

Amended Annual Budget

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

June 30, 2026

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

June 30, 2026

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE-PITT MEADOWS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$274,219,829 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 4th DAY OF MARCH, 2026;

READ A SECOND TIME THE 4th DAY OF MARCH, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF MARCH, 2026;

( Corporate Seal )

Original signed by Elaine Yamamoto

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**Chairperson of the Board**

Original signed by Richard Rennie

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 4th DAY OF MARCH, 2026.

Original signed by Richard Rennie

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**Secretary Treasurer**

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

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	16,386.438	16,575.260
Adult	82.250	88.000
Other	194.500	188.750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>16,663.188</b>	<b>16,852.010</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	237,073,105	229,754,067
Other	405,600	417,800
Federal Grants	378,080	362,900
Tuition	11,636,845	11,272,469
Other Revenue	6,923,656	6,859,825
Rentals and Leases	997,336	886,716
Investment Income	1,305,000	1,105,000
Amortization of Deferred Capital Revenue	7,004,361	7,011,541
<b>Total Revenue</b>	<b>265,723,983</b>	<b>257,670,318</b>
<b>Expenses</b>		
Instruction	227,623,974	219,173,611
District Administration	8,805,012	8,152,447
Operations and Maintenance	31,877,121	31,929,920
Transportation and Housing	900,783	733,321
<b>Total Expense</b>	<b>269,206,890</b>	<b>259,989,299</b>
<b>Net Revenue (Expense)</b>	<b>(3,482,907)</b>	<b>(2,318,981)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,611,102</b>	<b>119,072</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(871,805)</b>	<b>(2,199,909)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(871,805)	(2,199,909)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(871,805)</b>	<b>(2,199,909)</b>

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

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	217,973,789	215,052,503
Operating - Tangible Capital Assets Purchased	950,227	289,962
Special Purpose Funds - Total Expense	40,219,488	33,923,148
Special Purpose Funds - Tangible Capital Assets Purchased	769,597	454,051
Capital Fund - Total Expense	11,013,613	11,013,648
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,293,115	3,658,183
<b>Total Budget Bylaw Amount</b>	<b>274,219,829</b>	<b>264,391,495</b>

## Approved by the Board

Original signed by Elaine Yamamoto March 4, 2026  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education Date Signed

Original signed by Teresa Downs March 4, 2026  
\_\_\_\_\_  
Signature of the Superintendent Date Signed

Original signed by Richard Rennie March 4, 2026  
\_\_\_\_\_  
Signature of the Secretary Treasurer Date Signed

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

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,482,907)</u>	<u>(2,318,981)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,719,824)	(744,013)
From Local Capital	(3,293,115)	(3,658,183)
From Deferred Capital Revenue	(41,773,104)	(48,673,891)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(46,786,043)</u>	<u>(53,076,087)</u>
Amortization of Tangible Capital Assets	<u>11,013,613</u>	11,013,648
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(35,772,430)</u>	<u>(42,062,439)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(39,255,337)</u>	<u>(44,381,420)</u>

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,611,102		83,798,136	<b>86,409,238</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(313,024)	769,597	(3,939,480)	<b>(3,482,907)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(950,227)	(769,597)	1,719,824	-
Local Capital	(1,347,851)		1,347,851	-
<b>Net Changes for the year</b>	<b>(2,611,102)</b>	-	<b>(871,805)</b>	<b>(3,482,907)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>-</b>	<b>-</b>	<b>82,926,331</b>	<b>82,926,331</b>

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	201,279,020	200,571,868
Other	405,600	417,800
Federal Grants	378,080	362,900
Tuition	11,636,845	11,272,469
Other Revenue	1,658,884	1,664,825
Rentals and Leases	997,336	886,716
Investment Income	1,305,000	1,105,000
<b>Total Revenue</b>	<b>217,660,765</b>	<b>216,281,578</b>
<b>Expenses</b>		
Instruction	187,887,590	185,627,802
District Administration	8,658,510	8,042,999
Operations and Maintenance	20,685,756	20,728,879
Transportation and Housing	741,933	652,823
<b>Total Expense</b>	<b>217,973,789</b>	<b>215,052,503</b>
<b>Net Revenue (Expense)</b>	<b>(313,024)</b>	<b>1,229,075</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,611,102</b>	<b>119,072</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(950,227)	(289,962)
Local Capital	(1,347,851)	(1,058,185)
<b>Total Net Transfers</b>	<b>(2,298,078)</b>	<b>(1,348,147)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	198,796,333	198,045,996
ISC/LEA Recovery	(690,433)	(613,078)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	330,553	296,383
Student Transportation Fund	185,990	185,990
FSA Scorer Grant	15,693	15,693
Integrated Child and Youth Team	765,919	765,919
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>201,279,020</b>	<b>200,571,868</b>
<b>Provincial Grants - Other</b>	<b>405,600</b>	<b>417,800</b>
<b>Federal Grants</b>	<b>378,080</b>	<b>362,900</b>
<b>Tuition</b>		
Summer School Fees	51,800	44,650
Continuing Education	1,377,961	1,332,784
International and Out of Province Students	10,207,084	9,895,035
<b>Total Tuition</b>	<b>11,636,845</b>	<b>11,272,469</b>
<b>Other Revenues</b>		
Funding from First Nations	690,433	613,078
Miscellaneous		
Revenue Generation	54,000	54,000
Partnership Program	81,725	208,190
Miscellaneous	358,907	357,707
Transportation	74,371	78,876
After School Programming	312,160	265,512
Ridge Meadows College	21,288	27,462
BC Hydro Grant	66,000	60,000
<b>Total Other Revenue</b>	<b>1,658,884</b>	<b>1,664,825</b>
<b>Rentals and Leases</b>	<b>997,336</b>	<b>886,716</b>
<b>Investment Income</b>	<b>1,305,000</b>	<b>1,105,000</b>
<b>Total Operating Revenue</b>	<b>217,660,765</b>	<b>216,281,578</b>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	90,329,132	90,921,352
Principals and Vice Principals	9,682,315	9,832,123
Educational Assistants	26,897,824	25,456,187
Support Staff	15,389,249	15,384,636
Other Professionals	7,757,800	7,688,323
Substitutes	7,017,656	6,791,114
<b>Total Salaries</b>	<b>157,073,976</b>	<b>156,073,735</b>
<b>Employee Benefits</b>	<b>42,274,228</b>	<b>41,695,365</b>
<b>Total Salaries and Benefits</b>	<b>199,348,204</b>	<b>197,769,100</b>
<b>Services and Supplies</b>		
Services	7,918,433	7,550,247
Student Transportation	742,604	729,890
Professional Development and Travel	1,470,676	1,094,648
Rentals and Leases	9,407	9,407
Dues and Fees	177,543	172,412
Insurance	1,082,166	976,972
Supplies	4,581,049	3,934,755
Utilities	2,643,707	2,815,072
<b>Total Services and Supplies</b>	<b>18,625,585</b>	<b>17,283,403</b>
<b>Total Operating Expense</b>	<b>217,973,789</b>	<b>215,052,503</b>

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	69,013,160	393,418	367,795	581,144	-	3,568,508	73,924,025
1.03 Career Programs	400,480	33,480	550,070	-	25,330	32,626	1,041,986
1.07 Library Services	1,514,413	-	-	6,306	-	69,836	1,590,555
1.08 Counselling	2,325,100	-	-	-	-	114,221	2,439,321
1.10 Inclusive Education	9,910,256	1,761,676	24,723,907	1,925,958	188,423	2,127,411	40,637,631
1.20 Early Learning and Child Care	-	-	-	8,450	-	-	8,450
1.30 English Language Learning	2,744,951	-	-	-	-	123,002	2,867,953
1.31 Indigenous Education	691,438	158,891	917,671	56,332	-	18,900	1,843,232
1.41 School Administration	-	6,825,342	-	3,176,262	-	369,744	10,371,348
1.60 Summer School	567,102	19,310	136,676	30,517	-	-	753,605
1.61 Continuing Education	-	16,740	-	132,561	922,048	9,209	1,080,558
1.62 International and Out of Province Students	3,116,872	306,056	-	505,935	262,184	164,691	4,355,738
1.64 Other	-	-	182,955	-	406,293	-	589,248
<b>Total Function 1</b>	<b>90,283,772</b>	<b>9,514,913</b>	<b>26,879,074</b>	<b>6,423,465</b>	<b>1,804,278</b>	<b>6,598,148</b>	<b>141,503,650</b>
<b>4 District Administration</b>							
4.11 Educational Administration				53,217	1,316,601	14,900	1,384,718
4.20 Early Learning and Child Care					-	-	-
4.40 School District Governance					455,519	-	455,519
4.41 Business Administration		167,402	2,750	737,830	2,178,794	53,962	3,140,738
<b>Total Function 4</b>	<b>-</b>	<b>167,402</b>	<b>2,750</b>	<b>791,047</b>	<b>3,950,914</b>	<b>68,862</b>	<b>4,980,975</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care				58,370	-	-	58,370
5.41 Operations and Maintenance Administration	45,360		16,000	209,755	1,469,763	58,254	1,799,132
5.50 Maintenance Operations				7,392,823	492,729	292,392	8,177,944
5.52 Maintenance of Grounds				490,250	-	-	490,250
5.56 Utilities				-	-	-	-
<b>Total Function 5</b>	<b>45,360</b>	<b>-</b>	<b>16,000</b>	<b>8,151,198</b>	<b>1,962,492</b>	<b>350,646</b>	<b>10,525,696</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				23,539	40,116		63,655
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,539</b>	<b>40,116</b>	<b>-</b>	<b>63,655</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>90,329,132</b>	<b>9,682,315</b>	<b>26,897,824</b>	<b>15,389,249</b>	<b>7,757,800</b>	<b>7,017,656</b>	<b>157,073,976</b>

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	73,924,025	18,665,908	92,589,933	3,211,212	95,801,145	95,322,835
1.03 Career Programs	1,041,986	288,887	1,330,873	672,048	2,002,921	2,150,136
1.07 Library Services	1,590,555	404,067	1,994,622	189,868	2,184,490	2,203,573
1.08 Counselling	2,439,321	618,931	3,058,252	110,845	3,169,097	3,125,935
1.10 Inclusive Education	40,637,631	11,683,957	52,321,588	745,808	53,067,396	51,401,639
1.20 Early Learning and Child Care	8,450	2,592	11,042	14,000	25,042	25,024
1.30 English Language Learning	2,867,953	728,040	3,595,993	50,822	3,646,815	3,808,687
1.31 Indigenous Education	1,843,232	518,965	2,362,197	224,285	2,586,482	2,617,092
1.41 School Administration	10,371,348	2,962,641	13,333,989	355,448	13,689,437	13,631,372
1.60 Summer School	753,605	177,940	931,545	11,412	942,957	851,801
1.61 Continuing Education	1,080,558	187,282	1,267,840	348,418	1,616,258	1,550,096
1.62 International and Out of Province Students	4,355,738	1,122,815	5,478,553	2,502,859	7,981,412	7,832,194
1.64 Other	589,248	161,888	751,136	423,002	1,174,138	1,107,418
<b>Total Function 1</b>	<b>141,503,650</b>	<b>37,523,913</b>	<b>179,027,563</b>	<b>8,860,027</b>	<b>187,887,590</b>	<b>185,627,802</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,384,718	442,133	1,826,851	417,226	2,244,077	2,216,766
4.20 Early Learning and Child Care	-	-	-	2,298	2,298	2,298
4.40 School District Governance	455,519	73,817	529,336	312,929	842,265	735,140
4.41 Business Administration	3,140,738	922,693	4,063,431	1,506,439	5,569,870	5,088,795
<b>Total Function 4</b>	<b>4,980,975</b>	<b>1,438,643</b>	<b>6,419,618</b>	<b>2,238,892</b>	<b>8,658,510</b>	<b>8,042,999</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care	58,370	17,908	76,278	12,600	88,878	88,755
5.41 Operations and Maintenance Administration	1,799,132	464,361	2,263,493	1,262,229	3,525,722	3,445,455
5.50 Maintenance Operations	8,177,944	2,661,331	10,839,275	2,162,294	13,001,569	12,911,683
5.52 Maintenance of Grounds	490,250	150,408	640,658	323,562	964,220	1,000,825
5.56 Utilities	-	-	-	3,105,367	3,105,367	3,282,161
<b>Total Function 5</b>	<b>10,525,696</b>	<b>3,294,008</b>	<b>13,819,704</b>	<b>6,866,052</b>	<b>20,685,756</b>	<b>20,728,879</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	63,655	17,664	81,319	1,000	82,319	23,977
7.70 Student Transportation	-	-	-	659,614	659,614	628,846
<b>Total Function 7</b>	<b>63,655</b>	<b>17,664</b>	<b>81,319</b>	<b>660,614</b>	<b>741,933</b>	<b>652,823</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>157,073,976</b>	<b>42,274,228</b>	<b>199,348,204</b>	<b>18,625,585</b>	<b>217,973,789</b>	<b>215,052,503</b>

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

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	35,794,085	29,182,199
Other Revenue	5,195,000	5,195,000
<b>Total Revenue</b>	<u>40,989,085</u>	<u>34,377,199</u>
<b>Expenses</b>		
Instruction	39,736,384	33,545,809
District Administration	146,502	109,448
Operations and Maintenance	177,752	187,393
Transportation and Housing	158,850	80,498
<b>Total Expense</b>	<u>40,219,488</u>	<u>33,923,148</u>
<b>Net Revenue (Expense)</b>	<u>769,597</u>	<u>454,051</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(769,597)	(454,051)
<b>Total Net Transfers</b>	<u>(769,597)</u>	<u>(454,051)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		11,115	217,067	1,328,171		5,942	2,108		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	684,610			272,000	56,350	305,597	636,848	829,033
Other			35,000	4,800,000					
	517,597	684,610	35,000	4,800,000	272,000	56,350	305,597	636,848	829,033
<b>Less:</b> Allocated to Revenue	517,597	695,725	35,000	4,800,000	272,000	62,292	307,705	636,848	829,033
<b>Deferred Revenue, end of year</b>	-	-	<b>217,067</b>	<b>1,328,171</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	517,597	695,725			272,000	62,292	307,705	636,848	829,033
Other Revenue			35,000	4,800,000					
	517,597	695,725	35,000	4,800,000	272,000	62,292	307,705	636,848	829,033
<b>Expenses</b>									
Salaries									
Teachers				-		14,090	104,106	28,634	
Principals and Vice Principals				-			65,196	36,325	229,022
Educational Assistants		576,465		40,000	200,071	29,017		389,735	
Support Staff				25,000					94,924
Other Professionals				-					
Substitutes				20,000				21,651	358,253
	-	576,465	-	85,000	200,071	43,107	169,302	476,345	682,199
Employee Benefits		119,260		15,000	71,529	13,243	42,727	138,762	146,834
Services and Supplies	52,000		35,000	4,700,000	400	5,942	95,676	21,741	
	52,000	695,725	35,000	4,800,000	272,000	62,292	307,705	636,848	829,033
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>465,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(465,597)								
	(465,597)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				115,519	22,416	24,735		65,253	36,641
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,864,472	4,335,603	158,850	51,000		175,000	1,882,964		
Other									
	24,864,472	4,335,603	158,850	51,000	-	175,000	1,882,964	-	-
<b>Less:</b> Allocated to Revenue	24,864,472	4,335,603	158,850	166,519	22,416	199,735	1,882,964	65,253	36,641
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	24,864,472	4,335,603	158,850	166,519	22,416	199,735	1,882,964	65,253	36,641
Other Revenue									
	24,864,472	4,335,603	158,850	166,519	22,416	199,735	1,882,964	65,253	36,641
<b>Expenses</b>									
Salaries									
Teachers	19,765,114	1,613,061				42,386		40,048	
Principals and Vice Principals									
Educational Assistants							319,950	11,385	5,082
Support Staff									
Other Professionals						95,000	93,492		
Substitutes	33,868	1,613,061					9,970		
	19,798,982	3,226,122	-	-	-	137,386	423,412	51,433	5,082
Employee Benefits	5,065,490	1,109,481				35,575	122,970	13,820	1,559
Services and Supplies			158,850	166,519	22,416	26,774	1,336,582	-	30,000
	24,864,472	4,335,603	158,850	166,519	22,416	199,735	1,882,964	65,253	36,641
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	YES Foundation	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	225,605	197,937	564,813	<b>2,817,322</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education and Child Care		316,890		<b>35,086,814</b>
Other			360,000	<b>5,195,000</b>
	-	316,890	360,000	<b>40,281,814</b>
<b>Less:</b> Allocated to Revenue	225,605	514,827	360,000	<b>40,989,085</b>
<b>Deferred Revenue, end of year</b>	-	-	<b>564,813</b>	<b>2,110,051</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care	225,605	514,827		<b>35,794,085</b>
Other Revenue			360,000	<b>5,195,000</b>
	225,605	514,827	360,000	<b>40,989,085</b>
<b>Expenses</b>				
Salaries				
Teachers	20,050			<b>21,627,489</b>
Principals and Vice Principals				<b>330,543</b>
Educational Assistants				<b>1,571,705</b>
Support Staff				<b>119,924</b>
Other Professionals				<b>188,492</b>
Substitutes	30,000			<b>2,086,803</b>
	50,050	-	-	<b>25,924,956</b>
Employee Benefits	11,100		-	<b>6,907,350</b>
Services and Supplies	164,455	210,827	360,000	<b>7,387,182</b>
	225,605	210,827	360,000	<b>40,219,488</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	304,000	-	<b>769,597</b>
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased		(304,000)		<b>(769,597)</b>
	-	(304,000)	-	<b>(769,597)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-

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

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		69,772	69,772	
Amortization of Deferred Capital Revenue	7,004,361		7,004,361	7,011,541
<b>Total Revenue</b>	<b>7,004,361</b>	<b>69,772</b>	<b>7,074,133</b>	<b>7,011,541</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,013,613		11,013,613	11,013,648
<b>Total Expense</b>	<b>11,013,613</b>	<b>-</b>	<b>11,013,613</b>	<b>11,013,648</b>
<b>Net Revenue (Expense)</b>	<b>(4,009,252)</b>	<b>69,772</b>	<b>(3,939,480)</b>	<b>(4,002,107)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,719,824		1,719,824	744,013
Local Capital		1,347,851	1,347,851	1,058,185
<b>Total Net Transfers</b>	<b>1,719,824</b>	<b>1,347,851</b>	<b>3,067,675</b>	<b>1,802,198</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	3,243,115	(3,243,115)	-	
Tangible Capital Assets WIP Purchased from Local Capital	50,000	(50,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>3,293,115</b>	<b>(3,293,115)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,003,687</b>	<b>(1,875,492)</b>	<b>(871,805)</b>	<b>(2,199,909)</b>