School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

PUBLIC MEETING OF THE BOARD OF EDUCATION

District Education Office
22225 Brown Avenue
Maple Ridge BC V2X 8N6

Date: Wednesday, September 17, 2025
Time: 6:00pm

A G E N D A

A. OPENING PROCEDURES — ITEM 1

1. Territory Acknowledgement
2. Call to Order
3. Correspondence
4. Approval of Agenda
5. Invitation for Public Input to matters on the Agenda – *Members of the public can provide input on decision items on the public meeting Agenda in writing by no later than 30 minutes before the start of the meeting. All public input received will be shared with trustees electronically.*
6. Approval of Minutes

B. PRESENTATIONS - *Individuals and groups invited by the Board to make presentations on any subject pertinent to Board business. Time limits for individual presentations will be established to allow all speakers to present within the time limit for this item. This agenda item has a time limit of 20 minutes including questions; extension is at the discretion of the Board.*

1. Summer Learning 2025 — ITEM 2

C. DELEGATIONS - *The Board will receive delegations on subjects pertinent to Board business if approved by the Agenda Preparation Committee. Each delegation is allotted time within a 20-minute total limit, including questions. Extensions are at the Board's discretion. Delegations are typically received for information, and the Board may take action after due deliberation.*

D. DECISION ITEMS

1. Chairperson
2. Superintendent of Schools
   - a) Student Advisory Committee Terms of Reference — ITEM 3
   - b) Supporting All Learners: Enhancing Student Learning Report — ITEM 4
3. Secretary Treasurer
   - a) Audited Financial Statements for 2024/25 — ITEM 5
   - b) Five-Year Capital Plan for 2026/27 for Minor Capital Programs — ITEM 6
4. Board Committees
   - a) Finance
   - b) Facilities Planning
   - c) Board Policy Development
   - d) Education Advisory
   - e) Accessibility Advisory

5. Indigenous Education Council
6. Trustee Motions and Notices of Motion

E. INFORMATION ITEMS

1. Chairperson

    a) Chairperson's Update ITEM 7

2. Superintendent of Schools

    a) Summer Learning Update ITEM 8

    b) District Operational Plan ITEM 9

    c) Superintendent's Update ITEM 10

    d) Whistleblower Protection Policy Annual Report for 2024/25 ITEM 11

3. Secretary Treasurer

    a) Secretary Treasurer's Update ITEM 12

4. Committee Business

    a) Finance
    b) Facilities Planning
    c) Board Policy Development
        i. Board Policy Development Committee Work Plan 2025/26 ITEM 13
        ii. Policies for Consultation ITEM 14
    d) Education Advisory
    e) Accessibility Advisory

5. Indigenous Education Council

6. Trustee Reports

    a) City of Maple Ridge Engaged, Healthy Community Advisory Committee ITEM 15

F. QUESTION PERIOD ITEM 16

Question period will be restricted to questions only – statements and debate will not be permitted. Questions, with the exception of trustee questions, will be limited to one question per person. Members of the public can submit questions for the Board in writing by no later than 30 minutes before the start of the meeting. Questions will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the Board.

G. OTHER BUSINESS

1. Public Disclosure of Closed Meeting Business ITEM 17

H. ADJOURNMENT

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Decision Memo
Item 1

From: Elaine Yamamoto, Board Chairperson

Topic: **Opening Procedures**

1. TERRITORY ACKNOWLEDGEMENT

We would like to acknowledge that this meeting is taking place on the shared traditional and unceded territories of Katzie First Nation and Kwantlen First Nation. We welcome and recognize all First Nations, Métis, and Inuit students and families in our schools and community. We welcome and recognize the many different cultures that are represented in our schools and community.

2. CALL TO ORDER

3. CORRESPONDENCE

- 2025-07-02 Letter from Minister Beare to Board Chair re: Need for More Reliable and Equitable Funding Model (**Attachment A**)
- 2025-07-08 Letter from Board Chair to Minister Kang re: Request for Update on Ridge-Meadows Post-Secondary Feasibility Study (**Attachment B**)
- 2025-07-08 Letter from Minister Ma to Board Chair re: Site Acquisition and New School Construction in Silver Valley (**Attachment C**)
- 2025-07-17 Letter from Minister Sunner representative to Board Chair re: Update on Post-Secondary Feasibility Study (**Attachment D**)

Recommendation:

THAT the Board receive the correspondence, for information.

4. APPROVAL OF AGENDA

Recommendation:

THAT the Agenda be approved as circulated.

5. INVITATION FOR PUBLIC INPUT ON DECISION ITEMS

Members of the public can provide input on decision items on the public meeting Agenda by emailing *board@sd42.ca* by no later than 30 minutes before the start of the meeting. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically.

6. APPROVAL OF MINUTES

Recommendation:

THAT the Minutes of the June 18, 2025 Public Board meeting be approved as circulated.

(**Attachment E**)

BRITISH COLUMBIA

July 2, 2025

Ref: 311149

Elaine Yamamoto, Chair
Board of Education
School District No. 42 (Maple Ridge-Pitt Meadows)
Email: c/o Rebecca_Lyle@sd42.ca

Dear Elaine Yamamoto:

Thank you for your letter of May 29, 2025, regarding the need for a more reliable and equitable funding model, as well as the financial difficulties facing School District No. 42 (Maple Ridge-Pitt Meadows). I also want to thank the board for meeting with me on June 23 and for the fulsome discussion we had on these important issues.

I appreciate School District No. 42 (Maple Ridge-Pitt Meadows)'s leadership in support of our most vulnerable learners. I also want to recognize the District wide actions taken to ensure practical and effective safety tools and the trainings provided for both students and teachers.

As Minister of Education and Child Care I am dedicated to supporting all British Columbia students in getting the quality education they need and deserve to succeed and thrive in school. Our government is committed to investing in education and I will continue to work closely with all school districts to ensure that students have what they need to succeed and thrive.

With these uniquely challenging fiscal and political times British Columbians are facing, our focus remains on supporting the education services that students and their families need. Next school year, the Ministry of Education and Child Care is projecting the highest education funding ever—over $8.2 billion.

Thank you for taking the time to write and for your commitment to providing all students with inclusive and equitable learning opportunities.

Sincerely,

Lisa Beare
Minister

Ministry of Education and Child Care | Office of the Minister | Mailing Address: PO Box 9045 Stn Prov Govt Victoria BC V8W 9E2 | Location: Parliament Buildings Victoria

cc: Teresa Downs, Superintendent and Chief Executive Officer, School District No. 42 (Maple Ridge-Pitt Meadows)
Richard Rennie, Secretary Treasurer, School District No. 42 (Maple Ridge-Pitt Meadows)

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

July 8, 2025

Honourable Anne Kang
Minister of Post-Secondary Education and Future Skills
Parliament Buildings
Victoria, BC V8V 1X4
Via Email: PSFS.Minister@gov.bc.ca

Dear Minister Kang,

Re: Request for Update on Ridge-Meadows Post-Secondary Feasibility Study

On behalf of the Maple Ridge – Pitt Meadows Board of Education, I am writing to respectfully request an update on the Ridge-Meadows Post-Secondary Feasibility Study.

As you are aware, the August 2023 *Ridge-Meadows Post-Secondary Needs Assessment*, conducted by Osier Consulting and funded by the Province, confirmed both a perceived and projected long-term need for increased access to post-secondary education and training opportunities in our region. In response, we were pleased by the Province's February 2, 2024 announcement of a $250,000 investment in a regional feasibility study, to be led by Kwantlen Polytechnic University in collaboration with Douglas College, the Justice Institute of British Columbia, and the University of the Fraser Valley.

The Board of Education and district staff participated in this process, along with other key stakeholders from the community, and we remain deeply invested in supporting improved post-secondary access for local learners.

We understand from Osier Consulting that the final report was submitted to the Steering Committee and the Ministry of Post-Secondary Education and Future Skills in June 2025. In light of this, we are writing to respectfully inquire about the anticipated next steps and timeline for the Ministry's review of the report and any related decisions or announcements.

We continue to believe that enhanced access to post-secondary programming in Maple Ridge and Pitt Meadows is not only essential for our students and families, but also aligned with the Province's long-term workforce strategy.

Thank you for your continued leadership and commitment to expanding opportunities for all British Columbians. We look forward to your response and remain available to support this work in any way we can.

Sincerely,

Elaine Yamamoto, Chairperson
Board of Education

cc: The Board of Education, School District No. 42 (Maple Ridge – Pitt Meadows)
The Honourable Lisa Beare, Minister of Education and Child Care and MLA Maple Ridge-Pitt Meadows
Lawrence Mok, MLA, Maple Ridge East
Mayor and Council, City of Maple Ridge
Mayor and Council, City of Pitt Meadows
Teresa Downs, Superintendent of Schools & CEO
Richard Rennie, Secretary Treasurer, SD42

BRITISH COLUMBIA

July 8, 2025
Our Ref. 23565

Elaine Yamamoto, Chair
Board of Education
School District No. 42 (Maple Ridge-Pitt Meadows)

Email Address: c/o Rebecca_Lyle@sd42.ca

Dear Elaine Yamamoto:

Thank you for your letter of May 21, 2025, which was also addressed to the Honourable David Eby, Premier; the Honourable Lisa Beare, Minister of Education and Child Care; and to Lawrence Mok, MLA for Maple Ridge-Mission, regarding a site acquisition and new school construction in Silver Valley, Maple Ridge. As your enquiry falls under the purview of the Ministry of Infrastructure, I am pleased to respond on behalf of Premier Eby and my colleagues.

Firstly, thank you for sharing your concerns regarding the ongoing need for a school site acquisition in the Silver Valley area. We acknowledge your concerns, and recognize the efforts made to include a Silver Valley site request in your capital plan submissions. In the last two and a half years, the province has experienced record population growth with 350,000 new residents calling British Columbia their home. As a result, many BC school districts are seeing significant enrolment growth. To support districts with this enrolment growth, *Budget 2025* includes a record $4.6 billion investment in capital funding to build new schools and upgrade existing ones.

Since 2017, government has approved the investment of over $258 million, which includes a District contribution of $14.4 million, to support the Maple Ridge-Pitt Meadows School District respond to their localized enrolment pressures. These investments include two school replacements, one new school, two seismic upgrades, two additions, and one site acquisition in East Albion to create 3,230 seismically safe seats and 1,190 new seats. Looking forward, Ministry of Infrastructure staff will continue to work closely with the School District to identify solutions that best meet the needs of communities like Silver Valley.

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Ministry of Infrastructure
Office of the Minister
Mailing Address:
PO Box 9021 Stn Prov Govt
Victoria BC V8W 9E2
Location:
Parliament Buildings
Victoria

The Ministry of Infrastructure reviews the capital plans from all 60 school districts across the province and supports projects based on many criteria, including enrolment demand. As you likely already know, all 60 public school districts are in the process of developing their 2026/27 5-Year Major Capital Plan submissions. These requests will be submitted to government for consideration as part of the annual budget process to be considered for *Budget 2026*.

Thank you for taking the time to write and for your continued advocacy for the students in your community.

Sincerely,

Honourable Bowinn Ma
Minister of Infrastructure

pc: Honourable David Eby, Premier
Honourable Lisa Beare, Minister of Education and Child Care
Lawrence Mok, MLA, Maple Ridge-Mission

BRITISH COLUMBIA

July 17, 2025
Our Ref. 146743
X-Ref. 131606

Elaine Yamamoto
Chairperson, Board of Education
School District No. 42 (Maple Ridge - Pitt Meadows)
22225 Brown Avenue
Maple Ridge, BC V2X 8N6

Email Address: c/o Rebecca_Lyle@sd42.ca

Dear Elaine Yamamoto:

Thank you for your letter of July 8, 2025, sent to the Honourable Lisa Beare, Minister of Education and Child Care and MLA for Maple Ridge-Pitt Meadows, and to the Honourable Anne Kang, former Minister of Post-Secondary Education and Future Skills and Minister of Tourism, Arts, Culture and Sport, that requested an update on the Ridge-Meadows Post-Secondary Feasibility Study. As the Ministry of Post-Secondary Education and Future Skills is now within the responsibility of the Honourable Jessie Sunner, your correspondence has been forwarded to me. I am responding on behalf of Minister Sunner.

The Ministry of Post-Secondary Education and Future Skills received the final report of the feasibility study in July 2025. I would like to thank you and the other members of the School District who contributed to the study.

Staff at the Ministry of Post-Secondary Education and Future Skills are reviewing the report and will give due consideration to its findings, including potential options to improve access to post-secondary education for residents of Ridge-Meadows. These options span a range of approaches, costs and anticipated impacts. When considering any proposal to enhance access to post-secondary programs and facilities, the Ministry also assesses whether initiatives are sustainable, benefit the entire region and its economy, and fit within the context of British Columbia's broader post-secondary system.

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Ministry of Post-Secondary Education and Future Skills
Strategic Policy & Initiatives Branch
Mailing Address:
PO Box 9877 Stn Prov Govt
Victoria, BC V8W 9T6

The Ministry of Post-Secondary Education and Future Skills intends to share the final report with partners and stakeholders who were involved in the development of the feasibility study in the coming weeks.

Thank you again for writing.

Sincerely,

Jamie Edwardson
Acting Executive Director
Strategic Policy and Initiatives Branch
Ministry of Post-Secondary Education and Future Skills

pc: Honourable Lisa Beare ECC.Minister@gov.bc.ca
Minister of Education and Child Care

Honourable Jessie Sunner PSFS.Minister@gov.bc.ca
Minister of Post-Secondary Education and Future Skills

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

MINUTES OF THE
PUBLIC BOARD OF EDUCATION MEETING
Wednesday, June 18, 2025 (6:00 PM)
Boardroom, District Education Office

IN ATTENDANCE:

Chairperson – Elaine Yamamoto
Vice Chairperson – Kim Dumore
Trustee – Hudson Campbell
Trustee – Gabriel Liosis
Trustee – Pascale Shaw
Trustee – Katie Sullivan
Superintendent – Teresa Downs
Secretary Treasurer – Richard Rennie
Assistant Secretary Treasurer – Iris Mo
Senior Manager, Communications – Irena Pochop
Executive Coordinator – Rebecca Lyle

ABSENT:

Trustee – Mike Murray
Deputy Superintendent – Cheryl Schwarz

GUESTS:

Hélène Marcoux, Manager, Malcolm Knapp Research Forest
Nicole McKenzie, Principal, ci:tməxʷ Environmental Community

A. OPENING PROCEDURES

1. Territory Acknowledgement

The Chairperson acknowledged that this meeting is taking place on the shared traditional and unceded territories of Katzie First Nation and Kwantlen First Nation. The Chairperson welcomed and recognized all First Nations, Métis, and Inuit students and families in our schools and community. The Chairperson welcomed and recognized the many different cultures that are represented in our schools and community.

2. Call to Order

The Chairperson called the Public Board meeting to order at 6:00pm. The Chairperson welcomed and thanked everyone for attending and opened the meeting by acknowledging National Indigenous Peoples Day and reaffirming the District's commitment to Indigenous education and guidance from Elders and staff. The Chair also recognized Pride Month, celebrating the diversity and resilience of LGBTQ+ communities.

3. Correspondence

- 2025-05-05 Letter to Board of Directors from VSO re: Proposed Cuts to Music Programs in Surrey and Burnaby
- 2025-05-15 Letter from Minister Beare to Board Chair re: Cybersecurity
- 2025-05-21 Letter from Board Chair to Ministers, MLA's, Premier re: Urgent Need for Site Acquisition in Silver Valley
- 2025-05-29 Letter from Board Chair to Minister Beare re: Need for a More Reliable & Equitable Funding Model
- 2025-06-11 Letter from City of Maple Ridge to Minister Beare re School Site Advocacy

Moved/Seconded
THAT the Board receive the correspondence, for information.
CARRIED

4. Approval of Agenda

Moved/Seconded
THAT the Agenda be approved as presented.
CARRIED

5. Invitation for Public Input to matters on the Agenda

The Chairperson advised that members of the public were able to provide input on decision items on the Agenda by emailing board@sd42.ca by no later than 5:30pm on June 18, 2025.

Public input was received regarding the planning and coordination of future consultation opportunities related to the Strategic Facilities Plan. The Strategic Facilities Plan is referenced within the Five-Year Capital Plan for 2026/27.

6. Approval of Minutes

Moved/Seconded
THAT the Minutes of the May 14, 2025, Public Board Meeting be approved as presented.
CARRIED

B. DELEGATIONS

C. PRESENTATIONS

1. Malcolm Knapp Research Forest and ci:təmɛxʷ Environmental Community

Hélène Marcoux and Nicole McKenzie presented the board with an update on the partnership between the Malcolm Knapp Research Forest and ci:təmɛxʷ Environmental Community (formerly known as Environmental School).

Moved/Seconded
THAT the Board receive for information the presentation on Malcolm Knapp Research Forest and ci:təmɛxʷ Environmental Community.
CARRIED

D. DEFERRED ITEMS

E. DECISION ITEMS

1. Chairperson

a) Provincial Budget 2026 Consultation Opportunity

The Board Chairperson presented a draft written submission to the Board, outlining key advocacy themes discussed at the recent Finance Committee of the Whole meeting in response to the Select Standing Committee on Finance and Government Services' invitation for public input.

Moved/Seconded
THAT the Board authorize the Chairperson to finalize the letter and submit it to the Select Standing Committee on Finance and Government Services by June 20, 2025.
CARRIED

2. Superintendent of Schools

    a) Strategic Plan Update

The Superintendent presented stakeholder feedback on proposed Strategic Plan updates, including the removal of numeric ranking to reflect equal emphasis across priority areas.

Moved/Seconded
THAT the Board approve the recommended changes to the strategic plan.
CARRIED

    b) Student Governance

The Superintendent provided an overview of student governance models from other jurisdictions and shared recommendations for potential implementation within the district.

Moved/Seconded
THAT the Board direct staff to create a Terms of Reference for a Student Advisory Committee and bring it forward to the September public meeting for consideration.
CARRIED

3. Secretary Treasurer

    a) Five-Year Capital Plan for 2026/27 – Major Capital Projects

The Secretary Treasurer reported that the Ministry of Infrastructure 2026/27 Capital Plan Instructions identify that the deadline for the 2026/27 major capital programs submissions is June 30, 2025 and the deadline for the 2026/27 minor capital programs submission is September 30, 2025. Projects on the following programs were presented: Seismic Mitigation Program; School Expansion Program; School Replacement Program; Rural Districts Program; and the Child Care Program.

An amendment was made to the plan included in the agenda package to remove Mt. Crescent Elementary from the Seismic Mitigation Program, as the Secretary Treasurer clarified that it was not intended to be included in that program for this year. Following this amendment, the total value of proposed major capital projects in the five-year capital plan for 2026/27 is $505 million.

Moved/Seconded
THAT the Board approve the Major Capital Program projects for the Five-Year Capital Plan 2026/27 for submission to the Ministry of Infrastructure, as amended.
CARRIED

4. Board Committees and Advisory Committee Reports

    a) Finance
    b) Facilities Planning
    c) Board Policy Development

    i. Policies for Approval

The Secretary Treasurer Reported on updates to proposed new policy 3550 Enterprise Risk Management following the January 15, 2025 public board meeting and subsequent development work by the Board Policy Development Committee.

The Secretary Treasurer further reported that no feedback was received to the following policies during the consultation process: 2400 Board Meeting Proceedings, 2915 Board Chairperson, Elections, Role, and Responsibilities, 2918 Vice-Chairperson, Elections, Role, and Responsibilities, and 7100 Employee Standards of Conduct; which also included the retirement of the following policies, pending approval of policy 7100: 7213 Conflict of Interest – District Staff, 7220 Dangerous Weapons.

Moved/Seconded
THAT the Board approve the following updated policies:

- 2400: Board Meeting Proceedings
- 2915: Board Chairperson, Elections, Role, and Responsibilities
- 2918: Vice-Chairperson, Elections, Role, and Responsibilities

AND FURTHER THAT the Board approve the following new policies:

- 3550: Enterprise Risk Management
- 7100: Employee Standards of Conduct

AND FURTHER THAT the Board approve the retirement of the following policies:

- 7213: Conflict of Interest – District Staff
- 7220: Dangerous Weapons

CARRIED

d) Education Advisory
e) Indigenous Education Community Gathering
f) Accessibility Advisory

5. Indigenous Education Council

F. INFORMATION ITEMS

1. Chairperson
2. Superintendent of Schools

a) Board Engagement with Secondary Students

The Superintendent presented summaries of student engagement meetings held between the Board and students from Samuel Robertson Technical and Maple Ridge Secondary schools.

Moved/Seconded
THAT the Board receive the summaries from the Board engagement with secondary students for information.
CARRIED

b) District Financial Allocation to DPAC

The Superintendent shared the background on the approved allocation of funding to support Parent Advisory Councils (PACs) and the District Parent Advisory Council (DPAC) for DPAC organized activities for PACs and parents under the condition that DPAC submits an annual report to the Board in June on how these funds have been spent along with a request to the Superintendent for continued funding.

Moved/Seconded

THAT the Board receive the District Parent Advisory Council's funding report for 2024/25 and proposed spending plan for 2025/26, for information.
CARRIED

c) Superintendent's Update

The Superintendent presented an update on the 2024/25 school year in review.

Moved/Seconded
THAT the Board receive the Superintendent's Update, for information.
CARRIED

1. Secretary Treasurer

a) Board and Committees Meeting Calendar for 2025/26

The Secretary Treasurer presented a calendar for 2025/26, outlining scheduled public and closed board meetings, committee meetings, and workshops; subject to change as circumstances require.

Moved/Seconded
THAT the Board receive the Board and Committees Meeting Calendar for 2025/26, for information.
CARRIED

4. Board Committees and Advisory Committee Reports

a) Finance
b) Facilities Planning
c) Board Policy Development
d) Education Advisory
e) Indigenous Education Community Gathering
f) Accessibility Advisory

i. Receiving Minutes

Moved/Seconded
THAT the Board receive the Accessibility Advisory Committee minutes for the meeting held on June 5, 2025, for information.
CARRIED

5. Indigenous Education Council

G. TRUSTEE MOTIONS AND NOTICES OF MOTIONS

H. TRUSTEE REPORTS

Ridge Meadows Education Foundation
No further comments were presented concerning the June 2, 2025 meeting.

City of Maple Ridge Engaged, Healthy Community Advisory Committee
No further comments were presented concerning the June 5, 2025 meeting.

Municipal Advisory Committee on Accessibility & Inclusiveness
Trustee Dumore reported that the May 14, 2025 meeting was her first with the committee, during which they reviewed the terms of reference and discussed upcoming awards.

District Parent Advisory Council
No further comments were presented concerning the May 22, 2025 meeting.

I. QUESTION PERIOD

A question was received regarding the future plans for the Alouette River Campus property.

J. OTHER BUSINESS

K. ADJOURNMENT

Moved/Seconded
THAT the Board adjourn the meeting.
CARRIED

The Public Board Meeting adjourned at 7:33pm.

_____	_____
Elaine Yamamoto, Chairperson	Richard Rennie, Secretary Treasurer

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 2

From: Elaine Yamamoto, Chairperson

Topic: **Summer Learning 2025**

BACKGROUND

The following staff member has prepared a presentation on Summer Learning 2025:

- Ken Cober, Assistant Superintendent

RECOMMENDATION

THAT the Board receive for information the presentation on Summer Learning 2025.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Decision Memo
Item 3

From: Teresa Downs, Superintendent of Schools

Topic: **Student Advisory Committee Terms of Reference**

BACKGROUND

At the January 17, 2024 meeting the Board approved the following motion:

THAT the Board of Education direct staff to review the current district student governance model and explore the feasibility of implementing a Student Trustee in time for the 2026/27 School Year.

At the June 18, 2025 meeting, the Board received a summary of research on Student Trustees and information on the feasibility of implementing a Student Trustee in our district, which included the following:

> The Board's current meeting schedule limits the potential for meaningful participation by a student trustee. Much of the discussion and analysis takes place during committee meetings and workshops, which, while not decision-making forums, significantly shape the decisions made at public board meetings. Expecting a Grade 11 or 12 student to attend these weekly meetings is unreasonable. Conversely, limiting their involvement to public meetings alone would prevent them from fully engaging or contributing informed input.
>
> As the Board is committed to a model that meets student needs and enables student voice and engagement on governance matters, it is recommended that a Student Advisory Committee be established.
>
> A Student Advisory Committee would be a group of secondary students (Grades 10–12) from across the district, selected through an application process or elected by their peers. This group will meet regularly with the Board of Education. At these meeting, the Board would invite input from the student committee members on upcoming item(s) from the Board's Annual Work Plan. In addition, student representatives of the committee would have the opportunity to bring forward governance topic(s) for discussion.
>
> If the board decides to proceed with a Student Advisory Committee, it would need to be assessed and refined through the implantation process. The creation of a Student Advisory Committee would not preclude the Board from revisiting the idea of having a Student Trustee in the future.

At that meeting the Board approved the following motion:

THAT the Board direct staff to create Terms of Reference for a Student Advisory Committee and those be brought to the September public meeting for consideration.

Attached is the Terms of Reference for the Student Advisory Committee.

RECOMMENDATION

THAT the Board approve the Student Advisory Committee Terms of Reference and direct staff to start the work to establish the Student Advisory Committee.

Student Advisory Committee (SAC) - Terms of Reference

The Student Advisory Committee is a Board advisory committee. The purpose of the Student Advisory Committee is to provide a venue for members of the board to hear from and discuss with student representatives on governance matters related to public education in Maple Ridge-Pitt Meadows.

1. Purpose

The Student Advisory Committee (SAC) is established by the Board of Education to provide a meaningful structure for secondary student voice in governance. The Committee will:

- Create a formal avenue for students to share input and perspectives on educational matters that impact them.
- Create a venue for trustees to engage students in discussions aligned with the Board's Annual Work Plan.
- Support student input into Board decision-making by fostering an understanding of district governance and related processes.

2. Mandate

The Committee will:

- Provide an opportunity for trustees to hear from students on topics within the Board's Annual Work Plan.
- Provide an opportunity for students to share with trustees governance topics of interest or concern.
- Provide insights and recommendations to the Board to support informed, student-centred governance.

3. Membership

The Student Advisory Committee will be composed of:

- One student representative from each of the six secondary schools in the district (Grades 10–12).
- One alternate from each school may be named to attend in the absence of the primary representative.
- All trustees will be members of the committee.
- District staff will attend the meetings to support the work of the committee.

Facilitator(s): A district staff member appointed by the Superintendent will support the coordination and facilitation of the Committee.

4. Selection Process

Student representatives will be:

- Selected or elected through a process determined by each school in consultation with school administration and student leadership groups.
- Appointed for a one-year term, renewable once.
- Selected based on demonstrated interest in student voice, equity, and engagement in education.

5. Roles and Responsibilities

Student Representatives:

- Attend and actively participate in all scheduled SAC meetings.
- Engage with peers to gather and represent a broad range of student voices.
- Bring forward student-generated governance topics for discussion.

Trustees:

- Attend meetings to listen and respond to student input.
- Share insights into Board processes and governance.
- Bring Committee input back to the Board for consideration.

District Facilitator(s):

- Coordinate meetings, agendas, and logistics.
- Serve as a liaison between the students, Board, and schools.
- Provide information and support to student members to support productive meetings.

6. Meeting Schedule and Format

The Committee will meet four to six times per school year (minimum quarterly).

A typical meeting will include:

- Welcome, Recognition of Traditional Territory(ies) and check-in
- Presentation or briefing on a governance topic
- Roundtable input and discussion
- Student-raised agenda item(s)
- Debrief and next steps

7. Communication and Reporting

A summary of each meeting's key points and recommendations will be prepared and shared with:

- The Board of Education
- District senior leadership
- Student committee members and school principals

8. Review

These Terms of Reference will be reviewed annually by the Committee and facilitator, with any recommended revisions brought forward to the Board for approval.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Decision Memo
Item 4

From: Teresa Downs, Superintendent of Schools

Topic: **Supporting all Learners: Enhancing Student Learning Report**

BACKGROUND:

The Ministry of Education and Child Care has implemented a public reporting and accountability process for all school districts titled *Framework for Enhancing Student Learning* (FESL). FESL formalizes the planning and reporting expectations for school districts to enhance student learning and success.

In alignment with FESL, the ministerial *Enhancing Student Learning Reporting Order* states boards must prepare and submit annual reports to the Minister of Education and Child Care. These reports must be completed in accordance with the order and submitted between June 30 and September 30, or a date otherwise determined by the minister. The *Supporting All Learners: Enhancing Student Learning Report* dated September 2025 (**Attachment**) has been developed in alignment with both FESL and the Ministerial Order.

Consistent with the reporting requirements as set out in the Ministerial Order, the content of the *Supporting All Learners: Enhancing Student Learning Report* is organized in the following three sections: Intellectual Development, Human and Social Development, and Career Development. The report includes currently available data and analysis of that data as required in the order, as well as additional data of local relevance in relation to our strategic plan and goals.

Since the introduction of the Framework for Enhancing Student Learning, the Ministry of Education and Child Care has continued to refine the accountability framework to better support both school districts and the Ministry itself. Beginning this year, the annual reporting and review process will shift to a three-year cycle. Under this model, districts will submit a comprehensive Enhancing Student Learning Report in the first year, followed by condensed "Snapshot" reports in the subsequent two years. We have asked the Ministry to submit a full report in September 2025, with snapshot reports to follow in the two years after.

The report will be submitted to the Ministry of Education and Child Care and posted on our school district website.

RECOMMENDATION:

THAT the Board approve the Supporting All Learners: Enhancing Student Learning Report for submission to the Ministry of Education and Child Care.

ATTACHMENT

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

SUPPORTING ALL LEARNERS: ENHANCING STUDENT LEARNING REPORT

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

SEPTEMBER 2025

Strategic Plan Approval Date

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The Maple Ridge – Pitt Meadows School District respectfully acknowledges that the land on which we gather and do our work is the unceded and traditional territory of Katzie First Nation and Kwantlen First Nation.

INTRODUCTION

FRAMEWORK FOR ENHANCING STUDENT LEARNING

The Ministry of Education and Child Care has implemented a public reporting and accountability process for all school districts titled Framework for Enhancing Student Learning (FESL). FESL formalizes the planning and reporting expectations for school districts to enhance student learning and success.

In alignment with FESL, the ministerial Enhancing Student Learning Reporting Order (September 1, 2020) states that boards must prepare and submit annual reports to the Minister of Education and Child Care. These reports must be completed in accordance with the order and submitted between June 30 and September 30, or a date otherwise determined by the minister. This *Supporting All Learners: Enhancing Student Learning Report (September 2025)* has been developed in alignment with both FESL and the ministerial order. In the development of this fifth annual report, consideration has also been given to ministerial order-related feedback we received in the FESL review of our September 2024 report.

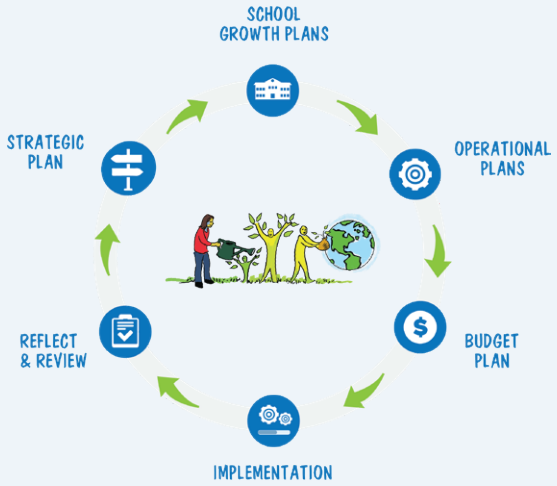
DISTRICT CONTEXT

In the Maple Ridge – Pitt Meadows School District, we serve approximately 17,000 students and their families. Nine percent of those learners identify as having Indigenous ancestry. Eighteen percent of the student population is identified as having a disability or diverse ability.

Throughout the 2024/25 school year, there were several opportunities for meaningful engagement with Rights-holders, partners, and the public. These included the development of an Indigenous Education Council, Education Advisory Committee, BIPOC (Black, Indigenous and People of Colour) student forum, secondary student engagement sessions, secondary schedule survey, review of strategic priorities, and the 2025/26 budget development process. These forums, individually and collectively, created opportunities to hear from those we serve and those we work with to support student learning and success. They allowed us to triangulate quantitative student learning data with qualitative stories, helping inform our work for the 2025/26 school year and beyond.

The work that occurs in our district, through governance, leadership, and management, is aligned with the province's vision of the Educated Citizen. This is reflected in our *Strategic Plan*, which is based on a rolling four-year planning cycle with an annual review and update process. In June 2025, the Board of Education approved revised goals and priorities for the strategic plan based on evidence of student learning and input from Rights-holders and partners. Although the current plan spans the period 2022/23 to 2026/27, this process reinforces its role as a living document.

The strategic planning cycle graphic that follows describes our annual planning and implementation process. Our planning begins with priorities developed at the school level to support student learning. Schools embed and present their priorities in their annual school growth plans, which are reviewed and approved by the Board of Education annually. School growth plans are posted both on individual school websites and the district website.



Currently, our strategic priorities and related goals supporting all learners are as follows:

- **Literacy and Numeracy** – Improved literacy and numeracy outcomes for students.
- **Equity** – Improved learning outcomes and improved levels of safety, care and belonging for every learner. Equitable decision-making processes and resource allocation.
- **Social-Emotional Learning** – Cultivate resilience, self-awareness, and interpersonal skills to improve the social and emotional well-being of all learners.
- **Assessment** – Improved assessment practices to support personalized learning, inform instruction, and drive continuous improvement.
- **Innovation** – Expand and integrate innovative practices.
- **Sustainability** – Improved long-term system sustainability.

Consistent with the reporting requirements as set out in the ministerial order, the remaining content of this report is organized in the following three sections: Human and Social Development, Intellectual Development, and Career Development. We have included currently available data and analysis of that data as required in the order, as well as additional data of local relevance in relation to our strategic plan and goals. Data sets are provided in the appendices referenced at the start of each section. As per ministry requirements, data has been masked for subgroups on some measures due to the small population size. As a result, the district is often unable to report on the data for Child and Youth in Care (CYIC). The practice in our district is to identify students who are in care and provide wraparound supports to support their academic, social emotional development, and success.

We are proud that both provincial and local data demonstrate ongoing growth in student learning in our district and a completion rate of 97%. We recognize that the data within this report represents individual learners, and that our work of ongoing improvement is not complete until all students have an educational experience that allows them to thrive from kindergarten to Grade 12 and graduate with options for future success. The focus of our work is prioritizing literacy and numeracy instruction while supporting students in developing a strong social emotional foundation and understanding. With this foundation, students will graduate with choice and flexibility for post-secondary education and career options, fulfilling our mission to ***support all individuals in their development as successful learners, and as respectful, caring and responsible members of society.***

STUDENT LEARNING OUTCOMES

Using data to make evidence-informed and values-based decisions is essential. The framework from which evidence of student learning is explored within this report is: analyze, interpret, and respond.

ANALYZE

All data sources (provincial, district, school-based, classroom, qualitative, and quantitative) need to be reviewed and considered.

INTERPRET

Individual data sets should be triangulated with additional data to determine strengths, stretches, and areas of need.

RESPOND

The plan of action, based on the goals and values outlined in the strategic plan, that will be implemented to respond to the area of need demonstrated in the data.

HUMAN AND SOCIAL DEVELOPMENT

DATA IN APPENDIX A

Social and Emotional Learning (SEL) is a process through which students develop essential skills to understand and manage their emotions, establish positive relationships, make responsible decisions, and navigate social complexities. Integrating SEL into educational settings offers numerous benefits for both students and schools, including improved mental health, development of social skills, and enhancing the school climate. Social emotional learning is focused on nurturing well-rounded individuals who are equipped to face life's challenges with resilience and compassion.

This section will analyze data from several sources, including the Middle Years Development Instrument (MDI) completed by Grade 5 students, Youth Development Instrument (YDI) completed by Grade 11 students, and the Ministry of Education and Child Care Student Learning Surveys completed by students in grades 4, 7, 10, 11, and 12. These data sources will be used to assess students' sense of belonging, feelings of safety, connection within their school community, and their perceptions of whether two or more adults care about them at school in the Maple Ridge – Pitt Meadows School District.

ANALYZE

Middle Years Development Instrument and Youth Development Instrument

- 77% of students report having one or more important adults at school in their lives
- 71% of students report that there is an adult at school who genuinely cares about them
- 69% of students report having positive mental health
- 38% of students were assessed to be thriving on the MDI, with 21% of students on the YDI
- 61% of students reported feeling safe at school, with 42% of students reporting that they felt safe using their school's washrooms

Provincial Student Learning Survey

- 75% of students feel welcome at school (72% provincial average)
- 79% of students feel safe at school (77% provincial average)
- 58% of students report that they feel like they belong at school (58% provincial average)
- 63% of students feel that adults care about them (61% provincial average)

INTERPRET

Overall, the data for human and social development is consistent across assessment tools. While we are proud to see that the data demonstrates students in our district are reporting more positively than the provincial average, we are concerned with the disparities that exist between all students, Indigenous students, and students with disabilities and diverse abilities.

The number of students reporting they feel welcome at school has increased over the past five years, rising by 8%. The percentage of Indigenous learners who feel welcome has also shown steady growth. While a similar upward trend is seen among students with disabilities and diverse abilities, there is an 8% disparity between these students and all students.

Similarly, the percentage of students reporting they feel like they belong at school has also been increasing over the last five years. While there has been progress, only 58% of students report a sense of belonging and that number is too low. We want all students to feel like school is a place like they belong. The disparity is also concerning, with 50% of Indigenous learners and 52% of students with disabilities and diverse abilities reporting a sense of belonging.

While the percentage of students who report they feel like adults at school care about them is above the provincial average for all students, Indigenous students, and students with disabilities and diverse abilities, we are concerned that the number is not higher. We know that having caring adults at school is a protective factor, and students who feel supported are more likely to succeed in school and graduate. For this reason, we want to see this percentage increase in the years to come.

Although the data for Children and Youth in Care is masked, the unmasked data shows us that 87% of these students have adults at school who care about them. However, only 50% feel welcome at school, and 40% feel like they belong at school.

→ RESPOND

Based on qualitative data from student forums and quantitative findings from the MDI, YDI, and the Student Learning Survey, a targeted focus promoting equity, inclusivity, and anti-racism has the potential to improve student well-being, foster a stronger sense of belonging, and improve overall connection with the school community. This is a focus area in school growth plans and the district is actively working to support schools in these efforts. In the 2025/26 school year, elementary schools will receive funding to support universal social and emotional initiatives and programs. The intent is that with a consistent SEL program in each elementary school, students will continue to build on their social emotional learning and application throughout their kindergarten to Grade 7 experience, then take that foundation to secondary school.

During the 2023 Indigenous student leadership forum, students emphasized that school communities can foster a stronger sense of belonging by exploring Indigenous-led topics beyond trauma, learning about land stewardship, and providing more cultural learning opportunities. Indigenous students expressed a desire to see the strength and brilliance of Indigenous peoples and culture honoured and celebrated in learning. In response, Indigenous education helping teachers will lead culture club learning opportunities in elementary schools and leadership sessions at our secondary schools. To enhance connection and foster a sense of belonging, secondary Indigenous students will have the opportunity to engage with Indigenous peoples in their chosen careers by attending a living library event. Throughout the year, Indigenous students will be invited to attend three Indigenous education family events to learn about Indigenous culture, celebrate with community, and strengthen connections.

Additionally, during the 2024/25 BIPOC student forum, students expressed a need to have more resources that reflect the diversity of the student population. In the 2025/26 budget, each secondary school has been allocated funds to purchase resources that better represent student diversity in learning materials. The allocation of these funds will be determined with student input.

In the 2025/26 school year, we will engage with students who are identified as CYIC to learn what they need to increase their sense of feeling welcome and belonging at school.

We are also aware that a student's sense of safety and belonging is connected to their academic sense. As we focus our work on strengthening literacy and numeracy, we anticipate seeing positive growth in students' human and social development as well.

INTELLECTUAL DEVELOPMENT

DATA IN APPENDIX B

LITERACY

Independent lifelong learners think creatively and critically, seeking the resources and information they need to make thoughtful decisions and communicate their thinking to others. Literacy provides the foundation for students to read, comprehend, interpret, articulate, and express their thoughts. The data sets we examine in this area are Foundation Skills Assessment (FSA) results for grades 4 and 7, numeracy performance standards results for grades 1 to 7, and the grade 10 and 12 literacy graduation assessments.

ANALYZE

Foundation Skills Assessment (district participation rate of 33%)

- Grade 4: 60% proficiency
- Grade 7: 63% proficiency

Performance Standards

- 19% increase in percentage of students fully meeting and exceeding from Grade 1 to Grade 7
- 10% decrease in percentage of students not yet meeting from Grade 1 to Grade 7

Graduation Literacy Assessment

- Grade 10: 70% proficiency
- Grade 12: 75% proficiency

When analyzing the 2023/24 year-end literacy performance standards data for reading and writing, and comparing it to previous years, the number of students not yet meeting (NYM) expectations does decrease but plateaus at the intermediate level. This downward trend is seen among both Indigenous students and students with disabilities or diverse abilities. At the same time, however, all grade cohorts show a disparity between Indigenous students and students with disabilities or diverse abilities compared to their peers. In the 2024/25 Grade 7 cohort, 7% of Indigenous students and 23% of students with disabilities or diverse abilities were NYM, compared to just 2% of all remaining students.

The student learning survey asked those in grades 4 and 7 their perspective on the statements, "I continue to get better at reading" and "I continue to get better at writing." While Indigenous students and students with disabilities or diverse abilities reported a less positive outlook than their peers, the gap was smaller in this survey than in the year-end performance standards results.

The district participation rates for the 2024/25 literacy Foundation Skills Assessment (FSA) were 33% in Grade 4 and 29% in Grade 7, compared to provincial participation rates of 78% and 77% respectively. Despite the lower participation, the district's literacy results were closely aligned with provincial outcomes: 63% of Grade 4 students and 68% of Grade 7 students were on track, compared to 62% and 67% provincially. Historically, district results have been typically lower than provincial results.

Overall, the results of the Grade 10 and 12 provincial literacy assessments show all students in the district are aligned with the provincial percentage of students who are proficient and extending. Indigenous students in the district are 14% above the provincial average on the Grade 10 literacy assessment and 10% on the Grade 12. However, the gap between students with disabilities or diverse abilities and all other students is 25% in Grade 10 and 28% in Grade 12.

INTERPRET

Across assessment tools, the number of students fully meeting and exceeding expectations or demonstrating proficiency is increasing at each grade level, while the number of students not yet meeting expectations is decreasing. However, the performance standards data demonstrates that the percentage of students minimally meeting generally remains the same over time. Further research will explore whether these students are static or if this represents a step towards progress, and what supports are needed to move them toward fully meeting expectations. All assessment tools also continue to show disparity in the achievement of all students and Indigenous learners, CYIC, and students with disabilities and diverse abilities.

RESPOND

Over the past two years, literacy helping teachers have developed a literacy framework for the district based on current research and have provided learning opportunities and resources in support. The district is now developing a literacy strategy based on this framework.

As part of the district's literacy strategy, the focus for 2025/26 will be on providing targeted professional learning and support for kindergarten to Grade 3 teachers. This will include the implementation of a literacy screener and other recommended assessments to guide teachers in how they can best support a student's reading and writing development as well as identify and respond to at-risk learners earlier. The literacy helping teachers will work with classroom and support teachers to develop literacy resources and guides for instruction, assessment, intervention, and professional learning. This work will incorporate universal design for learning, multi-tiered systems of support, and Indigenous ways and perspectives. Resources and communication will also be developed for parents and guardians.

In future years, the plan is to expand this work to include the older grades. During the 2024/25 school year, elementary literacy and learning services helping teachers also worked with secondary support teachers to develop interventions for secondary students.

In the 2025/26 school year, the district will explore additional strategies for literacy intervention that are impactful and sustainable. The district will engage with partners to identify a standard literacy assessment that supports classroom instruction and assessment while also allowing for school- and district-based data collection. This will help address our district's low participation rates in the FSA, which make it challenging to reliably triangulate results with performance standards data.

NUMERACY

Numeracy is the ability to understand and use numbers in everyday life. Numeracy assessments examine more than mathematical abilities – they examine a student's ability to apply mathematical concepts. Numeracy requires students to do much more than computation: they interpret, analyze, and solve real life problems. The data sets we examine in this area are Foundation Skills Assessment results for grades 4 and 7, numeracy performance standards results for grades 1 to 7, and the Grade 10 numeracy graduation assessment.

ANALYZE

Foundation Skills Assessment (district participation rate of 33%)

- Grade 4: 52% proficiency
- Grade 7: 48% proficiency

Performance Standards

- 2% increase in percentage of students fully meeting and exceeding from Grade 1 to Grade 7
- 1% increase in percentage of students not yet meeting from Grade 1 to Grade 7

Graduation Numeracy Assessment

- 37% proficiency

INTERPRET

There is concern with the local and provincial data for numeracy. The performance standards demonstrate a stagnant level of numeracy achievement from grade 1 to 7, while the provincial data show low achievement levels and consistent 10 to 15% disparities for priority populations across elementary and secondary grades. The grade 1 to 7 performance standards data shows a concerning 20% of students at minimally meeting expectations.

In both elementary and secondary, there is a gap between Indigenous and non-Indigenous students, as well as between students with disabilities and diverse abilities and all other students. This gap does not narrow over time as it does with literacy.

RESPOND

District and provincial data highlight the need to prioritize numeracy instruction to ensure that students are highly numerate. During the 2024/25 school year, there were multiple learning opportunities offered to support effective numeracy instruction and assessment practices. These focused on differentiated entry points for learners, fostering a growth mindset in math, offering students multiple ways to demonstrate their learning, and using hands-on, concrete strategies to think about and solve math problems. These professional learning opportunities included workshops in schools, side-by-side team teaching, lunch and learn sessions, and online resources.

In addition, the district began working with teachers from three elementary schools to explore effective numeracy pedagogy and assessment practices during the 2024/25 school year. The goal of this work is to develop a greater understanding of the numeracy curriculum and effective numeracy instruction by working with curriculum progressions and assessment practices that align with a universal design for learning (UDL) framework. This working group will continue their work in 2025/26 to create a numeracy instructional framework and a summative assessment tool ready for the spring of 2026. This new summative assessment will replace the current year-end BC Performance Standards Numeracy Assessment. This new year-end numeracy assessment will provide a more detailed source of data from which to plan for instruction and intervention.

Teachers have expressed that they want recommended instructional supports in numeracy. In the 2025/26 school year, the district will work with partners to establish a list of recommended instructional resources and support the acquisition of these resources.

Through student forums, students have expressed an inconsistent experience in preparing for and participating in the literacy and numeracy graduation assessments. In the 2025/26 school year, the district will develop standards to ensure students have a consistent experience in preparing for and writing the graduation assessments. A standard process will also be established for the re-write process.

CAREER DEVELOPMENT

DATA IN APPENDIX C

Our mission is to ***support all individuals in their development as successful learners, and as respectful, caring and responsible members of society.*** Our collective work in the district is to support all learners in graduating from Grade 12 and to have the knowledge, skills, abilities, and confidence to take their next steps, whether in post-secondary education, training, or careers. The data sets we examine in this area are completion rates, immediate transition to post-secondary data, and the Student Learning Survey.

COMPLETION

ANALYZE

Five-Year Completion Rate (2023/24)

- 97% all resident learners (91% provincial rate)
- 86% Indigenous learners (75% provincial rate)
- 57% CYIC
- 80% students with a disability or diverse ability (78% provincial rate)
- 93% students ever with a disability or diverse ability (68% provincial rate)

Six-Year Completion Rate (2023/24)

- 98% all resident learners
- 93% for Indigenous learners
- 77% CYIC
- 97% students ever with a disability or diverse ability

INTERPRET

Overall, the district's five- and six-year completion data is very positive, showing a gradual pattern of increase over the past five years. These rates are consistently higher than the provincial average for all students and for priority populations. However, the data also shows a consistent disparity in completion between all students and priority populations.

While data for Indigenous students living on reserve and off reserve is masked, the unmasked data shows a 20% difference when comparing the five- and six-year completion rates between the two: the on-reserve data is significantly lower than the off-reserve population.

For CYIC, the data shows a general pattern of increase but the small number of students within this population requires us to look at trends versus year-to-year data. CYIC completion rates consistently surpass provincial rates each year.

Completion rates for students with disabilities and diverse abilities also show a gradual upward trend over the past five years. The district five- and six-year completion rates for students ever with disabilities and diverse abilities is consistently higher than the provincial average.

RESPOND

The data sets show that the current strategies and structures in place are having an increasingly positive impact on students and their ability to graduate from our district. Moving forward, our efforts will focus on maintaining that positive work and seeking to increase gains for priority populations. We will continue the summer learning partnership with Katzie First Nation, offering an elementary and secondary summer learning program hosted at the Katzie First Nation community centre.

We will work with both secondary school staff and Indigenous education staff to explore on-reserve student profiles and develop differentiated supports to promote successful Grade 12 completion for Indigenous students, specifically those living on reserve.

In the 2025/26 school year, we will establish a structure and process at both the school and district levels to identify, monitor, and provide appropriate interventions for Indigenous learners who live on reserve.

Planning is underway with the site-based administration at each of the secondary schools to determine CYIC student willingness for graduation exit interviews. These differentiated conversations will focus on each student's individual journey through the system. Student feedback on what has worked, what has not, and what changes should be considered will help inform and steer the district's work to support all student success, including students belonging to the CYIC population.

POST-SECONDARY AND CAREER PREPARATION

This section analyzes data from the Immediate Transition to Post-Secondary Institutions and the Student Learning Survey.

ANALYZE

Immediate Transition to Post-Secondary Institutions

- 50% all resident students
- 32% Indigenous students
- 40% students with a disability or diverse ability

INTERPRET

The transition to post-secondary institutions (PSI) data over the past five years has consistently shown 50% of students immediately transition to post-secondary after graduation, which is below the provincial average. We are particularly concerned with what appears to be a declining trend for Indigenous learners. Our district does not rely solely on this source of data to assess the success of our students after graduation. We have a robust Train in Trades program, with approximately 125 students being concurrently enrolled in first year post-secondary trades programs each year. It has been confirmed with the Ministry of Education and Child Care that the Grade 12 Train in Trades students are not included in the district's PSI transition data.

The five post-graduation preparedness questions in the Student Learning Survey, completed by Grade 10 and 12 students, show positive trends across all questions for all students. However, the results for Indigenous students do not show the same gains. The downward trend of Indigenous learners transitioning immediately to post-secondary school and the 2022/23 rate of 32% adds to this concern.

RESPOND

This data has been shared with secondary principals to further explore and discuss as they lead conversations and planning at their individual school sites. It has also been shared with the Indigenous education department, which wants to better understand this data. One way the department plans to do this is by including the data in the Indigenous student voice forum in May 2026. We believe that by listening to students' stories and experiences, we will more fully understand the data and how to respond to it.

CONCLUSION

Overall, students in the Maple Ridge – Pitt Meadows School District are performing at or above provincial averages across multiple domains, reflecting the effectiveness of our collective efforts to create safe, caring, and engaging learning environments. At the same time, the data clearly indicates that priority populations – including students of Indigenous ancestry, students with a disability or diverse ability, and children and youth in care – are not yet achieving at the same levels as their peers.

This reinforces the need to continue the strategies and practices that are positively impacting the majority of our students, while expanding our efforts to ensure every learner has equitable opportunities to succeed. Embedding universal design for learning (UDL) principles and differentiated instruction across all classrooms will be central to this work, enabling educators to meet the diverse needs of students and provide multiple pathways to learning.

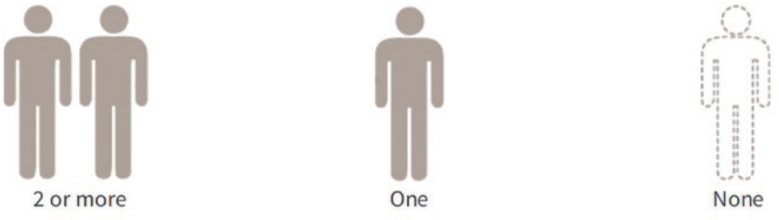
While the classroom learning environment remains our highest priority, we also recognize the need for timely and targeted intervention strategies. Structures must be in place to provide prompt, evidence-based supports when students are identified as not meeting expectations. In the 2025/26 school year, we will explore evidence-informed and sustainable intervention strategies. Further analysis of students who are minimally meeting expectations will be necessary to deepen our understanding and guide our actions.

As in many districts across the province, we remain concerned about literacy and numeracy achievement. Our focus will be on re-centring instructional priorities on these essential foundations, while maintaining our commitment to inclusive, responsive, and supportive learning environments. By doing so, we can ensure that all students, regardless of background or circumstance, are empowered to reach their full potential.

APPENDIX A

2023/24 DISTRICT MDI AND YDI DATA

Grade 5 2023/24 MDI Results: Number of Important Adults at School



	2 or more	One	None
	69%	8%	23%
Average for all Schools	67%	10%	23%

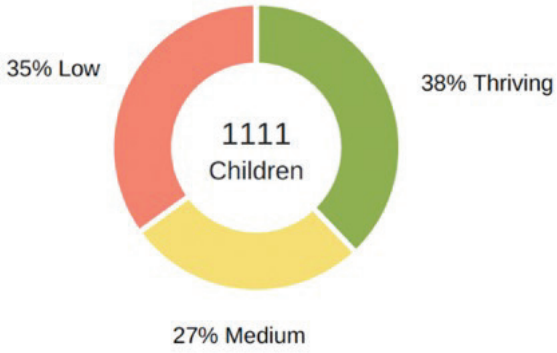
Grade 5 2023/24 MDI Results: Well-Being (Thriving)

High Well-being (Thriving)
Children who score in the high range on at least 4 of the 5 measures of well-being and have no low-range scores.

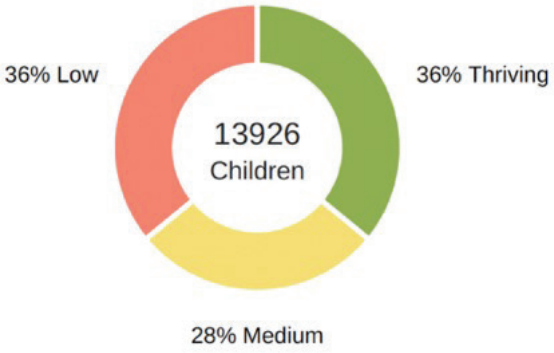
Medium Well-being
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

Low Well-being
Children who score in the low range on at least 1 of the 5 measures of well-being.

MAPLE RIDGE-PITT MEADOWS



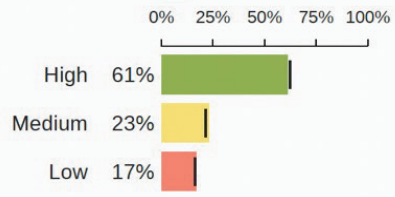
ALL PARTICIPATING SCHOOLS



Grade 5 2023/24 MDI Results: School Belonging

Note: Black line is the provincial MDI average.

School belonging is the degree to which children feel connected and valued at their school. e.g., "I feel like I am important to this school."

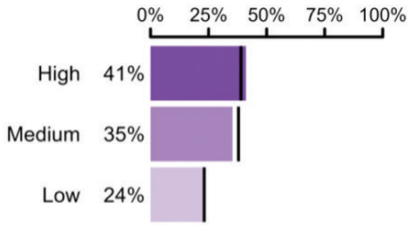


2023/24 District YDI Data: Number of Supportive Adults at School (% Reporting 2 or More Adults)

Note: Black line is the provincial YDI average.

Youth's level of agreement with statements about how supported they feel by the adults at their school.

e.g., "At my school, there is an adult who really cares about me."

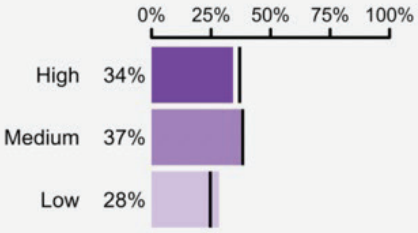


2023/24 District YDI Data: School Belonging

Note: Black line is the provincial YDI average.

Youth's level of agreement with statements about their sense of belonging at school.

e.g., "I feel like I belong in this school."



2023/24 District YDI Data: Thriving

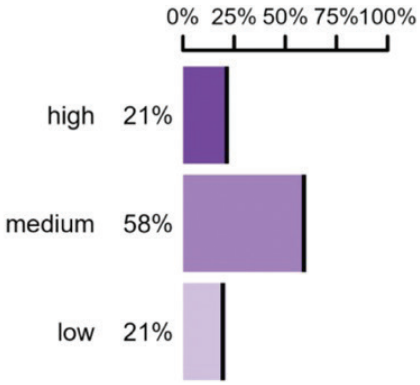
Note: Black line is the provincial YDI average.

High Thriving
Youth who indicated high scores on the 7 measures

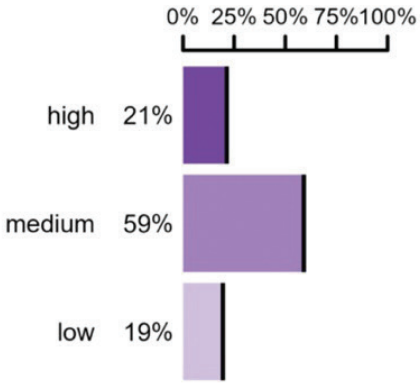
Moderate Thriving
Youth who indicated average scores across the 7 measures

Low Thriving
Youth who indicated low scores across the 7 measures

Maple Ridge-Pitt Meadows



All Participating Districts

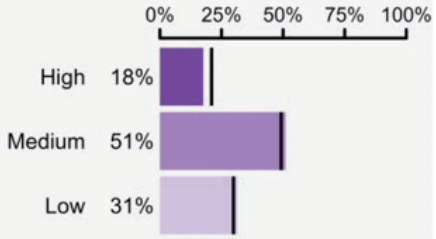


2023/24 District YDI Data: Positive Mental Health

Note: Black line is the provincial YDI average.

Positive mental health was assessed using the Warwick-Edinburgh Mental Well-being Scale (WEMWBS; Tennant et al., 2007). The WEMWBS is a seven-item scale that asks how frequently youth have experienced clear and healthy thought patterns, positive self-perception, effective problem-solving abilities, and autonomous decision-making in the last two weeks.

Results are based on the sum scores across the seven items in the scale. The maximum score is 35. High (28+), Medium (21-27), and Low (0-20).

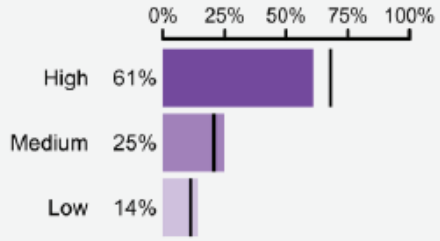


2023/24 District YDI Data: School Climate

Note: Black line is the provincial YDI average.

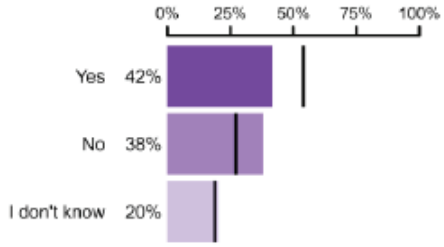
SCHOOL SAFETY

Youth's level of agreement with the statement "I feel safe at my school."



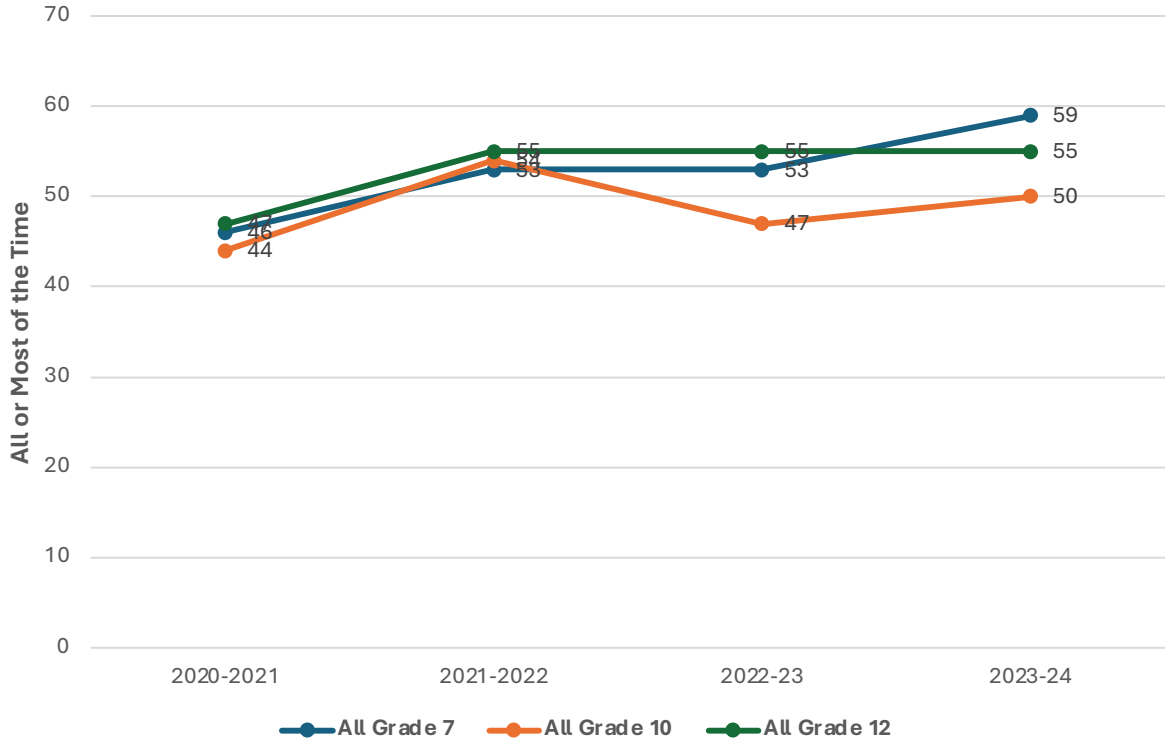
WASHROOM SAFETY

Percentage of youth who feel safe using their school's washrooms.

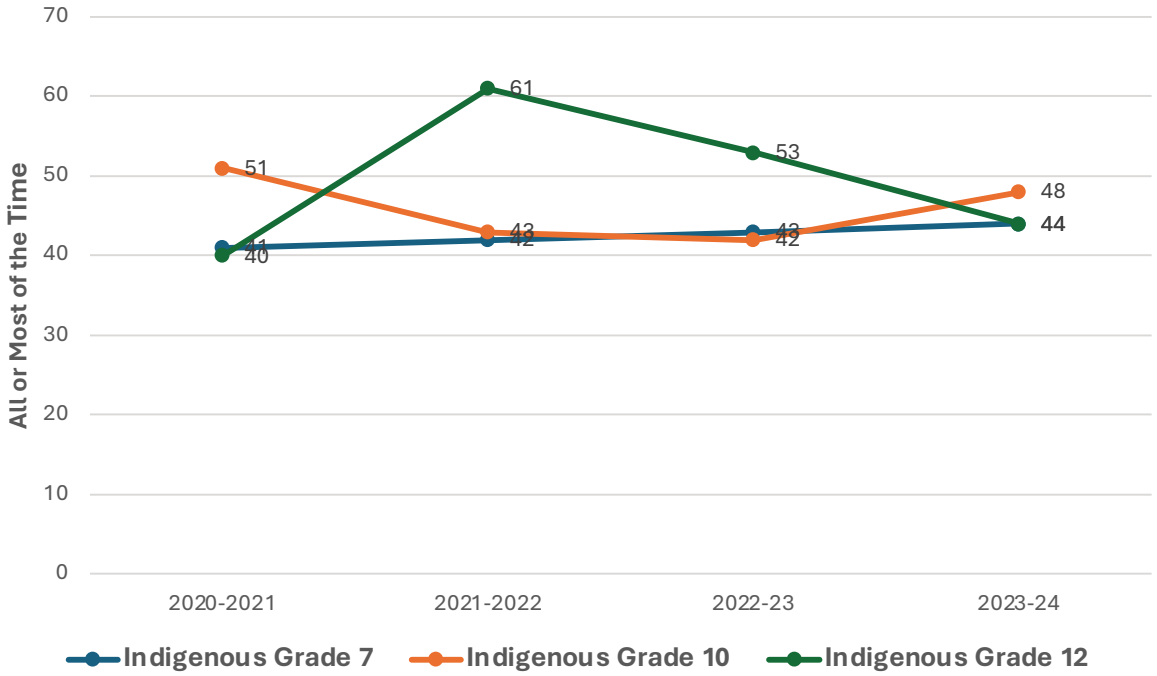


2023/24 PROVINCIAL STUDENT LEARNING SURVEY DATA

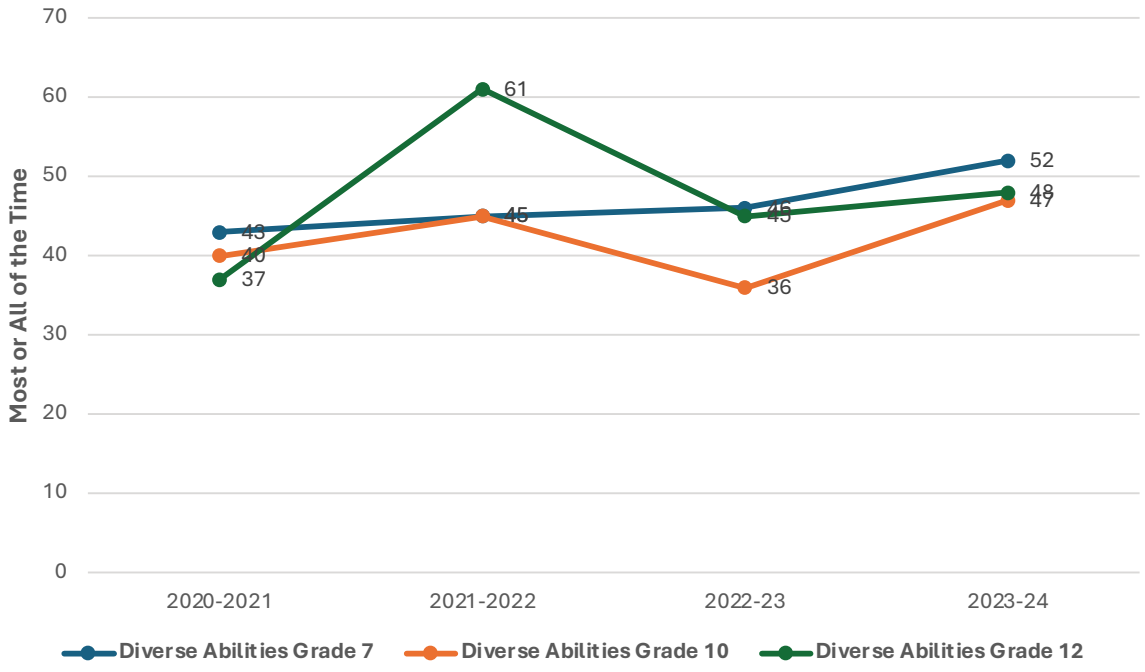
Is school a place where you feel like you belong? (% all or most of the time) – All students



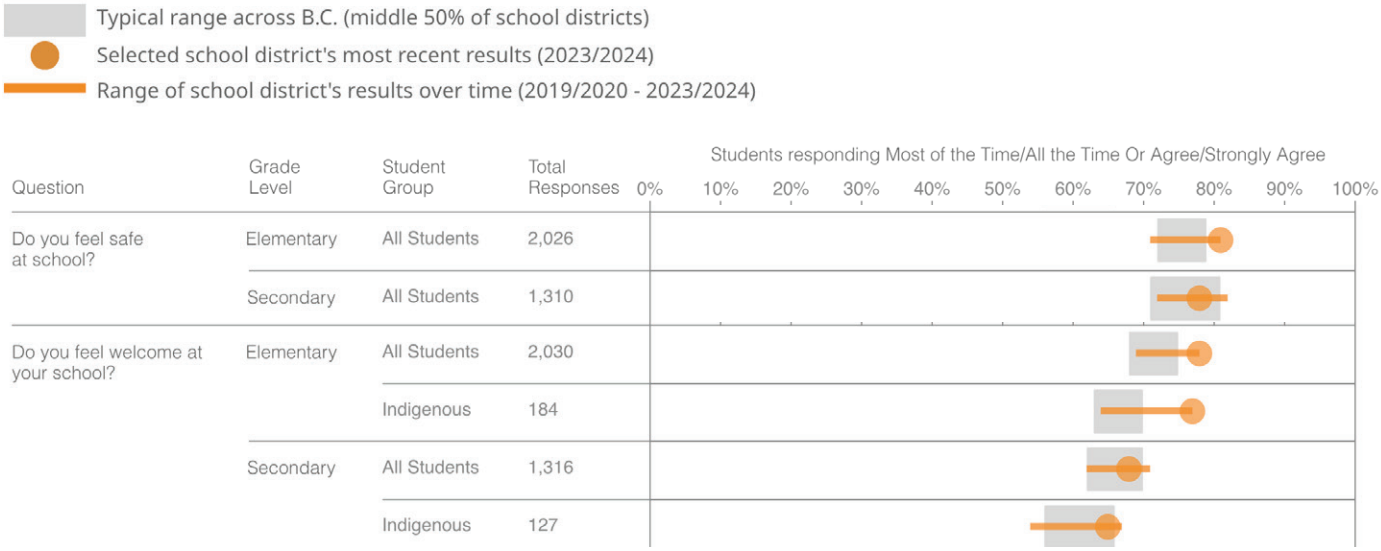
Is school a place where you feel like you belong? (% all or most of the time) – Indigenous students



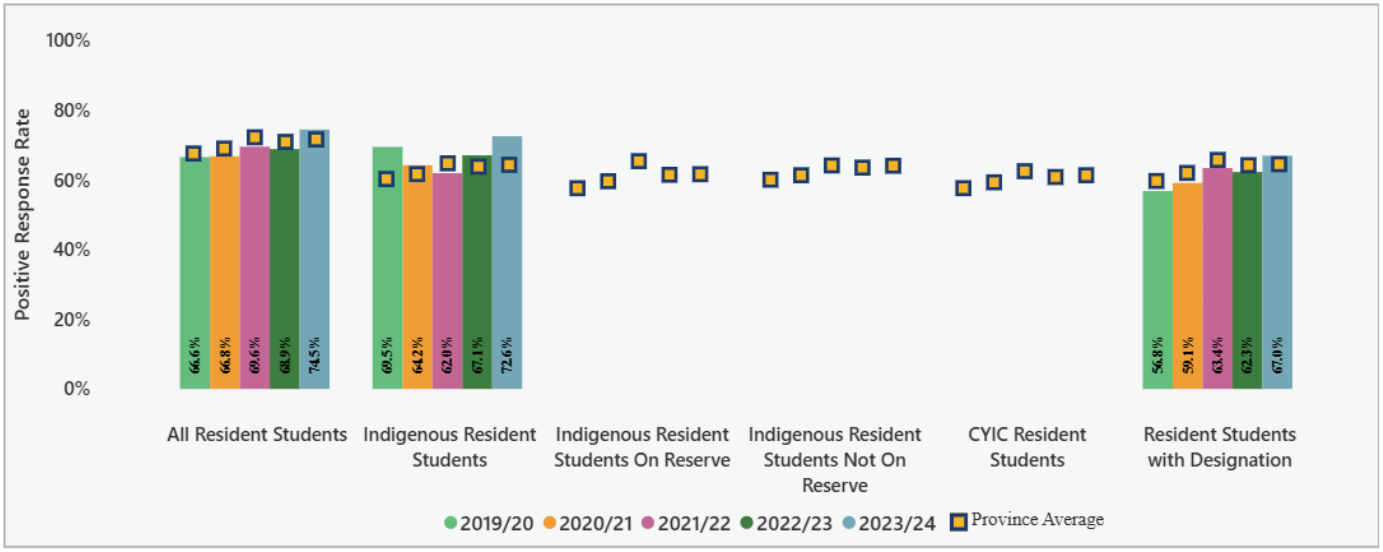
Is school a place where you feel like you belong? (% all or most of the time) – Students with diverse abilities



Student satisfaction and wellness (% all or most of the time)

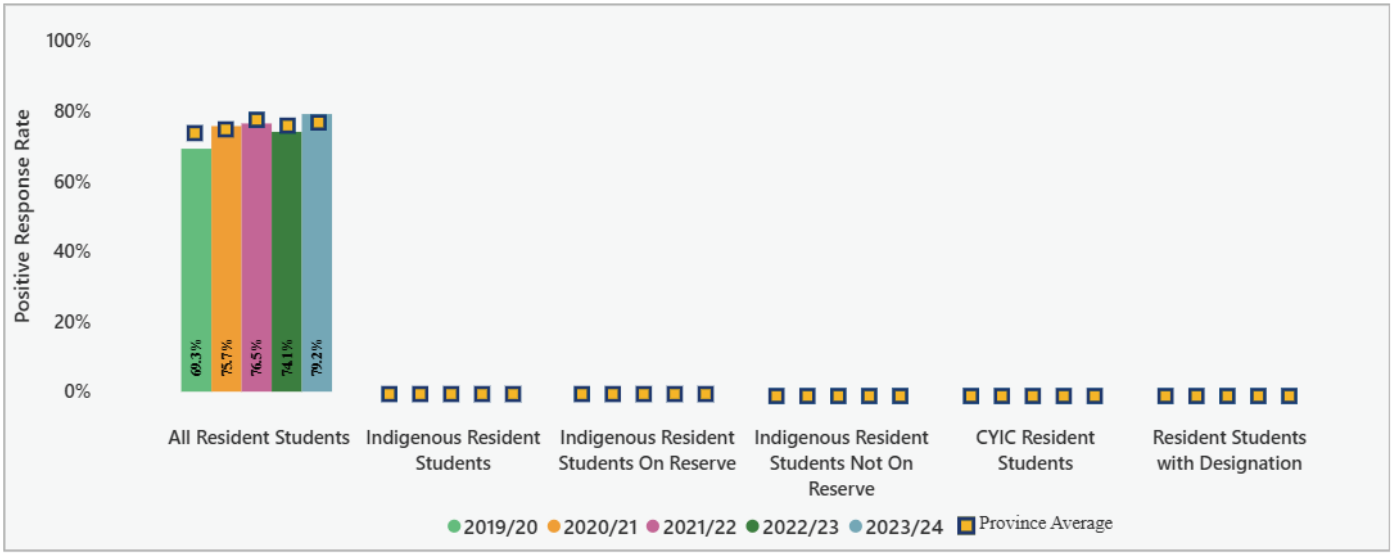


Feel welcome – Grades 4, 7 and 10



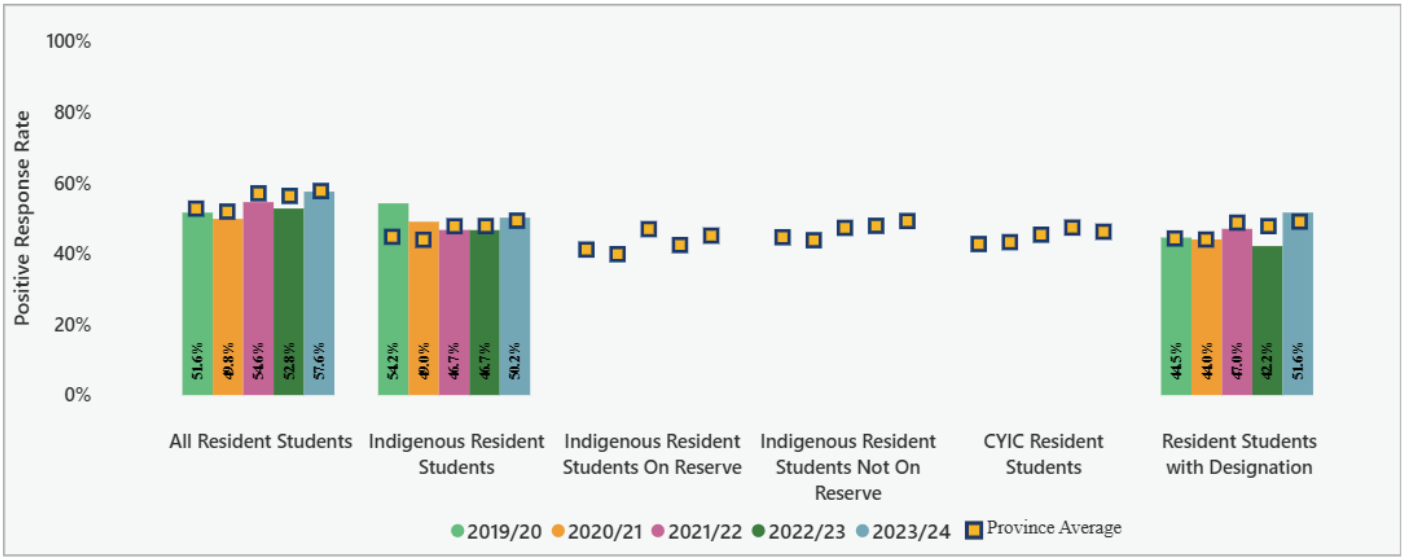
Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

Feel safe – Grades 4, 7 and 10



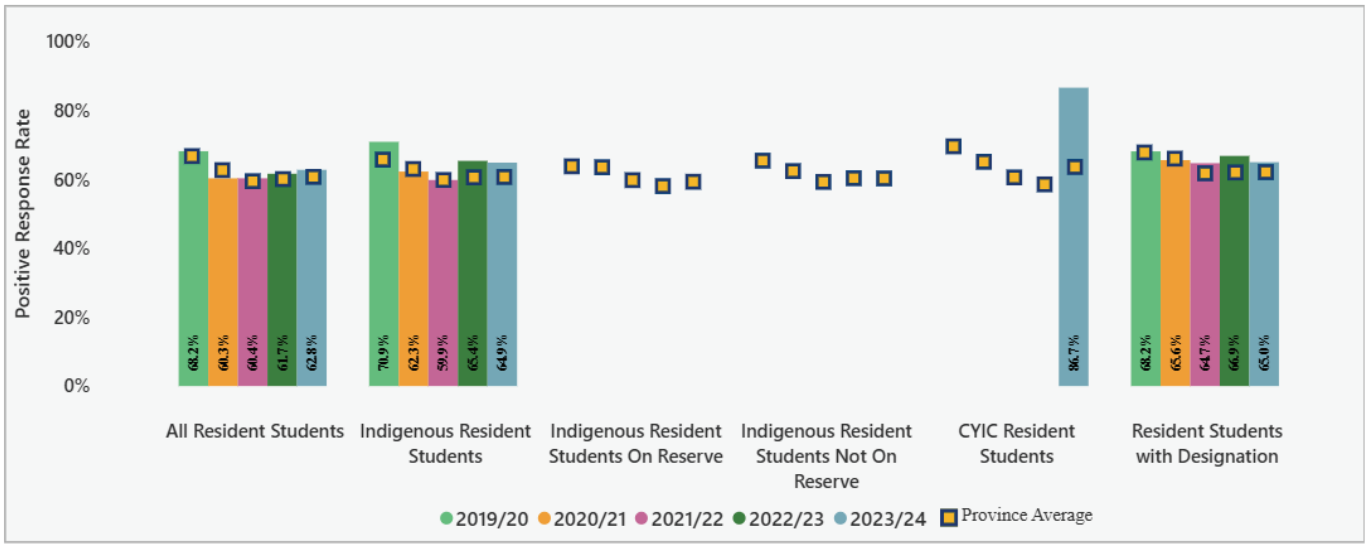
Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

School belonging – Grades 4, 7 and 10



Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

Adults care – Grades 4, 7 and 10

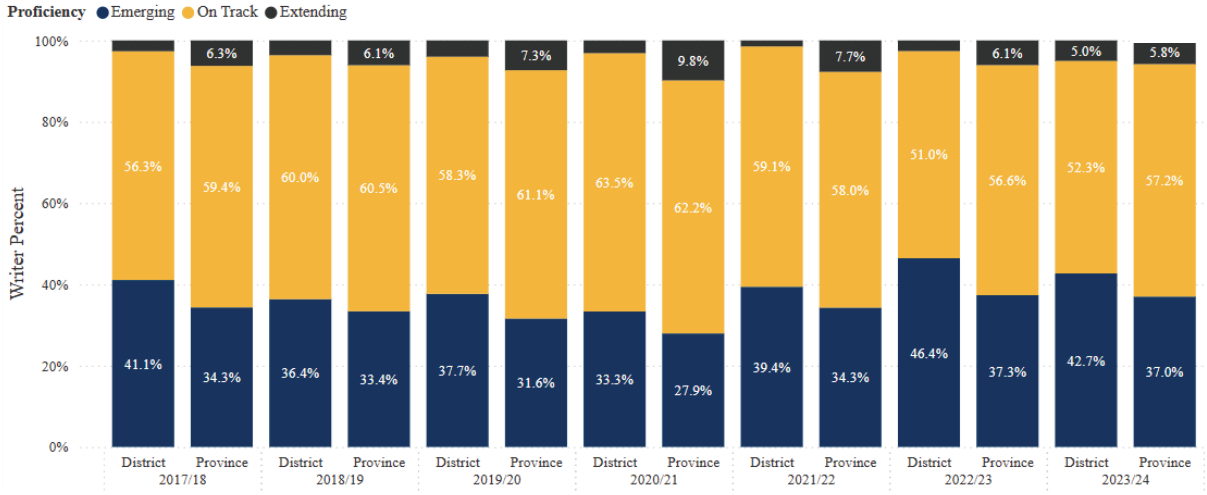


Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

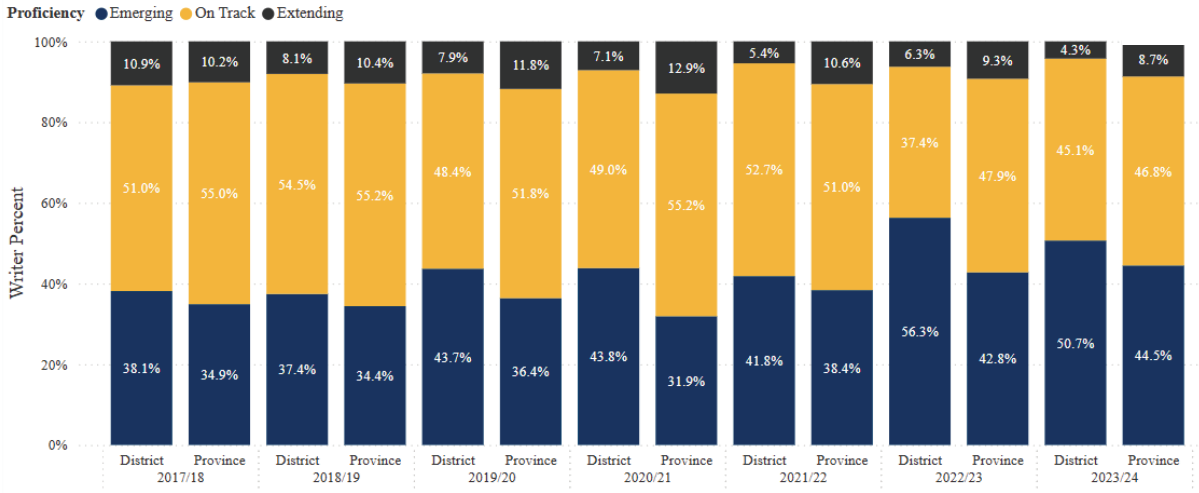
APPENDIX B

FOUNDATION SKILLS ASSESSMENT

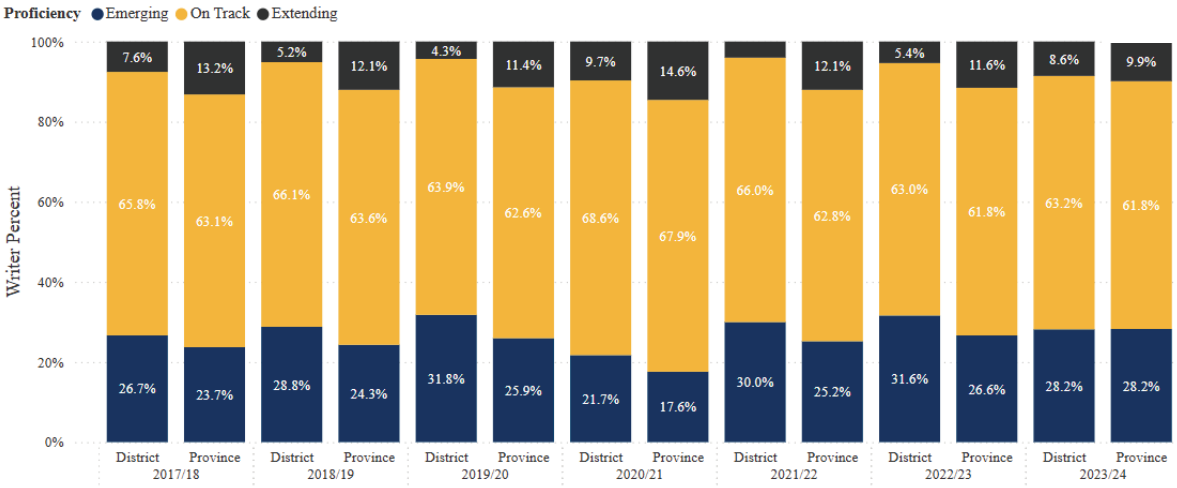
Proficiency Rates for Province, 042 - Maple Ridge-Pitt Meadows, All Schools [Numeracy-04]

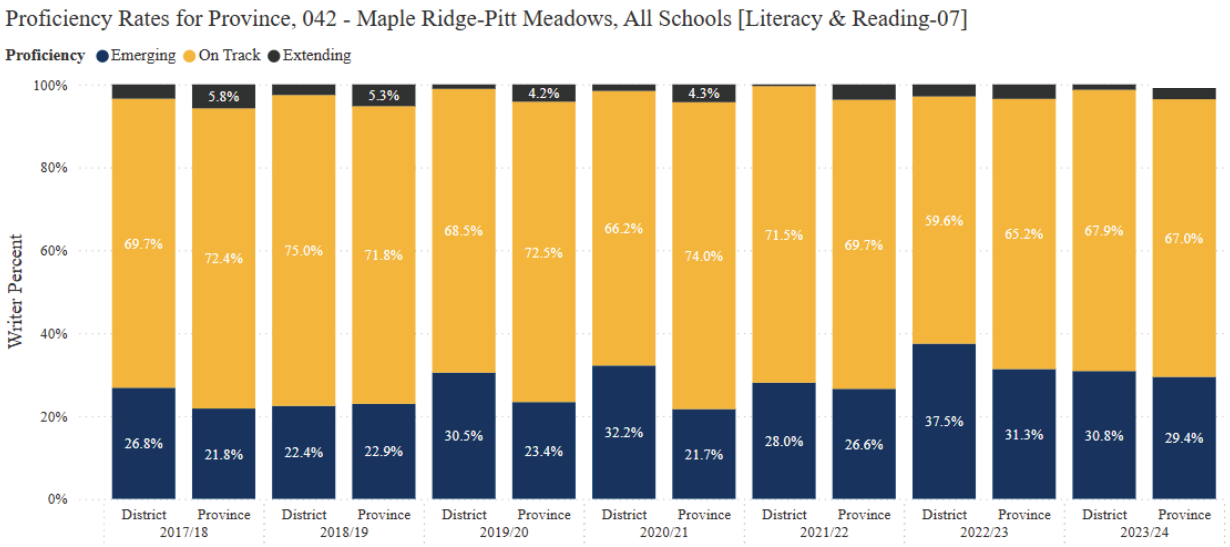


Proficiency Rates for Province, 042 - Maple Ridge-Pitt Meadows, All Schools [Numeracy-07]

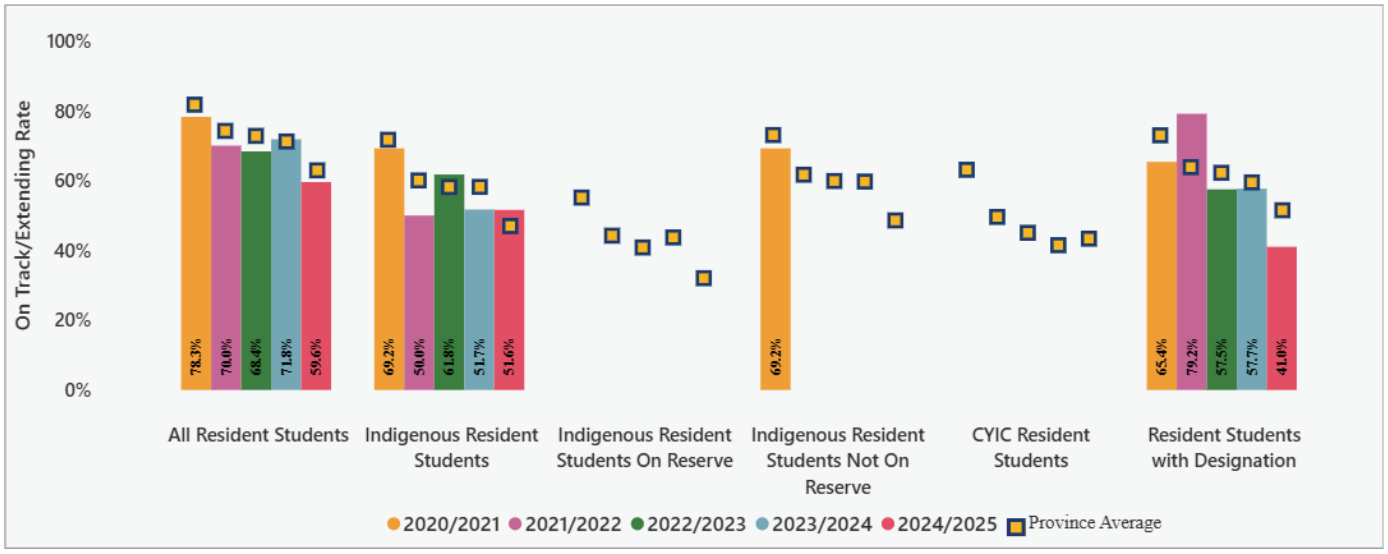


Proficiency Rates for Province, 042 - Maple Ridge-Pitt Meadows, All Schools [Literacy & Reading-04]





Literacy – Grade 4

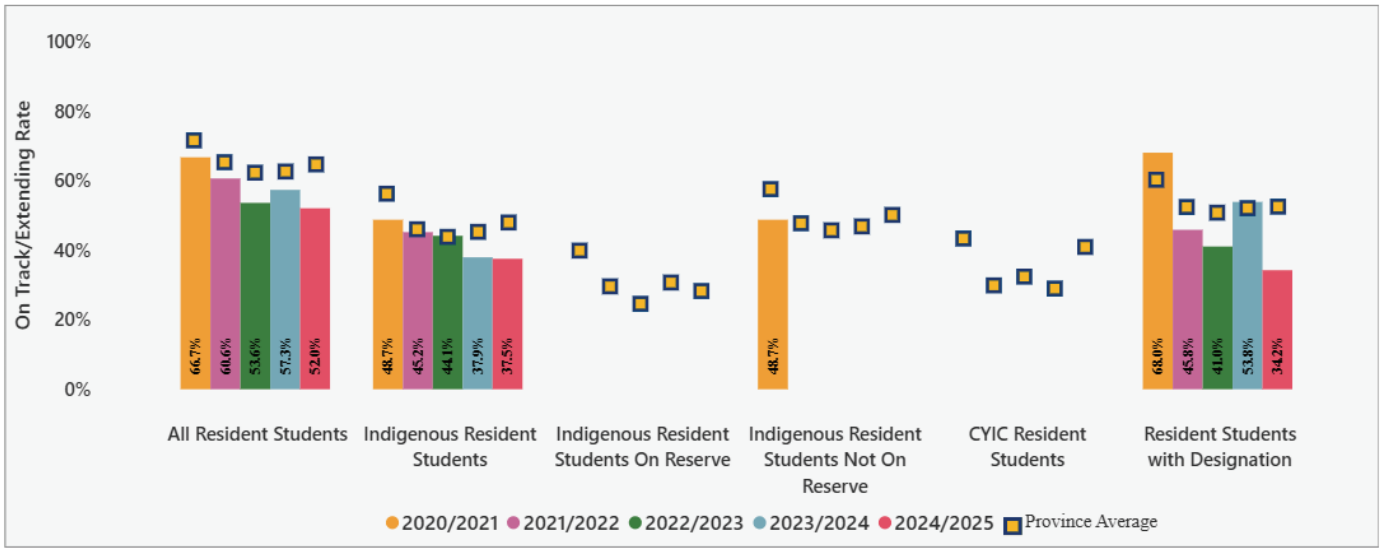


Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

Literacy – Grade 7

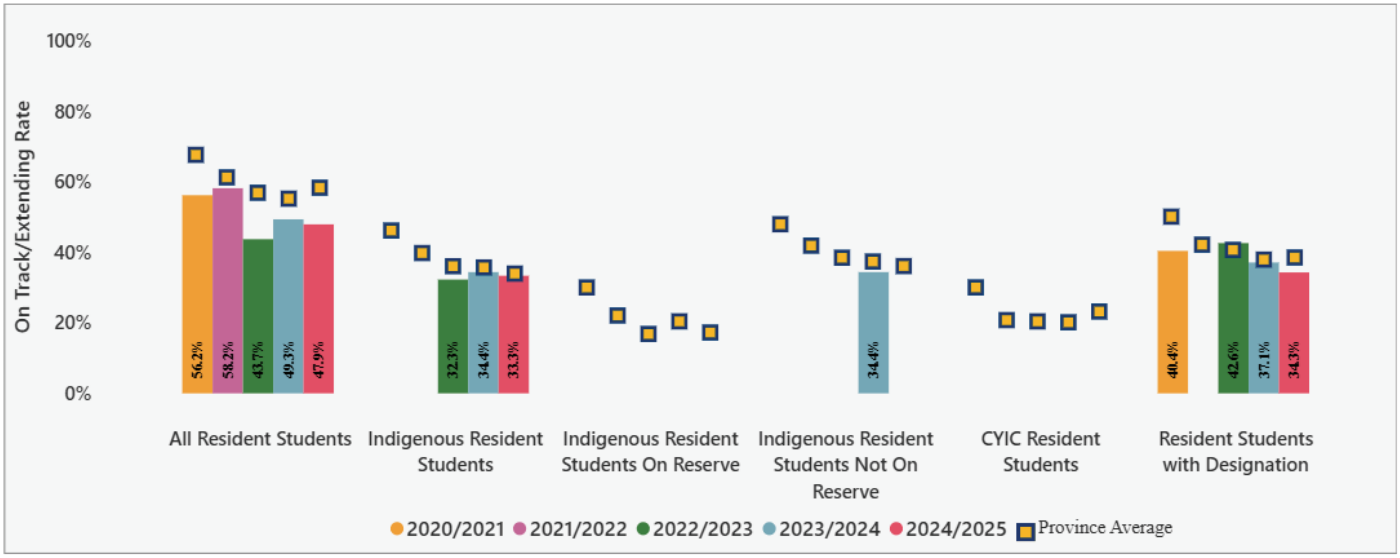
Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

Numeracy – Grade 4



Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

Numeracy – Grade 7

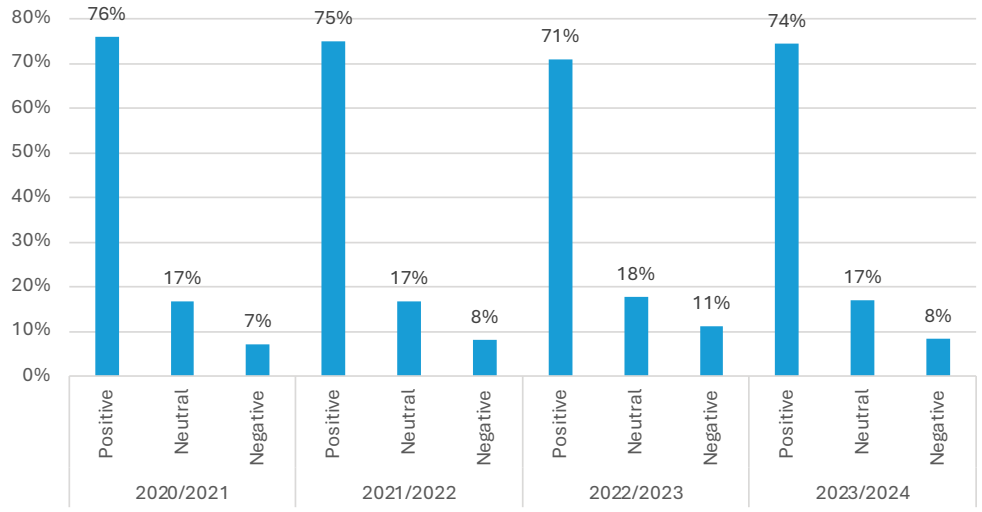


Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

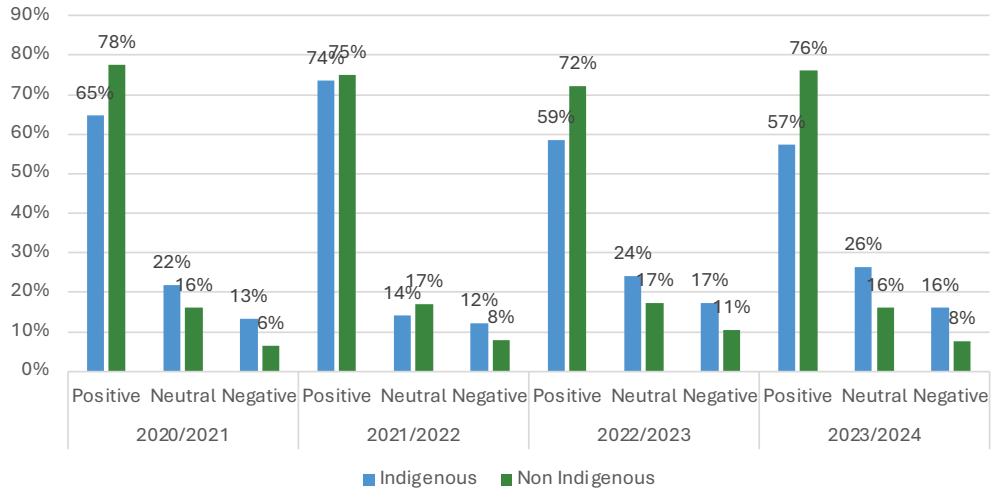
LITERACY AND NUMERACY: ELEMENTARY

Elementary – I continue to get better at math

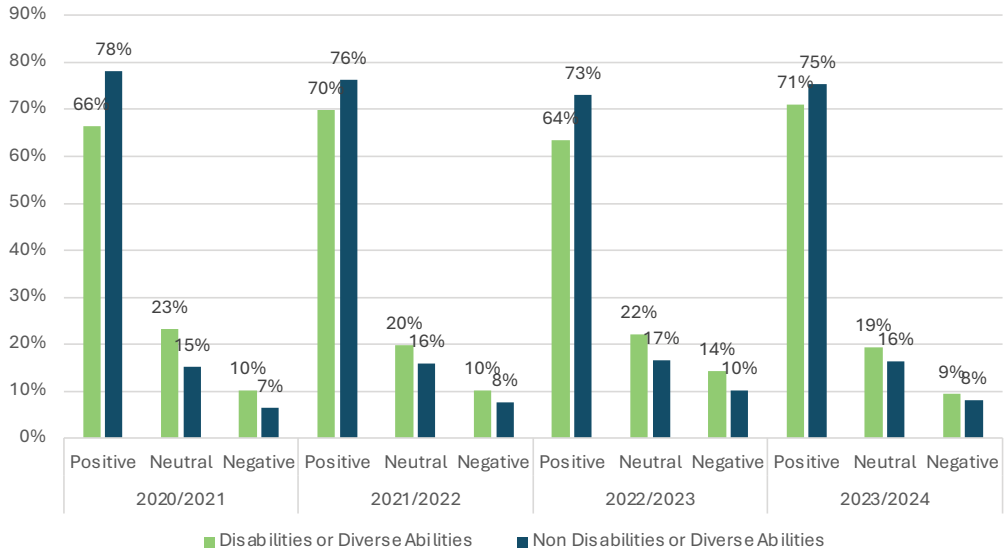
Elementary – All Students



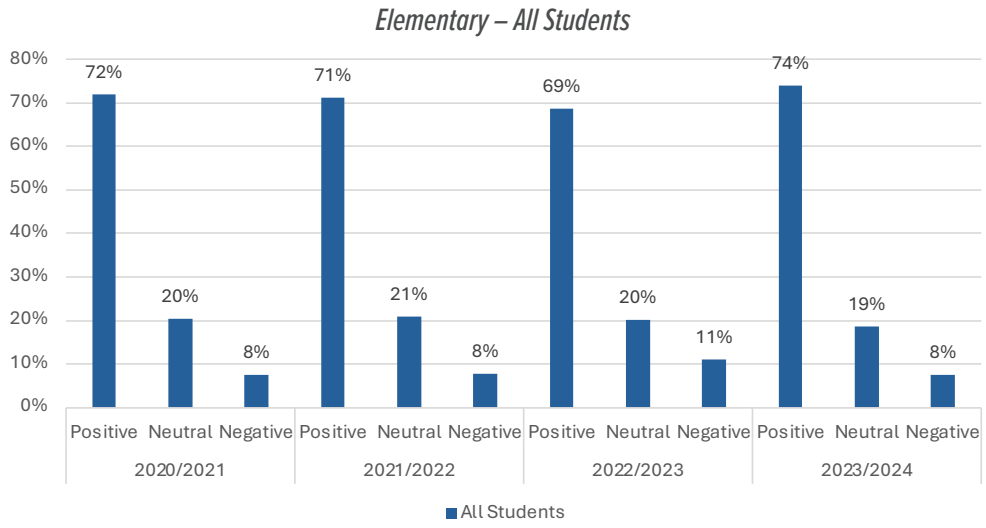
Elementary – Indigenous and Non Indigenous

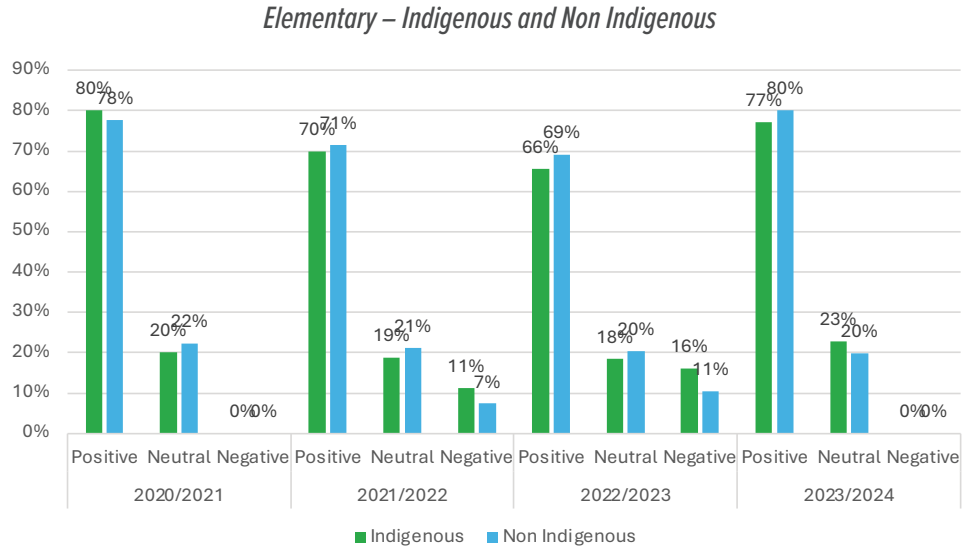


Elementary – Disabilities or Diverse Abilities and Non Disabilities or Diverse Abilities

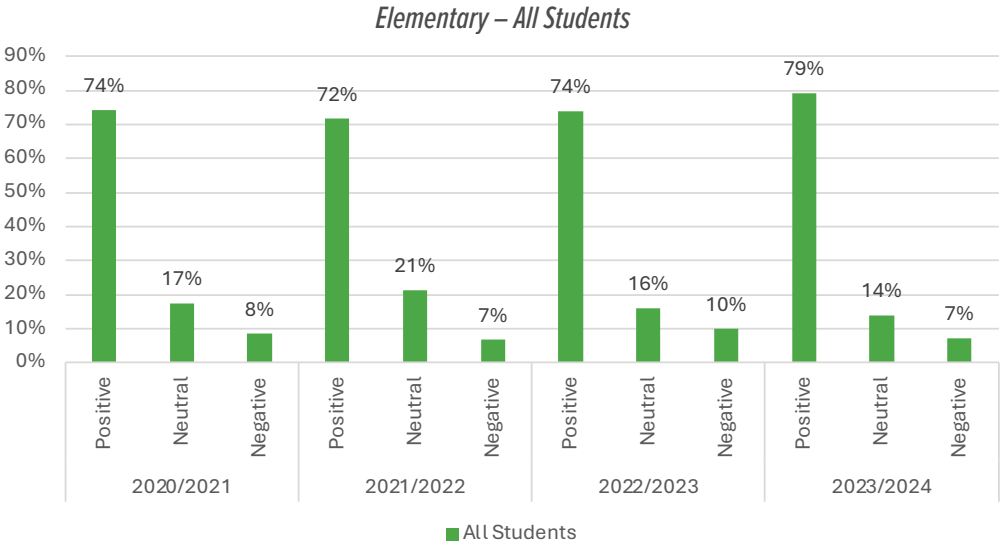


Elementary – I continue to get better at reading

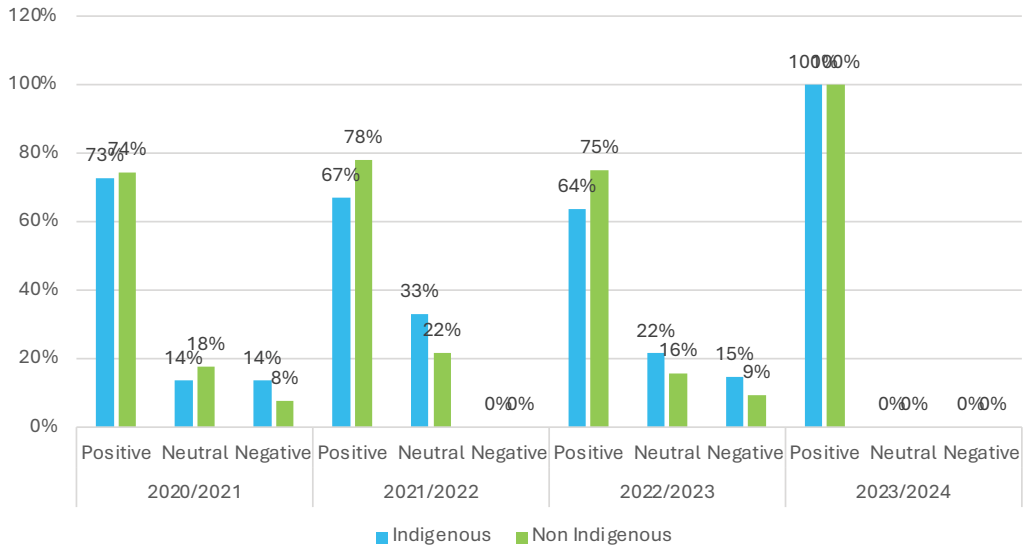




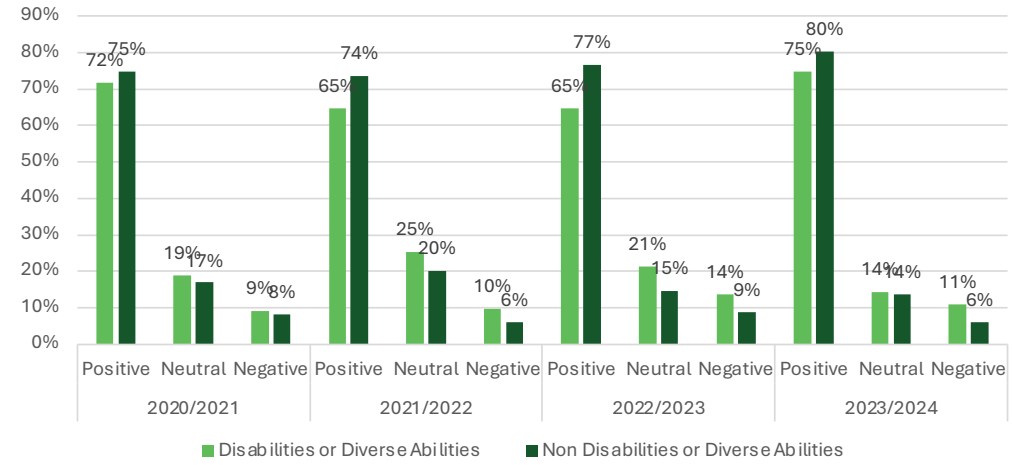
Elementary – I continue to get better at writing



Elementary – Indigenous and Non Indigenous

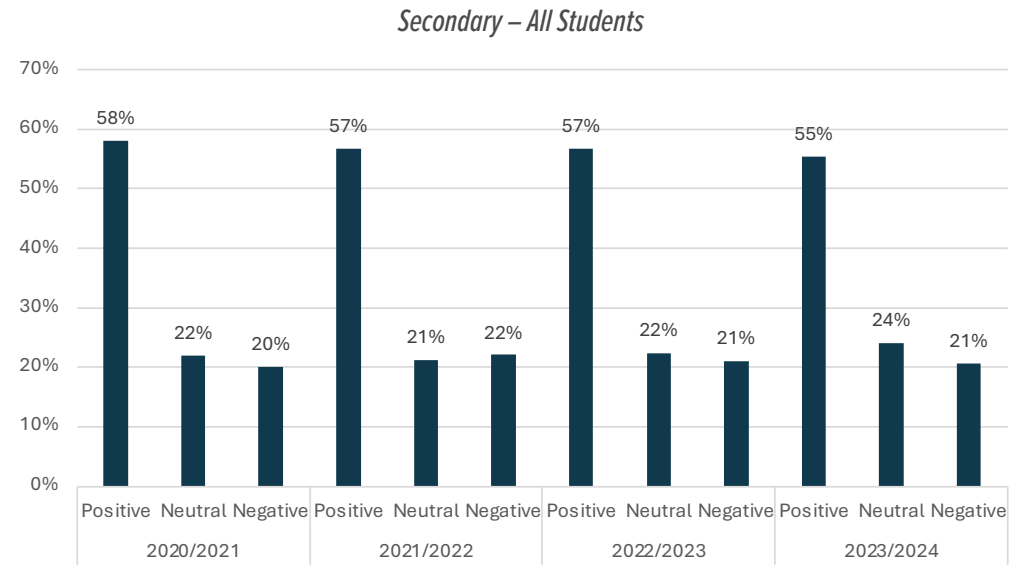


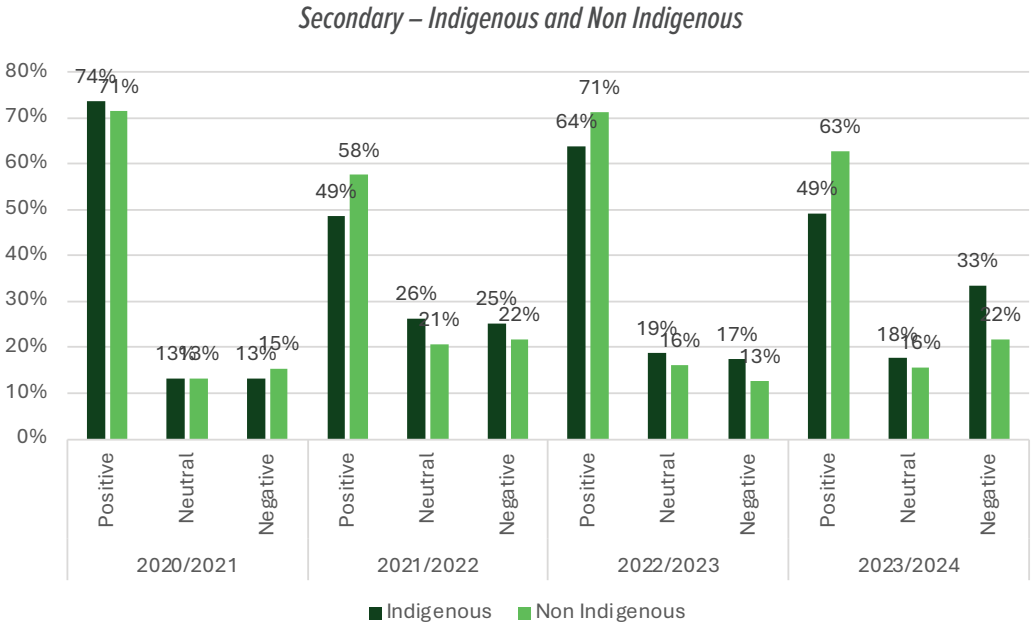
Elementary – Disabilities or Diverse Abilities and Non Disabilities or Diverse Abilities



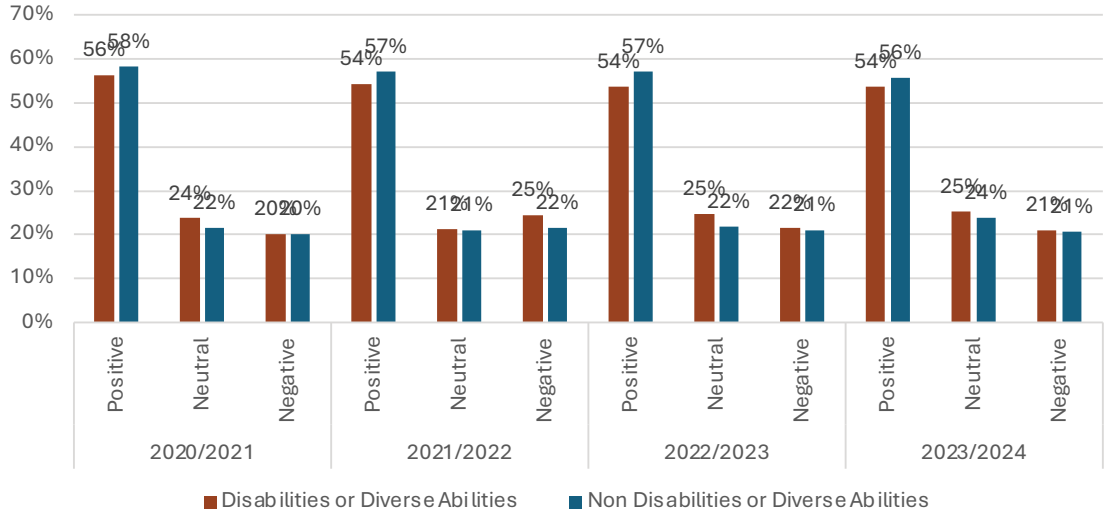
LITERACY AND NUMERACY: SECONDARY

Secondary – I continue to get better at math (apply formulas, interpret data, and solve problems)



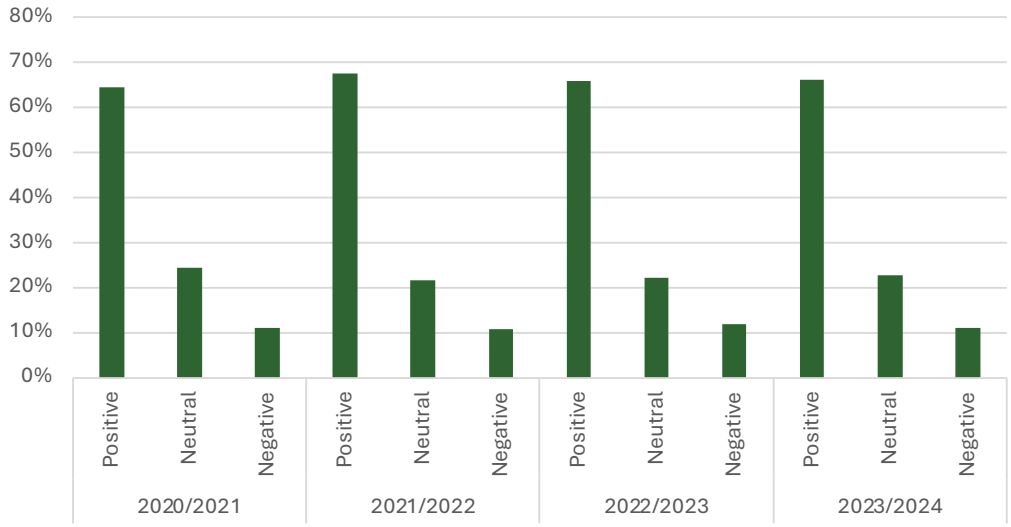


Secondary – Disabilities or Diverse Abilities and Non Disabilities or Diverse Abilities



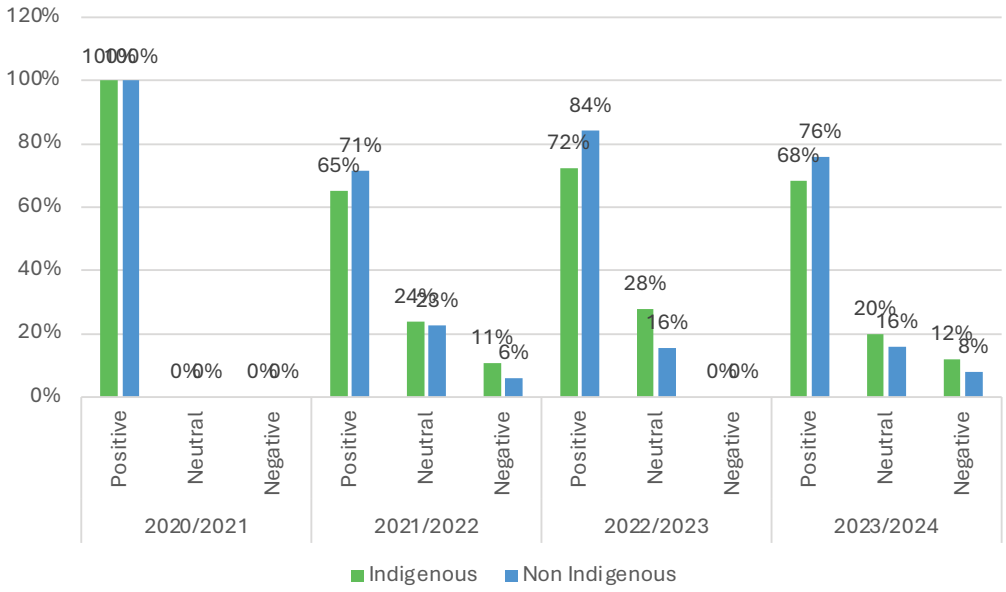
Secondary – I continue to get better at reading (understand main ideas, and interpret information from text and other sources)

Secondary – All Students

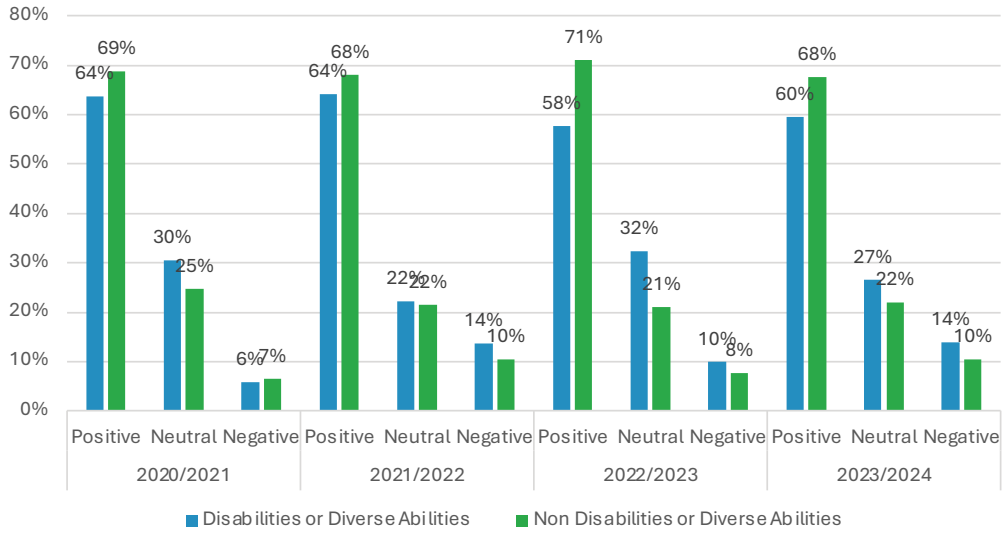


**Some responses masked*

Secondary – Indigenous and Non Indigenous

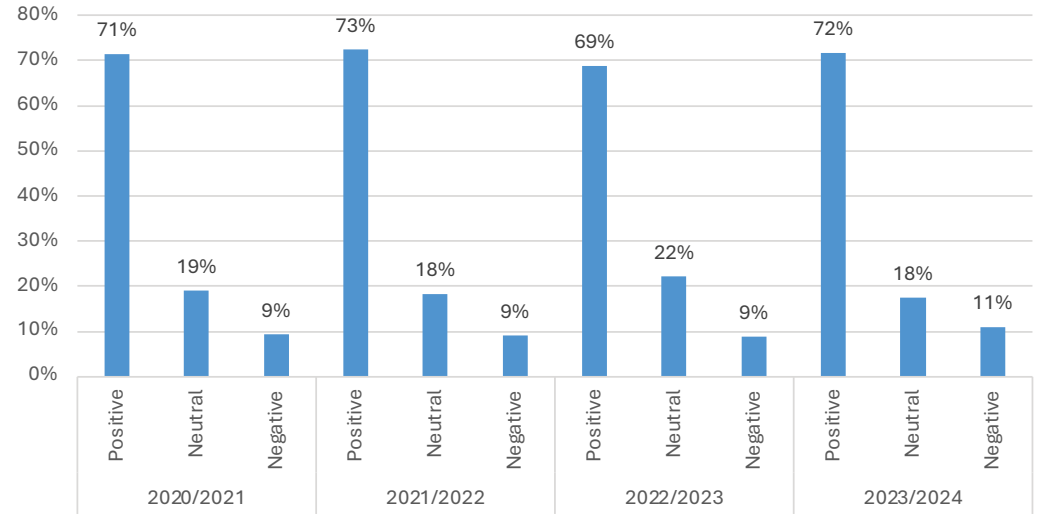


Secondary – Disabilities or Diverse Abilities and Non Disabilities or Diverse Abilities

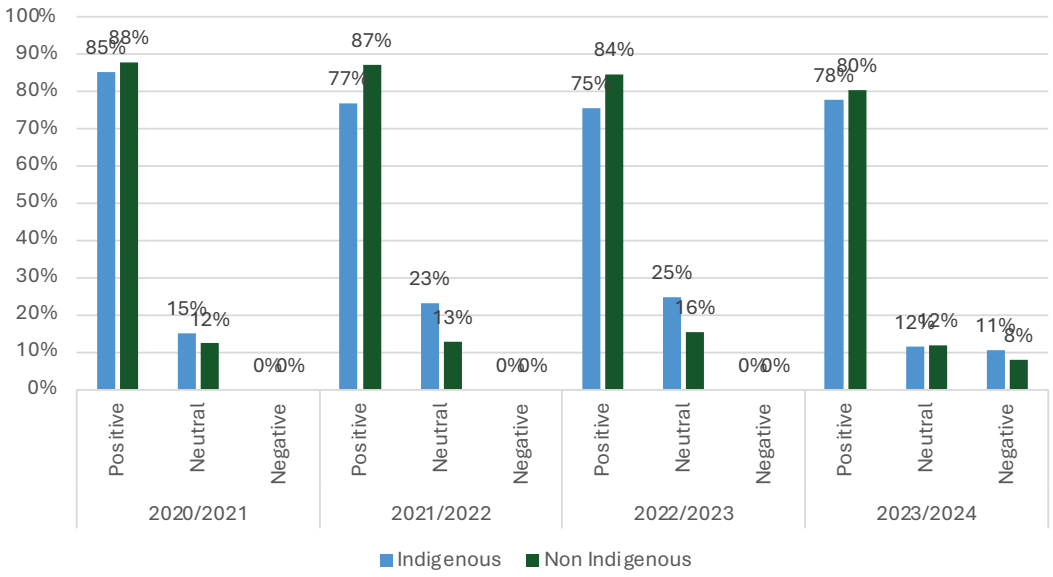


Secondary – I continue to get better at writing (use correct grammar, organize and compose ideas, revise, and edit)

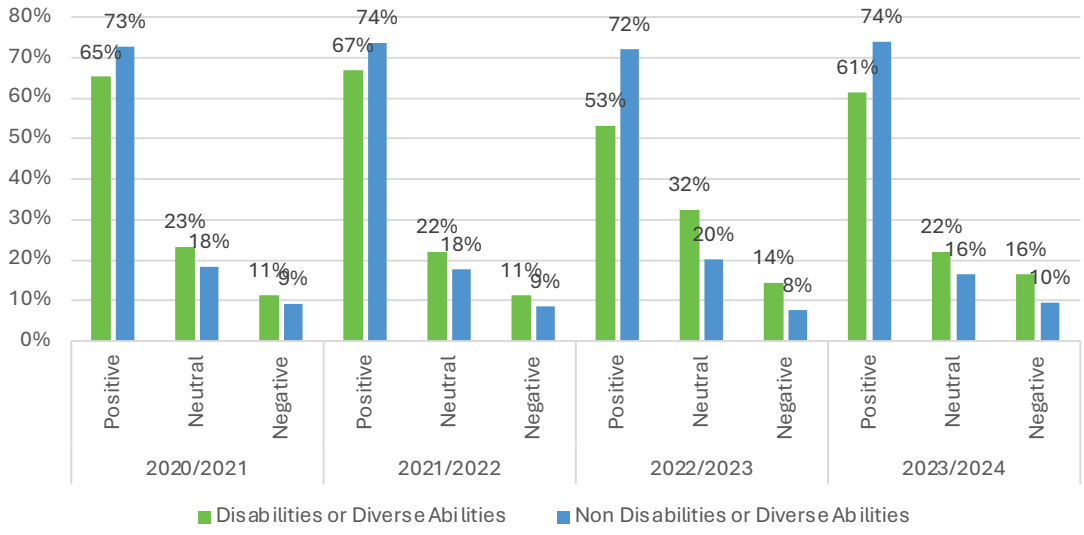
Secondary – All Students



Secondary – Indigenous and Non Indigenous

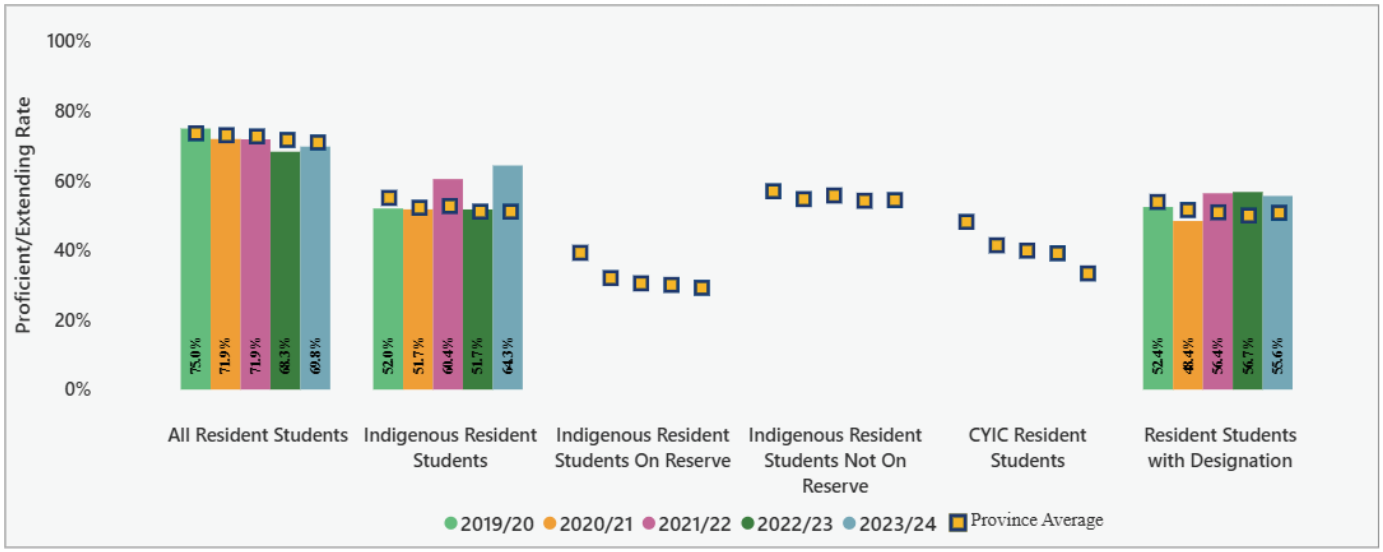


Secondary – Disabilities or Diverse Abilities and Non Disabilities or Diverse Abilities



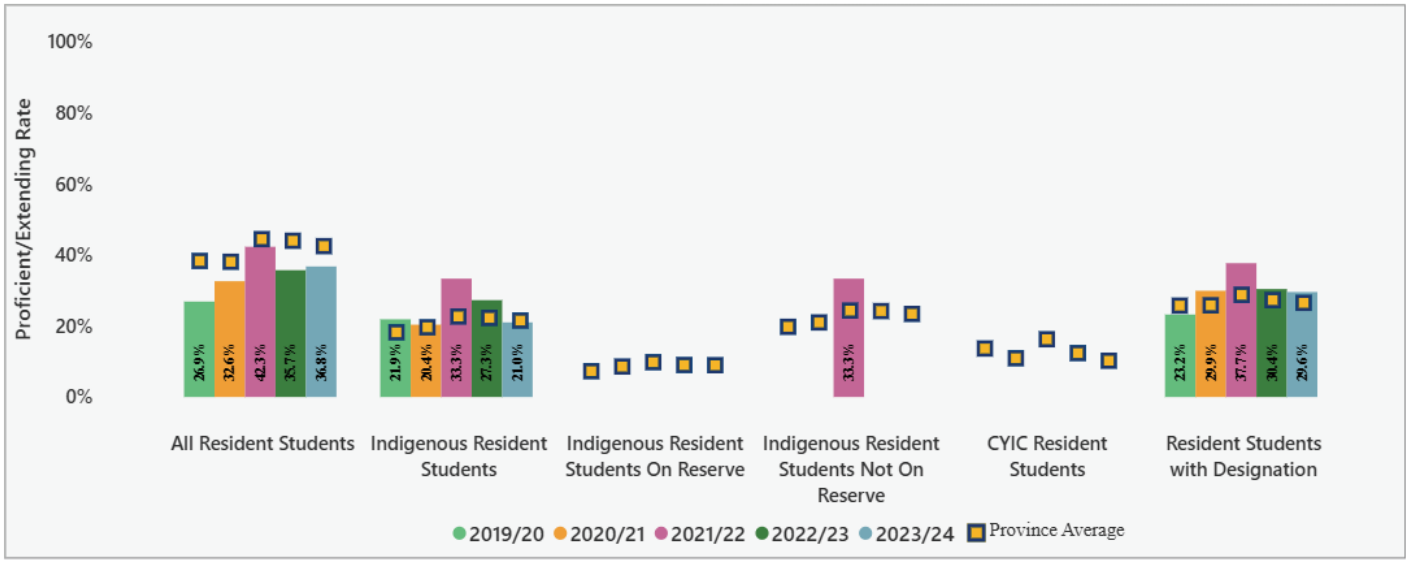
PROVINCIAL GRADUATION ASSESSMENT

Literacy – Grade 10



Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

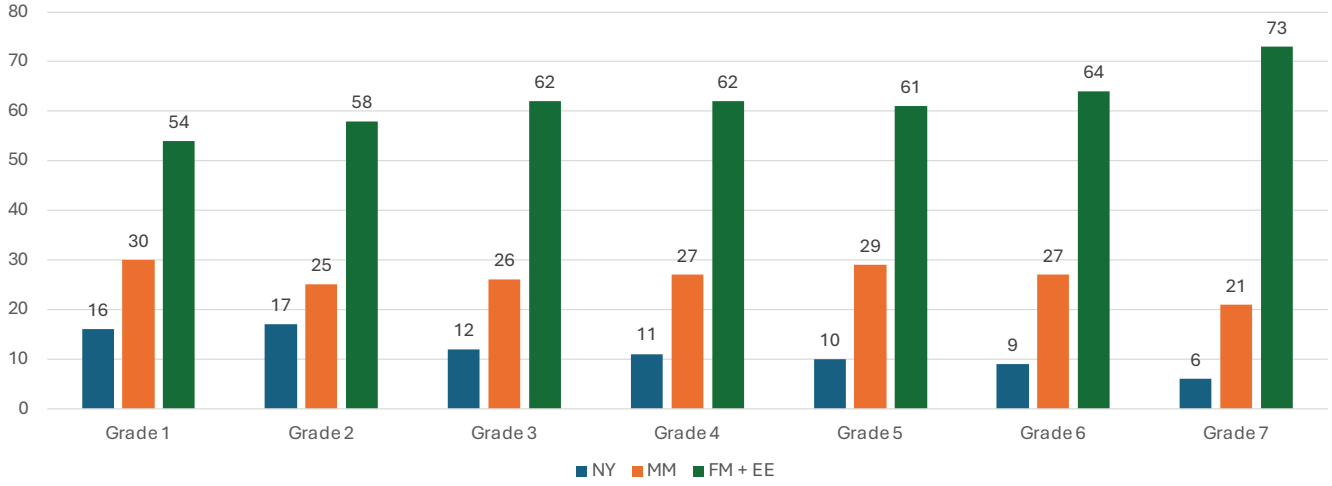
Numeracy – Grade 10



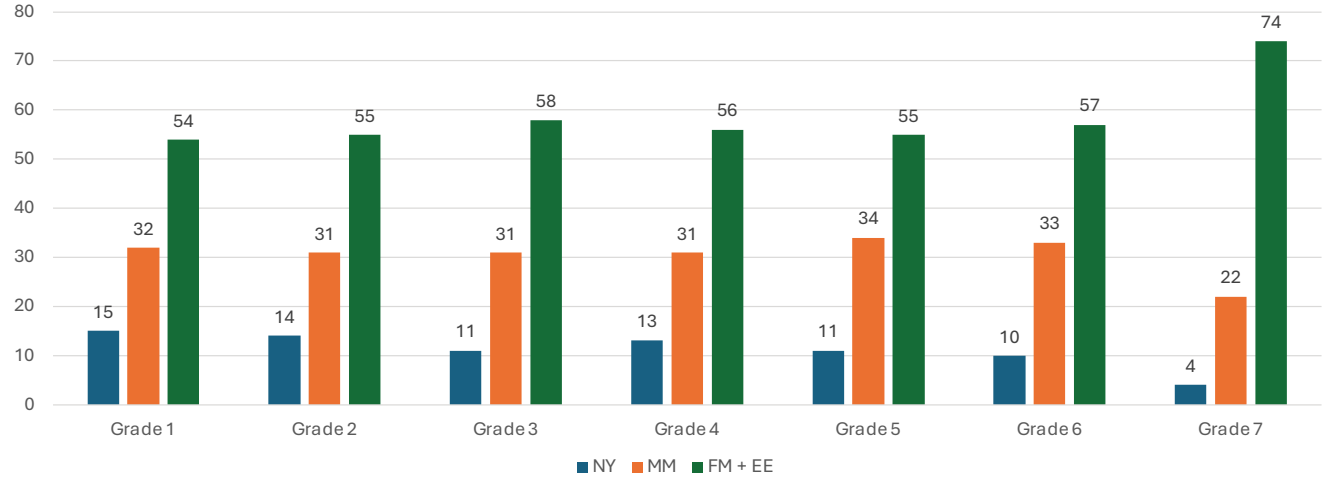
Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

PERFORMANCE STANDARDS ASSESSMENT DATA 2024/25

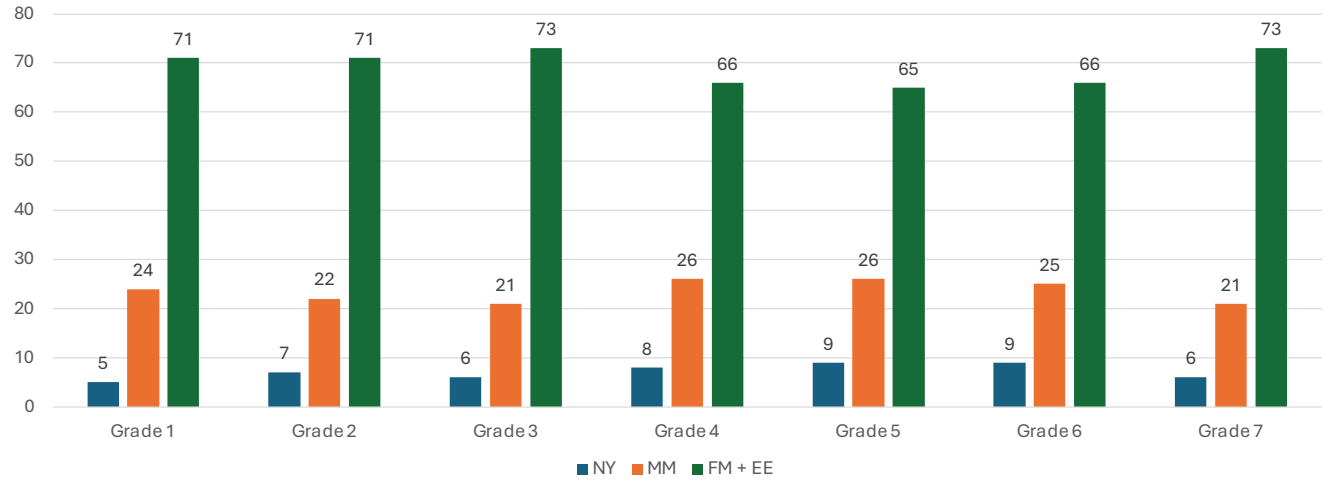
Reading



Writing



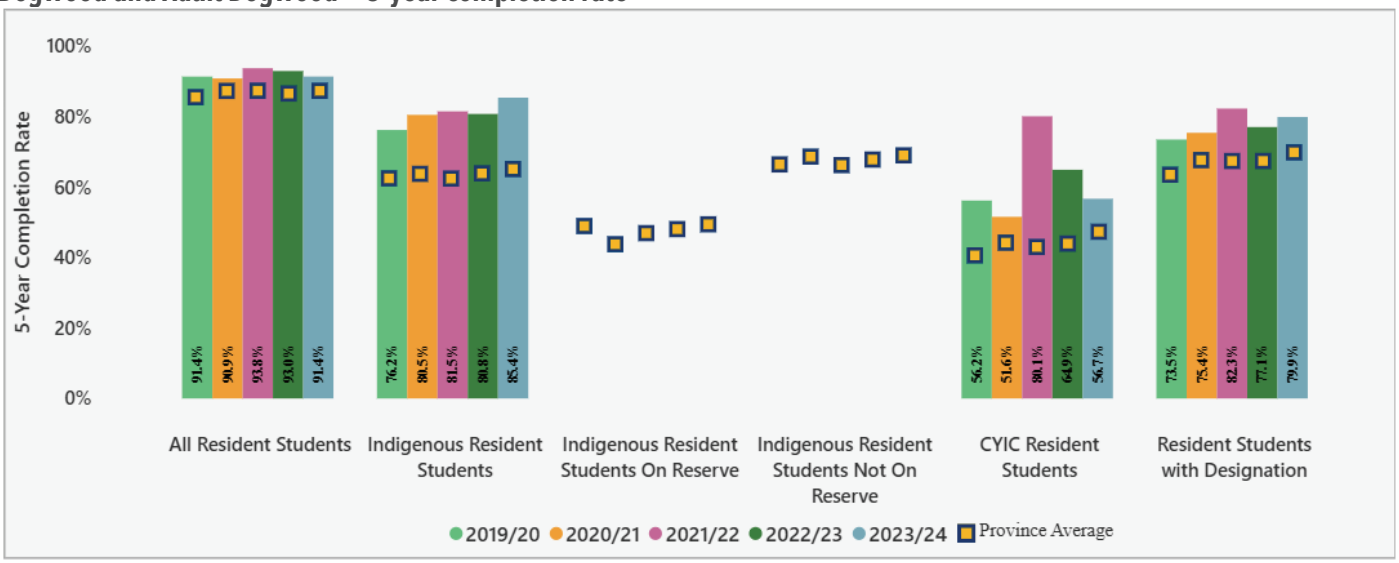
Numeracy



APPENDIX C

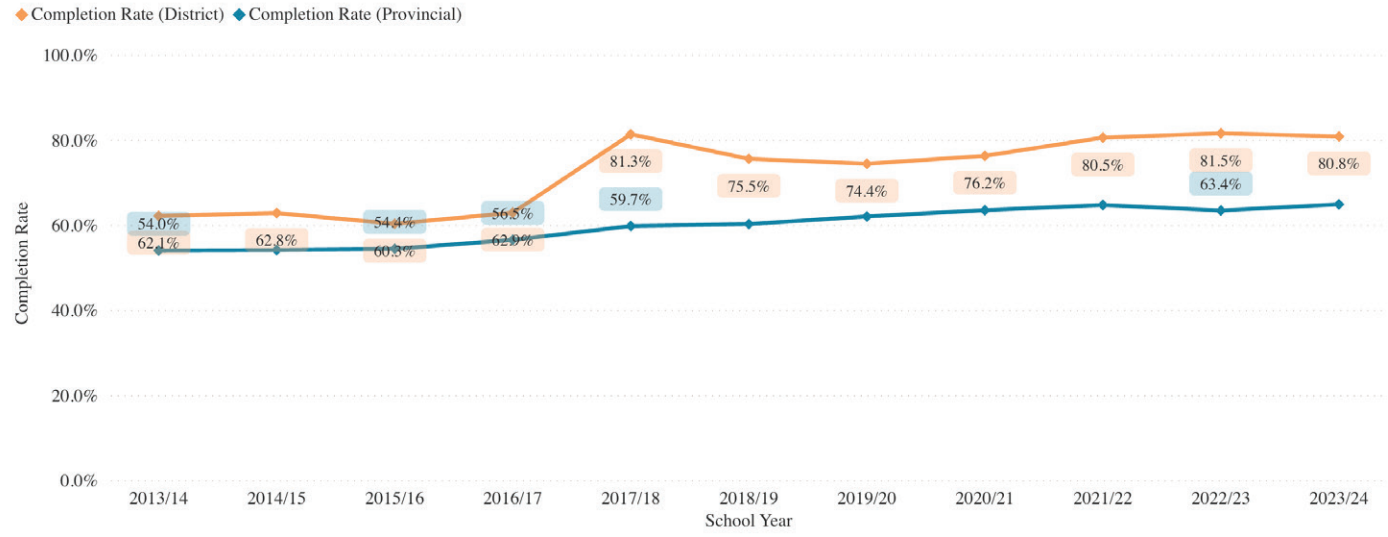
COMPLETION RATES

Dogwood and Adult Dogwood – 5-year completion rate

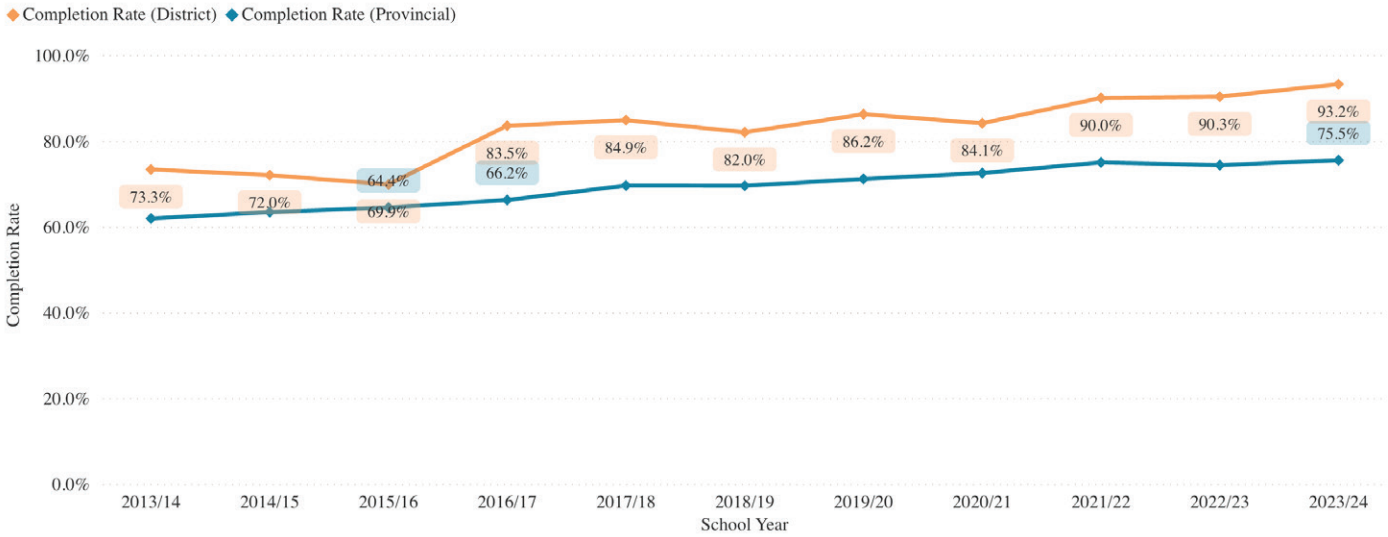


Note: This infographic is not affected by the ELL, Indigenous, Reserve Status, CYIC, Gender, or Designation filters.

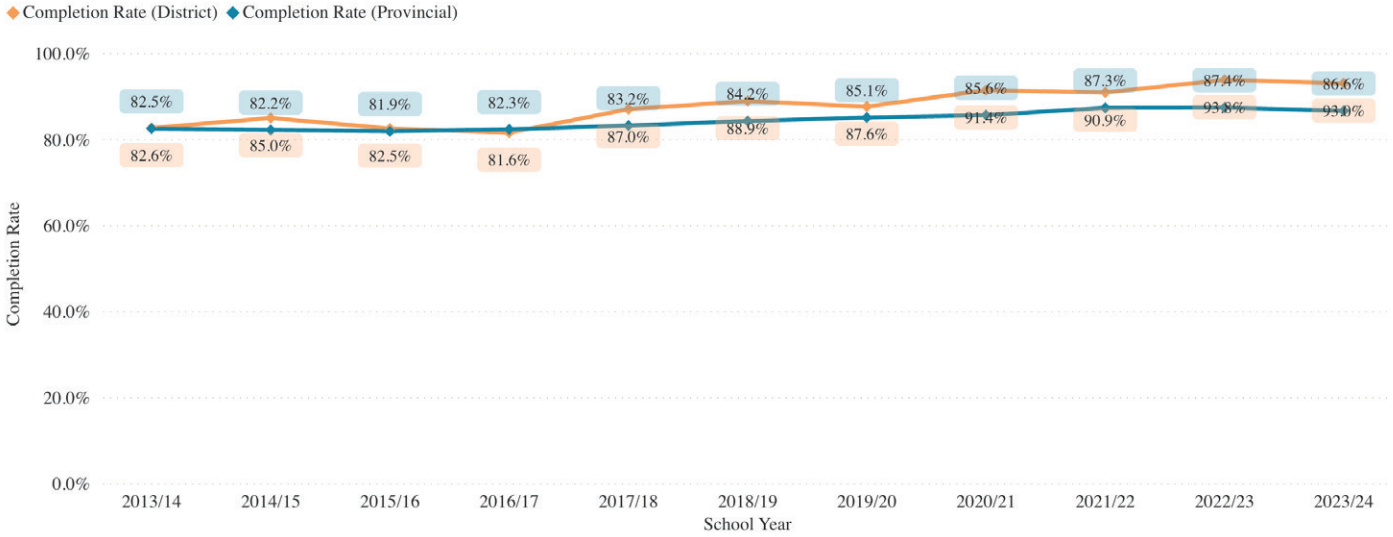
Indigenous – 5-year completion rate



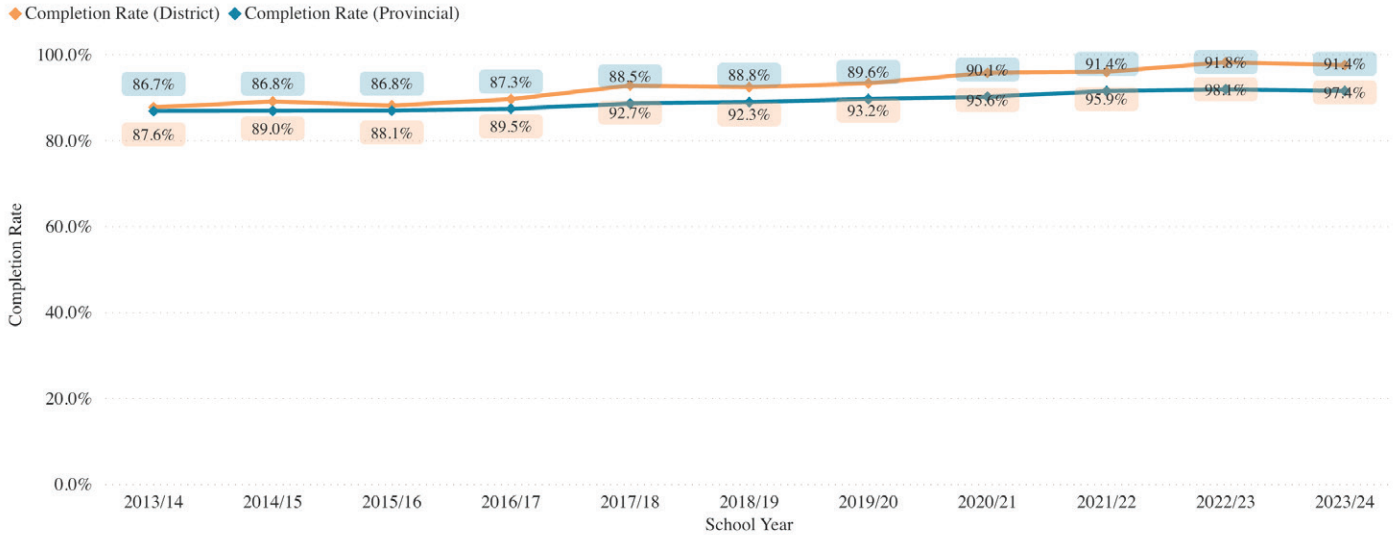
Indigenous – 6-year completion rate



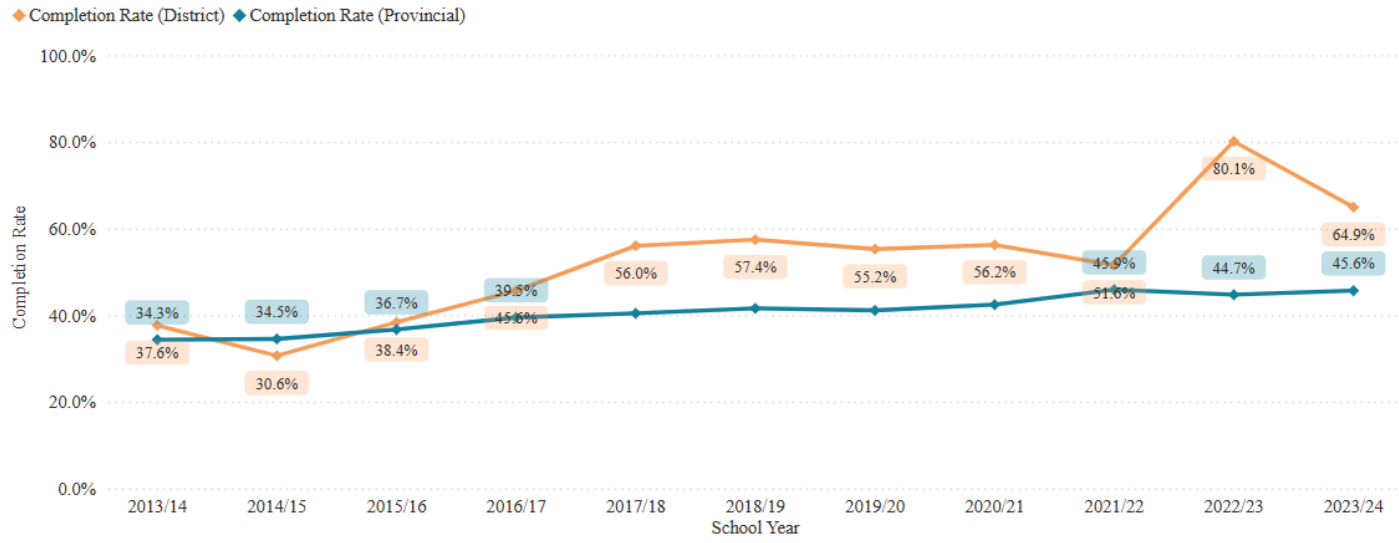
All resident – 5-year completion rate



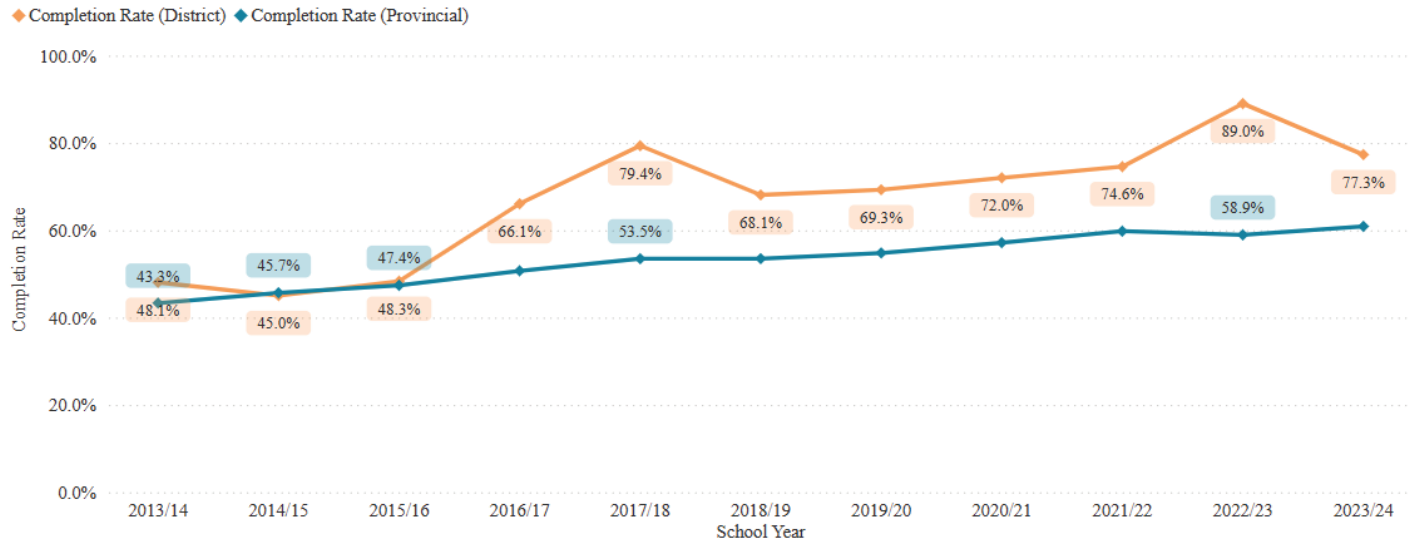
All resident – 6-year completion rate



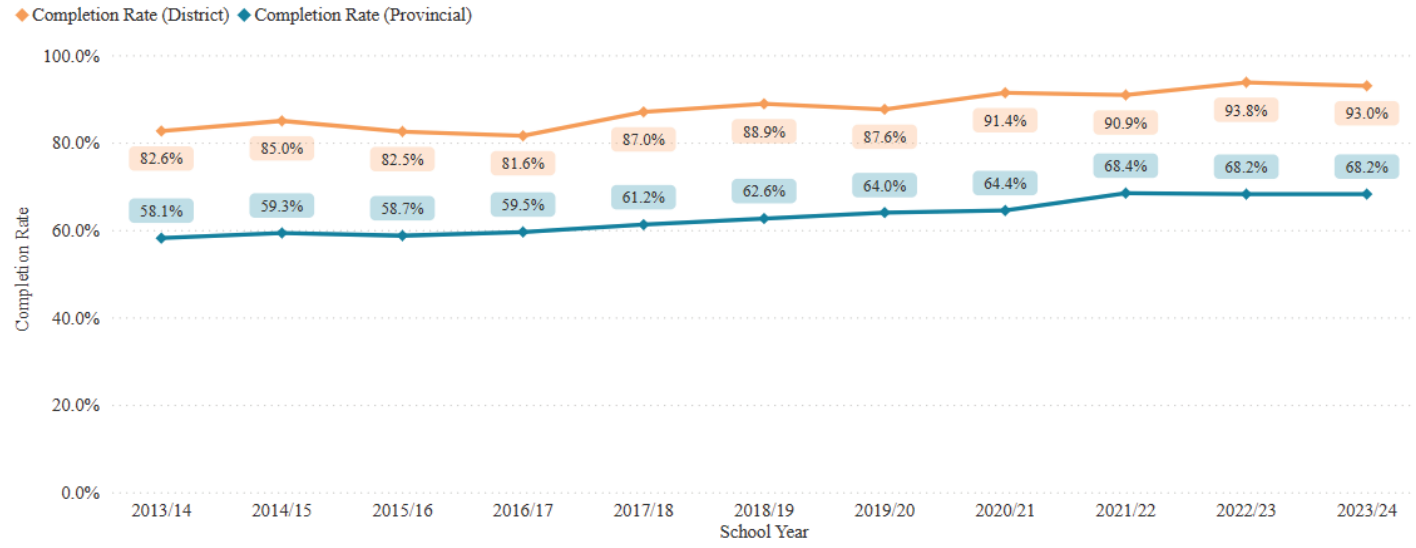
CYIC – 5-year completion rate



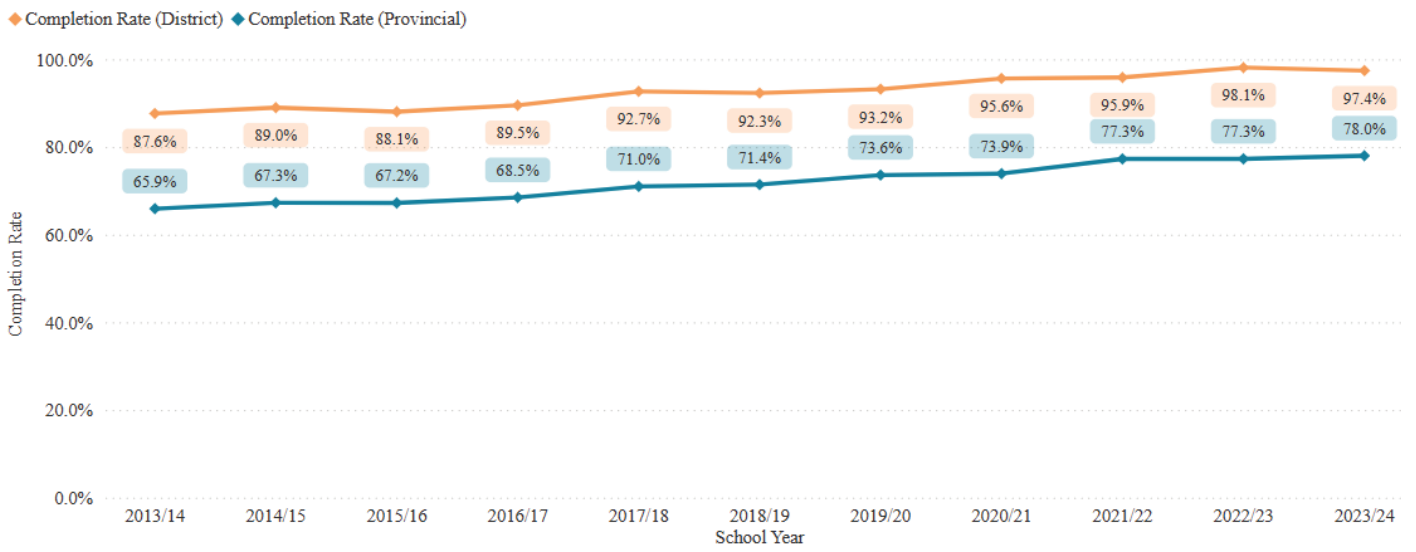
CYIC – 6-year completion rate



Ever inclusive – 5-year completion rate

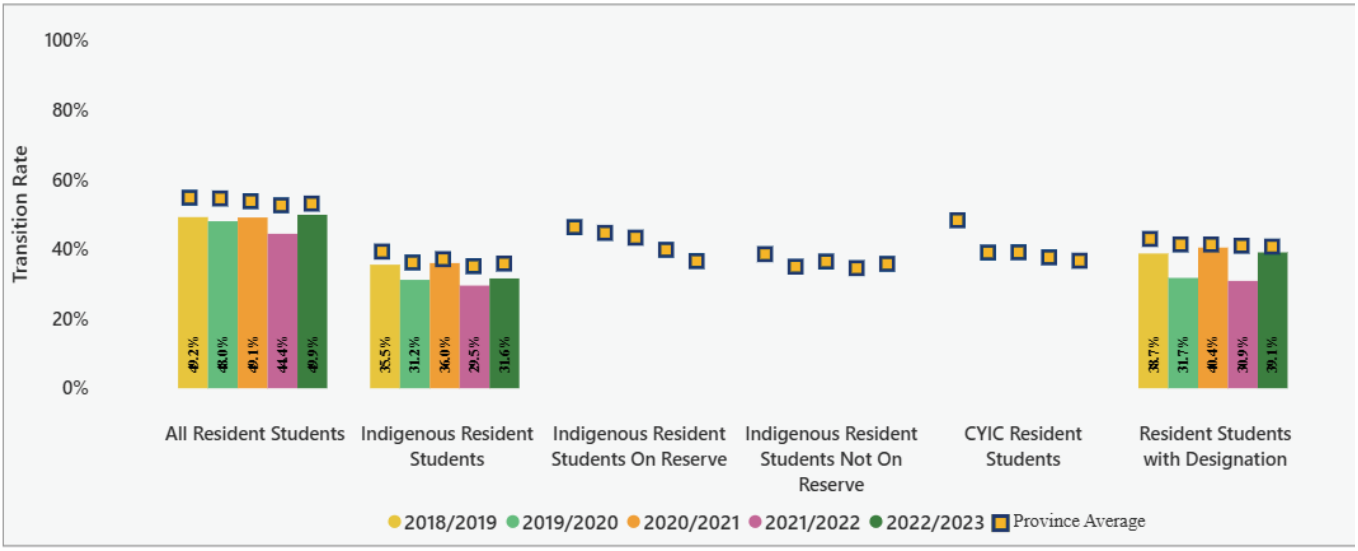


Ever inclusive – 6-year completion rate



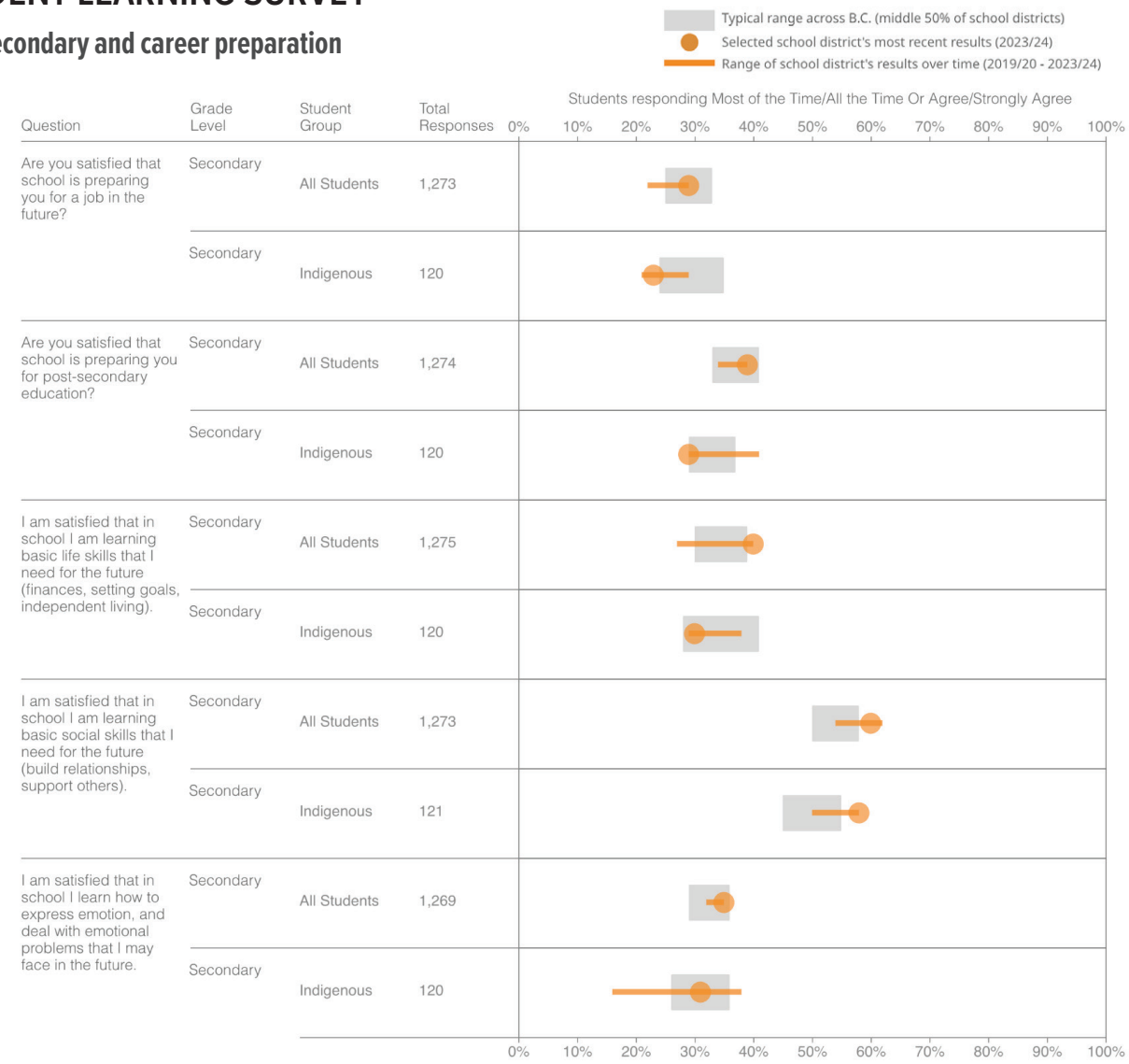
POST-SECONDARY TRANSITION

Immediate transition to post-secondary institutions (PSI)



STUDENT LEARNING SURVEY

Post-secondary and career preparation



MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO.42
22225 Brown Avenue
Maple Ridge BC
V2X 8N6

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Decision Memo
Item 5

From: Finance Committee of the Whole
Richard Rennie, Secretary Treasurer

Topic: **Audited Financial Statements for 2024/25**

BACKGROUND

At the recommendation of the Finance Committee of the Whole, the financial statements for The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2025, are presented to the Board for approval.

In accordance with the School Act, Boards of Education must prepare financial statements with respect to the preceding fiscal year and forward a copy to the Minister of Education and Child Care by September 30, 2025, together with the auditor's report contained therein.

The Financial Statements Discussion and Analysis report (**Attachment A**) and the Financial Statements for the fiscal year ended June 30, 2025 (**Attachment B**) for the school district have been prepared by district staff. The Financial Statements have been audited by KPMG, and their independent auditor's report is included within the Financial Statements. These reports will be posted on the school district website at https://www.sd42.ca/financial-information.

USE OF 2024/25 AVAILABLE OPERATING SURPLUS

Contingency Reserve and Board Policy Context

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students. To discharge this responsibility, the board maintains a contingency reserve of at least 1% of operating expenses and not exceeding 3% of operating expenses to mitigate any negative impact such circumstances might cause. This contingency reserve is funded from available operating surplus and may be used for operating and/or capital expenditures under certain circumstances outlined in board policy 4204 Accumulated Surplus.

Capital Needs Overview

As reported in the 2025/26 Preliminary Budget approved on April 30, 2025, over the next four years, the district faces significant funding shortfalls across several key areas: $3.68M for the IT capital plan, $1.93M for facility equipment and vehicles, $0.84M for new temporary classrooms, and $1.69M for renewal of non-school facilities.

Board-Approved Allocation (April 30, 2025)

At the April 30, 2025, public Board meeting, the Board approved that any available operating surplus from 2024/25 be transferred to the local capital fund and allocated as follows to fund the capital needs identified within the budget:

1. First, to top up the contingency reserve held in local capital to 1.25% of budgeted operating expenses for 2025/26 (an increase of $0.58M)
2. Second, to increase the facilities equipment and vehicle capital plan by up to $0.53M
3. Third, to increase new temporary classrooms by up to $0.84M
4. Finally, any remaining available operating surplus be allocated as follows:
    a. 50% to the IT capital plan,

b. 25% to other facilities renewal, and
c. 25% as a further contribution to the facilities equipment and vehicle capital plan.

Expense Allocation Update (June 2025)

In June 2025, staff identified an opportunity—confirmed by the Ministry of Education and Child Care—to reallocate, on an ongoing basis, teacher release time salary and benefit expenses from the Operating Fund to the Classroom Enhancement Fund (CEF) as eligible CEF expenses.

This reallocation resulted in an unexpected increase of $0.40M to the 2024/25 operating surplus.

Child Care Capital Funding Consideration

In March 2025, the Board approved licensing fee rates for child care operators based on annual operating costs and projected future capital replacement costs. The capital replacement costs represent approximately 50% of the total cost for determining recovery rates; however, since 2020 only 10% of licensing fees collected have been transferred to local capital. It is recommended that the annual transfer be increased to 50% for financial sustainability of child care facilities on school grounds commencing in 2024/25.

Final Surplus Allocation Summary

Total available operating surplus for the year prior to considering year end transfers to local capital is $3.88M. It is reflected in the Financial Statements as follows:

- $3.48M transferred to local capital in accordance with the allocation method approved by the board on April 30, 2025, that results in the following allocations:
    - $0.58M to contingency reserve
    - $0.91M to facilities equipment and vehicle capital plan
    - $0.84M to new temporary classrooms
    - $0.77M to IT capital plan
    - $0.38M to other facilities renewal
- $0.23M transferred to local capital for child care capital
- $0.17M remaining in the Operating Fund as unrestricted operating surplus

RECOMMENDATION

THAT the Board approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2025.

ATTACHMENT A

2024/25

Financial Statements: Discussion and Analysis

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2025.

The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations, that enhance the reader's understanding of the school district's financial statements and the factors that influenced the financial results presented in these statements.

While the preparation and presentation of the Financial Statement Discussion and Analysis is not a legislative requirement, the Financial Statement Discussion and Analysis is recommended by the Province of British Columbia's Ministry of Education and Child Care.

The preparation of the Financial Statement Discussion and Analysis is the responsibility of school district management.

ACCOUNTING POLICIES

The financial statements of School District No. 42 (Maple Ridge – Pitt Meadows) have been prepared in accordance with the Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

Significant accounting and reporting practices are summarized in Note 2 of the financial statements. These include the following:

- operating expenses are recorded in the year the good or service is received;
- operating grants are not restricted in use and are recorded as revenue when received or receivable;
- restricted contributions are recorded as deferred contributions until the funds are expended;
- contributions for capital projects are recorded as deferred capital contributions once they are invested in capital assets;
- capital assets and deferred capital contributions are amortized over the estimated useful life of the assets.

To meet reporting requirements, the following funds are utilized:

Operating Fund - The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. In 2024/25, 92.26% of operating fund revenue came from the Ministry of Education and Child Care (MECC) and these grants are, for the most part, calculated on reported student enrolment.

Special Purpose Fund - The Special Purpose Fund is comprised of separate funds established to track revenue (and associated expenses) received from the MECC and other sources that have restrictions on how they may be spent. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

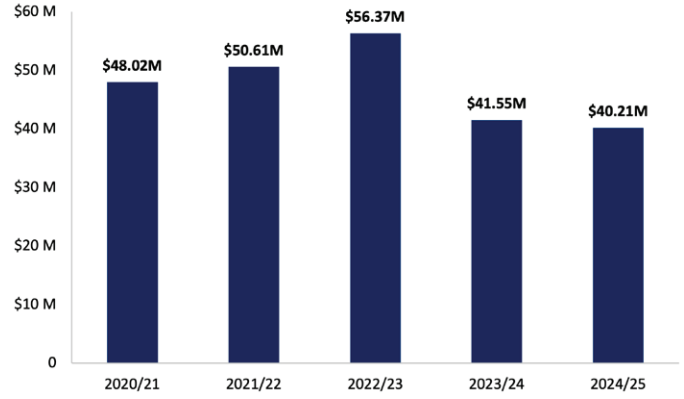
Capital Fund - The Capital Fund includes capital expenditures related to equipment and facility purchases and enhancements. The funding source of these purchases and enhancements determines to which capital fund the expenditures will be charged. Funding sources include MECC Bylaw Capital, MECC Restricted Capital, Other Provincially Restricted Capital, Land Capital, and Local Capital.

FINANCIAL ANALYSIS — ALL FUNDS

FIVE-YEAR TREND – STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents, held to fund short-term liabilities, have fluctuated over the last five years in conjunction with changes in accounts receivable, prepaid expenses, accounts payable, unearned revenue, and deferred revenue. As of June 30, 2025, the school district reported $40.21M in cash and equivalents.

CASH AND EQUIVALENTS ($ millions)



LIQUIDITY

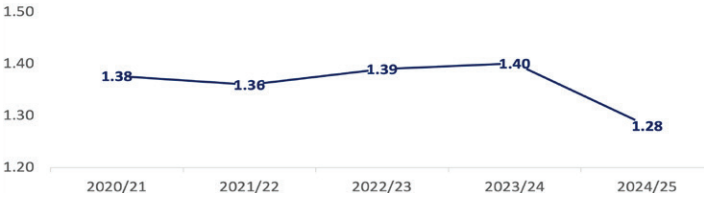
Liquidity, measured by the current ratio, is calculated as current assets divided by current liabilities. A ratio of 1 or higher indicates that the district has sufficient current assets to meet its current liabilities.

Current assets include cash, term deposits maturing within one year of acquisition, accounts receivable, and other assets that are expected to be converted into cash or used to settle liabilities within one fiscal year.

Current liabilities are financial obligations due within the same period, such as accounts payable, accrued liabilities, unearned revenue, and deferred revenue, as well as surplus balances anticipated to be spent within one year.

As of June 30, 2025, the district's current ratio of 1.28 reflects a healthy liquidity position, with adequate current assets to cover its short-term obligations.

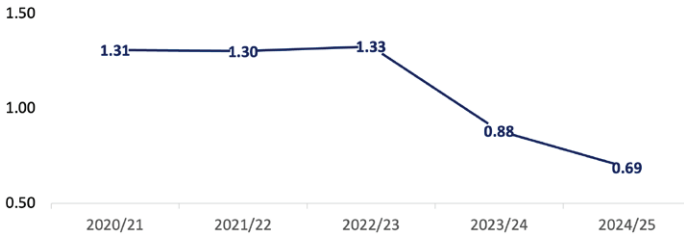
LIQUIDITY — CURRENT RATIO



CASH ASSET RATIO

The cash asset ratio is another measure of the district's ability to meet its current obligations using its most liquid assets. It is calculated by dividing cash and cash equivalents (including term deposits maturing in within three months of acquisition) by current liabilities. As of June 30, 2025, the cash asset ratio was 0.69, indicating a healthy cash position to meet short-term obligations. The district also maintains access to term deposits within its portfolio investments to supplement its cash reserves when needed.

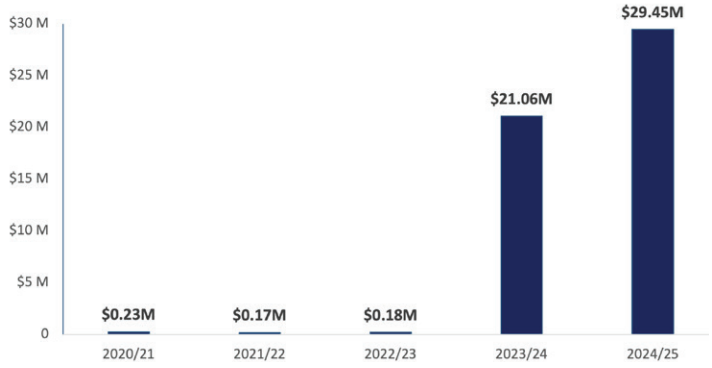
CASH ASSET RATIO



PORTFOLIO INVESTMENTS

The $29.45 million portfolio investments balance as of June 30, 2025, consists of $29.23M of term deposits purchased during 2024/25 that have not yet matured, and $0.22M in long-term investment held for scholarships and bursaries.

PORTFOLIO INVESTMENTS



Since 2023/24, the district has held term deposits as part of its investment strategy to optimize income available to support operating expenses, while maintaining sufficient cash to meet current obligations as they come due.

CASH AND INVESTMENTS SUMMARY

The following is a detailed analysis of cash and investments as of June 30, 2025.

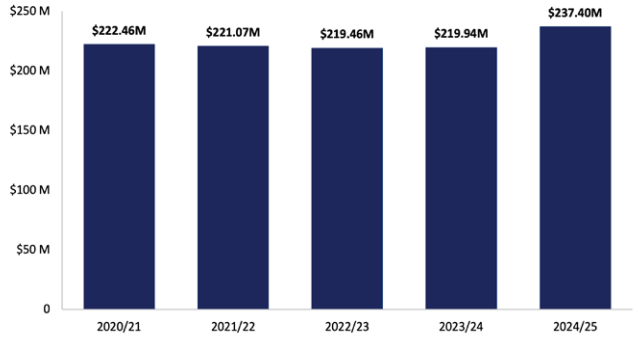
CASH AND INVESTMENTS ALLOCATED PURPOSES	
Net Working Capital Requirements	30,827,389
External restrictions (external contributions for a specific use)	
Deferred operating contributions – restricted for specific program delivery	10,755,688
Land capital – restricted for land purchases	3,518,149
Other provincial capital – restricted for specific capital projects	162,762
Long Term Liabilities - Employee Future Benefits	9,645,102
Accumulated remeasurement gain	38,365
MECC restricted capital	1,024
Local Capital restricted for specific purposes (page 8)	12,091,979
Operating Fund accumulated surplus restricted for specific purposes (page 6)	2,437,107
Unrestricted operating surplus	173,995
Total cash and investments	**$69,651,560**

CASH AND INVESTMENTS CONSIST OF	
Cash and cash equivalents	$40,205,098
Portfolio investment	29,446,462
Total cash and investments	**$69,651,560**

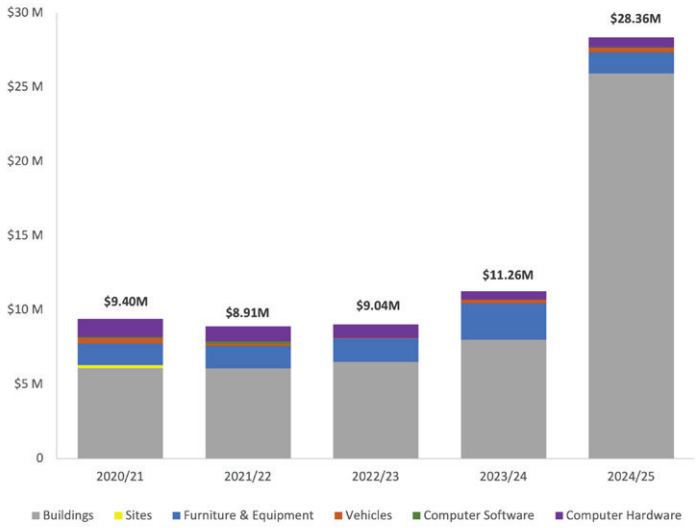
TANGIBLE CAPITAL ASSETS

In addition to current assets and current liabilities, the statement of financial position reports the total tangible capital assets of the district. The net book value, representing cost less accumulated amortization, of tangible capital assets as of June 30, 2025, is $237.40M.

TANGIBLE CAPITAL ASSETS



The following chart shows capital asset additions by type. Building additions are the most significant tangible capital asset addition in 2024/25 and include work in progress on new school replacements and additions, including Eric Langton Elementary, Golden Ears Elementary, Blue Mountain Elementary, and Pitt Meadows Secondary.



Capital asset additions fluctuate from year to year based on the capital funding provided by the MECC, as well as board-approved projects funded from local capital.

LIABILITIES

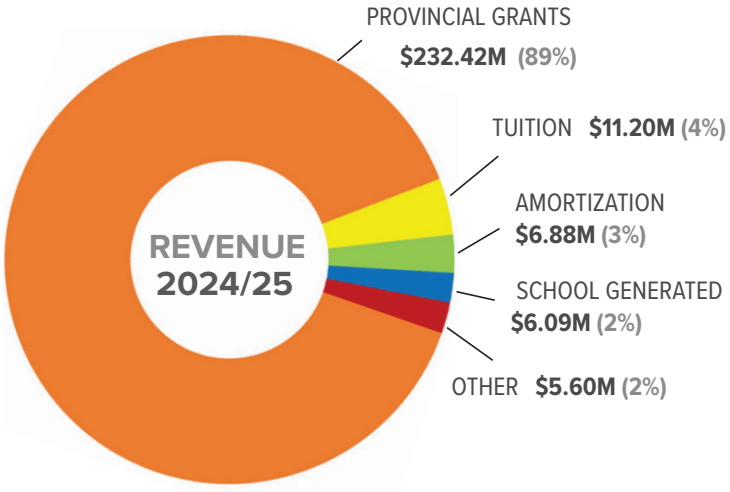
Total liabilities as of June 30, 2025, are $225.96M. Accounts payable and accrued liabilities increased by $10.88M from the prior year, primarily due to higher accrued salaries, capital project invoices, and accrued remedies under the Classroom Enhancement Fund.

Other liabilities include unearned revenue collected for tuition and other fees (down $0.06M), deferred revenue for special purpose funds (up $0.38M), deferred capital revenue for capital projects (up $15.06M), employee future benefits (up $0.16M), and asset retirement obligations (no change).

FIVE-YEAR TREND – STATEMENT OF OPERATIONS

REVENUE

While the district receives revenue from various sources, the majority reported on the statement of operations (Statement 2) comes from the MECC.

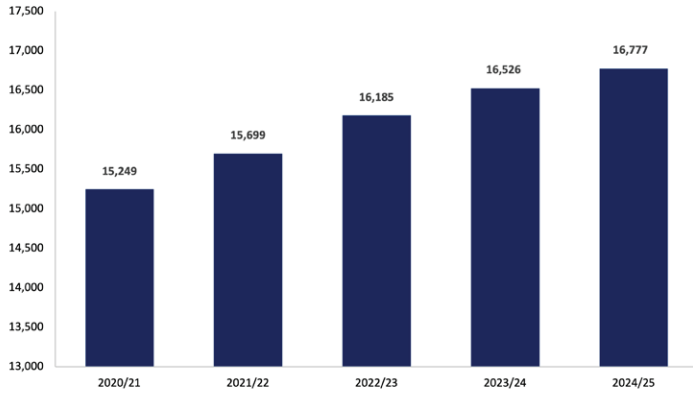


Tuition revenue is generated from non-resident students attending K-12 schools, as well as from students enrolled at Ridge Meadows College. Amortization of deferred capital contributions reflects the accounting recognition of provincial funding received for capital projects. School generated revenue includes funds raised through school-level activities such as fundraising, cafeteria and store sales, and other initiatives. Other revenue includes rental and investment income.

CORRELATION BETWEEN STUDENT ENROLMENT AND REVENUE

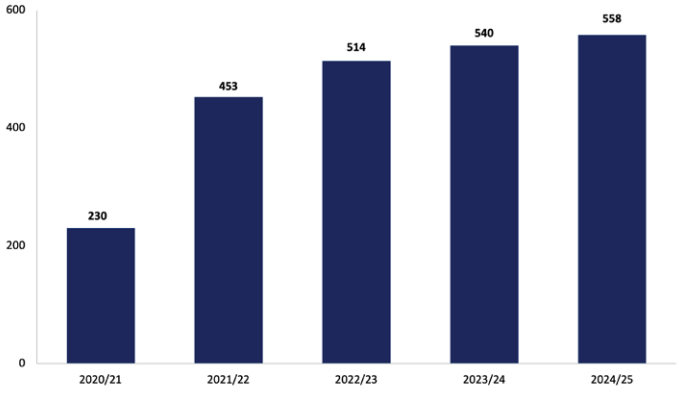
The most significant source of revenue for the district is MECC grants, followed by tuition from non-resident students. Both are directly correlated to the number of full-time equivalent (FTE) students enrolled in the district.

RESIDENT STUDENT ENROLMENT (FTE)



The enrolment history for non-resident students is presented in the following chart. Compared to 2020/21, non-resident student enrolment has increased by 328 FTE, largely due to the lifting of COVID-19 travel restrictions following 2020.

NON-RESIDENT STUDENT ENROLMENT (FTE)

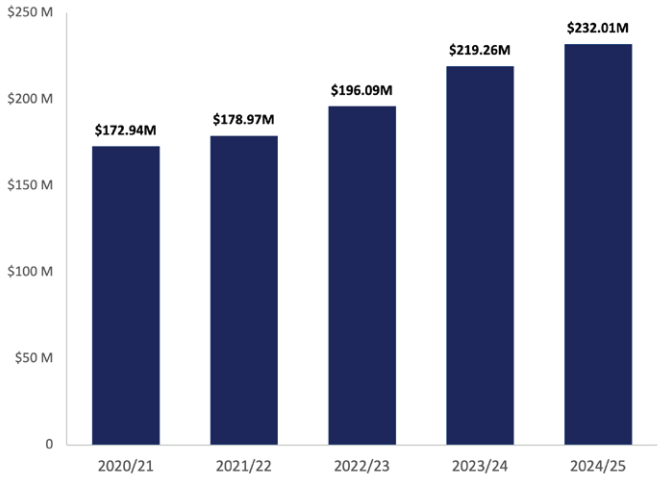


As MECC-funded enrolment increases and school utilization reaches or exceeds 100% in schools across the district without sufficient MECC funding for new schools and additions, the space available for non-resident students is reduced, which limits the increase in non-resident student enrolment.

REVENUE BY TYPE

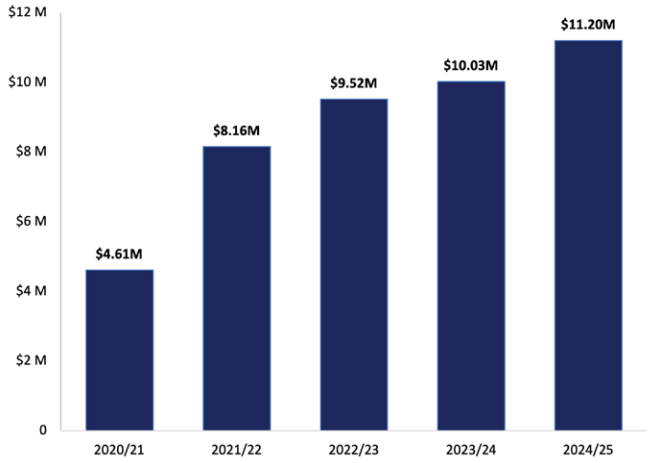
The following charts illustrate the five-year trend of revenues reported on the statement of operations. All locally generated revenue streams that were negatively impacted by COVID-19 restrictions have since recovered.

MINISTRY OF EDUCATION AND CHILD CARE OPERATING GRANTS ($ millions)



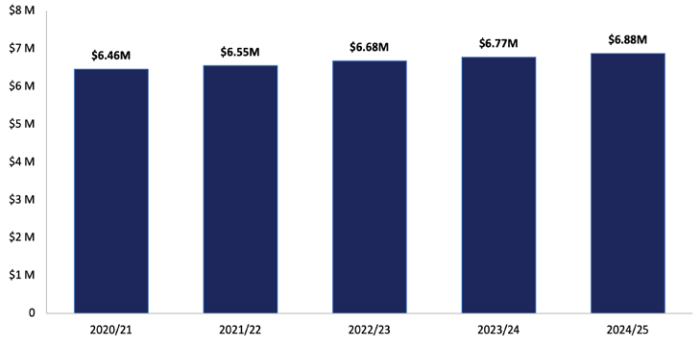
MECC grants continue to increase as funded enrolment increases; however, the MECC grant increases have not been sufficient to cover all cost increases such as inflation.

TUITION ($ millions)



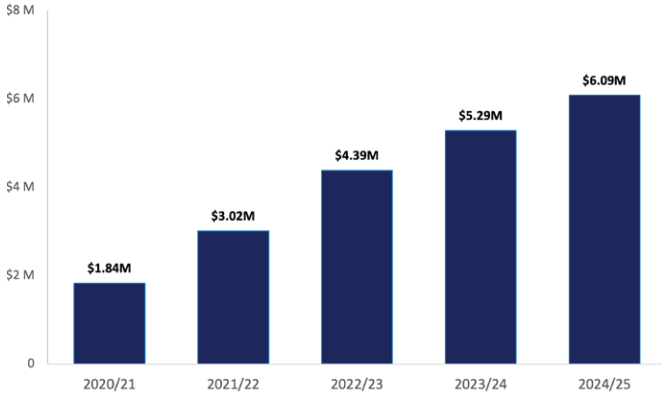
Tuition revenue increases as non-resident student enrolment increases.

AMORTIZATION OF DEFERRED CAPITAL REVENUE ($ millions)



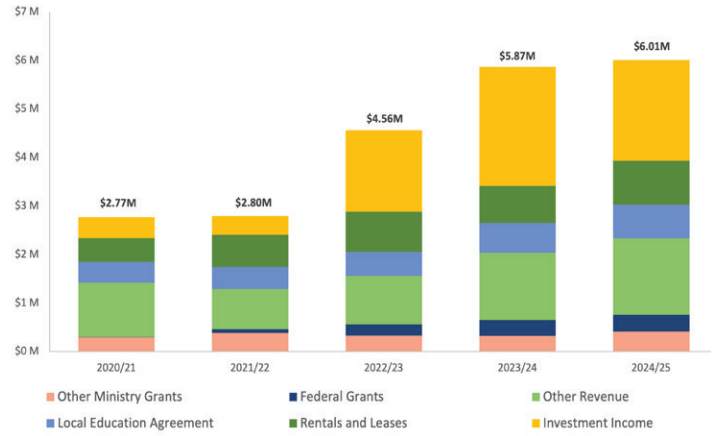
Amortization is a non-cash revenue item recognized in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.

SCHOOL GENERATED FUNDS ($ millions)



School generated funds are raised at the school level through fundraising, cafeteria sales, school store sales, and various other activities.

OTHER REVENUE ($ millions)



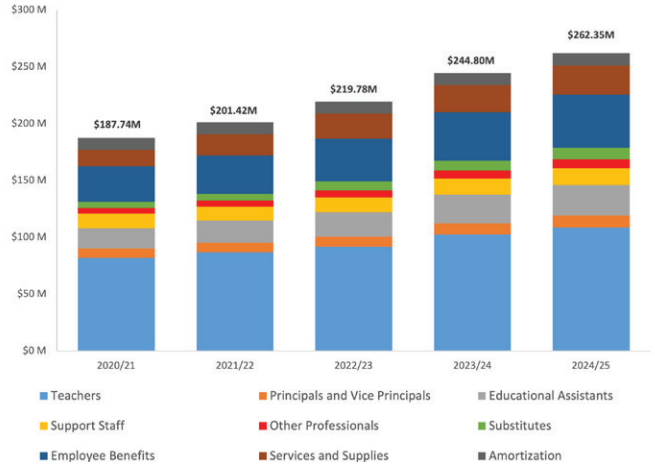
Investment income decreased from 2023/24 due to lower interest rates. Rental income increased, reflecting greater community use of facilities and higher rental rates. Other grants and revenue are project specific.

EXPENSES

Expenses are reported in two reporting structures: by object and by function. Expenses by object are categorized as salaries (with sub-categories by employee type), employee benefits, services and supplies, and amortization.

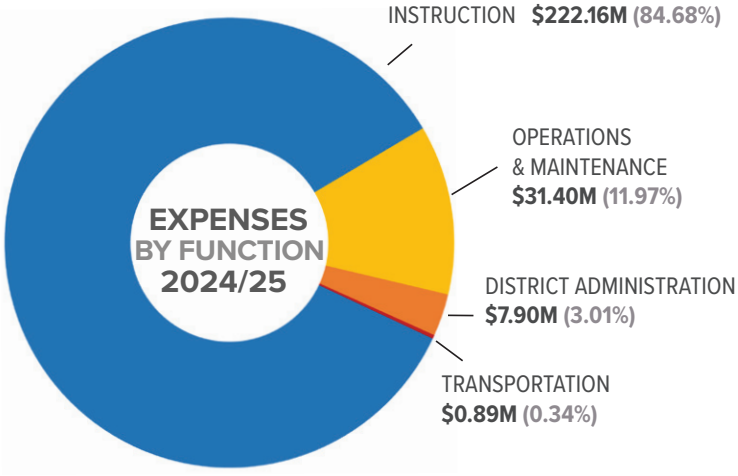
As shown in the following chart, the most significant expense on the statement of operations is teacher salaries, followed by employee benefits across all employee groups.

EXPENSES BY TYPE ($ millions)



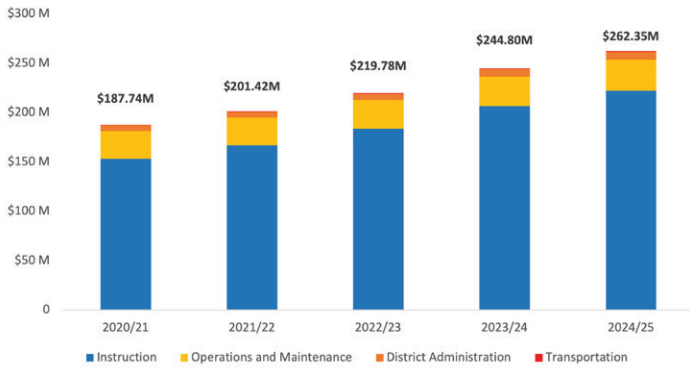
All salary sub-categories have increased due to rate adjustments. Teacher and educational assistants salaries represent the most significant portion of employee compensation and have risen further in response to increased student enrolment.

EXPENSES BY FUNCTION 2024/25



Expenses by function are categorized as instruction (84.68%), operations and maintenance (11.97%), district administration (3.01%), and transportation (0.34%).

EXPENSES BY FUNCTION — FIVE YEAR TREND



Since 2020/21, transportation has increased 75.13%, followed by instruction at 45.03%, district administration by 31.53% and operations and maintenance by 11.98%.

OPERATING FUND ANALYSIS

OPERATING FUND REVENUE

Operating fund revenue overall is $0.62M higher than budget. Key variances include:

- The MECC's operating grant is $0.04M lower, reflecting a $0.27M increase from the combined enrolment count in February and May 2025, offset by a $0.31M reduction due to an overstatement of September 2024 enrolment
- MECC labour settlement funding is $0.17M higher due to a teacher professional development allocation in April 2025
- Funding for graduated adults is $0.14M higher
- Investment income is $0.37M higher

OPERATING FUND EXPENSES

Operating fund expenses overall are $5.58M lower than budget. Key variances include:

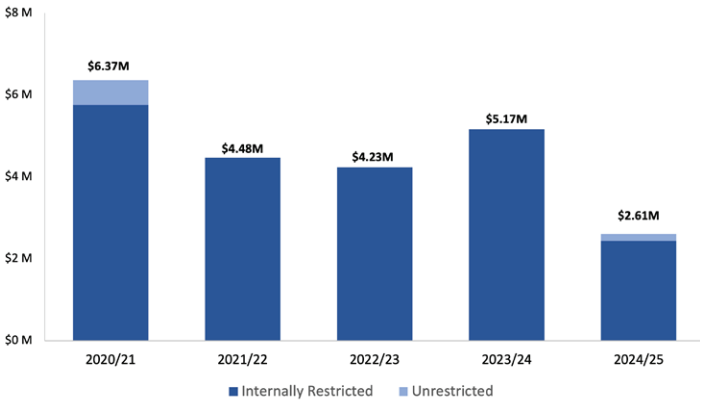
- Teacher salaries are $1.66M lower, due to vacancies ($0.84M), lower average salary ($0.31M), teacher release time costs transferred to the Classroom Enhancement Fund ($0.32M), and leaves ($0.19M)
- Educational assistant salaries are $0.82M lower, due to vacancies and leaves
- Support staff salaries are $0.68M lower, also due to vacancies and leaves
- Other professional and principal/vice principal salaries are $0.19M lower, due to vacancies
- Substitute salaries are $0.14M lower, reflecting lower than anticipated costs for departmental training ($0.36M), Employment Standards Act sick leave ($0.03M), and casual salaries ($0.68M), offset by higher than anticipated costs for teacher contractual replacements ($0.93M)
- Employee benefits are $0.82M lower, consistent with the above salary variances
- Services and supplies are $1.27M lower due to unspent budget allocations in services ($0.33M), professional development and travel ($0.19M), insurance ($0.04M), supplies ($0.65M), utilities ($0.03M), and other ($0.03M)

END OF YEAR OPERATING SURPLUS

As of June 30, 2025, the restricted operating surplus is $2.44M, representing budget allocation commitments for specific operating purposes. The unrestricted operating surplus is $0.17M, resulting in a total operating surplus of $2.61M as reported on the schedule of operating operations (Schedule 2).

As shown in the following chart, the operating surplus has declined significantly compared to prior years, reflecting three key factors: the ongoing trend of MECC funding being insufficient to fully address operating cost pressures, a reduced reliance on using the most recent year's surplus to fund the following year's operating expenses, and continued budget transfers to local capital to support capital expenditures and maintain a contingency reserve. These shifts reflect the district's commitment to financial sustainability.

OPERATING SURPLUS ($ millions)



Details of the end of year restricted surplus for 2024/25 are summarized in the following table, and is further detailed in Note 16 of the financial statements.

OPERATING FUND ACCUMULATED SURPLUS	
Operating surplus restricted for specific purposes	
Indigenous education council (targeted funding)	$59,066
School budget balances	533,199
Contractual professional development	293,180
Financial provisions	100,000
Multi-year grants and projects in progress	514,102
Purchase order commitments	158,715
Support for school growth plans	333,466
Support for operational plans	388,313
Facilities renovations and new classroom setup	57,066
Total restricted operating surplus	**$2,437,107**
Total unrestricted operating surplus	**173,995**
Total operating surplus	**$2,611,102**

In accordance with policy 4204 Accumulated Surplus, the board may set aside a portion of the operating surplus for items that are linked to multi-year strategic objectives and future operational needs. Restrictions are made only for defined operational needs with defined timelines, including services or purchases that are directly related to the board's strategic plan, operational needs and enhanced educational outcomes for students.

Specific uses of appropriated surplus have been approved by the board as part of the approved 2025/26 Preliminary Budget available on the school district website.

USE OF AVAILABLE OPERATING SURPLUS

Available operating surplus of $3.71M was approved by the board for year-end transfer to local capital to support the capital budget. This allocation supports the following initiatives:

- contingency reserve – $0.58M
- facilities equipment and vehicle capital plan – $0.91M
- new temporary classrooms – $0.84M
- IT capital plan – $0.77M
- other facilities renewal – $0.38M
- child care capital – $0.23M

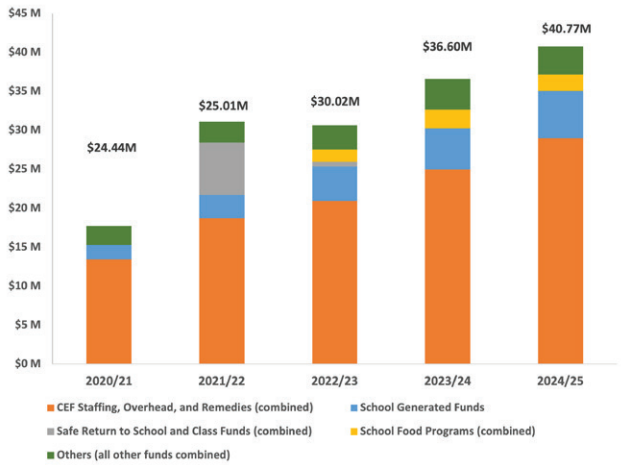
The remaining unrestricted operating surplus of $0.17M as of June 30, 2025 represents a $0.40M expense transfer to the Classroom Enhancement Fund for teacher release time salary and benefits (approved by the MECC in June 2025), less the $0.23M transfer to local capital for child care capital.

SPECIAL PURPOSE FUNDS ANALYSIS

Special purpose funds include contributions from the MECC and other sources, designated for specific purposes.

During 2024/25, the district received $41.15M in special purpose fund contributions and spent $40.77M (see Schedule 3A).

SPECIAL PURPOSE FUNDS ANALYSIS ($ millions)



Special purpose fund expenses are contingent on the amount of revenue received for delivering specific services or programs. The chart above illustrates how these expenses have changed over the past five years. The most notable increase relates to the continued increase of CEF teacher staffing costs, driven by the restored teachers' collective agreement language.

CAPITAL FUND ANALYSIS

The net book value of capital assets is $237.40M at June 30, 2025 (see Schedule 4A), comprising:

- Sites – $41.55M
- Buildings – $184.03M
- Furniture, equipment, vehicles, computer software, and hardware – $11.82M

These net book values represent the historical cost less accumulated amortization and do not reflect current market value.

During 2024/25 the district recognized $21.44M in MECC grants for bylaw capital projects (see Schedule 4D).

CAPITAL PROJECTS IN PROGRESS

As of June 30, 2025, the following capital building projects remain in progress with accumulated costs totaling $24.29M (see Schedule 4B):

- Eric Langton Elementary seismic replacement and expansion – $21.26M
- Golden Ears Elementary addition – $1.12M
- Blue Mountain Elementary addition – $0.62M
- Pitt Meadows Secondary seismic replacement – $0.74M
- Harry Hooge Elementary seismic upgrade and addition project definition report – $0.35M
- HVAC upgrades at various schools – $0.15M
- Annual Facility Grant funded projects – $0.05M

COMPLETED CAPITAL PROJECTS

During 2024/25, the following capital building projects were completed with accumulated costs totaling $5.74M (see Schedule 4A):

- New temporary classrooms at elementary schools – $1.41M
- Roofing upgrades at various schools – $1.54M
- HVAC upgrades at Edith McDermott Elementary – $1.00M
- Minor HVAC upgrades at various sites – $0.93M
- Pavement projects at various sites – $0.12M
- Other minor projects – $0.74M

The MECC Restricted Capital Fund has been fully utilized to support the Eric Langton Elementary seismic replacement and expansion project and the Pitt Meadows Secondary seismic replacement project (see Schedule 4D).

The Other Provincial Capital Fund totals $0.16M as of June 30, 2025 (see Schedule 4D). This balance represents accumulated interest allocated to the fund in prior years and is restricted for child care capital projects.

The Land Capital Restricted Fund, which includes school site acquisition charges, received $0.43M of contributions and interest during 2024/25. The fund ended the year with a balance of $3.52M (see Schedule 4D).

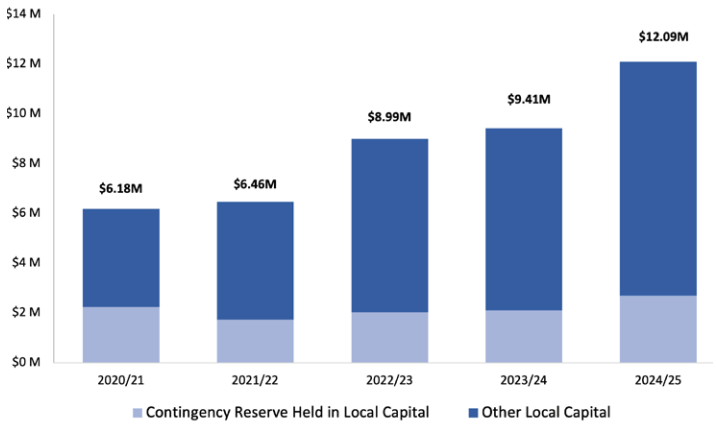
LOCAL CAPITAL

The board's Local Capital Fund consists of prior years' available operating surpluses that were transferred to local capital with board approval, along with proceeds from the disposal of land.

Capital asset additions funded through local capital are recorded in the Local Capital Fund.

The following chart illustrates the trend of total year end local capital appropriations over the past five years.

LOCAL CAPITAL FUND ($ millions)



As of June 30, 2025, the board has designated $12.09M in local capital for future use, as outlined in the following table. This amount includes a contingency reserve of $2.69M.

LOCAL CAPITAL RESTRICTED FOR SPECIFIC PURPOSES	
Information technology capital plan	$2,909,084
Facilities equipment and vehicles capital plan	919,721
Child care capital	394,807
Emergency preparedness	10,730
Virtual boardroom	9,284
Strategic facilities plan implementation	
New temporary classrooms	1,795,857
Capital planning	301,583
Sustainability upgrades	864,081
Other facilities renewal	1,498,675
Capital cost share - Eric Langton Elementary	700,000
Contingency reserve held in local capital	2,688,157
Total local capital restricted for specific purposes	**$12,091,979**

CONTINGENCY RESERVE

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students. To discharge this responsibility, the board maintains a contingency reserve of at least 1% of operating expenses and not exceeding 3% of operating expenses to mitigate any negative impact such circumstances might cause. This contingency reserve is funded from available operating surplus and may be used for operating and/or capital expenditures under certain circumstances outlined in board policy 4204 Accumulated Surplus.

As of June 30, 2025, the contingency reserve held in local capital totals $2.69M, representing 1.25% of 2025/26 budget operating expenses. In addition, the district holds an unrestricted surplus in the Operating Fund of $0.17M.

RISKS AND UNCERTAINTIES

IMPLEMENTATION OF RESTORED COLLECTIVE AGREEMENT LANGUAGE

On November 10, 2016, the Supreme Court of Canada (SCC) issued its decision in the longstanding litigation between the British Columbia Teachers' Federation (BCTF) and the Government of British Columbia regarding the deletion of certain collective agreement provisions.

In response, a Memorandum of Agreement was signed on January 11, 2017, by the Ministry of Education, the BC Public Schools Employers' Association (BCPSEA) and the BCTF, pursuant to Letter of Understanding (LoU) No. 17: Education Fund and Impact of the Court Cases – Priority Measures. This agreement was ratified on March 10, 2017, as part of the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement, fully resolving all matters related to the SCC decision.

Since 2017, School District No. 42 has implemented the terms of the MoA annually, including for the 2024/25 fiscal year.

For 2025/26, the MECC has approved preliminary classroom enhancement funding of $24.51M to support the continued implementation. This includes:

- Teacher salaries and benefits – $23.68M
- Related overhead costs – $0.83M

However, this funding is not expected to cover all associated costs. For example, remedy costs—which could exceed $4M—are not included in the preliminary funding allocation. This presents a significant financial risk to the district.

To address this, the district will continue stringent oversight and analysis to understand, communicate, and mitigate the financial risks associated with the ongoing implementation of the MoA.

ENROLMENT AND STAFFING GROWTH

With the implementation of the MoA resulting in smaller class sizes, a greater number of teacher FTEs must be added than would have previously been required. As student enrolment continues to grows, additional classroom space will also need to be created. This growth presents a financial risk, as the district must provide these additional resources within the constraints of the current MECC funding envelope.

CAPITAL PROJECTS

Due to their magnitude, capital projects have the potential to significantly impact the district's financial position. While there is no centralized process for assessing the risk of the entire capital program, individual project risk assessments are conducted on an ongoing basis. Project agreements with the MECC include contingencies to help mitigate financial risk.

Smaller projects consider contingency planning within their overall budgets and are managed internally. Additionally, the contingency reserve held in local capital of $2.69M is available to mitigate risks associated with capital projects.

OTHER ASSETS

Current budget allocations are insufficient to fully support the procurement, maintenance, and timely replacement of the district's tangible capital assets. As a result, deferred maintenance continues to grow, and the facility condition index continues to deteriorate.

IT hardware, facilities equipment, and vehicles may not be refreshed regularly, depending on the availability and appropriation of operating surplus to fund the multi-year capital plans for these assets. Any major equipment failures during 2025/26 will need to be funded from the contingency reserve held in local capital.

TARIFFS

Recent U.S. tariffs are expected to increase the cost of goods and materials, impacting expenses in areas such as construction, facility maintenance, technology, and classroom supplies. As procurement and capital projects become more expensive, the district may face additional budget pressures, potentially requiring the reallocation of funds or delays in planned upgrades and initiatives. Over the long-term, this may strain operational flexibility and limit investments in educational improvements.

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2025

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

June 30, 2025

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

MANAGEMENT REPORT

Version: 9374-8628-6646

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 42 (Maple Ridge-Pitt Meadows) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 42 (Maple Ridge-Pitt Meadows) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 42 (Maple Ridge-Pitt Meadows)

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows), and

To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 42 (Maple Ridge-Pitt Meadows), (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2025
- the statement of operations for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2025 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

DRAFT

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants

Langley, Canada
XX, 2025

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

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**40,205,098**	41,546,644
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**2,674,652**	1,441,323
Due from Province - Other	**113,186**	57,984
Due from First Nations	**98,177**	14,047
Other (Note 3)	**1,860,489**	1,552,320
Portfolio Investments (Note 4)	**29,446,462**	21,060,149
Total Financial Assets	**74,398,064**	65,672,467
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	**311,534**	-
Other (Note 5)	**35,875,082**	25,301,691
Unearned Revenue (Note 6)	**7,938,366**	8,000,766
Deferred Revenue (Note 7)	**2,817,322**	2,432,367
Deferred Capital Revenue (Note 8)	**158,064,991**	143,007,580
Employee Future Benefits (Note 9)	**9,645,102**	9,486,614
Asset Retirement Obligation (Note 10)	**11,307,530**	11,307,530
Total Liabilities	**225,959,927**	199,536,548
Net Debt	**(151,561,863)**	(133,864,081)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**237,396,737**	219,942,210
Prepaid Expenses	**612,729**	513,570
Total Non-Financial Assets	**238,009,466**	220,455,780
Accumulated Surplus (Deficit) (Note 16)	**86,447,603**	86,591,699
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	**86,409,238**	86,566,719
Accumulated Remeasurement Gains (Losses)	**38,365**	24,980
	86,447,603	86,591,699

Contractual Obligations (Note 21)

Contractual Rights (Note 22)

Measurement Uncertainty (Note 2 (p))

Contingent Liabilities (Note 23)

Approved by the Board

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

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

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	231,659,770	**232,013,444**	219,262,509
Other	417,800	**411,520**	326,818
Federal Grants	362,900	**345,570**	324,607
Tuition	11,218,921	**11,202,453**	10,026,673
Other Revenue	6,888,166	**8,358,058**	7,289,931
Rentals and Leases	825,904	**909,201**	765,253
Investment Income	1,662,500	**2,078,537**	2,456,930
Amortization of Deferred Capital Revenue	6,882,573	**6,878,052**	6,774,948
Total Revenue	259,918,534	**262,196,835**	247,227,669
Expenses (Note 17)			
Instruction	224,645,401	**222,163,933**	206,835,247
District Administration	8,692,916	**7,895,513**	7,456,397
Operations and Maintenance	32,430,617	**31,405,553**	29,864,600
Transportation and Housing	916,641	**889,317**	643,643
Total Expense	266,685,575	**262,354,316**	244,799,887
Surplus (Deficit) for the year	(6,767,041)	**(157,481)**	2,427,782
Accumulated Surplus (Deficit) from Operations, beginning of year		**86,566,719**	84,138,937
Accumulated Surplus (Deficit) from Operations, end of year		**86,409,238**	86,566,719

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

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	$	$
Accumulated Remeasurement Gains (Losses) at beginning of year	**24,980**	14,965
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	**13,385**	10,015
Net Remeasurement Gains (Losses) for the year	**13,385**	10,015
Accumulated Remeasurement Gains (Losses) at end of year	**38,365**	24,980

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

Statement of Changes in Net Debt
Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Surplus (Deficit) for the year	(6,767,041)	**(157,481)**	2,427,782
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(27,453,799)	**(28,356,593)**	(11,263,578)
Amortization of Tangible Capital Assets	10,940,062	**10,902,066**	10,778,486
Total Effect of change in Tangible Capital Assets	(16,513,737)	**(17,454,527)**	(485,092)
Acquisition of Prepaid Expenses		**(756,141)**	(599,792)
Use of Prepaid Expenses		**656,982**	690,082
Total Effect of change in Other Non-Financial Assets	-	**(99,159)**	90,290
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(23,280,778)	**(17,711,167)**	2,032,980
Net Remeasurement Gains (Losses)		**13,385**	10,015
(Increase) Decrease in Net Debt		**(17,697,782)**	2,042,995
Net Debt, beginning of year		**(133,864,081)**	(135,907,076)
Net Debt, end of year		**(151,561,863)**	(133,864,081)

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

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(157,481)**	2,427,782
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(1,680,830)**	(1,008,885)
Prepaid Expenses	**(99,159)**	90,290
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**10,884,925**	1,415,561
Unearned Revenue	**(62,400)**	1,101,515
Deferred Revenue	**384,955**	454,793
Employee Future Benefits	**158,488**	293,108
Amortization of Tangible Capital Assets	**10,902,066**	10,778,486
Amortization of Deferred Capital Revenue	**(6,878,052)**	(6,774,948)
Total Operating Transactions	**13,452,512**	8,777,702
Capital Transactions		
Tangible Capital Assets Purchased	**(2,410,989)**	(3,483,227)
Tangible Capital Assets -WIP Purchased	**(25,945,604)**	(7,780,351)
Total Capital Transactions	**(28,356,593)**	(11,263,578)
Financing Transactions		
Capital Revenue Received	**21,935,463**	8,527,206
Total Financing Transactions	**21,935,463**	8,527,206
Investing Transactions		
Investments in Portfolio Investments	**(8,372,928)**	(20,865,956)
Total Investing Transactions	**(8,372,928)**	(20,865,956)
Net Increase (Decrease) in Cash and Cash Equivalents	**(1,341,546)**	(14,824,626)
Cash and Cash Equivalents, beginning of year	**41,546,644**	56,371,270
Cash and Cash Equivalents, end of year	**40,205,098**	41,546,644
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**40,205,098**	36,546,644
Cash Equivalents		5,000,000
	40,205,098	41,546,644

Supplementary Cash Flow Information (Note 20)

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)", and operates as "School District No. 42 (Maple Ridge – Pitt Meadows)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care (MECC). The School District is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, and accrued liabilities. Except for portfolio investments in equity instruments quoted in an active market, or items designated by management that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition.

Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Financial Instruments (continued)

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets measured at amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and funds held with the Province in the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are generally highly liquid, with a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Accounts Receivable

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

e) Portfolio Investments

The School District has investments in equity instruments with no maturity and bonds and term deposits with a maturity of greater than 3 months at the time of acquisition. Bonds and term deposits not quoted in an active market are reported at cost or amortized cost. Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition.

The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Employee Future Benefits (continued)

Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2025 and projected to March 31, 2028. The next valuation will be performed as at March 31, 2028 for use starting June 30, 2028. 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.

Pension Plans

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

i) Asset Retirement Obligations

A liability for asset retirement obligation (ARO) is recognized when, as at the financial reporting date:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been recognized. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (Note 2 (k)). Assumptions used in the calculations are reviewed annually.

j) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Tangible Capital Assets

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

Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

Work in progress (WIP) is recorded as an acquisition to the applicable asset class at substantial completion. Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Buildings that are demolished or destroyed are written-off. Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

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

l) Prepaid Expenses

Memberships and dues, software licenses, dental premium holidays, property taxes, utilities, maintenance agreements and other payments paid in advance are included as prepaid expense. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

m) Internally Restricted Reserves

The Board of Education is responsible for ensuring the School District is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the Board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained ($2,150,525 to $6,451,575). The current balance of $2,688,157 contingency reserve held in local capital equates to 1.25% of 2025/26 annual budget operating expenditures.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Revenue Recognition

All revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues and when the amounts are considered to be collectible and can be reasonably estimated. Contributions received where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. Revenue from transactions with performance obligations is recognised when (or as) the performance obligation is satisfied (by providing the promised goods or service to a payor).

Revenue from transactions with no performance obligations is recognized when the District:

(a) has the authority to claim or retain an inflow of economic resources; and

(b) identifies a past transaction or event that gives rise to an asset.

Investment income is reported in the period earned. When required by the funding party or related legislation, investment income earned on deferred revenue is included in the deferred revenue balance until spent.

o) Expenses

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

Categories of Salaries

- Principals, Vice Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice Principals.
- Superintendents, Secretary Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o) Expenses (continued)

Allocation of Costs

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

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 requires management to make estimates and assumptions that impact reported amounts of 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 rates for amortization, estimated employee future benefits, and asset retirement obligations. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2025	June 30, 2024
Due from the Government of Canada	$ 193,135	$ 270,884
Due from the City of Maple Ridge	35,200	203,901
Trade receivables	554,542	405,506
Tuition receivable	135,273	103,478
Other receivables	942,339	568,551
Total Accounts Receivable – Other	**$ 1,860,489**	**$ 1,552,320**

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2025	June 30, 2024
Term Deposits	**$ 29,223,009**	**$ 20,860,839**
Funds		
Core Bond Fund	$ 85,459	$ 81,817
Canadian Equity Fund	65,204	54,350
U.S. Equity Fund	33,980	30,228
International Pooled Fund	30,584	25,042
Short Term Income Fund	8,226	7,873
Total Funds	**$ 223,453**	**$ 199,310**
Total Portfolio Investments	**$ 29,446,462**	**$ 21,060,149**

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2025	June 30, 2024
Trade payables	$ 18,846,118	$ 9,370,290
Salaries and benefits payable	14,232,536	13,277,068
Accrued vacation payable	2,004,210	1,917,579
Other	792,218	736,754
Total Accounts Payable and Accrued Liabilities – Other	**$ 35,875,082**	**$ 25,301,691**

NOTE 6 UNEARNED REVENUE

Unearned revenue for the year ended June 30, 2025:

	Balance June 30, 2024	Fees Received	Revenue Recognized	Balance June 30, 2025
Tuition fees	$ 7,924,998	$ 11,182,060	$ (11,202,453)	$ 7,904,605
Facility rental fees	24,388	895,724	(909,201)	10,911
Before and after school fees	9,750	160,670	(159,035)	11,385
Partnership fees	41,630	138,083	(168,248)	11,465
Total Unearned Revenue	**$ 8,000,766**	**$ 12,376,537**	**$ (12,438,937)**	**$ 7,938,366**

Unearned revenue for the year ended June 30, 2024:

	Balance June 30, 2023	Fees Received	Revenue Recognized	Balance June 30, 2024
Tuition fees	$ 6,830,135	$ 11,121,536	$ (10,026,673)	$ 7,924,998
Facility rental fees	13,446	776,195	(765,253)	24,388
Before and after school fees	-	143,392	(133,642)	9,750
Partnership fees	55,670	142,881	(156,921)	41,630
Total Unearned Revenue	**$ 6,899,251**	**$ 12,184,004**	**$ (11,082,489)**	**$ 8,000,766**

NOTE 7 DEFERRED REVENUE

Deferred revenue includes unspent special purpose fund grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board (i.e., the stipulations associated with those grants and contributions have not yet been fulfilled).

	Provincial Grants – MECC	Other Grants and Income	Investment Income	Total Deferred Revenue
Balance, June 30, 2023	**$ 378,679**	**$ 1,598,895**	**$ -**	**$ 1,977,574**
Contributions received	30,885,203	6,117,900	52,565	37,055,668
Revenue recognized	(30,745,604)	(5,802,706)	(52,565)	(36,600,875)
Balance, June 30, 2024	**518,278**	**1,914,089**	**-**	**2,432,367**
Contributions received	34,336,370	6,763,443	53,501	41,153,314
Revenue recognized	(34,151,693)	(6,567,273)	(49,393)	(40,768,359)
Balance, June 30, 2025	**$ 702,955**	**$ 2,110,259**	**$ 4,108**	**$ 2,817,322**

NOTE 8 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes capital fund grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	June 30, 2025	June 30, 2024
Deferred Capital Revenue – Subject to Amortization		
Balance, beginning of year	$ 133,074,133	$ 135,813,713
Transfers from deferred revenue – capital additions	4,245,146	4,035,368
Amortization of deferred capital revenue	(6,878,052)	(6,774,948)
Balance, end of year	**130,441,227**	**133,074,133**
Deferred Capital Revenue – Work in Progress		
Work in progress, beginning of year	3,574,891	1,419,245
Transfer in from deferred revenue – work in progress	24,612,084	6,191,014
Transfer to spent deferred capital	(4,245,146)	(4,035,368)
Balance, end of year	**23,941,829**	**3,574,891**
Deferred Capital Revenue – Unspent Portion		
Unspent deferred capital, beginning of year	6,358,556	4,022,364
Provincial grants – Ministry of Education and Child Care	21,444,593	5,985,485
Provincial grants – other	56,797	1,989,530
Investment income	120,823	148,941
School site acquisition fees	313,250	403,250
Transfer to deferred capital revenue – work in progress	(24,612,084)	(6,191,014)
Balance, end of year	**3,681,935**	**6,358,556**
Total Deferred Capital Revenue	**$ 158,064,991**	**$ 143,007,580**

NOTE 9 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	June 30, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	$ 8,705,456	$ 8,584,175
Service cost	657,087	667,574
Interest cost	381,152	354,921
Benefit payments	(674,057)	(594,705)
Actuarial (gain) loss	426,354	(306,509)
Accrued benefit obligation – March 31	$ 9,495,992	$ 8,705,456
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	$ 9,495,992	$ 8,705,456
Funded status – deficit	(9,495,992)	(8,705,456)
Employer contributions after measurement date	203,426	149,673
Benefits expense after measurement date	(253,444)	(259,560)
Unamortized net actuarial gain	(99,092)	(671,271)
Accrued Benefit Liability – June 30	**$ (9,645,102)**	**$ (9,486,614)**
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	$ 9,486,614	$ 9,193,506
Net expense for fiscal year	886,298	936,678
Employer contributions	(727,810)	(643,570)
Accrued benefit liability – June 30	$ 9,645,102	$ 9,486,614
Components of Net Benefit Expense		
Service cost	$ 651,031	$ 664,952
Interest cost	381,092	361,479
Amortization of net actuarial loss	(145,825)	(89,753)
Net benefit expense	$ 886,298	$ 936,678

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

	June 30, 2025	June 30, 2024
Discount rate - April 1	4.25%	4.00%
Discount rate - March 31	4.00%	4.25%
Long term salary growth - April 1	2.5% + seniority	2.5% + seniority
Long term salary growth - March 31	2.5% + seniority	2.5% + seniority
EARSL - March 31	11.8 years	9.9 years

NOTE 10 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (e.g. lead paint) within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset retirement obligation	**June 30, 2025**	**June 30, 2024**
Balance, beginning of year	$ 11,307,530	$ 11,307,530
Settlements during the year	-	-
Balance, end of year	**$ 11,307,530**	**$ 11,307,530**

NOTE 11 DEBT

The School District has an approved line of credit of $2.5 million with interest at the banks' prime rate plus 0.25%, a $5 million daylight facility which is to provide security for electronic fund transfers with a 2-day lead time, and a $8 million stand-alone fully cash-secured Letter of Credit facility. As of June 30, 2025, the School District had $nil borrowings (2024: $nil) under the line of credit and the daylight facility, and $1.22 million issued for Eric Langton Elementary seismic replacement and expansion project (2024: $0.86 million) under the stand-alone Letter of Credit facility.

NOTE 12 TANGIBLE CAPITAL ASSETS

Tangible Capital Assets for the year ended June 30, 2025

Cost:	**Balance at June 30, 2024**	**Additions**	**Disposals**	**Transfers (WIP)**	**Balance at June 30, 2025**
Sites	$ 41,553,283	$ -	$ -	$ -	$ 41,553,283
Buildings	354,721,342	253,514	-	5,486,712	360,461,568
Buildings – WIP	4,109,288	25,667,670	-	(5,486,712)	24,290,246
Furniture & equipment	17,373,061	1,133,708	(974,642)	277,934	17,810,061
Furniture & equipment - WIP	-	277,934	-	(277,934)	-
Vehicles	1,745,112	316,254	(151,471)	-	1,909,895
Computer software	269,388	35,262	(29,959)	-	274,691
Computer hardware	4,930,196	672,251	(1,227,752)	-	4,374,695
Total Cost	**$ 424,701,670**	**$ 28,356,593**	**$ (2,383,824)**	**$ -**	**$ 450,674,439**

Accumulated Amortization:	**Balance at June 30, 2024**	**Amortization**	**Disposals**	**Balance at June 30, 2025**
Buildings	$ 192,746,378	$ 7,975,263	$ -	$ 200,721,641
Furniture & equipment	8,172,622	1,759,155	(974,642)	8,957,135
Vehicles	894,514	182,751	(151,471)	925,794
Computer software	151,777	54,408	(29,959)	176,226
Computer hardware	2,794,169	930,489	(1,227,752)	2,496,906
Total Accumulated Amortization	**$ 204,759,460**	**$ 10,902,066**	**$ (2,383,824)**	**$ 213,277,702**

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)

Tangible Capital Assets for the year ended June 30, 2024

Cost:	Balance at June 30, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	$ 41,553,283	$ -	$ -	$ -	$ 41,553,283
Buildings	348,962,721	454,108	-	5,304,513	354,721,342
Buildings – WIP	1,873,260	7,540,541	-	(5,304,513)	4,109,288
Furniture & equipment	15,190,288	2,201,513	(258,550)	239,810	17,373,061
Furniture & equipment – WIP	-	239,810	-	(239,810)	-
Vehicles	1,597,400	260,334	(112,622)	-	1,745,112
Computer software	330,852	11,787	(73,251)	-	269,388
Computer hardware	5,793,081	555,485	(1,418,370)	-	4,930,196
Total Cost	**$ 415,300,885**	**$ 11,263,578**	**$ (1,862,793)**	**$ -**	**$ 424,701,670**

Accumulated Amortization:	Balance at June 30, 2023	Amortization	Disposals	Balance at June 30, 2024
Buildings	$ 184,895,536	$ 7,850,842	$ -	$ 192,746,378
Furniture & equipment	6,803,006	1,628,166	(258,550)	8,172,622
Vehicles	840,010	167,126	(112,622)	894,514
Computer software	165,003	60,025	(73,251)	151,777
Computer hardware	3,140,212	1,072,327	(1,418,370)	2,794,169
Total Accumulated Amortization	**$ 195,843,767**	**$ 10,778,486**	**$ (1,862,793)**	**$ 204,759,460**

Net Book Value of Tangible Capital Assets

	June 30, 2025	June 30, 2024
Sites	$ 41,553,283	$ 41,553,283
Buildings	159,739,927	161,974,964
Buildings – work in progress	24,290,246	4,109,288
Furniture and equipment	8,852,926	9,200,439
Vehicles	984,101	850,598
Computer software	98,465	117,611
Computer hardware	1,877,789	2,136,027
Total Net Book Value	**$ 237,396,737**	**$ 219,942,210**

NOTE 13 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, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has approximately 52,000 active members and 43,000 retired members in the plan. As at December 31, 2024, the Municipal Pension Plan has over 470,000 members in the plan.

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

The most recent valuation report for the Teachers' Pension Plan completed as at December 31, 2023 showed that the plan had a $4,572 million surplus and was 112.8% funded. The next valuation will be at December 31, 2026, with results available in late 2027.

The valuation in 2021 for the Municipal Pension Plan showed the plan was fully funded with a ratio of 105.3%, a $3,761 million funding surplus for basic pension benefits. The most recent valuation for the Municipal Pension Plan was completed at December 31, 2024, with results available in late 2025.

The School District paid $17,794,741 for employer contributions to the plans for the year ended June 30, 2025 (2024: $16,168,429).

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

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on March 5, 2025. As the 2024/25 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2024/25 Annual Budget and the 2024/25 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial grants			
Ministry of Education and Child Care	$ 221,750,677	$ 231,659,770	$ 9,909,093
Other	300,800	417,800	117,000
Federal grants	319,910	362,900	42,990
Tuition	11,435,010	11,218,921	(216,089)
Other revenue	6,336,497	6,888,166	551,669
Rentals and leases	809,844	825,904	16,060
Investment income	1,662,500	1,662,500	-
Amortization of deferred capital revenue	6,752,983	6,882,573	129,590
Total Revenue	**249,368,221**	**259,918,534**	**10,550,313**
Expenses			
Instruction	213,690,033	224,645,401	10,955,368
District administration	7,967,221	8,692,916	725,695
Operations and maintenance	31,486,702	32,430,617	943,915
Transportation and housing	842,741	916,641	73,900
Total Expense	**253,986,697**	**266,685,575**	**12,698,878**
Deficit for the year	**(4,618,476)**	**(6,767,041)**	**(2,148,565)**
Budgeted allocation of surplus	2,288,316	5,168,458	2,880,142
Budgeted Surplus (Deficit) for the year	**$ (2,330,160)**	**$ (1,598,583)**	**$ 731,577**
Statement 4			
Deficit for the year	**$ (4,618,476)**	**$ (6,767,041)**	**$ (2,148,565)**
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(38,433,498)	(27,453,799)	10,979,699
Amortization of tangible capital assets	10,682,550	10,940,062	257,512
Total effect of change in tangible capital assets	**(27,750,948)**	**(16,513,737)**	**11,237,211**
(Increase) Decrease in Net Financial Debt	**$ (32,369,424)**	**$ (23,280,778)**	**$ 9,088,646**

NOTE 16 ACCUMULATED SURPLUS

The operating fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the operating fund, whereby budgeted expenditures do not exceed the total of budgeted revenue plus any surplus in the operating fund carried forward from the previous year.

	June 30, 2025	June 30, 2024
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Indigenous Education Council (targeted funding)	$ 59,066	$ -
Indigenous education (targeted funding)	-	233,975
School budget balances	533,199	426,103
Contractual professional development	293,180	256,342
Financial provisions	100,000	100,000
Multi-year grants and projects in progress		
Early Career Mentorship grant	334,429	334,429
Integrated Child and Youth grant	43,057	659,914
Other grants	10,683	21,621
Other district initiatives	125,933	27,706
Purchase order commitments	158,715	94,481
Support for school growth plans		
Literacy	-	112,829
Numeracy - Resources and supplies	20,000	20,000
Early Learning - StrongStart	-	45,162
Secondary assessment committee	-	18,000
Educational leadership - mentorship	-	1,836
Safe and caring schools	150,413	226,480
Indigenous education, racial inclusivity and equity	-	90,175
Student voice leadership	-	43,381
Elementary staffing	-	21,821
Principal and vice principal mentorship	-	7,500
Social emotional learning	53,035	59,454
School teams	28,359	17,533
Extracurricular elementary band program	81,659	-
Support for operational plans		
Business systems implementation and upgrades	211,896	70,977
Human resources	98,352	125,607
Indigenous education	-	48,896
English Language Learners	-	4,784
Ridge Meadows College program development	10,622	21,780
Strategic facilities plan	67,443	137,752
Facilities staffing	-	183,407
Succession planning	-	16,559

NOTE 16 ACCUMULATED SURPLUS (Continued)

	June 30, 2025	June 30, 2024
Learning services		
Early intervention inclusionary programming	-	236,896
Facilities renovations and space review	57,066	151,995
Student transportation	-	283,367
Budgeted use to fund 2024/25 base operating shortfall	-	1,067,696
Total Internally Restricted Operating Surplus	**2,437,107**	**5,168,458**
Unrestricted Operating Surplus	173,995	-
Total Operating Fund Accumulated Surplus	**2,611,102**	**5,168,458**
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
IT capital plan	2,909,084	1,806,445
Facilities equipment and vehicles capital plan	919,721	35,405
Child care capital	394,807	132,737
Emergency preparedness	10,730	11,636
Virtual boardroom	9,284	11,225
Strategic facilities plan implementation		
New temporary classrooms	1,795,857	2,448,450
Capital planning	301,583	201,125
Sustainability upgrades	864,081	840,575
Other facilities renewal	1,498,675	1,114,987
Capital cost share – Eric Langton Elementary	700,000	700,000
Contingency reserve held in Local Capital	2,688,157	2,110,014
Total Internally Restricted Local Capital Surplus	**12,091,979**	**9,412,599**
Invested in Tangible Capital Assets	71,706,157	71,985,662
Total Capital Fund Accumulated Surplus	**83,798,136**	**81,398,261**
Total Accumulated Surplus from Operations	**86,409,238**	**86,566,719**
Accumulated Remeasurement Gains	**38,365**	**24,980**
Accumulated Surplus	**$ 86,447,603**	**$ 86,591,699**

NOTE 17 EXPENSES BY OBJECT – ALL FUNDS

	June 30, 2025	June 30, 2024
Salaries and benefits	$ 225,621,282	$ 210,324,385
Services and supplies	25,830,968	23,697,016
Amortization	10,902,066	10,778,486
	$ 262,354,316	**$ 244,799,887**

NOTE 18 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and Child Care and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2024 related to credit, market, or liquidity risks.

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province, federal, or local government and are considered low risk.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions. The School District invests in various financial instruments including equity funds, bond funds certificates and term deposits to reduce the concentration of credit risk.

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2025	June 30, 2024
Interest Recognized in the:		
Operating Fund	$ 2,029,145	$ 2,404,365
Special Purpose Fund	49,392	52,565
Land Capital Fund	120,823	148,941
Total Interest Income	**$ 2,199,360**	**$ 2,605,871**

NOTE 21 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multi-year contracts for the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. This disclosure relates to the unperformed portion of the contracts.

	2025/26	2026/27	2027/28	2028/29
Annual Facility Grant projects	$ 2,769,785	$ -	$ -	$ -
Eric Langton Elementary seismic replacement and expansion	19,717,056	719,328	-	-
Pitt Meadows Secondary seismic replacement	2,688,581	1,898,850	1,112,561	1,112,561
Blue Mountain Elementary addition	279,519	-	-	-
Golden Ears Elementary addition	376,088	-	-	-
Capital Planning	204,300	-	-	-
New classroom space	102,753	-	-	-
Minor capital projects	1,260,869	-	-	-
Total Capital Commitments	**$ 27,398,951**	**$ 2,618,178**	**$ 1,112,561**	**$ 1,112,561**

NOTE 22 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for lease agreements and future funding for capital projects. The following table summarizes the contractual rights of the School District for future assets:

	2025/26	2026/27	2027/28	Thereafter
Ministry of Education and Child Care capital projects	$ 42,716,576	$ 49,957,861	$ 29,361,977	$ -
Future lease revenue	631,814	-	-	-
Total Contractual Rights	**$ 43,348,390**	**$ 49,957,861**	**$ 29,361,977**	**$ -**

NOTE 23 CONTINGENT LIABILITIES

In the normal course of business, lawsuits and claims have been brought against the School District. The School District defends against these lawsuits and claims. Management has made provisions for any unexpected liabilities and believes that the ultimate 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)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	5,168,458		81,398,261	**86,566,719**	84,138,937
Changes for the year					
Surplus (Deficit) for the year	3,257,738	527,430	(3,942,649)	**(157,481)**	2,427,782
Interfund Transfers					
Tangible Capital Assets Purchased	(804,936)	(527,430)	1,332,366	-	
Local Capital	(5,010,158)		5,010,158	-	
Net Changes for the year	**(2,557,356)**	**-**	**2,399,875**	**(157,481)**	**2,427,782**
Accumulated Surplus (Deficit), end of year - Statement 2	**2,611,102**	**-**	**83,798,136**	**86,409,238**	86,566,719
Accumulated Remeasurement Gains (Losses) - Statement 3		38,365		**38,365**	24,980
	2,611,102	**38,365**	**83,798,136**	**86,447,603**	86,591,699

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

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	197,668,054	**197,861,751**	188,516,905
Other	417,800	**411,520**	326,818
Federal Grants	362,900	**345,570**	324,607
Tuition	11,218,921	**11,202,453**	10,026,673
Other Revenue	1,693,166	**1,709,420**	1,428,162
Rentals and Leases	825,904	**909,201**	765,253
Investment Income	1,662,500	**2,029,144**	2,404,365
Total Revenue	213,849,245	**214,469,059**	203,792,783
Expenses			
Instruction	186,389,575	**182,571,710**	171,252,480
District Administration	8,541,814	**7,776,356**	7,321,778
Operations and Maintenance	21,043,811	**20,069,982**	18,853,583
Transportation and Housing	820,597	**793,273**	568,082
Total Expense	216,795,797	**211,211,321**	197,995,923
Operating Surplus (Deficit) for the year	(2,946,552)	**3,257,738**	5,796,860
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,168,458		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(921,474)	**(804,936)**	(1,187,048)
Tangible Capital Assets - Work in Progress			(76,773)
Local Capital	(1,300,432)	**(5,010,158)**	(3,598,765)
Total Net Transfers	(2,221,906)	**(5,815,094)**	(4,862,586)
Total Operating Surplus (Deficit), for the year	-	**(2,557,356)**	934,274
Operating Surplus (Deficit), beginning of year		**5,168,458**	4,234,184
Operating Surplus (Deficit), end of year		**2,611,102**	5,168,458
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,437,107**	5,168,458
Unrestricted		**173,995**	
Total Operating Surplus (Deficit), end of year		**2,611,102**	5,168,458

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

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	193,631,294	**193,593,488**	182,649,849
ISC/LEA Recovery	(613,078)	**(690,433)**	(613,078)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	**1,874,965**	1,874,965
Funding for Graduated Adults	154,950	**297,303**	231,243
Student Transportation Fund	185,990	**185,990**	185,990
Support Staff Benefits Grant	311,930	**311,629**	311,629
FSA Scorer Grant	15,693	**15,693**	15,693
Labour Settlement Funding	1,914,830	**2,081,636**	3,198,215
Integrated Child and Youth Team	191,480	**191,480**	650,424
Recruitment Destination Canada			8,975
Premier's Award for Excellence in Education			3,000
Total Provincial Grants - Ministry of Education and Child Care	197,668,054	**197,861,751**	188,516,905
Provincial Grants - Other	417,800	**411,520**	326,818
Federal Grants	362,900	**345,570**	324,607
Tuition			
Summer School Fees	44,650	**44,650**	33,490
Continuing Education	1,225,288	**1,230,845**	986,758
International and Out of Province Students	9,948,983	**9,926,958**	9,006,425
Total Tuition	11,218,921	**11,202,453**	10,026,673
Other Revenues			
Funding from First Nations	613,078	**690,433**	613,078
Miscellaneous			
Revenue Generation	64,000	**62,675**	78,021
Partnership Program	208,190	**168,248**	156,921
Transportation	108,546	**109,284**	72,615
Before and After School Programming	242,351	**159,035**	133,642
Miscellaneous	387,296	**413,946**	257,352
Ridge Meadows College	9,705	**39,799**	56,533
BC Hydro Grant	60,000	**66,000**	60,000
Total Other Revenue	1,693,166	**1,709,420**	1,428,162
Rentals and Leases	825,904	**909,201**	765,253
Investment Income	1,662,500	**2,029,144**	2,404,365
Total Operating Revenue	213,849,245	**214,469,059**	203,792,783

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

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Salaries			
Teachers	90,849,957	**89,190,993**	85,081,535
Principals and Vice Principals	10,078,560	**10,068,569**	9,558,440
Educational Assistants	26,191,046	**25,367,070**	23,627,596
Support Staff	15,204,887	**14,521,541**	13,892,280
Other Professionals	7,772,873	**7,589,303**	6,801,923
Substitutes	6,951,965	**6,816,926**	6,271,861
Total Salaries	157,049,288	**153,554,402**	145,233,635
Employee Benefits	40,976,025	**40,156,814**	37,181,069
Total Salaries and Benefits	198,025,313	**193,711,216**	182,414,704
Services and Supplies			
Services	8,190,018	**7,855,019**	6,803,875
Student Transportation	824,735	**791,764**	646,031
Professional Development and Travel	1,240,967	**1,049,737**	787,872
Rentals and Leases	6,457	**7,637**	2,209
Dues and Fees	169,873	**176,715**	165,381
Insurance	1,038,613	**998,011**	887,381
Supplies	4,511,637	**3,861,523**	3,670,508
Utilities	2,788,184	**2,759,699**	2,617,962
Total Services and Supplies	18,770,484	**17,500,105**	15,581,219
Total Operating Expense	216,795,797	**211,211,321**	197,995,923

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	68,739,891	410,519	65,058	480,881	-	4,574,555	**74,270,904**
1.03 Career Programs	398,422	33,395	555,556	63	-	35,233	**1,022,669**
1.07 Library Services	1,506,705	-	-	6,872	-	51,311	**1,564,888**
1.08 Counselling	2,271,131	-	-	-	-	14,247	**2,285,378**
1.10 Inclusive Education	9,563,158	1,935,619	23,576,602	1,671,323	192,397	1,146,228	**38,085,327**
1.20 Early Learning and Child Care	-	-	41,652	6,547	-	-	**48,199**
1.30 English Language Learning	2,360,655	-	-	-	-	72,008	**2,432,663**
1.31 Indigenous Education	683,294	233,947	793,512	65,331	-	142,406	**1,918,490**
1.41 School Administration	-	6,915,552	-	3,077,664	-	169,561	**10,162,777**
1.60 Summer School	501,471	17,840	129,614	26,892	-	7,696	**683,513**
1.61 Continuing Education	-	16,946	-	138,260	906,200	2,356	**1,063,762**
1.62 International and Out of Province Students	3,087,344	335,481	-	521,998	259,897	143,279	**4,347,999**
1.64 Other	17,573	-	198,320	-	416,171	-	**632,064**
Total Function 1	**89,129,644**	**9,899,299**	**25,360,314**	**5,995,831**	**1,774,665**	**6,358,880**	**138,518,633**
4 District Administration							
4.11 Educational Administration				51,784	1,360,269	42,328	**1,454,381**
4.20 Early Learning and Child Care				-	-	-	**-**
4.40 School District Governance				-	443,810	-	**443,810**
4.41 Business Administration		169,270	6,756	655,154	2,079,436	69,505	**2,980,121**
Total Function 4	**-**	**169,270**	**6,756**	**706,938**	**3,883,515**	**111,833**	**4,878,312**
5 Operations and Maintenance							
5.20 Early Learning and Child Care				63,406	-	-	**63,406**
5.41 Operations and Maintenance Administration	61,349			201,571	1,411,269	35,622	**1,709,811**
5.50 Maintenance Operations				7,051,547	475,039	310,591	**7,837,177**
5.52 Maintenance of Grounds				477,949	-	-	**477,949**
5.56 Utilities				-	-	-	**-**
Total Function 5	**61,349**	**-**	**-**	**7,794,473**	**1,886,308**	**346,213**	**10,088,343**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				24,299	44,815	-	**69,114**
7.70 Student Transportation						-	**-**
7.73 Housing						-	**-**
Total Function 7	**-**	**-**	**-**	**24,299**	**44,815**	**-**	**69,114**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**89,190,993**	**10,068,569**	**25,367,070**	**14,521,541**	**7,589,303**	**6,816,926**	**153,554,402**

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 15)	2024 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**74,270,904**	18,365,936	**92,636,840**	2,367,324	**95,004,164**	95,357,051	90,107,943
1.03 Career Programs	**1,022,669**	290,893	**1,313,562**	810,391	**2,123,953**	2,170,038	1,821,699
1.07 Library Services	**1,564,888**	394,076	**1,958,964**	188,227	**2,147,191**	2,162,997	2,016,879
1.08 Counselling	**2,285,378**	571,359	**2,856,737**	31,117	**2,887,854**	3,129,668	2,670,703
1.10 Inclusive Education	**38,085,327**	10,855,995	**48,941,322**	748,585	**49,689,907**	52,118,380	46,866,074
1.20 Early Learning and Child Care	**48,199**	17,342	**65,541**	-	**65,541**	70,556	74,941
1.30 English Language Learning	**2,432,663**	623,298	**3,055,961**	37,224	**3,093,185**	3,333,714	2,371,010
1.31 Indigenous Education	**1,918,490**	473,887	**2,392,377**	561,817	**2,954,194**	2,890,606	2,649,595
1.41 School Administration	**10,162,777**	2,853,025	**13,015,802**	244,258	**13,260,060**	13,674,693	12,586,115
1.60 Summer School	**683,513**	161,301	**844,814**	17,456	**862,270**	847,163	612,658
1.61 Continuing Education	**1,063,762**	208,302	**1,272,064**	362,779	**1,634,843**	1,588,204	1,334,394
1.62 International and Out of Province Students	**4,347,999**	1,099,222	**5,447,221**	2,329,954	**7,777,175**	7,858,538	7,204,372
1.64 Other	**632,064**	174,698	**806,762**	264,611	**1,071,373**	1,187,967	936,097
Total Function 1	**138,518,633**	**36,089,334**	**174,607,967**	**7,963,743**	**182,571,710**	186,389,575	171,252,480
4 District Administration							
4.11 Educational Administration	**1,454,381**	410,728	**1,865,109**	440,093	**2,305,202**	2,333,698	2,234,938
4.20 Early Learning and Child Care	**-**	-	**-**	263	**263**	2,298	933
4.40 School District Governance	**443,810**	68,240	**512,050**	159,073	**671,123**	770,506	693,442
4.41 Business Administration	**2,980,121**	836,875	**3,816,996**	982,772	**4,799,768**	5,435,312	4,392,465
Total Function 4	**4,878,312**	**1,315,843**	**6,194,155**	**1,582,201**	**7,776,356**	8,541,814	7,321,778
5 Operations and Maintenance							
5.20 Early Learning and Child Care	**63,406**	15,519	**78,925**	12,596	**91,521**	88,160	50,142
5.41 Operations and Maintenance Administration	**1,709,811**	408,290	**2,118,101**	908,050	**3,026,151**	3,392,811	3,057,158
5.50 Maintenance Operations	**7,837,177**	2,191,389	**10,028,566**	2,773,570	**12,802,136**	13,250,592	11,880,101
5.52 Maintenance of Grounds	**477,949**	118,592	**596,541**	347,711	**944,252**	1,059,600	760,264
5.56 Utilities	**-**	-	**-**	3,205,922	**3,205,922**	3,252,648	3,105,918
Total Function 5	**10,088,343**	**2,733,790**	**12,822,133**	**7,247,849**	**20,069,982**	21,043,811	18,853,583
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**69,114**	17,847	**86,961**	-	**86,961**	81,582	2,885
7.70 Student Transportation	**-**		**-**	706,312	**706,312**	739,015	565,197
7.73 Housing	**-**		**-**		**-**		
Total Function 7	**69,114**	**17,847**	**86,961**	**706,312**	**793,273**	820,597	568,082
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**153,554,402**	**40,156,814**	**193,711,216**	**17,500,105**	**211,211,321**	216,795,797	197,995,923

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

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	**2025 Actual**	2024 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	33,991,716	**34,151,693**	30,745,604
Other Revenue	5,195,000	**6,567,273**	5,802,706
Investment Income		**49,393**	52,565
Total Revenue	39,186,716	**40,768,359**	36,600,875
Expenses			
Instruction	38,255,826	**39,592,223**	35,582,767
District Administration	151,102	**119,157**	134,619
Operations and Maintenance	446,744	**433,505**	232,531
Transportation and Housing	96,044	**96,044**	75,561
Total Expense	38,949,716	**40,240,929**	36,025,478
Special Purpose Surplus (Deficit) for the year	237,000	**527,430**	575,397
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(237,000)	**(527,430)**	(575,397)
Total Net Transfers	(237,000)	**(527,430)**	(575,397)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	5,537	176,406	1,332,378	-	-	86,078	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	678,503			256,000	56,350	305,597	636,848	829,033
Other			64,620	6,084,834					
Investment Income			14,841						
	517,597	678,503	79,461	6,084,834	256,000	56,350	305,597	636,848	829,033
Less: Allocated to Revenue	517,597	672,925	38,800	6,089,041	256,000	50,408	389,567	636,848	829,033
Deferred Revenue, end of year	**-**	**11,115**	**217,067**	**1,328,171**	**-**	**5,942**	**2,108**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	517,597	672,925			256,000	50,408	389,567	636,848	829,033
Other Revenue			23,959	6,089,041					
Investment Income			14,841						
	517,597	672,925	38,800	6,089,041	256,000	50,408	389,567	636,848	829,033
Expenses									
Salaries									
Teachers						20,533	142,595	28,635	
Principals and Vice Principals							43,801	36,552	224,503
Educational Assistants		556,708		39,705	184,841	1,234	807	376,445	
Support Staff	169,758			27,336					83,773
Other Professionals								324	
Substitutes				2,615	102		10,584	7,594	373,334
	169,758	556,708	-	69,656	184,943	21,767	197,787	449,550	681,610
Employee Benefits	50,125	116,217		10,172	69,983	5,089	53,130	124,243	147,423
Services and Supplies	102,429		38,800	5,915,369	1,074	23,552	138,650	63,055	
	322,312	672,925	38,800	5,995,197	256,000	50,408	389,567	636,848	829,033
Net Revenue (Expense) before Interfund Transfers	195,285	-	-	93,844	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(195,285)			(93,844)					
	(195,285)	-	-	(93,844)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	25,543	101,510	708	14,141	67,686	10,675	37,859
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,081,777	4,065,387	70,501	51,000	6,750	45,000		19,000	175,000
Other									
Investment Income				4,720		1,154			1,476
	24,081,777	4,065,387	70,501	55,720	6,750	46,154	-	19,000	176,476
Less: Allocated to Revenue	24,081,777	4,065,387	96,044	41,711	7,458	37,879	67,686	29,675	189,600
Deferred Revenue, end of year	**-**	**-**	**-**	**115,519**	**-**	**22,416**	**-**	**-**	**24,735**
Revenues									
Provincial Grants - Ministry of Education and Child Care	24,081,777	4,065,387	96,044	36,991	7,458	36,725	67,686	29,675	188,124
Other Revenue									
Investment Income				4,720		1,154			1,476
	24,081,777	4,065,387	96,044	41,711	7,458	37,879	67,686	29,675	189,600
Expenses									
Salaries									
Teachers	19,192,069	233,655		5,055					56,465
Principals and Vice Principals									
Educational Assistants				800				1,125	
Support Staff						17,738			
Other Professionals						7,863			77,320
Substitutes	1,522	3,020,851		1,094	4,710			6,832	
	19,193,591	3,254,506	-	6,949	4,710	25,601	-	7,957	133,785
Employee Benefits	4,888,186	810,881		1,885	1,170	3,872		1,677	38,139
Services and Supplies			96,044	32,877	1,578	8,406	67,686	20,041	17,676
	24,081,777	4,065,387	96,044	41,711	7,458	37,879	67,686	29,675	189,600
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Professional Learning Grant	Youth Education Support Fund	National School Food Program	TOTAL
	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	138,501	30,247	-	-	405,098		2,432,367
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	1,867,774	50,000	191,500	221,496		211,257	34,336,370
Other					613,989		6,763,443
Investment Income		2,604	4,083	4,109	18,663	1,851	53,501
	1,867,774	52,604	195,583	225,605	632,652	213,108	41,153,314
Less: Allocated to Revenue	2,006,275	17,598	158,942	-	472,937	15,171	40,768,359
Deferred Revenue, end of year	**-**	**65,253**	**36,641**	**225,605**	**564,813**	**197,937**	**2,817,322**
Revenues							
Provincial Grants - Ministry of Education and Child Care	2,006,275	14,994	154,859	-		13,320	34,151,693
Other Revenue					454,273		6,567,273
Investment Income		2,604	4,083	-	18,664	1,851	49,393
	2,006,275	17,598	158,942	-	472,937	15,171	40,768,359
Expenses							
Salaries							
Teachers		12,870	40,601				19,732,478
Principals and Vice Principals							304,856
Educational Assistants	308,009		28,070				1,497,744
Support Staff							298,605
Other Professionals	100,796		2,500				188,803
Substitutes			704				3,429,942
	408,805	12,870	71,875	-	-	-	25,452,428
Employee Benefits	112,291	3,608	19,547				6,457,638
Services and Supplies	1,411,597	1,120	55,503		320,235	15,171	8,330,863
	1,932,693	17,598	146,925	-	320,235	15,171	40,240,929
Net Revenue (Expense) before Interfund Transfers	73,582	-	12,017	-	152,702	-	527,430
Interfund Transfers							
Tangible Capital Assets Purchased	(73,582)		(12,017)		(152,702)		(527,430)
	(73,582)	-	(12,017)	-	(152,702)	-	(527,430)
Net Revenue (Expense)	-	-	-	-	-	-	-

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

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	$	$	$	$	$
Revenues					
Other Revenue			**81,365**	**81,365**	59,063
Amortization of Deferred Capital Revenue	6,882,573	**6,878,052**		**6,878,052**	6,774,948
Total Revenue	6,882,573	**6,878,052**	**81,365**	**6,959,417**	6,834,011
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,940,062	**10,902,066**		**10,902,066**	10,778,486
Total Expense	10,940,062	**10,902,066**	**-**	**10,902,066**	10,778,486
Capital Surplus (Deficit) for the year	(4,057,489)	**(4,024,014)**	**81,365**	**(3,942,649)**	(3,944,475)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,158,474	**1,332,366**		**1,332,366**	1,762,445
Tangible Capital Assets - Work in Progress				**-**	76,773
Local Capital	1,300,432		**5,010,158**	**5,010,158**	3,598,765
Total Net Transfers	2,458,906	**1,332,366**	**5,010,158**	**6,342,524**	5,437,983
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**1,078,623**	**(1,078,623)**	**-**	
Tangible Capital Assets WIP Purchased from Local Capital		**1,333,520**	**(1,333,520)**	**-**	
Total Other Adjustments to Fund Balances		**2,412,143**	**(2,412,143)**	**-**	
Total Capital Surplus (Deficit) for the year	(1,598,583)	**(279,505)**	**2,679,380**	**2,399,875**	1,493,508
Capital Surplus (Deficit), beginning of year		**71,985,662**	**9,412,599**	**81,398,261**	79,904,753
Capital Surplus (Deficit), end of year		**71,706,157**	**12,091,979**	**83,798,136**	81,398,261

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

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	41,553,283	354,721,342	17,373,061	1,745,112	269,388	4,930,196	**420,592,382**
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		38,949	506,391	152,404	35,262	71,930	**804,936**
Special Purpose Funds		195,285	327,098			5,047	**527,430**
Local Capital		19,280	300,219	163,850		595,274	**1,078,623**
Transferred from Work in Progress		5,486,712	277,934				**5,764,646**
	-	5,740,226	1,411,642	316,254	35,262	672,251	**8,175,635**
Decrease:							
Deemed Disposals			974,642	151,471	29,959	1,227,752	**2,383,824**
	-	-	974,642	151,471	29,959	1,227,752	**2,383,824**
Cost, end of year	41,553,283	360,461,568	17,810,061	1,909,895	274,691	4,374,695	**426,384,193**
Work in Progress, end of year		24,290,246					**24,290,246**
Cost and Work in Progress, end of year	41,553,283	384,751,814	17,810,061	1,909,895	274,691	4,374,695	**450,674,439**
Accumulated Amortization, beginning of year		192,746,378	8,172,622	894,514	151,777	2,794,169	**204,759,460**
Changes for the Year							
Increase: Amortization for the Year		7,975,263	1,759,155	182,751	54,408	930,489	**10,902,066**
Decrease:							
Deemed Disposals			974,642	151,471	29,959	1,227,752	**2,383,824**
		-	974,642	151,471	29,959	1,227,752	**2,383,824**
Accumulated Amortization, end of year		200,721,641	8,957,135	925,794	176,226	2,496,906	**213,277,702**
Tangible Capital Assets - Net	**41,553,283**	**184,030,173**	**8,852,926**	**984,101**	**98,465**	**1,877,789**	**237,396,737**

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	4,109,288				**4,109,288**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	21,168,239	276,354			**21,444,593**
Deferred Capital Revenue - Other	3,165,911	1,580			**3,167,491**
Local Capital	1,333,520				**1,333,520**
	25,667,670	277,934	-	-	**25,945,604**
Decrease:					
Transferred to Tangible Capital Assets	5,486,712	277,934			**5,764,646**
	5,486,712	277,934	-	-	**5,764,646**
Net Changes for the Year	20,180,958	-	-	-	**20,180,958**
Work in Progress, end of year	**24,290,246**	**-**	**-**	**-**	**24,290,246**

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

Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	124,948,601	7,615,224	510,308	**133,074,133**
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,243,977	1,169		**4,245,146**
	4,243,977	1,169	-	**4,245,146**
Decrease:				
Amortization of Deferred Capital Revenue	6,610,958	252,719	14,375	**6,878,052**
	6,610,958	252,719	14,375	**6,878,052**
Net Changes for the Year	(2,366,981)	(251,550)	(14,375)	**(2,632,906)**
Deferred Capital Revenue, end of year	122,581,620	7,363,674	495,933	**130,441,227**
Work in Progress, beginning of year	2,781,066	793,825		**3,574,891**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	21,444,593	3,167,491		**24,612,084**
	21,444,593	3,167,491	-	**24,612,084**
Decrease				
Transferred to Deferred Capital Revenue	4,243,977	1,169		**4,245,146**
	4,243,977	1,169	-	**4,245,146**
Net Changes for the Year	17,200,616	3,166,322	-	**20,366,938**
Work in Progress, end of year	19,981,682	3,960,147	-	**23,941,829**
Total Deferred Capital Revenue, end of year	**142,563,302**	**11,323,821**	**495,933**	**154,383,056**

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

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year		1,325,317	1,949,163	3,084,076		**6,358,556**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	21,444,593					**21,444,593**
Provincial Grants - Other			56,797			**56,797**
Investment Income				120,823		**120,823**
School Site Acquisition Fees				313,250		**313,250**
	21,444,593	-	56,797	434,073	-	**21,935,463**
Decrease:						
Transferred to DCR - Work in Progress	21,444,593	1,324,293	1,843,198			**24,612,084**
	21,444,593	1,324,293	1,843,198	-	-	**24,612,084**
Net Changes for the Year	-	(1,324,293)	(1,786,401)	434,073	-	**(2,676,621)**
Balance, end of year	**-**	**1,024**	**162,762**	**3,518,149**	**-**	**3,681,935**

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Decision Memo
Item 6

From: Richard Rennie, Secretary Treasurer
Louie Girotto, Director of Facilities

Topic: **Five-Year Capital Plan for 2026/27 for Minor Capital Programs**

BACKGROUND

The Ministry of Infrastructure – Education and Child Care Capital Branch 2026/27 Capital Plan Instructions identify that the deadline for 2026/27 Minor Capital Programs submission to the ministry is September 30, 2025. The ministry is seeking submissions for the following minor capital programs applicable to SD42:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Playground Equipment Program (PEP)
- Food Infrastructure Program (FIP)
- Building Envelope Program (BEP)
- Child Care (CC) – Minor

The proposed minor capital projects to be submitted as part of the Five-Year Capital Plan for 2026-27 to 2030/31 are presented in this report and total $11.8M.

Strategic Facilities Plan

The Strategic Facilities Plan, approved by the Board in March 2022, identifies and rationalizes current and future capital requirements for school sites, new schools, and facility upgrades based on building conditions, seismic vulnerability, and ongoing maintenance/life cycle costs, as well as new initiatives.

The minor capital projects included in this plan have been determined in accordance with the methodology defined in the Strategic Facilities Plan for existing facilities, as outlined below.

The following facility-specific data is used to identify facilities prioritized in the capital plan:

- Seismic risk
- Facility condition
- Energy management rank
- Future utilization

Capital project scope definition for identified high priority existing facilities is guided by the following principles:

a. Improved health and safety
b. Improved accessibility
c. Enhanced sustainability
d. Improved building condition
e. Increased building capacity to accommodate increased enrolment
f. Improved functionality

MINOR CAPITAL PROJECTS

On an annual basis, a budget for minor capital projects (e.g., roofing, exterior painting) is allocated under the Annual Facilities Grant (AFG) to the highest need facilities. The AFG funding of $3.6M is not sufficient to support all building upgrade needs identified through the provincial capital asset management system and capital projects that require a significant capital investment need to be submitted to the ministry for funding as part of the Five-Year Capital Plan under the Minor Capital category.

School Enhancement Program (SEP)

SEP projects improve the safety, facility condition, operational efficiency, and functionality of existing schools, to extend their useful physical life.

The following SEP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
SEP	1	Highland Park Elementary	Phase 2 - Replace Unit Ventilators in classrooms (11 to 20) and add new ventilation system to the admin office. Mechanical cooling/heat pumps will also be added to each of the unit ventilators.	$ 1,400,000
SEP	2	Davie Jones Elementary	Replace Unit Ventilators in classrooms (1 to 8). Mechanical cooling/heat pumps will also be added to each of the unit ventilators.	$ 1,000,000
SEP	3	Harry Hooge Elementary	Phase 1 - Replace Unit Ventilators in classroom (1 to 10). Mechanical cooling/heat pumps will also be added to each of the unit ventilators.	$ 1,200,000
SEP	4	Harry Hooge Elementary	Phase 2 - Replace Unit Ventilators in classroom (11 to 20). Mechanical cooling/heat pumps will also be added to each of the unit ventilators.	$ 1,200,000
SEP	5	Harry Hooge Elementary	Phase 3 - Replace Unit Ventilators in classroom (21 to 30). Mechanical cooling/heat pumps will also be added to each of the unit ventilators.	$ 1,200,000
			Program Total	$ 6,000,000

Carbon Neutral Capital Program (CNCP)

CNCP projects are for energy-efficiency projects that lower a school district's carbon emissions.

The following CNCP projects are included in this capital plan and are aligned with the school district's environmental sustainability plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
CNCP	1	Maple Ridge Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	$ 675,000
CNCP	2	Maple Ridge Secondary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	$ 1,100,000
CNCP	3	Highland Park Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	$ 675,000
CNCP	4	Blue Mountain Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	$ 675,000
CNCP	5	Garibaldi Secondary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	$ 800,000
			Program Total	$ 3,925,000

Playground Equipment Program (PEP)

PEP projects are to provide playground equipment systems at schools that do not currently have one, or to replace aging playground equipment systems that may pose health and safety hazards. A maximum number of three requests are permitted to be submitted in this program, with a maximum value of $195k per project.

The following PEP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
PEP	1	Fairview Elementary	Replace end-of-life playground equipment	$ 195,000
PEP	2	Glenwood Elementary	Replace end-of-life playground equipment	$ 195,000
PEP	3	Alouette Elementary	Replace end-of-life playground equipment	$ 195,000
			Program Total	$ 585,000

Food Infrastructure Program (FIP)

FIP projects are for creating, improving, or expanding infrastructure to feed students. The FIP is directly tied to the government's broader Feeding Futures program, which is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes for students.

The following FIP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
FIP	1	Highland Park Elementary	Replace old kitchen cabinets, counters and appliances and create new food storage cabinets for food preparation.	$ 100,000
FIP	2	Davie Jones Elementary	Relocate kitchen to new location next to Multipurpose room	$ 130,000
FIP	3	Maple Ridge Secondary	Replace old cafeteria equipment that has reached end of life (tilt kettle, steamer, Combi oven, dishwasher, walk-in cooler pack, ice machine, cooler)	$ 149,000
FIP	4	Thomas Haney Secondary	Replace old cafeteria equipment that has reached end of life (griddle, combi oven, hot table)	$ 40,000
FIP	5	Samuel Robertson Technical	Replace old cafeteria equipment that has reached end of life (two under-counter refrigerators & walk-in cooler)	$ 27,000
			Program Total	$ 446,000

Building Envelope Program (BEP)

The BEP program is available to provide specific funding for remediation of known building envelope issues at schools that were built between the years of 1985 and 2000 that have undergone a Building Envelope Condition Assessment by BC Housing and that are on BC Housing's list of eligible schools.

The following BEP project is included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
BEP	1	Alouette Elementary	Building envelope upgrade of 1992 & 93 additions (proposed to be combined with SMP project)	$ 856,680
			Program Total	$ 856,680

Child Care (CC) - Minor Program

Under the CC Minor program, eligible projects are those that will not exceed $500,000. These projects are small-scale projects to convert (renovate) existing K-12 space to create new Child Care spaces as well as the purchase and installation of fixtures, furniture, and equipment required to obtain a license.

The district has not identified any projects eligible for submission under this program for 2026/27.

RECOMMENDATION

THAT the Board approves the Minor Capital Program projects for the Five-Year Capital Plan for 2026/27 for submission to the Ministry of Infrastructure.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 7

From: Elaine Yamamoto, Board Chairperson

Topic: **Chairperson's Update**

BACKGROUND:

The Board Chairperson will provide the Board with a verbal update. The update will include the following topic(s):

- Welcome Back
- National Day for Truth & Reconciliation

RECOMMENDATION:

THAT the Board receive the Chairperson's Update, for information.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 8

From: Teresa Downs, Superintendent of Schools
Ken Cober, Assistant Superintendent

Topic: **Summer Learning Update**

BACKGROUND

Summer Learning is a tuition-free program funded by the Ministry of Education and Child Care (MECC) which is open to all students. Summer Learning 2025 was facilitated in four sites within the Maple Ridge and Pitt Meadows communities: Katzie Health Centre, Laity View Elementary School, c'esquenela Elementary School and Thomas Haney Secondary School during the month of July.

For the seventh year in a row, multi-grade students from Katzie First Nation participated at the Katzie Health Centre. Elementary aged students at this site participated in activities emphasizing hands-on literacy and numeracy skills while integrating, wherever possible, traditional teachings such as bead work, weaving, song, drumming and outdoor physical activities. The summer program at Katzie Health Centre included secondary aged students. The secondary program was leadership based and was focused on community connections, outdoor physical activities, and cultural enrichment. In coordination with Katzie First Nation Chief & Council and community Youth Engagement Education team, and the SD42 Indigenous Education department, students were able to enjoy prepared meals and snacks in a safe and active learning environment. Student learning was supported by education assistants, classroom teachers, an Indigenous support worker, Elders, and knowledge carriers.

Elementary Summer Program

511 grade 1-7 students were engaged in classroom learning. Student learning was supported by education assistants, an Indigenous support worker, elementary teachers and a site-based vice-principal of elementary summer learning. Classes were organized as either multi-grade primary or multi-age intermediate as well as English or French language immersion. Students with disabilities and diverse abilities were a part of the programs with support from education assistants as designated by the Learning Services staff. Our elementary summer learning program included three designated English Language Learner (ELL) teachers to deliver additional ELL support to 165 elementary students.

Secondary Summer Program

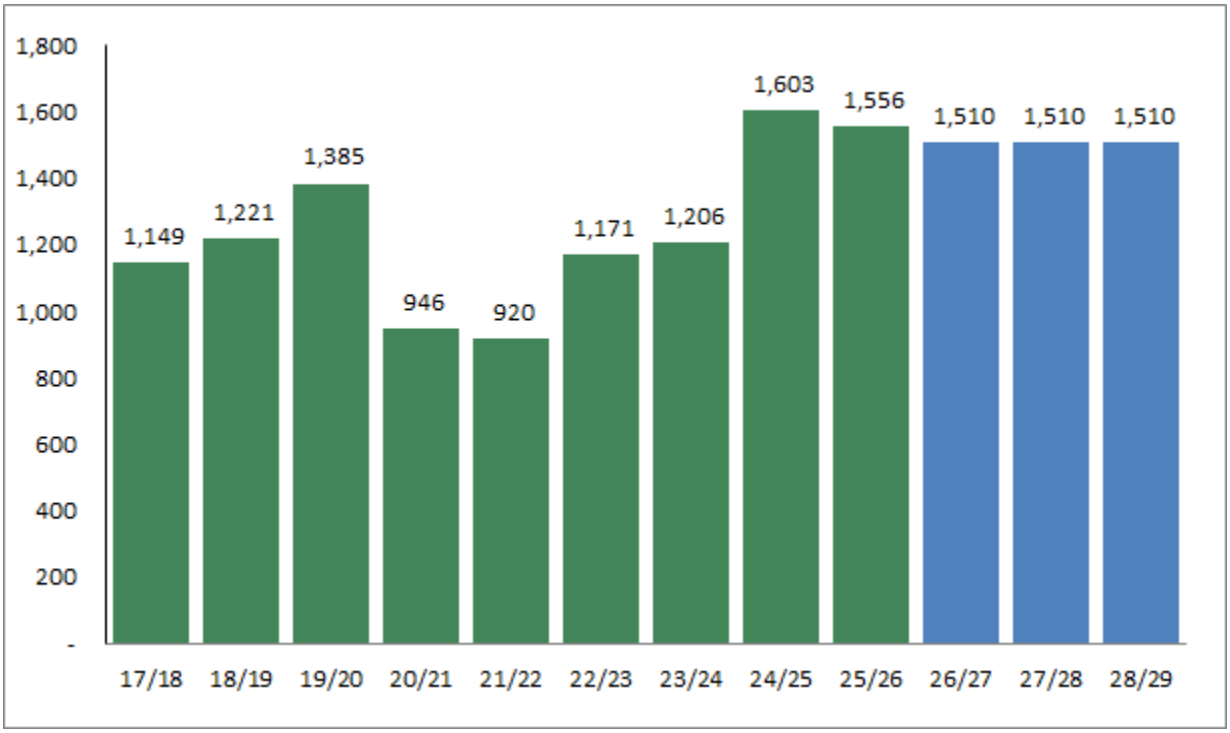
141 students completing grade 7 participated in a grade 8 level secondary transition program offered at Thomas Haney Secondary. Students participated in a three-week Applied Design, Skills, and Technologies (ADST) program with a focus in woodwork, metal fabrication, drama and art or computer and video game design.

79 students completing grade 8-9 participated in a two-course skill building program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers.

746 students completing grades 9-12 participated in grade 10-12 courses. The secondary Summer Learning vice-principal, along with a site-based secondary counsellor and an Indigenous support worker, provided the necessary supports and supervision for our secondary students and staff.

Once again, Summer Learning and District Alternate Education collaborated on providing the opportunity for the Train in Trades program students to accelerate their successful completion of the academic graduation requirements before the students officially start in their designated Train in Trades program. The Summer Learning program enrolled and supported the successful completion of the English Studies 12 graduation requirement for over 50% of students enrolled in the 2025/26 Train in Trades program.

Enrolment Analysis



Overall enrolment for 2025/26 is 3% below the prior year and 3% above the 2025/26 budget of 1,510 students.

Financial Analysis

As shown in the following table, the enrolment increase from budget with a slight growth in grades 10-12 resulted in total revenue of $17M above budget.

Total expenses exceeded the budget by $80K due to the evolving staffing level requirements to deliver successful educational programs at the four school sites in the district.

Net expense for 2025/26 Summer Learning is $97K.

	2025/26 Preliminary Budget	2025/26 Actuals			Variance from Budget
		Elementary	Secondary	Total	
MECC Funded Enrolment					
Grades 1-7 headcount	525	511		511	(14)
Grades 8-9 course *	285		299	299	14
Grades 10-12 headcount	700		746	746	46
Total Enrolment	**1,510**	**511**	**1,045**	**1,556**	**46**
** Grades 8-9 enroled in the skill building remedial program take 2 courses*					
Revenue					
MECC grants					
Grades 1-7	$ 136,500	$ 132,860		$ 132,860	$ (3,640)
Grades 8-9	74,100		77,740	77,740	3,640
Grades 10-12	357,000		380,460	380,460	23,460
Supplemental funding	219,092	112,763	92,325	205,088	(14,004)
Total MECC grants	786,692	245,623	550,525	796,148	9,456
International tuition revenue	44,650	2,600	49,200	51,800	7,150
Total Revenue	**831,342**	**248,223**	**599,725**	**847,948**	**16,606**
Expenses					
Salaries and benefits	841,753	311,577	620,644	932,220	(90,467)
Services and supplies	22,592	11,165	1,276	12,441	10,151
Total Expenses	864,345	322,741	621,920	944,661	(80,316)
Net Revenue (Expense)	**$ (33,003)**	**$ (74,518)**	**$ (22,195)**	**$ (96,713)**	**$ (63,710)**

RECOMMENDATION

THAT the Board receive the Summer Learning Update, for information.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 9

From: Teresa Downs, Superintendent of Schools

Topic: **District Operational Plan**

BACKGROUND:

On June 18, 2025 the Board of Education approved a revised strategic plan that includes updated strategic priorities and goals. The strategic plan provides direction for the work of all departments and staff.

The 2025–2026 District Operational Plan **(Attachment)** outlines the intentional work we will undertake this school year in support of the strategic plan. It highlights the new initiatives and strategies being launched in pursuit of the strategic priorities and goals, while recognizing that it does not capture the full breadth of ongoing work happening every day across the district, departments, and schools.

In June 2026, the Board will receive an accountability report. This report will monitor progress toward each stated objective.

RECOMMENDATION:

THAT the Board receive the 2025-2026 District Operational Plan, for information.

2025-2026 District Operational Plan

STRATEGIC GOAL / PRIORITY	Annual Objectives
LITERACY AND NUMERACY	
Improved literacy and numeracy outcomes for students.	Implement Kindergarten screener and associated assessments
	Provide training to support Kindergarten screener
	Implement Kindergarten to grade 3 literacy guide
	Develop primary literacy resources for parents/guardians
	Develop guidelines and expectations for graduation assessments
	Pilot a district numeracy assessment
	Develop a numeracy framework
	Provide and enhance spaces that support student learning
EQUITY	
Improved learning outcomes and improved levels of safety, care and belonging for every learner. Equitable decision-making processes and resource allocation.	Implement new referral process for district programs
	Strengthen accessibility at sites by investing in upgrades that remove barriers
	Provide artificial intelligence professional development for clerical staff
	Expand implementation of F.T.F. Behavior Intervention Strategies
	Facilitate the Indigenous Ways of Knowing learning series led by Carolyn Roberts
	Facilitate student voice sessions with priority populations to better understand the Student Learning Survey data
	Provide Mental Health First Aid Training for staff
	Support BIPOC student voice resource selection at secondary schools
	Provide Train the Trainer model of professional development on diversity, equity, inclusion, and belonging
	Explore further ways to enhance communication with English Language Learning families
	Facilitate an Indigenous Student Voice Forum

SOCIAL-EMOTIONAL LEARNING	
Cultivate resilience, self-awareness, and interpersonal skills to improve the social and emotional well-being of all learners.	Provide professional learning with vice principals in Compassionate Systems Leadership
	Implement the Framework for Responding to Disruptions
	Utilize $5,000 budget allocation for elementary schools to support a universal SEL program/practice in each school
	Provide professional development with helping teachers using *Arise*
	Collaborate with KELTY mental health to develop and district mental health strategy
ASSESSMENT	
Improved assessment practices to support personalized learning, inform instruction, and drive continuous improvement.	Implement school-based data discussions with zone leads
	Introduce the Child Care Assessment Tool
	Implement year-end School Growth Plan document
	Complete assessment of IT infrastructure
	Implement security SIEM for detection and identification of risk
	Establish Budget Review Groups to support budget development
	Share findings and recommendations from secondary calendar engagement
INNOVATION	
Expand and integrate innovative practices.	Engage in Artificial Intelligence Year of Learning
	Offer computational thinking training sessions for teachers
	Provide BBC Microbit coding for students
	Utilize $20,000 (one-time funding) to support innovation in secondary schools
	Provide professional learning in competency-based assessments
	Develop a structure and process to support innovation for 2026-2027

SUSTAINABILITY	
Improved long-term system sustainability	Commence a refresh of the Long-Range Facilities Plan
	Replace phone system
	Conclude local bargaining
	Provide each school with IT supported technology carts based on FTE
	Present the Board of Education with a balanced 2026/2027 budget without a structural deficit
	Design and construct funded school replacements and additions, including: • Eric Langton Elementary seismic replacement and expansion • Golden Ears Elementary addition • Blue Mountain Elementary addition • Pitt Meadows Elementary seismic replacement
	Implement environmental sustainability initiatives including: • Golden Ears Elementary boiler plant upgrade • Thomas Haney Secondary direct digital control system upgrade • Highland Park Elementary unit ventilator replacement (phase 1) • Glenwood Elementary lighting upgrades • District-wide Sugar Sheets paper implementation

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 10

From: Teresa Downs, Superintendent of Schools

Topic: **Superintendent's Update**

BACKGROUND:

The Superintendent will provide the Board with a verbal update. The update will include the following topic(s):

- Unexpected Health Emergencies at Schools
- Framework for Responding to Disruptions

RECOMMENDATION:

THAT the Board receive the Superintendent's Update, for information.

School District 42
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Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 11

From: Teresa Downs, Superintendent of Schools
Dana Sirsiris, Director, Human Resources

Topic: **Whistleblower Protection Policy Annual Report for 2024/25**

BACKGROUND

Board Policy 7110: Whistleblower Protection requires that, each year, the Superintendent or a designate shall prepare, in accordance with the requirements of the Public Interest Disclosure Act, and make available, a report concerning any disclosures received, investigations undertaken and findings of wrongdoing. All reporting under this policy will be in compliance with the requirements of the Freedom of Information and Protection of Privacy Act.

For the period July 1, 2024 to June 30, 2025 there has been one complaint filed under the Whistleblower Policy; however, the nature of the complaint did not meet the definition of a reportable activity as set out in this policy. The complaint was, however, specific to staff conduct and was addressed through a separate human resources forum.

RECOMMENDATION

THAT the Board receives the Whistleblower Protection Policy Annual Report for 2024/25, for information.

Public Board Meeting
September 17, 2025
Information Memo
Item 12

From: Richard Rennie, Secretary Treasurer

Topic: **Secretary Treasurer's Update**

BACKGROUND:

The Secretary Treasurer will provide the Board with a verbal update. The update will include the following topic(s):

- National School Food Program – Funding Update

RECOMMENDATION:

THAT the Board receive the Secretary Treasurer's Update, for information.

School District 42
Maple Ridge & Pitt Meadows
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Public Board Meeting
September 17, 2025
Information Memo
Item 13

From: Board Policy Development Committee
Richard Rennie, Secretary Treasurer

Topic: **Board Policy Development Committee Work Plan for 2025/26**

BACKGROUND

The Board Policy Development Committee developed a work plan in 2022/23 for the four years ending 2025/26. The goal of the committee is to review all existing board policies before the end of this Board's four-year term and ensure that all policies required by law are drafted and presented to the Board for approval in a timely fashion.

On September 10, 2025 the Committee reviewed the progress on the work plan from 2022/23 to 2024/25 and refined the work plan for the remaining year.

The work plan for 2025/26 comprises the following policies and bylaw:

- 2900 Trustee Professional Development and Attendance at Conferences
- 2920 Trustees' Remuneration
- 4203 Budget Planning and Reporting
- 4600 Procurement of Goods and Services
- 5705 Surveillance
- 5780 Appropriate Use of Information Technology and Communication Systems
- 7210 Workplace Discrimination or Bullying and Harassment
- 8901 Field Trips including Extra Curricular Activities
- 9200 School Catchment Areas and Student Placement
- 9325 Education Programs for Non-Residents
- 9400 Emergency Preparedness and Response **(new)**
- 9405 Unexpected Health Emergencies at Schools **(new)**
- 9410 Safe, Caring and Healthy Schools
- 9415 Inclusive Schools
- 9420 Dangerous Weapons in the Schools
- 9611 Child Protection
- 9705 Student Records
- 9801 Fees - Hardship
- 9925 Non-District Sponsored Activities Including Students
- 10310 Volunteers
- 10820 Political Activities
- Bylaw-1 Trustee Elections Bylaw No. 1

Policies in the work plan will be prioritized for review and development by the Committee. The Committee may also consider other policies required by law or provincial policy.

RECOMMENDATION

THAT the Board receive the Board Policy Development Committee Work Plan for 2025/26 for information.

School District 42
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Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 14

From: Board Policy Development Committee
Richard Rennie, Secretary Treasurer
Teresa Downs, Superintendent of Schools

Topic: **Policies for Consultation**

BACKGROUND

The Board Policy Development Committee has developed a work plan for 2022 to 2026 with a goal of reviewing all existing board policies over the four-year term.

On September 10, 2025, the Committee met, reviewed, and is proposing updates to the following policies as outlined in the attachments:

- 10820: Political Activities
  - **Attachment A1**: Clean
  - **Attachment A2**: Tracked changes
- 9400: Emergency Preparedness (new policy)
  - **Attachment B**
- 9405: Unexpected Health Emergencies at Schools (new policy)
  - **Attachment C**

Input from education partners and the public will be invited from September 18, 2025 to noon on October 29, 2025. After receiving input, the Committee will have another opportunity to review the proposed policies before they are presented to the Board for approval on December 3, 2025.

RECOMMENDATION

THAT the Board receive the following policies for information and continuation of the consultation process:

- **Draft updates to policy 10820: Political Activities**
- **Draft new policy 9400: Emergency Preparedness**
- **Draft new policy 9405: Unexpected Health Emergencies at Schools**

ATTACHMENT A1
Clean version

SD42 POLICY: 10820

POLITICAL ACTIVITIES

PHILOSOPHY

The Board of Education ("Board") believes that schools play a vital role in educating students about civics and the democratic process, helping them become informed and engaged citizens. The Board also affirms that school district facilities and resources shall remain politically neutral and shall not be used for partisan political activities.

All political activities conducted on or in relation to school district property must comply with the applicable provisions of the Local Government Act, School Act, and the Elections Act. These statutes govern the conduct of elections and campaign activities, and school district staff and trustees are expected to ensure that district practices align with these legal requirements.

AUTHORITY

The Board authorizes the Superintendent and the Secretary Treasurer to implement administrative procedures necessary for implementation of this policy.

GUIDING PRINCIPLES

1. Political Neutrality of School District Resources and Facility Use

- Except as provided for in this policy, school district facilities, equipment, and supplies must not be used for political activity during instructional hours or in connection with district-sponsored events or operations.
- Political campaign signs and materials shall not be displayed on school district property or distributed to staff, students, volunteers, or parents in school district facilities or on school grounds.
- This restriction does not apply to non-partisan educational programs such as Student Vote, where campaign materials are created and used solely for the purposes of civic learning and classroom instruction.
- Rentals of school district facilities for political purposes may be permitted outside instructional hours, provided they comply with district administrative procedures. Such rentals are considered external use and do not imply endorsement or support by the school district of any political party.

2. Employee Conduct and Participation

- Employees may participate in political activities in their personal capacity. However, they must separate such activities from their employment, refrain from political activity during working hours, and avoid using district resources for political purposes.
- Employees are expected to maintain impartiality and avoid any appearance of bias in relation to their duties and responsibilities, especially when interacting with students, families, or the public.

3. Educational Engagement

- Elected officials or candidates may be invited to participate in school events that support student learning about civics and government, provided such participation is strictly non-partisan and educational in nature.
- The use of non-partisan, curriculum-aligned programs such as Student Vote is encouraged as a means of supporting civic education. Campaign materials and simulations used in such contexts are considered instructional resources and are not subject to the restrictions outlined in Guiding Principle 1.

4. Protection of Privacy

- Guests, candidates, and political party representatives attending events at school district facilities must comply with the Freedom of Information and Protection of Privacy Act (FIPPA).
- The creation or distribution of photos, video, or audio recordings that include students, staff, or other individuals on school property requires prior informed consent.
- Written consent from parents or legal guardians must be obtained by both political representatives and school district staff before any photos, videos, or audio recordings of students are collected, used, shared, or disclosed.
- Schools should clearly communicate restrictions on photography and video recording during campaign visits through visible signage or advance communication.

APPROVED: February 13, 2013
UPDATED: September 17, 2025

ATTACHMENT A2
Tracked Changes Version

SD42 POLICY: 10820

POLITICAL ACTIVITIES

PHILOSOPHY

The Board of Education ("Board") believes that schools ~~are~~play a ~~place for~~vital role in educating students ~~to learn~~ about civics and ~~our~~the democratic ~~system of government to help~~process, helping them become informed and engaged ~~responsible~~ citizens. The Board ~~believes~~also affirms that school district facilities and resources shall remain politically neutral and shall not be used for partisan political activities.

All political activities conducted on or in relation to school district property must comply with the applicable provisions of the Local Government Act, School Act, and the Elections Act. These statutes govern the conduct of elections and campaign activities, and school district staff and trustees are expected to ensure that district practices align with these legal requirements.

AUTHORITY

The Board authorizes the Superintendent and the Secretary Treasurer to ~~develop and~~ implement ~~all~~administrative procedures ~~required~~necessary for implementation of this policy.~~**Definitions**~~

~~**Political activity means:**~~

~~carrying on any activity in support of, within or in opposition to a political party; or~~
~~carrying on any activity in support of or in opposition to a candidate before or during an election period.~~
~~All school district employees must not conduct political activity in the workplace or use school district~~

GUIDING PRINCIPLES

1. Political Neutrality of School District Resources and Facility Use

- Except as provided for in this policy, school district facilities, equipment~~ or~~, and supplies must not be used for political activity during instructional hours or in connection with district-sponsored events or operations.
- Political campaign signs and materials shall not be ~~placed~~displayed on school district property or distributed to staff, students, volunteers~~ and~~, or parents in school district facilities or on school grounds.

- ~~During election periods, school district facilities may be rented for all candidates meetings.~~

- ~~School district facilities may be rented by political parties.~~

- This restriction does not apply to non-partisan educational programs such as Student Vote, where campaign materials are created and used solely for the purposes of civic learning and classroom instruction.
- Rentals of school district facilities for political purposes may be permitted outside instructional hours, provided they comply with district administrative procedures. Such rentals are considered external use and do not imply endorsement or support by the school district of any political party.

2. Employee Conduct and Participation

- Employees may participate in political activities in their personal capacity. However, they must separate such activities from their employment, refrain from political activity during working hours, and avoid using district resources for political purposes.
- Employees are expected to maintain impartiality and avoid any appearance of bias in relation to their duties and responsibilities, especially when interacting with students, families, or the public.

3. Educational Engagement

- Elected officials or candidates may be invited to participate in school events ~~organized with the purpose of students~~that support student learning about civics and ~~our democratic system of government~~government, provided such participation is strictly non-partisan and educational in nature.
- The use of non-partisan, curriculum-aligned programs such as Student Vote is encouraged as a means of supporting civic education. Campaign materials and simulations used in such contexts are considered instructional resources and are not subject to the restrictions outlined in Guiding Principle 1.

4. Protection of Privacy

- Guests, candidates, and political party representatives attending events at school district facilities must comply with the Freedom of Information and Protection of Privacy Act (FIPPA).
- The creation or distribution of photos, video, or audio recordings that include students, staff, or other individuals on school property requires prior informed consent.
- Written consent from parents or legal guardians must be obtained by both political representatives and school district staff before any photos, videos, or audio recordings of students are collected, used, shared, or disclosed.
- Schools should clearly communicate restrictions on photography and video recording during campaign visits through visible signage or advance communication.

APPROVED: February 13, 2013
~~REVISED: April 2021~~UPDATED: September 17, 2025

ATTACHMENT B

SD42 POLICY: 9400

EMERGENCY PREPAREDNESS AND RESPONSE

PHILOSOPHY

The Board of Education ("Board") is committed to safeguarding the well-being of students, staff, and community members. Recognizing that a range of emergencies may arise from naturally-occurring events, hazardous material incidents, or threats to life and property, the district affirms its responsibility to prepare for, respond to, and recover from such events in a manner that prioritizes safety, minimizes disruption, and supports resilience.

AUTHORITY

The Board authorizes the Superintendent of Schools to develop, implement and oversee all procedures for district and school emergency preparedness and response plans to provide clear operational direction.

GUIDING PRINCIPLES

- Emergency preparedness and response plans shall be developed and maintained in accordance with recognized best practices, standards, and regulatory requirements.
- Plans shall address a range of emergencies, including natural disasters, hazardous materials, and security threats.
- Planning and review processes will be undertaken in consultation with community partners, including local emergency services, municipal governments, and public health authorities.
- District and school plans will address preparedness, response, and recovery phases of emergency management.
- Response planning must consider how to maintain, as feasible, the continuity of student learning and essential services during and after an emergency.
- All plans must be reviewed annually to ensure accuracy, currency, and responsiveness to emerging risks.

APPROVED:

Proposed New Policy

ATTACHMENT C

SD42 POLICY: 9405

UNEXPECTED HEALTH EMERGENCIES AT SCHOOLS

PHILOSOPHY

The Board of Education ("Board") is committed to ensuring the health and safety of all students, staff, and visitors in schools. A timely and effective response to unexpected health emergencies is essential to ensuring a safe school environment. Unexpected medical emergencies can arise without warning and require an immediate response.

AUTHORITY

The Board assigns the responsibility for the implementation of this policy to the Superintendent of Schools and authorizes the Superintendent to establish procedures to guide its implementation.

GUIDING PRINCIPLES

- Each school must be prepared to act in the event of an unexpected health emergency by calling 911 and with clearly identified life-saving tools in accordance with applicable Ministerial Order(s) and Policies.
- All health emergency responses shall align with applicable legislation, including the School Act and relevant WorkSafeBC requirements.
- Tools must be accessible and provided in non stigmatizing ways.

APPROVED:

Proposed New Policy

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 15

From: Mike Murray, Trustee

Topic: **Trustee Report: City of Maple Ridge Engaged, Healthy Community Advisory Committee**

Meeting Dates:

June 29, 2025; Focus group on the City Cultural Plan involving members of the EHCC

September 4, 2025; City of Maple Ridge Engaged, Healthy Community Advisory Committee

Items Discussed:

June 29, 2025

- The first zoom meeting was run as a focus group with representatives of EHCC involved alongside other group representatives. The topic was the City's update of its Cultural Plan. The background slides for this meeting were shared separately with trustees. The intent was to receive further input following several other focus group meetings. There was some discussion about the need for a greater emphasis on heritage resources and the archives as well as some discussion about the Arts Council role and responsibilities.

September 4, 2025

- The second regular meeting focused on a RISE project update with Melissa Malo reporting alongside the RCMP Superintendent and others from the City's safer city team. It was noted the program is informed by the youth u plan group and other youth serving organizations. It was noted that SD42 has been supportive and that SD42 are very familiar with the program. A copy of the presentation was sent separately to trustees. It was noted the data collected to date is indicating a positive impact with respect to the effective use of resources and making a difference in the lives of individual youth (defined as 10 to 24 years of age).
- Final reports on both the Cultural Plan and the Rise project will be provided later in the year.

Action Items referred to the Board of Education:

- N/A

Date of Next Meeting: October 2, 2025

Public Board Meeting
September 17, 2025
Information Memo
Item 16

From: Elaine Yamamoto, Board Chairperson

Topic: **Question Period**

NOTICE TO THE PUBLIC

Question period will be restricted to questions only – statements and debate will not be permitted. Questions, with the exception of Trustee questions, will be limited to one question per person. Members of the public can submit questions for the board by emailing them to board@sd42.ca by no later 30 minutes before the start of the meeting. The email subject line should read: QUESTION PERIOD. Questions will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the Board.

School District 42
Maple Ridge & Pitt Meadows
Learning Today, Leading Tomorrow

Public Board Meeting
September 17, 2025
Information Memo
Item 17

Topic: **Public Board Record**

R E C O R D

Pursuant to provisions of 72 (1) of the *School Act*, the following report is a general statement of: (a) matters discussed; and (b) the general nature of decisions resolved at the following meetings from which persons other than Trustees or officers of the Board, or both were excluded:

May 14, 2025 Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 2:35pm
Motion of Exclusion	Approved
Approval of Agenda	Approved
Approval of Minutes	Approved
Superintendent of Schools Decision Item	Approved
Superintendent of Schools Information Items	Received
Secretary Treasurer Information Item	Received
Adjournment	Meeting adjourned at 3:33pm

June 11, 2025 Special Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 11:47am
Motion of Exclusion	Approved
Approval of Agenda	Approved
Decision Item	Approved
Adjournment	Meeting adjourned at 12:09pm

June 18, 2025 Special Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 10:01am
Motion of Exclusion	Approved
Approval of Agenda	Approved
Decision Item	Approved
Adjournment	Meeting adjourned at 10:23pm

June 18, 2025 Special Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 10:30am
Motion of Exclusion	Approved
Approval of Agenda	Approved
Decision Item	Approved
Adjournment	Meeting adjourned at 11:45am

June 18, 2025 Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 1:15pm
Motion of Exclusion	Approved
Approval of Agenda	Approved
Approval of Minutes	Approved
Chairperson Information Item	Received
Superintendent of Schools Decision Items	Approved
Superintendent of Schools Information Items	Received
Adjournment	Meeting adjourned at 3:14pm

July 4, 2025 Special Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 9:00am
Motion of Exclusion	Approved
Approval of Agenda	Approved
Decision Item	Approved
Adjournment	Meeting adjourned at 9:05am