

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

<b>SCHOOL DISTRICT NUMBER</b>	<b>NAME OF SCHOOL DISTRICT</b>	<b>6049</b>
42	Maple Ridge - Pitt Meadows	YEAR 2011
<b>OFFICE LOCATION</b>		<b>TELEPHONE NUMBER</b>
22225 Brown Avenue		463-4200
<b>MAILING ADDRESS</b>		
22225 Brown Avenue		
<b>CITY</b>	<b>PROVINCE</b>	<b>POSTAL CODE</b>
Maple Ridge	B.C.	V2X 8N6
<b>NAME OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES</b>		
Kenneth Clarkson		
<b>NAME OF SUPERINTENDENT</b>		<b>TELEPHONE NUMBER</b>
Jan Unwin		463-4200
<b>NAME OF SECRETARY - TREASURER</b>		<b>TELEPHONE NUMBER</b>
Wayne Jefferson		463-4200

## DECLARATION AND SIGNATURES

*We, the undersigned, certify that the attached is a correct and true copy of the 2011 Statement of Financial Information for School District No. 42 as required under Section 2 of the Financial Information Act.*

<b>SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES</b>	<b>DATE SIGNED</b>
<b>SIGNATURE OF SUPERINTENDENT</b>	<b>DATE SIGNED</b>
<b>SIGNATURE OF SECRETARY-TREASURER</b>	<b>DATE SIGNED</b>

EDUC. 6001 (REV.  
95/08)

**MINISTRY OF EDUCATION AND  
MINISTRY RESPONSIBLE FOR MULTICULTURALISM  
AND HUMAN RIGHTS**

**PROVINCE OF BRITISH COLUMBIA**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**STATEMENT OF FINANCIAL INFORMATION  
(SOFI)**

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**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**

**FISCAL YEAR ENDED JUNE 30, 2011**

**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 Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On Behalf of  
The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows)

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Jan Unwin  
Superintendent  
November 30, 2011

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Wayne Jefferson  
Secretary-Treasurer  
November 30, 2011

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9



Consolidated financial statements

School District No. 42 (Maple Ridge – Pitt Meadows)

June 30, 2011

# SCHOOL DISTRICT AUDITED CONSOLIDATED FINANCIAL STATEMENTS FISCAL YEAR 2010/2011

SCHOOL DISTRICT NUMBER 42	NAME OF SCHOOL DISTRICT Maple Ridge- Pitt Meadows	YEAR 2010/2011
OFFICE LOCATION 22225 Brown Avenue		TELEPHONE NUMBER (604) 463-4200
CITY/PROVINCE Maple Ridge, BC		POSTAL CODE V2X 8N6
WEBSITE ADDRESS www.sd42.ca		
NAME OF SUPERINTENDENT Jan Unwin	NAME OF SECRETARY-TREASURER Wayne Jefferson	

## DECLARATION AND SIGNATURES

### SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements and supporting schedules of The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The consolidated financial statements and schedules, including notes, have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school district's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that the accounting records may be relied upon to properly reflect the school district's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

#### *The Board's Responsibility*

The ultimate responsibility for the consolidated financial statements lies with the Board. The Board has reviewed and approved the consolidated financial statements.

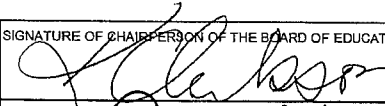
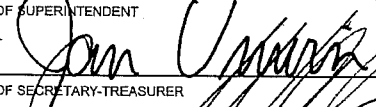
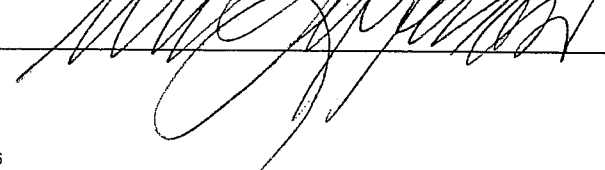
#### *External Auditors*

The Board appoints external auditors to audit the consolidated financial statements. The external auditors have full and free access to school district records, and present their report to the Board.

#### *Declaration of Management and Board Chairperson*

To the best of our knowledge and belief, these consolidated financial statements and supporting schedules reflect, in all material respects, the financial position, revenue and expense, changes in fund balances, and cash flows for the year in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

We, the undersigned, certify that the attached is a correct and true copy of the Audited Consolidated Financial Statements of School District No. 42 (Maple Ridge- Pitt Meadows) for the year ended June 30, 2011.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Sept 19, 2011
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Sept 19, 2011
SIGNATURE OF SECRETARY-TREASURER 	DATE SIGNED Sept 19, 2011

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
2010/2011 AUDITED CONSOLIDATED FINANCIAL STATEMENTS**

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## Independent auditor's report

Grant Thornton LLP  
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333 Seymour Street  
Vancouver, BC  
V6B 0A4  
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To the Board of Education

School District No. 42 (Maple Ridge – Pitt Meadows)

We have audited the accompanying consolidated financial statements of School District No. 42 (Maple Ridge – Pitt Meadows) (the "School District"), which comprise of the consolidated statement of financial position as at June 30, 2011, and the consolidated statements of revenue and expense, changes in fund balances, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation and fair presentation of the consolidated financial statements 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 School District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.



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

**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

**Other matter**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in Schedules A through C is presented for the purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

*Grant Thornton LLP*

Vancouver, Canada

September 14, 2011

Chartered accountants



**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2011**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	\$ 16,293,979	\$ 1,494,161		\$ 17,788,140	\$ 9,122,957
Short Term Investments	12,044,757	514,823		12,559,580	20,533,344
Accounts Receivable					
Due from Province - Ministry of Education		69,443		69,443	71,543
Due from Province - Other	79,397			79,397	93,994
Due from LEA/Direct Funding				-	40,936
Other Receivables (Note 3)	662,077	86,319		748,396	594,757
Interfund Loans		3,887,081	5,321,964		
Inventories	4,093			4,093	3,282
Prepaid Expenses	282,952			282,952	408,181
	<u>29,367,255</u>	<u>6,051,827</u>	<u>5,321,964</u>	<u>31,532,001</u>	<u>30,868,994</u>
Investments (Note 4)		183,174		183,174	161,863
Capital Assets - Net (Note 5)			188,518,442	188,518,442	191,408,140
	<u>\$ 29,367,255</u>	<u>\$ 6,235,001</u>	<u>\$ 193,840,406</u>	<u>\$ 220,233,617</u>	<u>\$ 222,438,997</u>
<b>TOTAL ASSETS</b>					
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Current Liabilities</b>					
<b>Accounts Payable and Accrued Liabilities</b>					
Other	6,487,044	333,361	60,586	6,880,991	7,428,579
Capital Lease Obligations - Current Portion (Note 7)			248,083	248,083	125,364
Interfund Loans	9,209,045				
Other Current Liabilities	1,051,436			1,051,436	1,094,749
	<u>16,747,525</u>	<u>333,361</u>	<u>308,669</u>	<u>8,180,510</u>	<u>8,648,692</u>
Deferred Revenue	4,466,331			4,466,331	4,592,412
Deferred Contributions					
Ministry of Education		2,033,002	2,235,593	4,268,595	3,715,217
Province - Other		31,782		31,782	70,399
Other		3,836,856	3,003,156	6,840,012	6,064,950
Accrued Employee Future Benefits (Note 8)	5,450,512			5,450,512	5,116,402
Deferred Capital Contributions			125,807,645	125,807,645	129,961,465
Capital Lease Obligations (Note 7)			383,286	383,286	143,830
Other Long Term Liabilities	28,773			28,773	32,622
	<u>26,693,141</u>	<u>6,235,001</u>	<u>131,738,349</u>	<u>155,457,446</u>	<u>158,345,989</u>
<b>Fund Balances</b>					
Invested in Capital Assets			62,079,426	62,079,426	61,177,479
Internally Restricted (Note 10)	1,029,404		22,631	1,052,035	1,048,821
Unrestricted (Note 10)	1,644,710			1,644,710	1,866,708
	<u>2,674,114</u>	<u>-</u>	<u>62,102,057</u>	<u>64,776,171</u>	<u>64,093,008</u>
	<u>\$ 29,367,255</u>	<u>\$ 6,235,001</u>	<u>\$ 193,840,406</u>	<u>\$ 220,233,617</u>	<u>\$ 222,438,997</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>					

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CONSOLIDATED STATEMENT OF REVENUE AND EXPENSE**  
**YEAR ENDED JUNE 30, 2011**

	OPERATING	SPECIAL	CAPITAL	TOTAL	TOTAL
	FUND	PURPOSE		FUND	2011
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	\$ 115,750,332	\$ 3,808,143		\$ 119,558,475	\$ 118,992,278
Provincial Grants - Other	471,225	38,617		509,842	877,795
Federal Grants	190,229			190,229	159,046
Other Revenue	10,274,535	4,724,741		14,999,276	15,271,482
Rentals and Leases	360,125			360,125	300,597
Investment Income	253,736	50,398	250	304,384	421,052
Amortization of Deferred Capital Contributions			4,935,492	4,935,492	4,966,588
	<u>127,300,182</u>	<u>8,621,899</u>	<u>4,935,742</u>	<u>140,857,823</u>	<u>140,988,838</u>
<b>EXPENSE</b>					
Salaries					
Teachers	59,017,830	49,183		59,067,013	58,793,837
Principals and Vice Principals	5,631,835			5,631,835	5,777,207
Educational Assistants	8,334,018	514,945		8,848,963	8,562,909
Support Staff	10,318,524	382,141		10,700,665	10,342,592
Other Professionals	2,893,231			2,893,231	2,924,389
Substitutes	4,301,322	40,253		4,341,575	4,002,713
	<u>90,496,760</u>	<u>986,522</u>		<u>91,483,282</u>	<u>90,403,647</u>
Employee Benefits (Note 8 and 9)	20,843,963	88,473		20,932,436	19,555,537
Services and Supplies	15,400,293	5,805,658		21,205,951	21,502,910
Amortization of Capital Assets			6,518,294	6,518,294	6,365,128
Lease Interest Expense			34,697	34,697	47,094
	<u>126,741,016</u>	<u>6,880,653</u>	<u>6,552,991</u>	<u>140,174,660</u>	<u>137,874,316</u>
<b>NET REVENUE (EXPENSE)</b>	<b>\$ 559,166</b>	<b>\$ 1,741,246</b>	<b>\$ (1,617,249)</b>	<b>\$ 683,163</b>	<b>\$ 3,114,522</b>

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2011**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
<b>FUND BALANCES, BEGINNING OF YEAR</b>	\$ 2,914,948	\$ -	\$ 61,178,060	\$ 64,093,008	\$ 60,978,332
<b>Changes for the Year</b>					
Net Revenue (Expense) for the Year	559,166	1,741,246	(1,617,249)	683,163	3,114,522
Interfund Transfers					
Capital Assets Purchased (Note 11)		(1,741,246)	1,741,246	-	-
Local Capital (Note 11)	(800,000)		800,000	-	-
Site Adjustment				-	154
<b>Net Changes for the Year</b>	<u>(240,834)</u>	<u>-</u>	<u>923,997</u>	<u>683,163</u>	<u>3,114,676</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 2,674,114</u>	<u>\$ -</u>	<u>\$ 62,102,057</u>	<u>\$ 64,776,171</u>	<u>\$ 64,093,008</u>

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2011**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
<b>CASH PROVIDED BY (USED FOR)</b>					
<b>OPERATIONS</b>					
Net Revenue (Expense) for the Year	\$ 559,166	\$ 1,741,246	\$ (1,617,249)	\$ 683,163	\$ 3,114,522
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	7,835,752	138,012		7,973,764	(1,045,042)
Accounts Receivable	(64,008)	(31,998)		(96,006)	166,755
Interfund Loans	123,014	1,400,464	(1,523,478)	-	-
Inventories	(811)			(811)	(160)
Prepaid Expenses	125,229			125,229	202,236
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	522,650	120,089	(1,190,327)	(547,588)	(1,181,705)
Other Current Liabilities	(43,313)			(43,313)	63,368
Deferred Revenue	(126,081)			(126,081)	191,747
Deferred Contributions		(1,401,932)		(1,401,932)	(2,644,369)
Accrued Employee Future Benefits	334,110			334,110	128,734
Other Long Term Liabilities	(3,849)			(3,849)	7,050
Items Not Involving Cash					
Amortization of Capital Assets			6,518,294	6,518,294	6,365,128
Amortization of Deferred Capital Contributions			(4,935,492)	(4,935,492)	(4,966,588)
Interfund Transfers	(800,000)	(1,741,246)	2,541,246	-	-
	<u>8,461,859</u>	<u>224,635</u>	<u>(207,006)</u>	<u>8,479,488</u>	<u>401,676</u>
<b>FINANCING</b>					
Deferred Contributions Received - Capital			3,473,427	3,473,427	9,412,599
Capital Leases			(214,952)	(214,952)	(231,767)
	<u>-</u>	<u>-</u>	<u>3,258,475</u>	<u>3,258,475</u>	<u>9,180,832</u>
<b>INVESTING</b>					
Capital Assets Purchased - Special Purpose			(1,741,246)	(1,741,246)	(3,112,489)
Capital Assets Purchased - Local Capital			(528,551)	(528,551)	(589,995)
Capital Assets Purchased - Deferred Contributions - Capital			(781,672)	(781,672)	(7,838,959)
Annual Facilities Grant - Work In Progress				-	(1,267,487)
Decrease (Increase) in Investments		(21,311)		(21,311)	(13,972)
	<u>-</u>	<u>(21,311)</u>	<u>(3,051,469)</u>	<u>(3,072,780)</u>	<u>(12,822,902)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>\$ 8,461,859</u>	<u>\$ 203,324</u>	<u>\$ -</u>	<u>\$ 8,665,183</u>	<u>\$ (3,240,394)</u>

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2011**

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
NET INCREASE (DECREASE) IN CASH	\$ 8,461,859	\$ 203,324	\$ -	\$ 8,665,183	\$ (3,240,394)
Net Cash, Beginning of Year	7,832,120	1,290,837		9,122,957	12,363,351
NET CASH, END OF YEAR	<u>\$ 16,293,979</u>	<u>\$ 1,494,161</u>	<u>\$ -</u>	<u>\$ 17,788,140</u>	<u>\$ 9,122,957</u>
Cash	\$ 16,293,979	\$ 1,494,161		\$ 17,788,140	\$ 9,122,957
NET CASH, END OF YEAR	<u>\$ 16,293,979</u>	<u>\$ 1,494,161</u>	<u>\$ -</u>	<u>\$ 17,788,140</u>	<u>\$ 9,122,957</u>

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# School District No. 42 (Maple Ridge – Pitt Meadows)

## Notes to the consolidated financial statements

June 30, 2011

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### 1. Authority

School District No. 42 (Maple Ridge – Pitt Meadows) (the "School District") operates under authority of the *School Act* of British Columbia as a corporation in the name of "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)." A board of education (the "Board") elected for a three year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

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### 2. Summary of significant accounting policies and reporting practices

#### General

These consolidated financial statements were prepared in accordance with Canadian generally accepted accounting principles ("GAAP") for not-for-profit organizations. These principles are consistent with those used in prior years.

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose funds and capital fund. Revenues and expenses are recorded on a gross and accrual basis.

Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present annual results of each fund, changes in fund balances and cash flows for the year. Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balances as at June 30. Interfund transfers and loans are recognized in each fund and eliminated in the consolidated totals.

#### Principles of consolidation

These consolidated financial statements include the accounts of the School District and its wholly-owned subsidiary, School District No. 42 Business Company. All related party transactions and accounts have been eliminated upon consolidation.

#### Fund accounting

Fund accounting procedures recognize external restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting purposes, funds with similar characteristics are grouped together:

- Operating fund reports assets, liabilities, revenues and expenses for general operations
- Special purpose funds report assets, liabilities, revenues and expenses for:
  - Contributions restricted in use by the *School Act* or Ministry of Education
  - Contributions restricted in use by other external bodies
  - Endowment funds
  - Funds collected and used at the school level (i.e. school-generated funds)
  - Controlled and/or related entities
- Capital fund reports assets, liabilities, revenues and expenses for capital. Contributions of other funds used for capital purposes are transferred to the capital fund

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# School District No. 42 (Maple Ridge – Pitt Meadows)

## Notes to the consolidated financial statements

June 30, 2011

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### 2. Summary of significant accounting policies and reporting practices (continued)

#### Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid securities with original terms to maturity of three months or less when purchased.

#### Short-term investments

Short-term investments include securities with original terms to maturity of greater than three months and less than one year when purchased.

#### Accounts receivable

Accounts receivable are shown net of allowance for doubtful accounts.

#### Inventories

Inventories of supplies and materials held in central stores are recorded at the lower of cost and net realizable value. Cost is determined using the first-in-first-out method.

#### Prepaid expenses

Prepaid expenses include costs incurred prior to year end but deemed to relate to the next year.

#### Capital assets

The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the School District to provide services are written-down to residual value.
- Buildings that are demolished or destroyed are written-off.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset.

Estimated useful lives of capital assets are as follows:

Buildings	40 years
Furniture and equipment	10 years
Vehicles	10 years
Computer software	5 years
Computer hardware	5 years

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# School District No. 42 (Maple Ridge – Pitt Meadows)

## Notes to the consolidated financial statements

June 30, 2011

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### 2. Summary of significant accounting policies and reporting practices (continued)

#### Capital leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of property to the School District are considered capital leases. These are accounted for as an asset and an obligation.

#### Other long-term liabilities

Other long-term liabilities consist of approved student scholarships and bursaries not yet claimed.

#### Revenue recognition

Unrestricted operating government grants are recognized as revenue when received. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services/products, are reported as revenue when services are provided or products delivered.

Externally restricted contributions, grants and donations are reported as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year related expenses are incurred.
- Contributions restricted for capital purposes are recorded as deferred contributions until the amount is invested in capital assets.
  - If the capital asset is a site, the amount invested is recorded as a direct increase to net assets invested in capital assets.
  - If the capital asset is not a site, the amount invested is recorded as a deferred capital contribution and amortized over the useful life of the asset. Amortization commences in the year following acquisition.
  - Donated capital assets are recorded at fair market value and treated as a deferred capital contribution.
- Endowment contributions and matching contributions are reported as direct increases to net assets held as endowment principal.
- Investment income earned on endowment principal is recognized as a direct increase to net assets (endowment) to the extent required or agreed by donors. The remaining investment income earned on endowment principal is recorded as a deferred contribution and recognized as revenue in the year related expenses are incurred.



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## School District No. 42 (Maple Ridge – Pitt Meadows) Notes to the consolidated financial statements

June 30, 2011

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### 2. Summary of significant accounting policies and reporting practices (continued)

#### Expenditures

##### *Categories of salaries*

- Principals, vice-principals and directors of instruction employed under an administrative officer contract are categorized as "Principals and Vice-principals".
- Superintendents, assistant superintendents, secretary-treasurers, trustees and other employees excluded from union contracts are categorized as "Other Professionals".

##### *Allocation of costs*

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

#### Financial instruments

All financial instruments are classified into one of the following five categories: held-for-trading, held-to-maturity, loans and receivables, available-for-sale financial assets or other financial liabilities.

The School District has classified their financial instruments as follows:

- cash and cash equivalents as held-for-trading (measured at fair value through the statement of revenue and expense)
- accounts receivable as loans and receivables (measured at amortized cost using the effective interest method)
- short-term and long-term investments as held-for-trading (measured at fair value through the statement of revenue and expense)
- accounts payable and accrued liabilities as other financial liabilities (measured at amortized cost using the effective interest method)
- other current and long-term liabilities as other financial liabilities (measured at amortized cost using the effective interest method)
- capital lease obligations as other financial liabilities measured at amortized cost using the effective interest method)

Fair values are based on quoted market values where available from active markets, otherwise fair values are estimated using a variety of valuation techniques and models.

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# School District No. 42 (Maple Ridge – Pitt Meadows)

## Notes to the consolidated financial statements

June 30, 2011

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### 2. Summary of significant accounting policies and reporting practices (continued)

#### Use of estimates

Preparation of financial statements requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

#### Controlled and related entities

The School District has an economic interest in Ridge Meadows Educational Foundation. The School District received \$5,000 (2010: \$986) from the Foundation for educational programs for the year ended June 30, 2011. Note disclosure is the only required reporting.

The School District shares control of the School District Development Association with School District No. 75 (Mission). Investments in the Association is reported in the special purpose fund and accounted for using the equity method.

The School District has a 100% ownership of a profit orientated entity, School District No. 42 Business Company (the "Company"). The Company was established to operate for-profit programs in order to provide extra funding to the School District as well as entering into potential off-shore business arrangements. The Company is inactive.

#### Employee future benefits

The School District provides certain post-employment benefits, including accumulated sick and vacation pay and retirement allowance, for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro rata on service and using management's best estimate of expected salary escalation, termination and retirement rates, and mortality. The discount rate used to measure obligations is based on market rates at the measurement date.

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime ("EARSLS") of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2010, and projected to June 30, 2014. The next valuation will be performed at March 31, 2013, for use at June 30, 2013. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

#### Comparative figures

Certain prior year figures have been reclassified to conform with the current year's presentation.

## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

#### 2. Summary of significant accounting policies and reporting practices (continued)

##### Future change in accounting frameworks

In 2010, the Canadian Accounting Standards Board (“AcSB”) confirmed the option for government not-for-profit organizations to transition to either Public Sector Accounting Standards with the 4200 not-for-profit organizations (“NFPO”) series or Public Sector Accounting Standards without the 4200 NFPO series from Canadian generally accepted accounting principles (“GAAP”). Both sets of frameworks are effective for fiscal years commencing on or after January 1, 2012, with early adoption permitted.

The Treasury Board issued a directive to all taxpayer supported Crown corporations and Crown agencies of the Government of British Columbia, directing that each organization will adopt Public Sector Accounting Standards without the 4200 NFPO series. As a result, the School District will begin reporting its consolidated financial statements in accordance with the Public Sector Accounting Standards without the 4200 NFPO series on July 1, 2012. This change in accounting framework will require the restatement for comparative purposes of amounts reported by the School District for the year ending June 30, 2012. While the School District has begun assessing the impact of this change in accounting framework on its consolidated financial statements, the financial impact cannot be reasonably estimated at this time. Implementing Public Sector Accounting Standards without the 4200 NFPO series will have an impact on accounting, financial reporting and supporting IT systems and processes.

3. Accounts receivable - other receivables	2011	2010
Due from Federal government	\$ 306,662	\$ 241,154
Due from other educational institutions	164,561	119,392
Due from school parent advisory councils	25,694	37,187
Due from rental agreements	12,138	17,027
Due from PCTIA Training Programs	-	49,225
Other	239,341	130,772
	<u>\$ 748,396</u>	<u>\$ 594,757</u>

#### 4. Investments

The School District holds a diversified portfolio of investments in pooled funds that are maintained to fund scholarships and bursaries. These pooled investment funds are valued at the unit value supplied by the pooled fund administrator and which represent the School District's proportionate share of underlying net assets at fair value determined using closing market values.

	2011	2010
Fixed income fund	\$ 87,074	\$ 78,907
Canadian equity fund	55,521	43,545
U.S. equity fund	18,021	20,208
International fund	22,558	19,203
	<u>\$ 183,174</u>	<u>\$ 161,863</u>

Due to the inherent nature of pooled investment funds, it is not possible to determine the weighted average yield or maturity date.

**School District No. 42 (Maple Ridge – Pitt Meadows)**  
**Notes to the consolidated financial statements**

June 30, 2011

<b>5. Capital assets</b>		<b>2011</b>	<b>2010</b>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>
Sites	\$ 32,838,835	\$ -	\$ 32,838,835
Buildings	244,393,434	94,275,183	150,118,251
Furniture and equipment	8,047,371	3,984,870	4,062,501
Vehicles	330,865	119,602	211,263
Computer software	774,465	480,793	293,672
Computer hardware	<u>1,257,174</u>	<u>263,254</u>	<u>993,920</u>
	<u>\$ 287,642,144</u>	<u>\$ 99,123,702</u>	<u>\$ 188,518,442</u>
			<u>\$ 191,408,140</u>

Included in the capital assets above are assets under capital lease with net book value as of June 30, 2011, of \$1,372,341 (2010: \$883,572). For the year ended June 30, 2011, amortization expense of assets under capital lease is \$140,900 (2010: \$126,624).

**6. Line of credit**

The School District has an approved line of credit of \$6.5 million with interest at prime rate plus 0.25%. The available borrowing consists of \$2.5 million of line of credit and \$4.0 million of additional funds for meeting current operating and debt service expenditures. As of June 30, 2011, the School District had \$Nil borrowings (2010: \$Nil) under these facilities.

**7. Capital lease obligations**

The following is a schedule of future minimum lease payments under several capital leases which expire at various dates up to the year 2016, together with the balance of the capital lease obligations:

2012	\$ 269,686
2013	148,912
2014	146,730
2015	79,568
2016	<u>30,403</u>
Total minimum lease payments	675,299
Amount representing interest at 5%	<u>(43,930)</u>
Balance of the obligation	631,369
Less: current portion	<u>(248,083)</u>
Long-term portion	<u>\$ 383,286</u>

For the year ended June 30, 2011, interest expense in capital lease obligations was \$34,697 (2010: \$47,094).

## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

#### 8. Employee future benefits

The accrued benefit obligation for employee future benefits is not funded as funding is provided when the benefits are paid. Accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

The period of amortization is equal to the EARSL of active employees.

	2011	2010
<b>Reconciliation of accrued benefit obligation</b>		
Accrued benefit obligation - April 1	\$ 4,959,115	\$ 4,133,992
Service cost	325,928	368,639
Interest cost	252,949	303,453
Benefit payments	(387,033)	(434,928)
Actuarial loss	15,553	587,959
	<b>\$ 5,166,512</b>	<b>\$ 4,959,115</b>
<b>Reconciliation of funded status</b>		
Accrued benefit obligation - March 31	\$ 5,166,512	\$ 4,959,115
Market value of plan assets - March 31	-	-
	<b>(5,166,512)</b>	<b>(4,959,115)</b>
Funded status - deficit	(5,166,512)	(4,959,115)
Employer contributions after measurement date	33,774	176,040
Unamortized net actuarial gain	(317,774)	(333,327)
	<b>\$ (5,450,512)</b>	<b>\$ (5,116,402)</b>
<b>Components of net benefit expense</b>		
Service cost	\$ 325,928	\$ 368,639
Interest cost	252,949	303,453
Amortization of net actuarial gain	-	(55,205)
	<b>\$ 578,877</b>	<b>\$ 616,887</b>

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

	2011	2010
<b>Assumptions</b>		
Discount rate - April 1	5.00%	7.00%
Discount rate - March 31	4.75%	5.00%
Long-term salary growth - April 1	2.5% + Seniority	3.25% + seniority
Long-term salary growth - March 31	2.5% + seniority	2.50% + seniority
EARSL - March 31	9.1 years	9.1 years

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## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

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#### 9. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 47,000 active members from school districts and approximately 29,000 retired members from school districts. The Municipal Plan has about 163,000 active members, of which approximately 23,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent valuation of the Teachers' Plan as at December 31, 2008, indicated a \$291 million unfunded liability for basic pension benefits. The next valuation will be as at December 31, 2011, with results available in late 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2009, indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012, with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers.

The Maple Ridge-Pitt Meadows School District paid \$11,236,104 for employer contributions to these plans in the year ended June 30, 2011, (2010: \$10,419,709).

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10. Operating fund balance, end of year	2011	2010
Internally restricted by the Board for:		
School-based funds	\$ 404,406	\$ 257,358
Special projects	301,647	465,270
Aboriginal education	185,972	147,143
Personal professional development	137,379	134,420
Information technology	-	44,049
	1,029,404	1,048,240
Unrestricted surplus fund balance	1,644,710	1,866,708
Total fund balance	\$ 2,674,114	\$ 2,914,948

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#### 11. Interfund transfers

Transfers between the operating, special purpose and capital funds are reported on Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2011, transfers were as follows:

- \$800,000 from operating fund to capital fund to purchase assets
- \$1,741,246 from special purpose fund to capital fund for purchases

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## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

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#### 12. Related party transactions

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

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#### 13. Controlled and related entities

The School District shares control of the School District Development Association with School District No. 75 (Mission). For 2010/2011, the School District shares the funds on the following basis:

School District No. 42 (Maple Ridge-Pitt Meadows)	67%
School District No. 75 (Mission)	33%

#### School District Development Association (SDDA)

<u>Financial position</u>	100% SDDA	67% SD No. 42
<b>Assets</b>		
Cash	\$ 88	\$ 59
Accounts receivable	294	197
	\$ 382	\$ 256
<b>Liabilities and equity</b>		
Accounts payable	\$ 294	\$ 197
Equity	88	59
	\$ 382	\$ 256
 <u>Results of operations</u>		
Revenues	\$ 63,157	\$ 42,315
Expenses	63,181	42,331
	\$ (24)	\$ (16)

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#### 14. Commitments

##### Capital projects

The School District is committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments at year end are \$1,106,706.

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## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

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#### 14. Commitments (continued)

##### Leases

The School District rents equipment under several operating leases, which expire at various dates up to the year 2014. Scheduled payments in the next three years are approximately as follows:

Year 2011/12	\$	290,652
Year 2012/13		231,611
Year 2013/14		27,772

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#### 15. Supplemental cash flow information

Non-cash financing and investing transactions not included in cash flows	2011	2010
Equipment acquired by capital leases	\$ 577,127	\$ -

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#### 16. Budget figures

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 23, 2011.

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#### 17. Economic dependence

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian GAAP for not-for-profit organizations. This contemplates continuation of the School District as a "going concern".

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#### 18. Financial instruments risk management

Financial instruments consist of cash, cash equivalents, short-term and long-term investments, accounts receivable, accounts payable and accrued liabilities, other current and long-term liabilities, and capital lease obligations. Cash, cash equivalents and investments have been recorded at their fair values. The carrying value of accounts receivable approximates its fair values due to its short-term nature. The financial liabilities are recorded at their amortized costs.

The School District has exposure to the following risk from its use of financial instruments:

##### *Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to the changes in market interest rates. The School District is exposed to interest rate risks on its short-term and long-term investments. The investments earn interest at various rates between 1.85% and 2% (2010: 0.65% and 2.65), and mature on various dates between September 2011 and January 2012 (2010: September 2010 and January 2011).

The School District manages interest rate risk by diversifying its portfolio of investments.



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## School District No. 42 (Maple Ridge – Pitt Meadows)

### Notes to the consolidated financial statements

June 30, 2011

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#### 18. Financial instruments risk management (continued)

It is management's opinion that the School District is not exposed to significant currency, price, credit, or liquidity risk arising from their use of financial instruments.

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

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#### 19. Capital management

The capital structure of the School District consists of the following:

	2011	2010
Deferred contributions		
Ministry of Education	\$ 4,268,595	\$ 3,715,217
Province - other	31,782	70,399
Other	6,840,012	6,064,950
Deferred capital contributions	125,807,645	129,961,465
Capital lease obligations	631,369	269,124
Fund balances		
Invested in capital assets	62,079,426	61,177,479
Internally restricted	1,052,035	1,048,821
Unrestricted	<u>1,644,710</u>	<u>1,866,708</u>
	<u>\$ 202,355,574</u>	<u>\$ 204,174,163</u>

The primary objective of the School District's capital management is to protect the assets of the School District while fulfilling its mandate to provide courses of instruction in the K - 12 education field as mandated under the School Act.

Net assets invested in property and equipment represents the amount of net assets that are not available for other purposes.

Internally restricted funds represent those appropriated by the Board for specific purposes intended to enhance the mandate of the School District.

Endowment funds and scholarship funds in the YES Foundation represent donations received by the School District for specifically identified purposes relating to assisting student in furthering their education.

Unrestricted net assets are funds available for future operations and are retained by the School District to meet future educational opportunities that may arise.

As of June 30, 2011, the School District has complied with all externally imposed capital restrictions.

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## **School District No. 42 (Maple Ridge – Pitt Meadows)**

### **Notes to the consolidated financial statements**

June 30, 2011

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#### **20. Asset retirement obligation**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of this liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2011, the liability is not reasonably determinable.

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#### **21. Contingencies**

In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceeding will not have a material effect on the financial position of the School District.

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**OPERATING FUND**  
**SURPLUS (DEFICIT)**  
**YEAR ENDED JUNE 30, 2011**

	2011		
	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
<b>REVENUE</b>			
Provincial Grants - Ministry of Education	\$ 115,750,332	\$ 114,788,395	\$ 113,432,471
Provincial Grants - Other	471,225	473,659	530,416
Federal Grants	190,229	148,000	159,046
Other Revenue	10,274,535	10,164,499	10,323,450
Rentals and Leases	360,125	321,328	300,597
Investment Income	253,736	250,000	384,796
	<u>127,300,182</u>	<u>126,145,881</u>	<u>125,130,776</u>
<b>EXPENSE</b>			
Salaries			
Teachers	59,017,830	59,385,520	58,745,438
Principals and Vice Principals	5,631,835	5,621,744	5,777,207
Educational Assistants	8,334,018	8,263,327	8,075,968
Support Staff	10,318,524	10,274,909	10,158,040
Other Professionals	2,893,231	2,899,541	2,924,389
Substitutes	4,301,322	4,154,916	3,942,599
	<u>90,496,760</u>	<u>90,599,957</u>	<u>89,623,641</u>
Employee Benefits	20,843,963	20,615,514	19,505,133
Services and Supplies	15,400,293	17,095,580	15,889,064
	<u>126,741,016</u>	<u>128,311,051</u>	<u>125,017,838</u>
<b>NET REVENUE (EXPENSE), FOR THE YEAR</b>	559,166	(2,165,170)	112,938
<b>INTERFUND TRANSFERS</b>			
Capital Assets Purchased		(250,123)	
Local Capital	(800,000)	(499,655)	(860,351)
Other	-		66,719
<b>OTHER ADJUSTMENTS TO OPERATING FUND BALANCE</b>			
<b>BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)</b>		2,914,948	
<b>SURPLUS (DEFICIT), FOR THE YEAR</b>	(240,834)	\$ -	(680,694)
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	2,914,948		3,595,642
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
(Section 156 (12) of School Act)	<u>\$ 2,674,114</u>		<u>\$ 2,914,948</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>			
Internally Restricted	1,029,404		
Unrestricted	1,644,710		
	<u>\$ 2,674,114</u>		

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF REVENUE BY SOURCE**  
**YEAR ENDED JUNE 30, 2011**

	2011		
	2011 ACTUAL	AMENDED ANNUAL BUDGET	2010 ACTUAL
<b>PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>			
Operating Grant, Ministry of Education	\$ 113,722,259	\$ 113,124,986	\$ 111,625,441
INAC/LEA Recovery	(280,296)	(331,362)	(331,362)
Other Ministry of Education Grants			
Pay Equity	1,874,965	1,874,966	1,874,965
Misc/BCeSIS			19,392
Education Guarantee	478,441	119,805	207,581
Carbon Tax	50,737		36,454
FSA and Lexia Reading Program	22,328		
Distributed Learning Audit Recovery	(44,102)		
Special Ed Audit Recovery	(74,000)		
	<u>115,750,332</u>	<u>114,788,395</u>	<u>113,432,471</u>
<b>PROVINCIAL GRANTS - OTHER</b>	<u>471,225</u>	<u>473,659</u>	<u>530,416</u>
<b>FEDERAL GRANTS</b>	<u>190,229</u>	<u>148,000</u>	<u>159,046</u>
<b>OTHER REVENUE</b>			
Summer School Fees	21,690		24,747
Continuing Education	668,505	703,200	948,296
Offshore Tuition Fees	8,859,462	8,824,869	8,547,405
LEA/Direct Funding from First Nations	338,261	331,362	331,362
Miscellaneous			
A - Revenue Generation	35,090	39,300	33,978
D - Central Stores		750	485
F - Miscellaneous	351,527	265,018	437,177
	<u>10,274,535</u>	<u>10,164,499</u>	<u>10,323,450</u>
<b>RENTALS AND LEASES</b>	<u>360,125</u>	<u>321,328</u>	<u>300,597</u>
<b>INVESTMENT INCOME</b>	<u>253,736</u>	<u>250,000</u>	<u>384,796</u>
<b>TOTAL OPERATING REVENUE</b>	<u>\$ 127,300,182</u>	<u>\$ 126,145,881</u>	<u>\$ 125,130,776</u>

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**OPERATING FUND**  
**COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT**  
**YEAR ENDED JUNE 30, 2011**

	2011		
	2011 ACTUAL	AMENDED ANNUAL BUDGET	2010 ACTUAL
<b>SALARIES</b>			
Teachers	\$ 59,017,830	\$ 59,385,520	\$ 58,745,438
Principals and Vice Principals	5,631,835	5,621,744	5,777,207
Educational Assistants	8,334,018	8,263,327	8,075,968
Support Staff	10,318,524	10,274,909	10,158,040
Other Professionals	2,893,231	2,899,541	2,924,389
Substitutes	4,301,322	4,154,916	3,942,599
	<u>90,496,760</u>	<u>90,599,957</u>	<u>89,623,641</u>
<b>EMPLOYEE BENEFITS</b>	20,843,963	20,615,514	19,505,133
<b>TOTAL SALARIES AND BENEFITS</b>	<u>111,340,723</u>	<u>111,215,471</u>	<u>109,128,774</u>
<b>SERVICES AND SUPPLIES</b>			
Services	6,638,336	6,954,513	6,814,886
Student Transportation	1,194,360	1,248,993	1,182,108
Professional Development and Travel	617,435	793,417	599,677
Rentals and Leases	375,409	305,613	630,424
Dues and Fees	268,640	273,330	244,299
Insurance	587,399	668,253	590,553
Supplies	3,594,694	4,686,255	3,838,292
Utilities	2,124,020	2,165,206	1,988,825
<b>TOTAL SERVICES AND SUPPLIES</b>	<u>15,400,293</u>	<u>17,095,580</u>	<u>15,889,064</u>
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 126,741,016</u>	<u>\$ 128,311,051</u>	<u>\$ 125,017,838</u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 OPERATING FUND  
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT  
 YEAR ENDED JUNE 30, 2011

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	\$ 42,161,363	\$ 1,178,333	\$ 412,000	\$ 487,091		\$ 2,638,077	\$ 46,866,864
1.03 Career Programs	2,463,527		454,835			143,443	3,061,805
1.07 Library Services	1,045,447			2,748		63,414	1,111,609
1.08 Counselling	1,278,939					71,885	1,350,824
1.10 Special Education	8,218,818	233,582	6,985,654	1,351,647		978,887	17,768,788
1.30 English as a Second Language	982,775					54,964	1,037,739
1.31 Aboriginal Education	230,719	103,396	453,028	42,465		22,100	861,708
1.41 School Administration	99,254	3,944,856		2,186,112		88,041	6,219,009
1.60 Summer School	317,914	12,000		519		109	111,882
1.61 Continuing Education	2,219,074	105,949	18,301	86,067	136,276	145	580,317
1.62 Off Shore Students	59,017,830	5,599,730	8,334,018	284,206	311,800	14,989	2,936,018
<b>Total Function 1</b>				4,420,855	448,076	4,078,054	81,896,563
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration				98,539	753,067	5,630	857,136
4.40 School District Governance					136,084		136,084
4.41 Business Administration		32,105		513,710	940,574	33,111	1,519,500
<b>Total Function 4</b>		32,105		612,249	1,829,725	38,641	2,512,720
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				208,054	441,610	43,838	693,502
5.50 Maintenance Operations				4,725,719	141,288	142,422	5,009,429
5.52 Maintenance of Grounds				351,647		367	352,014
<b>Total Function 5</b>				5,285,420	582,898	186,627	6,054,945
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration					32,632		32,632
<b>Total Function 7</b>					32,632		32,632
<b>9 DEBT SERVICES (OPERATING)</b>							
<b>Total Function 9</b>							
<b>TOTAL FUNCTIONS 1 - 9</b>	\$ 59,017,830	\$ 5,631,835	\$ 8,334,018	\$ 10,318,524	\$ 2,893,231	\$ 4,301,322	\$ 90,486,760

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION, PROGRAM AND OBJECT**  
**YEAR ENDED JUNE 30, 2011**

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	\$ 46,856,864	\$ 10,506,447	\$ 57,363,311	\$ 2,592,200	\$ 59,955,511	\$ 60,604,511	\$ 58,752,021
1.03 Career Programs	3,061,805	691,006	3,752,811	354,349	4,107,160	4,067,004	4,392,626
1.07 Library Services	1,111,609	248,610	1,360,219	149,273	1,509,492	1,521,926	1,453,309
1.08 Counseling	1,350,824	302,478	1,653,300	17,950	1,671,250	1,706,387	1,775,585
1.10 Special Education	17,768,788	4,212,098	21,980,886	347,458	22,328,341	22,276,956	21,341,448
1.30 English as a Second Language	1,037,739	232,569	1,270,308	22,125	1,292,433	1,313,996	1,462,863
1.31 Aboriginal Education	861,708	190,989	1,052,697	73,807	1,126,504	1,314,031	947,128
1.41 School Administration	6,219,009	1,562,846	7,781,855	457,189	8,258,744	8,368,220	8,567,276
1.60 Summer School	111,882	20,935	132,817	9,724	142,541	142,540	308,975
1.61 Continuing Education	560,317	84,910	645,227	277,300	942,527	975,561	1,023,757
1.62 Off Shore Students	2,936,018	642,937	3,578,955	4,082,107	7,661,062	7,503,089	7,139,659
1.64 Other	-	-	-	35,090	35,090	41,550	15,442
<b>Total Function 1</b>	<b>81,896,563</b>	<b>18,715,523</b>	<b>100,612,086</b>	<b>8,418,569</b>	<b>109,030,655</b>	<b>109,635,871</b>	<b>107,180,090</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	857,136	267,235	1,124,371	249,499	1,373,870	1,402,174	1,333,688
4.40 School District Governance	136,084	2,825	138,909	114,264	253,163	276,873	263,781
4.41 Business Administration	1,519,600	420,117	1,939,717	1,328,245	3,267,862	3,308,962	3,714,268
<b>Total Function 4</b>	<b>2,512,720</b>	<b>690,177</b>	<b>3,202,897</b>	<b>1,691,998</b>	<b>4,894,895</b>	<b>4,988,009</b>	<b>5,311,727</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration	693,502	162,267	855,769	341,778	1,197,547	1,291,722	1,067,155
5.50 Maintenance Operations	5,009,429	1,188,346	6,197,777	1,465,322	7,663,099	8,127,590	7,684,854
5.52 Maintenance of Grounds	352,014	81,119	433,133	182,854	615,687	670,669	697,701
5.56 Utilities	-	-	-	2,124,019	2,124,019	2,165,208	1,968,326
<b>Total Function 5</b>	<b>6,054,945</b>	<b>1,431,734</b>	<b>7,486,679</b>	<b>4,113,673</b>	<b>11,600,352</b>	<b>12,265,187</b>	<b>11,338,536</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration	32,532	6,529	39,061	4,932	43,993	45,158	42,216
7.70 Student Transportation	-	-	-	1,171,121	1,171,121	1,186,825	1,145,289
<b>Total Function 7</b>	<b>32,532</b>	<b>6,529</b>	<b>39,061</b>	<b>1,176,053</b>	<b>1,215,114</b>	<b>1,231,984</b>	<b>1,187,485</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNCTIONS 1 - 9</b>	<b>\$ 80,496,760</b>	<b>\$ 20,843,963</b>	<b>\$ 111,340,723</b>	<b>\$ 15,400,293</b>	<b>\$ 126,741,016</b>	<b>\$ 128,311,051</b>	<b>\$ 125,017,838</b>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
OPERATING FUND  
CHANGES IN DEFERRED CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2011

BALANCE, BEGINNING OF YEAR

Changes for the Year

Increase:

Decrease:

Net Changes for the Year

BALANCE, END OF YEAR

_____	-
_____	-
_____	-
_____	-
_____	-
\$ _____	-



SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 SPECIAL PURPOSE FUNDS  
 SUMMARY OF CHANGES  
 YEAR ENDED JUNE 30, 2011

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 3,167,449	\$ 2,166,276	\$ 1,969,847		\$ 7,303,572
Add:					
Contributions Received	1,161,489	1,054,370	4,669,536		2,215,869
Provincial Grants - Ministry of Education		245,246			4,904,782
Other	22,267	30,989			53,256
Investment Income	(92,360)	1,504,059			1,411,699
Reclass of DCC Off to AFG - (Other Teacher Contribution 12 Month Pay Pgm)	1,090,806	2,934,664	4,659,556		8,585,006
Less: Allocated to Revenue	2,656,166	1,463,165	4,502,548		8,621,899
Teacher payments 12 Month Pay Program	1,365,039				1,365,039
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 1,602,069	\$ 2,172,736	\$ 2,126,835		\$ 5,901,640
<b>REVENUE AND EXPENSE</b>					
REVENUE					
Provincial Grants - Ministry of Education	\$ 2,653,919	\$ 1,174,224			\$ 3,808,143
Provincial Grants - Other		38,617			38,617
Other Revenue	22,267	222,193	4,502,548		4,724,741
Investment Income	2,656,166	28,131			50,398
		1,463,165	4,502,548		6,621,899
EXPENSE					
Salaries		49,183			49,183
Teachers		499,636	15,109		514,845
Educational Assistants	368,478	1,662	11,981		382,141
Support Staff		35,069	5,164		40,233
Substitutes	368,478	585,770	32,274		986,522
Employee Benefits	66,360	17,290	5,823		88,473
Services and Supplies	569,382	751,825	4,464,451		5,805,658
	1,023,220	1,354,665	4,502,548		6,880,653
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,632,666	109,230			1,741,246
INTERFUND TRANSFERS					
Capital Assets Purchased	(1,932,666)	(108,280)			(1,741,246)
	(1,632,666)	(108,280)			(1,741,246)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE-PITT MEADOWS)  
 SPECIAL PURPOSE FUNDS  
 CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS  
 YEAR ENDED JUNE 30, 2011

	207 Annual Facility Grant	250 Special Education Equipment	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>			
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 3,103,184	\$ 64,265	\$ 3,167,449
Add: Contributions Received			
Provincial Grants - Ministry of Education	1,128,355	33,144	1,161,499
Investment Income	21,380	887	22,267
Reclass of DCC Other to AFG	(92,960)		(92,960)
	1,056,775	34,031	1,090,806
Less: Allocated to Revenue			
Deferred Contributions, End of Year	2,623,652	32,604	2,656,186
	\$ 1,536,377	\$ 65,692	\$ 1,602,069
<b>REVENUE AND EXPENSE</b>			
<b>REVENUE</b>			
Provincial Grants - Ministry of Education	2,602,202	31,717	2,633,919
Investment Income	21,380	887	22,267
	2,623,652	32,604	2,656,186
<b>EXPENSE</b>			
Salaries	368,478		368,478
Support Staff	368,478		368,478
Employee Benefits	65,360		65,360
Services and Supplies	585,258	24,124	599,382
	999,096	24,124	1,023,220
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	1,624,486	8,480	1,632,966
<b>INTERFUND TRANSFERS</b>			
Capital Assets Purchased	(1,624,486)	(8,480)	(1,632,966)
	(1,624,486)	(8,480)	(1,632,966)
<b>NET REVENUE (EXPENSE)</b>	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 SPECIAL PURPOSE FUNDS  
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
 YEAR ENDED JUNE 30, 2011

	401 YES FOUNDATION	801 COMMUNITY LINK	805 READY, SET LEARN	606 LITERACY INITIATIVE	609 12 MONTH PAY PROGRAM	610 FRENCH PROGRAM	612 STRONG START CENTER
<b>DEFERRED CONTRIBUTIONS</b>							
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 179,804	\$ 85,811	\$ 118,205	\$ 105,056	\$ 1,365,166	\$ 201,201	\$ 60,512
Add: Contributions Received							
Provincial Grants - Ministry of Education		533,892	49,000			231,478	240,000
Other	245,246						
Investment Income	22,240	123	1,771	834	2,858	2,166	608
Teacher Contributions 12 Month Pay Program					1,504,059		
Teacher Contributions 12 Month Pay Program	267,486	534,015	50,771	834	1,506,917	233,644	240,608
Less: Allocated to Revenue							
Teacher Payments 12 Month Pay Program	244,433	589,765	24,389	37,763		274,468	253,341
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	\$ 202,557	\$ 10,061	\$ 144,557	\$ 68,129	\$ 1,507,064	\$ 160,377	\$ 47,779
<b>REVENUE AND EXPENSE</b>							
<b>REVENUE</b>							
Provincial Grants - Ministry of Education		\$ 589,642	\$ 22,618	\$ 36,929		\$ 272,302	\$ 252,733
Provincial Grants - Other							
Other Revenue	222,193						
Investment Income	22,240	123	1,771	834		2,166	608
Teacher Payments 12 Month Pay Program	244,433	589,765	24,389	37,763		274,468	253,341
<b>EXPENSE</b>							
Salaries		11,029					
Teachers		489,836				38,154	
Educational Assistants							1,662
Support Staff							
Substitutes							
Employee Benefits		510,865	10,608	10,964		13,497	
Services and Supplies			10,608	10,964		51,651	1,662
Capital Assets Purchased			2,243	2,203		12,586	268
Employee Benefits	212,045	78,900	11,538	24,586		173,345	251,401
Services and Supplies	212,045	589,765	24,389	37,763		237,682	253,341
Capital Assets Purchased	32,388					36,886	
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS</b>							
Capital Assets Purchased	(32,388)						
<b>NET REVENUE (EXPENSE)</b>	\$	\$	\$	\$	\$	\$	\$

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 SPECIAL PURPOSE FUNDS  
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS  
 YEAR ENDED JUNE 30, 2011

	614 BUILDING ENVELOPE DESIGN	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>		
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 70,389	\$ 2,166,276
Add: Contributions Received		
Provincial Grants - Ministry of Education		1,054,370
Other		245,246
Investment Income	389	30,989
Teacher Contributions 12 Month Pay Program		1,504,059
	389	2,834,664
Less: Allocated to Revenue		1,463,165
Teacher Payments 12 Month Pay Program	39,006	1,365,039
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 31,782	\$ 2,172,736
<b>REVENUE AND EXPENSE</b>		
<b>REVENUE</b>		
Provincial Grants - Ministry of Education		\$ 1,174,224
Provincial Grants - Other	38,617	38,617
Other Revenue		222,193
Investment Income	389	28,131
	39,006	1,463,165
<b>EXPENSE</b>		
Salaries		49,183
Teachers		499,836
Educational Assistants		1,662
Support Staff		35,089
Substitutes		585,770
Employee Benefits		17,290
Services and Supplies		751,625
		1,354,885
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	39,006	108,280
<b>INTERFUND TRANSFERS</b>		
Capital Assets Purchased	(39,006)	(108,280)
NET REVENUE (EXPENSE)	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 CAPITAL FUND  
 CAPITAL ASSETS  
 YEAR ENDED JUNE 30, 2011

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
<b>COST, BEGINNING OF YEAR</b>	\$ 32,308,158	\$ 223,466,538	\$ 8,844,972	\$ 261,305	\$ 1,231,766	\$ 1,173,114	\$ 267,285,853
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw		676,482	108,649			(3,459)	781,672
Special Purpose Funds	530,677	1,133,287	10,957		2,000	66,325	1,741,246
Local Capital			253,799	69,560		203,192	528,551
Capital Lease			355,710			221,417	577,127
Transferred from Work in Progress		19,117,127					19,117,127
	530,677	20,926,896	729,115	69,560	2,000	487,475	22,745,723
Decrease:							
Deemed Disposals			1,526,716		459,301	403,415	2,389,432
			1,526,716		459,301	403,415	2,389,432
<b>COST, END OF YEAR</b>	32,838,835	244,393,434	8,047,371	330,865	774,465	1,257,174	287,642,144
<b>WORK IN PROGRESS, END OF YEAR</b>							
<b>COST AND WORK IN PROGRESS, END OF YEAR</b>	\$ 32,838,835	\$ 244,393,434	\$ 8,047,371	\$ 330,865	\$ 774,465	\$ 1,257,174	\$ 287,642,144
<b>ACCUMULATED AMORTIZATION, BEGINNING OF YEAR</b>							
<b>Changes for the Year</b>							
Increase: Amortization for the Year							
Deemed Disposals							
		5,126,692	884,497	26,131	246,353	234,621	6,518,294
			1,526,716		459,301	403,415	2,389,432
			1,526,716		459,301	403,415	2,389,432
<b>ACCUMULATED AMORTIZATION, END OF YEAR</b>	\$ -	\$ 94,275,183	\$ 3,984,870	\$ 119,602	\$ 480,793	\$ 263,254	\$ 99,123,702
<b>CAPITAL ASSETS - NET</b>	\$ 32,838,835	\$ 150,118,251	\$ 4,062,501	\$ 211,263	\$ 293,672	\$ 993,920	\$ 188,518,442

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
 CAPITAL FUND  
 CAPITAL ASSETS - WORK IN PROGRESS  
 YEAR ENDED JUNE 30, 2011

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
\$	19,117,127				\$ 19,117,127
	19,117,127				19,117,127
	19,117,127				19,117,127
	(19,117,127)				(19,117,127)
\$	- \$	- \$	- \$	- \$	- \$

WORK IN PROGRESS, BEGINNING OF YEAR

Changes for the Year  
 Increase

Decrease  
 Transferred to Capital Assets

Net Changes for the Year

WORK IN PROGRESS, END OF YEAR

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CAPITAL FUND**  
**DEFERRED CAPITAL CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2011**

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
<b>DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR</b>	\$ 109,929,731	\$ 907,024	\$ 7,585	\$ 110,844,340
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Contributions - Capital Additions	781,672			781,672
Transferred from Work in Progress	19,117,125			19,117,125
	<u>19,898,797</u>	<u>-</u>	<u>-</u>	<u>19,898,797</u>
Decrease				
Amortization of Deferred Capital Contributions	4,908,742	26,250	500	4,935,492
	<u>4,908,742</u>	<u>26,250</u>	<u>500</u>	<u>4,935,492</u>
<b>Net Changes for the Year</b>	14,990,055	(26,250)	(500)	14,963,305
<b>DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 124,919,786</u>	<u>\$ 880,774</u>	<u>\$ 7,085</u>	<u>\$ 125,807,645</u>
<b>WORK IN PROGRESS, BEGINNING OF YEAR</b>	\$ 19,117,125			\$ 19,117,125
<b>Changes for the Year</b>				
Increase				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Decrease				
Transferred to Deferred Capital Contributions	19,117,125			19,117,125
	<u>19,117,125</u>	<u>-</u>	<u>-</u>	<u>19,117,125</u>
<b>Net Changes for the Year</b>	(19,117,125)	-	-	(19,117,125)
<b>WORK IN PROGRESS, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR</b>	<u>\$ 124,919,786</u>	<u>\$ 880,774</u>	<u>\$ 7,085</u>	<u>\$ 125,807,645</u>

**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)  
CAPITAL FUND  
CHANGES IN DEFERRED CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2011**

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
<b>BALANCE, BEGINNING OF YEAR</b>	\$ (1,214,266)	\$ 1,211,247	\$ -	\$ 2,642,973	\$ (92,960)	\$ 2,546,984
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	3,005,179			323,400		3,005,179
Other		15,105		36,783		51,888
Investment Income					92,960	92,960
Transfer Sites costs to AFG		15,105		360,183	92,960	3,473,427
Decrease:						
Transferred to DCC - Capital Additions	781,672					781,672
	781,672					781,672
<b>Net Changes for the Year</b>	2,223,507	15,105		360,183	92,960	2,691,755
<b>BALANCE, END OF YEAR</b>	\$ 1,009,241	\$ 1,226,352	\$ -	\$ 3,003,156	\$ -	\$ 5,238,749



**SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)**  
**CAPITAL FUND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2011**

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 61,177,479	\$ 581	\$ 61,178,060
<b>Changes for the Year</b>			
Investment Income		250	250
Amortization of Deferred Capital Contributions	4,935,492		4,935,492
Capital Assets Purchased from Local Capital	528,551	(528,551)	-
Interfund Transfers - Capital Assets Purchased	1,741,246		1,741,246
Interfund Transfers - Local Capital		800,000	800,000
Amortization of Capital Assets	(6,518,294)		(6,518,294)
Capital Lease Principal Payments	214,952	(214,952)	-
Capital Lease Interest		(34,697)	(34,697)
<b>Net Changes for the Year</b>	<u>901,947</u>	<u>22,050</u>	<u>923,997</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 62,079,426</u>	<u>\$ 22,631</u>	<u>\$ 62,102,057</u>



**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**

**FISCAL YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF DEBT**

Information on all long term debt is included in the school district audited financial statements and notes.

\* Prepared as required by the *Financial Information Regulation*, Schedule 1, Section 4.

**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**

**FISCAL YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

The Board of Education of School District No. 42 -( Maple Ridge - Pitt Meadows) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

\* Prepared as required by the *Financial Information Regulation* , Schedule 1, Section 4.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN  
RESPECT OF EACH EMPLOYEE

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
CARR, SUSAN E.	TRUSTEE	\$ 18,771.61	\$ 1,828.05
CLARKSON, KENNETH B.	TRUSTEE	21,348.17	4,021.42
HUBER, MIKE	TRUSTEE	18,771.61	56.00
PALIS, ELEANOR A.	TRUSTEE	20,321.53	3,398.86
REMPEL, DAVID	TRUSTEE	18,771.61	699.93
VDOVINE, STEPAN	TRUSTEE	18,771.61	2,301.97
WARD, KATHERINE A.	TRUSTEE	18,771.61	3,295.48
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 135,527.75</b>	<b>\$ 15,601.71</b>

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
ABLETT, DALE R	TEACHER	\$ 82,600.16	\$ -
AITKEN, KAREN L	TEACHER	83,948.31	163.29
ALLAN, DAVID	TEACHER	81,458.30	-
ANDERSON, DAISY	TEACHER	82,452.44	-
ANGERILLI, SHERIDAN	TEACHER	84,356.69	100.00
ARDENNE, TIMOTHY	TEACHER	82,452.44	-
ARKELL, KEN	DISTRICT FACILITATOR	86,833.92	1,713.77
ASHLEE, JULIE F	TEACHER	84,348.78	-
AUST, SHERRY E	TEACHER	82,597.50	-
BAHIA, HARJIT S	TEACHER	83,507.98	-
BALAKRISHNAN, CHANDRA	TEACHER	82,168.69	300.00
BALDASSI, MARIE A	TEACHER	79,909.30	-
BALDASSO, ESTHER L	TEACHER	81,878.64	-
BARICHELLO, BRENT	TEACHER	81,538.16	-
BARICHELLO, MICHELLE J	TEACHER	83,146.19	127.01
BARIL, DEBBIE	TEACHER	77,058.33	-
BARTEL, RONALD W.	TEACHER	77,304.00	-
BATES, RANDY	TEACHER	82,200.90	-
BEALE, MARK	TEACHER	81,878.64	-
BEAUDET, MARC M	TEACHER	75,442.02	-
BEAUDET, NICOLE	TEACHER	82,346.06	-
BEAULIEU, MARIO C	TEACHER	82,968.70	-
BEAUPRE, SHARONA	TEACHER	83,102.95	100.00
BECKETT, SUSAN	TEACHER	81,428.61	-
BELEC, SHARON	TEACHER	82,330.52	-
BEMISTER, TIM	TEACHER	82,482.30	-
BERGEN, ELIZABETH	TEACHER	77,312.22	-
BEYER, SUSAN	TEACHER	90,894.58	887.93
BIANCHI, LUISA M.	ADMIN OFFICER	94,412.92	752.09
BICKNELL, BEVERLY	TEACHER	76,542.91	-
BIKIC, JOVO	ADMIN OFFICER	102,754.02	1,536.39
BIRD, DAVID	TEACHER	77,356.99	-
BIRD, JAMES	TEACHER	76,845.16	-
BISSET, KEN R	TEACHER	81,949.46	-
BLACK, SHELLEY	TEACHER	76,075.21	-
BLAINE, EUGENE T.	TEACHER	81,302.72	-
BLANCHARD-WILLOUGHBY, KAY M	SPEECH & LANG. PATH.	86,157.17	179.48
BODMAN, KEVIN	ADMIN OFFICER	104,604.72	574.88
BODMAN, KRISTIN	TEACHER	77,214.85	-
BOHN, KATHLEEN	TEACHER	82,600.74	-
BONDI, KIM	ADMIN OFFICER	104,334.38	1,191.23
BONENFANT, BERNARD	TEACHER	81,878.64	-
BOONE, JENNIFER	TEACHER	87,610.25	48.31
BOOY, ANNALIZE W	COUNSELOR	89,294.28	22.41
BORGHARDT, LORI-ANN	TEACHER	82,597.50	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
BOWDEN, MARIA	TEACHER	81,877.34	-
BOWDEN, R. FORD	TEACHER	77,173.53	-
BOYLE, PATRICK	TEACHER	76,820.29	-
BRADLEY, LINDA	TEACHER	82,597.50	-
BROWN, ANELMA	TEACHER	84,754.62	163.28
BROWN, HEATHER E	TEACHER	76,367.30	-
BROWN, WENDY	TEACHER	84,398.85	-
BRUSIC, NANCY	TEACHER	76,970.86	-
BUDDLE, PETER J	TEACHER	84,077.49	-
BULLOCK, PETER W.	EXEMPT STAFF	110,520.44	1,824.56
BURDON, JAMES	TEACHER	76,820.29	-
BURROWS, HOLLY L	TEACHER	76,367.30	-
BUTTERWORTH, SANDI	TEACHER	77,089.26	-
CAMPBELL, LISA LOUISE	TEACHER	82,338.50	-
CARLSON, BRENDA J	TEACHER	81,463.54	-
CARR, JULIE-ANNE	TEACHER	82,452.44	-
CARR, PAMELA	TEACHER	75,404.50	-
CAUSON, DARREN D	TEACHER	75,946.95	-
CHABOT, MICHELLE L	TEACHER	81,334.96	-
CHALIFOUX, JEAN	TEACHER	81,829.24	-
CHAN, JOHNNY	TEACHER	84,494.46	-
CHATTON, MARISOL	TEACHER	76,689.55	300.29
CHHINA, RAJINDER	TEACHER	75,813.46	-
CLARKE, KATHREN J.	EXEMPT STAFF	81,711.96	22,109.21
CLUTCHEY, DREW S	TEACHER	79,767.40	25.00
COGHILL, LISA	TEACHER	84,247.80	-
COLE, JENNIE	TEACHER	83,377.42	-
COLLINS, TANYA	TEACHER	85,521.27	-
COLPITTS, KRISTIE L	TEACHER	95,323.10	1,041.79
CONNOR, TREVOR SEAN	ADMIN OFFICER	120,486.22	1,840.46
CORDONI, MEGHAN M	TEACHER	75,963.03	-
COULOMBE, KAREN	TEACHER	83,771.80	-
COUSTOL, JULIA	TEACHER	82,345.88	-
COWIE, ANTONY	TEACHER	79,151.51	-
CRACKNELL, AREAL	TEACHER	76,960.35	-
CRAIG, GLORIA	TEACHER	81,462.10	-
CRAWFORD, PHILIP	TEACHER	87,300.38	134.92
CRICH, BRENT	TEACHER	85,165.37	58.01
CROLL, SUSAN	VICE-PRESIDENT M.R.T.A.	83,351.46	-
CROOK, CATHERINE A	TEACHER	82,573.12	99.00
CRYMBLE, ROBERT J.M.	TEACHER	85,291.09	-
CULBERT, MARCIE	TEACHER	92,834.60	1,106.37
CUNNINGS, BRUCE	ADMIN OFFICER	100,758.79	2,415.75
CURWEN, JEFFREY	TEACHER	86,245.51	615.00
CYR, PAULA	TEACHER	81,627.21	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
D'ANDREA, LISA P	TEACHER	77,086.06	-
DAGENAIS, CAROLE	TEACHER	81,939.95	-
DAHLE, JODI R	TEACHER	79,916.50	1,551.93
DAILEY, TANYA E.	ADMIN OFFICER	101,294.14	2,166.82
DAND, STEPHANIE	ADMIN OFFICER	98,021.63	1,538.38
DAOUST, SUSAN E	TEACHER	77,096.68	-
DARLING, PAMELA J	TEACHER	81,631.97	-
DAVID, ANGELICA	TEACHER	77,058.33	-
DAVIES, SUZANNE	TEACHER	77,221.88	41.00
DAVIS, COLIN	TEACHER	84,239.23	-
DAVIS, JEFFREY A.	TEACHER	81,210.43	-
DE CASTRO, DONNA	TEACHER	84,380.17	-
DELORME, RICHARD M.M.	EXEMPT STAFF	107,340.13	3,446.99
DEMERS, HELENE	TEACHER	83,771.82	-
DERINZY, SHANNON	ADMIN OFFICER	120,465.34	5,221.34
DESJARDINS, WIL E	TEACHER	77,211.79	-
DEVEAUX, CEZANN J	TEACHER	77,196.39	90.00
DHILLON, HARDEEP	ADMIN OFFICER	137,222.58	3,053.48
DICKIN, RANDY	TEACHER	91,712.58	-
DICKSON, DENNIS	ADMIN OFFICER	120,486.22	3,206.70
DIGIOVANNI, ELENA	TEACHER	82,618.86	158.52
DINSA, KAMALJIT K	TEACHER	80,695.95	-
DIXON, DAVE	TEACHER	81,461.62	-
DIXON-WARREN, GWYNETH L.	ADMIN OFFICER	92,670.81	574.88
DOYLE, DESMOND	TEACHER	84,524.79	194.00
DRABIK, JEFF	TEACHER	81,878.64	-
DRAPER, CRAIG	TEACHER	79,530.60	40.31
DRINKLE, JOANNA	TEACHER	77,089.47	-
DUCHARME, GILLIAN G	SPEECH & LANG. PATH.	87,306.89	306.12
DUCHARME, LOUISE	TEACHER	82,482.30	-
DUECK, JUDY R.	EXEMPT STAFF	76,286.80	1,852.24
DUECK, KELVIN L	TEACHER	83,344.65	1,372.43
DUMAS, ED	TEACHER	83,351.46	2,225.76
DURANT, ANITA	TEACHER	76,119.45	-
DWULIT, LAUREEN	TEACHER	81,196.71	-
DYCK, ROBERT A.	ADMIN OFFICER	88,320.27	422.24
ELLIS, NORMAN	TEACHER	84,223.06	-
ELPHICK, HEATHER E	TEACHER	75,586.24	-
ELPHICK, KEN E	TEACHER	84,493.98	163.28
EMBREE, MAYNARD	TEACHER	84,481.27	431.44
ESKANDAR, RICHARD E.	EXEMPT STAFF	96,120.73	3,380.00
EVANS, SHELLEY	TEACHER	83,821.94	-
FAA, ALLON	TEACHER	84,580.03	-
FARKAS, GEORGE	TEACHER	77,061.65	40.31
FERGUSON, KATHRYN	TEACHER	77,095.14	50.00



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
FERGUSON, SHERRY	TEACHER	81,878.64	-
FINDLAY, LYNN	TEACHER	84,375.46	-
FINLAYSON, W. FORBES	TEACHER	84,348.77	-
FLYNN, MARGARET A	TEACHER	83,771.80	-
FOSTER, RICHARD	TEACHER	82,597.31	-
FOWELL, NINA	TEACHER	83,824.73	-
FRANCO, PAUL	TEACHER	84,647.18	-
FRANZ, ECKHART J	TEACHER	81,458.30	40.31
FRENCH, WILLIAM	TEACHER	84,490.66	-
FREND, GRANT W.	ADMIN OFFICER	99,816.45	2,959.51
FUHRMANN, JENNIFER	ADMIN OFFICER	101,226.97	555.36
FURMAN, WENDY	TEACHER	76,100.91	-
GARNEAU, ALISON	TEACHER	82,349.39	-
GEHM, NATALIE	TEACHER	81,206.87	-
GIBEAULT, IRENE	TEACHER	82,877.25	-
GIESINGER, PATRICIA	ADMIN OFFICER	101,224.69	1,990.71
GILL, JASJIT S	TEACHER	77,214.64	37.55
GILL, JEMSHER S	TEACHER	82,597.50	-
GILMOUR, CHRISTINE	TEACHER	87,264.09	-
GIRARD, MARK J	TEACHER	78,173.81	-
GIRARD, PATRICIA	TEACHER	83,770.80	-
GLOVER, PATRICK	TEACHER	82,027.90	40.31
GOERTZ, LISE I	TEACHER	84,348.77	-
GORDON, JEANETTE J	TEACHER	79,122.37	-
GORDON, LONA	TEACHER	76,601.47	-
GOULD, KELLY	TEACHER	78,954.34	41.00
GOULET, JOSEPH R	TEACHER	76,496.34	1,372.43
GRADY, D. BRUCE	ADMIN OFFICER	118,083.08	4,897.49
GRAHAM, JAMES P.	TEACHER	82,968.70	-
GRANT, STEVEN M	TEACHER	75,483.19	-
GRAY, STEVEN A	TEACHER	80,296.28	-
GRIFFIN, PENNY	TEACHER	76,367.30	-
GRILL, DANIEL	TEACHER	80,331.38	422.97
GRILL, LISA M	TEACHER	75,821.03	-
GROCHOWICH, NANCY	TEACHER	75,946.86	-
GUBERT, LIVIO L	TEACHER	76,928.33	-
GUZYK, ROBERT	TEACHER	82,349.87	-
HAGEN, ARTHUR	TEACHER	78,983.40	-
HALE, LOUISE	TEACHER	82,242.15	-
HALES, ANNE	DISTRICT FACILITATOR	86,580.37	656.25
HALFNIGHTS, KELLY	TEACHER	83,100.04	-
HALFNIGHTS, STEVEN L	TEACHER	82,471.78	423.65
HALL, SUZANNE	TEACHER	87,310.21	101.01
HALLATE, GURMINDER SINGH	TEACHER	81,938.65	40.31
HAMEL-DREADON, CATHERINE	DISTRICT FACILITATOR	87,055.70	435.81

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
HAMPTON, JASON	TEACHER	77,214.06	-
HANKEY, DARREN	TEACHER	82,534.65	-
HANSEN, DEANNA	TEACHER	76,201.96	40.31
HANSEN, SHERRYL	TEACHER	82,201.01	-
HARAS, SUSAN J	TEACHER	82,740.26	32.67
HARDY, DALE K	TEACHER	83,809.57	-
HARMSTON, LORNA	TEACHER	82,651.58	-
HARRISON, PAUL J.	EXEMPT STAFF	83,467.35	3,669.61
HAUSKNECHT, GORDON V	TEACHER	76,245.39	-
HAYCOCK, KERI	TEACHER	81,458.30	-
HAYNES, PAM	TEACHER	83,225.75	-
HEIKKILA, DONNA M.	ADMIN OFFICER	105,808.68	1,714.23
HEINZE, KEVIN N	TEACHER	93,578.33	383.47
HENDRIKS, JENNIFER M.	EXEMPT STAFF	75,703.80	5,171.83
HENNEBERRY-GLOVER, KIM R	TEACHER	82,705.43	40.00
HERMAN, DONALD	TEACHER	76,496.16	-
HEWITT, DALE	TEACHER	84,463.97	-
HICKEY, LAUREEN L	TEACHER	90,245.35	97.00
HIRNIAK, HALIA	TEACHER	82,597.50	-
HOEY, DOUGLAS A.	ADMIN OFFICER	105,781.20	4,011.71
HOLMES, GIANNA	TEACHER	82,346.07	-
HOMER, HELEN	TEACHER	83,771.80	-
HOUGHTON, GENINE	TEACHER	77,068.44	-
HOWARD, JENNIFER	TEACHER	78,526.48	-
HOWARTH, PAULA	TEACHER	83,351.46	-
HUME, JOHN D	TEACHER	82,230.87	-
HUMER, ANDREA	TEACHER	84,809.97	-
HUNT, DEBBIE L.J	TEACHER	82,336.74	-
INKSTER, MARGARET	TEACHER	82,355.01	100.00
INSTANCE, SUSANNE	EXEMPT STAFF	85,005.01	1,752.80
JAKEWAY, LISA J.	DISTRICT FACILITATOR	86,890.77	545.00
JAMIESON, DAVID	TEACHER	82,597.50	37.55
JENSEN, LINDA D	TEACHER	79,151.51	40.31
JENSEN, MICHELLE	TEACHER	76,072.59	201.02
JINNOUCHI, CHARLES	TEACHER	82,597.50	-
JOHAL, SUSAN I	TEACHER	76,418.08	-
JOHANSEN, DENISE	TEACHER	84,265.63	-
JOHNSON, CLYDE	TEACHER	77,058.33	-
JONES, KIM	TEACHER	76,075.45	-
JOST, CAROL ANN	TEACHER	82,230.87	-
KABUSH, BRUCE	TEACHER	76,028.97	100.00
KAHRER, GABRIELLE	TEACHER	83,225.75	-
KALOFF, EDWARD A	TEACHER	82,597.50	-
KARAMANIAN, JACOB	TEACHER	84,490.66	-
KEENAN, MICHAEL	ADMIN OFFICER	119,733.36	3,157.36

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
KELVIN, NANCY	TEACHER	79,983.83	-
KENT, JOANNE	TEACHER	82,355.01	100.00
KING, IAN R	TEACHER	81,458.30	-
KINNEE, CAROL A	TEACHER	78,285.96	-
KIRVES, ASTRID	ADMIN OFFICER	100,606.66	1,886.60
KOEHN, DONALD	ADMIN OFFICER	105,694.68	3,607.16
KOTWAL, SHERNAZ	TEACHER	84,490.67	-
KOWAL, ANDREW	TEACHER	78,236.02	1,155.09
KRAUS, LANCE	TEACHER	84,490.66	-
KRAVCHENKO, ELINA	TEACHER	76,215.02	33.52
KRAVJANSKI, JOSEPH L	TEACHER	76,960.36	-
KREBS, LYNDA	TEACHER	81,176.82	-
KRZUS, SONJA	TEACHER	82,520.70	-
LABELLE, DELEE	TEACHER	82,348.93	-
LABOSSIERE, LIESA	TEACHER	81,878.64	-
LACROIX, CYNTHIA L	TEACHER	85,533.59	1,282.46
LANCASTER, RON	TEACHER	85,494.62	1,882.04
LANE, JULIE	SCHOOL PSYCHOLOGIST	88,131.48	664.28
LANGFORD, LESLIE A.	ADMIN OFFICER	104,752.96	955.61
LANGSTON, KELLY	TEACHER	84,490.66	-
LANZAROTTA, RON	ADMIN OFFICER	104,780.44	1,215.56
LAROCQUE, ANDRE A	TEACHER	82,597.50	-
LAVERY, KARL H.	TEACHER	85,388.93	-
LAW, SHELLEY	TEACHER	83,771.80	1,310.38
LAWRANCE, LISA M.	ADMIN OFFICER	101,382.57	4,172.14
LE SAGE, ROBERT	TEACHER	76,642.28	40.31
LEMIEUX, PAULINE R	TEACHER	86,304.57	100.00
LENTON, ANDREW	TEACHER	83,351.46	-
LESNES, DANIEL	TEACHER	82,452.44	-
LINTON, SHELLEY D.	ADMIN OFFICER	104,361.86	2,218.58
LIS, JANUSZ	TEACHER	82,590.76	-
LIVERSIDGE, IAN G.	ADMIN OFFICER	101,468.93	2,597.88
LIVERSIDGE, LESLEY A	TEACHER	84,287.46	40.31
LO, CATHERINE	TEACHER	82,597.50	-
LOCKETT, TERRY	DISTRICT FACILITATOR	86,282.89	1,280.36
LOGAN, JAMES	TEACHER	84,063.51	-
LOW, MAXWELL	EXEMPT STAFF	97,555.71	2,108.28
LOZINSKI, GARY A	TEACHER	85,959.54	-
LUCHI, ANNE	TEACHER	83,771.80	-
LUMMIS, ISABEL	TEACHER	82,230.87	-
LYNCH, MICHAEL J	TEACHER	84,348.77	-
MACKINNON, BARBARA A	TEACHER	81,458.11	-
MACKINNON, CYNTHIA	TEACHER	82,713.42	-
MACKINNON, JOHN	TEACHER	82,001.36	-
MACPHERSON, SHANA	TEACHER	82,474.88	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
MACQUARRIE, DALE	TEACHER	83,340.10	-
MAGIS, LEE	TEACHER	75,099.78	-
MAITLAND, CLAYTON	ADMIN OFFICER	94,665.33	574.88
MALONE, SHARON A	SCHOOL PSYCHOLOGIST	86,580.83	450.39
MANNING, KIM D	TEACHER	87,055.45	-
MANTEL, CYNTHIA L	TEACHER	81,216.32	-
MARSH, MICHELLE	TEACHER	82,601.30	-
MARSHALL, DAVID	TEACHER	81,458.30	1,515.89
MARSHALL, PAUL D	TEACHER	82,000.90	-
MAZZAROLO, JOSIE	ADMIN OFFICER	82,396.17	649.88
MCBLANE, PATRICIAMAY	TEACHER	84,251.09	100.00
MCCAIN, TED	TEACHER	77,135.13	50.00
MCCLOSKEY, JAMES	TEACHER	82,726.81	1,579.73
MCCRAE, WILLIAM	TEACHER	77,211.79	-
MCCUAIG, TRICIA L	ADMIN OFFICER	89,713.20	1,623.72
MCILROY, ROSS	TEACHER	77,051.22	571.61
MCINTOSH, DAVID	TEACHER	87,422.09	335.60
MCKIMMON, AARON L	TEACHER	77,170.85	-
MCMURRAY, GLENDA M.	ADMIN OFFICER	96,021.62	2,248.91
MEDEIROS, MANUEL	TEACHER	77,096.59	-
MEHRASSA, RAMIN	ADMIN OFFICER	89,884.17	-
MESTON, LAURIE ANN	MANAGEMENT	132,370.60	6,498.42
MIDTDAL, SIDNEY N	TEACHER	84,348.77	-
MIHAILA, VALERICA	TEACHER	87,973.78	-
MILLAR, ALAN P.	ADMIN OFFICER	105,003.60	2,934.40
MINER, KIER	TEACHER	84,493.98	-
MITCHELL, CRAIG	TEACHER	82,597.30	-
MITCHELL, DEBBIE	TEACHER	77,211.79	150.15
MITCHELL, WES K	TEACHER	77,216.55	-
MJANES, EARL	TEACHER	75,782.90	-
MJANES, SHERRON	TEACHER	76,960.36	-
MOORE, SHERRI LYNN	TEACHER	77,096.59	-
MOORE, STEVEN W	TEACHER	87,422.09	-
MORAN, PAUL D	TEACHER	82,597.31	-
MORGAN, LINDA	TEACHER	81,461.32	126.00
MORRIS, LOUISE	TEACHER	85,240.68	-
MOSS, PATTI L	TEACHER	82,346.07	-
MROTZEK, ANNA K	TEACHER	82,456.24	-
MURPHY, CYNTHIA	SPEECH & LANG. PATH.	78,704.93	417.27
MURPHY, WILLIAM	TEACHER	83,771.80	-
NAGY, JODIE	TEACHER	80,779.14	-
NAPODI, MAUREEN	TEACHER	77,049.71	-
NEALE, MICHELE	TEACHER	76,493.02	-
NEDELJKOVIC, NICK	TEACHER	77,201.87	-
NEGGERS, NICOLE M.	ADMIN OFFICER	95,995.10	2,769.36

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
NELSON, KAELEN	TEACHER	83,872.06	423.65
NESLING, SEAMUS D.	EXEMPT STAFF	91,597.17	3,322.90
NEUFELD, ANITA	TEACHER	77,635.74	-
NIEZEN, RICHARD	TEACHER	77,215.66	-
NOBBS, KARA MICHEL	TEACHER	81,835.76	-
NORMAND, MICHELE	TEACHER	83,681.74	-
NOSEK, SEAN	ADMIN OFFICER	120,490.42	1,224.69
NOVY, ZDENA	TEACHER	84,097.35	-
O'BRIEN, MARLA	TEACHER	82,624.59	-
O'BRIEN, P. DENISE	TEACHER	81,464.66	-
O'HALLORAN, KIM	TEACHER	81,940.00	-
O'NEILL, MARILYN	TEACHER	76,193.56	-
O'NEILL, MARK	TEACHER	82,004.94	-
OKADA, PATRICK	TEACHER	88,594.43	-
OLDRIDGE, MICHAEL J	TEACHER	81,824.73	32.67
OLIVER, DOUGLAS	TEACHER	77,047.81	-
OLIVER, JOANNE	TEACHER	75,946.87	-
OLIVER, MICHAEL	TEACHER	77,173.70	55.88
OLSON, JOEL	TEACHER	77,211.88	-
ORMISTON, SCOTT	TEACHER	82,471.78	-
OSTROWSKI, MICHELLE	TEACHER	81,881.02	-
OUELLET, LISE	TEACHER	81,878.64	-
PACE, SHEILA	ADMIN OFFICER	105,568.68	1,277.49
PAGE, SACHA	TEACHER	90,187.40	-
PARKER, IRIS	TEACHER	75,786.22	-
PARKINS, DAWN	TEACHER	75,821.25	-
PARKINSON, DREW D.	TEACHER	82,346.07	-
PASQUILL, JAMES D.	EXEMPT STAFF	88,870.47	4,648.44
PASSMORE, ROSALIE	TEACHER	84,490.66	-
PATRICK, TODD	TEACHER	82,554.30	-
PATTERSON, A. GRAHAM	TEACHER	82,200.90	-
PAYAN, BRUCE	TEACHER	84,490.66	-
PAYMENT, RORY R.	DISTRICT FACILITATOR	87,422.09	910.35
PENNER, CYNTHIA	TEACHER	82,597.50	-
PERUGGIA, ANTHONY	TEACHER	85,237.82	-
PERUGINI, DAVID	TEACHER	77,211.58	-
PICKERING, GREG	TEACHER	82,474.64	-
PILGRIM, NORALEA	DISTRICT FACILITATOR	88,470.26	2,828.87
PILTZ, HEIDI	TEACHER	82,289.24	-
POLAN, MICHAEL W.	EXEMPT STAFF	112,071.85	69,400.72
POWER, CARSON M.	TEACHER	82,597.50	-
PROCTOR, ERIC	TEACHER	76,806.90	97.00
PROCYK, DANNY	TEACHER	81,312.62	134.92
RADOM, JEFF	TEACHER	78,900.08	498.90
RAIBLE, CHAD G.	ADMIN OFFICER	100,758.79	738.16

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
RAJALA, LYNN	TEACHER	77,058.33	-
RAMSAY, LESLIE	ADMIN OFFICER	94,036.39	2,112.18
REEDMAN, RHODA	TEACHER	79,387.97	-
REID, RUSS	SYSTEMS ANALYSIS	76,162.74	783.99
REILY, JOHN	TEACHER	82,452.64	-
RENNIE, JO-ANNE	TEACHER	81,332.58	-
RHODES, DON	SPEECH & LANG. PATH.	90,613.37	1,044.48
RICHARDSON, LAURA P.	TEACHER	82,048.95	100.00
RICHARDSON, LESLEY	TEACHER	77,096.59	39.00
RICHARDSON, PAUL	ADMIN OFFICER	107,174.07	3,422.85
RICHARDSON, STUART E.	ADMIN OFFICER	93,872.75	2,245.83
RICHERT, KEITH	TEACHER	77,096.59	40.31
RITCHIE, VICTORIA L.	TEACHER	85,237.82	-
ROBERTS, MICHELLE	TEACHER	83,102.90	-
ROCCA, JOHN PETER	TEACHER	77,959.03	-
ROGALSKY, KEITH	TEACHER	82,359.90	50.00
ROKOSH, KERRY	TEACHER	85,243.95	-
RONDPRE, JOHN	TEACHER	81,883.21	-
ROSE, PAMELA	TEACHER	75,670.56	-
ROSENAU, ELIZABETH	TEACHER	76,072.59	-
ROSENAU, SHELDON	TEACHER	85,956.68	-
ROSS, PATRICIA	TEACHER	81,997.85	-
ROWELL, DARREN	ADMIN OFFICER	101,497.49	2,751.94
ROWEN, JOANNE M.	ADMIN OFFICER	126,483.84	4,177.29
RUSSELL, RICK	TEACHER	77,058.33	-
RUSSELL, SANDRA	TEACHER	82,408.73	-
RYALL, WENDY L.	TEACHER	84,490.66	26.00
RYAN, LORRAINE	TEACHER	80,143.30	335.61
SALL, MALKIT	TEACHER	83,324.77	-
SAMOUILHAN, FRANCES	TEACHER	84,490.66	410.32
SANDERSON, DAVID	TEACHER	82,486.10	-
SANDERSON, GINETTE	TEACHER	81,462.10	-
SARICH, EVA-MARIE	TEACHER	76,493.02	-
SAUL, MICHAEL	TEACHER	83,800.11	-
SAWCHUK, A. DENEEN	TEACHER	83,351.46	411.05
SCARCELLA, F. MICHAEL	TEACHER	78,523.57	64.40
SCHLEPPE, SUSAN	DISTRICT FACILITATOR	87,296.37	1,654.38
SCHLEY, SHANNON J.	TEACHER	79,301.58	40.31
SCHMIDT, DENNIS O.	TEACHER	84,493.30	-
SCHMIDT, MICHELLE K.	ADMIN OFFICER	100,710.39	6,686.28
SCHNIDER, ROBERT W.	ADMIN OFFICER	105,226.83	1,912.14
SCHWARZ, V. JOHN	TEACHER	82,600.36	-
SCOTT, SUSAN M.	TEACHER	77,245.99	-
SCOULAR, JAMIE	TEACHER	83,103.60	-
SCOULAR, RENEE FAITH	ADMIN OFFICER	95,338.49	870.92

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
SEMPER, DAVID	TEACHER	85,237.82	-
SERRA, GEORGE	PRESIDENT M.R.T.A.	92,802.63	-
SEVERINSKI, SUE	TEACHER	82,597.50	-
SEVERINSON, MONICA	TEACHER	82,327.06	100.00
SEVIOUR, JAMES	TEACHER	83,735.04	-
SHEARER, KATHERINE J	ADMIN OFFICER	99,934.39	1,876.72
SHEFTEL, LAURIE	TEACHER	81,620.83	100.00
SHIELDS, SUSAN	TEACHER	82,597.31	-
SHUPE, CRAIG S.	EXEMPT STAFF	76,038.40	943.32
SIDDIQUE, ISHTIAQ	TEACHER	77,213.78	-
SIGVALDASON, SUSAN	TEACHER	82,597.50	-
SILVA, CARLOS A.V.	TEACHER	77,211.88	-
SLIPIEC, GLENN	ADMIN OFFICER	90,743.78	406.28
SMEED, MARK D.	TEACHER	77,965.19	-
SMITH, LAURIE J.	ADMIN OFFICER	120,571.70	1,195.60
SNEDDON, JOHN	TEACHER	77,058.33	-
SNIDER, POLLY	TEACHER	82,598.46	-
SONNE, STEWART J.	MANAGEMENT	132,010.06	5,721.15
SQUIRES, SHERRY A	EXEMPT STAFF	78,197.56	2,790.74
ST-AMOUR, DOMINIQUE	TEACHER	85,107.55	90.00
STANBURY, JOHN SCOTT	TEACHER	84,490.66	-
STANLEY, ADAM G.	ADMIN OFFICER	100,587.45	1,910.34
STEFFICH, MIKE	TEACHER	77,173.53	-
STEWART, KATE	TEACHER	80,463.40	-
STEWART, SUSAN	ADMIN OFFICER	104,856.90	2,609.27
STONE, GAYNOR	TEACHER	77,037.42	1,290.53
STREILING, KENNETH J.	ADMIN OFFICER	96,429.10	574.88
STROTHOTTE, ANDY	TEACHER	84,242.55	40.31
SULLIVAN, KATHLEEN	ADMIN OFFICER	105,076.49	574.88
SUN, NORMAN	TEACHER	76,493.02	-
SVENDSEN, ERIC	TEACHER	84,409.73	-
SVENDSEN, KATHRYN	TEACHER	83,369.16	1,576.70
SYCH, GRANT	TEACHER	86,430.29	199.89
TABBERNOR, MARLENE	TEACHER	80,770.89	-
TAM, SHIRLEY	TEACHER	77,058.33	-
TERRILLON, NICOLE	TEACHER	85,845.28	-
TEYEMA, MARGARET E.	EXEMPT STAFF	83,740.08	4,670.96
THOMPSON, KAREN	TEACHER	76,056.11	-
THOMPSON, PAUL	TEACHER	76,645.51	-
THOMSON, KEITH	TEACHER	84,375.46	163.28
THORBURN, TSITSI	TEACHER	77,427.51	-
TJERNAGEL, DENNIS L.	ADMIN OFFICER	124,117.23	2,717.77
TOMLIN, SCOTT	TEACHER	81,685.39	50.00
TOMLINSON, TAMMY	TEACHER	77,237.52	-
TOOKER, LUCINDA	TEACHER	82,260.43	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
TORRENCE, M. DEIDRE	TEACHER	76,430.79	-
TRAN, DUC-HUNG	TEACHER	82,599.40	-
TRAVIS, JANICE	TEACHER	81,878.64	50.00
TREMBLAY, DIANE	TEACHER	76,493.02	-
TULIP, MARK A.	TEACHER	77,216.16	-
TUPNIAK, JANICE	TEACHER	81,878.64	-
TURKINGTON, DONALDA	TEACHER	82,326.72	-
TURNER, PETER	TEACHER	76,282.83	-
TURNER, WILLIAM	TEACHER	83,397.83	321.55
TYLER, DERYK	TEACHER	81,461.34	-
TYSOE, JAMES D.	TEACHER	76,253.85	-
UNWIN, JAN L.	MANAGEMENT	175,176.26	9,786.67
UPTON, DENISE	TEACHER	76,076.39	-
URDAHL-SERR, KIRSTEN M.	TEACHER	81,711.21	1,513.33
VANDERGUGTEN, DAVID K	MANAGEMENT	135,966.59	4,616.12
VANDERVELDEN, STEPHEN J.	TEACHER	85,281.31	-
VENDIOLA, SANSEN LEE	TEACHER	81,458.30	-
VERMETTE UNRUH, DEBRA	TEACHER	77,101.80	-
VON MATT, PAUL C.	TEACHER	84,490.66	430.55
VOS, JULIE	TEACHER	82,968.30	-
WADDEN, DIANE M	TEACHER	81,466.58	-
WADE, MICHAEL	TEACHER	85,529.64	37.55
WAKELING, ALISON T.	TEACHER	81,942.81	-
WALKER, FRAYNE E.	TEACHER	81,878.64	-
WALKER, SUSAN L	TEACHER	84,223.05	-
WALLACE, THOMAS R.	TEACHER	82,613.24	-
WARD, LORNE R.	TEACHER	85,140.90	-
WATKINS, CATHARINE E.	ADMIN OFFICER	100,401.21	574.88
WATSON, JIM	TEACHER	83,225.65	-
WATT, D. DYLAN	ADMIN OFFICER	88,531.45	1,069.88
WAY, DEIRDRE	DISTRICT FACILITATOR	86,261.46	1,574.09
WEBB, GORDON	TEACHER	83,372.02	-
WEBSTER, GEORGINA	TEACHER	76,034.33	-
WELLER, HELEN	TEACHER	75,105.89	304.20
WESTWOOD, BRADLEY	TEACHER	82,721.06	-
WHEATLEY, JONATHAN	ADMIN OFFICER	105,381.77	3,113.59
WHITE, JAMES H.	TEACHER	84,490.66	-
WHITTINGTON, GLENN	TEACHER	82,459.94	338.70
WIEBE, STEVEN J.	ADMIN OFFICER	101,555.45	1,578.33
WIENS, DONNA	TEACHER	81,878.64	118.56
WIENS, RALPH	TEACHER	84,539.89	-
WIENS, STAN	TEACHER	82,452.44	485.03
WILLIAMS, ADRIA E.	TEACHER	84,531.98	354.12
WILLIAMS, ELIZABETH	TEACHER	77,538.69	37.55
WILLIAMS, JOANNA	TEACHER	76,496.59	1,780.36



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
WILLIAMSON, DOREEN	TEACHER	77,151.40	300.29
WILLMS, GERRITJE	TEACHER	77,977.14	-
WILSON, JOLENE	TEACHER	76,034.33	-
WOLSTENHOLME, WENDY L.	TEACHER	80,774.82	-
WRIGHT, GLENNIS E.	TEACHER	77,058.33	-
WYCHERLEY, JANICE	TEACHER	77,927.83	-
XAVIER, DAVID	TEACHER	81,878.64	-
YOUNG, SHARON	TEACHER	82,230.87	-
YOUNG, WANDA	TEACHER	82,578.20	-
ZAGAR, DANIELLE	TEACHER	76,497.53	100.00
ZENTNER, PAULA	TEACHER	85,528.83	-
ZUCCHETTO, LUIGI	TEACHER	80,147.58	620.95
TOTAL FOR EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000		\$ 42,949,934.47	\$ 328,797.75
REMUNERATION TO EMPLOYEES PAID \$75,00 OR LESS		51,169,160.38	239,370.73
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS		94,119,094.85	568,168.48
REMUNERATION TO ELECTED OFFICIALS		135,527.75	15,601.71
<b>CONSOLIDATED TOTAL, REMUNERATION PAID</b>		<b>\$ 94,254,622.60</b>	<b>\$ 583,770.19</b>
EMPLOYER PORTION OF E.I. AND C.P.P.		\$ 4,561,957.00	

**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**

**FISCAL YEAR ENDED JUNE 30, 2011**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were two severance agreements made between the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) and its non-unionized employees during fiscal year 2010 / 2011.

Agreement #1                      This agreement represents from one (1) to six (6) months compensation.

Agreement #2                      This agreement represents from one (1) to twelve (12) months compensation.

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION  
OF GOODS AND SERVICES**

**LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$ 25,000.**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
4TH UTILITY INC.	\$ 140,273.00
ACRODEX	76,630.40
ALASKA AIRLINES	37,458.07
AMAZONCA	31,311.55
APCO PLUMBING AND HEATING LTD.	111,188.30
APPLE CANADA INC.	415,264.17
APPLE FINANCIAL SERVICES	56,648.70
APPLE ONLINE STORE	27,370.25
ARI FINANCIAL SERVICES	49,602.13
B.C. SCHOOL TRUSTEES ASSOC.	63,901.33
BARAGAR ENTERPRISES LTD.	41,048.00
BC HYDRO	994,115.29
BCIT	47,752.64
BEL PAR INDUSTRIES LTD	39,721.43
BELL	42,090.83
BELL MOBILITY	127,001.82
BGE SERVICE & SUPPLY LTD.	56,443.14
BINGHAM HILL ARCHITECTS	88,417.91
BOILEAU ELECTRIC & POLE LINE	27,836.11
BONI MADDISON ARCHITECTS	41,112.12
BOREAL/NORTHWEST SCIENCES	30,406.32
C.C. AUTO REPAIRS	25,812.17
CEDAR CREST LANDS (B.C.) LTD.	27,951.50
CITY OF PITT MEADOWS	1,001,733.05
COAST PAPER	33,854.86
COBALT ENGINEERING	55,186.54
COMMISSIONER OF MUNICIPAL PENSION PLAN	1,613,206.20
COMMISSIONER OF TEACHERS' PENSION PLAN	9,611,556.16
CORPORATION OF MAPLE RIDGE	102,197.55
COSTCO WHOLESALE	26,512.61
CREATIVE CHILDREN ART SUPPLIES	67,799.65
CYLENSIS DATA SOLUTIONS INC.	35,050.40
DELL CANADA INC.	315,995.18
DISTRICT OF MAPLE RIDGE	229,988.34
DOUBLE V CONSTRUCTION	1,996,601.12
ERPI (ED.DU RENOUVEAU PEDAGOGI	27,993.67
FIRST STUDENT CANADA	1,317,286.70
FORTIS BC	526,160.95
G A MCGINNIS SERVICES	29,344.00
GARA CONSTRUCTION	36,624.00
GARCIA CAMPOS, MAYTE DE FATIMA	40,000.00
GENERAL PAINT LTD.	35,495.86
GESCAN	29,645.75
GLOBAL DISTRIBUTION HOLDINGS LTD	86,495.11
GRANT THORNTON LLP	32,770.25
HANEY BUILDERS SUPPLIES	59,056.93

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION  
OF GOODS AND SERVICES**

**LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$ 25,000.**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
HARRIS & COMPANY	119,769.25
HAZCO ENVIRONMENTAL SERV.	34,692.84
HEWLETT PACKARD FINANCIAL SVCS	226,486.99
HOMEWOOD HUMAN SOLUTIONS CANADA	86,725.85
HUGHES SECURITY (1994) LTD.	160,185.46
IBM CANADA LTD.	64,234.98
INSURANCE CORPORATION OF B.C.	60,037.00
INTERNATIONAL BACCALAUREATE AM IST	64,469.08
JIACHENG OVERSEAS IMMIGRATION	61,380.00
190,400.00	
KATZIE FIRST NATION BUSSING CO	34,626.63
KYLE, DORIS	79,366.00
LOGICAL SOLUTIONS LTD.	28,280.00
LONG & MCQUADE LTD.	28,757.89
M.R./P.M. COMMUNITY SERVICES	248,315.19
MACK KIRK ROOFING & SHEET METAL	319,233.95
MAPLE MEADOWS GLASS LTD.	66,993.85
MAPLE RIDGE CHRYSLER LTD.	73,009.44
MAPLE RIDGE ENGLISH SCHOOL	66,011.00
MAPLE RIDGE TEACHERS' ASSOC.	112,189.89
MAXWELL FLOORS LTD.	312,452.91
MCGINNIS, ANITA	34,273.00
MCGRAWHILL RYERSON LTD	39,294.75
MFA LEASING CORPORATION	104,429.53
MILLS BASICS PRODUCTS	74,815.54
MULTITRENDS ITNET SERVICES INC	399,882.60
MY BUDGETFILE INC	28,000.00
OPUS CONSULTING GROUP LTD.	43,289.40
ORION SECURITY SYSTEMS LTD.	71,553.21
OSS INTERNATIONAL	47,743.47
PACIFIC BLUE CROSS	1,449,555.47
PACIFIC CARBON TRUST	98,174.72
PACIFIC EDUCATIONAL PRESS	37,312.53
PALMIERI BROS. PAVING LTD.	211,163.68
PAPERMAKE ENTERPRISES LTD.	35,099.84
PEARSON EDUCATION CANADA	53,461.91
PMC-PINNACLE MGMT CONSULTANTS	201,152.26
PROVINCIAL OUTREACH PROGRAM	85,272.97
PUBLIC EDUCATION BENEFITS TRUST	795,055.66
REVENUE SERVICES OF BRITISH COLUMBIA	205,481.00
RFS CANADA	145,070.62
RICOH CANADA INC.	142,127.82
RIDGE MEADOWS CHILD DEVELOPMENT CENTRE	105,863.51
SAVE ON LASER SERVICES INC.,	30,901.69
SCHOLASTIC CANADA LTD.	31,169.75
SCHOOL SPECIALTY CANADA	44,705.55

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION  
OF GOODS AND SERVICES**

**LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$ 25,000.**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
SHANAHANS LTD.	33,413.92
SHARP'S AUDIO-VISUAL LTD.	118,343.48
SHELL ENERGY NORTH AMERICA	211,444.95
SK SANITARY SPECIALTIES LTD.	247,910.66
SMARTEDGE NETWORKS INC.	59,444.00
SOURCE OFFICE FURNISHINGS	51,060.95
SPECTRUM EDUCATIONAL SUPPLIES	31,335.16
SRB EDUCATION SOLUTIONS INC.	114,129.96
ST. PATRICK'S PARISH	45,985.00
STAPLES STORE	39,607.35
STAR FIVE CLASSIC COUNTRY	25,562.62
STUDENTGUARD HEALTH INSURANCE	125,393.85
SUPER SAVE DISPOSAL INC.	116,383.53
SUPER SAVE ENTERPRISES LTD.	31,326.04
SUPERSTORE	45,638.22
TALIUS	76,049.13
TELUS COMMUNICATIONS (BC) INC.	112,690.30
THE LIBRARY CORPORATION	91,034.25
TIMES NEWSPAPERS	36,953.86
TLD COMPUTERS INC.	220,682.06
TOPIA SCHOOL LTD.	63,290.00
UNLIMITED EXCAVATING & LANDSCAPING	30,480.80
VANCOUVER COMMUNITY COLLEGE	189,522.89
VANCOUVER FIRE & SECURITY	132,942.40
VANCOUVER PUBLIC EDUCATION ALLIANCE	259,000.00
VANCOUVER SCHOOL BOARD	45,810.00
WEST CAN LINK CONSULTANT GROUP	72,560.00
WEST COAST OFFICE SUPPLIES LTD	106,728.54
WESTERN CAMPUS RESOURCES	183,327.48
WILLIAMSON, LISA	64,139.52
WINTERGREEN LEARNING MATERIALS	36,968.89
WORKERS COMPENSATION BOARD	607,549.36
WYLLIE, LORI	27,834.00
XEROX CANADA LTD	78,365.56
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$ 30,595,289.47</b>
<b>TOTAL, FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$ 5,569,773.46</b>
<b>CONSOLIDATED TOTAL, PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$ 36,165,062.93</b>

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2011

RECONCILIATION OF SCHEDULED PAYMENTS TO THE FINANCIAL STATEMENTS

Financial Statement Expenditures:

Operating Fund Expenditures	\$	126,741,016
Trust Fund Expenditures		6,880,653
Capital Fund Expenditures (Additions to Fixed Assets)		3,628,596

CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES \$ 137,250,265

Scheduled Payments:

Schedule of Remuneration and Expenses:		
Remuneration	\$	94,254,623
Employee Expenses		583,770
Employer Portion of Unemployment Insurance		4,561,957
Contributions and Canada Pension Plan		

Total, Schedule of Remuneration and Expenses \$ 99,400,350

Schedule of Payments for the Provision of Goods and Services \$ 36,165,063

CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS \$ 135,565,413

DIFFERENCE BETWEEN FINANCIAL STATEMENT EXPENDITURES AND SCHEDULED PAYMENTS \$ 1,684,852

Reconciliation of Difference:

Noncash Items		
Net change in accruals and accounts payable	\$	(136,222)

Other:		
School generated fund expenses not in Schedules	\$	4,464,451
Financial Statement expenses not on Schedules		(249,649)
SPP Insurance Recovery		160,284
BCeSIS Fees Expensed (not on SOFI Schedules)		153,853
PL Net Recovery		24,727
Third Party Recoveries		(708,116)
Scheduled Payments and Receipts to Non-Expense Accounts		(710,031)
Sales Tax Rebates		(1,314,445)
Total Difference (as above)		\$ 1,684,852

\$ (0)