Balance, end of year	\$ 102,190	\$ 4,085,119	\$ 11,198,251	\$ 15,385,560

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

9. Deferred capital contributions

	2024	2023
Balance, beginning of year	\$ 55,922,892	\$ 54,463,318
Grants received from the Province of British Columbia	3,413,848	4,338,019
Contributions received from Other	524,989	-
Contributions received from Langara College Foundation	-	305,965
Transfer from deferred contributions (note 8)	7,007,700	797,629
Amount amortized to revenue	(4,019,003)	(3,982,039)
Balance, end of year	\$ 62,850,426	\$ 55,922,892

Included within the year end balance are unspent capital contributions of \$7,127,415 (2023: \$120,599), which will be spent in the following fiscal year.

Langara College

Notes to the Financial Statements
Year ended March 31, 2024

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:

	2024	2023
Balance, beginning of year	\$ 8,047,215	\$ 7,802,982
Accretion expense	-	244,233
Revision in estimate of remediation costs	(6,010,233)	-
Balance, end of year	\$ 2,036,982	\$ 8,047,215

Accretion expense is included in Instruction expenses and the revision in estimate of remediation costs is included in Miscellaneous income and contributions in the Statement of Operations and Accumulated Surplus. It is expected that the retirement costs will be incurred between 2027 and 2049 (2023: 2027 and 2049).

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 (2023: \$468,000) is included in instruction expense. Sinking fund investments increased in value by \$1,420 in the current year (2023: decrease of \$183,303).

	2024	2023
Face value of debt	\$ 10,000,000	\$ 10,000,000
Sinking fund	(2,414,903)	(2,262,953)
	\$ 7,585,097	\$ 7,737,047

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

12. Tangible capital assets

Cost	Additions, net of			2024
	2023	transfers	Disposals	
Land	\$ 2,043,360	-	-	\$ 2,043,360
Buildings and improvements	196,637,821	10,300,659	(2,736,340)	204,202,140
Buildings and improvements - work in progress	6,508,308	(6,508,308)	-	-
Furniture and equipment	12,645,277	1,947,304	(1,558,017)	13,034,564
Computer hardware	14,266,705	3,442,712	(1,987,926)	15,721,491
Computer software	13,961,714	2,483,856	(624,033)	15,821,537
Enterprise software - work in progress	748,046	11,623,773	-	12,371,819
Library holdings	1,003,091	143,704	(290,532)	856,263
Total	\$ 247,814,322	\$ 23,433,700	\$ (7,196,848)	\$ 264,051,174

Accumulated Amortization	Amortization			2024
	2023	Expense	Disposals	
Buildings and improvements	\$ 85,763,481	5,297,041	(2,497,487)	\$ 88,563,035
Furniture and equipment	6,036,325	1,552,002	(1,558,017)	6,030,310
Computer hardware	8,343,980	2,462,763	(1,987,926)	8,818,817
Computer software	3,677,424	1,418,360	(624,033)	4,471,751
Library holdings	639,559	143,655	(290,532)	492,682
Total	\$ 104,460,769	\$ 10,873,821	\$ (6,957,995)	\$ 108,376,595

Net Book Value	2023	2024
Land	\$ 2,043,360	\$ 2,043,360
Buildings and improvements	110,874,340	115,639,105
Buildings and improvements - work in progress	6,508,308	-
Furniture and equipment	6,608,952	7,004,254
Computer hardware	5,922,725	6,902,674
Computer software	10,284,290	11,349,786
Enterprise software - work in progress	748,046	12,371,819
Library holdings	363,532	363,581
Total	\$ 143,353,553	\$ 155,674,579

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

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 2023.

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	
2025	2,312,993
2026	1,710,690
2027	724,015
	\$ 4,747,698

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

15. Contractual Rights

The College has entered into a food services contract, entitling them to minimum annual commission fees as follows:

Fiscal year	
2025	317,170
2026	432,551
2027	445,704
2028	459,075
2029	472,847
Thereafter	118,750
	\$ 2,246,097

The College has also entered into an agreement for the lease of the Students' Union Building to the LSU, for which the future receivable amounts have been included in note 5.

16. 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 21, 2024, the Board of Governors of the College authorized the following contributions to the Foundation:

	2024	2023
Donations matching	\$ 200,000	\$ 200,000
Building Legacy Fund	1,197,930	1,156,464
International Education Development Fund	515,450	336,800
Scholarships and Bursaries for Indigenous Students	750,000	-
Scholarships and Bursaries for Domestic Students	250,000	-
Other miscellaneous transfers	65,000	57,156
	\$ 2,978,380	\$ 1,750,420

During the year, general and administrative expenses of the Foundation totaling \$236,287 (2023: \$176,907) 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.

Langara College

Notes to the Financial Statements

Year ended March 31, 2024

17. 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 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.

18. Expenses by object

	2024	2023
Salaries and benefits	\$ 153,236,325	\$ 137,189,451
Fees and contract services	19,489,437	15,090,091
Amortization of tangible capital assets	10,873,821	10,088,524
Accretion	-	244,233
Facilities	7,238,957	7,284,513
Cost of goods sold	1,820,021	1,895,579
Supplies	9,009,153	6,552,369
Professional development and travel	3,765,422	2,466,388
Contributions to Langara College Foundation	2,978,380	1,750,420
Leases and rental	1,007,743	998,067
Scholarships and bursaries	1,467,133	1,762,800
Communications	322,546	264,162
Interest on long-term debt	468,000	468,000
Other	250,639	(90,428)
	\$ 211,927,577	\$ 185,964,169

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2024

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, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Indemnitee	Issuance No.	Issuance Date
1150155 B.C. Ltd. dba Coastal Portable Refrigeration Rentals	202415975	Jun 07, 2023
Absolute Software Corporation	202416751	Dec 05, 2023
AgileCase OU	202416385	Sep 12, 2023
Anaconda Inc.	202416956	Jan 26, 2024
Apple Canada Inc.	202416242	Aug 10, 2023
Artic Wolf Networks, Inc.	202416230	Jul 31, 2023
Autodesk, Inc.	202416598	Nov 01, 2023
Best Practical Solutions LLC (Supplier)	202416228	Aug 08, 2023
Blurb, Inc.	202415708	Apr 09, 2023
Boinx Software International GmbH	202417041	Feb 15, 2024
British Columbia Hydro and Power Authority	202415734	Apr 17, 2023
British Columbia Hydro and Power Authority	202416400	Sep 13, 2023
British Columbia Institute of Technology represented by British Columbia Council on Admissions and Transfer	202415924	Jun 01, 2023
City of Burnaby	202417216	Mar 13, 2024
Cloud Software Group Inc.	202417004	Feb 07, 2024
Cloud Software Group Inc.	202415720	Apr 09, 2023
Compass Group Canada Ltd.	202417290	Mar 22, 2024
Corel Corporation	202415958	Jun 02, 2023
Criterion Pictures, a division of PMG California, Inc.	202416144	Jul 14, 2023
Digital River, Inc.	202416009	Jun 16, 2023
Dispatch Integration Ltd.	202416919	Jan 18, 2024
Elastic Studios Inc. and 1094613 BC Ltd.	202416561	Oct 31, 2023
Epic Games Commerce, GmbH	202416614	Nov 06, 2023
Eventbrite Inc.	202416936	Jan 22, 2024
Global Payment General Partnership	202416181	Jul 21, 2023
Global Payments Direct, Inc.	202416316	Aug 23, 2023
Google Cloud Canada Corporation	202416961	Jan 26, 2024
Google LLC	202415912	May 26, 2023
Homebase	202416715	Dec 05, 2023
iWave Information Systems Inc.	202417273	Mar 21, 2024
Jazz Pharmaceuticals Inc.	202417267	Mar 20, 2024
Kahoot!	202417307	Mar 26, 2024
KingswaySoft Inc.	202415711	Apr 09, 2023
Mentimeter	202415905	May 25, 2023
New Otani Co., Inc.	202416479	Oct 06, 2023
Nimbus Learning Inc.	202416008	Jun 16, 2023
Office Data Apps sp. z o.o.	202416958	Jan 26, 2024
Okanagan College	202416037	Jun 23, 2023
One Intranets Inc. dba Tangowork Software	202415713	Apr 13, 2023
Postit Software, PBC	202416669	Nov 17, 2023
Pound & Grain Digital Inc.	202416170	Jul 21, 2023
Revity Signals Software, Inc.	202416597	Nov 01, 2023
Riipen Networks Inc.	202416635	Nov 09, 2023
Simon Fraser University	202416436	Sep 22, 2023
Takushoku University	202416127	Jul 13, 2023
TechSmith Corporation	202416609	Nov 03, 2023
TechSmith Corporation	202416610	Nov 06, 2023
Texthelp, Inc.	202417192	Mar 08, 2024
The City of Richmond	202416809	Dec 18, 2023
the Company	202415903	May 25, 2023
The Social Planning and Research Council of British Columbia	202415763	Apr 24, 2023
Topcon Canada, Inc.	202417128	Mar 01, 2024
University of British Columbia	202416204	Jul 26, 2023
VueMotion Operations Pty Ltd.	202416383	Sep 13, 2023
Willo Labs, Inc.	202416668	Nov 17, 2023
Workato, Inc.	202416132	Jul 13, 2023
Workday Limited	202415767	Apr 24, 2023
Xpera HR Services Inc.	202415922	Jun 01, 2023
Zoom Video Communications, Inc.	202415766	Apr 21, 2023
Zoom Video Communications, Inc.	202417124	Mar 01, 2024

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

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

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	833	-
Baum, Mary Lynn	Board Member	2,333	4,300
Burns, Paula	Board Member (ex officio)	-	1,295
Corrales, Armor Valor	Board Member	2,000	-
Dhaliwal, Krishna	Board Member	2,000	2,802
Dwyer, Janelle	Board Member	667	-
Goldberg, Mark	Board Member	1,500	-
Howard, Stephen	Board Member	2,000	1,295
Jaworski, Michal	Board Member	2,167	1,295
MacMillan, Tess	Board Member (ex officio)	-	-
Mass, Ian	Board Member	667	-
Mirani, Akhtar Raza	Board Member	2,000	-
Murray, Scott Michael	Board Member	2,000	1,937
Palozzi, Rose	Board Member	-	-
Rheaume, Cole	Board Member	2,000	646
Roberts, Melissa	Board Member	-	-
Salem, Claudia	Board Member	1,500	-
Smith, Nicholas Urban	Board Member	667	1,522
Urvi	Board Member	1,000	-
Won, Sohyeun (Sophie)	Board Member	2,000	2,984
Total		24,499	18,075

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

LANGARA COLLEGE
Statement of Financial Information
Year Ended March 31, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Abaya, Nicole	Instructor	102,645	1,222
Abbasi, Reza	Instructor	115,526	472
Abbott, Paul	CS LEAP Instructor	91,397	518
Acherman, Marc	Instructor	98,450	2,227
Adams, Laura	Instructor	115,788	472
Adams, Mark	Director, Ancillary Services	124,371	211
Adler, Markus	Senior Systems Administrator, Infrastructure	104,477	2,473
Adumeta, Folasayo	Intermediate Business Analyst	85,133	1,356
Afshar, Noushine	Instructor	115,526	1,831
Agov, Avram	Instructor	132,657	8,420
Ahmad, Rana	Instructor	122,203	463
Ahrestani, Persis	Instructor	86,645	313
Aitken, Jimmy	Indigenous Student Services Specialist	87,675	411
Aitken, Stephanie	Instructor	121,068	1,859
Aksentsev, Felix	Associate Director, Development	122,046	1,862
Alimadad, Azadeh	Instructor	103,145	405
Alsaleh, Rushdi	Instructor, Business Computer Applications	92,647	26
Alston-O'Connor, Jessa	Instructor	95,101	1,584
Alves, Antonella	Instructor	118,422	5,107
Amini, Haleh	Instructor	115,526	2,634
Amlani, Alym	Instructor	93,552	1,697
Amsler, Neil	Instructional Assistant, Journalism	80,140	5,738
Anaquod, Jennifer	Instructor	118,336	472
Anderson, Claire	Instructor	115,630	1,392
Andrade, Samantha	Projects Associate, ERP	76,067	1,229
Anhaouy, Pichmony	Instructor	115,461	2,569
Ann Kadooka, Jo	CS LEAP Instructor	81,542	401
Ann Macbride, Sue	Associate Director, Projects and Improvement	121,571	520
Anwar, Raged	Instructor	114,004	4,233
Aoyagi, Tomoe	Associate Director, International Marketing & Business Development	127,776	43,220
Ariafar, Arezoo	Instructor	119,469	387
Armstrong, Jennifer	Instructor	96,223	-
Armstrong, Kiki	Executive Assistant to the VP, Administration and Finance	81,670	2,387
Aroca-Ouellette, Patricia	Division Chair	128,374	4,411
Asher, Meghan	Instructor	77,959	2,723
Atwal, Sandy	Instructor	121,302	3,330
Atwood, Lucinda	Curriculum Development Consultant	128,921	687
Azize, Natalia	Curriculum Consultant	115,526	5,291
Babiak, Peter	Instructor	115,526	472
Backus, Dae	Program Coordinator, CS	79,457	382
Baker, Patricia	Associate Director, Facilities	123,102	5,932
Bakshi, Randip	Instructor	98,756	5,317
Banerjee, Paramita	Instructor	113,871	4,051
Barbeau, Elizabeth	Dean, Academic	103,916	5,698
Barron, Vanessa	Instructor	115,390	732
Barton, Jim	Instructor	86,645	900
Basi, Simer	Instructor	85,950	674
Baudot, Clarisse	Senior Database Administrator	117,694	3,397
Baxter, Anne	Director, Risk & Internal Controls	150,237	118
Beck, Anna	Assistant Registrar, RES	106,652	7,271
Bedford, Julie	Instructor	123,050	480
Bedi, Prerna	International Student Coordinator	74,121	1,497
Beiggi, Sara	Instructor	108,193	3,179
Belchev, Eugene	Instructor	118,414	3,764
Bell, Allan	Audio Visual Supervisor	91,442	2,865
Bennett, Quinn	Advisor - Equality, Diversity and Inclusion (EDI)	78,712	393
Berger, Jordan	Associate Registrar, RES	122,502	7,117
Bergman, Anita	Laboratory Demonstrator	87,049	2,142
Bernaerdt, Darren	Dean, Academic	163,115	8,816
Bertrand, Halla	Coordinator, Studio 58	71,852	4,065
Beveridge, Samantha	Counsellor	88,925	1,884
Bhalloo, Shafik	Instructor	117,308	1,749
Bhanji, Salima	Instructor	108,306	582
Bhatia, Manish	Instructor	116,356	3,540
Bill, Cassandra	Instructor	115,668	4,748
Billette, Denis	Instructor	115,526	472
Bin Tan, You	Instructor	91,009	2,602
Bissell, Erika	Assistant Registrar, Projects	84,667	2,076
Blaeser, Stephen	Librarian	118,414	2,638
Bland, Joel	Instructor	79,968	342
Blue, Greg	CS Instructor	74,117	1,642
Bobovski, Irina	Associate Registrar, RES	118,927	1,558
Bodie, Serissa	Strategic Analytics Consultant	95,677	408
Boehm, Sandra	Program Coordinator - LEAP Program	91,215	506
Boname, Charles	Associate Director, Cyber Security	129,565	10,112
Bonham, Susan	Educational Technology Advisor Educational Technology	115,446	2,334
Bornau, Ruth	Instructor	115,526	1,683
Borys, David	Instructor	107,612	1,936
Boston, Alexander	Instructor	115,542	472
Bouguerra, Mourad	Instructor	87,879	360
Bowers, Michele	Counsellor	92,421	4,001
Bowler, Tim	Portfolio Budget Advisor	91,053	1,474
Bozek, Kevin	Instructor	101,421	4,387
Bramley, Luke	Audio Visual Technician	75,382	2,396
Brassard, Paul	Instructor	83,173	340
Breguet, Bryan	Instructor	122,132	2,638

LANGARA COLLEGE
Statement of Financial Information
Year Ended March 31, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Brooks, Teresa	Associate Director, International Student Services	125,607	5,518
Brousseau, Megan	Instructor	93,233	1,445
Brown, Christine	CS LEAP Instructor	75,409	125
Brown, Mono	Instructor	103,001	3,028
Brown, Vanessa	Library Technician	76,032	1,826
Bruhn, Ruth	Theatre Technician Production	78,563	2,626
Brusco, Janaina	Instructor	107,300	2,366
Buchanan, Gina	Manager, Leadership Development	149,541	7,589
Budra, Karen	Instructor	115,526	274
Bulalakaw, Edward	Computer Support Technician	75,807	2,589
Bulman, Erica	Instructor	115,520	2,575
Burgess, Leslie	Instructor	115,526	482
Burns, Jehanne	Instructor	115,809	3,247
Burns, Paula	President and CEO	262,833	45,238
Busayong, Denise	Manager, Student Services Operations	83,440	6,411
Cai, Vicky	Instructor	115,526	1,559
Campbell, April	Indigenous Student Services Specialist	90,931	424
Campbell, Milos	Instructor	115,853	3,178
Cao, Amy	Data and Reporting Analyst Lead	83,040	7,198
Capistrano, Alexandra	International Student Coordinator - Student Experience	84,392	3,386
Cardas, Shireen	Associate Director, IT Project Portfolio Management (PPM)	129,568	21,694
Carmona, Alejandro	Development Manager, Information Technology	107,100	-
Carrington, Lawrence	Project Manager, IT	115,569	806
Casey, Simon	Instructor	115,526	472
Catterson, Jason	Laboratory Demonstrator	83,035	2,054
Cavicchioli, Kina	Instructor	119,440	472
Cawsey, Ryan	Department Chair	163,850	6,721
Chahal, Sabrina	Instructor	118,414	1,144
Chahl, Rabinder	Instructor	105,146	2,730
Chan, Brian	Development Manager, Information Technology	109,524	50
Chan, David	Instructor	79,346	75
Chan, Elic	Instructor	114,693	4,541
Chan, Gordon	Instructor	118,497	1,972
Chan, Kirsten	Associate Director, Finance and Purchasing	124,729	11,993
Chan, Livia	Instructor	116,284	3,945
Chan, Patricia	CS LEAP Instructor	88,615	390
Chang, Chien-Hsun	Instructor	78,182	436
Chang, Kate	CS LEAP Instructor	75,141	460
Chang, Linda	Instructor	115,440	472
Chang, Sophia	ERP Business Analyst	89,302	11,068
Charania, Shiraz	Instructor	115,526	1,529
Charters, Tim	Counsellor	115,526	472
Chater, Jon	Instructor	84,630	377
Chavdarova, Alena	Associate Director, Student Projects & Improvement	128,477	7,592
Cheddie, Jennifer	Student Conduct Officer	89,301	5,001
Chen, Angel	Instructor	118,070	412
Chen, Christy	Budget & Financial Analyst	72,949	11,642
Chen, Eric	Instructor	115,526	844
Chen, Mingwu	Instructor	119,227	8,799
Cheng, Derek	Desktop Systems Analyst	84,956	2,687
Cheng, Michael	Counsellor	83,288	2,049
Cheng, Yue-Ching	Instructor	128,878	9,590
Chenier, Troy	Instructor	124,111	495
Chenyakin, Yuri	Laboratory Demo, Chemistry	84,209	2,060
Chernoff, Toby	Instructor	115,526	472
Cheung, Katherine	Laboratory Demonstrator	103,322	1,397
Cheung, Riane	Supervisor, RES, Records, Registration, and Appeals	87,456	1,367
Cheung, Serena	Human Resources Associate	77,965	309
Chhabra, Jatin	Desktop Systems Analyst	88,441	2,786
Chhina, Gagun	Instructor	105,212	3,754
Chin, Cathie	Instructor	115,526	1,235
Chin, Eileen	Director, Financial Services	155,450	11,244
Chiong, Stephen	Instructor	131,467	472
Chiu, Jeremy	Instructor	90,746	605
Chiu, Lyren	Instructor	86,645	1,553
Cho, Sehyun	Laboratory Demonstrator	84,650	2,055
Chong, Connie	Dean, Continuing Studies	150,730	27,091
Chong, Garyen	Instructor	115,526	-
Chow, Drisanna	Instructor	103,570	3,202
Chow, Henry	Instructor	112,748	506
Chow, Raymond	Program Coordinator, CS	90,386	2,081
Christie, Niall	Instructor	121,302	580
Chui, Jonathan	Infrastructure Lead	119,454	7,945
Chung, Derrick	Senior Developer	107,426	2,630
Clado, Christian	Instructor	84,644	403
Clark, Arnie	Registrar	152,341	7,542
Clarke, Joanna	Instructor	100,084	1,648
Coates, Terrence	Instructor	119,179	614
Cole, Julie	Library Systems Administrator	79,644	4,456
Collins, Alice	Manager, Organizational Change Management	100,679	468
Collins, Stacey	Instructor	115,526	472
Connors, Sandy	Laboratory Demonstrator	90,655	2,056
Constanda, Coriana	Communications Officer	78,987	1,956
Conway, Christopher	Instructor	115,542	584
Cooling, Gerry	Project Manager, ERP Process and Testing	115,575	551
Cottrell, Laura	Instructor	113,910	482

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Cresswell, David	Associate Vice-President-Projects and Operational Excellence, CIO	213,160	9,415
Currie, Heidi	Instructor	88,561	1,085
Currie, Noel	Instructor	116,930	1,940
Curtis, Alison	Librarian	115,526	472
Dadgar, Anoush	Instructor	103,228	3,806
Dane, Spencer	Instructor	131,359	1,997
Darbandi, Hossein	Instructor	115,526	2,132
Dastur, Farhad	Instructor	77,468	-
Davis, Katherine	Instructor	103,628	5,606
Davuluri, Mounica	Workday Application Developer	96,029	877
Dawson, Andrea	Department Chair	124,917	6,735
Dawson, Mark	Manager, Public Affairs	117,994	1,305
Day, Brent	Instructor	115,526	2,842
de Sousa, Patrick	Instructor	106,170	1,054
de Villiers, Milo	Audio Visual Maintenance Technician	78,692	2,558
Deane, Jamie	Consultant	96,576	402
DeLong, Heather	Instructor	125,777	189
Desabrais, Steven	Human Resources Consultant	93,040	1,987
Deveau, Francesca	Instructor	118,980	1,824
Dhaliwal, Nav	Human Resources Consultant	92,481	2,500
Dhillon, Ashamdeep	Protective Services Coordinator	83,244	514
Dhillon, Iman	Classification and Compensation Consultant	90,676	367
Dodds, Anne	Academic Administrative Manager	95,272	751
Dom, Linda	Instructor	106,211	482
Donovan, Brittany	Assistant Manager, Payroll Services	79,966	38
Dontha, Vinil	Senior Workday Application Developer	113,237	437
Doornbosch, Dwayne	Director, Facilities	172,296	9,337
Douglas, Anna	Instructor	83,978	344
Douglas, Gina	Assistant Payroll Manager	109,620	9,241
Douglas, Janet	Instructor	121,302	845
Duffy, Jennifer	Department Chair	125,864	11,354
Ebrahimi, Shora	Instructor	80,687	296
Edwards, Timothy	Instructor	127,423	-
Eeckhout, Shannon	Executive Assistant, People Services	84,633	1,016
Egan, Andrew	Instructor	123,969	1,329
Eicker, Sharlie	Assistant Chair	90,309	2,286
Einarson, Earl	Curriculum Consultant	115,840	544
Eisler, Karyn	Instructor	115,526	472
Elbarbari, Manar	International Student Coordinator	83,788	4,575
Emerson, KC	Instructor	118,414	3,367
Emmett, Kelin	Instructor	101,398	404
Endrizzi, Alice	Instructor	101,085	197
Enns, Sandra	Division Chair Faculty of Social Sciences and Community Programs	127,079	7,539
Epple, Brittany	Instructor	96,666	2,753
Erdos, Katrina	Department Chair	129,868	4,070
Erickson, Jennifer	Instructor	121,302	4,019
Estepho, Mazen	Senior Cyber Analyst	128,486	3,505
Evans, Margaret	Instructor	86,410	1,439
Evans, Patrick	Assistant Registrar, RES	95,537	1,234
Evans, Terri	Instructor	91,641	483
Fabri, Courtney	Director, Institutional Research	136,167	9,492
Fajardo, Lanie	Instructor	126,812	1,223
Falcon, Diana	Executive Assistant to the Board of Governors	80,580	343
Falcus, John	Instructor	117,176	472
Farrahi, Bijan	Instructor	115,526	4,285
Farrington, Travaldo	Program Coordinator, CS	90,309	2,782
Farrok, Kaveh	Counsellor	115,526	6,064
Farwaha, Harry	Instructor	107,471	510
Faucher, Chantal	Instructor	121,162	2,306
Feenan, Robert	Instructor	115,448	472
Fei, Han	Instructor	99,127	1,603
Feng, Vivian	Librarian	115,526	2,460
Finlayson, Sandra	Instructor	117,001	2,308
Flanigan, Amy	Instructor	80,888	3,111
Flodin, Brent	Instructor	88,715	449
Folkersen, Jennifer	Instructor	79,919	1,204
Follador, Cristina	Instructor	86,645	1,975
Fong, Petti	Instructor	103,241	527
Font, Susan	Instructor	115,526	5,238
Ford, Dwayne	Assistant Registrar, RES	95,233	1,478
Forrester, Joyce	Manager, Operations and Administration, Continuing Studies	109,438	465
Forseng, Melanie	Instructor	115,535	634
Francis, Jenny	Instructor	106,321	1,376
Franzova, Nora	Division Chair, Mathematics & Sciences	129,569	3,144
Fraser, Briana	Learning Technologist	121,175	25,908
Friesen, Sandra	Instructor	94,920	6,079
Fudgell, Cynthia	Manager, Health and Safety	114,657	2,043
Funayama, Yui	Manager, Institutional Research and Analytics	119,751	1,436
Gaba, Sophia	Administrative Coordinator, CS	85,399	627
Gadey, Leona	Program Coordinator, CS	84,231	1,538
Gambroudes, Dolores	Instructor	130,530	5,082
Gantfold, Gregory	Quality Assurance Lead	118,243	2,908
Gavino, Katherine	Instructor	118,561	572
Geib, Scot	Instructor	72,141	3,025
Genoway, Noel	Instructor	115,526	472
Ghani, Nabil	Infrastructure Manager, Information Technology	112,326	1,208

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Ghassemieh, Mersedeh	Instructor	104,166	425
Giampa, Christa	Instructor	115,526	547
Gianacopoulos, Marianne	Division Chair	127,079	7,737
Gibson, Brad	Instructor	116,224	472
Gill, Adhiraj	Manager, International Marketing	95,918	59,549
Gill, Julie	Associate Director, Projects and Improvement	98,329	527
Giovannetti, Gray	Instructor	115,526	472
Girling, Alan	CS LEAP Instructor	91,386	607
Giwa-Ogundiran, Kike	Project Associate, Operational Excellence	79,673	1,951
Gladman, Stephanie	Instructor	114,840	290
Glass, Catherine	Instructor	133,614	4,841
Go, Charles	Instructor	75,988	970
Goldberg, Jill	Instructor	116,356	2,333
Goldman, Alexander	Client Services Manager, IT	116,647	660
Good, Shaun	Programmer Analyst	107,565	2,707
Gooderham, Kyle	Instructor	81,877	338
Godreyeva, Alexandra	Digital Production Artist	73,263	1,882
Gosal, Hoshiar	Instructor	115,526	472
Goula, Ivy	Instructor	114,371	514
Grammatikos, Alexander	Instructor	87,482	6,328
Grant, Phillip	Instructor	117,324	445
Gray, Sean	Instructor	95,274	3,076
Greaves Aylward, Pauline	Instructor	116,158	4,000
Green, Bryan	Instructor	115,526	472
Grewal, Preet	Instructor	120,230	2,816
Griffiths, Aaron	Senior Systems Administrator, Infrastructure	79,100	760
Griffiths, Matthew	ERP Business Analyst, Data	88,758	5,573
Griner, Lara	Development Officer - Langara School of Management	84,079	1,287
Grubisic, Maja	Instructor	113,975	1,103
Gunn, Christopher	Creative Lead	82,725	2,133
Gupta, Ana	Instructor	115,266	470
Gupta, Anupama	Instructor	108,393	225
Gustafson, Hannah	Instructor	97,764	470
Haag, Stefan	Instructor	115,526	812
Hakimi, Koopa	Instructor	96,746	3,133
Hale, Lisa	Instructor	112,679	356
Hamavand, Hengameh	Instructor	106,212	2,055
Hamilton, Megan	Instructor	105,899	2,854
Hamilton, Melisa	Instructor	133,261	4,959
Han, David	Quality Assurance Analyst	89,845	1,599
Han, Gloria	Instructor	81,533	-
Hannah, Sharon	Instructor	109,021	450
Hargrave, Duane	Associate Director, Solutions Architect	126,911	845
Harriss, Alexandra	Instructor	97,871	292
Harvey, Caroline	Instructor	115,526	2,018
Hastick, Andre	Desktop Systems Analyst	85,181	6,617
Hatam, Ido	Instructor	99,290	405
Hayashi, Choji	Instructor	115,526	1,993
Hayashi, Gayle	Department Chair	121,302	7,570
Hein, Tyler	Communications Officer	74,613	1,918
Heir, Nina	Instructor	119,512	1,832
Heldman, Margaret	Vice-President, Academics	248,092	12,263
Hellmann, Julie	Instructor	108,088	680
Hellson, Charlene	Indigenous Student Services Specialist	87,810	3,020
Henrique, André	Data and Reporting Analyst	75,106	3,869
Herbert, Amber	Academic Administrative Manager	79,699	-
Higgs, Tyler	Instructor	92,648	2,539
Hill, Donald	Instructor	115,526	3,166
Hill, Shelley	CS LEAP Instructor	90,039	512
Hodgkinson, Derek	Instructor	97,589	405
Holditch, Gregory	Instructor	122,739	2,056
Holec, MJ	Instructor	75,095	-
Ho-Lun Li, Collin	Instructor	106,607	257
Horita, Leslie	Instructor	115,526	1,431
Howard, Jonathan	Supervisor, Print Services	88,502	2,162
Hrabowsky, Christina	Academic Manager - Faculty of Nursing	88,624	662
Hruska, Kimberly	Instructor	118,473	6,235
Hsiao, Alice	Strategic Analytics Coordinator-2	85,745	365
Hsu, Alice	Executive Assistant to the President	93,851	5,497
Hsu, Wendy	Instructor	109,887	2,152
Hu, Chiwei	Instructor	115,526	3,111
Huang, Joe	Instructor	118,532	1,746
Huang, Justin	Computer Support Technician	74,538	2,427
Hubert, Steven	Instructor	111,249	1,665
Hudgins, David	Instructor	136,219	2,472
Hudyma, Andrew	Photo Laboratory Technician	76,470	2,816
Hughes, Bradley	Instructor	115,542	531
Hughes, Keith	CS LEAP Instructor	84,702	504
Hughes, Kelly	Instructor	118,414	3,140
Hui, Shirley	Cooperative Education Officer	100,606	2,236
Hummel, Stephanie	Assistant Chair	123,560	1,894
Hunt, Fiona	Department Chair	121,302	1,371
Hussain, Laila	Instructor	75,912	192
Huth, Catherine	Instructor	115,526	1,623
Hyatt, Lucas	Manager, Operations and Administration (SIS)	106,175	2,583
Ibrahim, Rawa	Coordinator, Student Advisor	91,579	369

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Imran, Hazra	Instructor	83,832	357
Ing, Betty	Administrative Coordinator, Facilities	78,775	486
Iverson, Andrew	Instructor	91,927	457
Jackson, Helen	Instructor	103,492	1,904
James, Andrea	Instructor	115,845	700
James, Kevin	Instructor	115,827	1,355
Jameson, Jisha	Instructor	99,807	412
Jang, Jae-Hyung	Instructor	115,526	472
Janot, Kyra	Instructor	92,941	1,050
Janota, Kerri	Counsellor	116,180	1,302
Janota, Sophie	CS LEAP Instructor	78,479	606
Jansen, Janinah	Program Coordinator - International Programs and Partnerships	95,111	20,306
Jassal, Amandeep	Counsellor	124,615	1,357
jaswal, Sarbjit	Instructor	131,996	1,267
Jee Choi, Yun	Head Pre-Teacher, Child Development Centre	87,514	2,082
Jenni, Nicole	Instructor	88,843	346
Jensen, Annie	Librarian	114,276	1,790
Jensen, Frederica	Instructor	115,809	522
Jessop, Deland	Instructor	115,526	3,252
Jiang, Sarah	Senior Developer - Data Conversion	76,885	773
Johal, Kamal	Manager, Workday Sustainment and Support	109,414	508
Johns, Richard	Instructor	86,645	354
Johnston, Tina	Instructor	100,993	414
Johnstone, Tiffany	Instructor	100,816	412
Jombart, Frederic	Instructor	115,526	2,577
Jones, Nathan	Instructor	126,177	7,352
Joseph, Graeme	Executive Director, Indigenous Initiatives & Services	159,486	1,137
Jullyan, Rachel	HR Operations Coordinator	94,482	747
Ka Hei Lai, Gladys	Instructor	84,963	604
Kalsi, Pooja	Instructor	115,526	1,206
Karunanayaka, Ruwan	Instructor	107,471	440
Kassam, Karima	Instructor	115,526	1,144
Kaviani, Negar	Instructor	81,096	82
Kean, Darrell	Instructor	109,638	5,417
Keating, Craig	Instructor	115,526	1,951
Kecman, Sonja	Laboratory Demo, Chemistry	83,325	2,047
Kelsall, Susan	Dean, Academic	174,044	10,617
Kennedy, Brent	Instructor	126,425	495
Keys, Shelina	Instructor	107,067	5,534
Khan, Zeeshan	Manager, Building Operations	114,428	1,714
Khandelwal, Shikha	Product Manager, Information Technology	108,985	98
Khatirinejad, Mahdad	Instructor	115,526	472
Khun-Khun, Baljit	Instructor	115,526	472
Kieswetter, Krista	CS LEAP Instructor	91,496	605
Kim, Ben	Program Coordinator, CS	89,810	383
Kirson, Ruth	Instructor	115,526	234
Klaiman, Todd	Instructor	75,466	804
Klein, Effie	Instructor	118,453	1,233
Klick, Manuela	Instructor	100,382	1,729
Klos, Jason	Audio Visual Technician	74,506	2,434
Knapp, Jennifer	Coordinator	124,002	4,964
Ko, Rebecca	Instructor	104,410	422
Koelwijin, Stephanie	Instructor	113,701	3,772
Koke, Michael	Vice-President, Finance and Administration	220,907	11,861
Kong, Olivia	International Student Coordinator	81,117	1,980
Konn, William	Instructor	97,152	4,046
Koonar, Kevin	Instructor	115,526	472
Koonar, Stephanie	Instructor	105,507	472
Kooner, Asha	Instructor	115,526	1,300
Kraemer, Karyn	Instructor	84,455	3,367
Krause, Gerda	Dean, Academic	169,253	3,636
Kristiansen, Anne	Instructor	115,526	1,447
Kristoff, Theresa	Laboratory Demo, Chemistry	83,991	2,112
Kuchta, Estella	Instructor	111,378	2,624
Kumar, Anu	Instructor	115,526	472
Kumar, Prashant	Instructor	101,568	11,532
Kumaran, Seetha	Manager, Applied Research Centre	93,648	4,887
Kuramoto, Michelle	Managing Partner, HR Services	107,512	1,889
Lam Tse, Ka	Digital Production Artist	73,451	1,893
Lam, Kim	Instructor	120,032	1,929
Lam, Wilson	Development Manager, Information Technology	105,280	2,815
Landin, Aurora	Instructor	115,545	423
Laramie, Cathy	Manager, Payroll Services	137,628	690
Larden, Kandey	Department Chair	118,043	1,982
Larsen, Carmen	Curriculum Development Consultant	115,526	5,791
Lary, Nooshin	Instructor	113,399	3,300
Lau, Eva	Associate Director, Budgets	124,686	9,981
Lau, Francis	Senior Network Administrator, Networks and Security	110,435	2,635
Lavallee, Melisa	Instructor	118,414	1,552
Lawlor, Ciara	Instructor	116,633	4,617
Lawson, Emma	Librarian	118,414	2,285
Le Blanc, Simone	Executive Director, Foundation and Director of College Advancement	154,923	16,203
Le Brun, Elise	Manager, Student Engagement	107,985	2,936
Le, Vickie	Strategic Analytics Coordinator	83,530	2,800
Lea, Erin	Instructor	115,526	652
Lee, Angela	Recruitment Consultant	91,814	392

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Lee, Ashley	Human Resources Consultant	93,518	834
Lee, Cassandra	Project Manager, ERP	111,380	1,838
Lee, Eliza	Manager, Business Operations	101,447	2,530
Lee, Holden	Capital Asset Analyst	105,749	823
Lee, Humphrey	Manager, Purchasing	109,545	3,716
Lee, Martin	Instructor	95,575	446
Legate, Jane	CS LEAP Instructor	91,493	125
Legault, Dani	Computer Support Technician	79,488	3,092
Lei, Henry	Instructional Technician	73,526	1,981
Leigh, Paul	Instructor	115,526	1,387
Leonardo Hernandez Vargas, Deyvit	ERP Business Analyst, Data	85,208	-
Leong, Diana	Assistant Department Chair	118,269	472
Leplat, Farah	Instructor	115,526	1,917
Lestage, Helene	Instructor	86,759	3,013
Lewis, Tanya	Instructor	115,526	2,489
Li Lam, David	CS Instructor	111,517	-
Li, Annie	Research Associate- Data Analytics	80,350	1,094
Li, Eugene	Instructor	121,302	2,046
Li, Ken	Instructor	107,458	430
Lim, Yew-Wei	Instructor	121,836	450
Lim, Yujin	Instructor	86,645	2,586
Lin, Huimin	Instructor	115,526	999
Link, Barry	Instructor	117,745	4,191
Litt, Bobby	Instructor	90,839	2,912
Liu, Helen	Senior Workday Application Developer	104,903	2,815
Lloyd, Jayden	Assistant Registrar, RES	94,666	586
Lloyd, Valerie	Instructor	115,526	472
Lo, Michael	Instructor	119,866	2,695
Longo, Julie	Associate Vice-President, Academic Academic and Students	188,098	8,498
Lopez Castellanos, Cesar	Instructor	105,045	2,035
Lord, Michael	Audio Visual Technician	78,230	2,528
Lotario Greggio, Luciano	Instructor	117,601	472
Louie, Ruby	Program Coordinator, CS	75,459	322
Lovering, Kaitlin	Instructor	77,207	356
Low, Ashley	CS LEAP Instructor	78,823	331
Lui, Felicia	Academic Administrative Manager	95,255	1,093
Lui, Katherine	Senior Workday Application Developer	113,603	2,799
Lum, Tara	Instructor	115,984	1,314
Lunakins, Artjoms	Computer Support Technician	72,502	3,262
Lupo, Oren	Program Manager, Supply Chain & Logistics	113,232	817
Ly, Tina	Communications Officer	72,913	2,783
Lyon, Kevin	Laboratory Demonstrator	86,106	2,056
Ma, Chinnie	International Student Coordinator	74,963	2,135
Ma, Ophelia	Librarian	115,526	1,070
Ma, Steven	Instructor	77,676	278
MacAlister, Neil	Instructor	86,823	381
MacDonald, Cam	Instructor	116,006	472
MacDonald, Kevin	Theatre Technical Director	93,792	4,349
Maciel, Fabiano	Associate Director, International Marketing & Business Development	124,504	53,826
MacMillan, Tess	Division Chair	127,079	492
MacWilliam, Erin	Instructor	115,526	3,043
Madar, Jason	Coordinator	119,858	2,122
Madokoro, Craig	Media Production Technician	84,777	2,054
Mahajan, Vidhi	Project Manager, ERP	111,728	6,392
Mahapatra, Chinmaya	Instructor	120,942	440
Mahboubi, Pouyan	Provost and Vice-President, Academic Senior Leadership Team	135,551	6,587
Manakonda, Koushik	Programmer Analyst	89,082	1,241
Mann, Paisley	Instructor	94,185	1,175
Mann-Mattoo, Manpreet	Coordinator	119,546	1,163
Mao, Virginia	Instructor	94,416	3,295
Mardukhi, Jian	Instructor	115,440	2,525
Mariano, Chris	Program Coordinator - International Programs and Partnerships	73,135	8,200
Maroney, Bernard	Instructor	115,941	472
Marshall, Alison	Program Coordinator - LEAP Program	93,620	399
Marson, Brenda	Academic Manager, Langara Language Training Centre	101,459	974
Martin, James	Educational Initiatives Facilitator	115,576	2,791
Maschmann, Sean	Instructor	115,526	4,500
Maslovat, Dana	Instructor	115,526	2,160
Mason, Jane	Vice-President, People Services	202,943	2,310
Mathur, Neil	Instructor	115,526	3,645
Mattapally, Keerthi	Development Manager, Information Technology	113,530	2,212
Mavritsakis, Kristina	Supervisor, RES	75,162	1,859
McAlister, Sean	Instructor	105,351	4,125
McAuliffe, Anna	Executive Assistant to the VP, Administration and Finance	88,376	1,143
McCallum, Jake	Director, Athletics & Intramurals	128,402	14,793
McCallum, Katie	Manger, Advancement	104,871	16,855
McCarthy, Jane	Instructor	115,803	2,664
McColgan, Karen	Instructor	107,473	2,917
McEwen, Katharine	Instructor	86,913	625
McGill, Dylan	Laboratory Demo, Chemistry	83,505	2,103
McGugan, Leslie-Anne	CS LEAP Instructor	91,386	526
McIntyre, Sara	Instructor	107,940	1,974
McKee-Scott, Jamie	Instructor	99,773	1,800
McKinley, Kimberly	Instructor	136,914	2,575
McLean, Scott	Instructor	115,526	1,797
McMillan, Kevin	Instructor	115,526	4,520

LANGARA COLLEGE
Statement of Financial Information
Year Ended March 31, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Mede, Heidi	Supervisor, Education Technology	81,506	10,687
Meehan, Kelly	Manager, Financial Services	102,171	2,121
Meek, Shannon	Instructor	124,490	2,468
Meier, Janice	Instructor	115,136	2,739
Menjivar, Josue	Instructor	97,770	4,029
Mentacos, Phil	Instructor	115,614	2,770
Michalak, Tammy	Consultant, Accessibility Services	115,526	881
Miller, Jordan	Instructor	102,630	1,829
Miller, Robert	Coordinator	122,979	578
Mills, Colin	Instructor	115,340	473
Milosevic, Snezana	Senior Developer IT ERP Technical Delivery	102,506	2,521
Minami, Shiho	Instructor	89,445	1,951
Minns, Jocelyn	Instructor	95,418	145
Mirhady, Farid	CS LEAP Instructor	91,386	125
Mirjalili, Saeed	Instructor	96,603	394
Mirnic, Branca	CS LEAP Instructor	90,773	520
Mistry, Parizad	Director, HR Systems, Services and Payroll	160,661	1,481
Molag, Monica	Instructor	117,652	1,621
Molander, Justin	Instructor	98,834	206
Monagan, Gladys	Instructor	114,589	472
Moniz De Sa, Mario	Instructor	116,020	3,087
Montgomery, Dale	Instructor	115,526	619
Montgomery, Haley	Instructor	81,855	308
Morrison, William	Workshop Coordinator	79,644	2,021
Mosi, Andrew	Instructor	116,762	1,056
Moule, Jennifer	Instructor	115,526	472
Mowbray, Grant	Instructor	115,526	1,522
Munson, Suzanne	Director, Accessibility Services	143,331	782
Murray, Dave	Project Manager, IT	120,516	1,403
Murthy, Gayathri	Instructor	120,680	2,472
Muscat, Anne	Instructor	115,526	1,856
Nairne, Kathryn	Instructor	80,295	1,341
Nakano, Sonoko	Instructor	115,526	472
Naryan, Satish	Buyer	73,324	10,826
Narayanan, Niharika	Business Analyst, HR Systems	86,485	388
Natyna, Michael	Manager, Solutions Architecture	117,241	6,430
Naumann, Kenneth	Instructor	119,334	472
Nelson, Margo	Instructor	117,961	4,933
Nelson, Nimmy	Instructional Assistant, Education Technology	73,312	4,873
Nelson-Flower, Martha	Instructor	115,789	561
Nemeth, Geoffrey	Laboratory Demonstrator	83,001	2,146
Newell, Jonathan	Instructor	91,771	375
Newland, Trevor	Instructor	115,526	4,399
Newman, Tomoko	Strategic Analytics Consultant	100,869	7,147
Ng, Dionne	Instructor	84,219	1,029
Nguyen, Athena	Instructor	105,051	430
Nguyen, Quynh	Instructor	114,511	7,299
Nickason, James	Counsellor	103,405	861
Nitta, Yukino	Instructor	89,500	376
Nizar, Naila	Instructor	101,554	1,886
Noriega, Marcela	Assistant Department Chair, Design Formation	103,973	3,822
Nowitsky, Kimberley	CS LEAP Instructor	77,312	331
Nowlin, Christopher	Instructor	114,117	483
Numerow, Susan	Instructor	116,022	4,490
Nyaeme, Bassam	Instructor	115,711	564
Nystrom, Christine	Instructor	116,067	2,619
Obara, Yukino	Administrative Coordinator, STO	74,498	1,129
Obedkoff, Paula	Counsellor	118,414	1,356
O'Brien-Bell, Catharine	Instructor	115,526	488
O'Donnell, Bridget	Academic Administrative Manager	91,695	1,970
O'Donohue, Kevin	Accounting Manager, Foundation	104,990	1,385
Ofreneo, Ro	Instructor	130,645	629
Okochi, Tomoko	Instructor	97,587	703
Oliver, Kathleen	Instructor	121,975	528
O'Mahony, Philomena	Strategic Analytics Consultant	102,704	6,566
Onaghinon, Ruth	Associate Director, Operations	93,593	1,423
Onate, Peter	Communications Officer, Events	73,787	1,927
Ononeze, Emeka	Instructor	95,791	2,745
Oropesa, Gemma	Program Coordinator, CS	92,507	1,316
Oropesa, Kristina	Supervisor, RES	73,732	1,825
Orrange, Dionne	Cooperative Education Officer	115,526	3,082
Ortega Nava, Jessica	Instructor	118,414	2,350
Osareh, Alireza	Assistant Department Chair, Students	118,414	472
O'Shaughnessy, Morgan	Strategic Analytics Coordinator	83,620	1,168
Ostrovsky, Michael	Senior Developer	115,045	2,882
O'Sullivan, Jennifer	Program Manager, RMT	86,160	549
Padley, Sean	Cooperative Education Officer	102,718	2,266
Paige, Jennifer	Associate Director, Domestic Marketing and Recruitment	121,876	17,718
Paisible, Kerry-Ann	Manager, Organizational Change Management	110,944	479
Palozzi, Rosamaria	Senior Financial Analyst	76,197	1,981
Pan, Leon	Instructor	115,526	564
Pang, Haotian	Instructor	95,282	745
Parajulee, Ramjee	Instructor	78,267	2,407
Parhar, Monica	Laboratory Demonstrator, Nursing	89,976	2,898
Park, Ben	ERP Business Analyst	85,324	443
Parsi-Feraidoonian, Raiomand	Instructor	115,526	-

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Pascuzzi, Josephine	Instructor	115,526	472
Pecinova, Hana	Instructor	86,645	5,349
Pei, Mindy	Associate Registrar, RES	95,506	6,612
Penafiel, Johanne	Instructor	98,178	535
Perreault, Jeff	Development Manager, Information Technology	114,400	6,598
Perrino, Alex	System Administrator, Infrastructure	84,180	2,656
Peters, Mary	Instructor	115,526	6,053
Peters, Valerie	Associate Director, International Programs	122,894	9,067
Petersohn, Adrienne	Instructor	127,558	1,764
Phillips, Stephen	Instructor	110,031	585
Pierson, Wanda	Instructor	127,654	8,585
Pike, Deanna	Program Coordinator, CS	76,735	353
Piovesan, Paola	Supervisor, Accounts Receivable	90,118	7,783
Poirier, Daniel	Instructor	96,228	2,386
Polukoshko, Thor	Instructor	118,160	4,098
Poole, Jennifer	Instructor	115,526	472
Poon, Pennie	Manager, Academic Quality Assurance	111,059	1,443
Prahsht, Indira-Natasha	Instructor	118,258	3,427
Prasad, Ronald	Instructor	116,172	1,625
Prior, Julian	Educational Technology Advisor	116,917	2,335
Prosperi, Paul	Instructor	116,923	3,366
Pulipaka, Santosh	Manager, Solution Architecture	109,491	770
Purewal, Simmi	Coordinator, HR Strategic Initiatives	88,037	1,649
Qayumi, Shahnaz	Instructor	98,600	2,965
Quan, Melodee	CS LEAP Instructor	91,726	518
Quastel, Jonas	Instructor	117,131	11,107
Quinones, Thea	Instructor	113,368	3,743
Rackover, Suzanne	Director, Library Services and Learning Commons	144,818	7,258
Rader, Aubyn	Instructor	89,530	356
Rafferty, Meaghan	Library Technician, References Services	72,712	2,464
Rajotte, Joanne	Manager, Records Management & Privacy	109,521	2,642
Rajwani, Aziz	Instructor	116,195	472
Rakhra, Ravinder	Instructor	113,813	472
Ranjbary, Pari	Instructor	115,526	155
Raparathi, Vivek	Strategic Analytics Consultant	96,684	412
Raphael, Brooke	Instructor	99,785	1,091
Rattan, Akash	Instructor	100,843	3,272
Ravalia, Sid	Manager, Solutions Architect	111,513	10,341
Ravula, Venkat	Senior Workday Application Developer - Integrations/Solutions	106,207	-
Ready, Janet	Instructor	85,220	2,863
Reeves, Sarah	Instructor	88,817	2,887
Reid, Jennifer	Cooperative Education Officer	115,526	6,159
Reid, Karen	Communications Advisor	79,857	1,889
Relihan, Dan	Instructor	121,011	1,847
Reynolds, Shonna	Instructor	115,526	2,940
Reza, Adnan	Instructor	94,511	1,073
Rezaie, Erfan	Instructor	101,464	815
Richards, Sarah	Instructor	93,363	1,811
Riddell, Rummie	Project Manager, ERP Student	117,001	6,835
Rivkin, Shelley	Instructor	115,526	2,187
Rizzardo, Beth	Instructor	89,629	412
Robb, Erin	Instructor	114,995	450
Robbins, Philip	Coordinator	115,626	2,446
Roberts, Andrew	Instructor	119,452	489
Roberts, Melissa	Instructor	143,366	3,490
Roberts, Nik	Health and Safety Coordinator	87,737	1,182
Robertson, Guy	Instructor	84,238	1,358
Robertson, Jeanette	Instructor	76,939	2,555
Rockwell, Jasmyne	Coordinator	96,039	2,311
Rodrigo, Ramon	Executive Assistant to the VP, External Development	83,829	546
Roe, Gordon	Instructor	115,526	1,987
Rogers, Giselle	Instructor	115,526	-
Rolke, James	Instructor	120,678	551
Rolston, Simon	Instructor	115,822	3,402
Ross, Caroline	Instructor	97,231	234
Ross, Maggie	Director, Student Conduct & Judicial Affairs	127,028	4,913
Rossington, Matt	Program Coordinator, CS	85,224	434
Rudek, Jordan	Instructor	117,579	3,161
Ruhl, Lealle	Instructor	121,260	750
Rukavina, Alison	Instructor	127,336	2,335
Salahuddin, Muntaseer	Instructor	115,526	472
Salas, Lyndon	Supervisor, RES	81,772	2,034
Sall, Anita	Director, Human Resources Operations	139,893	5,125
Samiei, Maryam	Instructor	115,526	472
Samur, Alexandra	Curriculum Consultant	95,535	1,390
Sanchez, Jessica	Communications Officer, Advancement	83,054	2,060
Sanghera, Sanraj	Portfolio Budget Advisor	81,296	1,139
Santiago Da Silva, Alexandre	Web Developer	95,470	3,913
Saona, Nora	Instructor, Biology	97,430	-
Scarlett, Emily	Associate Registrar, RES	123,534	6,942
Schachter, Debbie	Associate Vice-President, Students	184,408	6,848
Schellenberg, Dylan	Program Coordinator, Admissions for Supply Chain & Logistics	75,871	938
Schmid, Michael	Desktop Systems Analyst	87,183	5,805
Schmidt, Chris	Instructor	112,302	1,831
Schmor, Kent	Instructor	116,351	4,680
Schoenfeld, Kyle	Senior Research Analyst	79,081	5,949

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Schratter, Deborah	Manager, Communications & Marketing	111,549	10,325
Scratchley, Linda	Instructor	118,414	1,080
Seebom, Marie-Claire	Assistant Chair	118,393	10,426
Selfridge, Daniel	ERP Business Analyst	86,481	597
Sgarbi, Paulo	Instructor	115,526	472
Shadgar, Bitia	Instructor	114,901	864
Shah, Deep	ERP Business Analyst (HCM)	97,816	617
Shahriari, Shervin	Instructor	115,526	472
Sharma, Ruchi	Senior Developer IT ERP Technical Delivery	107,110	2,632
Sharzer, Leah	Instructor	78,133	2,730
Shay, Ronald	Instructor	115,526	1,387
Shehzad, Khurram	Instructor	117,345	472
Shekar Bathulla, Chandra	Senior Workday Application Developer - Integrations/Solutions	120,467	432
Shibuya, Anne	Strategic Analytics Consultant	101,382	3,150
Shimon, Shuhash	Instructor	115,509	472
Shinbo, Yayoi	Instructor	118,391	3,024
Shivji, Yaz	ERP Business Analyst	89,938	537
Shook, Sean	Manager, Athletics & Campus Recreation	103,497	10,775
Shore, Carla	Instructor	120,228	1,978
Siddique, Zafriul	Instructor	110,869	452
Sidhu, Bhavneet	Instructor	115,526	2,488
Sifko, Lenke	Director, Continuing Studies	134,777	1,869
Simons, Eric	Instructor	72,687	2,579
Singh Bassi, Sukhmandeep	Strategic Analytics Consultant	109,574	7,944
Singh, Amandeep	Instructional Assistant	74,820	1,369
Singh, Manisha	Instructor	111,800	402
Singh, Vijaykumar	Instructor	107,279	525
Slaven, Rebecca	Librarian	112,969	857
Slawson, Gregory	Instructor	86,645	354
Slessor, Dan	Librarian	118,367	2,085
Smith, Erin	Intercultural Engagement Consultant	125,191	4,526
Smith, Gabrielle	Director, Total Rewards, Payroll and HR Systems	122,449	3,385
Smith, Kevin	Instructor	104,486	935
Smith, Mark	Instructor	115,805	1,859
Smith, Nick	Director, Project Management Office and Operational Excellence	153,895	736
Smith, Nicole	Lead, Human Resources Associate	79,481	888
Smith-Cairns, Mike	Instructor	122,245	1,337
Sohi, Jiwandeep	Programmer Analyst	96,174	5,366
Solomonian, Adam	Instructor	118,078	460
Solway, Yvonne	Instructor	87,096	2,801
Soukup, Yuko	Instructor	115,526	3,045
Stajic, Vesna	CS Instructor	101,271	-
Steele, Jonathan	Instructor	125,845	2,060
Steinke, Tyra	Consultant, Accessibility Services	115,526	999
Stennett, Damon	Service Desk Supervisor	95,204	2,646
Stevenson, Andrea	CS LEAP Instructor	75,545	456
Stewart, Eric	Instructor	124,164	4,075
Stuart, Scott	Construction Supervisor	102,830	2,605
Stunder, Sharon	Instructor	115,526	3,265
Su, Christina	Video & Digital Content Specialist	75,246	1,942
Su, Michelle	Instructor	115,992	3,694
Sullivan, Allison	Librarian	112,316	2,143
Sumel, Pauline	Instructor	115,526	3,192
Sunga, Paul	Instructor	117,543	2,691
Surjanovic, Ivan	Instructor	114,147	448
Susanto, Robin	Instructor	119,179	814
Sveinson, Kelly	Director, Applied Reserach Centre	141,607	9,407
Sverdrup-Phillips, Susan	Instructor	88,291	522
Syed, Itrath	Instructor	115,020	472
Syme, Ann	Dean, Academic	168,556	3,367
Symons, Sylvia	CS LEAP Instructor	75,443	331
Takayanagi, Nariko	Instructor	121,302	3,657
Tamas, Csilla	Coordinator	122,746	514
Tang, Leonard	Instructor	115,526	472
Tastekin, Emel	Instructor	111,095	4,202
Tellez Rendon, Jose	Business Analyst, Data	90,093	3,791
Tewkesbury, Matthew	Laboratory Demonstrator, Chemistry	83,055	2,048
Thayil, Leena	Intermediate Business Analyst	95,204	2,575
Thind, Sara	Instructor	110,892	2,995
Thomas, Denise	Instructor	116,079	2,119
Thomas, Karli	Supervisor, Accessibility Services	76,087	1,885
Thomas, Stefanie	Counsellor	115,526	1,706
Thompson, Diane	Instructor	115,526	4,221
Thompson, Ghislaine	Supervisor, RES	76,429	1,890
Thompson, Jeffrey	Senior Systems Administrator, Servers & Storage	108,453	3,232
Thomson, Lauren	Operations Coordinator	76,559	575
Tinio, Mirabelle	Instructor	109,447	522
To, Phuoi-Linh	Director, Continuing Studies	135,332	611
Todd Stuckless, J.	Department Chair	121,302	2,901
Todd, Susan	Instructor	105,977	-
Tolentino, David	Department Assistant, Athletics & Intramurals	70,655	44,279
Tovar, Mayra	Instructor	117,376	1,071
Tran, Angie	Laboratory Demonstrator	87,823	2,361
Tran, Kathy	Laboratory Demo, Chemistry	84,021	2,062
Tremain, Cara	Instructor	64,147	31,658
Tripp, Lindsay	Librarian	113,943	3,014

LANGARA COLLEGE
Statement of Financial Information
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Tripunov, Alex	Instructor	86,957	2,398
Trujillo-Pisanty, Ivan	Instructor	105,367	430
Truong, Cindy	Associate Registrar, RES	122,362	7,566
Tsai, Yu-Ling	Instructor	115,526	3,482
Tsang, Gladys	Communications Advisor	80,199	1,988
Tse, Matthew	Strategic Business Analyst	90,596	391
Tsui, Tyron	Instructor	129,760	568
Tung, Suveg	Instructor	79,485	25
Turre, Amandeep	Instructor	78,707	850
Udawatthe, Nethangi	Developer	95,705	2,390
Ullattikulam, Mumsy	Instructor	115,526	7,099
Uozie, Anuli	Instructor	107,387	479
Vallee, Pauline	Associate Registrar, RES, Graduation, Transfer Credit, and Publications	111,145	6,996
Vallejo, Monica	Digital Interaction Designer	83,229	3,562
Van Dam, Brad	Director, International Education Operations	155,636	62,088
Van Vliet, Emily	Instructor	73,999	3,141
Vanderheyden, Karen	CS LEAP Instructor	91,401	526
Vand'Erkamps, Craig	Maintenance Supervisor	90,203	3,295
Vanegas Diaz, Allen	System Administrator, Infrastructure	82,282	9,309
Varachia, Yusuf	Vice-President, External Development	232,663	76,479
Vargas, Pablo	Associate Vice President, External	185,384	1,536
Vashisht, Nitin	Developer IT Development - Support	102,021	436
Vasileva, Olga	Instructor	89,203	209
Vass, Laura	Instructor	102,875	896
Vaughan, Jarrett	Instructor	115,526	2,024
Vedal, Lauren	Instructor	97,833	873
Velin, Ron	Instructor	115,526	4,095
Vernon, Ryan	Librarian	118,741	3,445
Vidal, Shelley-Anne	Instructor	104,197	2,678
Vidas, Nadia	Instructor	115,423	4,596
Vinicius Vasconcello Vianna, Marcus	Administrative Coordinator	76,430	436
Vinluan, Ritu	Instructor	114,157	2,616
Virji, Yasmin	Program Coordinator, CS	97,546	3,112
Vogel, Vicki	LSSC Instructor	125,341	417
Vohra, Shivangi	Computer Support Technician	73,992	3,674
Vulcano, Emilia	Deputy Registrar Registrar & Enrolment Services	106,401	6,030
Ysek, Peter	Instructor	101,242	3,068
Wacowich-Sgarbi, Shirley	Instructor	115,526	1,745
Wadsley, Helena	Instructor	86,645	3,247
Wai, Kevin	Senior Database Administrator	118,998	2,911
Walcott-Francis, Joy	Director, Equity, Diversity, and Inclusion	148,446	4,093
Walsh, Peter	Mental Health Initiatives Consultant	100,664	11,477
Wang, Jun	Manager, International Student Services	97,552	4,667
Wang, Pei	Instructor	113,532	472
Wang, Rui	Senior Developer - Data Conversion	100,703	-
Weal, Jacqueline	Instructor	115,526	1,259
Webster Benwick, Suzi	Instructor	118,309	472
Weldon, Jennifer	Librarian	95,868	5,747
Wen, Emma	Instructor	85,061	3,607
West, Dale	Instructor	115,337	472
Weston, Wendy	Communications Officer	83,545	2,130
Wiebe, Sunita	Project Director, Quality Assurance Process Audit (QAPA)	139,913	7,242
Wilkins, Erin	Department Chair	113,996	1,400
Wilkinson, Guy	Instructor	115,526	3,065
Williams, Shawna	Curriculum Consultant	121,303	7,872
Windwraith, Azaia	Assistant Registrar, RES	106,652	6,614
Wing, Carolyn	Instructor	115,526	7,092
Wintjes Clarke, Frances	Instructor	92,505	4,400
Wolitski, Nadine	Development Officer - Major Gifts and Planned Giving	75,747	5,365
Wollmann, Jade	Assistant Head Pre-School Teacher	78,107	2,313
Woltosz, Joanna	Instructor	115,526	472
Wong, Christopher	Consultant, Accessibility Services	115,526	1,626
Wong, Isabel	Manager, IT Architecture	113,309	6,889
Wong, Jason	Instructor	127,706	2,567
Wong, Jenny	Instructor	84,486	1,471
Wong, John	Associate Director, ERP Eco-System Technical Delivery/Information technology	149,374	571
Wong, Joyce	Associate Director, Library and Academic Success Centre	124,269	1,522
Wong, Julia	Instructor	97,152	1,037
Wong, Kenneth	Associate Director, Financial Planning and Analysis	115,575	492
Wong, Kenneth	Instructor	128,115	5,743
Wong, Moon	Instructor	115,370	4,198
Wong, Patricia	Human Resources Consultant	97,733	1,043
Wong, Philip	Librarian	115,526	3,438
Wong, Richard	Instructor	114,072	3,546
Wong, Richard	Instructor	86,567	354
Wong, Ruby	Manager, Facilities Services	103,496	1,554
Wood, Benjamin	Instructor	115,526	632
Woodley, Rosi	Product Manager, Information Technology	114,142	7,087
Woods, Patricia	Instructor	91,185	1,163
Woolcock, Jennifer	Laboratory Demonstrator	77,004	1,862
Workman, Heather	Cooperative Education Officer	116,551	7,598
Worrall, Eric	Instructor	105,689	-
Wright, Carmen	Manager, Digital Strategy and Production	111,483	5,964
Xia, Wei	Instructor	118,772	2,663
Xiao Zhou, Allen	Instructional Technician	78,751	1,889
Xiao, Harold	Senior Developer - Data Conversion	97,477	1,638

LANGARA COLLEGE
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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO EMPLOYEES

Employee	Position	Gross pay	Expenses
Xu, Jessica	Instructor	99,120	2,015
Yakkali, Harsha	Senior Workday Application Developer	118,741	130
Yan Wong, Wan	Laboratory Demonstrator	86,597	1,443
Yang, Sue	Department Chair	121,302	2,630
Yang, Yanguo	Instructor	123,981	435
Yap, Vanessa	Laboratory Demo, Chemistry	83,473	2,129
Yau, Justin	Deputy CIO, Information Technology (IT)	155,453	13,668
Yazdanpanah, Shiva	Project Manager, ERP	103,135	1,556
Yeung, Raymond	Associate Director, Ancillary Services Facilities and Campus Development	120,109	4,059
Yi, Jane	Development Manager, Information Technology	113,753	600
Yip, Rita	Studio Technician	73,526	4,300
Yip, Sze-Ching	Instructor	115,526	1,622
Yong Yang, Ji	Instructor	115,526	3,320
Yorke, Erin	Instructor	118,142	688
Yoshida, Masashi	International Student Coordinator	79,974	3,465
Yu, Skylet	Instructor	96,870	2,532
Yuen, Eddie	Computer Support Analyst, Client Services	85,106	39,656
Yuen, Nelson	Computer Support Analyst, Client Services	102,036	6,551
Yun, Myungjin	International Marketing and Recruitment Assistant	70,998	6,486
Zanzerl, Heather	Laboratory Demonstrator	74,577	1,815
Zhang, Ling	Instructor	109,903	1,355
Zhang, Sarah	Manager, International Marketing (Central & Latin America)	94,390	70,289
Zhang, Tony	Laboratory Demonstrator	73,263	1,813
Zhao, Joe	Product Manager	76,840	413
Zhao, Wayne	Instructor	80,126	-
Zheng, Lulin	Counsellor	118,088	908
Zhou, Lynn	Assistant Manager, Financial and Grant Reporting	103,932	1,802
Zhu, Anna	Assistant Registrar, RES, Records, Registration & Appeals	98,928	665
Zhu, Zoey	Project Accounting Manager, ERP	104,244	1,614
Zier-Vogel, Ryan	Instructor	105,059	430
Zitouni, Parisa	Educational Developer	100,477	2,465
Total of Employees Earning > \$75,000		94,671,616	2,754,193
Total of Employees Earning < \$75,000		36,401,329	760,815
Schedule of Remuneration and Expenses of Members of the Board of Governors		24,499	18,075
Severance pay excluded from earnings		135,928	-
Other Employee Remuneration and Operating Expenses		22,002,953	55,158,169
Salary and Operating Expenses Total		153,236,325	58,691,252
Total Expenses per Statement of Operations			211,927,577

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

LANGARA COLLEGE
Statement of Financial Information
Year ended March 31, 2024

STATEMENT OF SEVERANCE AGREEMENTS

There were 5 severance agreements made between Langara College and its non-unionized employees during the fiscal year. These agreements represent 19.5 months of compensation.

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
4Imprint Inc.	87,672
Academica Group Inc.	51,786
Acml Management Western Limited	874,312
Adventus Education	39,651
Aerotek Ulc	63,790
Aes Engineering Ltd.	64,351
Agilent Technologies Canada, Inc	267,099
Ainsworth Inc.	152,803
Air Canada	118,064
Al Scott Lock & Safe Ltd.	25,323
Altek Construction Ltd	135,628
Alvis Tsui (Fss) Inc.	33,561
Amazon Canada	126,240
Amc Applied Management Centre Ltd.	265,913
Amre Supply Canada Inc.	31,024
Apple Store #R	118,004
Applyboard Inc	454,880
Arminster Lail	41,679
Avi-Spl Canada Ltd.	194,348
Axis Technical Services Corp	108,663
Bc Electronic Library Network	50,865
Bc Event Management Inc.	52,105
Bc Hydro And Power Authority	917,778
Bcnet	1,474,228
Beau Photo Supplies Inc.	32,778
Benton & Overbury 2017 Ltd.	125,942
Best Service Pros Ltd.	2,311,948
Betach Solutions Inc	354,163
Beyondtrust Corporation	31,153
Bfl Canada Consulting Services Inc.	50,432
Blackbaud Inc.	77,163
Bosa Construction Inc	123,723
Bpo Intelligence	39,143
Bright Can-Achieve Limited	45,720
Bruker Ltd.	28,603
Camosun College	87,493
Canadian Edge International Corp.	33,534
Canadian International Freight Forwarders Association Inc.	63,420
Canam Consultants Limited	1,441,874
Canon Canada Inc.	109,802
Cassidy Kannemeyer	40,983
Cat Centre For Arts And Technology Canada Inc.	443,739
Cdw Canada Corp.	50,895
Cengage Learning Canada Inc.	386,650
Chandos Construction Limited, As General Partner Of Chandos Construction	90,595
Chargepoint Canada Inc	43,363
Charms International Consultants Inc.	201,130
Charter Telecom Inc.	1,177,230
Citiloc Systems Ltd.	38,127
City Of Vancouver	272,121
Citystudio Vancouver Society	30,000

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Cockell Mcarthur-Blair Consulting Ltd.	46,876
Colleges And Institutes Canada	73,497
Commercial Lighting Products Ltd.	72,034
Compass Group Canada Ltd.	352,261
Compugen Inc	1,526,287
Controlup Technologies Ltd.	35,741
Corporate Express Canada Inc.	227,497
Cos Educational Consulting Inc.	29,813
Da Architects & Planners Inc.	67,339
Dell Canada Inc.	75,847
Deloitte Inc.	5,455,233
Dispatch Integration Ltd.	26,250
Dr Christine B Singh Md Inc	123,767
Dr N.K.N. Lee Inc	90,204
Dr. Gloria Yuen Inc.	28,654
Dr. Ilana Winrob Inc.	51,023
Dr. John Li	26,624
Ebsco Canada Limited	74,967
E-Card Id Products Ltd.	62,197
Edg Experience Design Group Inc.	32,760
Elsevier B.V.	92,021
Emond Publishing	37,777
Enterprise Canada Inc	57,120
Filterpro Services Canada Ltd.	89,841
Fisher Scientific Ltd.	83,254
Foreseeson Evse Technology Inc.	60,760
Fortisbc - Natural Gas	95,304
Frequency Foundry Inc.	105,840
Frontline Management Services Ltd.	39,722
Fulcrum Management Solutions Ltd	56,448
Gail Sparrow	67,450
Gartner Canada Co.	150,570
Gec Management Limited Partnership	116,393
Global Knowledge Network (Canada) Inc.	50,570
Global Opportunities Pvt. Ltd.	145,999
Global Payments Direct Inc.	493,786
Global Philanthropic Inc.	26,452
Global Relay Communications Inc.	48,807
Go Flooring Ltd.	111,484
Google Ads	79,066
Guillevin International Inc.	51,437
Gunn Consultants Inc.	33,407
Harris & Company	394,533
Hemlock Printers Ltd.	30,508
Heritage Office Furnishings Ltd.	165,855
Hi Bonjour Inc.	28,699
Holtzbrinck Publishers Llc	204,352
Horizon Landscape Contractors Inc.	172,484
Hrx Technology Inc	30,450
Humane Solutions Inc.	29,876
Iae Global Limited	102,614

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Idp Connect Inc	35,000
Idp Education Ltd. Australia	2,139,387
Inbox Design Inc.	25,004
Industrial Alliance Insurance And Financial Services Inc.	477,026
Info-Tech Research Group Inc.	145,619
Innovative Interfaces Global Limited	55,283
Jain Overseas Services Inc.	360,980
Jama Software	51,056
John Wiley & Sons Canada Limited	132,496
Kanan International Pvt Ltd.	94,445
Karan Consulting Corp	33,893
Kevin James Construction Ltd	115,453
Keydata Associates Inc.	232,144
Kone Inc.	52,875
Kpmg Llp	96,009
Kyra Hudson	55,709
Leaders International Executive Search	44,122
Leap Geebee Edtech Private Limited	83,827
Li Jian	37,103
Linkedin	66,392
Liv North	29,607
Login Brothers Canada	81,124
Lucy Van Oldenbarneveld Communications	32,628
Lux Insights Inc.	63,273
Make Projects Ltd.	174,217
Maple Leaf Disposal Ltd.	94,232
Marc Rizzardo	27,019
Mary Jane Joe	41,918
Matt'S Installations	180,896
Mcdermott + Bull Canada, Limited Partnership	70,315
Mcgraw-Hill Ryerson Limited	283,962
Michael Nosinaga	39,774
Micro Focus Software (Canada) Ulc	159,882
Microserve V8205	1,958,265
Microsoft Canada Inc.	107,100
Minister Of Finance And Corporate Relations	97,803
Minogue Medical Inc	196,627
Mitacs Inc.	25,425
Mitel Networks Corporation	109,079
Mnp Digital Inc.	293,340
Modern Systems Management Ltd.	55,645
Mott Electric General Partnership	125,110
Nanodata Solutions Inc	174,164
Noaisys Immigration Inc.	90,706
Northern Commerce Inc.	77,175
One Degree Hvac Service Group Ltd.	324,081
Ontario Ltd	90,181
Outfront Media Canada Lp	29,176
Outward Bound Canada	26,561
Oxford University Press	46,838
P J S Systems Inc.	142,762

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Pacific Blue Cross	5,940,810
Paladin Security Group Ltd.	1,452,212
Paula Boddie & Associates Ltd.	47,581
Pcl Constructors Westcoast Inc.	2,782,552
Pearson Education Canada Inc.	266,773
Pension Corporation	11,462,266
Pinchin Ltd.	31,238
Plaid Consulting Inc.	57,750
Postmedia Network Inc.	32,681
Pound & Grain Digital Inc.	467,908
Prism Engineering Limited	258,573
Prismrbs	69,042
Professional Choice Uniform Corporation	26,483
Progressive Fundraising Inc.	65,494
Proquest Llc	30,160
Prosci Canada, Ulc	57,960
Provincial Health Services Authority	101,382
Pyramid E Services Pvt Ltd.	115,387
R. F. Binnie & Associates Ltd.	180,032
Radius Global Consulting Inc.	894,598
RBC Bank Charges	51,191
Receiver General For Canada	7,264,623
Rfs Canada	39,362
Ricoh Canada Inc.	313,359
Rlm Learning Innovations Inc	48,274
Robert Half Canada Inc.	288,156
Rogers Business Solutions	160,470
S.I. Systems Partnership	378,102
Safesidewalks Canada Bc Inc.	28,529
Sage Publications Inc.	46,334
Sailpoint Technologies Inc.	64,007
Salesforce.Com Canada Corporation	38,824
Santa Monica Study Abroad Pvt. Ltd.	81,407
Securew2 Bv	27,760
Sehdev Travel & Educational Services	67,752
Sfu (E-Hlbc & Bc Eln)	222,616
Shell Energy North American (Canada) Inc.	150,530
Sign Referral Services Inc.	135,201
Skyline Athletics Inc	59,483
Spicers Canada Ulc	85,107
Spot Solutions Ltd.	204,167
St John Ambulance	31,034
Sun Life Financial	281,644
Superior European Painting & Decorating Ltd.	319,055
Symlicity Corporation	48,673
Syniad Innovations Inc.	31,500
Tc Thermenex Inc.	171,699
Teema Solutions Group Inc.	114,251
Teksystems Canada Corp	102,377
Telus Health (Canada) Ltd.	84,218
Tenline Sales Ltd.	37,946

LANGARA COLLEGE

Statement of Financial Information

Year Ended March 31, 2024

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

<u>Supplier</u>	<u>Amount</u>
Textile Image Inc.	31,050
Tgh Enterprises	230,674
The F.A. Bartlett Tree Expert Company Canada Ltd.	62,312
Thi Hoang An Nguyen	27,173
Tier 5 Systems Ltd.	29,159
Toon Boom Animation, Inc.	26,561
Tophatmonocle Corp	35,456
Travel Healthcare Insurance Solutions Inc.	381,148
Turning Point Technology Services Inc	1,006,493
Tyco Integrated Fire & Security Canada, Inc.	234,755
Uline Canada Corporation	71,177
Unchained Labs, Llc	152,117
University Of British Columbia	131,702
Vancouver Board Of Trade	35,323
Visa Mondial Consulting Ltd.	29,421
Vistek Ltd.	53,642
Vwr International Co	134,434
Warrington Pci Itf Broadway Plaza	687,988
West Pacific Consulting Group Managed Services Inc.	780,906
Willo Labs, Inc.	56,326
Wind Sun Sky Entertainment Inc.	463,580
Wood Wyant Canada Inc.	96,483
Workday Limited	2,538,650
Workfront Inc.	44,657
Worksafe Bc	299,760
Zoom Video Communications, Inc.	81,880
Total Paid to Vendors > \$25,000	77,837,307
Total Paid to Vendors < \$25,000	7,093,122
Grand Total Paid to Vendors	84,930,429
Consolidated Total of Grants Exceeding \$25,000	-
Consolidated Total of Contributions Exceeding \$25,000	2,978,380
Consolidated Total of All Grants and Contributions Exceeding \$25,000	2,978,380
Reconciliation	
Grand Total Paid to Vendors	84,930,429
Consolidated Total of All Grants and Contributions Exceeding \$25,000	2,978,380
Salaries	134,766,455
Amortization of Tangible Capital Assets	10,873,821
Interest on Long-Term Debt	468,000
Acquisition of Tangible Capital Assets	(23,433,700)
Scholarships and Bursaries	1,467,133
Accruals and Other	(122,941)
Total Expenses per Statement of Operations	211,927,577

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