

Wednesday, December 12, 2018  
Time: 6:00 p.m.

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

"Do not dwell in the past, do not dream of the future, concentrate the mind on the present moment." Buddha

## **A G E N D A**

### **A. OPENING PROCEDURES**

ITEM 1

1. Call to Order
2. Correspondence
  - T. Bennett, Chairperson, School District No. 57 (Prince George)
  - J. Planiden, Acting Chair, School District No. 67 (Okanagan Skaha)
  - V. Adrian/N. Rempel, Co-Chairs, School District No. 74 (Gold Trail)
3. Approval of Agenda
4. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on items on the Agenda. Speaker's time is limited to 2 minutes per person. This agenda item has a time limit of 10 minutes.*

### **B. APPROVAL OF MINUTES**

1. September 19, 2018 ITEM 2
2. November 21, 2018

**C. PRESENTATIONS** - *Individuals and groups invited by the Board to make presentations. 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. Implementation of the New Graduation Program ITEM 3

**D. DELEGATIONS** - *Registered delegations can make presentations to the Board. Time limits for individual delegations will be established to allow all registered delegations 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.*

### **E. DEFERRED ITEMS**

### **F. DECISION ITEMS**

1. Chairperson
2. Superintendent of Schools
3. Secretary Treasurer
  - a) School District Statement of Financial Information (SOFI) ITEM 4
  - b) Board of Education Public Board Meeting ITEM 5
4. Board Committees
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - e) Education
  - f) Aboriginal Education

## **G. INFORMATION ITEMS**

1. Chairperson
2. Superintendent of Schools
  - a) Superintendent's Update ITEM 6
3. Secretary Treasurer
  - a) Natural Gas Update ITEM 7
  - b) 2018/19 Ministry of Education Recalculated Funding Allocations ITEM 8
4. Board Committees & Advisory Committee Reports
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - e) Education
  - f) Aboriginal Education

## **H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS**

### **I. TRUSTEE REPORTS**

1. BC School Trustees Association
  - a) Motions to Provincial Council ITEM 9
2. BC Public School Employers Association
3. Student Voice
4. District Parent Advisory Council
5. Municipal Advisory on Accessibility & Inclusion
6. Maple Ridge-Pitt Meadows Arts Council
7. Ridge Meadows Education Foundation
8. Social Policy Advisory
9. City of Maple Ridge Active Transportation
10. Other Board Liaison Representative Reports
11. Good News Items

**J. QUESTION PERIOD** – Questions, with the exception of Trustee questions, will be limited to one question per person with one follow-up clarification question, if necessary. Question period will be restricted to questions only – statements and debate will not be permitted. This agenda item has a time limit of 10 minutes; extension is at the discretion of the Board.

### **K. OTHER BUSINESS**

1. Public Disclosure of Closed Meeting Business ITEM 10

### **L. ADJOURNMENT**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **OPENING PROCEDURES**

Date: December 12, 2018  
(Public Board Meeting)

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**Information/Decision**

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1. *CALL TO ORDER*
2. *CORRESPONDENCE (Information Item)*
  - T. Bennett, Chairperson, School District No. 57 (Prince George)
  - J. Planiden, Acting Chair, School District No. 67 (Okanagan Skaha)
  - V. Adrian/N. Rempel, Co-Chairs, School District No. 74 (Gold Trail)

**RECOMMENDATION:**

**THAT the Board receive all correspondence for information.**

Attachments

3. *APPROVAL OF AGENDA (Decision Item)*

**RECOMMENDATION:**

**THAT the Agenda be approved as circulated.**

4. *INVITATION FOR PUBLIC INPUT TO MATTERS ON THE AGENDA - Members of the public can provide input on items on the Agenda. Speaker's time is limited to 2 minutes per person. The agenda item has a time limit of 10 minutes.*



## SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

2100 Ferry Avenue, Prince George, B.C. V2L 4R5

Phone: (250) 561-6800 • Fax (250) 561-6801  
www.sd57.bc.ca

November 5, 2018

The Honourable Carole James  
Minister of Finance  
PO Box 9048, Stn Prov Govt  
Victoria, B.C. V8W 9E2

The Honourable Rob Fleming  
Minister of Education  
PO Box 9045, STN PROV GOVT  
Victoria, B.C.  
V8W 9E2

Dear Minister James and Minister Fleming:

In response to the Funding Model Review Update which was included in the Deputy Minister's Bulletin on October 19, 2018, the Board of Education of School District No. 57 (Prince George) would again urge caution related to the proposed March 2019 implementation of the new Funding Model.

Our Board of Education had previously written to you on May 30, 2018 to express our support for a letter dated May 22, 2018 written by Mr. Gordon Swan, President of BCSTA to Mr. Chris Trumpy, Chair of the Funding Model Review Committee and specifically two motions made at the 2018 British Columbia School Trustees Association (BCSTA) Annual General Meeting.

The first motion was:

*That BCSTA request that the Education Minister require the Independent Panel of the Funding Model Review to hold additional consultation for boards of education, parents, and students and that educational partners be given an opportunity to consider the impact of the proposed new funding model and provide further feedback before the model goes into effect.*

*"The intent of the motion is to emphasize that Boards of Education and other partner groups should have an opportunity to reflect on and respond to any new funding formula model before it is finalized and implemented."*

A second motion was:

*That the BCSTA urge the Minister of Finance that any change to the Education Funding Model be considered no earlier than March 2020.*

*"The intent of this motion is to urge government to implement a new funding model for K-12 education only after all "pieces of the puzzle" have been adequately addressed. Two examples that immediately come to mind are the implications of sector bargaining in 2019, and the identification and structuring of a potential new funding model for special education."*

Additionally, a joint letter from education partners and stakeholder groups dated September 27, 2018 was sent to your office expressing the need to be able to have time to review and reflect on the recommendations of the panel and provide further input into the funding model before this significant change is made. We fully support this request but further note as we have not yet seen any proposed recommendations the timeline for this critical consultation is of significant concern.

Changing the funding formula must not be done in haste or without meaningful consultation and input from partners and stakeholders of 60 very diverse boards of education. An implementation delay to March 2020 would allow each district to address how the proposed change will impact the delivery of educational programs and services to students within respective systems and provide time for proactive planning.

Thank you for considering our request to move forward judiciously with these changes.

Sincerely,

A handwritten signature in black ink, appearing to be 'Tim Bennett', with a long horizontal line extending to the right.

Tim Bennett, Chair  
Board of Education

cc: Scott MacDonald, Deputy Minister of Education  
Shirley Bond, MLA, Prince George-Valemount  
Mike Morris, MLA, Prince George-Mackenzie  
Dan Davies, MLA, Peace River North  
Gordon Swan, President BCSTA  
BCSTA Boards of Education  
Karen Wong, President, CUPE 3742  
Shayne Jameson, President, CUPE 4991  
Andrea Beckett, President, DPAC  
Joanne Hapke, President, PGDTA  
Sid Jawanda, President, PGPVPA

BE/dln



**BOARD OF EDUCATION  
SCHOOL DISTRICT NO. 67 (OKANAGAN SKAHA)**

425 Jermyn Avenue  
Penticton, BC, Canada V2A 1Z4

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**Office of the Chair of the Board**

File No.: 00480-20  
OPR: SECTR

October 30, 2018

The Honourable Rob Fleming  
Minister of Education  
PO Box 9045 Stn Prov Govt  
Victoria, BC  
V8W 9E2

Dear Minister Fleming,

***Re: Rural Enhancement Funding***

At the regular meeting of the Board of Education of School District No. 67 (Okanagan Skaha) held on October 29, 2018, the board passed the following motion:

*That the Board of Education direct the Chair to write to the Minister of Education requesting that the new funding formula include the rural enhancement fund as a separate line item; and*

*That the draft funding formula be communicated to Boards prior to implementation to allow for feedback; and*

*That all current Reef funding be grandfathered if it is not included in the next funding formula.*

Previously, the Board expressed concerns regarding the Rural Enhancement Funding (see enclosed letter dated January 4, 2018).

We respectfully urge the Minister to provide Boards with the draft formula prior to implementation in order to provide feedback that addresses the unique concerns of rural areas.

Yours truly,

A handwritten signature in black ink, appearing to read "Julie Planiden".

Julie Planiden  
Acting Chair  
Board of Education

cc: All Boards of Education c/o BCSTA



**BOARD OF EDUCATION  
SCHOOL DISTRICT NO. 67 (OKANAGAN SKAHA)**

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**Office of the Chair of the Board**

File No.: 00480-20  
OPR: SECTR

January 4, 2018

The Honourable Rob Fleming  
Minister of Education  
PO Box 9045, Stn Prov Govt  
Victoria, BC V8W 9E2

The Honourable Carole James  
Minister of Finance  
PO Box 9048, Stn Prov Govt  
Victoria, BC V8W 9E2

Dear Minister Fleming and Minister James,

***Re: Rural Education Enhancement Funding – Reporting and Criteria Changes***

At the regular meeting of the Board of Education of School District No. 67 (Okanagan Skaha) held on December 18, 2017, the Board discussed the Rural Education Enhancement Funding and noted two important adjustments that are needed.

First, the Board requests that the Rural Education Enhancement Funding be included in Ministry revenue as a line item similar to the Unique Geographic Factors supplement, incorporating this funding into operations revenue. It is necessary in order to keep this funding as targeted funds.

Also, the Board requests that, should the criteria change in the future, those schools currently receiving REEF funding be grandfathered to continue to receive the grant. The continued operation of these schools depends on this funding in order to remain open to serve their students and communities.

Both of these items have been submitted as a motion to Provincial Council and the Board would sincerely appreciate your attention to these matters.

Yours truly,

A handwritten signature in black ink, appearing to read "Bill Bidlake", is written over a large, stylized, horizontal oval shape that serves as a background for the signature.

Bill Bidlake  
Chair  
Board of Education

c. Boards of Education

# School District No. 74 (Gold Trail)

School District No. 74 (Gold Trail)  
PO Box 250, Ashcroft, BC V0K 1A0  
Phone: 250 453 9101 FAX: 250 453 2425  
www.sd74.bc.ca



November 13, 2018

Honourable Rob Fleming  
Minister of Education  
PO Box 9045, Stn Prov Govt  
Victoria, BC V8W 9E2

Dear Minister,

**Re: Funding Model Review**

The Board of Education would like to thank you for the opportunity to provide input into the Funding Model Review (FMR) process. This was very important to Gold Trail, as a small rural district, to have a say in a funding model that could have serious impact on how education is delivered to students. As you may be aware, Gold Trail has nineteen Indigenous Bands from three Nations, the Nlaka'pamux, St'át'imc and Secwepemc, and their students make up 60% of the student population. We understand that a review and changes are necessary, however, we do not want any changes that may impact BC's most vulnerable students and further marginalize them.

Attached is a letter from BC School Trustees Association (BCSTA) dated May 22, 2018, that was forwarded to Chris Trumpy, Chair of the FMR Committee, the BCSTA *Supplemental Written Submission to the BC Select Standing Committee on Finance*, dated October 10, 2018 and the letter co-signed by BCPVPA, BCASBO, BCTF, BCSSA, CUPE BC & BCSTA, dated September 27, 2018 regarding an *Opportunity for review and input to Funding Model panel report and recommendations* as background information to this letter. Included in the BCSTA Letter to Chris Trumpy, letter are two motions passed by the membership of BCSTA at the April 2018 AGM:

*That BCSTA request that the Education Minister require the Independent Panel of the Funding Model Review hold additional consultation for boards of education, parents, and students, and that education partners be given an opportunity to consider the impact of the proposed new funding model and provide further feedback before the model goes into effect; and*

*That BCSTA urge the Minister of Finance that any change to the Education Funding Model be considered no earlier than March 2020.*

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To: Honourable Rob Fleming  
From: Co-Chairs Adrian and Rempel  
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The Gold Trail Board of Education supports the letter to Chris Trumphy, the two BCSTA motions, the recommendations on funding within the BCSTA *Supplemental Written Submission to the BC Select Standing Committee on Finance* and the letter provided to you from the six educational partner groups in which they make the request to “...release the *Funding Model Review panel report, including its recommendations...*” in order to ensure that “...partner groups and stakeholders are also provided with the opportunity to reflect upon the panel’s recommendations and provide you with further input on this immensely important decision.” Therefore, we request the Minister give serious consideration to providing boards an opportunity to consider any impacts and provide further feedback before changes are made to the funding formula.

If you have any questions or concerns about this letter please do not hesitate to contact us.

With respect,

Sincerely,

THE BOARD OF EDUCATION



VALERIE ADRIAN  
Co-Chair



NANCY REMPEL  
Co-Chair

CC : The Honourable John Horgan, Premier  
Jackie Tegart, MLA  
Chiefs and Council  
Mayors and Council  
BCSTA Board of Directors  
Boards of Education

Attachments



May 22, 2018

**Mr. Chris Trumpy**

*Chair – Funding Model Review Committee*  
c/o B.C. Ministry of Education

Dear Mr. Trumpy,

The BC School Trustees Association (BCSTA) Board of Directors would like to extend our thanks to you and the fellow members of the Funding Model Review (FMR) panel for our productive meeting last week. We believe the exchange of information, perspectives and questions was helpful in advancing both an understanding of the current input and the need for more work to identify specific recommendations regarding some individual components of the current funding model.

Although we provided a verbal summary at the end of our meeting, I wanted to provide the following overview as a follow-up. BCSTA would like to emphasize that:

1. We support the need for the current funding model to be reviewed toward identifying and implementing a more modern alternative reflective of the current provincial context.
2. The implementation of any new funding model should be phased in over time and in such a way as to 'do no harm' to any school district. While we recognize any change has to have an impact, every effort should be made to minimize the short-term consequences on individual school districts.
3. Any new funding model must remain flexible over time in order to address changing circumstances or added external factors. For example, scheduled bargaining in 2019 with both support staff and teacher unions will likely impact school districts financially. A new funding model should remain open to change to address the impact of changes to current collective agreements.
4. Wherever possible, the new funding model should increase flexibility for boards of education to determine local spending priorities. While we recognize that many of the current constraints of local decision making (in support of improving student outcomes) lie outside of the current funding model, any changes to improve flexibility would be beneficial.
5. The current funding model review process should be viewed as an opportunity to look at the various components through fresh eyes, and to consider different approaches to current practice. For example, the way in which we fund special education and rural schools have both been identified as concerns by many boards. We support the establishment of special committees or working groups to make special recommendations on options in these areas and other significant components of the current funding model.



Our members also passed a motion requesting the Ministry of Education not proceed with compliance audits without ensuring Compliance Program policy is fully aligned with both the current curriculum transformation process and the implementation of a new funding model. Although not directly related to your role in making recommendations, I mention it here as part of the larger picture the Ministry of Education should consider in moving through this process.

In addition, please find attached a copy of the current Memorandum of Understanding (MOU) between BCSTA and the Ministry of Education regarding our co-governance relationship for your review. We believe the MOU helps to define the roles and responsibilities of both parties in working together to address issues such as the funding model review. I would ask that the document be considered when making any recommendations regarding how the final version of any new funding model might be determined and implemented.

Once again, thank you for a productive meeting last week. Please do not hesitate to contact me at any time should you want further information or input regarding the large number of issues and options that we discussed. BCSTA remains committed to being 'part of the solution' regarding the determination and implementation of any new funding model for school districts.

We hope that you and the Ministry of Education will look for further opportunities for BCSTA and our member's boards to be directly involved in the process of determining and implementing a final product.

Sincerely,

**Gordon Swan**  
*President*  
BC School Trustees Association

cc FMR panel members  
Boards of Education  
Scott McDonald,  
Deputy Minister of Education

Attachment:  
BCSTA – Ministry of Education  
Memorandum of Understanding on co-governance



# **SUPPLEMENTAL WRITTEN SUBMISSION TO THE BC SELECT STANDING COMMITTEE ON FINANCE**

**OCTOBER 10, 2018**





**The British Columbia School Trustees Association represents all 60 boards of education from across our great province. Part of BCSTA's role is to advocate on behalf of these member boards and the hundreds of diverse communities they represent.**

No matter where our members live, each believes in both the strength of local decision making and the immense power of a properly funded public education system, that can meet the needs of individual students regardless of their location, background or goals in life.

This submission to the Select Standing Committee on Finance emphasizes both of these beliefs. We have also interspersed a number of quotes from recent BC Throne Speeches to reflect what we believe is a recognition from government of the importance of K-12 education as well as a commitment to providing the necessary resources and policies that are needed to maintain this most important public resource.

”

*“Education is one of your government's highest priorities. There is no greater or more important investment we can make in our economy and our future. Education is the key to opportunity for young people to realize their full potential. Your government will fix the problems in our education system, and invest in student success.”*

**BC Speech from the Throne September 8, 2017**

”



Boards of education across BC have a vested interest in ensuring the funding provided to school districts is not only sufficient to deliver the programs and services we believe are critical for our students to meet the challenges of the decades ahead, but that the funding can also be directed effectively and efficiently to address identified local and provincial priorities. While additional funding would certainly be welcomed and well used, it is equally important that all of the funds provided to boards are able to be spent with the best interests of their students in mind. That is not always the case at this time.

The ability of boards of education to allocate financial and other resources to meet the locally and provincially determined needs of students is currently significantly restricted by a variety of policies, targeted allocations, external restrictions and contract clauses. The result is that school districts are not free to spend the dollars they are provided by taxpayers in the most effective and efficient ways possible.

In short, we are not getting the best value possible for the considerable dollars currently being allocated to the K-12 education system.

There are numerous examples of such restrictions or limitations. At present, the distribution of funding to school districts includes several targeted requirements. Some allocations, such as the provision of funding to support Indigenous students are appropriate. (1) Other allocations, such as the targeting of funds to maintain a very small number of specified schools in deemed rural locations, are unwarranted. As an example, we point to the past directing of money to only nine selected schools in such locations as Trout Creek, Quesnel and Osoyoos without consideration of other communities. (2) While support for rural and remote schools is warranted, the previous directing of money only to chosen locations did not serve the greater good of our students and the province as a whole.

Current labour contract provisions also limit local boards of education from freely allocating funding to meet student needs. While we certainly respect both government priorities and the collective bargaining process, we also point to the need for more flexibility in how both money is spent and staff allocations are determined. New provincially bargained contract provisions that maintain employment numbers, but allow for the assignment of staff based on locally determined priorities, must be considered.

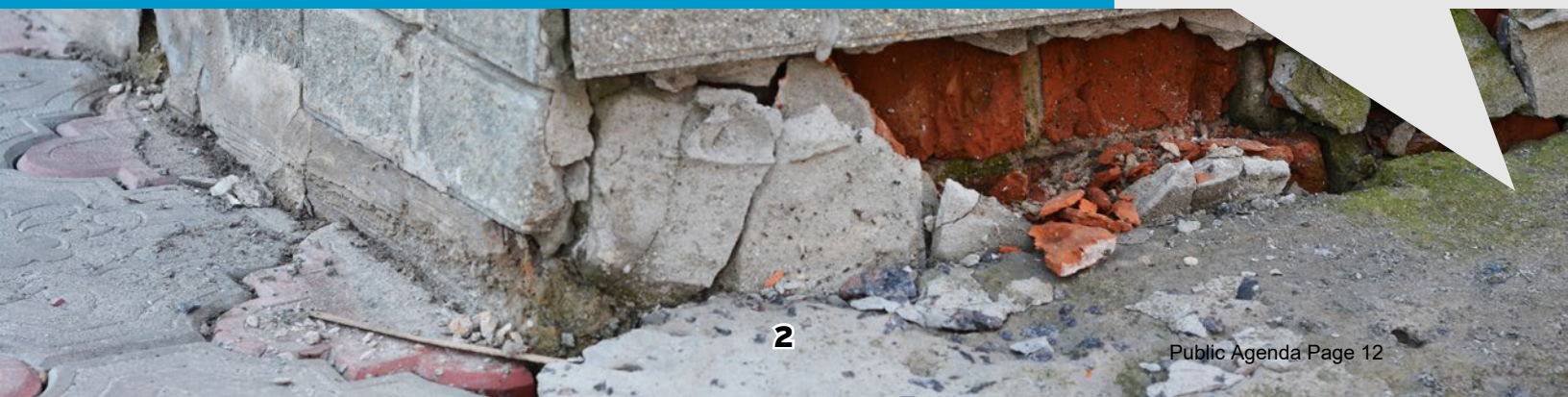
Current inflexible contract provisions remove or significantly limit a local board of education's authority to allocate staffing toward locally determined student priorities, and are a barrier to the most effective use of limited financial resources. A better balance between the needs of students and the interests of employees must be found through the provincial bargaining process. It is boards of education, with input from stakeholder groups, who should determine local staffing priorities for such important decisions as the number of librarians versus learning assistants in their school district. (3)

**Our first request to you is that boards of education be provided significantly more flexibility to assign the funds they are provided in order to better address local school district priorities based on student needs.** If we want the use of public funds to be both as effective and efficient as possible, we must reduce current limitations on local decision making and allocation.

*"In the past, promises to upgrade or replace unsafe schools were not followed through. Government is making up for lost time by accelerating the repair and replacement of 50 BC schools. Thirteen seismic projects in nine BC communities have already been announced, putting thousands of kids on the fast track to safer schools and giving parents peace of mind."*



BC Speech from the Throne, February 13, 2018



Likewise, we need to reduce the red tape that hinders the construction of new schools. There is no legitimate reason why it should take up to two years to obtain the approvals and permits necessary for a school to be built or rebuilt; this can be up to two years after funding has been assigned. Instead, it is critical that school districts, municipalities and the provincial government work together to ensure projects can move ahead as quickly as possible. At present there are simply too many procedural barriers to achieving our common goal of accelerating the pace of school construction.

While it would be unfair to overly generalize the support or lack of support of municipalities in facilitating new school constructions as well as upgrades, it is fair to say that a variety of projects are delayed by lengthy approval processes at the municipal level. Likewise, specific projects may be hindered by unreasonable project requirements that drive up costs, slow construction or simply derail efforts to get new schools built. **(4)**

**Our second request is that every effort be made to ensure school district capital construction projects proceed as quickly and efficiently as possible.** This may include the provincial government directly intervening in specific local situations to ensure needed school construction is not unnecessarily delayed or hindered. At present, it is too easy for outside parties to impose their own desires on a project when they are neither paying the bill nor answering for the delays.

*“We must also ensure student success is not limited to those who fit more easily into traditional classrooms.*

*Your government will increase the number of educators providing instruction to students in need of extra support, whatever their unique needs.”*

**BC Speech from the Throne, June 22, 2017**



At the start of the last school year (2017/2018), government provided a very sizable increase to the provincial K-12 education budget for the implementation of the settlement arising out of the Supreme Court of Canada decision on the BC Teachers' Federation collective agreement language. The approximately 2800 additional teachers that money funded has provided BC students with reduced classes sizes and improved school services. What is important going forward, however, is stable, predictable funding that allows school districts to establish long-range strategic plans and sustainable programming that properly utilizes these additional teachers as well as existing staff and learning resources. Whatever funding government provides going forward must be sustainable, foreseeable and transparent to school districts.



*"For many years, school districts were forced to close neighbourhood schools or cut vital student programs to balance budgets."*



*BC Speech from the Throne, February 13, 2018*



These efforts must include fully funding the new collective agreements that will be signed in the months ahead, the comparable compensation improvements that should be provided to school district exempt staff, the costs of additional students in many communities around the province, the introduction of new initiatives on mental health and, perhaps most significantly, the planned establishment of 22,000 pre-school child care and early learning centers in schools across BC over the next three years. (5) If we are to maintain our position as one of the best K-12 education systems in the world, there must be an ongoing commitment to fully fund all the costs of that system; both the system as it currently exists as well as the expanded system government envisions for the future.

*"Our students' results prove that we have an excellent educational system - a tribute to those who work within it.*

*But with the breathtaking pace of change in the world, our education system must adapt."*



*BC Speech from the Throne, June 22, 2017*





The current implementation of the new provincial curriculum is an example of needed system modernization, but it is an important initiative that must also be properly resourced. (6) Failure to pay for increased costs and new initiatives translates into boards making cuts to existing programs or services. Such a move would definitely be a step in the wrong direction. It is important that government consider both the cost of maintaining existing services and programs as well as the full cost of implementing new initiatives when determining the provincial K-12 education budget. (7)

*“With the confidence of this house, your government will review the funding formula for school districts.*

*The review will focus on supporting districts with declining enrollment, as well as ensuring fast-growing districts can keep up with growing demand sooner than current system allows.”*

*BC Speech from the Throne, June 22, 2017*



The year ahead will almost certainly see the contemplation of a new funding distribution model for the Ministry of Education. We commend the ministry for their efforts in this regard. While BCSTA supports this initiative, we also maintain any changes made must address specific issues. We believe that:

- funding directed to the needs of Indigenous students must be protected,
- the way in which we categorize students with special needs for the purpose of allocating funding must be updated,
- school districts and communities with declining student enrollment must have their schools and programs protected,
- school districts with growing student populations must see their increasing needs adequately addressed, and
- boards of education must be provided with greater flexibility to spend the money they are provided to meet locally determined needs and priorities.

While the primary responsibility for revamping the current funding model rests with the Ministry of Education, your support to ensure any new funding distribution formula respects important values and priorities will be important. Adequate, predictable and sustainable funding must form the base of any funding distribution model. (8)

*"Education is the great equalizer. From young students eager to learn, to adults training to earn the skills they need to join the workforce, an investment in education is an investment in our future."*



*BC Speech from the Throne, February 13, 2018*



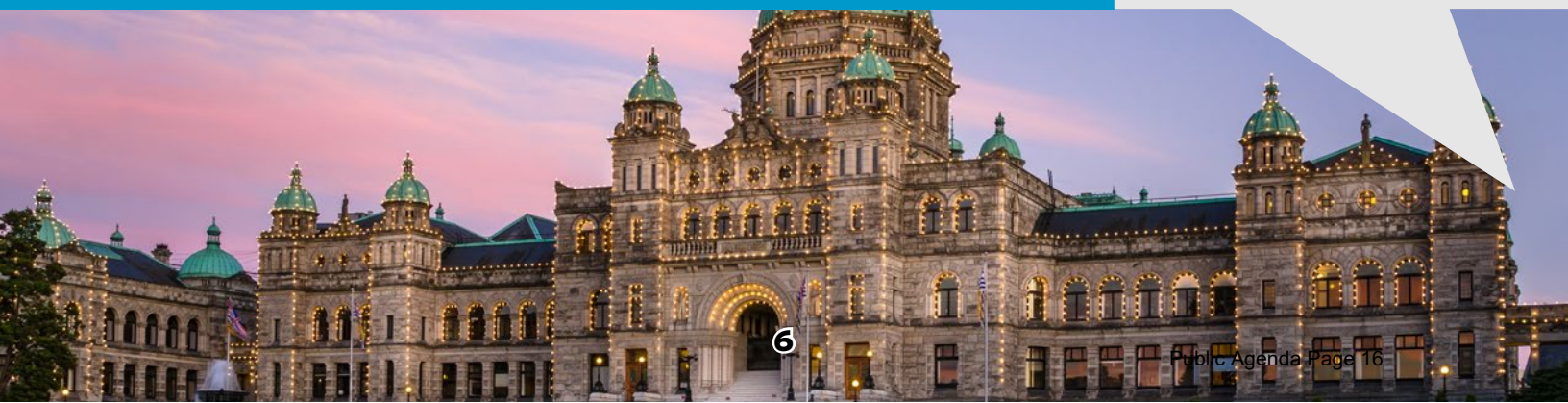
**Finally, we would like to confirm for you that the money directed to public education is money very well spent. (9)** The provincial government should consider the funding of our schools and the K-12 education programs as a key investment in BC's future. There is no other commitment that is more important in our communities today, and certainly nothing more important toward ensuring a successful future for our children and their families in the world to come. While we recognize the limitations of public spending and taxation, funding a broad-reaching, effective public education system is truly an investment that will pay back many times over.

*"British Columbians want better public services, like quality health care for patients and a world-class education system that sets up our children for success..."*

*The priorities of British Columbians are the priorities of this government."*



*BC Speech from the Throne, February 13, 2018*





The BC School Trustees Association believes, and strives to ensure, the following:

- A high-quality public education system is the foundation of a democratic society.
- Improving student achievement is the key work of locally elected boards of education.
- The interests of BC students are best met through local decision-making with an engaged community.

We now call on you and your fellow MLA's to implement the funding and related policy decisions necessary to ensure we not only maintain, but continually improve, a high-quality public education system that aims to meet the needs and ambitions of every child in BC.



September 27, 2018

**The Honourable Rob Fleming**  
*Minister of Education*  
 PO Box 9045, Stn Prov Govt  
 Victoria, BC V8W 9E2

RE: Opportunity for review and input to Funding Model panel report and recommendations

Dear Minister Fleming,

In follow-up to your letter of July 13, 2018 to Board Chairs, we would like to respectfully request that the Funding Model Review panel report, including its recommendations, be released to our associations and the other participating partner and stakeholder groups for the purpose of informing further input from us to the revision of the current K-12 funding model.

While we understand and appreciate the need for government to review the panel's findings and recommendations, we believe it is also critical that education partners and stakeholder groups be provided the same opportunity. The efforts of the Ministry of Education and the panel to hear our initial thoughts and input last spring was appreciated, as was the release of the *"What We Heard"* report. It is equally important, however, that partner groups and stakeholders are also provided with the opportunity to reflect upon the panel's recommendations and provide you with further input on this immensely important decision.

In light of the short timeline to finalize any changes to the current funding model by March 2019, we would ask that the panel's report be released as soon as possible. This would provide us with the time necessary to consult properly with our members and provide the meaningful input this decision deserves.

Thank you for your consideration of our request. We look forward to your response as well as the opportunity to build an even stronger working partnership.

Sincerely,



**David DeRosa**  
*President, BCPVPA*



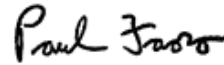
**Patti Dundas**  
*President, BCASBO*



**Glen Hansman**  
*President, BCTF*



**Tom Longridge**  
*President, BCSSA*



**Paul Faoro**  
*President, CUPE BC*



**Gordon Swan**  
*President, BCSTA*

cc: Scott MacDonald, *Deputy Minister of Education*

# School District No. 74 (Gold Trail)

PO Box 250, Ashcroft, BC V0K 1A0  
 Phone: 250 453 9101 FAX: 250 453 2425  
[www.sd74.bc.ca](http://www.sd74.bc.ca)



November 13, 2018

Honourable Rob Fleming  
 Minister of Education  
 PO Box 9045, Stn Prov Govt  
 Victoria, BC V8W 9E2

Mr. Scott MacDonald  
 Deputy Minister of Education  
 PO Box 9179, Stn Prov Govt  
 Victoria, BC V8W 9H8

Dear Minister Fleming and Deputy Minister MacDonald:

**Re: Support of BCTF Letter, Grad Requirements, First Peoples**

School District 74 (Gold Trail) Board of Education is writing this letter in support of the BC Teachers' Federation "...call for the graduation requirements to include at least one First Peoples course as a requirement for graduation of any student going through BC's education system."

The Board respectfully requests that this is given serious consideration during your graduation requirements discussions.

With respect,

BOARD OF EDUCATION

  
 VALERIE ADRIAN  
 Co-Chair

  
 NANCY REMPEL  
 Co-Chair

Cc: The Honourable John Horgan, Premier  
 Jackie Tegart, MLA  
 Chiefs and Council  
 Mayors and Council  
 BCSTA Board of Directors  
 Boards of Education  
 Deborah Jeffrey, Executive Director, FNEC  
 Lillooet Tribal Council

Attachment

LEARN

Honour • Discover • Achieve

FOR LIFE





**British Columbia Teachers' Federation** A Union of Professionals  
100-550 West 6th Avenue, Vancouver, BC V5Z 4P2 [bctf.ca](http://bctf.ca)  
604-871-2283 1-800-663-9163 

Executive Offices fax: 604-871-2290

By email: [EDUC.Minister@gov.bc.ca](mailto:EDUC.Minister@gov.bc.ca), [DM.Education@gov.bc.ca](mailto:DM.Education@gov.bc.ca)

October 18, 2018

Honourable Rob Fleming  
Minister of Education  
PO Box 9045, Stn Prov Govt  
Victoria, BC V8W 9E2

Scott MacDonald  
Deputy Minister of Education  
PO Box 9179, Stn Prov Govt  
Victoria, BC V8W 9H8

Dear Minister Fleming and Deputy Minister MacDonald:

On behalf of the 43,000 members of the BC Teachers' Federation, I am writing to reiterate the BCTF's call for the graduation requirements to include at least one First Peoples course as a requirement for graduation of any student going through BC's education system.

This has been a recommendation consistently made by the BCTF, FNESEC, the BCSTA, and others since the graduation requirements review process started about seven years ago. It was also one of the key priorities we raised with you in July 2017 at our first meeting after the new government was sworn in, and has continued to be a subject of discussion with yourselves and staff at the Ministry of Education since then.

For the past two decades, the teachers of BC have been actively working to address the injustices in education facing Aboriginal students and their families. As a union, we have been deeply involved in educating our members about the history and legacy of the residential schools, as well as actively taking on racism faced by Aboriginal students in the public education system—including the racism of low expectations. We are committed to continuing our work on education for reconciliation. There is still much to do.

Ensuring that all students take at least one First Peoples course would be a bold step toward meaningful reconciliation, and it is an achievable, doable change that would be celebrated across the education sector. BC already has highly regarded, rigorous secondary First Peoples courses available and we would be pleased to be involved in the development of more such courses in other subject areas. This would not be in lieu of the Aboriginal content that has been woven into subject areas across the entire K–12 curriculum (which we also championed and continue to support). As we have discussed previously, making a First Peoples course a requirement builds on that work and is consistent with requirements in teacher education programs in BC.

Honourable Rob Fleming and Scott MacDonald  
October 18, 2018

We urge your government to rethink the graduation requirements to incorporate this change, and we offer our support to ensure successful implementation if this change is made.

Yours truly,

A handwritten signature in black ink, appearing to read "G. Hansman", with a stylized flourish at the end.

Glen Hansman  
President

cc: BC First Nations Leadership Council  
Honourable John Horgan, Premier  
Honourable Scott Fraser, Minister of Indigenous Relations and Reconciliation  
Honourable Melanie Mark, Minister of Advanced Education, Skills and Training  
Gordon Swan, President, BC School Trustees Association  
Andrea Sinclair, President, BC Confederation of Parent Advisory Councils  
Tyrone McNeil, President, First Nations Education Steering Committee  
Deborah Jeffrey, Executive Director, First Nations Education Steering Committee

GH:vw:tfeu



**ITEM 2**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **APPROVAL OF MINUTES**

Date: December 12, 2018  
(Public Board Meeting)

---

**Decision**

**RECOMMENDATION:**

**THAT the Minutes of the September 19, 2018 Public Board Meeting be approved as circulated.**

**And Further;**

**THAT the Minutes of the November 21, 2018 Inaugural Board Meeting be approved as circulated.**

Attachments





**PUBLIC MINUTES OF THE  
BOARD OF EDUCATION MEETING  
Wednesday, September 19, 2018 (6:00 PM)  
Board Room, District Education Office**

---

**IN ATTENDANCE:**

BOARD MEMBERS:

Chairperson – Mike Murray  
Vice-Chairperson – Susan Carr  
Trustee – Korleen Carreras  
Trustee – Ken Clarkson  
Trustee – Dave Rempel

STAFF:

Superintendent – Sylvia Russell  
Secretary Treasurer – Flavia Coughlan  
Deputy Superintendent – Harry Dhillon  
Executive Coordinator – Karen Yoxall  
Senior Manager, Communications – Irena Pochop

ABSENT:

Trustee – Eleanor Palis

**A. OPENING PROCEDURES**

1. Call to Order

The meeting was called to order at 6:00 p.m. The Chairperson welcomed and thanked everyone for attending. The Chairperson acknowledged that this meeting is taking place on the traditional territory of Katzie First Nation and Kwantlen First Nation.

2. Correspondence

3. Approval of Agenda

**Moved/Seconded**

Trustee Carr requested that a motion: "Request to Submit a Letter to the BC Attorney General and Minister of Mental Health and Addiction" be added under Trustee Motions.

THAT the Agenda be approved as amended.

**CARRIED**

4. Invitation for Public Input to matters on the Agenda

**B. APPROVAL OF MINUTES**

1. June 19, 2018

**Moved/Seconded**

THAT the Minutes of the June 19, 2018 Public Board meeting be approved as circulated.

**CARRIED**

**C. PRESENTATIONS**

1. Supporting All Learners

**Moved/Seconded**

The Superintendent presented a video highlighting the success of students who have participated in the trades program.

THAT the Board receive the video presentation on "Supporting All Learners", for information.

**CARRIED**

**D. DELEGATIONS**

1. Jenn Smith

**Moved/Seconded**

Jenn Smith presented on the SOGI 1-2-3 curriculum.

The Board Chairperson read a statement on behalf of the Board of Education.

THAT the Board receive the presentation by Jenn Smith, for information.

**CARRIED**

**E. DEFERRED ITEMS****F. DECISION ITEMS**

1. Chairperson
2. Superintendent of Schools
3. Secretary Treasurer

- a) Amended 2018/19 Board of Education Regular Public Board Meeting

**Moved/Seconded**

The Secretary Treasurer reported that an amendment to the Board of Education Regular Public Board Meeting calendar is being recommended due to the timing of Spring Break and in order to incorporate the March 15, 2019 Ministry of Education funding announcement into the 2019/20 budget process.

THAT the Board adopt the following regular amended Public Board meeting schedule for 2018/19:

September 19, 2018	March 13, 2019
November 21, 2018	April 17, 2019
December 12, 2018	May 1, 2019
January 23, 2019	May 15, 2019
February 13, 2019	June 19, 2019
February 27, 2019	

**CARRIED**

#### 4. Board Committees

- a) Budget
- b) Finance

#### i. Audited Financial Statements

#### **Moved/Seconded**

The Secretary Treasurer presented the Financial Statements Discussion and Analysis Report and the Audited Financial Statements for the fiscal year ended June 30, 2018. 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 Ministry of Education by September 30, 2018, together with the auditor's report.

Accounting Policies, Financial Analysis, Operating Fund Analysis, Special Purpose Funds Analysis, Capital Fund Analysis and Risks and Uncertainties were explained.

THAT the Board approve the Audited Financial Statements of School District No. 42 (Maple Ridge-Pitt Meadows) June 30, 2018.

#### **CARRIED**

- c) Facilities Planning
- d) Board Policy Development
- e) Education
- f) Aboriginal Education
- g) Roundtable with Partners

#### **G. INFORMATION ITEMS**

- 1. Chairperson
- 2. Superintendent of Schools

#### a) Annual Learning Report – Supporting All Learners

#### **Moved/Seconded**

The Superintendent reported that the Annual Learning Report - Supporting All Learners provides a review of the school district's strategic priorities in support of all learners and addresses the four key areas of focus: improved learning and assessment, secondary innovations, literacy and social emotional learning.

THAT the Board receive the Annual Learning Report – Supporting All Learners, for information.

#### **CARRIED**

#### b) Superintendent's Update

#### **Moved/Seconded**

The Superintendent reported on school and district activities.

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

#### **CARRIED**

c) Summer Learning Update**Moved/Seconded**

Jeff Curwen, Vice-Principal, Summer Learning, reported on the Summer Learning programs offered by the district. 528 K-6 students participated in the Summer Learning Program held at four different schools; 106 Grade 7 students participated in a secondary transition program at Thomas Haney Secondary, Connected Learning Community offered an online school and 501 students participated in the Secondary Summer Learning Program.

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

**CARRIED**

3. Secretary Treasurer
4. Board Committees & Advisory Committee Reports

- a) Budget
- b) Finance
- c) Facilities Planning

i. Draft Strategic Facilities Plan Update**Moved/Seconded**

The Secretary Treasurer presented the Draft Strategic Facilities Plan Update and reported that staff will share the update with the two municipalities for their feedback before finalizing.

THAT the Board receive the Draft Strategic Facilities Plan Update, for information.

**CARRIED**

- d) Board Policy Development
- i. Update on Policies and Procedures

**Moved/Seconded**

The Secretary Treasurer reported that between 2011 and 2018 the board completed the review of all policies.

THAT the Board receive the Update on Policies and Procedures, for information.

**CARRIED**

- e) Education
- f) Inclusive Education
- g) Aboriginal Education
- h) Round Table with Partner Groups

**H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS**

**Moved/Seconded**

THAT the Board authorize the Board Vice Chairperson to send a letter indicating support to the BC Attorney General and Minister of Mental Health and Addiction with regards to their legal action against 40 pharmaceutical companies to reclaim costs associated with their part in the ongoing opioid crisis.

**CARRIED**

**I. TRUSTEE REPORTS**

Maple Ridge-Pitt Meadows Arts Council

Trustee Rempel reported on committees and staffing.

Social Planning Advisory

Trustee Carr reported on presentations by the Constituency Youth Council and the Downtown Maple Ridge Business Improvement Association.

Good News Items

Trustee Rempel reported that the Rotary Club will be donating \$10,000 for a playground at Laity View Elementary, as well as funds for after school programming, Arthur Peake Students and illustrated dictionaries for all Grade 4 students. Trustee Carreras reported on her attendance at the Terry Fox fundraiser and the Board Chairperson thanked Trustees Clarkson, Carr and Rempel for their contributions to the school district during their time on the board.

**L. QUESTION PERIOD**

Questions were posed on the following:

- Expansion of the international education program;
- Comparison of School District 42 data with other school districts in the province;
- Capital Contingency Fund.

**M. OTHER BUSINESS**

**N. ADJOURNMENT**

**Moved/Seconded**

THAT the Board adjourn the meeting.

**CARRIED**

The Public Board meeting adjourned at 7:51 p.m.

---

Mike Murray, Chairperson

---

Flavia Coughlan, Secretary Treasurer

**PUBLIC MINUTES OF THE  
INAUGURAL BOARD OF EDUCATION MEETING  
Wednesday November 21, 2018 (4:00 PM)  
Board Room, District Education Office**

---

**IN ATTENDANCE:**

BOARD MEMBERS:

Chairperson – Korleen Carreras  
Vice-Chairperson – Elaine Yamamoto  
Trustee – Kim Dumore  
Trustee – Mike Murray  
Trustee – Pascale Shaw  
Trustee – Kathleen Sullivan  
Trustee – Colette Trudeau

STAFF:

Superintendent – Sylvia Russell  
Secretary Treasurer – Flavia Coughlan  
Deputy Superintendent – Harry Dhillon  
Senior Manager, Communications – Irena Pochop  
Executive Coordinator – Karen Yoxall

**A. OPENING PROCEDURES**

1. Call to Order

The Secretary Treasurer called the inaugural meeting to order at 4:04 p.m. and acknowledged that the meeting is taking place on the traditional territory of Katzie First Nation and Kwantlen First Nation.

2. Approval of Agenda

**Moved/Seconded**

THAT the Agenda be approved as circulated.

**CARRIED**

**B. ANNUAL ORGANIZATIONAL MEETING MATTERS**

1. Election of Board Officers/Nomination and Election Procedures

**Moved/Seconded**

THAT the Board approve the process for the election of the Board Chairperson and Vice-Chairperson as described in Procedure 2915.1: Trustee Elections – Chairperson and Vice-Chairperson.

**CARRIED**

**Moved/Seconded**

THAT the Board proceed to elect a Chairperson and Vice-Chairperson in accordance with the attached nomination and election procedure (2915.1).

**CARRIED**

**Chairperson Election**

The Secretary Treasurer called for a first time for nominations for Chairperson for a one year term. A seconder was not required for nominations.

---

**Trustee Murray nominated Trustee Carreras.**

The Secretary Treasurer called for any further nominations. There were no further nominations. The Secretary Treasurer asked Trustee Carreras if she accepted the nomination.

**Trustee Carreras Accepted the nomination.**

The Secretary Treasurer called for a second time for nominations for Chairperson of the Board for a one year term. The Secretary Treasurer then called for a third and final time for nominations for the position of Chairperson of the Board. There were no other nominations.

It was then announced by acclamation that the duly elected Chairperson of the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) for a one year period ended November 2019 is **Trustee Carreras.**

The Secretary Treasurer called for nominations for the position of Vice-Chairperson of the Board for a one year term. A seconded was not required for nominations.

**Trustee Dumore nominated Trustee Yamamoto.**

The Secretary Treasurer called for any further nominations. There were no further nominations. The Secretary Treasurer asked Trustee Yamamoto if she accepted the nomination.

**Trustee Yamamoto Accepted the nomination.**

The Secretary Treasurer called for a second time for nominations for the position of Vice-Chairperson of the Board. The Secretary Treasurer then called for a third and final time for nominations for the position of Vice-Chairperson of the Board. There were no other nominations.

It was then announced by acclamation that the duly elected Vice-Chairperson of the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) for a one year period ended November 2019 is **Trustee Yamamoto.**

3. Remarks of Board Chairperson and Vice-Chairperson

The Board Chairperson and Vice-Chairperson thanked everyone.

**C. DECISION ITEMS**

1. Chairperson

a) Committee Appointments

**Moved/Seconded**

THAT the Board receive and approve the attached proposed committee appointments for a period of one year commencing November 21, 2018.

**CARRIED**

---

**D. ADJOURNMENT**

**Moved/Seconded**

THAT the Board adjourn the meeting.

**CARRIED**

The Public Board meeting adjourned at 4:12 p.m.

---

Korleen Carreras, Chairperson

---

Flavia Coughlan, Secretary Treasurer





**ITEM 3**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **IMPLEMENTATION OF THE NEW  
GRADUATION PROGRAM**

Date: December 12, 2018  
(Public Board Meeting)

---

**Information**

**RECOMMENDATION:**

**THAT the Board receive the presentation on the "Implementation of the New Graduation Program" by Vicci Halabi, District Helping Teacher, for information.**

To: **Board of Education**

From: Secretary Treasurer  
Flavia Coughlan  
Assistant Secretary Treasurer  
Monica Schulte

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

Date: December 12, 2018  
(Public Board Meeting)

---

**Decision**

---

**BACKGROUND/RATIONALE:**

Attached is a copy of the Statement of Financial Information Report for the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) for the year ended June 30, 2018.

In accordance with the Financial Information Act (the "Act"), each school board is required to prepare a report of financial information for each fiscal year. The Act, together with the related regulation and directive, prescribes the information that is required to be included in the report.

The major schedules included in the report are as follows:

- a Schedule of Remuneration and Expenses that lists all payments made to trustees and to those employees with remuneration exceeding \$75,000; and
- a Schedule of Suppliers of Goods and Services that lists total payments made to suppliers in excess of \$25,000.

Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, wage, taxable benefit, payment into trust or any form of income deferral paid by the Board to an employee but does not include anything payable under a severance agreement. Remuneration for individual employees can include payouts for vacation, gratuity and compensatory time not taken, in addition to regular salary. Remuneration also includes taxable benefits for auto allowances for employees who regularly use their personal vehicle for school district business. Remuneration does not include payments made to third parties on behalf of an employee. New this year is the inclusion of the employee's position title.

Expenses are defined to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee. The amounts reported do not reflect payments subsequently reimbursed by an employee. New in this year's report is the inclusion of a footer note indicating if expenses pertain to international student recruitment.

Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services. Payments, or deductions in funding, made by other entities on behalf of the Maple Ridge - Pitt Meadows School District (e.g. Next Generation Network expenditures and the School Protection Program premiums) are not included.

A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for both employer and employee contributions to employee benefit plans are included.

**RECOMMENDATION:**

**THAT the Board approve the School District Statement of Financial Information for the fiscal year ended June 30, 2018; and that the said statement be submitted to the Ministry of Education.**

Attachment

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

<b>6049</b>	
SCHOOL DISTRICT NUMBER <b>42</b>	NAME OF SCHOOL DISTRICT <b>Maple Ridge - Pitt Meadows</b>
OFFICE LOCATION <b>22225 Brown Avenue</b>	YEAR <b>2018</b>
MAILING ADDRESS <b>22225 Brown Avenue</b>	TELEPHONE NUMBER <b>604-463-4200</b>
CITY <b>Maple Ridge</b>	PROVINCE <b>B.C.</b>
NAME OF CHAIRPERSON OF THE BOARD OF EDUCATION <b>Korleen Carreras</b>	POSTAL CODE <b>V2X 8N6</b>
NAME OF SUPERINTENDENT <b>Sylvia Russell</b>	TELEPHONE NUMBER <b>604-463-4200</b>
NAME OF SECRETARY - TREASURER <b>Flavia Coughlan</b>	TELEPHONE NUMBER <b>604-463-4200</b>

## DECLARATION AND SIGNATURES

*We, the undersigned, certify that the attached is a correct and true copy of the 2018 Statement of Financial Information for School District No. 42 as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED

EDUC. 6001 (REV.  
95/08)

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

PROVINCE OF BRITISH COLUMBIA

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2018**

**STATEMENT OF FINANCIAL INFORMATION  
(SOFI)**

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

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

**FISCAL YEAR ENDED JUNE 30, 2018**

**MANAGEMENT REPORT**

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

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

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

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

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

---

Sylvia Russell  
Superintendent  
December 12, 2018

---

Flavia Coughlan  
Secretary-Treasurer  
December 12, 2018

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

Audited Financial Statements of

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

June 30, 2018

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

June 30, 2018

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

## MANAGEMENT REPORT

Version: 1291-9545-7563

### 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, BDO Canada, 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)

Original signed by Mike Murray	September 19, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Sylvia Russell	September 19, 2018
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	September 19, 2018
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)

We have audited the accompanying financial statements of School District No. 42 (Maple Ridge - Pitt Meadows), which comprise the statement of financial position as at June 30, 2018, and the statement of operations, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion, the statement of financial position as at June 30, 2018, and the statements of operations, change in net financial assets and cash flows for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

#### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

#### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the exhibits on schedule 1 to 4D of School District No. 42 (Maple Ridge - Pitt Meadows)'s Financial Statements.

#### Other Matters

The financial statements of School District No. 42 (Maple Ridge - Pitt Meadows) for the year ended June 30, 2017 were audited by another auditor who expressed an unmodified opinion on those statements on September 20, 2017.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
September 19, 2018

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

Statement 1

## Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	54,929,643	47,185,558
Accounts Receivable		
Due from Province - Ministry of Education	71,376	76,518
Due from Province - Other	100,000	75,114
Other (Note 3)	533,680	556,146
Portfolio Investments (Note 4)	248,382	315,941
<b>Total Financial Assets</b>	<b>55,883,081</b>	<b>48,209,277</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	17,809,390	12,987,496
Unearned Revenue (Note 6)	5,471,965	4,902,339
Deferred Revenue (Note 7)	2,798,447	2,470,443
Deferred Capital Revenue (Note 8)	124,279,028	118,838,791
Employee Future Benefits (Note 9)	8,076,210	7,875,479
<b>Total Liabilities</b>	<b>158,435,040</b>	<b>147,074,548</b>
<b>Net Financial Assets (Debt)</b>	<b>(102,551,959)</b>	<b>(98,865,271)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	182,389,028	176,066,273
Prepaid Expenses	402,270	497,321
<b>Total Non-Financial Assets</b>	<b>182,791,298</b>	<b>176,563,594</b>
<b>Accumulated Surplus (Deficit) (Note 18)</b>	<b>80,239,339</b>	<b>77,698,323</b>

Approved by the Board

Original signed by Mike Murray September 19, 2018

Signature of the Chairperson of the Board of Education Date Signed

Original signed by Sylvia Russell September 19, 2018

Signature of the Superintendent Date Signed

Original signed by Flavia Coughlan September 19, 2018

Signature of the Secretary Treasurer Date Signed

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

Statement 2

Statement of Operations

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	144,808,825	<b>143,716,793</b>	133,374,418
Other	405,157	<b>443,215</b>	408,733
School Site Acquisition Fees		<b>25,981</b>	862
Federal Grants	164,600	<b>246,785</b>	178,693
Tuition	8,857,695	<b>9,166,685</b>	8,905,459
Other Revenue	5,575,795	<b>5,834,615</b>	5,989,229
Rentals and Leases	481,150	<b>576,616</b>	511,245
Investment Income	650,000	<b>643,285</b>	501,526
Amortization of Deferred Capital Revenue	5,377,517	<b>5,381,616</b>	5,338,249
<b>Total Revenue</b>	<u>166,320,739</u>	<u><b>166,035,591</b></u>	<u>155,208,414</u>
<b>Expenses (Note 17)</b>			
Instruction	138,993,637	<b>134,770,217</b>	124,624,495
District Administration	5,428,857	<b>4,907,712</b>	4,933,600
Operations and Maintenance	24,149,626	<b>23,189,959</b>	23,320,653
Transportation and Housing	643,419	<b>626,687</b>	501,188
<b>Total Expense</b>	<u>169,215,539</u>	<u><b>163,494,575</b></u>	<u>153,379,936</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,894,800)</u>	<u><b>2,541,016</b></u>	<u>1,828,478</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>77,698,323</b>	75,869,845
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>80,239,339</b></u></u>	<u><u>77,698,323</u></u>

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

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(2,894,800)	<b>2,541,016</b>	1,828,478
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(16,127,771)	<b>(15,487,327)</b>	(8,037,984)
Amortization of Tangible Capital Assets	9,192,580	<b>9,164,572</b>	8,724,564
<b>Total Effect of change in Tangible Capital Assets</b>	(6,935,191)	<b>(6,322,755)</b>	686,580
Acquisition of Prepaid Expenses		<b>(402,270)</b>	(497,321)
Use of Prepaid Expenses		<b>497,321</b>	537,928
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>95,051</b>	40,607
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(9,829,991)</u>	<b>(3,686,688)</b>	2,555,665
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(3,686,688)</b>	2,555,665
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(98,865,271)</b>	(101,420,936)
<b>Net Financial Assets (Debt), end of year</b>		<u><b>(102,551,959)</b></u>	<u>(98,865,271)</u>

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

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	2,541,016	1,828,478
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	2,722	49,564
Prepaid Expenses	95,051	40,607
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,821,894	403,333
Unearned Revenue	569,626	719,479
Deferred Revenue	328,004	525,398
Employee Future Benefits	200,731	451,882
Amortization of Tangible Capital Assets	9,164,572	8,724,564
Amortization of Deferred Capital Revenue	(5,381,616)	(5,338,249)
Recognition of Deferred Capital Revenue Spent on Sites	(74,232)	(2,464)
<b>Total Operating Transactions</b>	<b>12,267,768</b>	<b>7,402,592</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,962,792)	(4,042,629)
Tangible Capital Assets -WIP Purchased	(10,524,535)	(3,995,355)
<b>Total Capital Transactions</b>	<b>(15,487,327)</b>	<b>(8,037,984)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	10,896,085	5,932,328
<b>Total Financing Transactions</b>	<b>10,896,085</b>	<b>5,932,328</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments	67,559	-
Investments in Portfolio Investments	-	(13,696)
<b>Total Investing Transactions</b>	<b>67,559</b>	<b>(13,696)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>7,744,085</b>	<b>5,283,240</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>47,185,558</b>	<b>41,902,318</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>54,929,643</b>	<b>47,185,558</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	11,391,746	10,435,523
Cash Equivalents	43,537,897	36,750,035
	<b>54,929,643</b>	<b>47,185,558</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**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. 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 follow:

**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(m).

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(m), 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 and other 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.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

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.

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 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 Ministry 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 allowance for doubtful accounts.

**e) Portfolio Investments**

The School District has investments in term deposits, equity instruments with no maturity and bonds, which have a maturity of greater than 3 months at the time of acquisition.

**f) Unearned Revenue**

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



**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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(m).

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. See Note 2(a) for the impact of this policy on these financial statements.

**h) Employee Future Benefits**

**i) Post-employment benefits**

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain 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 cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. 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.

**ii) 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.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Asset Retirement Obligations**

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

**j) 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 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 & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) Prepaid Expenses**

Property taxes, software licenses, insurance policies, 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.

**l) Internally restricted reserves**

By board policy a contingency reserve of at least 1% and not exceeding 3% of operating expenditures shall be maintained to address future operating and local capital contingency expenditures. Transfers to and from these reserves are an adjustment to the respective funds when approved by the board.

The current balance of \$3,653,448 (\$360,000 operating and \$3,293,448 local capital) equates to 2.65% of operating expenditures.

**m) Revenue Recognition**

All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or 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 assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets once spent.

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. See Note 2(a) for the impact of this policy on these financial statements.

All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service being performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

**n) 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.

**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.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

o) Liability for contaminated sites

A liability for contaminated sites is recognized when a site is not in productive use and 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.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) 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 the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Due from Federal Government	\$ 225,399	\$ 193,926
Trade Receivables	148,073	157,938
Tuition Receivable	91,796	49,151
Other Receivables	68,412	155,131
	<b>\$ 533,680</b>	<b>\$ 556,146</b>

**NOTE 4 PORTFOLIO INVESTMENTS**

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
<b>Cost and Amortized Cost</b>		
Term deposits	\$ 99,914	\$ 174,843
	<b>99,914</b>	<b>174,843</b>
<b>Fair Market Value</b>		
Core bond fund	72,654	71,944
Canadian equity fund	38,005	34,102
U. S. equity fund	19,066	17,391
International equity fund	18,743	17,661
	<b>148,468</b>	<b>141,098</b>
<b>Total Portfolio Investments</b>	<b>\$ 248,382</b>	<b>\$ 315,941</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 4**      **PORTFOLIO INVESTMENTS** *(Continued)*

Term deposits held within the School District's portfolio investments are held with local banking institutions for a period not exceeding 1 year from the statement of financial position date and are earning average interest of 1.98% (2017: 1.40%).

**NOTE 5**      **ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Trade payables	\$ 8,168,457	\$ 4,098,489
Salaries and benefits payable	7,664,664	6,984,284
Accrued vacation pay	1,275,792	1,255,402
Other	700,477	649,321
	<b>\$ 17,809,390</b>	<b>\$ 12,987,496</b>

**NOTE 6**      **UNEARNED REVENUE**

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Balance, beginning of year	\$ 4,902,339	\$ 4,182,859
Tuition fees received	9,673,839	9,614,066
Rental fees received	572,162	516,808
Partnership fees received	143,963	99,710
Tuition fees recognized as revenue	(9,166,685)	(8,905,459)
Rental fees recognized as revenue	(476,616)	(511,245)
Partnership fees recognized as revenue	(77,037)	(94,400)
<b>Balance, end of year</b>	<b>\$ 5,471,965</b>	<b>\$ 4,902,339</b>

**NOTE 7**      **DEFERRED REVENUE**

Deferred revenue includes unspent 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.

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Balance, beginning of year	\$ 2,470,443	\$ 1,945,045
Grants received:		
Provincial grants	13,028,984	5,557,496
Other grants and income	4,669,311	4,740,985
Investment income	42,117	26,960
Subtotal	17,740,412	10,325,441
Revenue recognized	(17,412,408)	(9,800,043)
<b>Balance, end of year</b>	<b>\$ 2,798,447</b>	<b>\$ 2,470,443</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 8      DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes 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.

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
<b><u>Deferred capital revenue subject to amortization</u></b>		
Balance, beginning of year	\$ 108,060,194	\$ 110,952,855
Transfers from deferred revenue – capital additions	7,787,954	2,445,588
Amortization of deferred capital revenue	(5,381,616)	(5,338,249)
<b>Balance, end of year</b>	<b>\$ 110,466,532</b>	<b>\$ 108,060,194</b>
 <b><u>Deferred capital revenue – Work in Progress</u></b>		
Work in Progress, beginning of year	\$ 2,011,305	\$ 549,278
Transfer in from deferred revenue – work in progress	7,699,810	3,907,615
Transfer to spent deferred capital	(7,787,954)	(2,445,588)
<b>Balance, end of year</b>	<b>\$ 1,923,161</b>	<b>\$ 2,011,305</b>
 <b><u>Deferred capital revenue – Unspent portion</u></b>		
Unspent Deferred Capital, beginning of year	\$ 8,767,292	\$ 6,745,043
Provincial Grants - Ministry of Education	6,789,760	5,120,621
Other	3,836,535	687,950
Investment Income	269,790	123,757
Transfer to Deferred Capital Revenue – Work in Progress	(7,699,810)	(3,907,615)
Transfer to Deferred Capital Revenue – Site Purchases	(74,232)	(2,464)
<b>Balance, end of year</b>	<b>\$ 11,889,335</b>	<b>\$ 8,767,292</b>
 <b>Total deferred capital revenue balance, end of year</b>	<b>\$ 124,279,028</b>	<b>\$ 118,838,791</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**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 as they become due.

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
<b><i>Reconciliation of Accrued Benefit Obligation</i></b>		
Accrued Benefit Obligation – April 1	\$ 8,135,024	\$ 8,269,208
Service Cost	576,710	577,063
Interest Cost	230,550	211,465
Benefit Payments	(479,441)	(534,873)
Actuarial (Gain) Loss	(165,455)	(387,839)
Accrued Benefit Obligation – March 31	<u>\$ 8,297,388</u>	<u>\$ 8,135,024</u>

<b><i>Reconciliation of Funded Status at End of Fiscal Year</i></b>		
Accrued Benefit Obligation – March 31	\$ 8,297,388	\$ 8,135,024
Funded Status – Surplus (Deficit)	(8,297,388)	(8,135,024)
Employer Contributions After Measurement Date	271,797	22,172
Benefits Expense After Measurement Date	(209,524)	(201,815)
Unamortized Net Actuarial (Gain) Loss	158,905	439,188
<b>Accrued Benefit Asset (Liability) – June 30</b>	<b><u>\$ (8,076,210)</u></b>	<b><u>\$ (7,875,479)</u></b>

<b><i>Reconciliation of Change in Accrued Benefit Liability</i></b>		
Accrued Benefit Liability – July 1	\$7,875,479	\$ 7,423,597
Net expense for Fiscal Year	929,796	952,112
Employer Contributions	(729,065)	(500,230)
Accrued Benefit Liability – June 30	<u>\$ 8,076,210</u>	<u>\$ 7,875,479</u>

<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 583,211	\$ 576,975
Interest Cost	231,757	216,236
Amortization of Net Actuarial (Gain) Loss	114,828	158,901
Net Benefit Expense	<u>\$ 929,796</u>	<u>\$ 952,112</u>

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

	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Discount Rate – April 1	2.75%	2.50%
Discount Rate – March 31	2.75%	2.75%
Long Term Salary Growth – April 1	2.5% + seniority	2.5% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.5% + seniority
EARS� – March 31	8.8 years	8.8 years



**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 10 DEBT**

The School District has an approved line of credit of \$6.5 million with interest at the banks' prime rate plus 0.25%. The available borrowing consists of \$2.5 million of line of credit and \$4.0 million of additional funds for meeting current operating and debt service expenditures. As of June 30, 2018, the School District had \$nil borrowings (2017: \$nil) under these facilities.

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**June 30, 2018**

<b>Cost:</b>	<b>Balance at July 1, 2017</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2018</b>
Sites	\$ 31,350,878	\$ 74,232	\$ -	\$ -	\$ 31,425,110
Buildings	263,346,185	456,549	-	7,774,748	271,577,482
Buildings – work in progress	2,099,045	10,511,329	-	(7,774,748)	4,835,626
Furniture & Equipment	10,078,560	2,879,773	(1,660,682)	-	11,297,651
Vehicles	992,436	133,606	(31,612)	-	1,094,430
Computer Software	1,439,074	474,890	(31,545)	-	1,882,419
Computer Hardware	8,012,098	956,948	(1,220,278)	-	7,748,768
<b>Total</b>	<b>\$ 317,318,276</b>	<b>\$ 15,487,327</b>	<b>\$ (2,944,117)</b>	<b>\$ -</b>	<b>\$ 329,861,486</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2017</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2018</b>
Buildings	\$ 131,946,945	\$ 6,083,186	\$ -	\$ 138,030,131
Furniture & Equipment	4,898,912	1,068,809	(1,660,682)	4,307,039
Vehicles	254,932	104,343	(31,612)	327,663
Computer Software	522,849	332,150	(31,545)	823,454
Computer Hardware	3,628,365	1,576,084	(1,220,278)	3,984,171
<b>Total</b>	<b>\$ 141,252,003</b>	<b>\$ 9,164,572</b>	<b>\$ (2,944,117)</b>	<b>\$ 147,472,458</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)***

**June 30, 2017**

<b>Cost:</b>	<b>Balance at July 1, 2016</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2017</b>
Sites	\$ 31,348,414	\$ 2,464	\$ -	\$ -	\$ 31,350,878
Buildings	260,754,947	216,234	-	2,375,004	263,346,185
Buildings – work in progress	549,278	3,924,771	-	(2,375,004)	2,099,045
Furniture & Equipment	9,430,423	1,286,451	(638,314)	-	10,078,560
Vehicles	721,237	386,198	(114,999)	-	992,436
Computer Software	1,286,502	213,204	(60,632)	-	1,439,074
Computer Hardware	6,224,472	2,008,662	(221,036)	-	8,012,098
<b>Total</b>	<b>\$ 310,315,273</b>	<b>\$ 8,037,984</b>	<b>\$ (1,034,981)</b>	<b>\$ -</b>	<b>\$ 317,318,276</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2016</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2017</b>
Buildings	\$ 125,979,727	\$ 5,967,218	\$ -	\$ 131,946,945
Furniture & Equipment	4,561,777	975,449	(638,314)	4,898,912
Vehicles	284,247	85,684	(114,999)	254,932
Computer Software	310,924	272,557	(60,632)	522,849
Computer Hardware	2,425,745	1,423,656	(221,036)	3,628,365
<b>Total</b>	<b>\$ 133,562,420</b>	<b>\$ 8,724,564</b>	<b>\$ (1,034,981)</b>	<b>\$ 141,252,003</b>

<b>Net Book Value:</b>	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Sites	\$ 31,425,110	\$ 31,350,878
Buildings	133,547,351	131,399,240
Buildings – work in progress	4,835,626	2,099,045
Furniture & Equipment	6,990,612	5,179,648
Vehicles	766,767	737,504
Computer Software	1,058,965	916,225
Computer Hardware	3,764,597	4,383,733
<b>Total</b>	<b>\$ 182,389,028</b>	<b>\$ 176,066,273</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 12     EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$13,231,774 for employer contributions to the plans for the year ended June 30, 2018 (2017: \$12,428,187).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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 13     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.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 14 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 21, 2018.

As the 2017/18 Amended Annual Budget is used for comparative purposes a reconciliation between the 2017/18 Annual and the 2017/18 Amended Annual budgets is provided.

	<b>Annual Budget</b>	<b>Amended Annual Budget</b>	<b>Change</b>
<b>Statement 2</b>			
Revenues			
Provincial Grants			
Ministry of Education	\$ 141,552,128	\$ 144,808,825	\$ 3,256,697
Other	363,357	405,157	41,800
Federal Grants	164,600	164,600	-
Tuition	9,149,360	8,857,695	(291,665)
Other Revenue	5,556,212	5,575,795	19,583
Rentals and Leases	388,500	481,150	92,650
Investment Income	385,000	650,000	265,000
Amortization of Deferred Capital Revenue	5,308,000	5,377,517	69,517
Total Revenue	162,867,157	166,320,739	3,453,582
Expenses			
Instruction	135,970,434	138,993,637	3,023,203
District Administration	4,860,632	5,428,857	568,225
Operations and Maintenance	23,630,283	24,149,626	519,343
Transportation and Housing	680,698	643,419	(37,279)
Total Expense	165,142,047	169,215,539	4,073,492
Net Revenue (Expense)	(2,274,890)	(2,894,800)	(619,910)
Budgeted Allocation of Surplus	828,321	4,762,352	4,762,352
<b>Budgeted Surplus (Deficit) for the year</b>	<b>\$ (1,446,569)</b>	<b>\$ 1,867,552</b>	<b>\$ 4,142,442</b>

**Statement 4**

Surplus (Deficit for the year)	\$ (2,274,890)	\$ (2,894,800)	\$ (619,910)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,615,431)	(16,127,771)	(14,512,340)
Amortization of Tangible Capital Assets	8,500,000	9,192,580	692,580
Total Effect of change in Tangible Capital Assets	6,884,569	(6,935,191)	(13,819,760)
(Increase) Decrease in Net Financial Assets (Debt)	\$ 4,609,679	\$ (9,829,991)	\$ (14,439,670)

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 15     CONTINGENCIES**

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.

**NOTE 16     ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of this liability for asbestos removal or disposal will be recognized in the period in which a reasonable estimate of fair value can be made. As at June 30, 2018, a liability is not reasonably determinable (2017: nil).

**NOTE 17     EXPENSE BY OBJECT**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Salaries and benefits	\$ 136,256,581	\$ 127,194,789
Services and supplies	18,073,422	17,460,583
Amortization	9,164,572	8,724,564
	<u><b>\$ 163,494,575</b></u>	<u><b>\$ 153,379,936</b></u>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 18 ACCUMULATED SURPLUS**

	June 30, 2018	June 30, 2017
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted (appropriated) by the Board for:		
Targeted funding for aboriginal education	\$ 74,820	\$ 166,073
School budget balances	614,752	478,937
Student learning grant	-	219,527
Personal professional development	193,343	150,281
Financial provisions	100,000	100,000
Funds required to complete projects in progress	810,690	900,811
Facilities renovations and new classroom set-up	455,577	1,297,872
Purchase order commitments	621,073	260,530
Use of accumulated surplus to fund 2017/18 operating budget	-	828,321
Use of accumulated surplus to fund 2018/19 operating budget	1,123,840	424,116
Contingency reserve	360,000	360,000
<b>Total Operating Internally Restricted</b>	<b>4,354,095</b>	<b>5,186,468</b>
<b>Unrestricted</b>	<b>-</b>	<b>-</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>4,354,095</b>	<b>5,186,468</b>
<b>Capital Fund Accumulated Surplus</b>		
Contingency reserve for local capital	3,293,448	2,419,635
Budgeted use of local capital for 2018/19	2,092,455	1,485,180
Budgeted use of local capital for new schools	500,000	2,612,260
Invested in tangible capital assets	69,999,341	65,994,780
<b>Total Capital Fund Accumulated Surplus</b>	<b>75,885,244</b>	<b>72,511,855</b>
<b>Total Accumulated Surplus</b>	<b>\$ 80,239,339</b>	<b>\$ 77,698,323</b>

**NOTE 19 ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 20     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.

**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 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 and term deposits that have a maturity date of no more than 1 year.

**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.



**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 21 SUPPLEMENTARY CASH FLOW INFORMATION**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Recognized in the:</b>		
Operating Fund	\$515,071	\$388,521
Special Purpose Fund	42,117	14,481
Local Capital Fund	86,097	86,045
MEd Restricted Capital Fund	39,280	26,800
Other Provincial Capital Fund	70,796	-
Land Capital Fund	159,714	96,957
<b>Total interest income</b>	<b>\$ 913,075</b>	<b>\$ 612,804</b>

**NOTE 22 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-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. Disclosure relates to the unperformed portion of the contracts.

	<u>June 30, 2018</u>	<u>Thereafter</u>
Capital commitments	\$ 25,090,073	\$ Nil

**NOTE 23 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:

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>Thereafter</u>
From the Ministry of Education for capital projects	\$ 32,646,256	\$ -	\$ -	\$ -
From the City of Maple Ridge for capital projects	575,000	-	-	-
From the Ministry of Children and Family Development for capital projects	-	343,454	-	-
Future lease revenue	230,465	37,905	7,980	-
	<b>\$ 33,451,721</b>	<b>\$ 381,359</b>	<b>\$ 7,980</b>	<b>\$ -</b>

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,186,468		72,511,855	<b>77,698,323</b>	75,869,845
<b>Changes for the year</b>					
Surplus (Deficit) for the year	5,252,237	754,931	(3,466,152)	<b>2,541,016</b>	1,828,478
Interfund Transfers					
Tangible Capital Assets Purchased	(3,621,482)	(754,931)	4,376,413	-	
Tangible Capital Assets - Work in Progress	(18,216)		18,216	-	
Local Capital	(2,444,912)		2,444,912	-	
<b>Net Changes for the year</b>	<b>(832,373)</b>	-	<b>3,373,389</b>	<b>2,541,016</b>	<b>1,828,478</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,354,095</b>	-	<b>75,885,244</b>	<b>80,239,339</b>	77,698,323

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	130,934,305	131,125,562	128,346,661
Other	405,157	443,215	408,733
Federal Grants	164,600	246,785	178,693
Tuition	8,857,695	9,166,685	8,905,459
Other Revenue	969,109	850,829	1,007,223
Rentals and Leases	481,150	576,616	511,245
Investment Income	530,000	515,071	388,521
<b>Total Revenue</b>	<b>142,342,016</b>	<b>142,924,763</b>	<b>139,746,535</b>
<b>Expenses</b>			
Instruction	121,787,981	118,273,701	115,798,690
District Administration	5,386,850	4,907,712	4,917,203
Operations and Maintenance	14,572,174	13,864,426	14,054,747
Transportation and Housing	643,419	626,687	501,188
<b>Total Expense</b>	<b>142,390,424</b>	<b>137,672,526</b>	<b>135,271,828</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(48,408)</b>	<b>5,252,237</b>	<b>4,474,707</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>4,762,352</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(3,592,026)	(3,621,482)	(3,246,070)
Tangible Capital Assets - Work in Progress		(18,216)	
Local Capital	(1,121,918)	(2,444,912)	(1,344,683)
<b>Total Net Transfers</b>	<b>(4,713,944)</b>	<b>(6,084,610)</b>	<b>(4,590,753)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(832,373)</b>	<b>(116,046)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>5,186,468</b>	<b>5,302,514</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>4,354,095</b>	<b>5,186,468</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>4,354,095</b>	<b>5,186,468</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>4,354,095</b>	<b>5,186,468</b>

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	128,239,037	<b>128,364,785</b>	125,033,379
DISC/LEA Recovery	(466,358)	<b>(431,145)</b>	(466,358)
Other Ministry of Education Grants			
Pay Equity	1,874,966	<b>1,874,965</b>	1,874,965
Funding for Graduated Adults	63,497	<b>86,878</b>	47,936
Transportation Supplement	185,990	<b>185,990</b>	185,990
Economic Stability Dividend	95,077	<b>87,526</b>	77,045
Return of Administrative Savings	631,773	<b>631,773</b>	631,773
Carbon Tax Grant	91,000	<b>105,942</b>	181,420
Student Learning Grant			730,150
Miscellaneous	38,747	<b>38,272</b>	50,361
Support Staff Standardized Provincial EHB Plan	180,576	<b>180,576</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>130,934,305</b>	<b>131,125,562</b>	128,346,661
<b>Provincial Grants - Other</b>	<b>405,157</b>	<b>443,215</b>	408,733
<b>Federal Grants</b>	<b>164,600</b>	<b>246,785</b>	178,693
<b>Tuition</b>			
Summer School Fees	44,615	<b>89,905</b>	44,530
Continuing Education	678,745	<b>709,171</b>	726,068
International and Out of Province Students	8,134,335	<b>8,367,609</b>	8,134,861
<b>Total Tuition</b>	<b>8,857,695</b>	<b>9,166,685</b>	8,905,459
<b>Other Revenues</b>			
LEA/Direct Funding from First Nations	517,023	<b>431,145</b>	466,358
Miscellaneous			
Revenue Generation	84,000	<b>110,256</b>	83,714
Partnership Program	123,145	<b>77,038</b>	94,400
Transportation Revenue	12,000	<b>12,419</b>	8,935
Before and After School Programming	118,541	<b>74,959</b>	96,012
Miscellaneous	114,400	<b>145,012</b>	257,804
<b>Total Other Revenue</b>	<b>969,109</b>	<b>850,829</b>	1,007,223
<b>Rentals and Leases</b>	<b>481,150</b>	<b>576,616</b>	511,245
<b>Investment Income</b>	<b>530,000</b>	<b>515,071</b>	388,521
<b>Total Operating Revenue</b>	<b>142,342,016</b>	<b>142,924,763</b>	139,746,535

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	63,607,729	<b>62,397,892</b>	62,901,033
Principals and Vice Principals	6,993,844	<b>6,882,964</b>	6,087,668
Educational Assistants	12,043,929	<b>12,190,570</b>	11,005,059
Support Staff	11,018,592	<b>11,064,740</b>	10,750,347
Other Professionals	3,878,706	<b>3,917,115</b>	3,997,219
Substitutes	4,684,206	<b>4,217,890</b>	4,123,574
<b>Total Salaries</b>	<b>102,227,006</b>	<b>100,671,171</b>	98,864,900
<b>Employee Benefits</b>	24,632,502	<b>24,128,962</b>	24,020,598
<b>Total Salaries and Benefits</b>	<b>126,859,508</b>	<b>124,800,133</b>	122,885,498
<b>Services and Supplies</b>			
Services	5,737,683	<b>5,121,608</b>	5,324,749
Student Transportation	703,990	<b>694,577</b>	556,486
Professional Development and Travel	1,117,301	<b>860,031</b>	735,574
Dues and Fees	142,162	<b>121,079</b>	132,110
Insurance	343,449	<b>324,902</b>	321,138
Supplies	5,122,956	<b>3,552,841</b>	3,006,017
Utilities	2,363,375	<b>2,197,355</b>	2,310,256
<b>Total Services and Supplies</b>	<b>15,530,916</b>	<b>12,872,393</b>	12,386,330
<b>Total Operating Expense</b>	<b>142,390,424</b>	<b>137,672,526</b>	135,271,828

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	47,635,263	501,196	98,958	341,043		2,756,494	<b>51,332,954</b>
1.03 Career Programs	544,025		419,410			13,829	<b>977,264</b>
1.07 Library Services	1,020,755	593		5,596		20,455	<b>1,047,399</b>
1.08 Counselling	1,645,000					10,034	<b>1,655,034</b>
1.10 Special Education	7,555,731	1,130,479	11,127,563	1,393,658	7,201	868,387	<b>22,083,019</b>
1.30 English Language Learning	515,752	23,929		5,969		4,439	<b>550,089</b>
1.31 Aboriginal Education	370,623	118,483	518,766	45,834	175	44,104	<b>1,097,985</b>
1.41 School Administration		4,729,921		2,264,552	29,258	151,685	<b>7,175,416</b>
1.60 Summer School	292,712	10,576	25,873	27,763			<b>356,924</b>
1.61 Continuing Education				86,568	389,190	1,861	<b>477,619</b>
1.62 International and Out of Province Students	2,805,954	240,654		451,286	302,863	117,209	<b>3,917,966</b>
1.64 Other					68,664		<b>68,664</b>
<b>Total Function 1</b>	<b>62,385,815</b>	<b>6,755,831</b>	<b>12,190,570</b>	<b>4,622,269</b>	<b>797,351</b>	<b>3,988,497</b>	<b>90,740,333</b>
<b>4 District Administration</b>							
4.11 Educational Administration				51,204	1,006,919	16,510	<b>1,074,633</b>
4.40 School District Governance					126,793		<b>126,793</b>
4.41 Business Administration		127,133		465,322	1,053,204	33,244	<b>1,678,903</b>
<b>Total Function 4</b>	<b>-</b>	<b>127,133</b>	<b>-</b>	<b>516,526</b>	<b>2,186,916</b>	<b>49,754</b>	<b>2,880,329</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	12,077			231,633	747,214	26,819	<b>1,017,743</b>
5.50 Maintenance Operations				5,363,181	185,634	152,820	<b>5,701,635</b>
5.52 Maintenance of Grounds				331,131			<b>331,131</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>12,077</b>	<b>-</b>	<b>-</b>	<b>5,925,945</b>	<b>932,848</b>	<b>179,639</b>	<b>7,050,509</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation							<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>62,397,892</b>	<b>6,882,964</b>	<b>12,190,570</b>	<b>11,064,740</b>	<b>3,917,115</b>	<b>4,217,890</b>	<b>100,671,171</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget (Note 14)	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	51,332,954	12,000,783	63,333,737	2,161,810	65,495,547	67,388,472	65,689,716
1.03 Career Programs	977,264	234,125	1,211,389	489,006	1,700,395	1,728,344	1,732,036
1.07 Library Services	1,047,399	240,833	1,288,232	128,277	1,416,509	1,479,593	1,462,225
1.08 Counselling	1,655,034	373,161	2,028,195	97,306	2,125,501	2,174,721	2,313,803
1.10 Special Education	22,083,019	5,410,002	27,493,021	343,718	27,836,739	28,479,271	26,162,075
1.30 English Language Learning	550,089	129,317	679,406	14,706	694,112	965,053	1,483,540
1.31 Aboriginal Education	1,097,985	256,953	1,354,938	180,976	1,535,914	1,650,543	1,453,226
1.41 School Administration	7,175,416	1,890,020	9,065,436	226,138	9,291,574	9,723,988	8,926,022
1.60 Summer School	356,924	53,547	410,471	14,941	425,412	426,648	463,283
1.61 Continuing Education	477,619	60,246	537,865	203,933	741,798	689,910	642,016
1.62 International and Out of Province Students	3,917,966	868,179	4,786,145	2,091,460	6,877,605	6,881,103	5,332,058
1.64 Other	68,664	17,659	86,323	46,272	132,595	200,335	138,690
<b>Total Function 1</b>	<b>90,740,333</b>	<b>21,534,825</b>	<b>112,275,158</b>	<b>5,998,543</b>	<b>118,273,701</b>	121,787,981	115,798,690
<b>4 District Administration</b>							
4.11 Educational Administration	1,074,633	319,373	1,394,006	351,751	1,745,757	1,724,766	1,665,536
4.40 School District Governance	126,793	2,646	129,439	102,871	232,310	296,744	290,061
4.41 Business Administration	1,678,903	463,694	2,142,597	787,048	2,929,645	3,365,340	2,961,606
<b>Total Function 4</b>	<b>2,880,329</b>	<b>785,713</b>	<b>3,666,042</b>	<b>1,241,670</b>	<b>4,907,712</b>	5,386,850	4,917,203
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,017,743	224,786	1,242,529	562,319	1,804,848	2,003,679	1,760,029
5.50 Maintenance Operations	5,701,635	1,504,538	7,206,173	1,730,694	8,936,867	9,047,641	8,597,430
5.52 Maintenance of Grounds	331,131	79,100	410,231	85,551	495,782	668,110	744,183
5.56 Utilities	-	-	-	2,626,929	2,626,929	2,852,744	2,953,105
<b>Total Function 5</b>	<b>7,050,509</b>	<b>1,808,424</b>	<b>8,858,933</b>	<b>5,005,493</b>	<b>13,864,426</b>	14,572,174	14,054,747
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	-	-	-	626,687	626,687	643,419	501,188
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>626,687</b>	<b>626,687</b>	643,419	501,188
<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>100,671,171</b>	<b>24,128,962</b>	<b>124,800,133</b>	<b>12,872,393</b>	<b>137,672,526</b>	142,390,424	135,271,828



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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	13,874,520	<b>12,542,980</b>	5,026,155
Other Revenue	4,485,000	<b>4,827,311</b>	4,746,928
Investment Income		<b>42,117</b>	26,960
<b>Total Revenue</b>	<u>18,359,520</u>	<u><b>17,412,408</b></u>	<u>9,800,043</u>
<b>Expenses</b>			
Instruction	17,205,656	<b>16,496,516</b>	8,825,805
District Administration	42,007	-	16,397
Operations and Maintenance	384,872	<b>160,961</b>	541,342
<b>Total Expense</b>	<u>17,632,535</u>	<u><b>16,657,477</b></u>	<u>9,383,544</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>726,985</u>	<u><b>754,931</b></u>	<u>416,499</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(726,985)	<b>(754,931)</b>	(416,499)
<b>Total Net Transfers</b>	<u>(726,985)</u>	<u><b>(754,931)</b></u>	<u>(416,499)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	173,372	165,291	141,643	75,828	1,364,060	36,827	11,912		29,859
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	517,500	509,360				256,000	49,000	231,726	544,260
Other			14,363		4,438,787				
Investment Income	9,498		8,564	1,029		536	757		
	526,998	509,360	22,927	1,029	4,438,787	256,536	49,757	231,726	544,260
<b>Less:</b> Allocated to Revenue	303,173	647,148	27,900	33,820	4,619,321	270,951	30,007	231,726	574,119
<b>Deferred Revenue, end of year</b>	<b>397,197</b>	<b>27,503</b>	<b>136,670</b>	<b>43,037</b>	<b>1,183,526</b>	<b>22,412</b>	<b>31,662</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	293,675	647,148		32,791		270,415	29,250	231,726	574,119
Other Revenue			19,336		4,619,321				
Investment Income	9,498		8,564	1,029		536	757		
	303,173	647,148	27,900	33,820	4,619,321	270,951	30,007	231,726	574,119
<b>Expenses</b>									
Salaries									
Teachers		106,275					20,524	65,532	64,950
Principals and Vice Principals									
Educational Assistants		434,269			1,317	181,088	2,829		331,593
Support Staff	49,251				7,793	4,668			
Other Professionals									
Substitutes		1,598			18,569	3,985	616	10,227	24,462
	49,251	542,142	-	-	27,679	189,741	23,969	75,759	421,005
Employee Benefits	8,994	105,006			1,892	63,082	4,819	15,917	103,430
Services and Supplies	102,716		27,900		4,587,244	17,135	1,219	133,388	49,684
	160,961	647,148	27,900	-	4,616,815	269,958	30,007	225,064	574,119
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>142,212</b>	<b>-</b>	<b>-</b>	<b>33,820</b>	<b>2,506</b>	<b>993</b>	<b>-</b>	<b>6,662</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(142,212)			(33,820)	(2,506)	(993)		(6,662)	
	(142,212)	-	-	(33,820)	(2,506)	(993)	-	(6,662)	-
<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)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	59,993	297,453			114,205	2,470,443
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education			1,172,423	9,743,715	5,000	13,028,984
Other					216,161	4,669,311
Investment Income				17,895	3,838	42,117
	-	-	1,172,423	9,761,610	224,999	17,740,412
<b>Less:</b> Allocated to Revenue	59,993	297,453	1,172,423	8,946,882	197,492	17,412,408
<b>Deferred Revenue, end of year</b>	-	-	-	<b>814,728</b>	<b>141,712</b>	<b>2,798,447</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education	59,993	297,453	1,172,423	8,928,987	5,000	12,542,980
Other Revenue					188,654	4,827,311
Investment Income				17,895	3,838	42,117
	59,993	297,453	1,172,423	8,946,882	197,492	17,412,408
<b>Expenses</b>						
Salaries						
Teachers		239,542	16,730	7,167,316		7,680,869
Principals and Vice Principals			31,418			31,418
Educational Assistants						951,096
Support Staff			106,927			168,639
Other Professionals			144,937			144,937
Substitutes		712	193,064	69,943		323,176
	-	240,254	493,076	7,237,259	-	9,300,135
Employee Benefits		57,199	86,351	1,709,623		2,156,313
Services and Supplies	59,993		88,853		132,897	5,201,029
	59,993	297,453	668,280	8,946,882	132,897	16,657,477
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	504,143	-	64,595	754,931
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased			(504,143)		(64,595)	(754,931)
	-	-	(504,143)	-	(64,595)	(754,931)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

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

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2018

	2018 Budget (Note 14)	2018 Actual			2017 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education		48,251		48,251	1,602
School Site Acquisition Fees		25,981		25,981	862
Other Revenue	121,686		156,475	156,475	235,078
Investment Income	120,000		86,097	86,097	86,045
Amortization of Deferred Capital Revenue	5,377,517	5,381,616		5,381,616	5,338,249
<b>Total Revenue</b>	<b>5,619,203</b>	<b>5,455,848</b>	<b>242,572</b>	<b>5,698,420</b>	<b>5,661,836</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,192,580	9,164,572		9,164,572	8,724,564
<b>Total Expense</b>	<b>9,192,580</b>	<b>9,164,572</b>	<b>-</b>	<b>9,164,572</b>	<b>8,724,564</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(3,573,377)</b>	<b>(3,708,724)</b>	<b>242,572</b>	<b>(3,466,152)</b>	<b>(3,062,728)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	4,319,011	4,376,413		4,376,413	3,662,569
Tangible Capital Assets - Work in Progress		18,216		18,216	
Local Capital	1,121,918		2,444,912	2,444,912	1,344,683
<b>Total Net Transfers</b>	<b>5,440,929</b>	<b>4,394,629</b>	<b>2,444,912</b>	<b>6,839,541</b>	<b>5,007,252</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		512,147	(512,147)	-	
Tangible Capital Assets WIP Purchased from Local Capital		2,806,509	(2,806,509)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>3,318,656</b>	<b>(3,318,656)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>1,867,552</b>	<b>4,004,561</b>	<b>(631,172)</b>	<b>3,373,389</b>	<b>1,944,524</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>65,994,780</b>	<b>6,517,075</b>	<b>72,511,855</b>	<b>70,567,331</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>69,999,341</b>	<b>5,885,903</b>	<b>75,885,244</b>	<b>72,511,855</b>

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

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	31,350,878	263,346,185	10,078,560	992,436	1,439,074	8,012,098	<b>315,219,231</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	48,251						<b>48,251</b>
Deferred Capital Revenue - Other	25,981						<b>25,981</b>
Operating Fund		75,342	2,514,638	133,606	140,374	757,522	<b>3,621,482</b>
Special Purpose Funds		142,213	282,691		165,246	164,781	<b>754,931</b>
Local Capital		238,994	69,238		169,270	34,645	<b>512,147</b>
Transferred from Work in Progress		7,774,748	13,206				<b>7,787,954</b>
	74,232	8,231,297	2,879,773	133,606	474,890	956,948	<b>12,750,746</b>
Decrease:							
Deemed Disposals			1,660,682	31,612	31,545	1,220,278	<b>2,944,117</b>
	-	-	1,660,682	31,612	31,545	1,220,278	<b>2,944,117</b>
<b>Cost, end of year</b>	31,425,110	271,577,482	11,297,651	1,094,430	1,882,419	7,748,768	<b>325,025,860</b>
<b>Work in Progress, end of year</b>		4,835,626					<b>4,835,626</b>
<b>Cost and Work in Progress, end of year</b>	31,425,110	276,413,108	11,297,651	1,094,430	1,882,419	7,748,768	<b>329,861,486</b>
<b>Accumulated Amortization, beginning of year</b>		131,946,945	4,898,912	254,932	522,849	3,628,365	<b>141,252,003</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,083,186	1,068,809	104,343	332,150	1,576,084	<b>9,164,572</b>
Decrease:							
Deemed Disposals			1,660,682	31,612	31,545	1,220,278	<b>2,944,117</b>
			1,660,682	31,612	31,545	1,220,278	<b>2,944,117</b>
<b>Accumulated Amortization, end of year</b>		138,030,131	4,307,039	327,663	823,454	3,984,171	<b>147,472,458</b>
<b>Tangible Capital Assets - Net</b>	<b>31,425,110</b>	<b>138,382,977</b>	<b>6,990,612</b>	<b>766,767</b>	<b>1,058,965</b>	<b>3,764,597</b>	<b>182,389,028</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	2,099,045				<b>2,099,045</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	6,865,096				<b>6,865,096</b>
Deferred Capital Revenue - Other	821,508	13,206			<b>834,714</b>
Operating Fund	18,216				<b>18,216</b>
Local Capital	2,806,509				<b>2,806,509</b>
	10,511,329	13,206	-	-	<b>10,524,535</b>
Decrease:					
Transferred to Tangible Capital Assets	7,774,748	13,206			<b>7,787,954</b>
	7,774,748	13,206	-	-	<b>7,787,954</b>
<b>Net Changes for the Year</b>	2,736,581	-	-	-	<b>2,736,581</b>
<b>Work in Progress, end of year</b>	<b>4,835,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,835,626</b>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	107,008,239	777,196	274,759	<b>108,060,194</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	7,774,748	13,206		<b>7,787,954</b>
	7,774,748	13,206	-	<b>7,787,954</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,222,539	33,968	125,109	<b>5,381,616</b>
	5,222,539	33,968	125,109	<b>5,381,616</b>
<b>Net Changes for the Year</b>	2,552,209	(20,762)	(125,109)	<b>2,406,338</b>
<b>Deferred Capital Revenue, end of year</b>	109,560,448	756,434	149,650	<b>110,466,532</b>
<b>Work in Progress, beginning of year</b>	2,011,305	-	-	<b>2,011,305</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	6,865,096	834,714		<b>7,699,810</b>
	6,865,096	834,714	-	<b>7,699,810</b>
Decrease				
Transferred to Deferred Capital Revenue	7,774,748	13,206		<b>7,787,954</b>
	7,774,748	13,206	-	<b>7,787,954</b>
<b>Net Changes for the Year</b>	(909,652)	821,508	-	<b>(88,144)</b>
<b>Work in Progress, end of year</b>	1,101,653	821,508	-	<b>1,923,161</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>110,662,101</b>	<b>1,577,942</b>	<b>149,650</b>	<b>112,389,693</b>



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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	1,364,155	1,603,256		5,799,881		<b>8,767,292</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	6,789,760					<b>6,789,760</b>
Provincial Grants - Other			3,117,485			<b>3,117,485</b>
Investment Income		39,280	70,796	159,714		<b>269,790</b>
Transfer project surplus to MEd Restricted (from) Bylaw	(102,837)	102,837				<b>-</b>
School Site Acquisition Fees				719,050		<b>719,050</b>
	6,686,923	142,117	3,188,281	878,764	-	<b>10,896,085</b>
Decrease:						
Transferred to DCR - Work in Progress	6,865,096	606,877	227,837			<b>7,699,810</b>
Transferred to Revenue - Site Purchases	48,251			25,981		<b>74,232</b>
	6,913,347	606,877	227,837	25,981	-	<b>7,774,042</b>
<b>Net Changes for the Year</b>	(226,424)	(464,760)	2,960,444	852,783	-	<b>3,122,043</b>
<b>Balance, end of year</b>	<b>1,137,731</b>	<b>1,138,496</b>	<b>2,960,444</b>	<b>6,652,664</b>	<b>-</b>	<b>11,889,335</b>

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

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

**FISCAL YEAR ENDED JUNE 30, 2018**

**SCHEDULE OF DEBT**

Information on all long term debt is included in the Notes of the School District Audited Financial Statements.

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

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

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

**FISCAL YEAR ENDED JUNE 30, 2018**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

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

Prepared as required by the *Financial Information Regulation*, Schedule 1, Section 5.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2018

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN  
RESPECT OF EACH EMPLOYEE

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
CARR, SUSAN E.	VICE-CHAIRPERSON	\$ 21,882.12	\$ 1,849.41
CARRERAS, KORLEEN A.	TRUSTEE	20,382.18	3,503.43
CLARKSON, KENNETH B.	TRUSTEE	20,382.18	2,996.65
MURRAY, MIKE W.	CHAIRPERSON	23,382.06	4,128.68
PALIS, ELEANOR A.	TRUSTEE	20,382.18	-
REMPEL, DAVID	TRUSTEE	20,382.18	2,113.17
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 126,792.90</b>	<b>\$ 14,591.34</b>

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
AARESKJOLD, MONICA	TEACHER	\$ 80,267.02	\$ -
ABLETT, DALE R	TEACHER	86,166.24	-
AITKEN, KAREN L	TEACHER	89,242.96	-
ALLAN, KEITH	TEACHER	86,175.37	-
ANDREWS, SHERRY	TEACHER	76,438.10	-
ARDENNE, TIMOTHY	TEACHER	86,147.47	496.45
ASHLEE, JULIE F	TEACHER	88,153.28	-
ASHLEY, JULIE C	TEACHER	91,720.95	1,410.70
AUST, SHERRY E	TEACHER	85,964.37	-
BAHIA, HARJIT S	TEACHER	86,147.83	454.73
BAILEY, KIRSTEN J	TEACHER	86,458.94	2,521.86
BALDASSI, MARIE A	TEACHER	86,177.32	105.65
BARICHELLO, BRENT	TEACHER	85,780.63	-
BATES, RANDY	VICE PRINCIPAL	93,560.91	1,082.26
BAYDO, CHERYL	TEACHER	80,437.65	-
BEALE, MARK	TEACHER	86,147.56	-
BEAUDET, MARC M	TEACHER	80,440.08	-
BEAUDET, NICOLE	TEACHER	87,493.64	-
BECKMANN, HELLA	TEACHER	81,206.15	-
BELL, REBEKAH	TEACHER	80,457.29	47.85
BEMISTER, TIM	TEACHER	88,153.28	-
BENNETT, JULIE	TEACHER	89,414.21	296.67
BERRY, OLIVIA M	TEACHER	86,178.90	-
BEUTLER, SHELLEY	TEACHER	88,153.28	423.70
BEVERIDGE, JENNIFER A	VICE PRINCIPAL	106,495.42	1,573.94
BIANCHI, LUISA M	TEACHER	91,911.99	289.29
BIKIC, JOVO	ASSISTANT SUPERINTENDENT	132,256.21	9,262.94
BISSET, FIONA	TEACHER	86,165.22	-
BISSET, KEN R	TEACHER	85,974.23	-
BLACK, SHELLEY	TEACHER	80,458.96	-
BLACKMON, WENDY	COUNSELLOR	91,258.84	318.68
BLAKEWAY, KRISTI L	PRINCIPAL	122,049.96	1,863.11
BLANCHARD-WILLOUGHBY, KAY M	SPEECH & LANGUAGE PATHOLOGIST	90,662.44	607.98
BLANCO, CATHRYN M	TEACHER	87,986.35	580.76
BLIGH, KIMBERLEY	TEACHER	85,873.69	-
BODMAN, KEVIN	PRINCIPAL	120,453.83	2,189.19
BODMAN, KRISTIN	TEACHER	80,278.48	-
BONDI, KIM *	PRINCIPAL	125,416.45	11,166.50
BONENFANT, BERNARD	TEACHER	89,865.92	-
BOONE, JENNIFER	TEACHER	91,275.63	-
BORGHARDT, LORI-ANN	TEACHER	85,945.87	-
BOUCHARD, MICHELLE C	TEACHER	87,944.26	85.00
BOUEY, SHANNON	TEACHER	84,549.06	-
BOYES, TRACY D	TEACHER	80,280.67	-
BOYLE, PATRICK	TEACHER	80,840.84	-
BRADLEY, ELVIRA A	TEACHER	81,032.36	1,499.76
BRADLEY, LINDA	TEACHER	86,147.56	-
BRANDON, LAURA	VICE PRINCIPAL	103,171.82	1,501.91
BREKKAAS, PHILIP B	TEACHER	80,440.62	150.00
BREMA, RHONDALEE	TEACHER	89,390.89	900.69
BRIGHAM, BEVERLY L	TEACHER	88,395.23	1,010.06

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
BROCK, GREGORY	TEACHER	79,238.10	-
BROWN, ANELMA	PRINCIPAL	120,764.87	1,575.39
BROWN, HEATHER E	TEACHER	80,439.27	-
BRUCE, LAURA	TEACHER	86,252.14	-
BUDD, ASSUNTA	TEACHER	78,727.64	1,206.86
BUDDLE, PETER J	TEACHER	80,440.53	-
BURDON, JAMES	TEACHER	83,051.48	-
BURNS, JACQUELINE	TEACHER	80,050.01	-
BURNS, TIMOTHY	TEACHER	88,186.62	1,347.49
BURROWS, HOLLY L	TEACHER	82,286.61	-
BUTTERWORTH, SANDI	TEACHER	85,990.65	426.90
BZOWY, CORINNE	TEACHER	80,146.36	400.65
CAMERON, KYLA L	TEACHER	88,413.46	1,050.55
CAMOZZI, DAN V	TEACHER	88,153.28	568.70
CAMPBELL, CATHERINE	TEACHER	86,147.56	-
CAMPBELL, LISA LOUISE	TEACHER	84,543.54	-
CAMPBELL, SARA	TEACHER	86,467.11	333.24
CARLSON, BRENDA J	TEACHER	86,184.24	-
CARRISS, JOSH N	TEACHER	80,460.62	112.65
CARRUTHERS, KIMBERLY	TEACHER	86,364.02	-
CHABOT, MICHELLE L	TEACHER	88,173.28	-
CHAN, JOHNNY	TEACHER	88,179.96	37.80
CHAND, MAUREEN A	TEACHER	81,210.66	-
CHANG, ALBERT H	TEACHER	86,147.39	-
CHAPITEAU, AURORE C	TEACHER	78,782.07	1,278.86
CHAPMAN, HEATHER	TEACHER	82,438.28	890.08
CHEW, LISA	TEACHER	87,463.10	1,185.90
CHOO, LYNDIA J	TEACHER	80,562.08	-
CHOW, WAYNE	VICE PRINCIPAL	110,824.01	800.26
CHUDY, DEVIKA	TEACHER	79,928.53	-
CHUNG, ANGELA C	MANAGER, HUMAN RESOURCES	85,077.33	4,498.24
CLARKE, DAVID JAMES	MANAGER, FACILITIES PLANNING	81,427.00	1,834.84
CLARKE, JULIE M	VICE PRINCIPAL	102,983.78	825.81
CLARKE, KIMBERLEY	TEACHER	80,448.40	-
CLAYTON, ANDREA C	TEACHER	90,227.51	-
CLUTCHEY, DREW S	TEACHER	97,194.73	-
COGHILL, LISA	TEACHER	86,468.60	-
COLLETTE, SUZANNE	VICE PRINCIPAL	100,325.67	813.26
COLPITTS, KRISTIE L	TEACHER	92,796.68	5,842.76
CONNOLLY, CHRISTOPHER H	TEACHER	87,473.92	227.70
CONNOR, TREVOR SEAN	PRINCIPAL	125,635.99	775.26
CONWAY, JEFFREY	TEACHER	80,280.78	-
COOLEY, LARA M	TEACHER	88,399.57	-
CORDONI, MEGHAN M	TEACHER	85,945.87	-
CORNELL, JULIE P	TEACHER	86,835.70	450.66
COUGHLAN, FLAVIA M	SECRETARY TREASURER	163,596.20	15,347.61
COULOMBE, KAREN	TEACHER	88,163.28	104.22
COWIE, ANTONY	TEACHER	80,064.35	-
CRICH, BRENT	TEACHER	87,786.08	507.52
CRYMBLE, ROBERT JM	TEACHER	88,153.32	-
CULBERT, MARCIE	TEACHER	86,147.56	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CUNNINGS, BRUCE	PRINCIPAL	122,051.47	2,034.07
CURLEY, JACOB	TEACHER	80,457.57	117.74
CURWEN, JEFFREY	VICE PRINCIPAL	120,599.96	2,005.38
CURWEN, SCOTT M	TEACHER	90,226.86	-
DAGENAIS, CAROLE	TEACHER	85,844.13	308.27
DAHLE, JODI R	TEACHER	85,880.49	-
DAILEY, TANYA E	PRINCIPAL	120,453.83	1,464.00
DAND, KIRK	TEACHER	78,824.23	-
DAND, STEPHANIE	PRINCIPAL	121,353.83	1,587.51
DANIELS, REBECCA A	TEACHER	79,513.59	348.67
DAOUST, MARC	TEACHER	78,862.96	-
DAOUST, SUSAN E	TEACHER	85,311.39	-
DAVIES, SUZANNE	TEACHER	80,453.96	-
DAVIS, COLIN	TEACHER	88,153.28	-
DAVIS, JEFFREY A	TEACHER	86,172.58	-
DAVIS, MICHELLE	PRINCIPAL	111,508.41	2,191.62
DELORME, RICHARD M M	DIRECTOR OF MAINTENANCE	120,818.45	7,716.83
DEMOS, STEVE	TEACHER	98,435.52	245.61
DERINZY, SHANNON	ASSISTANT SUPERINTENDENT	136,596.84	7,550.12
DESJARDINS, WIL E	TEACHER	80,460.62	-
DEVEAUX, CEZANN J	TEACHER	80,467.30	-
DEVITA, MICHAEL D	TEACHER	80,243.40	9.09
DEW, NEYSA M	TEACHER	79,249.52	29.12
DHILLON, HARDEEP *	ASSISTANT SUPERINTENDENT	138,797.43	14,214.25
DHILLON, SUSAN	VICE PRINCIPAL	97,448.00	528.72
DICKIN, RANDY	TEACHER	88,174.96	-
DICKSON, DENNIS	PRINCIPAL	125,416.45	781.26
DIGIOVANNI, ELENA	TEACHER	97,091.20	1,740.94
DILLEN, ALEESHA M	TEACHER	86,180.64	-
DILLEY, ROBYN	TEACHER	75,819.90	-
DILLEY, TIMOTHY M	TEACHER	89,269.61	-
DINGLER, BRAD S	TEACHER	80,473.96	5,045.32
DINSA, KAMALJIT K	TEACHER	89,783.92	430.14
DIXON, CATHERINE	TEACHER	85,891.57	289.90
DIXON, DAVE	TEACHER	88,340.56	-
DIXON-WARREN, GWYNETH L	DISTRICT PRINCIPAL	123,482.66	6,284.45
DOWNEY, LAURA C	TEACHER	80,700.00	400.65
DOYLE, DESMOND	TEACHER	86,396.74	-
DRABIK, JEFF	TEACHER	86,147.56	308.27
DRAFI, RACHEL	TEACHER	79,488.33	-
DRAFI, ROBERT J	TEACHER	86,055.50	-
DRAPEAU, DENIS JG	VICE PRINCIPAL	98,884.72	781.26
DRAPER, CRAIG	TEACHER	85,057.13	-
DRINKLE, JOANNA	TEACHER	84,945.11	-
DRUMMOND, DAVI-ANDREA	TEACHER	86,147.56	1,390.93
DUCHARME, GILLIAN G	SPEECH & LANGUAGE PATHOLOGIST	90,163.74	453.42
DUECK, KELVIN L	TEACHER	86,175.58	170.85
DUNBAR, LEANNE	TEACHER	79,925.27	-
DURANT, ANITA	TEACHER	79,264.38	-
EASBY, CONRAD J	TEACHER	80,073.09	-
EASBY, KATHRYN A	TEACHER	75,444.33	41.23

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
ELDER, FIONA M	TEACHER	80,238.87	380.08
ELKAN, JENNIFER L	TEACHER	86,307.65	-
ELKE, RAMONA L	TEACHER	91,378.01	226.07
ELPHICK, HEATHER E	TEACHER	88,193.30	2,096.72
ELPHICK, KEN E	VICE PRINCIPAL	97,899.22	7,126.36
ESCHER, LORI S	TEACHER	81,671.54	-
ESCUETA, JENNIFER L	TEACHER	80,627.88	-
ESKANDAR, RICHARD E	MANAGER OF INFORMATION TECHNOLOGY	101,419.03	4,118.83
EVANS, SHELLEY	TEACHER	87,975.17	-
FAA, ALLON	TEACHER	88,310.80	82.65
FAHLMAN, TERESA M	TEACHER	86,247.30	-
FAULKNER, BRENT	TEACHER	87,024.40	-
FEIR, SHERRILL LYNNE	TEACHER	86,090.79	-
FERGUSON, MICHAEL	TEACHER	76,958.08	-
FINDLAY, LYNN	TEACHER	87,951.83	-
FISCHER, HEATHER A	TEACHER	88,195.62	1,013.59
FITKALL, JANINE A	TEACHER	91,865.96	-
FITZPATRICK, AMY K	TEACHER	86,259.92	-
FLETT, CYNTHIA K	TEACHER	85,525.96	-
FLYNN, MARGARET A	TEACHER	88,153.28	-
FODE, STEPHANIE A	TEACHER	81,307.65	-
FOSTER, RICHARD	TEACHER	85,905.64	-
FOSTER, RONALD	TEACHER	76,169.25	835.91
FRANCIS, DENA	TEACHER	83,635.46	490.64
FRANCO, JULIE C	TEACHER	81,063.16	264.32
FRANCO, PAUL	TEACHER	88,297.46	264.32
FREER, VICTORIA M	TEACHER	88,644.85	289.29
FRENCH, MICHELLE A	TEACHER	80,037.05	-
FRENCH, WILLIAM	TEACHER	89,700.96	-
FREND, GRANT W	PRINCIPAL	125,416.45	3,491.71
FRIESEN, JEANNIE	TEACHER	80,240.60	-
FUHRMANN, JENNIFER	VICE PRINCIPAL	102,983.78	1,798.82
GALVIN, JENNIFER ANN LEES	TEACHER	88,169.96	-
GARNEAU, ALISON	TEACHER	86,147.70	1,114.74
GARRISON, MARIANNE C	TEACHER	86,581.75	730.20
GEHM, NATALIE	TEACHER	84,592.89	232.00
GEORGE, KRISTOPHER K	TEACHER	77,262.06	183.00
GIBBS, JACLYN E	TEACHER	75,217.73	345.40
GIBEAULT, IRENE	TEACHER	75,558.45	2,567.49
GIESINGER, PATRICIA	PRINCIPAL	191,753.09	1,023.26
GILL, JEMSHER S	TEACHER	94,562.34	2,924.46
GILMOUR, CHRISTINE	TEACHER	82,201.66	-
GIRARD, MARK J	TEACHER	88,186.62	-
GIRBAV, ANNE	VICE PRINCIPAL	109,709.00	2,420.41
GODDARD, ANDREA	TEACHER	82,368.02	-
GODFREY, EIRA	TEACHER	86,224.23	-
GOERTZ, LISE I	TEACHER	87,750.38	-
GOODWIN, BERNICE	TEACHER	86,151.43	-
GORDON, JEANETTE J	TEACHER	86,147.56	-
GRANT, STEVEN M	TEACHER	79,241.46	-
GRAVES, DIANE	DISTRICT PRINCIPAL	118,513.92	2,898.74



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
GRAY, PHILIP	TEACHER	87,084.11	860.76
GRAY, STEVEN A	TEACHER	86,558.93	400.65
GREEN, LISA M	TEACHER	85,881.39	-
GREENE, SUSAN	TEACHER	85,946.14	-
GRIFFIN, PENNY	TEACHER	81,988.73	18.31
GRIFFIS, PAMELA	TEACHER	85,964.02	-
GRILL, DANIEL	TEACHER	89,987.38	809.82
GRILL, LISA M	TEACHER	80,788.77	-
GUBERT, LIVIO L	TEACHER	85,754.14	-
GUZYK, ROBERT	TEACHER	86,174.51	-
HAAVISTO, MARITA	TEACHER	80,436.69	-
HAGGARD, KRISTEN F	TEACHER	79,622.49	690.55
HALABI, VICCI	TEACHER	91,933.85	7,903.44
HALENAR, ANGELA J	TEACHER	76,215.13	-
HALFNIGHTS, KELLY	TEACHER	88,153.28	-
HALFNIGHTS, STEVEN L	TEACHER	89,242.96	956.57
HALL, KIMBERLY D	MANAGER, BUDGETS	78,945.37	1,923.80
HALL, SUZANNE	SECONDMENT	89,961.18	1,093.60
HALLATE, GURMINDER SINGH	TEACHER	88,208.16	27.55
HAMEL-DREADON, CATHERINE	TEACHER	88,253.28	-
HAMPTON, JASON	TEACHER	80,455.96	-
HANLON, MICHAEL G	TEACHER	94,562.08	-
HANSEN, DEANNA	TEACHER	80,273.98	-
HANSEN, JENNIFER A	TEACHER	86,166.44	-
HARAS, SUSAN J	TEACHER	86,147.30	-
HARDY, DALE K	TEACHER	94,975.87	35.10
HARMON, ANDRIA	TEACHER	86,898.74	5,144.84
HARMON, RYAN	TEACHER	89,001.61	968.14
HARMSTON, LORNA	TEACHER	86,694.27	-
HARRIS, MELANIE	TEACHER	80,221.01	1,053.93
HARRISON, KRISTIN M	TEACHER	80,540.62	289.29
HARRISON, PAUL J	MANAGER, PURCHASING & TRANSPORTATION	179,623.48	1,386.81
HAYCOCK, KERI	TEACHER	86,147.56	-
HAYER, JETANDER (JOHN)	MANAGER, CUSTODIAL SERVICES	93,124.76	3,850.35
HEIN, RICHARD	TEACHER	79,745.48	90.00
HEINRICH, COLLEEN	TEACHER	83,078.99	662.80
HEINZE, KEVIN N	TEACHER	88,176.62	127.77
HENDERSON, BARRY K	TEACHER	86,194.18	-
HENNEBERRY-GLOVER, KIM R	TEACHER	88,863.85	-
HERMAN, DONALD G	TEACHER	81,589.03	-
HERRMANN, PAMELA	TEACHER	86,476.08	-
HETHERINGTON, TODD W	TEACHER	80,238.84	-
HICKEY, LAUREEN L	VICE PRINCIPAL	103,247.94	781.26
HINDSON, TANYA	TEACHER	90,043.91	-
HINE, LINDSEY A	TEACHER	85,762.42	-
HIRNIAK, HALIA	TEACHER	86,147.56	-
HOLLAND, KAREN R	TEACHER	79,289.50	-
HOLMES, GIANNA	TEACHER	86,147.56	-
HOMENIUK, NATASHA M	TEACHER	86,173.98	286.17
HOOGSTINS, LINDA	TEACHER	82,156.88	-
HOOPER, JAMES T	COUNSELLOR	93,832.22	208.99

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
HORTON, JARRETT	TEACHER	76,053.34	-
HOWARTH, PAULA	TEACHER	86,904.30	-
HOYME, THOMAS F	TEACHER	123,250.47	144.72
HUGHES, JENNIFER	TEACHER	87,311.06	-
HUME, JOHN D	TEACHER	85,862.28	-
HUMER, ANDREA	TEACHER	87,209.32	101.60
HUMPHREYS, RYAN	TEACHER	85,961.02	-
HUNT, DEBBIE L J	TEACHER	81,763.21	-
HUSSEY, STEPHEN P	TEACHER	88,297.46	-
IACOBUCCI, DEANNE	TEACHER	79,953.79	-
JAKEWAY, LISA J	TEACHER	87,989.68	-
JAMIESON, CHARLENE	TEACHER	88,153.28	-
JAMIESON, DAVID	TEACHER	86,147.56	-
JAMIESON, MARLA L	TEACHER	87,695.09	-
JENNINGS, JEANNE	TEACHER	80,238.86	-
JENSEN, LINDA D	TEACHER	81,472.07	-
JINNOUCHI, CHARLES	TEACHER	86,147.56	-
JOHN, ANNA INY	MANAGER, PAYROLL & BENEFITS	83,999.12	677.55
JOHNSON, CARLY	TEACHER	80,832.50	52.50
JONES, DANIEL	TEACHER	80,142.99	-
JONES, RHONDA	DISTRICT VICE PRINCIPAL	111,199.97	4,905.67
JORDISON, HELEN	TEACHER	86,205.31	-
JOWETT, KELLY	TEACHER	80,440.62	156.49
KALOFF, EDWARD A	TEACHER	86,247.56	100.00
KALOFF, JUDY	TEACHER	86,147.56	-
KANIA, LISA	VICE PRINCIPAL	102,983.78	1,637.47
KARAMANIAN, JACOB	TEACHER	87,789.08	-
KATER, STEVE	VICE PRINCIPAL	98,696.49	1,826.17
KEENAN, MICHAEL E	PRINCIPAL	125,516.45	930.97
KIBBINS, CANDACE	TEACHER	77,258.57	333.24
KING, IAN R	TEACHER	86,147.52	-
KING, JEANETTE	TEACHER	87,951.83	885.35
KIRALY, KEITH J	PROJECT MANAGER	77,503.38	416.56
KITAMURA, LEAH	TEACHER	80,443.78	53.60
KNOX, THERESA	TEACHER	81,883.60	2,355.85
KONG, KRISTA	TEACHER	86,725.40	-
KOSMAN, KATHERINE	COUNSELLOR	90,946.84	-
KOTSALIS, DEMETRA	TEACHER	88,425.01	-
KOTWAL, SHERNAZ	TEACHER	82,818.03	400.65
KRAUS, LANCE	TEACHER	88,153.28	533.71
KRAVCHENKO, ELINA	TEACHER	86,147.56	93.23
KRAVJANSKI, JOSEPH L	TEACHER	86,148.00	-
KRZUS, SONJA	TEACHER	86,766.00	615.00
KUSNEZOV, TIFFANY	TEACHER	87,969.68	683.58
LABELLE, DELEE	TEACHER	85,816.77	46.00
LACROIX, CYNTHIA L	TEACHER	86,180.64	2,814.31
LANE, JULIE	SCHOOL PSYCHOLOGIST	103,668.21	2,249.60
LANGSTON, KELLY	TEACHER	88,069.68	-
LAPOINTE, PATRICIA M R	TEACHER	80,465.51	-
LAROCQUE, ANDRE A	TEACHER	86,174.25	-
LAURIDSEN, KRISTI	TEACHER	88,988.74	680.02

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
LAWRANCE, LISA M	PRINCIPAL	120,476.34	3,576.66
LAWRANCE, RON	COUNSELLOR	90,006.64	367.50
LE SAGE, ROBERT	TEACHER	88,317.46	1,273.56
LEE, ANDREW H	TEACHER	88,644.85	-
LEMIEUX, PAULINE R	TEACHER	89,938.65	124.20
LEMMEN, KIEL C	TEACHER	95,649.25	329.27
LENTON, ANDREW	TEACHER	88,153.28	237.36
LEONARD, LONA	TEACHER	86,147.30	-
LESNES, DANIEL	TEACHER	86,147.56	32.40
LEVESQUE, AMANDA	TEACHER	75,659.33	-
LEVESQUE, THOMAS	VICE PRINCIPAL	110,805.71	2,400.00
LINDGREN, ANDREA A	TEACHER	79,630.58	-
LINDGREN-STREICHER, KARL E	VICE PRINCIPAL	100,491.26	3,931.26
LINTON, SHELLEY D	PRINCIPAL	121,253.83	3,941.62
LIS, JANUSZ	TEACHER	86,271.32	-
LIVERSIDGE, IAN G	VICE PRINCIPAL	110,199.35	2,794.11
LIVERSIDGE, LESLEY A	TEACHER	87,603.29	-
LO, CATHERINE	TEACHER	86,147.56	-
LOGAN, JAMES	TEACHER	88,627.61	-
LOUTET, SHAWNA	TEACHER	90,400.71	963.78
LOW, MACLEAN S	TEACHER	86,930.53	-
LOZINSKI, GARY A	TEACHER	95,829.73	2,177.65
LUDEMAN, KYLE D	TEACHER	89,609.40	2,203.20
LUDEMAN, MICHELLE	TEACHER	90,037.68	195.65
LUMMIS, ISABEL	TEACHER	86,167.56	-
LYON, CHRISTELLE	OCCUPATIONAL THERAPIST	84,362.56	897.12
MAAS, PATRICIA J	COUNSELLOR	90,115.86	367.50
MACDONALD, JENNIFER R	TEACHER	88,327.48	3,462.72
MACDONALD, KATHLEEN	TEACHER	85,898.97	-
MACGREGOR, ALEX	TEACHER	80,403.14	-
MACGREGOR, ELISA	TEACHER	80,059.47	-
MACINNES, ANDREA	TEACHER	91,854.13	622.53
MACKENNEY, ANN MARIE	TEACHER	80,239.02	-
MACKINNON, BARBARA A	VICE PRINCIPAL	109,029.81	1,596.24
MACKINNON, CYNTHIA	TEACHER	86,381.16	-
MACLEOD, KATIE D	TEACHER	80,739.17	1,453.66
MACPHERSON, SHANA	TEACHER	86,169.25	-
MACQUARRIE, DALE	TEACHER	90,548.89	1,586.18
MACQUARRIE, JODI L	TEACHER	86,162.62	-
MAH, LEANNE M	TEACHER	85,945.88	596.06
MAH, STEVEN K	TEACHER	86,170.90	1,273.56
MAHER, SARA	TEACHER	85,662.20	2,497.11
MANNING, KIM D	TEACHER	88,061.48	-
MANTEL, CYNTHIA L	TEACHER	86,176.20	400.64
MANWEILER, DARREN	TEACHER	88,828.91	-
MANWEILER, TAMARA A	TEACHER	81,984.48	206.13
MARSH, MICHELLE	TEACHER	89,272.98	-
MARSHALL, DAVID	TEACHER	85,751.76	125.21
MASTIN, KAREN	TEACHER	86,174.25	-
MATHAY, SYLVIA	TEACHER	85,989.04	-
MATLOCK, SARAH	TEACHER	80,250.30	824.63

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MATTHEWS, EVELYN	TEACHER	90,349.09	445.50
MCCAIN, TED	TEACHER	80,463.96	-
MCCALLUM, AMY V	TEACHER	88,644.85	380.76
MCCLOSKEY, JAMES	TEACHER	86,147.56	491.14
MCCRAE, WILLIAM	TEACHER	80,440.62	-
MCCUAIG, TRICIA L *	VICE PRINCIPAL	116,217.00	27,067.10
MCINTOSH, CATHERINE J	TEACHER	86,173.98	-
MCINTOSH, DAVID	TEACHER	91,691.19	-
MCINTOSH, JOCELYN	TEACHER	80,035.16	180.00
MCKANNA, CATHY	TEACHER	86,153.12	-
MCKIMMON, AARON L	TEACHER	80,353.08	641.58
MCKINNON, SHERRI	COUNSELLOR	83,559.68	4,945.52
MCPHEE, ALANA	TEACHER	86,149.15	325.10
MCPHERSON, LESLEY	TEACHER	82,205.60	-
MCROBBIE, JILL	TEACHER	85,946.14	-
MEADEN, TRACEY	TEACHER	85,652.58	716.40
MEDEIROS, MANUEL	TEACHER	85,945.88	-
MEDLAND, LORI	TEACHER	85,945.62	-
MEHRASSA, ALI	TEACHER	89,669.70	667.76
MEHRASSA, RAMIN	PRINCIPAL	117,692.47	2,741.24
MENIC, KEVIN D	TEACHER	86,599.17	-
MESSNER, AMY	TEACHER	88,220.15	-
MESTON, LAURIE ANN	DEPUTY SUPERINTENDENT	146,125.23	428.73
METS, JENNIFER	TEACHER	85,088.46	-
MEYER, LINDSEY J	TEACHER	96,787.52	507.52
MIHAILA, VALERICA	TEACHER	91,855.96	-
MIKES, MATTHEW J	TEACHER	87,695.35	4,063.83
MILLAR, ALAN P	PRINCIPAL	119,126.70	2,271.05
MINER, KIER	TEACHER	91,272.29	446.00
MITCHELL, CRAIG	TEACHER	89,119.16	133.35
MITCHELL, DEBBIE	TEACHER	86,364.89	105.65
MITCHELL, WES K	TEACHER	81,223.85	-
MO, XIAO QING	ACCOUNTING MANAGER	86,361.37	4,673.99
MOONEY, JENNIFER	TEACHER	84,510.03	-
MOORE, SHERRI LYNN	TEACHER	80,540.49	-
MOORE, STEVEN W	SECONDMENT	89,333.76	2,722.07
MORAN, C JANE	TEACHER	86,167.56	-
MORAN, DEBBY	TEACHER	79,335.95	-
MORAN, PAUL D	TEACHER	85,923.78	-
MORGAN, LINDA	TEACHER	85,745.36	315.00
MORGAN, PENELOPE	TEACHER	91,275.67	4,238.69
MOSS, PATTI L	TEACHER	86,147.56	-
MROTZEK, ANNA K	TEACHER	86,174.25	199.75
MUIR, DARIN	TEACHER	86,167.30	448.50
MUNRO, ANDREA J	TEACHER	85,586.72	689.93
MURPHY, CYNTHIA	SPEECH & LANGUAGE PATHOLOGIST	94,577.12	1,250.10
MURPHY, DANIELLE M B	TEACHER	77,669.81	-
MURPHY, WILLIAM	TEACHER	88,153.28	-
MURRAY, KERRY L	TEACHER	80,440.89	-
NAGY, JODIE	TEACHER	86,107.54	343.74
NASH-FLEMMING, KATHRYN	TEACHER	85,744.40	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
NEALE, MICHELE	TEACHER	86,147.83	-
NEGGERS, NICOLE M	PRINCIPAL	120,509.13	2,532.21
NEUFELD, ANITA	TEACHER	80,459.65	105.65
NEUFELD, DEAN	TEACHER	86,176.03	-
NIELSEN, NATALIE	TEACHER	88,153.28	304.75
NOBBS, KARA MICHEL	TEACHER	85,529.67	654.99
NOSEK, SUSAN	TEACHER	86,234.37	-
NUNEZ, KATHLEEN	TEACHER	77,272.36	289.29
OBORNE, TREVOR W	SYSTEMS ANALYST	79,854.56	954.01
ODETTE, LAURA M	TEACHER	80,516.12	289.29
O'HALLORAN, KIM	TEACHER	85,740.45	-
OLDRIDGE, MICHAEL J	TEACHER	86,147.83	-
O'LEARY, LAUREN R	TEACHER	88,264.97	244.11
OLSON, JOEL	TEACHER	80,858.44	308.75
OLYNYK, MEGAN J	SCHOOL PSYCHOLOGIST	98,770.31	698.64
O'SHEA, CHRISTINE	TEACHER	79,716.31	105.65
OSTROWSKI, MICHELLE	TEACHER	86,164.20	-
OWEN, SHALYN N	TEACHER	85,441.86	-
OWENS, TAMI L	TEACHER	86,448.88	296.67
PAGE, SACHA	TEACHER	93,714.12	120.00
PALECEK, NANCY	TEACHER	80,062.26	-
PARKINS, DAWN	TEACHER	80,439.81	-
PARKINSON, DREW D	TEACHER	85,744.66	-
PASQUALOTTO, JOSEPH A	TEACHER	88,805.56	289.29
PATERSON, KIRSTEN K	TEACHER	75,867.11	498.15
PATON, JENISE R	TEACHER	87,675.08	105.65
PATRICK, PATRICIA C	TEACHER	88,153.28	-
PATTERSON, A GRAHAM	TEACHER	86,147.30	-
PATTERSON, TINA	TEACHER	85,961.77	-
PAYAN, BRUCE	TEACHER	94,024.65	-
PAYMENT, RORY R	TEACHER	92,110.04	3,147.56
PEARCE, MARGUIRETE *	MANAGER OF INT. ED. MARKETING & RECRUITMENT	97,592.25	42,821.58
PEDERSEN, KRISTY	TEACHER	79,502.05	-
PEEBLES, BRENDA	TEACHER	80,480.18	636.59
PELWECKI, SHERRY	TEACHER	79,873.07	88.30
PENNER, CYNTHIA	TEACHER	85,780.36	436.62
PERRETT, MARIE-NOELLE	TEACHER	87,885.63	286.17
PERUGGIA, ANTHONY	TEACHER	91,248.95	-
PICKERING, GREG	TEACHER	86,167.56	-
PILGRIM, NORALEA	SECONDMENT	88,153.28	-
POCHOP, IRENA	SENIOR MANAGER, COMMUNICATIONS	92,081.94	1,698.09
POLACEK, LISA	TEACHER	79,763.46	-
POOLE, IAN M	TEACHER	88,909.39	-
POWER, CARSON M	TEACHER	89,242.96	-
PREIBISCH, PAMELA B	TEACHER	83,556.33	235.00
PROCTOR, ERIC E	TEACHER	86,497.53	-
QUALLY, NICOLE	TEACHER	89,793.30	458.22
QUINN, MAUREEN	TEACHER	83,538.84	-
RADOM, JEFF	TEACHER	96,164.41	-
RAIBLE, CHAD G	PRINCIPAL	121,653.83	980.36
RANDLE, TREVOR J	TEACHER	98,569.16	638.52

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
RANKIN, VALERIE A	TEACHER	80,052.80	-
REAMSBOTTOM, ALLISON	TEACHER	80,049.83	-
REAMSBOTTOM, WESLEY D	VICE PRINCIPAL	102,983.78	1,289.30
REID, RUSSELL S	SYSTEMS ANALYST	79,791.57	442.43
RHODES, DON	SPEECH & LANGUAGE PATHOLOGIST	93,832.22	1,287.65
RICHARDSON, LAURA P	TEACHER	87,337.51	-
RICHARDSON, STUART E	PRINCIPAL	119,536.55	3,220.56
RITCHIE, LISA P	TEACHER	80,068.85	-
RITCHIE, VICTORIA L	TEACHER	90,200.83	-
ROBERTS, AMANDA	TEACHER	85,780.36	10.00
ROCCA, JOHN PETER	TEACHER	82,596.10	289.29
ROKOSH, KERRY	TEACHER	77,416.31	-
RONDPRE, JOHN	TEACHER	92,687.49	-
ROSENAU, ELIZABETH	TEACHER	80,440.89	-
ROSENAU, SHELDON	TEACHER	91,248.95	-
ROSS, LINDSAY A	TEACHER	79,239.08	-
ROSS, MICHAEL D	TEACHER	86,174.25	-
ROTH, MELANIE I.	PRINCIPAL	120,453.83	1,891.88
ROWELL, DARREN	PRINCIPAL	125,416.45	3,723.89
ROWLEDGE-TOSCANI, SHERALYN	TEACHER	85,367.32	105.65
RUPERT, NANCY	TEACHER	76,475.15	29.11
RUSSELL, SANDRA	TEACHER	86,476.45	-
RUSSELL, SYLVIA	SUPERINTENDENT	209,359.13	17,326.82
RYALL, WENDY L	TEACHER	88,166.62	-
SALES, JESSE	TEACHER	86,147.56	-
SAMOUILHAN, FRANCES	TEACHER	88,153.28	744.27
SAMUJH, MAUREEN	TEACHER	80,735.78	-
SANDERSON, DAVID	TEACHER	94,213.41	-
SANDERSON, GINETTE	TEACHER	86,174.25	-
SANTOS, SHAUNEEN	TEACHER	83,683.76	45.00
SARICH, EVA-MARIE	TEACHER	80,440.62	-
SAUL, MICHAEL	TEACHER	88,575.88	-
SCARCELLA, F. MICHAEL	DISTRICT PRINCIPAL	124,221.48	4,238.89
SCHAFER, ADRIA E	TEACHER	82,288.72	-
SCHLEPPE, SUSAN	TEACHER	88,153.28	-
SCHLEY, SHANNON J	TEACHER	82,123.67	-
SCHMIDT, DENNIS O	TEACHER	98,907.66	-
SCHULTE, MONICA	ASSISTANT SECRETARY TREASURER	124,674.03	6,702.17
SCHWARZ, CHERYL	VICE PRINCIPAL	110,648.87	2,207.57
SCHWARZ, VINCENT JOHN	TEACHER	86,066.74	-
SCOTT, SUSAN M	TEACHER	85,542.53	90.00
SCOTT, TANYA	TEACHER	86,197.86	105.65
SCOULAR, JAMIE	TEACHER	89,139.49	658.29
SCOULAR, RENEE FAITH	PRINCIPAL	117,053.83	1,640.16
SEDLAK, MICHAEL K	TEACHER	79,278.70	-
SEMPER, DAVID	TEACHER	91,248.95	35.50
SERRA, GEORGE	SECONDMENT	77,348.32	-
SERVANT, DONNA M	PRINCIPAL	119,758.52	1,609.52
SEVERUD, JASON R	TEACHER	85,965.88	-
SHARPE, SHANNON L	TEACHER	90,432.43	1,326.30
SHEEHAN, JENNIFER E	COUNSELLOR	99,879.85	1,009.22

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
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**SCHEDULE OF REMUNERATION AND EXPENSES PAID  
IN RESPECT OF EACH EMPLOYEE**

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

NAME	POSITION	REMUNERATION	EXPENSES
SHERIDAN, ROBYN D	TEACHER	80,452.75	1,912.23
SHUPE, CRAIG S	MANAGER, RIDGE MEADOWS COLLEGE	76,777.77	177.71
SIDDIQUE, ISHTIAQ	TEACHER	87,913.97	-
SIGVALDASON, SUSAN	TEACHER	84,175.23	-
SILVA, CARLOS A V	TEACHER	86,174.25	-
SIMARD, DIANE	TEACHER	87,975.20	86.00
SIMON, JENNIFER J	PRINCIPAL	120,299.16	4,768.99
SINCLAIR, NANCY E	TEACHER	79,683.20	-
SINOW, GRETA K.	TEACHER	88,153.28	-
SINOW, KIRA	TEACHER	89,519.52	222.26
SIRSIRIS, DANA	DIRECTOR OF HUMAN RESOURCES	132,055.41	8,691.23
SKERRATT, SHERRI	VICE PRINCIPAL	110,580.80	5,379.92
SKIPSEY, JENNA	TEACHER	80,253.51	-
SMEED, ERIN H	TEACHER	91,447.00	-
SMEED, MARK D	TEACHER	87,969.68	-
SMILLIE, SARA	TEACHER	77,370.52	-
SMITH, ALETHEA L	TEACHER	83,844.08	-
SMITH, BRIAN K	TEACHER	80,498.96	246.67
SMITH, JANET L	TEACHER	90,448.61	2,085.10
SMITH, KIM D	TEACHER	87,802.15	-
SMITH, MICHELE	TEACHER	88,804.44	6,124.98
SMITH, TANYA J A	TEACHER	79,361.40	-
SOHI, PAM	TEACHER	85,964.50	-
SOMMERS, MICHELLE	TEACHER	84,683.11	-
SOPER, LISA	TEACHER	86,498.83	-
ST-AMOUR, DOMINIQUE	TEACHER	87,530.79	90.00
STANBURY, JOHN SCOTT	TEACHER	91,855.96	190.74
STANLEY, ADAM G	PRINCIPAL	119,371.13	2,912.68
STEVENS, KIMBERLEY-ANN	TEACHER	86,157.30	-
STEVENSON, ANDREW D	TEACHER	85,770.82	-
STEWART, KATE	TEACHER	85,903.33	-
STEWART, SUE	TEACHER	85,974.16	-
STRACHAN, JENNIFER A	TEACHER	86,147.30	-
STREILING, KENNETH J	PROJECT CONSULTANT	179,926.79	2,391.15
STRICKLAND, TRUDY M	TEACHER	80,478.73	-
STROTHOTTE, ANDY	TEACHER	88,179.96	-
SUN, NORMAN	TEACHER	80,440.62	-
SVENDSEN, ERIC	TEACHER	94,362.35	-
SYCH, GRANT	TEACHER	102,364.89	28.08
SZAKOS, MICHELLE K	TEACHER	91,662.04	-
TAIT, TARA C.	TEACHER	88,153.28	-
TAKASAKI, TREVOR A	TEACHER	88,297.46	308.73
TERRILLON, NICOLE	TEACHER	88,179.96	-
THIRKELL, SHAWNA	TEACHER	85,833.79	-
THOMPSON, ALEJANDRA	OCCUPATIONAL THERAPIST	76,499.75	1,396.18
THOMPSON, KAREN A	TEACHER	88,647.39	547.41
THOMPSON, PAUL	TEACHER	80,262.22	-
THOMSON, KEITH	TEACHER	88,153.17	-
THORBURN, TSITSI	TEACHER	87,305.08	-
TINCKLER, MICHELLE J	TEACHER	89,071.51	-
TOEWS, NATASHA D	TEACHER	86,318.17	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
TOMLIN, SCOTT	TEACHER	80,264.22	-
TORRENCE, M DEIDRE	TEACHER	80,278.70	-
TOSONI, LESLIE	TEACHER	77,110.20	838.63
TOUPIN, COLIN A	TEACHER	86,147.56	94.62
TOUPIN, JODY	TEACHER	82,355.48	-
TOWNE, AMANDA	TEACHER	86,197.86	105.65
TRAN, DUC-HUNG (JOHN)	TEACHER	86,160.90	-
TREMBLAY, DIANE	TEACHER	80,440.62	-
TRUC, JENNIFER	TEACHER	86,164.24	-
TRUDEAU, MARIA	TEACHER	86,147.52	-
TSANG, CAROL	TEACHER	84,822.64	953.80
TSIA, YIN	TEACHER	80,238.87	-
TULIP, MARK A	TEACHER	80,459.62	-
TURBIDE, SANDRA	TEACHER	90,645.25	4,314.74
UMLAH HOWARD, TRISHA R	TEACHER	98,767.14	887.08
UPTON, DENISE	TEACHER	83,791.63	4,166.40
URDAHL-SERR, KIRSTEN M	VICE PRINCIPAL	100,520.81	1,485.43
URQUHART, GLENN	TEACHER	88,153.28	-
VALE, DAVIS	TEACHER	79,290.38	-
VAN DE MOND, MARTA	TEACHER	88,153.28	-
VAN DER PAUW, CARLA	TEACHER	80,280.80	431.07
VAN NUYS, SARAH J	TEACHER	89,823.65	-
VANDERGUGTEN, DAVID K	ASSISTANT SUPERINTENDENT	135,609.03	12,663.64
VANDERVELDEN, STEPHEN J	TEACHER	88,253.32	-
VENDIOLA, SANSEN LEE	TEACHER	86,194.24	-
VERMETTE UNRUH, DEBRA	TEACHER	80,857.84	338.68
VIKTORA, IRIS	TEACHER	80,552.88	-
VON MATT, PAUL C	TEACHER	90,349.09	167.24
VOS, JULIE	TEACHER	90,236.66	289.28
WADDEN, DIANE M	TEACHER	87,385.57	3,282.41
WADE, MICHAEL	TEACHER	89,470.76	-
WADE, TESSA	TEACHER	80,454.67	-
WAKELING, ALISON T	TEACHER	79,478.73	744.39
WALKER, FRAYNE E.	TEACHER	86,147.56	-
WALKER, JENNIFER	TEACHER	88,817.85	3,252.98
WALL, ALLISON M.	TEACHER	88,924.44	-
WALLACE, THOMAS R.	TEACHER	86,147.52	-
WALTON, LISA	TEACHER	86,147.56	5,368.41
WATANABE, MICHIO	TEACHER	76,462.65	400.65
WATKINS, CATHARINE E.	PRINCIPAL	114,951.39	256.26
WATSON, JIM	TEACHER	89,499.52	46.00
WEBB, GORDON	TEACHER	88,153.28	334.52
WEISER, KRISTEN	TEACHER	84,454.24	-
WHEATLEY, JONATHAN	PRINCIPAL	120,767.43	593.35
WHITE, JAMES H.	VICE PRINCIPAL	92,632.41	1,000.00
WHITE, NANCY-KAY	TEACHER	77,087.98	392.15
WHITELOCK, POLLY	TEACHER	86,077.38	461.75
WHITFIELD, DAVID P	TEACHER	81,611.48	1,954.82
WIEBE, JENNIFER	TEACHER	80,435.38	-
WIEBE, STEVEN J	PRINCIPAL	125,416.45	3,290.94
WIENS, DONNA	TEACHER	86,055.56	29.28



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
WIENS, RALPH	TEACHER	86,167.52	-
WIENS, STAN	TEACHER	88,153.32	147.69
WILKIE, PATRICIA M	TEACHER	87,951.83	-
WILLIAMS, JENNIFER	TEACHER	80,261.20	-
WILLIAMS, MATTHEW S	MANAGER, INFORMATION SYSTEMS	83,378.02	1,677.83
WILLIAMSON, DOREEN	TEACHER	86,933.55	-
WILSON, JESSICA B	TEACHER	89,765.92	1,586.17
WOLSTENHOLME, WENDY L	TEACHER	86,212.73	-
WOO, LEE-ANDREA	TEACHER	88,375.94	490.65
WOOD, RACHEL	SCHOOL PSYCHOLOGIST	100,748.28	1,489.92
WOOD, SHONA A	COUNSELLOR	82,583.02	367.50
WURSTER, RENATA C	TEACHER	100,364.69	1,486.54
XAVIER, DAVID	TEACHER	86,148.10	-
YOUNG, SHARON	TEACHER	86,147.79	-
ZAGAR, DANIELLE	TEACHER	87,969.68	-
ZENTNER, PAULA	TEACHER	85,963.66	-
ZILKOWSKY, KATHERINE M	TEACHER	78,352.22	-
TOTAL FOR EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$ 75,000		\$ 56,368,075.57	\$ 534,037.13
REMUNERATION TO EMPLOYEES PAID \$ 75,000 OR LESS		55,143,591.19	311,929.34
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS		111,511,666.76	845,966.47
REMUNERATION TO ELECTED OFFICIALS		126,792.90	14,591.34
<b>CONSOLIDATED TOTAL, REMUNERATION PAID</b>		<b>\$ 111,638,459.66</b>	<b>\$ 860,557.81</b>
<b>TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE</b>		<b>\$ 5,756,462.31</b>	

*\* Includes travel expenses for International Student Recruitment*

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

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

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

**FISCAL YEAR ENDED JUNE 30, 2018**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) and its non-unionized employees during the fiscal year 2017 / 2018.

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
0922475 BC LTD.	\$ 34,043.05
0962370 BC LTD. DBA MODULAR ELECTRIC	488,578.73
4TH UTILITY INC.	121,456.79
ACRODEX INC. DBA PCM CANADA	27,886.04
ALL ROUND HOME IMPROVE & RESTORATION LTD.	309,396.13
AMAZON	282,787.46
APPLE CANADA INC.	388,252.44
ARI FINANCIAL SERVICES	41,192.01
AURORA CASCADE ENT. LTD.	230,554.20
AUSTIN GOURMET	34,291.15
BARAGAR ENTERPRISES LTD.	40,467.00
BC HOUSING	57,296.04
BC HYDRO	1,077,284.90
BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION	73,739.30
BC SCHOOL TRUSTEES ASSOCIATION	57,408.64
BC TEACHERS' FEDERATION	2,588,990.78
BCIT	237,428.52
BELL MOBILITY	101,578.14
BEST BUY CANADA LTD.	36,759.92
BGE SERVICE & SUPPLY LTD.	45,401.22
BLACK PRESS GROUP LTD.	68,462.72
BOILEAU ELECTRIC & POLE LINE	51,335.89
BOSTON CONSTRUCTION CORPORATION	866,710.75
BUDGET BLINDS	78,442.35
C.C. AUTO REPAIRS	33,083.17
C.U.P.E. LOCAL 703	483,453.74
CANADIAN TIRE	26,295.61
CANSTAR RESTORATIONS	75,145.79
CCI LEARNING SOLUTIONS INC.	32,272.76
CENTAUR PRODUCTS INC.	31,851.92
CHARTER BUS LINES OF BC	25,282.64
CITY OF MAPLE RIDGE	671,765.78
CITY OF PITT MEADOWS	98,549.72
COMMISSIONER OF MUNICIPAL PENSIONS	4,376,680.79
COMMISSIONER OF TEACHERS' PENSIONS	21,484,926.62
CONCORD PAINTING & WALL COVERING LTD.	43,953.00
COSTCO WHOLESALE	88,481.51
CRAVEN HUSTON POWERS ARCHITECT	808,816.73
CREATIVE CHILDREN ART SUPPLIES	45,136.44
CRYSTAL GLASS	57,058.42
DELL CANADA INC.	231,894.61
DOUBLE V CONSTRUCTION	1,233,258.20

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
EDI - ENVIRONMENTAL DYNAMICS INC.	37,280.09
EDUCAN CONSULTANTS	31,725.00
EDUCAN INSTITUTIONAL FURNITURE	120,712.24
ENTITY MECHANICAL LTD.	51,502.50
EZRA MAPLE RIDGE ENTERPRISES LTD.	78,962.50
FIRSTCANADA ULC	798,214.87
FLYNN CANADA LTD.	1,027,556.26
FORTIS BC	398,666.60
FRIESENS CORPORATION	108,225.90
FUNK, ARNIE	34,750.00
FRASER VALLEY BASKETBALL OFFICIALS ASSOCIATION	29,128.65
GARCIA CAMPOS, MAYTE DE FATIMA	30,965.80
GLENCO ELECTRIC LTD.	846,741.55
GLOBAL CANLINK LEARNING CENTRE	57,587.50
GORDON FOOD SERVICE CANADA LTD.	117,718.13
GREAT WEST LIFE ASSURANCE COMPANY	240,826.53
GREYSTONE EXCAVATING LTD.	148,155.78
GUARD.ME INTERNATIONAL INSURANCE	424,119.00
HAGEN'S TRAVEL	121,333.05
HANEY BUILDERS SUPPLIES	77,914.88
HARRIS & COMPANY	47,925.08
HASUO, KEIKO	112,891.85
HCMA ARCHITECTURE & DESIGN	148,655.49
HERFF JONES, INC.	36,370.61
HILTON HOTELS	47,929.87
HOULE ELECTRIC LTD.	80,402.43
HOULE GAMES & ENTERTAINMENT LTD.	40,737.04
IKEA CANADA	38,448.71
INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC.	41,860.68
INSIGHT SOFTWARE INC.	81,883.75
INTERNATIONAL BACCALAUREATE	48,511.23
JAMF SOFTWARE	53,374.50
JOHN A WALLACE ENGINEERING LTD.	70,733.26
JONATHAN MORGAN & COMPANY LTD.	98,527.40
K & E EQUIPMENT REPAIRS	60,991.82
KAHUNAVVERSE SPORTS GROUP INC.	34,570.49
KING & COMPANY	54,734.93
KLONDIKE CONTRACTING CORPORATION	26,535.60
KMS TOOLS & EQUIPMENT LTD.	30,691.82
KOFFMAN KALEF LLP BUSINESS LAWYERS	94,396.68
KPMG LLP, T4348	70,973.03
L'AUBERGE DU MONT	37,160.00

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
LENNY 170 HOLDINGS LTD.	34,880.00
LI, ZHELIN	144,757.50
LONDON DRUGS	26,086.16
LONG & MCQUADE LTD.	54,533.07
LONG VIEW SYSTEMS COPORATION	146,151.06
LONG, KEYUN	190,550.00
LOON LAKE CAMP	29,648.60
MACK KIRK ROOFING & SHEET METAL LTD.	51,540.30
MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION	39,949.03
MAPLE RIDGE TEACHERS' ASSOCIATION	603,374.16
MAXWELL FLOORS LTD.	67,765.61
MCCUAIG & ASSOCIATES ENGINEERING LTD.	40,667.01
MEDICAL SERVICES PLAN OF BC	1,365,417.00
METRIC CIVIL CONTRACTORS LTD.	490,110.08
MICROSOFT CANADA INC.	93,946.70
MILLS OFFICE PRODUCTIVITY	77,620.62
MINISTER OF FINANCE CLIMATE ACTION SECRETARIAT	97,020.00
MORNEAU SHEPELL LTD.	180,945.10
MOTT ELECTRIC GP	69,738.90
MOUNT SEYMOUR RESORTS	34,199.80
NATIONAL BANK OF CANADA	115,550.57
NELSON EDUCATION LTD.	40,771.78
NEUFELD FARMS	26,907.00
NOBLE BRITISH COLUMBIA	60,366.42
OAKCREEK GOLF & TURF INC.	106,284.33
O'BRIEN, ROBERTA	48,541.50
ON SIDE RESTORATION	34,286.21
OPUS CONSULTING GROUP LTD.	163,873.80
ORION SECURITY SYSTEMS LTD.	61,871.28
OSS SEGERO CORP	152,680.00
PACIFIC BLUE CROSS	3,442,090.93
PACIFIC COAST FIRE EQUIPMENT (1976) LTD.	44,250.74
PEARSON CANADA INC.	64,776.01
PHOTO EXPRESS	38,180.38
POINT BLANK INSTALLATIONS	27,153.00
POWERSCHOOL CANADA ULC	230,609.96
PROGRESSIVE FUNDRAISING	25,908.87
PUBLIC EDUCATION BENEFITS TRUST	1,564,764.56
QUALITY CLASSROOMS	60,251.96
QUANTUM LIGHTING, INC.	38,847.86
RECEIVER GENERAL FOR CANADA	27,764,074.20
RICHELIEU HARDWARE LTD.	33,944.23

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**YEAR ENDED JUNE 30, 2018**

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

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
RICOH CANADA INC.	198,206.83
RIDGE MEADOWS CHILD	53,240.84
RIDGE MEADOWS RECYCLING	49,238.59
ROBERT BROWNE GRAPHICS	54,807.38
ROCKRIDGE CANYON	27,105.56
ROCKY POINT ENGINEERING LTD.	153,960.07
SAVE ON FOODS	52,212.96
SCHOLANTIS LEARNING SYSTEMS INC.	44,049.60
SCHOLASTIC CANADA LTD.	166,568.73
SCHOOL SPECIALTY CANADA	67,331.13
SCHOOLHOUSE PRODUCTS INC.	228,118.29
SCHUBERT PLUMBING & HEATING LTD.	742,369.57
SECURITAS CANADA LTD.	162,345.84
SHELL ENERGY NORTH AMERICA	151,460.40
SHERWIN WILLIAMS	29,613.93
SIGNATURE EDITIONS MILLWORK INC.	44,287.66
SILVER RIDGE PROMOTIONS	60,842.62
SKYLINE ATHLETICS	41,262.73
SNOW CAP ENTERPRISES LTD.	59,436.48
SOFTCHOICE CORPORATION	325,674.25
SOFTLANDING NETWORK SOLUTIONS	33,220.69
SOUNDRITE SERVICES LTD.	25,160.64
SOURCE OFFICE FURNISHINGS	160,695.71
SOUTHERN, LISA	118,946.19
SPECTRUM EDUCATIONAL SUPPLIES	33,334.83
SPICERS CANADA ULC	116,849.39
STAPLES ADVANTAGE VANCOUVER	180,169.38
STATE CHEMICAL LTD.	58,241.68
STUDENT MANAGEMENT GROUP	71,805.00
SUPER SAVE DISPOSAL INC.	53,650.85
SUPER SAVE ENTERPRISES LTD.	35,039.97
SUPERSTORE	67,698.52
SWANESET BAY COUNTRY CLUB	63,416.38
SYSCO FOOD SERVICES OF CANADA INC.	271,751.77
T & T DEMOLITION LTD.	47,008.50
TALIUS	385,515.69
TEACHER REGULATION BRANCH	90,960.00
TELUS COMMUNICATIONS (BC) INC.	121,026.41
THIRDWAVE BUS SERVICES	36,182.63
TIMBERLINE RANCH	33,552.88
TLD COMPUTERS INC.	312,269.11
TRIX CONTRACTING INC.	101,612.24

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)  
YEAR ENDED JUNE 30, 2018**

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

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
TRIPLE M MODULAR LTD.	794,090.01
UNIGLOBE SPECIALTY TRAVEL LTD.	50,177.50
UNITED ELITE INTERNATIONAL EDUCATION	161,700.00
UNITED LIBRARY SERVICES INC.	47,090.20
UZBL LLC.	55,109.10
VALLEY GEOTECHNICAL ENGINEERING SERVICES LTD.	68,257.54
VANCOUVER COMMUNITY COLLEGE	166,548.09
VANCOUVER SCHOOL BOARD	41,390.05
WADE & ASSOCIATES LAND SURVEYING LTD.	31,541.48
WALMART	49,089.50
WASTE CONNECTIONS OF CANADA INC.	46,318.05
WESCLEAN (VAN) SALES LTD.	540,110.50
WEST COAST OFFICE SUPPLIES LTD.	50,177.93
WESTERN CAMPUS RESOURCES	66,088.01
WHISTLER ALPINE GUIDES	26,386.48
WINTERGREEN LEARNING MATERIALS	40,441.37
WORKSAFE BC	811,513.03
XEROX CANADA LTD.	915,650.79
YSI ACADEMY LTD.	42,825.00
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$ 25,000</b>	<b>\$ 90,447,677.56</b>
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$ 25,000 OR LESS</b>	<b>\$ 10,496,928.17</b>
<b>CONSOLIDATED TOTAL, PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$ 100,944,605.73</b>

Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7

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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**

**FISCAL YEAR ENDED JUNE 30, 2018**

**EXPLANATORY NOTES**

For the Schedule of Remuneration and Expenses, reconciling items for remuneration include the following:

- The financial statements are prepared on an accrual basis, whereas the remuneration and expenses included in the SOFI are reported on a cash basis.
- Remuneration for individual employees can include payouts for vacation, gratuity and compensatory time not taken, in addition to regular salary and also includes taxable benefits for auto allowances for employees who regularly use their personal vehicle for school district business. Remuneration does not include payments made to third parties on behalf of an employee.
- Salary and benefit amounts recovered from third parties are included in remuneration for SOFI purposes but are reported net of the recovered amount in the financial statements.
- All expenses for conferences, training, business meetings, parking and travel paid by the district on behalf of the employee are reported, even those that were subsequently reimbursed to the employer. Expenses are not included if subsequently reimbursed by the employee.

For the Schedule of Payments for the Provision of Goods & Services, reconciling items include the following:

- The amounts reported are invoices received from vendors; the financial statements include a year-end accrual.
- The list of payments to suppliers include 100% of the GST/PST paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- Amounts paid by recovery from Ministry of Education operating grants for School Protection Plan Insurance, Next Generation Network, MyEd BC, and Capital Asset Management System are included in Services and Supplies expenditures in the financial statements, whereas they are not included in this schedule.
- Payments to suppliers may be reported in the financial statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The Schedules of Payments for Goods and Services may include expenditures which are wholly or partially recovered or reimbursed from other organizations, thereby reducing the district's operating expenditures in the financial statements.



To: **Board of Education**

From: Secretary Treasurer  
Flavia Coughlan

Re: **BOARD OF EDUCATION PUBLIC  
BOARD MEETING**

Date: December 12, 2018  
(Public Board Meeting)

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**Decision**

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**BACKGROUND/RATIONALE:**

In order to allow the Trustee representative and senior staff the opportunity to attend the 25<sup>th</sup> Annual General Meeting of the BC Public School Employers' Association scheduled for January 23 – 24, 2019 it is proposed that the January board meeting be moved from January 23, 2019 to January 16, 2019.

**RECOMMENDATION:**

**THAT the Board approve the change in date of the January public board meeting from Wednesday, January 23, 2019 to Wednesday, January 16, 2019.**



**ITEM 6**

To: **Board of Education**

From: Superintendent  
Sylvia Russell

Re: **SUPERINTENDENT'S UPDATE**

Date: December 12, 2018  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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

To: **Board of Education**

From: Secretary Treasurer  
Flavia Coughlan

Re: **NATURAL GAS UPDATE**

Date: December 12, 2018  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

British Columbia continues to experience a limited supply of natural gas due to the rupture of the Enbridge-owned natural gas transmission pipeline on October 9.

Although Enbridge has repaired their pipeline, it is operating at a limited capacity, meaning BC's natural gas system may be challenged during times of peak demand this winter. On November 17, Enbridge announced that the National Energy Board approved an increase to the maximum allowable operating pressure from 80 per cent to 85 per cent. With this increase, FortisBC's gas supply, when combined with additional open market purchases and conservation efforts, will be closer to a typical level of supply for this time of year.

While this is positive news, FortisBC still requires 100 per cent capacity in order to fully meet customers' demand for natural gas during the winter months. This means that our gas supply may still be vulnerable during extended periods of colder than average weather. As temperatures across BC drop, it is important to continue to conserve wherever possible, as any gas saved can help offset what will be needed during our coldest days this winter.

The Maple Ridge – Pitt Meadows school district purchases natural gas from FortisBC for all elementary schools and administrative buildings and from Shell Energy North America (Canada) for all secondary schools.

In a typical year the school district negotiates an annual natural gas purchase agreement for the secondary schools in October and the term of the contract is November 1 to October 31 the following year. In 2018, we are in the process of negotiating a new contract with Shell Energy North America (Canada) when the pipeline rupture occurred. This resulted in Enbridge declaring Force Majeure and Shell Energy North America (Canada) advising us that the natural gas needed for all our secondary schools will have to be purchased on the open market until a reliable supply of natural gas is available for the Lower Mainland, Vancouver Island and the South Coast.

**Financial Impact**

Natural gas is a commodity traded on the open market like other commodities such as oil, coffee or lumber. As with most commodities, the price is dictated by supply and demand. When demand is high, the price rises. When supply is high, the price drops.

As a result of the shortage of natural gas created by the pipeline rupture the daily price of natural gas has fluctuated from \$5/GJ to \$95/GJ during pipeline repairs. The cost over the same period in 2017 averaged \$3.38/GJ.

For most of our sites FortisBC will increase the cost of natural gas by increasing the storage and transportation component of the price from \$0.765/GJ to \$1.467/GJ. This increase will be in place for 12 months starting January 1, 2019.

It is estimated that actual costs for natural gas in 2018/19 will be higher than budget by \$95K to \$280k depending on how fast the pipeline is returned to 100% operating pressure and the weather conditions over the next two months. This estimated additional cost will be covered from the Board's contingency reserve for operating of \$360,000.

### **Conservation Measures**

The school district is actively participating in the province wide conservation efforts. Since October we have set thermostats in our facilities to 20°C during the day and 15°C at night and on weekends. In addition, when the pipeline repairs occur, and natural gas supply is very limited we temporarily set the thermostats in all schools to 18°C.

We will continue to set thermostats in all our schools to 20°C from 7:30 am to 3:30 pm and 15°C when schools are not in session. To increase natural gas savings, we will have the heat pumps that service Westview Secondary and Kanaka Creek Elementary operate on electricity until -5°C and only then switch to natural gas for heating.

### **RECOMMENDATION:**

**THAT the Board receive the Natural Gas Update, for information.**

**ITEM 8**

To: **Board of Education**

From: Secretary Treasurer  
Flavia Coughlan  
Assistant Secretary Treasurer  
Monica Schulte

Re: **2018/19 MINISTRY OF EDUCATION  
RECALCULATED FUNDING ALLOCATIONS**

Date: December 12, 2018  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

On December 7, 2018, the Ministry of Education announced the 2018/19 recalculated funding allocations based on the actual September 2018 enrolment (Attachment A).

Based on the interim operating grants announcement, it is estimated that our school district will receive \$133.24 million of operating grant funding for 2018/19 (Attachment B). The recalculated funding allocation for the Board of Education of School District No.42 is \$0.17 million less than the funding estimates in the 2017/18 Preliminary Budget.

<b>2018/19 Interim Operating Grant</b> (millions)	
Preliminary operating grant estimate	\$ 133.41
Enrolment changes	0.22
Salary differential grant changes	(0.39)
<b>Interim operating grant</b>	<b>\$ 133.24</b>
<b>Net additional operating grant</b>	<b>\$ (0.17)</b>

The major differences between the two estimates are as follows:

- The salary differential funding for the Maple Ridge-Pitt Meadows School District has decreased due to a lower than anticipated average educator salary variance from the provincial average educator salary (from higher than the provincial average by \$223 per educator to lower than the provincial average by \$227 per educator). At September 30, 2018, the average educator salary in our school district was \$76,042 and the provincial average educator salary was \$76,269.
- Actual student enrolment at September 30, 2018 is less than projected for school age students and higher than projected for ELL, aboriginal education and students with special needs. Summer school enrolment was higher than original projection as well. Details are provided in the following table:

Student enrolment type	2018/19 Preliminary Operating Grant		2018/19 Estimated Operating Grant		Variance	
	Enrolment	Funding	Enrolment	Funding	Enrolment	Funding
Standard schools	14,361.000	106,601,703	14,287.125	106,053,329	(73.875)	(548,374)
Continuing education	15.000	111,345	8.375	62,168	(6.625)	(49,177)
Alternate schools	241.125	1,789,871	253.325	1,878,947	12.200	89,076
Distributed learning	33.000	201,300	18.875	115,138	(14.125)	(86,162)
Home schooling	2.000	500	1.000	250	(1.000)	(250)
Course challenges	49.000	11,368	56.000	12,992	7.000	1,624
<i>Total school aged enrolment</i>	<i>14,701.125</i>	<i>108,716,087</i>	<i>14,624.700</i>	<i>108,122,824</i>	<i>(76.425)</i>	<i>(593,263)</i>
ELL	640.000	908,800	655.000	930,100	15.000	21,300
Aboriginal education	1,243.000	1,528,890	1,289.000	1,585,470	46.000	56,580
Special Needs						
Level 1	14.000	543,200	17.000	659,600	3.000	116,400
Level 2	653.000	12,668,200	663.000	12,862,200	10.000	194,000
Level 3	190.000	1,862,000	233.000	2,283,400	43.000	421,400
Adult education	34.125	160,251	24.250	113,878	(9.875)	(46,373)
Summer learning grade 1-7	476.000	100,912	634.000	134,408	158.000	33,496
Summer learning grade 8-9	236.000	50,032	132.000	27,984	(104.000)	(22,048)
Summer learning grade 10-12	445.000	188,235	456.000	192,042	11.000	3,807
Supplemental funding		33,377		65,662	0.000	32,285
Cross enrolment	2.000	846	0.000	0	(2.000)	(846)
<b>TOTAL ENROLMENT CHANGES</b>						216,738

The net reduction of \$0.17 million to the Ministry of Education Operating Grant will be considered in the preparation of the amended budget together with other changes to revenue and expenses that have been identified.

### **Classroom Enhancement Fund**

The preliminary budget included \$9.38 million of CEF funding for staffing and \$0.82 for overhead. Based on the submission made by SD42 in the fall the CEF funding was increased to reflect our estimated costs of \$9.85 million for staffing, \$0.82 million for overhead and \$1.36 million for remedy.

### **RECOMMENDATION:**

**THAT the Board receive the 2018/19 Ministry of Education Recalculated Funding Allocations for information.**

Attachment

# ATTACHMENT A

## Interim Operating Grants Following the September 2018 Enrolment Count - 2018/19 School Year

School District 42 Maple Ridge-Pitt Meadows

September 2018 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	14,287.1250	\$7,423	\$106,053,329	
Continuing Education	8.3750	\$7,423	\$62,168	
Alternate Schools	253.1250	\$7,423	\$1,878,947	
Distributed Learning	18.8750	\$6,100	\$115,138	
Home Schooling	1	\$250	\$250	
Course Challenges	56	\$232	\$12,992	
<b>Total Enrolment-Based Funding (September)</b>	<b>14,567.5000</b>			<b>\$108,122,824</b>
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	178.0000	\$3,712	\$0	
4%+ Enrolment Decline		\$5,567	\$0	
Significant Cumulative Decline (7%+)	361.4375	\$3,712	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	17	\$38,800	\$659,600	
Level 2 Special Needs	663	\$19,400	\$12,862,200	
Level 3 Special Needs	233	\$9,800	\$2,283,400	
English Language Learning	655	\$1,420	\$930,100	
Aboriginal Education	1,289	\$1,230	\$1,585,470	
Adult Education	24.2500	\$4,696	\$113,878	
Vulnerable Students			\$701,412	
<b>Supplement for Unique Student Needs</b>				<b>\$19,136,060</b>
Variance from Provincial Average	-5227			
Estimated Number of Educators	810.653		-\$184,018	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	14,591.7500	\$180.33	\$2,631,330	
<b>Supplement for Salary Differential</b>				<b>\$2,447,312</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$1,977,145</b>
<b>Funding Protection</b>				<b>\$0</b>
<b>Supplement for the Education Plan</b>				<b>\$287,790</b>
<b>September 2018 Enrolment Count, Total</b>				<b>\$131,971,131</b>

July 2018 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	634	\$212	\$134,408	
Summer Learning Grade 8-9	132	\$212	\$27,984	
Summer Learning Grade 10-12	455	\$423	\$192,465	
Supplemental Summer Learning Funding			\$65,576	
Cross-Enrolment, Grade 8 and 9	0	\$423	\$0	
<b>Summer Learning, Total</b>				<b>\$420,433</b>
February 2019 Enrolment Count (Estimated)				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	5.0000	\$7,423	\$37,115	
Adult FTE - Continuing Education	35.0000	\$4,696	\$164,360	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$3,050	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	20.0000	\$6,100	\$122,000	
Adult FTE - Distributed Learning	2.0000	\$4,696	\$9,392	
Level 1 Special Needs Enrolment Growth	0	\$19,400	\$0	
Level 2 Special Needs Enrolment Growth	5	\$9,700	\$48,500	
Level 3 Special Needs Enrolment Growth	5	\$4,900	\$24,500	
Newcomer Refugees	0.0000	\$3,712	\$0	
ELL Supplement - Newcomer Refugees	0	\$710	\$0	
<b>February 2019 Enrolment Count, Total</b>				<b>\$405,867</b>
May 2019 Enrolment Count (Estimated)				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	20.0000	\$7,423	\$148,460	
Adult FTE - Continuing Education	35.0000	\$4,696	\$164,360	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$2,033	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	20.0000	\$6,100	\$122,000	
Adult FTE - Distributed Learning	2.0000	\$4,696	\$9,392	
<b>May 2019 Enrolment Count, Total</b>				<b>\$444,212</b>
<b>2018/19 Full-Year Estimated Total (Estimated)</b>				<b>\$133,241,643</b>
Estimated 2018/19 Operating Grant from Indigenous Services Canada				\$431,146
Estimated 2018/19 Operating Grant from Ministry of Education				\$132,810,497

\*Note: Highlighted sections are estimated and will be updated following the February and May enrolment counts



**ITEM 9**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **MOTIONS TO PROVINCIAL  
COUNCIL**

Date: December 12, 2018  
(Public Board Meeting)

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**Decision**

BCSTA's Provincial Council is scheduled to take place from February 8-9, 2019. The deadline for the submission of motions will be in early January 2019.



**RECORD**

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:

**June 19, 2018 Closed**

Call to Order	Meeting called to order at 2:07 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Chairperson Decision Item	Approved as circulated
Superintendent Decision Items	Approved as circulated
Secretary Treasurer Decision Items	Approved as circulated
Secretary Treasurer Information Item	Received
Superintendent Information Item	Received
Secretary Treasurer Information Items	Received
Board Committees	Received
Adjournment	Meeting adjourned at 3:11 p.m.