

Date: Wednesday, December 7, 2022  
Time: 6:00 p.m.

*"The good life is one inspired by love and guided by knowledge" - Bertrand Russell*

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

### **A. OPENING PROCEDURES**

ITEM 1

1. Territory Acknowledgement
2. Call to Order
3. Correspondence
  - C. Zacharuk, Deputy Minister, Ministry of Education and Child Care
  - C. Johnston, President, BC Teachers' Federation
  - First Nations Leadership Council
4. Approval of Agenda
5. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on decision items on the public meeting Agenda by emailing [board@sd42.ca](mailto:board@sd42.ca) by no later than 5:30 pm on December 7, 2022. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.*

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

1. November 16, 2022

ITEM 2

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

**D. DELEGATIONS** - *the Board will receive delegations on any subject pertinent to Board business provided the item has been placed on the agenda by the Agenda Preparation Committee. Time limits for individual delegations will be established to allow all registered delegations to present within the time limit for this item. The Board will ordinarily receive for information the item presented and may take action after due deliberation. 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 3

4. Board Committees and Advisory Committee Reports

- a) Budget
- b) Finance
- c) Facilities Planning
- d) Board Policy Development
- e) Education
- f) Aboriginal Education

## **G. INFORMATION ITEMS**

1. Chairperson
  - a) Committee Appointments ITEM 4
2. Superintendent of Schools
  - a) Superintendent's Update ITEM 5
3. Secretary Treasurer
4. Board Committees & Advisory Committee Reports
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - e) Education
  - f) Aboriginal Education
  - i. Receive Minutes of Meeting ITEM 6

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

### **I. TRUSTEE REPORTS**

1. BC School Trustees Association
2. District Parent Advisory Council ITEM 7
3. Ridge Meadows Education Foundation ITEM 8
4. Good News Items

**J. QUESTION PERIOD** – *Question period will be restricted to questions only – statements and debate will not be permitted. Questions, with the exception of Trustee questions, will be limited to one question per person. Members of the public can submit questions for the board by emailing them to [board@sd42.ca](mailto:board@sd42.ca) by no later than 5:30 pm on December 7, 2022. The email subject line should read: QUESTION PERIOD. All questions received before the start of the question period will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the board.*

### **K. OTHER BUSINESS**

1. Public Disclosure of Closed Meeting Business ITEM 9

### **L. ADJOURNMENT**

**ITEM 1****To: Board of Education****From:** Chairperson  
Elaine Yamamoto**Re: OPENING PROCEDURES****Date:** December 7, 2022  
(Public Board Meeting)

---

**Decision**

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**1. TERRITORY ACKNOWLEDGEMENT**

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

**2. CALL TO ORDER****3. CORRESPONDENCE**

- C. Zacharuk, Deputy Minister, Ministry of Education and Child Care
- C. Johnston, President, BC Teachers' Federation
- First Nations Leadership Council

**RECOMMENDATION:****THAT the Board receive all correspondence, for information.**

Attachments

**4. APPROVAL OF AGENDA****RECOMMENDATION:****THAT the Agenda be approved as circulated.**

**5. INVITATION FOR PUBLIC INPUT TO MATTERS ON THE AGENDA** - Members of the public can provide input on decision items on the public meeting Agenda by emailing [board@sd42.ca](mailto:board@sd42.ca) by no later than 5:30 p.m. on December 7, 2022. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.



November 17, 2022

Ref: 284721

Carolyn Broady, President  
British Columbia School Trustees Association  
Email: [cbroady@bcsta.org](mailto:cbroady@bcsta.org)

Dear Carolyn Broady:

Thank you for your letter of October 13, 2022, addressed to the Honourable Selina Robinson, Minister of Finance, and myself, regarding funding for exempt compensation grids.

Following the ratification of several collective agreements under the 2022 Shared Recovery Mandate, which includes average general wage increases for unionized staff of approximately four percent in fiscal 2022/23, Government understands the need to manage the potential for compression between unionized and excluded employees through the aging of the existing excluded and executive salary ranges. Government is committed to addressing these pressures in a sustainable, measured, and performance-based manner that supports the delivery of affordable public services across British Columbia.

I am pleased to let you know that the Public Sector Employers' Council Secretariat (PSEC Secretariat) has recently confirmed that the K-12 public education sector has the authority to 'age' salary ranges by four percent in 2022, up to and including executive level employee ranges. This may be implemented retroactively to July 1, 2022.

We recognize the cost pressures on organizations for salary increases for excluded employees as a result of unionized general wage increases. For government-funded organizations, PSEC Secretariat has confirmed that in addition to the funding provided for unionized wage increases, funding of up to four percent will also be provided for excluded management employees for 2022/23, based on PSEC Secretariat's April 2022 Annual Compensation Forecast (2021 Compensation Base Survey data projected to April 2022). Funding for excluded employees will be in alignment with ratified collective agreements for year one of the Shared Recovery Mandate term. Once the majority of the K-12 education sector's unionized employees are covered by a ratified collective agreement, funding for excluded employees will become accessible. Funding increases in subsequent years will be subject to funding approvals through the regular budget process.

.../2

This information has recently been communicated to the BC Public School Employers' Association (BCPSEA) and PSEC Secretariat will follow up with BCPSEA as more information on excluded and executive employee compensation in the K-12 education sector becomes available.

Again, thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read "C.A. Zacharuk". The signature is fluid and cursive, with the first name "Christina" and last name "Zacharuk" clearly distinguishable.

Christina Zacharuk  
Deputy Minister

pc: Honourable Selina Robinson, Minister of Finance  
Bruce Anderson, Chief Executive Officer, BC Public School Employers' Association

By email: [epennell@ubcic.bc.ca](mailto:epennell@ubcic.bc.ca)

November 23, 2022

First Nations Leadership Council  
1004 Landooz Road  
Prince George, BC V2K 5S3

Dear First Nations Leadership Council:

**SUBJECT: Foundation Skills Assessment**

I am writing you today in response to the concerns you have raised about the BC Teachers' Federation's (BCTF) opposition to the Foundation Skills Assessment (FSA).

BC teachers are deeply committed to working with Indigenous students, their families, and their communities to help close the gap in educational outcomes that the FSA data so sharply illustrates. I acknowledge that our views on the FSAs have historically differed in some respects from those of the First Nations Education Steering Committee (FNESC) and other provincial Indigenous organizations such as the First Nations Leadership Council. While we continue to have serious concerns on the current use of the data, we absolutely agree on the need for information that identifies and helps address the needs of Indigenous learners, and that provides clarity on interventions to support the needs of First Nations learners as well as other populations underserved and marginalized by public education systems. What we continue to feel a need for is action from government on how to provide that data while also protecting it from misuse through appropriate legislation.

The primary concern of the Federation is that the FSA results have been misused for decades by a right-wing think tank called the Fraser Institute. Their inappropriate rankings of schools have been further misused by corporations and real estate salespersons for profit, leading to further stratification of our communities and schools. This harmful use of our students' data cannot be condoned and ought to be prevented by the Ministry of Education. We have proposed, for example, that the Ministry enact regulatory changes to shelter the FSA data so that it can continue to be used for legitimate ends by FNESC, but not be made public to be used for manipulative purposes by profit-seeking entities. This is just one potential strategy to protect school communities from the harms done by misuse of this data.

**BC TEACHERS' FEDERATION**

100 - 550 West 6th Avenue  
Vancouver, BC Canada V5Z 4P2

**BCTF.ca** | 604-871-2283



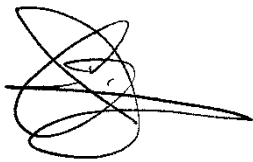
First Nations Leadership Council  
November 23, 2022

The BCTF and FNEC are active partners in the government's Advisory Group on Provincial Assessment that is making progress toward consensus. We welcome the Ministry's revival of this important collaborative work so the BCTF, FNEC, and other education partners can continue working together to resolve these issues in the best interests of students and communities.

When BCTF and FNEC representatives last met in the spring, our discussion was mostly positive with many areas of agreement, and we concluded with a shared commitment to ongoing dialogue.

The Federation has reached out to schedule another discussion on this matter, and we are hopeful that we can continue this important conversation including the additional feedback you have provided to us.

Sincerely,

A handwritten signature in black ink, appearing to be 'Clint Johnston', with a long horizontal stroke extending to the right.

Clint Johnston  
President

CJ:vw:tfeu

pc: Ministry of Education and Child Care  
BC Association of School Business Officials  
BC Confederation of Parent Advisory Councils  
BC Office of the Human Rights Commissioner  
BC Principals' & Vice-Principals' Association  
BC School Superintendents Association  
BC School Trustees Association  
First Nations Education Steering Committee  
BCTF Local Presidents

# FIRST NATIONS LEADERSHIP COUNCIL

November 16, 2022

Clint Johnson  
President  
BC Teachers' Federation  
Via Email Only: [presidentsoffice@bctf.ca](mailto:presidentsoffice@bctf.ca)

BC Teachers' Federation Locals 1 through 93  
Via Listed [Emails](#)

## RE: Foundation Skills Assessment Campaign

Dear Mr. Johnson and representatives of Locals 1 through 93,

The First Nations Leadership Council is writing to the BC Teachers' Federation (BCTF) locals to express our disappointment and frustration with the union's continued campaign to discredit and cancel the Foundation Skills Assessment (FSA) in BC provincial public schools.

We have previously expressed our concerns on this matter to the Minister of Education and Child Care, including in correspondence dated November 18, 2021, on which the BCTF was copied. Given that the BCTF is aware of our perspective regarding the harm of this campaign, it is particularly distressing that materials calling on parents to withdraw their children from the assessments were distributed immediately prior to the National Day for Truth and Reconciliation on September 30th, 2022.

This targeted attack on provincial assessments explicitly contradicts the stated position of First Nations leadership and the First Nations Education Steering Committee (FNESC), who support the assessments as a mechanism to address the systemic racism experienced by First Nations learners and families within public education system. The call for parents to excuse their children from FSAs jeopardizes the quality and reliability of data intended to inform system-wide interventions to support the needs of First Nations learners as well as other populations underserved and marginalized by public education systems. In their 2015 Audit of the Education of Aboriginal Students in the BC Public School System, the BC Auditor General specifically noted that "the value of these assessments is undermined when a high proportion of students do not participate."

As articulated in our correspondence to the Minister, FSAs are key to identifying system-wide strengths and weaknesses within the education system, and help us to measure and advance equity for students through planning, intervention, and support. They are one



BRITISH COLUMBIA  
ASSEMBLY OF  
FIRST NATIONS

1004 Landooz Rd.  
Prince George, BC  
V2K 5S3

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FIRST  
NATIONS  
SUMMIT

1200-100 Park Royal South  
West Vancouver, BC  
V7T 1A2

Ph: 604-926-9903  
Fx: 604-926-9923  
Toll Free: 866-990-9939



UNION OF  
BRITISH COLUMBIA  
INDIAN CHIEFS

401 - 312 Main Street  
Vancouver, BC  
V6A 2T2

Ph: 604-684-0231  
Fx: 604-684-5726

among many tools necessary to address the “racism of low expectations” experienced by First Nations learners as identified by the BC Auditor General in their 2015 report.

We also remind the local chapters that the BC Tripartite Education Agreement (BCTEA), signed by the BC Ministry of Education and Child Care, Indigenous Services Canada, and the First Nations Education Steering Committee (FNESC), commits the Province to providing aggregate FSA data to FNESC, including participation rates, which the current campaign seeks to undermine.

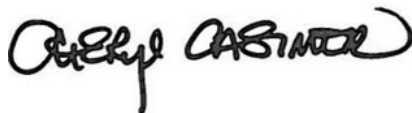
Articles 14, 17, and 21 of the *United Nations Declaration on the Rights of Indigenous Peoples* (UN Declaration) uphold the education rights of Indigenous peoples and children, including the right to their own culturally-appropriate educational systems, institutions and methods of teaching and learning, the right to all levels and forms of education without discrimination, the right to improvement of social conditions and education, and the obligation of the state to take measures to provide access to culturally-appropriate education and protect children’s right to education.

The actions of the BCTF in this campaign are contrary to the UN Declaration and our collective goals to advance reconciliation. It is worrisome that, in distributing these divisive materials, the BCTF has failed to acknowledge the now well-known perspective of First Nations and First Nations organizations who use this data to inform our action and advocacy efforts.

The First Nations Leadership Council is calling on the BC Teachers’ Federation to immediately cease this campaign in recognition of the authority and perspective of First Nations to determine the priorities of First Nations education. We respectfully ask that this letter be shared with your local membership.

Sincerely,  
**FIRST NATIONS LEADERSHIP COUNCIL**

**On behalf of the FIRST NATIONS SUMMIT**



Cheryl Casimer



Robert Phillips



Hugh Braker

**On behalf of the UNION OF BC INDIAN CHIEFS**



Grand Chief Stewart Phillip



Chief Don Tom



Kukpi7 Judy Wilson

**On behalf of the BC ASSEMBLY OF FIRST NATIONS:**



Regional Chief Terry Teegee

CC. Ministry of Education and Child Care  
BC Association of School Business Officials  
BC Confederation of Parent Advisory Councils  
BC Office of the Human Rights Commissioner  
BC Principals' & Vice-Principals' Association  
BC School Superintendents Association  
BC School Trustees Association  
BC Teachers' Federation  
First Nations Education Steering Committee



**ITEM 2**

To: **Board of Education**

From: Chairperson  
Elaine Yamamoto

Re: **APPROVAL OF MINUTES**

Date: December 7, 2022  
(Public Board Meeting)

---

**Decision**

**RECOMMENDATION:**

**THAT the Minutes of the November 16, 2022, Inaugural Board Meeting be approved as circulated.**

Attachment

**PUBLIC MINUTES OF THE  
INAUGURAL BOARD OF EDUCATION MEETING  
Wednesday November 16, 2022 (4:30 PM)  
Board Room, District Education Office**

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**IN ATTENDANCE:**

BOARD MEMBERS:

Trustee – Hudson Campbell  
Trustee – Kim Dumore  
Trustee – Gabe Liosis  
Trustee – Mike Murray  
Trustee – Pascale Shaw  
Trustee – Kathleen Sullivan  
Trustee – Elaine Yamamoto

STAFF:

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

**A. OPENING PROCEDURES**

1. Territory Acknowledgement

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

2. Call to Order

The meeting was called to order at 4:30 p.m.

3. 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**

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### **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 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 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 2023 is **Trustee Yamamoto.**

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

#### **Trustee Campbell nominated Trustee Dumore.**

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

#### **Trustee Dumore 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 2023 is **Trustee Dumore.**

The Secretary Treasurer congratulated Chairperson Yamamoto and Vice-Chairperson Dumore and passed the gavel to the duly elected Chairperson to conduct the balance of the meeting.

### **3. Remarks of Board Chairperson and Vice-Chairperson**

The Board Chairperson and Vice-Chairperson thanked everyone.

**C. ADJOURNMENT**

**Moved/Seconded**

THAT the Board adjourn the meeting.

**CARRIED**

The Public Board meeting adjourned at 4:39 p.m.

---

Elaine Yamamoto, Chairperson

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Flavia Coughlan, Secretary Treasurer

**ITEM 3**

To: **Board of Education**

From: Secretary Treasurer  
Flavia Coughlan

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

Date: December 7, 2022  
(Public Board Meeting)

---

**Decision**

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**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, 2022.

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 total remuneration and total expenses paid to each trustees and employee with remuneration exceeding \$75,000; and
- a Schedule of Suppliers of Goods and Services that lists total payments to each supplier exceeding \$25,000.

Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, wages, taxable benefits, 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, retirement allowances, and compensatory time not taken in addition to regular salary, taxable benefits for auto allowances for employees who regularly use their personal vehicle for school district business, and flex benefit credits. Remuneration does not include payments made to third parties on behalf of an employee.

Expenses are defined to include travel expenses, memberships, tuition, relocation, vehicle leases, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee, and which have not been included in 'remuneration'. The amounts reported do not reflect payments subsequently reimbursed by an employee.

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. MyEdBC and Next Generation Network charges, and the Schools 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, 2022.**

Attachment



Ministry  
of Education

ATTACHMENT

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

## DECLARATION AND SIGNATURES

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended*

*for School District No. \_\_\_\_\_ 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. 6049 (REV. 2008/09)

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

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

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**Documents are arranged in the following order:**

- A. Management Report**
- B. Audited Financial Statements**
- C. Schedules of Debts**
- D. Schedule of Guarantee and Indemnity Agreements**
- E. Schedule of Remuneration and Expenses**  
**Including a Statement of Severance Agreements**
- F. Schedule of Payments for the Provision of Goods and Services**
- G. Explanatory Notes**

**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, 2022**

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

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

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Harry Dhillon  
Superintendent  
December 7, 2022

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Flavia Coughlan  
Secretary Treasurer  
December 7, 2022

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

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2022

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

June 30, 2022

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

## MANAGEMENT REPORT

Version: 2925-2179-9197

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

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

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

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

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

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

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

Original signed by Korleen Carreras	September 7, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Harry Dhillon	September 7, 2022
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	September 7, 2022
Signature of the Secretary Treasurer	Date Signed



KPMG LLP  
3<sup>rd</sup> Floor 8506 200<sup>th</sup> Street  
Langley BC V2Y 0M1  
Canada  
Telephone (604) 455-4000  
Fax (604) 881-4988

## INDEPENDENT AUDITORS' REPORT

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

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

### ***Opinion***

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

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### ***Basis for Opinion***

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

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

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

### ***Emphasis of Matter – Financial Reporting Framework***

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

Our opinion is not modified in respect of this matter.

### ***Other Information***

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants



Langley, Canada  
September 7, 2022

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

Statement 1

## Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	50,613,269	48,020,388
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	920,518	381,638
Due from Province - Other	223,105	89,000
Other (Note 3)	549,248	654,258
Portfolio Investments (Note 4)	168,326	232,530
<b>Total Financial Assets</b>	<b>52,474,466</b>	<b>49,377,814</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		53,508
Other (Note 5)	20,070,343	18,758,884
Unearned Revenue (Note 6)	7,005,764	4,871,428
Deferred Revenue (Note 7)	1,758,846	1,564,941
Deferred Capital Revenue (Note 8)	142,153,686	143,349,485
Employee Future Benefits (Note 9)	9,099,927	8,991,842
<b>Total Liabilities</b>	<b>180,088,566</b>	<b>177,590,088</b>
<b>Net Debt</b>	<b>(127,614,100)</b>	<b>(128,212,274)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	220,818,630	222,458,682
Prepaid Expenses	549,837	1,404,751
<b>Total Non-Financial Assets</b>	<b>221,368,467</b>	<b>223,863,433</b>
<b>Accumulated Surplus (Deficit) (Note 16)</b>	<b>93,754,367</b>	<b>95,651,159</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	93,747,136	95,620,186
Accumulated Remeasurement Gains (Losses)	7,231	30,973
	<b>93,754,367</b>	<b>95,651,159</b>
Contractual Obligations (Note 21)		
Contractual Rights (Note 22)		
Measurement Uncertainty (Note 20)		
Contingent Liabilities (Note 15)		
Approved by the Board		
Original signed by Korleen Carreras	September 7, 2022	
Signature of the Chairperson of the Board of Education	Date Signed	
Original signed by Harry Dhillon	September 7, 2022	
Signature of the Superintendent	Date Signed	
Original signed by Flavia Coughlan	September 7, 2022	
Signature of the Secretary Treasurer	Date Signed	

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

Statement 2

Statement of Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	178,392,936	<b>178,973,621</b>	172,936,379
Other	307,060	<b>389,800</b>	296,300
School Site Acquisition Fees			192,121
Federal Grants	171,006	<b>70,281</b>	3,396
Tuition	8,331,741	<b>8,157,355</b>	4,612,354
Other Revenue	3,003,169	<b>4,304,760</b>	3,196,113
Rentals and Leases	616,541	<b>664,565</b>	485,372
Investment Income	291,603	<b>387,336</b>	436,478
Amortization of Deferred Capital Revenue	6,554,895	<b>6,553,104</b>	6,460,355
<b>Total Revenue</b>	<u>197,668,951</u>	<u><b>199,500,822</b></u>	<u>188,618,868</u>
<b>Expenses (Note 17)</b>			
Instruction	169,249,579	<b>166,993,587</b>	153,181,954
District Administration	6,404,922	<b>5,967,432</b>	6,003,049
Operations and Maintenance	28,523,612	<b>27,874,980</b>	28,045,708
Transportation and Housing	622,586	<b>537,873</b>	507,815
<b>Total Expense</b>	<u>204,800,699</u>	<u><b>201,373,872</b></u>	<u>187,738,526</u>
<b>Surplus (Deficit) for the year</b>	<u>(7,131,748)</u>	<u><b>(1,873,050)</b></u>	<u>880,342</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>95,620,186</b>	94,739,844
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>93,747,136</b></u></u>	<u><u>95,620,186</u></u>

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

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	30,973	
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	(23,742)	30,973
Net Remeasurement Gains (Losses) for the year	(23,742)	30,973
Accumulated Remeasurement Gains (Losses) at end of year	7,231	30,973

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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(7,131,748)	(1,873,050)	880,342
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(9,685,242)	(8,908,086)	(9,397,816)
Amortization of Tangible Capital Assets	10,560,280	10,548,138	10,550,040
Net carrying value of Tangible Capital Assets disposed of			137,232
<b>Total Effect of change in Tangible Capital Assets</b>	875,038	1,640,052	1,289,456
Acquisition of Prepaid Expenses		(531,055)	(1,532,933)
Use of Prepaid Expenses		1,385,969	640,248
<b>Total Effect of change in Other Non-Financial Assets</b>	-	854,914	(892,685)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	(6,256,710)	621,916	1,277,113
<b>Net Remeasurement Gains (Losses)</b>		(23,742)	30,973
<b>(Increase) Decrease in Net Debt</b>		598,174	1,308,086
<b>Net Debt, beginning of year</b>		(128,212,274)	(129,520,360)
<b>Net Debt, end of year</b>		(127,614,100)	(128,212,274)

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

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(1,873,050)	880,342
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(567,975)	1,213,294
Prepaid Expenses	854,914	(892,685)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,257,951	3,138,733
Unearned Revenue	2,134,336	1,927,031
Deferred Revenue	193,905	180,358
Employee Future Benefits	108,085	154,182
Amortization of Tangible Capital Assets	10,548,138	10,550,040
Amortization of Deferred Capital Revenue	(6,553,104)	(6,460,355)
Recognition of Deferred Capital Revenue Spent on Sites		(192,121)
<b>Total Operating Transactions</b>	<b>6,103,200</b>	<b>10,498,819</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,708,564)	(5,346,032)
Tangible Capital Assets -WIP Purchased	(6,199,522)	(4,051,784)
<b>Total Capital Transactions</b>	<b>(8,908,086)</b>	<b>(9,397,816)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	5,357,305	2,957,709
<b>Total Financing Transactions</b>	<b>5,357,305</b>	<b>2,957,709</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments	50,000	50,000
Investments in Portfolio Investments	(9,538)	1,478
<b>Total Investing Transactions</b>	<b>40,462</b>	<b>51,478</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>2,592,881</b>	<b>4,110,190</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>48,020,388</b>	<b>43,910,198</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>50,613,269</b>	<b>48,020,388</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	15,934,061	14,216,458
Cash Equivalents	34,679,208	33,803,930
	<b>50,613,269</b>	<b>48,020,388</b>
Supplementary Cash Flow Information (Note 20)		

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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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 and Child Care. The School District is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows and may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

**b) Financial Instruments** *(Continued)*

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, 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. 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 measured at amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

**c) Cash and Cash Equivalents**

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

**d) Accounts Receivable**

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

**e) Portfolio Investments**

The School District has investments in equity instruments with no maturity, and bonds with a maturity of greater than 3 months at the time of acquisition. Bonds not quoted in an active market are reported at cost or amortized cost. Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

**f) Unearned Revenue**

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

**g) Deferred Revenue and Deferred Capital Revenue**

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

**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 contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting June 30, 2025. 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, 2022**

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

**i)    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, 2022**

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

**j) Prepaid Expenses**

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

**k) Internally Restricted Reserves**

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

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained (\$1,731,025 to \$5,193,072). The current balance of \$1,731,025 equates to 1% of budgeted operating expenditures.

**l) Revenue Recognition**

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. 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, 2022**

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

**l) Revenue Recognition (Continued)**

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

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

**m) 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, 2022**

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

**n) Liability for Contaminated Sites**

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

**o) 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 estimated employee future benefits. Actual results could differ from those estimates.

**p) Future Changes in Accounting Policies**

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation, and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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. A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

**p) Future Changes in Accounting Policies (Continued)**

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- has the authority to claim or retain an inflow of economic resources; and
- identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Due from the Federal Government	\$ 77,878	\$ 120,492
Due from the City of Maple Ridge	203,901	203,901
Trade receivables	174,409	217,613
Tuition receivable	33,208	6,178
Other receivables	59,852	106,074
<b>Total Accounts Receivable - Other Receivables</b>	<b>\$ 549,248</b>	<b>\$ 654,258</b>

**NOTE 4 PORTFOLIO INVESTMENTS**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
<b>Cost and Amortized Cost</b>		
Term deposits	\$ -	\$ 50,000
	<b>-</b>	<b>50,000</b>
<b>Fair Value</b>		
Core Bond Fund	77,806	85,812
Canadian Equity Fund	42,899	49,214
U. S. Equity Fund	22,036	24,161
International Pooled Fund	19,589	23,343
Short Term Income Fund	5,996	-
	<b>168,326</b>	<b>182,530</b>
<b>Total Portfolio Investments</b>	<b>\$ 168,326</b>	<b>\$ 232,530</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Trade payables	\$ 6,899,683	\$ 6,206,550
Salaries and benefits payable	10,805,112	10,211,665
Accrued vacation payable	1,721,110	1,710,108
Other	644,438	630,561
<b>Total Accounts Payable and Accrued Liabilities - Other</b>	<b>\$ 20,070,343</b>	<b>\$ 18,758,884</b>

**NOTE 6      UNEARNED REVENUE**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Balance, beginning of year	\$ 4,871,428	\$ 2,944,396
Tuition fees received	10,280,817	6,477,675
Rental fees received	668,701	486,713
Before and After School fees received	67,846	-
Partnership fees received	138,066	178,207
Tuition fees recognized as revenue	(8,157,355)	(4,612,354)
Rental fees recognized as revenue	(664,565)	(485,372)
Before and After School fees recognized as revenue	(66,550)	-
Partnership fees recognized as revenue	(132,624)	(117,837)
<b>Total Unearned Revenue</b>	<b>\$ 7,005,764</b>	<b>\$ 4,871,428</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, 2022</b>	<b>June 30, 2021</b>
Balance, beginning of year	\$ 1,564,941	\$ 1,384,583
Grants received:		
Provincial grants	21,645,308	22,376,462
Other grants and income	3,537,437	2,239,335
Investment income	17,225	6,769
Subtotal	25,199,970	24,622,566
Revenue recognized	(25,006,065)	(24,442,208)
<b>Total Deferred Revenue</b>	<b>\$ 1,758,846</b>	<b>\$ 1,564,941</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**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.

	June 30, 2022	June 30, 2021
<b><u>Deferred capital revenue subject to amortization</u></b>		
Balance, beginning of year	\$ 138,581,540	\$ 141,149,412
Transfers from deferred revenue – capital additions	5,458,482	4,029,715
Amortization of deferred capital revenue	(6,553,104)	(6,460,355)
Transfer school bus to Katzie First Nation	-	(137,232)
<b>Balance, end of year</b>	<b>\$ 137,486,918</b>	<b>\$ 138,581,540</b>
<b><u>Deferred capital revenue – work in progress</u></b>		
Work in progress, beginning of year	\$ 807,157	\$ 1,406,521
Transfer in from deferred revenue – work in progress	5,167,978	3,293,119
Transfer to spent deferred capital	(5,458,482)	(3,892,483)
<b>Balance, end of year</b>	<b>\$ 516,653</b>	<b>\$ 807,157</b>
<b><u>Deferred capital revenue – unspent portion</u></b>		
Unspent deferred capital, beginning of year	\$ 3,960,788	\$ 4,625,551
Provincial grants – Ministry of Education and Child Care	3,829,643	2,672,426
Provincial grants – other	745,871	-
Other	-	-
Investment income	43,191	60,433
School site acquisition fees	738,600	224,850
Transfer to deferred capital revenue	-	(137,232)
Transfer to deferred capital revenue – work in progress	(5,167,978)	(3,293,119)
Site purchases	-	(192,121)
<b>Balance, end of year</b>	<b>\$ 4,150,115</b>	<b>\$ 3,960,788</b>
<b>Total Deferred Capital Revenue</b>	<b>\$ 142,153,686</b>	<b>\$ 143,349,485</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 9 EMPLOYEE FUTURE BENEFITS**

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

	June 30, 2022	June 30, 2021
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation – April 1	\$ 8,377,043	\$ 8,364,076
Service cost	662,323	664,135
Interest cost	217,019	195,317
Benefit payments	(886,023)	(664,231)
Actuarial (gain)/loss	336,912	(182,254)
Accrued benefit obligation – March 31	<u>\$ 8,707,274</u>	<u>\$ 8,377,043</u>

**Reconciliation of Funded Status at End of Fiscal Year**

Accrued benefit obligation – March 31	\$ 8,707,274	\$ 8,377,043
Funded status – deficit	(8,707,274)	(8,377,043)
Employer contributions after measurement date	170,830	219,923
Benefits expense after measurement date	(243,230)	(219,836)
Unamortized net actuarial gain	(320,253)	(614,886)
<b>Accrued Benefit Liability – June 30</b>	<u><b>\$ (9,099,927)</b></u>	<u><b>\$ (8,991,842)</b></u>

**Reconciliation of Change in Accrued Benefit Liability**

Accrued benefit liability – July 1	\$ 8,991,842	\$ 8,837,660
Net expense for fiscal year	945,015	924,387
Employer contributions	(836,930)	(770,206)
Accrued benefit liability – June 30	<u>\$ 9,099,927</u>	<u>\$ 8,991,842</u>

**Components of Net Benefit Expense**

Service cost	\$ 667,855	\$ 663,681
Interest cost	234,882	200,743
Amortization of net actuarial loss	42,279	59,963
Net benefit expense	<u>\$ 945,016</u>	<u>\$ 924,387</u>

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

	June 30, 2022	June 30, 2021
Discount rate – April 1	2.50%	2.25%
Discount rate – March 31	3.25%	2.50%
Long term salary growth – April 1	2.5% + seniority	2.5% + seniority
Long term salary growth – March 31	2.5% + seniority	2.5% + seniority
EARSL – March 31	9.9 years	9.6 years

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**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, 2022, the School District had \$nil borrowings (2021: \$nil) under these facilities.

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**June 30, 2022**

<b>Cost:</b>	<b>Balance at July 1, 2021</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2022</b>
Sites	\$ 41,553,283	-	-	-	\$ 41,553,283
Buildings	325,613,144	404,721	-	5,767,276	331,785,141
Buildings – work in progress	1,346,873	5,658,553	-	(5,767,276)	1,238,150
Furniture & equipment	13,597,162	1,528,518	(670,429)	-	14,455,251
Vehicles	1,565,426	132,898	(35,970)	-	1,662,354
Computer software	840,378	178,568	(213,204)	-	805,742
Computer hardware	6,833,219	1,004,828	(2,008,662)	-	5,829,385
<b>Total</b>	<b>\$ 391,349,485</b>	<b>\$ 8,908,086</b>	<b>\$ (2,928,265)</b>	<b>\$ -</b>	<b>\$ 397,329,306</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2021</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2022</b>
Buildings	\$ 158,555,187	\$ 7,553,258	-	\$ 166,108,445
Furniture & equipment	5,423,358	1,402,620	(670,429)	6,155,549
Vehicles	660,116	161,389	(35,970)	785,535
Computer software	574,826	164,611	(213,204)	526,233
Computer hardware	3,677,316	1,266,260	(2,008,662)	2,934,914
<b>Total</b>	<b>\$ 168,890,803</b>	<b>\$ 10,548,138</b>	<b>\$ (2,928,265)</b>	<b>\$ 176,510,676</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

**June 30, 2021**

<b>Cost:</b>	<b>Balance at July 1, 2020</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2021</b>
Sites	\$ 41,361,162	\$ 192,121	-	-	\$ 41,553,283
Buildings	319,290,640	2,158,799	-	4,163,705	325,613,144
Buildings – work in progress	1,584,789	3,925,789	-	(4,163,705)	1,346,873
Furniture & equipment	13,773,028	1,448,246	(1,624,112)	-	13,597,162
Vehicles	1,369,916	402,302	(206,792)	-	1,565,426
Computer software	1,592,105	49,075	(800,802)	-	840,378
Computer hardware	6,996,780	1,221,484	(1,385,045)	-	6,833,219
<b>Total</b>	<b>\$ 385,968,420</b>	<b>\$ 9,397,816</b>	<b>\$ (4,016,751)</b>	<b>\$ -</b>	<b>\$ 391,349,485</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2020</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2021</b>
Buildings	\$ 151,146,671	\$ 7,408,516	-	\$ 158,555,187
Furniture & equipment	5,678,961	1,368,509	(1,624,112)	5,423,358
Vehicles	582,908	146,768	(69,560)	660,116
Computer software	1,132,380	243,248	(800,802)	574,826
Computer hardware	3,679,362	1,382,999	(1,385,045)	3,677,316
<b>Total</b>	<b>\$ 162,220,282</b>	<b>\$ 10,550,040</b>	<b>\$ (3,879,519)</b>	<b>\$ 168,890,803</b>

<b>Net Book Value:</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	165,676,696	167,057,957
Buildings – work in progress	1,238,150	1,346,873
Furniture & equipment	8,299,702	8,173,804
Vehicles	876,819	905,310
Computer software	279,509	265,552
Computer hardware	2,894,471	3,155,903
<b>Total</b>	<b>\$ 220,818,630</b>	<b>\$ 222,458,682</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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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 trusted 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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$14,180,068 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$13,405,647).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available after June 30, 2022.

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, 2022**

**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 23, 2022. As the 2021/22 Amended Annual Budget is used for comparative purposes a reconciliation between the 2021/22 Annual and the 2021/22 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
<b>Statement 2</b>			
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$ 168,628,043	\$ 178,392,936	\$ 9,764,893
Other	233,800	307,060	73,260
Federal Grants	43,600	171,006	127,406
Tuition	6,557,945	8,331,741	1,773,796
Other revenue	5,545,806	3,003,169	(2,542,637)
Rentals and leases	527,340	616,541	89,201
Investment income	300,043	291,603	(8,440)
Amortization of deferred capital revenue	6,564,805	6,554,895	(9,910)
Total Revenue	188,401,382	197,668,951	9,267,569
Expenses			
Instruction	158,749,204	169,249,579	10,500,375
District administration	6,089,799	6,404,922	315,123
Operations and maintenance	28,115,369	28,523,612	408,243
Transportation and housing	678,108	622,586	(55,522)
Total Expense	193,632,480	204,800,699	11,168,219
Deficit for the year	(5,231,098)	(7,131,748)	(1,900,650)
Budgeted allocation of surplus	2,040,397	6,369,229	4,328,832
<b>Budgeted Surplus (Deficit) for the year</b>	<b>\$ (3,190,701)</b>	<b>\$ (762,519)</b>	<b>\$ 2,428,182</b>
<b>Statement 4</b>			
Deficit for the year	\$ (5,231,098)	\$ (7,131,748)	\$ (1,900,650)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(8,016,689)	(9,685,242)	(1,668,553)
Amortization of tangible capital assets	10,615,049	10,560,280	(54,769)
Total effect of change in tangible capital assets	2,598,360	875,038	(1,723,322)
<b>Decrease in Net Financial Debt</b>	<b>\$ (2,632,738)</b>	<b>\$ (6,256,710)</b>	<b>\$ (3,623,972)</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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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 ACCUMULATED SURPLUS**

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

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted/Appropriated by the Board for:		
Targeted funding for indigenous education	\$ 361,758	\$ 217,481
School budget balances	666,243	717,224
Contractual professional development	316,363	334,677
Financial provisions	100,000	100,000
Funds required to complete projects in progress		
Early Career Mentorship grant	335,000	335,000
Integrated Child and Youth grant	379,853	-
Other grants	29,927	37,792
Other district initiatives	19,928	18,944
Purchase order commitments	336,655	739,210
Holdback allocation - COVID 19 response	-	316,763
COVID-19 response		
Health and safety	-	104,500
Enhanced cleaning and ventilation	-	450,481
Transitioning back to school	-	94,500
Support for school growth plans		
Early learning	-	62,346
Literacy	154,993	276,705
Numeracy	20,000	20,000
Supporting all learners - mentorship	-	8,043
Educational leadership - mentorship	12,715	10,317
Safe and caring schools	65,140	179,691
Fine arts	48,763	48,876
School clerical allocations	-	16,821
Social emotional learning	7,033	32,425
Secondary innovation	-	48,668
School teams	-	12,464

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

	June 30, 2022	June 30, 2021
Support for operational plans		
Business systems implementation and upgrades	55,815	58,330
Human resources	15,913	144,096
Indigenous education	37,583	118,810
International education	-	97,187
IT infrastructure, planning and compliance support	132,990	207,000
Ridge Meadows College program development	15,000	-
Strategic facilities plan	109,439	126,426
Succession planning	93,690	54,206
Learning services		
Instructional bank	200,000	250,000
Learning services summer assessments	-	22,745
Facilities renovations and new classroom setup	129,921	199,551
Transportation	280,708	297,950
Changes to the Employment Standards Act	550,000	-
Contingency reserve for operating	-	610,000
<b>Total Internally Restricted Operating Surplus</b>	<b>4,475,430</b>	<b>6,369,229</b>
<b>Unrestricted Operating Surplus</b>	<b>-</b>	<b>-</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>4,475,430</b>	<b>6,369,229</b>
<b>Capital Fund Accumulated Surplus</b>		
Internally Restricted (Appropriated) by the Board for:		
Parent portal	21,831	21,831
Emergency preparedness	21,888	24,336
Energy management	367,081	670,626
New classroom setup	1,768,581	290,246
New schools	-	890,824
Maple Ridge Secondary Annex	-	289,319
Childcare capital	97,500	65,000
Capital planning	127,492	-
Electric vehicle charging stations	34,434	-
HVAC upgrades	457,500	-
Elementary school capital contribution	700,000	-
Student information system for Ridge Meadows College	50,000	-
Virtual boardroom	11,225	13,747
Facilities equipment and vehicles	1,579	178,873
IT capital plan	1,066,505	1,497,495
Contingency reserve for local capital	1,731,025	2,238,669
<b>Total Internally Restricted Local Capital Surplus</b>	<b>6,456,641</b>	<b>6,180,966</b>
Invested in Tangible Capital Assets	82,815,065	83,069,991
<b>Total Capital Fund Accumulated Surplus</b>	<b>89,271,706</b>	<b>89,250,957</b>
<b>Total Accumulated Surplus from Operations</b>	<b>93,747,136</b>	<b>95,620,186</b>
<b>Accumulated Remeasurement Gains</b>	<b>7,231</b>	<b>30,973</b>
<b>Accumulated Surplus</b>	<b>\$ 93,754,367</b>	<b>\$ 95,651,159</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 17      EXPENSE BY OBJECT – ALL FUNDS**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Salaries and benefits	\$ 172,341,755	\$ 162,809,744
Services and supplies	18,483,979	14,378,742
Amortization	10,548,138	10,550,040
	<b>\$ 201,373,872</b>	<b>\$ 187,738,526</b>

**NOTE 18      ECONOMIC DEPENDENCE**

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

**NOTE 19      RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2021 related to credit, market, or liquidity risks.

**a) Credit risk:**

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

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

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

**b) Market risk:**

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

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

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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

c) **Liquidity risk:**

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

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

**NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
<b>Interest Recognized in the:</b>		
Operating Fund	\$ 306,465	\$ 349,591
Special Purpose Fund	17,225	6,769
Local Capital Fund	63,853	81,447
MEd Restricted Capital Fund	21,243	25,757
Other Provincial Capital Fund	-	15,761
Land Capital Fund	21,948	18,915
<b>Total Interest Income</b>	<b>\$ 430,734</b>	<b>\$ 498,240</b>

**NOTE 21 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.

	<b>June 30, 2022</b>	<b>Thereafter</b>
New classroom space	\$ 343,169	\$-
Minor capital projects	295,325	-
Annual Facility Grant projects	294,370	-
Information technology capital plan	194,696	-
EV charger project	40,724	-
Energy management projects	16,718	-
<b>Total capital commitments</b>	<b>\$ 1,185,002</b>	<b>\$-</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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**NOTE 22    CONTRACTUAL RIGHTS**

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

	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Thereafter</b>
Ministry of Education and Child Care				
capital projects	\$4,323,903	\$-	\$-	\$-
Future lease revenue	508,967	-	-	-
<b>Total contractual rights</b>	<b>\$ 4,832,870</b>	<b>\$-</b>	<b>\$-</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, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	6,369,229		89,250,957	<b>95,620,186</b>	94,739,844
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,239,385	783,101	(3,895,536)	<b>(1,873,050)</b>	880,342
Interfund Transfers					
Tangible Capital Assets Purchased	(1,212,587)	(783,101)	1,995,688	-	
Local Capital	(1,920,597)		1,920,597	-	
<b>Net Changes for the year</b>	<b>(1,893,799)</b>	-	<b>20,749</b>	<b>(1,873,050)</b>	<b>880,342</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,475,430</b>	-	<b>89,271,706</b>	<b>93,747,136</b>	95,620,186
<b>Accumulated Remeasurement Gains (Losses) - Statement 3</b>		7,231		7,231	30,973
	<b>4,475,430</b>	<b>7,231</b>	<b>89,271,706</b>	<b>93,754,367</b>	95,651,159

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	157,261,155	157,364,416	150,641,087
Other	307,060	389,800	296,300
Federal Grants	171,006	70,281	3,396
Tuition	8,331,741	8,157,355	4,612,354
Other Revenue	860,271	889,273	894,111
Rentals and Leases	616,541	664,565	485,372
Investment Income	238,376	306,465	349,591
<b>Total Revenue</b>	<u>167,786,150</u>	<u>167,842,155</u>	<u>157,282,211</u>
<b>Expenses</b>			
Instruction	147,045,554	143,581,189	133,915,258
District Administration	6,404,922	5,958,432	5,797,380
Operations and Maintenance	17,398,586	16,545,093	15,630,345
Transportation and Housing	582,383	518,056	338,959
<b>Total Expense</b>	<u>171,431,445</u>	<u>166,602,770</u>	<u>155,681,942</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(3,645,295)</u>	<u>1,239,385</u>	<u>1,600,269</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>6,369,229</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,670,947)	(1,212,587)	(2,023,711)
Local Capital	(862,500)	(1,920,597)	(719,979)
<b>Total Net Transfers</b>	<u>(2,533,447)</u>	<u>(3,133,184)</u>	<u>(2,743,690)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>190,487</u>	<u>(1,893,799)</u>	<u>(1,143,421)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		6,369,229	7,512,650
<b>Operating Surplus (Deficit), end of year</b>		<u>4,475,430</u>	<u>6,369,229</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		4,475,430	6,369,229
<b>Total Operating Surplus (Deficit), end of year</b>		<u>4,475,430</u>	<u>6,369,229</u>

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	154,682,805	<b>154,963,501</b>	144,074,337
ISC/LEA Recovery	(382,256)	<b>(456,800)</b>	(435,763)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	<b>1,874,965</b>	1,874,965
Funding for Graduated Adults	188,268	<b>89,912</b>	188,720
Student Transportation Fund	185,990	<b>185,990</b>	185,990
Support Staff Benefits Grant	311,930	<b>307,395</b>	303,982
Teachers' Labour Settlement Funding			4,173,875
Early Career Mentorship Funding			335,000
FSA Scorer Grant	15,693	<b>15,693</b>	15,693
Early Learning Framework	3,907	<b>3,907</b>	3,907
Equity in Action			3,000
Miscellaneous			(82,619)
Integrated Child and Youth Team	379,853	<b>379,853</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>157,261,155</b>	<b>157,364,416</b>	150,641,087
<b>Provincial Grants - Other</b>	<b>307,060</b>	<b>389,800</b>	296,300
<b>Federal Grants</b>	<b>171,006</b>	<b>70,281</b>	3,396
<b>Tuition</b>			
Summer School Fees	45,000	<b>45,000</b>	29,250
Continuing Education	949,887	<b>830,027</b>	724,144
International and Out of Province Students	7,336,854	<b>7,282,328</b>	3,858,960
<b>Total Tuition</b>	<b>8,331,741</b>	<b>8,157,355</b>	4,612,354
<b>Other Revenues</b>			
Funding from First Nations	382,256	<b>456,800</b>	435,764
Miscellaneous			
Revenue Generation	56,000	<b>21,412</b>	31,314
Partnership Programs	155,765	<b>132,623</b>	117,837
Transportation	72,435	<b>75,693</b>	53,291
Before and After School Programming	53,715	<b>66,550</b>	51,280
Miscellaneous	140,100	<b>136,195</b>	204,625
<b>Total Other Revenue</b>	<b>860,271</b>	<b>889,273</b>	894,111
<b>Rentals and Leases</b>	<b>616,541</b>	<b>664,565</b>	485,372
<b>Investment Income</b>	<b>238,376</b>	<b>306,465</b>	349,591
<b>Total Operating Revenue</b>	<b>167,786,150</b>	<b>167,842,155</b>	157,282,211

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	74,671,534	<b>73,548,172</b>	70,806,720
Principals and Vice Principals	8,235,577	<b>8,216,961</b>	8,195,433
Educational Assistants	18,252,575	<b>18,283,517</b>	16,592,624
Support Staff	13,011,535	<b>12,263,373</b>	12,153,729
Other Professionals	5,256,230	<b>5,215,603</b>	4,587,490
Substitutes	5,515,050	<b>5,587,239</b>	4,205,601
<b>Total Salaries</b>	<b>124,942,501</b>	<b>123,114,865</b>	116,541,597
<b>Employee Benefits</b>	30,997,173	<b>30,412,642</b>	27,956,092
<b>Total Salaries and Benefits</b>	<b>155,939,674</b>	<b>153,527,507</b>	144,497,689
<b>Services and Supplies</b>			
Services	6,550,314	<b>5,930,656</b>	4,828,527
Student Transportation	637,530	<b>564,816</b>	344,691
Professional Development and Travel	1,049,582	<b>440,283</b>	305,658
Rentals and Leases	2,000	<b>1,816</b>	4,460
Dues and Fees	146,954	<b>129,369</b>	132,938
Insurance	700,481	<b>640,024</b>	504,445
Supplies	3,874,509	<b>2,863,919</b>	2,877,864
Utilities	2,530,401	<b>2,504,380</b>	2,185,670
<b>Total Services and Supplies</b>	<b>15,491,771</b>	<b>13,075,263</b>	11,184,253
<b>Total Operating Expense</b>	<b>171,431,445</b>	<b>166,602,770</b>	155,681,942

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	57,217,036	583,399	55,160	367,302		3,764,061	<b>61,986,958</b>
1.03 Career Programs	346,088	3,961	459,794			11,203	<b>821,046</b>
1.07 Library Services	1,233,491			4,370		19,764	<b>1,257,625</b>
1.08 Counselling	1,765,632					4,864	<b>1,770,496</b>
1.10 Special Education	8,799,710	1,085,095	17,024,298	1,390,812	161,662	1,183,684	<b>29,645,261</b>
1.30 English Language Learning	1,119,046					-	<b>1,119,046</b>
1.31 Indigenous Education	523,531	137,752	671,036	49,556		11,738	<b>1,393,613</b>
1.41 School Administration		5,970,729		2,610,449	4,491	156,423	<b>8,742,092</b>
1.60 Summer School	303,777	18,696	68,948	22,526			<b>413,947</b>
1.61 Continuing Education		15,288		101,963	385,149	3,782	<b>506,182</b>
1.62 International and Out of Province Students	2,208,693	256,586		447,412	254,249	82,992	<b>3,249,932</b>
1.64 Other			59	28,589	90,220		<b>118,868</b>
<b>Total Function 1</b>	<b>73,517,004</b>	<b>8,071,506</b>	<b>18,279,295</b>	<b>5,022,979</b>	<b>895,771</b>	<b>5,238,511</b>	<b>111,025,066</b>
<b>4 District Administration</b>							
4.11 Educational Administration				45,936	1,106,053	10,803	<b>1,162,792</b>
4.40 School District Governance					360,367		<b>360,367</b>
4.41 Business Administration		145,455	4,222	556,572	1,428,659	42,361	<b>2,177,269</b>
<b>Total Function 4</b>	<b>-</b>	<b>145,455</b>	<b>4,222</b>	<b>602,508</b>	<b>2,895,079</b>	<b>53,164</b>	<b>3,700,428</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	31,168			198,219	1,095,437	26,010	<b>1,350,834</b>
5.50 Maintenance Operations				6,048,789	329,316	269,554	<b>6,647,659</b>
5.52 Maintenance of Grounds				390,878			<b>390,878</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>31,168</b>	<b>-</b>	<b>-</b>	<b>6,637,886</b>	<b>1,424,753</b>	<b>295,564</b>	<b>8,389,371</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							<b>-</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>73,548,172</b>	<b>8,216,961</b>	<b>18,283,517</b>	<b>12,263,373</b>	<b>5,215,603</b>	<b>5,587,239</b>	<b>123,114,865</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 14)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	61,986,958	14,665,053	76,652,011	1,969,992	78,622,003	79,151,752	74,856,640
1.03 Career Programs	821,046	220,922	1,041,968	559,798	1,601,766	1,713,655	1,795,104
1.07 Library Services	1,257,625	303,645	1,561,270	168,772	1,730,042	1,798,123	1,670,412
1.08 Counselling	1,770,496	418,270	2,188,766	37,516	2,226,282	2,508,828	2,257,649
1.10 Special Education	29,645,261	7,642,457	37,287,718	413,182	37,700,900	38,471,509	35,078,973
1.30 English Language Learning	1,119,046	271,491	1,390,537	15,828	1,406,365	1,496,244	1,359,225
1.31 Indigenous Education	1,393,613	349,757	1,743,370	189,961	1,933,331	2,297,843	1,928,851
1.41 School Administration	8,742,092	2,379,986	11,122,078	190,487	11,312,565	11,783,646	11,143,067
1.60 Summer School	413,947	69,510	483,457	7,676	491,133	491,575	423,078
1.61 Continuing Education	506,182	89,929	596,111	182,907	779,018	945,709	545,274
1.62 International and Out of Province Students	3,249,932	748,290	3,998,222	1,609,471	5,607,693	5,811,023	2,683,526
1.64 Other	118,868	20,300	139,168	30,923	170,091	575,647	173,459
<b>Total Function 1</b>	<b>111,025,066</b>	<b>27,179,610</b>	<b>138,204,676</b>	<b>5,376,513</b>	<b>143,581,189</b>	<b>147,045,554</b>	<b>133,915,258</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,162,792	333,535	1,496,327	275,247	1,771,574	1,922,718	1,891,496
4.40 School District Governance	360,367	57,398	417,765	96,597	514,362	562,847	500,581
4.41 Business Administration	2,177,269	604,309	2,781,578	890,918	3,672,496	3,919,357	3,405,303
<b>Total Function 4</b>	<b>3,700,428</b>	<b>995,242</b>	<b>4,695,670</b>	<b>1,262,762</b>	<b>5,958,432</b>	<b>6,404,922</b>	<b>5,797,380</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,350,834	318,887	1,669,721	995,753	2,665,474	2,823,238	2,288,959
5.50 Maintenance Operations	6,647,659	1,828,303	8,475,962	1,742,106	10,218,068	10,715,601	10,166,128
5.52 Maintenance of Grounds	390,878	90,600	481,478	286,891	768,369	886,614	673,978
5.56 Utilities	-	-	-	2,893,182	2,893,182	2,973,133	2,501,280
<b>Total Function 5</b>	<b>8,389,371</b>	<b>2,237,790</b>	<b>10,627,161</b>	<b>5,917,932</b>	<b>16,545,093</b>	<b>17,398,586</b>	<b>15,630,345</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	2,760	2,760	-	31,230
7.70 Student Transportation	-	-	-	515,296	515,296	582,383	307,729
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518,056</b>	<b>518,056</b>	<b>582,383</b>	<b>338,959</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>123,114,865</b>	<b>30,412,642</b>	<b>153,527,507</b>	<b>13,075,263</b>	<b>166,602,770</b>	<b>171,431,445</b>	<b>155,681,942</b>

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	21,131,781	21,609,205	22,295,292
Other Revenue	2,142,898	3,379,842	2,141,476
Investment Income		17,018	5,440
<b>Total Revenue</b>	<u>23,274,679</u>	<u>25,006,065</u>	<u>24,442,208</u>
<b>Expenses</b>			
Instruction	22,204,025	23,412,398	19,266,696
District Administration		9,000	205,669
Operations and Maintenance	564,746	781,749	1,865,323
Transportation and Housing	40,203	19,817	168,856
<b>Total Expense</b>	<u>22,808,974</u>	<u>24,222,964</u>	<u>21,506,544</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>465,705</u>	<u>783,101</u>	<u>2,935,664</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(465,705)	(783,101)	(2,935,664)
<b>Total Net Transfers</b>	<u>(465,705)</u>	<u>(783,101)</u>	<u>(2,935,664)</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, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			162,409	930,846	30,938	2,684	51,931	67,658	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	506,584	533,036			256,000	51,450	268,747	577,430	726,809
Other			32,718	3,137,002					
Investment Income			9,970		958	185	199	1,045	
	506,584	533,036	42,688	3,137,002	256,958	51,635	268,946	578,475	726,809
<b>Less:</b> Allocated to Revenue	506,584	533,036	34,500	3,019,106	275,368	50,174	241,169	569,726	726,809
<b>Deferred Revenue, end of year</b>	-	-	<b>170,597</b>	<b>1,048,742</b>	<b>12,528</b>	<b>4,145</b>	<b>79,708</b>	<b>76,407</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	506,584	533,036			274,410	49,989	240,970	568,681	726,809
Other Revenue			24,530	3,019,106					
Investment Income			9,970		958	185	199	1,045	
	506,584	533,036	34,500	3,019,106	275,368	50,174	241,169	569,726	726,809
<b>Expenses</b>									
Salaries									
Teachers						17,710	85,923	24,815	20,598
Principals and Vice Principals								31,020	160,780
Educational Assistants		444,197		27,575	192,845	2,748		369,767	
Support Staff	34,290			22,197					111,081
Substitutes				15,224			1,471	8,175	285,974
	34,290	444,197	-	64,996	192,845	20,458	87,394	433,777	578,433
Employee Benefits	6,442	88,839		3,993	68,044	4,150	20,837	112,922	126,595
Services and Supplies	76,817		34,500	2,914,782	14,479	25,566	70,256	23,027	21,781
	117,549	533,036	34,500	2,983,771	275,368	50,174	178,487	569,726	726,809
<b>Net Revenue (Expense) before Interfund Transfers</b>	389,035	-	-	35,335	-	-	62,682	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(389,035)			(35,335)			(62,682)		
	(389,035)	-	-	(35,335)	-	-	(62,682)	-	-
<b>Net Revenue (Expense)</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, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			12,381	74,868	737			230,489	1,564,941
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	16,364,917	1,602,869	6,922	120,482	6,000	370,460	253,602		21,645,308
Other								367,717	3,537,437
Investment Income			207	1,594	29			3,038	17,225
	16,364,917	1,602,869	7,129	122,076	6,029	370,460	253,602	370,755	25,199,970
<b>Less:</b> Allocated to Revenue	16,364,917	1,602,869	-	111,791	6,710	370,460	253,602	339,244	25,006,065
<b>Deferred Revenue, end of year</b>	-	-	19,510	85,153	56	-	-	262,000	1,758,846
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	16,364,917	1,602,869		110,197	6,681	370,460	253,602		21,609,205
Other Revenue								336,206	3,379,842
Investment Income				1,594	29			3,038	17,018
	16,364,917	1,602,869	-	111,791	6,710	370,460	253,602	339,244	25,006,065
<b>Expenses</b>									
Salaries									
Teachers	13,195,411	97,264		1,751		10,653			13,454,125
Principals and Vice Principals									191,800
Educational Assistants					375	5,218			1,042,725
Support Staff									167,568
Substitutes		8,383			4,924	951			325,102
	13,195,411	105,647	-	1,751	5,299	16,822	-	-	15,181,320
Employee Benefits	3,169,506	27,216		400	1,226	2,758			3,632,928
Services and Supplies		1,277,179		109,640	185	350,880	215,364	274,260	5,408,716
	16,364,917	1,410,042	-	111,791	6,710	370,460	215,364	274,260	24,222,964
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	192,827	-	-	-	-	38,238	64,984	783,101
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased		(192,827)					(38,238)	(64,984)	(783,101)
	-	(192,827)	-	-	-	-	(38,238)	(64,984)	(783,101)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
School Site Acquisition Fees				-	192,121
Other Revenue			35,645	35,645	160,526
Investment Income	53,227		63,853	63,853	81,447
Amortization of Deferred Capital Revenue	6,554,895	6,553,104		6,553,104	6,460,355
<b>Total Revenue</b>	<u>6,608,122</u>	<u>6,553,104</u>	<u>99,498</u>	<u>6,652,602</u>	6,894,449
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,560,280	10,548,138		10,548,138	10,550,040
<b>Total Expense</b>	<u>10,560,280</u>	<u>10,548,138</u>	<u>-</u>	<u>10,548,138</u>	10,550,040
<b>Capital Surplus (Deficit) for the year</b>	<u>(3,952,158)</u>	<u>(3,995,034)</u>	<u>99,498</u>	<u>(3,895,536)</u>	(3,655,591)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	2,136,652	1,995,688		1,995,688	4,959,375
Local Capital	862,500		1,920,597	1,920,597	719,979
<b>Total Net Transfers</b>	<u>2,999,152</u>	<u>1,995,688</u>	<u>1,920,597</u>	<u>3,916,285</u>	5,679,354
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		712,876	(712,876)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,031,544	(1,031,544)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>1,744,420</u>	<u>(1,744,420)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(953,006)</u>	<u>(254,926)</u>	<u>275,675</u>	<u>20,749</u>	2,023,763
<b>Capital Surplus (Deficit), beginning of year</b>		83,069,991	6,180,966	89,250,957	87,227,194
<b>Capital Surplus (Deficit), end of year</b>		<u>82,815,065</u>	<u>6,456,641</u>	<u>89,271,706</u>	89,250,957

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

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	41,553,283	325,613,144	13,597,162	1,565,426	840,378	6,833,219	<b>390,002,612</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund		15,687	529,529			667,371	<b>1,212,587</b>
Special Purpose Funds		389,034	267,217			126,850	<b>783,101</b>
Local Capital			190,803	132,898	178,568	210,607	<b>712,876</b>
Transferred from Work in Progress		5,767,276	540,969				<b>6,308,245</b>
	-	6,171,997	1,528,518	132,898	178,568	1,004,828	<b>9,016,809</b>
Decrease:							
Deemed Disposals			670,429	35,970	213,204	2,008,662	<b>2,928,265</b>
	-	-	670,429	35,970	213,204	2,008,662	<b>2,928,265</b>
<b>Cost, end of year</b>	41,553,283	331,785,141	14,455,251	1,662,354	805,742	5,829,385	<b>396,091,156</b>
<b>Work in Progress, end of year</b>		1,238,150					<b>1,238,150</b>
<b>Cost and Work in Progress, end of year</b>	41,553,283	333,023,291	14,455,251	1,662,354	805,742	5,829,385	<b>397,329,306</b>
<b>Accumulated Amortization, beginning of year</b>		158,555,187	5,423,358	660,116	574,826	3,677,316	<b>168,890,803</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		7,553,258	1,402,620	161,389	164,611	1,266,260	<b>10,548,138</b>
Decrease:							
Deemed Disposals			670,429	35,970	213,204	2,008,662	<b>2,928,265</b>
		-	670,429	35,970	213,204	2,008,662	<b>2,928,265</b>
<b>Accumulated Amortization, end of year</b>		166,108,445	6,155,549	785,535	526,233	2,934,914	<b>176,510,676</b>
<b>Tangible Capital Assets - Net</b>	<b>41,553,283</b>	<b>166,914,846</b>	<b>8,299,702</b>	<b>876,819</b>	<b>279,509</b>	<b>2,894,471</b>	<b>220,818,630</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	<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>	1,346,873	-	-	-	<b>1,346,873</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	3,465,086	329,769			<b>3,794,855</b>
Deferred Capital Revenue - Other	1,161,923	211,200			<b>1,373,123</b>
Local Capital	1,031,544				<b>1,031,544</b>
	<u>5,658,553</u>	<u>540,969</u>	<u>-</u>	<u>-</u>	<u><b>6,199,522</b></u>
Decrease:					
Transferred to Tangible Capital Assets	5,767,276	540,969			<b>6,308,245</b>
	<u>5,767,276</u>	<u>540,969</u>	<u>-</u>	<u>-</u>	<u><b>6,308,245</b></u>
<b>Net Changes for the Year</b>	<u>(108,723)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>(108,723)</b></u>
<b>Work in Progress, end of year</b>	<u><b>1,238,150</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,238,150</b></u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	131,855,954	6,172,153	553,433	<b>138,581,540</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	3,327,697	2,130,785		<b>5,458,482</b>
	3,327,697	2,130,785	-	<b>5,458,482</b>
Decrease:				
Amortization of Deferred Capital Revenue	6,322,783	215,946	14,375	<b>6,553,104</b>
	6,322,783	215,946	14,375	<b>6,553,104</b>
<b>Net Changes for the Year</b>	(2,995,086)	1,914,839	(14,375)	<b>(1,094,622)</b>
<b>Deferred Capital Revenue, end of year</b>	<b>128,860,868</b>	<b>8,086,992</b>	<b>539,058</b>	<b>137,486,918</b>
<b>Work in Progress, beginning of year</b>	49,495	757,662		<b>807,157</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,794,855	1,373,123		<b>5,167,978</b>
	3,794,855	1,373,123	-	<b>5,167,978</b>
Decrease				
Transferred to Deferred Capital Revenue	3,327,697	2,130,785		<b>5,458,482</b>
	3,327,697	2,130,785	-	<b>5,458,482</b>
<b>Net Changes for the Year</b>	467,158	(757,662)	-	<b>(290,504)</b>
<b>Work in Progress, end of year</b>	<b>516,653</b>	<b>-</b>	<b>-</b>	<b>516,653</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>129,377,521</b>	<b>8,086,992</b>	<b>539,058</b>	<b>138,003,571</b>

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ -	\$ 1,802,105	\$ 793,309	\$ 1,365,374	\$ -	\$ 3,960,788
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,829,643					3,829,643
Provincial Grants - Other			745,871			745,871
Investment Income		21,243		21,948		43,191
Transfer project surplus to MECC Restricted (from) Bylaw	(34,788)	34,788				-
School Site Acquisition Fees				738,600		738,600
	3,794,855	56,031	745,871	760,548	-	5,357,305
Decrease:						
Transferred to DCR - Work in Progress	3,794,855		1,373,123			5,167,978
	3,794,855	-	1,373,123	-	-	5,167,978
<b>Net Changes for the Year</b>	-	56,031	(627,252)	760,548	-	189,327
<b>Balance, end of year</b>	-	1,858,136	166,057	2,125,922	-	4,150,115

**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, 2022**

**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, 2022**

**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)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

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

**LIST OF ELECTED OFFICIALS**

<b>NAME</b>	<b>POSITION</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
CARRERAS, KORLEEN A.	CHAIRPERSON	\$ 28,348.99	\$ 3,658.35
DUMORE, KIMBERLY M.	TRUSTEE	25,348.85	3,167.29
MURRAY, MIKE W.	TRUSTEE	25,348.85	2,877.28
SHAW, PASCALE	TRUSTEE	25,348.85	3,248.04
SULLIVAN, KATHLEEN	TRUSTEE	25,348.85	2,774.82
TRUDEAU, COLETTE M.	TRUSTEE	25,348.85	2,785.53
YAMAMOTO, ELAINE A.	VICE CHAIRPERSON	26,849.05	3,454.78
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 181,942.29</b>	<b>\$ 21,966.09</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)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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	\$ 88,708.78	\$ -
ABLETT, DALE R.	TEACHER	95,718.91	-
AFFLECK, MELISSA	TEACHER	105,024.86	216.00
AITKEN, KAREN L.	TEACHER	95,457.32	419.88
ALDEN, ALIXE	MANAGER, PROCUREMENT	107,517.16	4,535.77
ALLAN, KEITH	TEACHER	95,480.73	-
ALLEN, MICHELLE L.	VICE PRINCIPAL	127,196.92	21.00
ANDREWS, SHERRY	TEACHER	81,588.23	-
ANDRUSIW, NAOMI J.	TEACHER	81,578.01	-
ARDENNE, TIMOTHY	TEACHER	95,457.62	-
ASHLEY, JULIE C.	TEACHER	104,210.77	528.34
AUST, SHERRY E.	TEACHER	95,348.94	-
AVERY, VIRGINIA R.	TEACHER	97,769.89	-
BAERG, HANNAH	TEACHER	100,891.59	1,372.61
BAHIA, HARJIT SINGH	TEACHER	105,471.62	-
BAILEY, BRYAN A.	TEACHER	79,185.13	-
BAILEY, KIRSTEN J.	TEACHER	95,804.88	-
BALDASSI, MARIE A.	TEACHER	95,482.80	-
BALDWIN, JACQUELINE K.	TEACHER	88,568.25	321.00
BARICHELLO, BRENT	TEACHER	95,240.54	-
BARTLE, BRANDALYN L.	TEACHER	85,234.47	28.72
BASKAYA, FADIME S.	TEACHER	76,805.57	391.29
BATES, RANDY	PRINCIPAL	133,444.94	143.94
BAYDO, CHERYL	TEACHER	88,917.44	-
BAZETT, KELLI E.	TEACHER	88,917.44	-
BEALE, MARK	TEACHER	95,474.40	-
BEAUDET, MARC M.	TEACHER	88,917.80	269.56
BEAUDET, NICOLE	TEACHER	95,457.96	-
BECKMANN, HELLA	TEACHER	90,420.39	-
BELL, REBEKAH	TEACHER	91,400.79	50.56
BELSON, RUTH	TEACHER	95,023.46	-
BEMISTER, TIM	TEACHER	97,488.07	-
BENNETT, JULIE	TEACHER	97,702.02	-
BERRY, OLIVIA M.	TEACHER	98,405.37	344.32
BETTS, CHRISTINE	TEACHER	97,264.61	48.60
BEUTLER, SHELLEY	TEACHER	97,696.62	-
BEVELAND-DALZELL, HEIDI	TEACHER	97,833.74	-
BEVERIDGE, JENNIFER A.	VICE PRINCIPAL	126,365.50	310.65
BEYER, COURTNEY RAE	TEACHER	76,676.90	-
BIANCHI, LUISA M.	TEACHER	97,940.41	-
BIGGAR, MARK W.	TEACHER	97,682.44	509.16
BIKIC, JOVO	ASSISTANT SUPERINTENDENT	171,143.17	6,099.02
BIKIC, STEPHANIE L.	TEACHER	81,602.37	394.37
BIRD, GEMMA L.	TEACHER	98,435.42	-
BISHOP, WENDY	TEACHER	89,140.61	-
BISSET, FIONA	TEACHER	94,565.48	-
BISSET, KEN R.	TEACHER	95,051.55	-
BLACKMON, WENDY	TEACHER	98,170.99	5.61
BLAKEWAY, KRISTI L.	PRINCIPAL	138,081.27	516.22
BLANCHARD-WILLOUGHBY, KAY M.	SPEECH & LANGUAGE PATHOLOGIST	101,081.72	1,173.87
BLANCO, CATHRYN M.	PRINCIPAL	143,271.61	1,296.40

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
BLIGH, KIMBERLEY	TEACHER	95,241.21	-
BLOOMFIELD, GILLIAN G.	SPEECH & LANGUAGE PATHOLOGIST	102,309.72	357.21
BONDI, SARAH C.	TEACHER	89,135.19	-
BOONE, JENNIFER	TEACHER	99,669.36	-
BOUCHARD, MICHELLE C.	TEACHER	97,895.28	33.59
BOUEY, SHANNON	TEACHER	95,265.72	-
BOWDEN, EMILIE ANNE	TEACHER	85,567.84	-
BOYES, CELESTE	TEACHER	76,997.68	-
BOYES, TRACY D.	TEACHER	88,939.78	-
BOYLE, PATRICK GERALD	TEACHER	89,133.18	-
BRADLEY, ELVIRA A.	TEACHER	94,571.21	-
BRADLEY, LINDA	TEACHER	95,457.62	-
BRANDON, LAURA	PRINCIPAL	139,290.54	56.59
BREKKAAS, PHILIP B.	TEACHER	89,150.97	-
BREMA, RHONDALEE	TEACHER	97,465.36	-
BRIGHAM, BEVERLY L.	TEACHER	97,248.94	627.13
BROWN, HEATHER E.	TEACHER	89,027.91	33.86
BROWN, JULIE	OCCUPATIONAL THERAPIST	101,876.23	400.02
BRUCE, LAURA	VICE PRINCIPAL	120,351.43	1,500.37
BRYANT, AIMEE-ROCHELLE D.	TEACHER	75,808.79	-
BUCHAN, AMANDA L.	TEACHER	75,388.60	33.86
BUCHOLZ, CHRISTINA	TEACHER	78,717.94	-
BUDD, ASSUNTA	TEACHER	87,662.45	-
BUDDLE, PETER J.	TEACHER	105,586.38	-
BUDSHAH, VIBHA	TEACHER	86,380.39	-
BURDON, JAMES	TEACHER	89,134.19	-
BURNS, JACQUELINE	TEACHER	89,134.53	-
BURNS, TIMOTHY	TEACHER	95,553.74	-
BURROWS, HOLLY L.	TEACHER	92,662.89	-
BUTTERWORTH, SANDI	TEACHER	94,967.13	-
BZOWY, CORINNE	TEACHER	89,156.58	-
CADIZ, BEN	TEACHER	83,426.58	-
CADIZ, STEPHANIE	TEACHER	76,383.44	-
CAMERON, KYLA L.	VICE PRINCIPAL	125,751.98	1,670.81
CAMOZZI, DAN V.	TEACHER	99,505.51	-
CAMPBELL, CATHERINE	TEACHER	95,695.76	-
CAMPBELL, GILLIAN	TEACHER	97,500.93	-
CAMPBELL, SARA	TEACHER	96,122.86	-
CARRISS, JOSH N.	TEACHER	88,596.53	-
CARRUTHERS, KIMBERLY	TEACHER	100,289.00	-
CARVER, DAWNE K.	TEACHER	77,523.87	-
CARWELL, ROXANE T.	MANAGER, EMPLOYMENT SERVICES	96,619.33	476.84
CAWKER, AMANDA	TEACHER	84,187.97	-
CHABOT, MICHELLE L.	TEACHER	101,597.68	1,192.07
CHAN, JOHNNY	TEACHER	97,704.82	-
CHAND, MAUREEN A.	TEACHER	95,934.48	-
CHANG, ALBERT H.	TEACHER	95,701.09	-
CHAPMAN, HEATHER	TEACHER	97,788.27	-
CHIEU, TY C.	TEACHER	97,682.44	-
CHIU, CARMEN	TEACHER	88,700.72	-
CHOO, LYNDIA J.	TEACHER	89,183.04	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
CHOU, TERESA M.	TEACHER	78,332.71	-
CHOW, WAYNE	VICE PRINCIPAL	127,112.68	1,707.89
CHU, BRUNO	TEACHER	94,316.06	-
CHUDY, DEVIKA	TEACHER	99,852.64	676.08
CHUNG, ANGELA C.	SENIOR MANAGER, HUMAN RESOURCES	121,868.01	2,224.82
CLANCY, MICHAEL	H.V.A.C MECHANIC	81,060.14	80.00
CLARKE, JULIE M.	VICE PRINCIPAL	121,069.26	517.28
CLARKE, KIMBERLEY	TEACHER	88,063.01	419.87
CLAYTON, ANDREA C.	TEACHER	97,840.43	30.85
CLEARIHUE, STEPHANIE	TEACHER	94,802.62	105.00
CLIPPINGDALE, TODD A.	TEACHER	78,292.51	-
CLUTCHEY, DREW S.	TEACHER	107,236.33	30.83
COBER, KENNETH R.	ASSISTANT SUPERINTENDENT	165,873.22	7,936.81
COGHILL, LISA	TEACHER	99,010.00	-
COLLETTE, SUZANNE	VICE PRINCIPAL	120,845.70	459.92
COLLYER, LEANNE	TEACHER	77,523.35	-
COLPITTS, KRISTIE L.	TEACHER	120,385.00	550.78
CONNOLLY, CHRISTOPHER H.	TEACHER	97,157.28	181.73
CONNOR, TREVOR SEAN **	PRINCIPAL	140,506.48	-
CONROY, MALIKA L.	TEACHER	84,600.29	-
CONWAY, JEFFREY	TEACHER	91,408.43	420.83
COOLEY, LARA M.	TEACHER	99,444.87	-
CORDONI, MEGHAN M.	TEACHER	93,590.73	28.72
CORNELL, JULIE P.	TEACHER	97,682.44	-
COUGHLAN, FLAVIA M.	SECRETARY TREASURER	205,522.36	5,700.00
COWIE, ANTONY	TEACHER	88,939.82	-
CRISAFI, SOPHIA C.	TEACHER	89,406.01	-
CROWHURST, MELANIE	TEACHER	89,134.19	-
CRUICKSHANK, CHELSEA D.	TEACHER	80,088.49	-
CRUICKSHANK, RAMONA A.	TEACHER	94,784.33	86.67
CRUMP, CHRISTINA	VICE PRINCIPAL	111,744.55	1,175.00
CRYMBLE, ROBERT J.M.	TEACHER	93,063.70	-
CULBERT, MARCIE	TEACHER	95,457.62	-
CURWEN, JEFFREY	VICE PRINCIPAL	128,294.00	1,826.09
CURWEN, SCOTT M.	TEACHER	97,491.99	-
CUTHBERTSON, KYRSTEN A.	TEACHER	83,199.14	28.72
CYR, PAULA	TEACHER	83,747.95	-
DACIUK, MORGEN B.	TEACHER	81,596.37	28.72
DAHLE, JODI R.	TEACHER	95,480.01	222.60
DAIGLE, JACK	TRADES	75,846.74	320.24
DAILEY, TANYA E.	PRINCIPAL	137,938.73	59.00
DALE, CHELSEY	TEACHER	83,256.91	472.07
DANIELS, REBECCA A.	TEACHER	97,682.44	-
DAOUST, MARC	TEACHER	77,604.11	-
DAOUST, SUSAN E.	TEACHER	94,547.28	-
DAVIES, SUZANNE	TEACHER	92,714.93	-
DAVIS, COLIN	TEACHER	97,465.69	-
DAVIS, JEFFREY A.	TEACHER	95,478.61	-
DAVIS, MICHELLE	PRINCIPAL	138,901.86	156.73
DE LUCCA, ROSA C.	COUNSELLOR	76,652.86	-
DEARMAN, CARLA	TEACHER	97,876.02	-

\*\* Remuneration includes retirement allowance.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
DELORME, RICHARD M.M. **	DIRECTOR OF MAINTENANCE	203,966.21	3,149.13
DEMOS, STEVE	TEACHER	97,493.86	409.23
DEMPSTER, TRACEY L.	TEACHER	88,570.42	-
DERINZY, SHANNON	DEPUTY SUPERINTENDENT	187,633.52	8,591.27
DEVANTIER, MARIE L.	TEACHER	95,072.26	175.00
DEVITA, MICHAEL D.	TEACHER	95,457.62	-
DEW, NEYSA M.	TEACHER	88,717.49	-
DHILLON, HARDEEP	SUPERINTENDENT	230,794.36	8,218.00
DHILLON, SUSAN	DISTRICT PRINCIPAL	142,132.81	3,762.83
DICKIN, RANDY	TEACHER	97,700.62	-
DILLEN, ALEESHA M.	TEACHER	95,724.04	-
DILLEY, TIMOTHY M.	TEACHER	95,992.85	-
DIMMOCK, JAYMES T.J.	TEACHER	78,773.85	-
DINGLER, BRAD S.	TEACHER	89,153.78	3,459.38
DINSA, KAMALJIT K.	TEACHER	95,472.72	-
DIXON-WARREN, GWYNETH L.	DISTRICT PRINCIPAL	146,117.64	4,218.31
DMITRIEFF, MARTIN	TEACHER	89,134.19	30.98
DONKERSLOOT, ANTON L.	TEACHER	82,592.89	-
DOWLER, ALAINA J.	TEACHER	79,278.35	-
DOWLER, MARK C.	TEACHER	83,578.26	-
DOWNES, STEPHANIE LYNNE	TEACHER	86,567.97	-
DOWNEY, LAURA C.	TEACHER	88,719.63	-
DOYLE, DESMOND P.	TEACHER	92,585.02	-
DRABIK, JEFF	TEACHER	95,457.62	53.13
DRAFI, RACHEL	TEACHER	94,545.83	-
DRAFI, ROBERT J.	TEACHER	95,132.33	-
DRAPEAU, DENIS J.G.	VICE PRINCIPAL	129,312.72	810.81
DRAPER, CRAIG	TEACHER	89,154.54	-
DRINKLE, JOANNA	TEACHER	93,870.83	-
DRUMMOND, DAVI-ANDREA	TEACHER	95,457.62	816.60
DUECK, KELVIN L.	TEACHER	96,571.41	33.82
DUNBAR, LEANNE	TEACHER	95,148.94	628.80
DURANT, ANITA	TEACHER	88,943.19	-
DYER, DEANNA L.	TEACHER	95,500.70	-
EASBY, CONRAD J.	TEACHER	90,281.58	-
EASBY, KATHRYN A.	TEACHER	89,156.58	-
EASLER, MEGHAN B.	TEACHER	85,887.02	-
EBERHARDT, AMANDA	TEACHER	75,950.28	-
EDGE, ALICIA E.M.	TEACHER	76,042.45	216.00
EDGETT, SHANNON E.	TEACHER	75,419.19	-
EDWARDS, SIMON C.	TEACHER	81,242.82	-
EEG, LAURA D.	TEACHER	79,881.90	-
EGLINGTON, STEPHANIE B.	TEACHER	88,939.83	28.72
ELDER, FIONA M.	TEACHER	95,457.62	-
ELKE, RAMONA L.	TEACHER	107,469.88	354.38
ELPHICK, HEATHER E.	TEACHER	97,716.00	-
ELPHICK, KEN E.	PRINCIPAL	144,478.97	134.63
ESCUETA, JENNIFER L.	TEACHER	89,155.46	-
EWALD, CHERYL L.	TEACHER	92,945.18	-
FAA, ALLON	TEACHER	98,052.97	-
FAULKNER, BRENT	TEACHER	97,682.44	-

\*\* Remuneration includes retirement allowance.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
FAULKNER, COLE T.K.	TEACHER	95,395.94	819.80
FEIR, SHERRILL LYNNE	TEACHER	95,486.98	-
FERGUSON, CAILAN E.	TEACHER	88,726.61	-
FERGUSON, MICHAEL	TEACHER	88,711.25	-
FERRANTE, DANIEL E.	TEACHER	78,108.56	-
FERRIER, SARAH	TEACHER	95,046.36	-
FINDLAY, LYNN	TEACHER	96,325.43	-
FISCHER NORMAN, HEATHER A.	TEACHER	95,043.55	-
FISHER, MELISSA	TEACHER	89,960.44	-
FITZPATRICK, AMY K.	TEACHER	77,956.40	-
FLETT, CYNTHIA K.	TEACHER	95,457.62	53.13
FLIGG, KELSEY	TEACHER	102,875.17	374.76
FONTAINE, MARIE	TEACHER	95,457.62	-
FOSTER, RONALD	TEACHER	100,537.08	-
FOURCHALK, LISA M.	TEACHER	93,852.86	331.72
FRANCIS, DENA	TEACHER	89,356.82	-
FRANCO, JULIE C.	TEACHER	95,040.24	-
FRANCO, PAUL	TEACHER	105,011.54	-
FREND, GRANT W.	PRINCIPAL	144,896.35	1,895.70
FREND, LENA C.	OFFICE MANAGER	78,651.23	93.77
FRIESEN, CURTIS M.	TEACHER	89,134.19	-
FRIESEN, JEANNIE	TEACHER	95,696.06	-
FROELICH, MATTHEW	SYSTEMS ANALYST	87,197.22	-
FULGUERAS, MEGAN C.	TEACHER	77,260.97	-
FULLER, JESSICA M.	TEACHER	80,307.99	175.00
FULLER, MELISSA D.	TEACHER	92,890.43	-
GALLOP, JENNIFER	PRINCIPAL	139,638.79	-
GALVIN, JENNIFER ANN LEES	TEACHER	100,588.45	-
GARANT, LEIANE	TEACHER	95,035.83	-
GARNEAU, ALISON	TEACHER	98,860.21	336.44
GARNEAU, JESSICA S.	TEACHER	76,932.65	-
GAWEHNS, HEIDI J.	TEACHER	89,134.19	-
GAZDIK, KATHERINE H.	TEACHER	75,495.92	-
GEARY, BRIAN	TEACHER	97,380.85	-
GEORGE, KRISTOPHER K.	TEACHER	97,484.95	-
GERNAEY, SHANNON N.	TEACHER	95,240.54	-
GHUMAN, KAWALDEEP KAUR	TEACHER	96,971.36	31.25
GIBBS, JACLYN E.	TEACHER	95,473.26	-
GILDERS-JOSEPH, MELISSA	TEACHER	88,965.97	-
GILL, JEMSHER S.	TEACHER	104,994.76	-
GILMOUR, CHRISTINE	TEACHER	95,268.52	-
GIRARD, MARK J.	TEACHER	99,410.37	-
GIRBAV, ANNE	VICE PRINCIPAL	125,135.08	1,033.89
GODDARD, ANDREA	TEACHER	95,710.04	-
GODFREY, DAVID P.	TEACHER	80,245.47	33.59
GODFREY, EIRA	TEACHER	95,132.33	-
GODFREY, JENNIFER L.	TEACHER	76,383.44	114.79
GOODMAN, TODD D.	TEACHER	105,620.49	156.29
GOODWIN, BERNICE	TEACHER	95,457.82	-
GOWAN, AMANDA E.	TEACHER	78,014.58	28.72
GRANT, GRAEME A.	TEACHER	75,408.69	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
GRANT, JESSICA A.	TEACHER	92,017.14	-
GRAY, NICOLA	TEACHER	87,362.66	-
GRAY, STEVEN A.	TEACHER	95,474.04	-
GREEN, JEFF R.	TEACHER	97,704.82	-
GREENE, SUSAN	TEACHER	95,500.05	25.87
GREGOIRE, PHILIPPE	TEACHER	79,050.27	25.87
GREGSON, ANGIE D.	TEACHER	95,516.12	-
GRIFFIN, PENNY	TEACHER	91,536.68	-
GRIFFIS, PAMELA	TEACHER	95,473.06	-
GRILL, DANIEL	TEACHER	99,707.76	521.92
GRILL, LISA M.	TEACHER	88,700.36	-
GUBERT, LIVIO L.	TEACHER	109,645.04	1,087.70
GUZYK, ROBERT	TEACHER	95,049.33	-
HAAVISTO, MARITA	TEACHER	94,079.50	-
HAGGARD, KRISTEN F.	TEACHER	95,262.14	216.00
HALENAR, ANGELA J.	TEACHER	95,806.90	-
HALFNIGHTS, KELLY	TEACHER	97,193.73	-
HALFNIGHTS, STEVEN L.	TEACHER	98,906.92	-
HALL, KIMBERLY D.	SENIOR MANAGER, BUSINESS OPERATIONS	112,886.67	1,682.27
HALLATE, GURMINDER SINGH	TEACHER	97,717.54	-
HAMPTON, JASON	TEACHER	88,267.33	-
HANLON, MICHAEL G.	TEACHER	95,457.62	-
HANSEN, JENNIFER A.	TEACHER	95,468.81	-
HANSVALL, DERRICK J.	TEACHER	91,094.35	28.00
HARAS, SUSAN J.	TEACHER	95,818.09	-
HARDY, DALE K.	TEACHER	95,069.24	39.38
HARMSTON, LORNA	TEACHER	95,023.80	-
HARRIS, MELANIE	TEACHER	101,619.90	216.99
HAYCOCK, KERI	TEACHER	95,457.62	-
HAYER, JETANDER	MANAGER, OPERATIONS	111,787.58	1,638.03
HAYHOE, JODI M.	TEACHER	95,500.87	-
HEADLEY, KENNETH	VICE PRINCIPAL	128,387.19	7,076.65
HEIN, RICHARD	TEACHER	89,134.19	-
HEINRICH, COLLEEN	TEACHER	75,800.34	-
HEINZE, KEVIN N.	TEACHER	97,702.02	-
HENDERSON, BARRY K.	VICE PRINCIPAL	113,346.63	1,253.00
HENNEBERRY-GLOVER, KIM R.	TEACHER	99,357.33	-
HERBRANSON, RACHAEL D.	TEACHER	82,803.08	-
HERRMANN, PAMELA	TEACHER	95,696.40	-
HETHERINGTON, TODD W.	TEACHER	89,134.19	-
HICKEY, LAUREEN L.	PRINCIPAL	138,880.72	22.50
HIEBERT, MICHELLE L.	TEACHER	78,359.16	-
HILL, LINDICE A.	TEACHER	95,250.23	-
HILLIARD, CHRISTINE A.	TEACHER	106,933.67	729.01
HINDSON, TANYA	TEACHER	99,953.86	-
HINE, LINDSEY A.	TEACHER	102,174.05	1,382.77
HOBEL, LAURA E.	SCHOOL PSYCHOLOGIST	85,415.89	539.16
HOLLAND, HEATHER C.	TEACHER	85,443.28	83.99
HOLLAND, KAREN R.	TEACHER	89,390.35	-
HOLMAN, JENNIFER S.	TEACHER	101,156.99	-
HOLMES, GIANNA	TEACHER	95,457.63	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
HOMENIUK, NATASHA M.	TEACHER	95,485.60	-
HOOGSTINS, LINDA	TEACHER	99,812.75	-
HOOPER, JAMES T.	COUNSELLOR	101,081.72	69.24
HORDICHUK, CHELSEA	OCCUPATIONAL THERAPIST	84,931.84	260.83
HORTON, JARRETT	TEACHER	96,845.10	-
HOWARTH, PAULA	TEACHER	99,693.62	1,073.05
HOYME, THOMAS F.	TEACHER	157,928.08	28.89
HSIEH, TYMON B. *	MANAGER, INT. ED. MARKETING & RECRUITMENT	96,786.51	11,611.90
HUBER, DANNIELLE P.	TEACHER	80,109.02	-
HUMER, ANDREA	TEACHER	96,618.78	-
HUNT, DEBBIE L.J.	TEACHER	98,377.25	-
HUNTER, TRACY M.	TEACHER	75,811.88	585.98
HUSSEY, STEPHEN P.	TEACHER	89,134.19	-
IACOBUCCI, DEANNE	TEACHER	88,921.55	-
ISHANI, IMRAN	TEACHER	81,130.43	-
JACKSON, DOUGLAS B.	TEACHER	89,134.19	-
JAKEWAY, LISA J.	TEACHER	97,265.72	-
JAMIESON, CHARLENE	TEACHER	97,682.44	-
JAMIESON, DAVID	TEACHER	95,457.62	-
JAMIESON, MARLA L.	TEACHER	95,457.62	-
JENSEN, LINDA D.	TEACHER	88,699.02	-
JENSEN, MICHELLE	TEACHER	95,480.13	-
JENSEN, PAUL A.	TRADES	77,637.61	123.92
JINNOUCHI, CHARLES	TEACHER	95,457.62	-
JOB, KELLY L.	TEACHER	89,204.95	-
JOHN, ALLAN	SYSTEMS ANALYST	86,607.13	-
JOHN, ANNA INY	MANAGER, PAYROLL & BENEFITS	101,643.29	4,337.50
JOHNSON, CARLY	TEACHER	89,786.32	-
JOHNSON, ROSAMOND GAIL	TEACHER	76,597.11	-
JOHNSTONE, CHARLENE	TEACHER	95,457.96	-
JONES, DANIEL	TEACHER	95,478.73	-
JONES, RHONDA	DISTRICT VICE PRINCIPAL	138,582.65	4,922.58
JORDISON, HELEN	TEACHER	95,503.05	216.00
JOWETT, KELLY	TEACHER	98,569.71	-
KADONOFF, KATHERINE F.	TEACHER	88,930.03	-
KANIA, LISA	VICE PRINCIPAL	100,808.48	57.05
KARAMANIAN, JACOB	TEACHER	96,759.91	-
KATER, STEVE	VICE PRINCIPAL	128,810.18	622.63
KATZ, DANIEL J.	COUNSELLOR	85,257.19	-
KEATS, KYLEIGH A.	TEACHER	76,230.94	-
KEELER, ESTELLE A.	TEACHER	97,797.35	-
KENNEDY, MICHELLE E.	TEACHER	96,840.62	660.00
KIBBINS, CANDACE	TEACHER	95,474.40	-
KIENEKER, ERIN	TEACHER	77,261.01	-
KIM, SHALLY S.	TEACHER	89,134.19	-
KING, IAN R.	TEACHER	95,457.62	-
KING, JEANETTE	TEACHER	97,465.69	-
KINGMAN, BRENT D.	TEACHER	76,720.89	-
KINNEE, CAROL A.	TEACHER	97,493.35	-
KIRALY, KEITH J.	PROJECT MANAGER	98,416.79	-
KITAMURA, LEAH	TEACHER	88,408.76	376.16

\* Expenses include travel expenses for International Student Recruitment.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
KITE, DANIEL P.H.	TEACHER	87,342.61	-
KITTS, SAMANTHA R.	TEACHER	89,261.52	-
KNOTT, JESSICA A.	TEACHER	82,536.21	549.62
KNOWLES, LANI J.	TEACHER	75,123.22	-
KNOX, THERESA	TEACHER	101,640.02	-
KOCUREK, LAURA	TEACHER	76,774.41	216.00
KONG, KRISTA	TEACHER	95,023.79	26.28
KOSHLAY, ERIN	TEACHER	78,172.70	175.00
KOSMAN, KATHERINE	VICE PRINCIPAL	108,646.86	1,028.72
KOTSALIS, DEMETRA	TEACHER	102,446.84	1,075.46
KOTWAL, SHERNAZ	TEACHER	97,926.43	-
KRAUS, LANCE	TEACHER	102,220.59	100.00
KRAVCHENKO, ELINA	TEACHER	93,590.74	-
KRIEGER, CASSIE J.	TEACHER	80,587.66	313.41
KRZUS, SONJA	TEACHER	97,233.47	-
KUJAWA, TODD D.	TEACHER	77,090.87	-
KUMAR, RENUKA ARYA	TEACHER	78,595.22	-
KURYLYK, DALE J.	TEACHER	98,117.44	-
KUSNEZOV, TIFFANY	TEACHER	99,147.11	177.00
LABELLE, DELEE	TEACHER	95,259.43	-
LACHANCE, LISA M.	TEACHER	78,559.24	-
LAIDLAW, AMELIA R.	TEACHER	103,806.48	2,727.08
LAITY, KEN D.	TEACHER	77,453.43	-
LALANI, RIZWAN	TEACHER	90,777.02	-
LAMBERT, NICOLE	TEACHER	88,917.44	-
LANE, JULIE	SCHOOL PSYCHOLOGIST	75,319.70	207.40
LANE, LINDSAY	TEACHER	95,024.35	665.32
LANGAN, TAMARA T.	TEACHER	75,397.01	-
LANGRIDGE, SAMUEL J.	TEACHER	88,383.98	-
LAPOINTE, PATRICIA M.R.	TEACHER	91,397.40	-
LARSON, KIMBERLY	TEACHER	75,286.32	-
LAURIDSEN, KRISTI	TEACHER	99,385.92	111.15
LAWRANCE, LISA M.	PRINCIPAL	139,375.02	-
LAWRANCE, RON	COUNSELLOR	103,820.77	-
LE SAGE, ROBERT	TEACHER	98,061.37	-
LEBLANC, JANINE A.	TEACHER	94,526.63	-
LEBRUN, NICOLE E.	TEACHER	95,457.62	200.00
LEE, AIMEE K.	TEACHER	77,919.31	-
LEE, ANDREW H.	TEACHER	97,682.44	-
LEIER, CANDICE	TEACHER	88,629.23	-
LEMIEUX, PAULINE R.	TEACHER	99,170.43	199.47
LEMMEN, AIMEE	TEACHER	76,172.29	-
LEMMEN, KIEL C.	TEACHER	107,777.30	-
LENDVOY, CHELSEA M.	VICE PRINCIPAL	121,610.56	104.95
LENTON, ANDREW	TEACHER	100,648.01	-
LEONARD, LONA	TEACHER	95,261.90	-
LEVESQUE, THOMAS	VICE PRINCIPAL	130,951.35	8.00
LEVINGTON, EDWARD D.P.	CUSTODIAL SUPERVISOR	86,867.24	3,526.40
LINDE, PAMELA R.	TEACHER	76,383.44	-
LINDGREN, ANDREA A.	TEACHER	88,917.44	-
LINDGREN-STREICHER, KARL E.	VICE PRINCIPAL	129,593.55	1,786.48

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
LINDSAY, AILEEN A.	TEACHER	83,888.33	-
LINTON, SHELLEY D.	PRINCIPAL	138,332.18	53.13
LISTON, KELLI A.	TEACHER	77,592.72	-
LIU, JANIS YUN HAH	TEACHER	99,491.16	8.54
LIVERSIDGE, IAN G.	PRINCIPAL	147,002.46	112.11
LIVERSIDGE, LESLEY A.	TEACHER	97,157.28	-
LO, CATHERINE	TEACHER	95,457.62	-
LOCKETT, LISA M.	TEACHER	100,385.75	-
LOCKHART, NOREEN A.	TEACHER	78,107.22	-
LOUTET, SHAWNA	TEACHER	103,280.49	-
LOW, MACLEAN S.	TEACHER	95,609.26	30.09
LOWTHER, KHUSHJEET	TEACHER	76,755.52	28.72
LOZINSKI, GARY A.	VICE PRINCIPAL	134,697.29	1,063.44
LUDEMAN, KYLE D.	TEACHER	97,248.30	1,730.37
LUDEMAN, MICHELLE	TEACHER	100,013.37	216.00
LUNOCH, NIKKI A.	TEACHER	87,270.24	27.81
LYLE, REBECCA	COMPLIANCE COORDINATOR	79,633.70	2,473.89
LYMAN, MEGAN	TEACHER	77,946.89	-
LYON, CHRISTELLE	OCCUPATIONAL THERAPIST	100,181.97	395.53
LYSNE, MENOLLY	TEACHER	83,415.61	-
MAAS, PATRICIA J.	COUNSELLOR	101,104.08	-
MACDONALD, COLLEEN D.	TEACHER	83,074.61	-
MACDONALD, HEATHER L.	TEACHER	96,390.42	680.00
MACDONALD, JENNIFER R.	TEACHER	104,064.07	264.75
MACDONALD, KATHLEEN	TEACHER	97,465.69	-
MACDONALD, SARAH M.	TEACHER	82,499.64	33.59
MACGREGOR, ALEX	TEACHER	92,316.61	-
MACGREGOR, ELISA	TEACHER	93,593.68	26.25
MACINNES, ANDREA	VICE PRINCIPAL	118,497.81	30.09
MACKINNON, BARBARA A.	PRINCIPAL	139,756.59	102.75
MACLEOD, KATIE D.	TEACHER	92,324.95	-
MACNAMARA, BRUCE M.	TEACHER	97,948.66	-
MACPHERSON, SHANA	TEACHER	95,475.82	-
MACQUARRIE, DALE	TEACHER	100,668.70	-
MACQUARRIE, JODI L.	TEACHER	95,457.62	33.59
MAH, LEANNE M.	TEACHER	97,682.44	-
MAH, STEVEN K.	TEACHER	95,468.81	27.83
MAHAL, KEVIN	TEACHER	95,457.96	-
MAHER, SARA	TEACHER	76,149.69	-
MANG, REBECCA K.	TEACHER	79,471.41	-
MANN, YAS	TEACHER	97,703.42	238.50
MANTEL, CYNTHIA L.	TEACHER	95,457.62	-
MANWEILER, DARREN	TEACHER	99,382.40	-
MANWEILER, TAMARA A.	TEACHER	83,506.72	394.37
MARCHAND, GRACE D.C.	TEACHER	95,023.82	-
MARSH, MICHELLE	TEACHER	95,482.80	-
MARSHALL, ALLISON M.	TEACHER	97,598.53	28.72
MASSEY, JULIA	TEACHER	95,468.81	-
MASTIN, KAREN	TEACHER	95,241.57	-
MATHAY, SYLVIA	TEACHER	95,478.89	-
MATLOCK, SARAH	TEACHER	95,478.94	26.70

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
MATTHEW, MAYA S.	TEACHER	86,451.98	680.00
MAXWELL, LIESA	TEACHER	95,457.62	-
MAYNES, JENNIFER L.	TEACHER	95,265.77	-
MAZZEI, LYDIA C.	TEACHER	83,463.86	-
MCALISTER, BRANDON C.	TEACHER	78,464.02	-
MCBAY, SHAANA	TEACHER	92,980.49	-
MCBRIDE, KRYSTA L.	TEACHER	93,128.96	-
MCCAFFERTY, JULIE A.	TEACHER	95,457.62	28.72
MCCAFFERTY, SCOTT	TEACHER	94,774.63	-
MCCAIN, TED	TEACHER	89,134.19	-
MCCLAIN, JOANNA M.	TEACHER	88,939.83	-
MCCRAE, WILLIAM	TEACHER	89,156.58	-
MCCUAIG, TRICIA L. *	PRINCIPAL	140,798.18	14,597.27
MCGIMPSEY, BRENT D.	TEACHER	76,365.26	40.00
MCGREEVY, EMILY	TEACHER	82,382.94	181.79
MCINTOSH, CATHERINE J.	TEACHER	95,902.50	-
MCINTOSH, DAVID	TEACHER	102,464.54	-
MCINTOSH, JOCELYN	TEACHER	97,724.74	-
MCINTYRE, BRANDY L.	PRINCIPAL	118,917.48	175.00
MCKANNA, CATHY	TEACHER	95,480.01	-
MCKAY, KATHLEEN MARI	TEACHER	83,864.60	-
MCKENZIE, NICOLE	VICE PRINCIPAL	117,301.32	25.16
MCKEOWN, KATHARINE	TEACHER	75,315.00	-
MCKIMMON, AARON L.	TEACHER	90,843.80	-
MCPHEE, ALANA	TEACHER	95,457.62	-
MCPHERSON, LESLEY	TEACHER	91,164.45	-
MCRROBBIE, JILL	TEACHER	95,038.12	-
MCSPADDEN, NADINE R.	TEACHER	101,415.60	1,477.55
MEADEN, TRACEY	TEACHER	96,366.91	26.28
MEDEIROS, MANUEL	TEACHER	95,457.62	-
MEDLAND, LORI	TEACHER	94,784.33	-
MEHRASSA, ALI	TEACHER	110,874.74	1,260.00
MEHRASSA, RAMIN	PRINCIPAL	134,956.19	396.07
MENIC, KEVIN D.	TEACHER	96,182.81	-
MESSNER, AMY	TEACHER	97,514.79	356.92
MEYER, LINDSEY J.	TEACHER	97,490.87	-
MICHELSSEN, HEATHER	TEACHER	77,820.68	578.68
MIGUEL, VALERIE L.	TEACHER	89,171.79	-
MIHAILA, VALERICA	TEACHER	97,710.42	-
MIKES, LISA	TEACHER	97,465.69	-
MIKES, MATTHEW J.	TEACHER	97,829.16	-
MIKOLAY, DAWN E.	TEACHER	77,604.12	-
MILLAR, ALAN P.	PRINCIPAL	140,280.44	281.96
MILLER, TYLER J.	TEACHER	82,241.58	-
MINER, KIER	TEACHER	98,539.48	359.69
MITCHELL, CRAIG D.	PROGRAM MANAGER	84,705.47	572.92
MITCHELL, DEBBIE	TEACHER	95,457.62	-
MO, XIAO QING	MANAGER, ACCOUNTING	104,814.93	4,533.95
MOERMAN, CHRISTOPHER J.	TEACHER	79,783.53	-
MOIST, JANA M.	TEACHER	95,474.54	162.47
MONNON, KRISTINE E.	TEACHER	89,258.03	-

\* Expenses include travel expenses for International Student Recruitment.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
MONROE, DREW J.	TEACHER	75,882.86	-
MONTABELLO, ANNA L.	COUNSELLOR	91,884.73	-
MOONEY, JENNIFER	TEACHER	94,545.87	-
MOORE, STEVEN W.	TEACHER	97,682.44	-
MORAN, DEBBY	TEACHER	95,455.23	-
MORAN, PAUL D.	TEACHER	97,777.96	-
MORGAN, PENELOPE	TEACHER	87,502.82	-
MORROW, ELIZABETH M.	TEACHER	77,530.62	-
MOSS, PATTI L.	TEACHER	95,240.54	-
MOULE, JOHN W.	TEACHER	80,924.88	-
MUIR, DARIN	TEACHER	95,474.40	-
MULLENS, WHITNEY J.	TEACHER	89,150.34	-
MUNRO, ANDREA J.	VICE PRINCIPAL	113,136.90	175.00
MURDEN, MEGHAN	VICE PRINCIPAL	113,865.85	175.00
MURPHY, CYNTHIA	SPEECH & LANGUAGE PATHOLOGIST	99,866.93	1,680.88
MURPHY, DANIELLE M.B.	TEACHER	79,864.36	-
MURPHY, WILLIAM E.	TEACHER	97,688.49	-
MURRAY, HANNA E.	TEACHER	75,825.70	-
MURRAY, MADELAINE	TEACHER	95,480.01	-
MUYS, DAYNA L.	TEACHER	94,823.78	33.59
NAGY, JODIE	TEACHER	95,457.78	-
NEALE, MICHELE	TEACHER	94,502.46	30.46
NEGGERS, NICOLE M.	PRINCIPAL	138,332.18	512.32
NELSON, ANDRIA	TEACHER	97,756.24	566.09
NELSON, KAELEN	TEACHER	97,465.37	-
NELSON, MELISSA L.	TEACHER	97,272.07	-
NELSON, PAULA S.	TEACHER	98,122.78	-
NEUFELD, ANITA	TEACHER	93,001.14	1,146.88
NEUFELD, DEAN	TEACHER	95,718.61	-
NEUFELD, RYAN M.	TEACHER	95,265.75	-
NEUFELD, SARA C.	TEACHER	95,264.05	216.00
NEUMANN, LISA D.	TEACHER	76,760.80	344.32
NG, JESSICA K.	TEACHER	75,273.76	216.00
NIELSEN, NATALIE	TEACHER	97,499.78	-
NOBBS, KARA MICHEL	TEACHER	95,477.22	-
NOLF, ELODIE	TEACHER	95,260.14	-
NOSEK, SUSAN	TEACHER	95,493.29	-
NUNEZ, KATHLEEN	TEACHER	87,826.99	28.72
O'HALLORAN, KIM	TEACHER	95,457.78	-
O'LEARY, LAUREN R.	TEACHER	98,945.80	-
O'NEILL, MICHELLE	TEACHER	97,525.53	-
O'RIORDAN, CORRIE	TEACHER	77,223.06	-
O'SHEA, CHRISTINE	TEACHER	89,134.19	-
ODETTE, LAURA M.	TEACHER	95,045.85	-
OLDHAM, CARROLYN M.	TEACHER	94,043.07	30.83
OLDRIDGE, MICHAEL J.	TEACHER	95,996.69	-
OLSON, JOEL	TEACHER	90,681.99	-
OLYNYK, MEGAN J.	VICE PRINCIPAL	118,722.92	-
OPPAL, CRYSTAL	TEACHER	78,692.33	-
OPPEDISANO, DEREK	MANAGER, FACILITIES PLANNING	95,511.57	772.15
OROLOGIO, DIANA	TEACHER	75,143.78	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
OUARGHI, NOURA N.	TEACHER	80,798.55	-
OWEN, SHALYN N.	TEACHER	94,574.13	-
OWENS, TAMI L.	TEACHER	96,776.36	-
PAGE, CHRIS	TEACHER	81,672.54	102.84
PAGE, SACHA	TEACHER	103,835.31	-
PAJAK, KRISTY L.	TEACHER	95,457.62	-
PALMER, HEATHER K.	TEACHER	87,589.38	-
PARKER-CARRI, CHERIE L.	TEACHER	88,255.45	-
PARKINS, DAWN	TEACHER	99,491.99	-
PARKINSON, DREW D.	TEACHER	95,457.62	-
PARMAR, SUKHVINDER	TEACHER	94,810.38	-
PASQUALOTTO, JOSEPH A.	TEACHER	98,154.32	-
PASSAGLIA, SASHA K.	TEACHER	79,746.07	201.70
PATEL, HIMANSHU A.	PROGRAMMER - DATABASE DEVELOPMENT	81,456.95	782.43
PATON, JENISE R	TEACHER	76,166.37	216.00
PATRICK, PATRICIA C.	TEACHER	97,926.43	-
PATRICK, TODD	TEACHER	97,748.97	-
PATTERSON, A. GRAHAM	TEACHER	95,457.62	-
PATTERSON, TINA	TEACHER	95,023.49	-
PAULSON, JENNIFER	TEACHER	95,485.74	105.00
PAYAN, BRUCE	TEACHER	103,565.35	-
PAYMENT, RORY R.	TEACHER	101,569.71	341.68
PEARCE, MARGUIRETE *	MANAGER, INT. ED. MARKETING & RECRUITMENT	118,709.26	6,095.69
PEEBLES, BRENDA	TEACHER	92,898.55	487.42
PELWECKI, SHERRY	TEACHER	88,917.43	-
PENNELL, RENAE	TEACHER	81,753.47	362.18
PENNER, CYNTHIA	TEACHER	99,507.73	1,067.36
PERALEDA, JAVIER FRANCISCO	TEACHER	75,249.22	-
PERRETT, MARIE-NOELLE	TEACHER	97,487.75	-
PERUGGIA, ANTHONY	TEACHER	101,081.72	33.86
PIANKA, KRISTI	TEACHER	95,514.69	-
PICKERING, BRETT A.E.	TEACHER	83,898.57	-
POCHOP, IRENA	SENIOR MANAGER, COMMUNICATIONS	104,864.78	1,402.97
POGREBINSKY, KATERINA	TEACHER	97,485.51	-
POLACEK, LISA	TEACHER	93,166.25	487.42
POLITYLO, IHOR	DIRECTOR OF MAINTENANCE	90,678.93	2,156.84
POLLOCK, WHITNEY	TEACHER	77,814.91	-
PONTES-SERRA, LEYLA	TEACHER	76,454.65	-
POWER, CARSON M.	TEACHER	101,241.22	344.32
PREDDY, DEBORAH K.	TEACHER	88,713.30	-
PREIBISCH, PAMELA B.	TEACHER	98,656.95	-
PRICE, ALISHA	TEACHER	82,148.17	33.86
PRINCE, ROBERT J.	TEACHER	75,498.47	-
PROCYK, DANNY	TEACHER	93,206.86	-
QUALLY, NICOLE	TEACHER	95,480.01	216.00
RADOM, JEFF	TEACHER	100,093.93	-
RAIBLE, CHAD G.	PRINCIPAL	139,745.33	115.72
RANDLE, TREVOR J.	TEACHER	104,006.74	200.00
RANKIN, ALEXANDRA E.	TEACHER	107,727.32	-
RANKIN, VALERIE A.	TEACHER	88,917.12	-
RDZAK, EVELINA	SPEECH & LANGUAGE PATHOLOGIST	84,153.17	860.00

\* Expenses include travel expenses for International Student Recruitment.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
REAMSBOTTOM, ALLISON	TEACHER	88,917.12	-
REAMSBOTTOM, WESLEY D.	PRINCIPAL	138,268.11	1,000.00
REBER, AMANDA M.	MANAGER, HEALTH SAFETY & WELLNESS	104,131.76	7,147.98
REDDY, VIKAL R.	TEACHER	89,168.73	-
REID, ALICIA A.	TEACHER	79,276.49	332.56
REID, DARCEY A.	TEACHER	93,976.38	1,745.03
REID, RUSSELL S.	MANAGER, INFORMATION TECHNOLOGY	110,889.01	2,107.90
RICHARDSON, LAURA P.	TEACHER	97,682.44	-
RICHARDSON, STUART E. **	PRINCIPAL	174,600.82	78.39
RITCHIE, LISA P.	TEACHER	96,791.01	-
RITCHIE, VICTORIA L.	TEACHER	99,931.48	-
ROBERTS, AMANDA	TEACHER	95,240.54	-
ROKOSH, KERRY	TEACHER	87,723.20	-
RONDPRE, JOHN	TEACHER	99,701.39	-
ROSS, LINDSAY A.	TEACHER	89,134.19	-
ROSS, MICHAEL D.	TEACHER	95,480.01	-
ROWELL, DARREN	PRINCIPAL	145,230.43	109.71
ROWELL, JUANITA	TEACHER	88,497.27	-
ROWLEDGE-TOSCANI, SHERALYN	TEACHER	95,471.60	-
ROWLEY, NICOLE	TEACHER	92,774.50	374.41
RUMBLE-SIDDIQUE, LOUISE E.	TEACHER	89,147.89	-
RUPERT, NANCY	TEACHER	95,240.88	-
RYALL, WENDY L.	TEACHER	97,704.82	-
RYDER, ANGELA Y.	TEACHER	93,873.73	-
SAEEDI-MEPHAM, SIMON	TEACHER	89,195.76	-
SAGGU, SANDEEP S.	MANAGER, MAINTENANCE	107,266.46	5,179.92
SALES, JESSE	TEACHER	95,474.40	-
SAMUJH, MAUREEN	TEACHER	100,992.92	-
SANCHEZ, CHRISTINE S.M.	TEACHER	79,677.35	-
SANDERS, SHANNON M.	TEACHER	89,156.58	-
SANDHU, SANDEEP K.	TEACHER	88,911.92	-
SANDS, ERIN	TEACHER	92,349.08	-
SANTOS, SHAUNEEN	TEACHER	97,175.46	-
SARICH, EVA-MARIE	TEACHER	89,365.89	-
SASAKI, ELISHA L.	TEACHER	78,536.19	-
SAUL, MICHAEL	TEACHER	98,576.26	-
SCARCELLA, MELANIE	TEACHER	98,896.55	268.00
SCARCELLA, MICHAEL	DIRECTOR OF LEARNING SERVICES	154,217.38	6,290.99
SCHAFER, ADRIA E.	TEACHER	93,872.95	500.00
SCHLEPPE, SUSAN	TEACHER	97,682.44	-
SCHLEY, SHANNON J.	TEACHER	91,182.73	-
SCHMIDT, DENNIS O.	TEACHER	96,288.48	-
SCHROEDER, STEPHANIE C.	TEACHER	89,133.52	-
SCHULTE, MONICA	ASSISTANT SECRETARY TREASURER	147,185.06	4,640.05
SCHWARZ, CHERYL	PRINCIPAL	147,282.67	4,052.21
SCHWARZ, VINCENT JOHN	TEACHER	95,474.40	-
SCOTT, SUSAN M.	TEACHER	95,883.09	-
SCOTT, TANYA	TEACHER	95,474.39	-
SEBELA, JENNIFER E.	TEACHER	101,081.72	-
SEDERGREEN, MELANIE A.N.	TEACHER	91,741.08	-
SEDLAK, MICHAEL K.	TEACHER	88,710.61	-

\*\* Remuneration includes retirement allowance.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
SEMPER, DAVID	TEACHER	97,682.44	-
SERVANT, DONNA M.	PRINCIPAL	140,470.44	45.92
SEVERUD, JASON R.	TEACHER	95,474.40	357.59
SEVIOUR, JAMES	TEACHER	97,465.69	-
SHARPE, COLIN A.	PRINCIPAL	136,350.86	33.86
SHARPE, SHANNON L.	TEACHER	99,165.76	-
SHAY, ANDREA	TEACHER	89,156.58	-
SHEEHAN, JENNIFER E.	COUNSELLOR	109,882.00	679.38
SHERIDAN, ROBERT E.	TEACHER	76,956.58	-
SHERIDAN, ROBYN D.	VICE PRINCIPAL	115,669.29	105.77
SHIELDS, ALISON G.	TEACHER	82,193.39	-
SIDDIQUE, ISHTIAQ	TEACHER	98,062.77	324.95
SIGVALDASON, SUSAN	TEACHER	94,068.02	-
SILVA, CARLOS A.V.	TEACHER	98,879.61	-
SIMARD, MARIE DIANE	TEACHER	98,385.66	458.03
SIMON, JENNIFER J.	PRINCIPAL	137,532.18	-
SINGH, JASPAL	TEACHER	94,157.81	-
SINOW, GRETA K.	TEACHER	99,636.97	-
SINOW, KIRA	TEACHER	97,710.42	-
SIRSIRIS, DANA	DIRECTOR OF HUMAN RESOURCES	170,265.60	3,300.40
SITU, VICKI CHUN YAN	TEACHER	92,667.53	0.07
SKARTVEDT, NICHOLAS T.	TEACHER	77,289.26	-
SKERRATT, SHERRI	DISTRICT PRINCIPAL	150,385.20	5,927.99
SKIPSEY, JENNA	TEACHER	98,480.90	-
SMEED, ERIN H.	TEACHER	102,026.05	-
SMEED, MARK D.	TEACHER	97,953.92	26.70
SMILLIE, SARA	TEACHER	95,457.62	362.18
SMITH, BRIAN K.	TEACHER	97,710.42	270.00
SMITH, DELLA	TEACHER	95,526.82	-
SMITH, JANET L.	TEACHER	99,423.98	68.48
SMITH, KALEY M.	TEACHER	75,724.93	216.00
SMITH, KIM D.	TEACHER	96,562.39	-
SMITH, LISA	TEACHER	76,181.04	-
SMITH, TANYA J.A.	TEACHER	89,134.51	-
SOHI, PAM	TEACHER	95,934.19	-
SOMERSGILL, DUSTINE A.	TEACHER	76,370.85	-
SOMMERS, MICHELLE	TEACHER	99,148.94	-
SPAN, CASSANDRA	TEACHER	77,072.51	105.00
ST-AMOUR, DOMINIQUE	TEACHER	97,682.44	26.93
STANLEY, ADAM G.	PRINCIPAL	137,532.18	28.72
STEVENS, KIMBERLEY-ANN	TEACHER	95,253.12	-
STEVENSON, ANDREW D.	TEACHER	95,263.26	-
STEVENSON, DONNA V.	COUNSELLOR	102,368.38	54.53
STEWART, KATE	TEACHER	99,048.22	-
STEWART, ROBBIE G.	MAINTENANCE FOREMAN	79,138.75	1,119.60
STEWART, SUE	TEACHER	95,264.05	-
STRACHAN, JENNIFER A.	TEACHER	95,457.96	-
STRICKLAND, TRUDY M.	TEACHER	95,271.15	-
STROTHOTTE, ANDY SEBASTIAN	TEACHER	103,410.60	-
SYCH, GRANT	TEACHER	127,574.88	79.20
SZAKOS, MICHELLE K.	TEACHER	81,372.95	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
TAIT, TARA C.	TEACHER	97,248.29	74.18
TAKASAKI, TREVOR A.	TEACHER	98,041.00	375.30
TANG, BLAISE	TEACHER	79,000.06	391.72
TARAMPI, MONIKA E.	TEACHER	99,143.35	-
TARRANT, ALEXANDRA E.	TEACHER	95,244.36	145.08
TCHOI-MILLER, JULIA	TEACHER	97,792.18	22.50
TERRILLON, NICOLE	TEACHER	97,704.82	-
TERRIS, AMANDA	TEACHER	95,475.82	216.00
THIND, HARMEET K.	TEACHER	97,986.96	-
THIRD, ANDREW H.	TEACHER	85,453.88	-
THIRKELL, SHAWNA	TEACHER	95,739.50	-
THIRSK, ADRIAN A.	TEACHER	95,866.80	-
THOMPSON, KAREN A.	TEACHER	107,943.86	-
THOMPSON, PAUL	TEACHER	89,379.21	105.00
THOMSON, CRISTY	TEACHER	80,281.60	-
THOMSON, KEITH	TEACHER	97,926.43	-
THORARINSON, KAITLIN S.	TEACHER	79,917.24	48.72
THORBURN, TSITSI	TEACHER	97,682.44	-
TILLOTSON, KYLE D.	TEACHER	76,162.70	-
TINCKLER, MICHELLE J.	TEACHER	95,262.62	-
TOEWS, NATASHA D.	TEACHER	98,159.60	-
TOMLIN, SCOTT	TEACHER	88,713.56	-
TONES, JOANNA	TEACHER	97,761.85	-
TOSONI, LESLIE	TEACHER	94,825.99	-
TOUPIN, COLIN A.	TEACHER	96,888.20	-
TOUPIN, JODY	TEACHER	95,696.06	-
TOWNE, AMANDA	TEACHER	94,564.77	-
TRAN, DUC-HUNG JOHN	TEACHER	95,468.81	-
TREMBLAY, PATRICE J.G.	TEACHER	78,232.15	-
TRUC, JENNIFER	TEACHER	95,474.40	-
TRUDEAU, MARIA	TEACHER	95,457.62	-
TSANG, CAROL	TEACHER	103,982.97	-
TSIA, YIN	TEACHER	89,802.06	-
TUDOSE, ALEXANDRA	MANAGER, ENERGY & ENVIRONMENTAL SUSTAINABILITY	98,406.44	2,127.61
TULIP, MARK A.	TEACHER	89,150.13	-
TURBIDE, SANDRA	TEACHER	98,318.14	902.70
TYERS, MOONA	TEACHER	78,231.44	-
UMLAH, TRISHA R.	DISTRICT VICE PRINCIPAL	124,832.14	5,296.32
UPTON, DENISE	TEACHER	94,344.00	1,876.14
URDAHL-SERR, KIRSTEN M.	PRINCIPAL	141,370.78	1,626.90
URQUHART, GLENN	TEACHER	97,682.44	-
VALE, DAVIS	TEACHER	95,260.47	-
VALLY, MICHELLE J.	TEACHER	98,139.50	-
VAN DE MOND, MARTA	TEACHER	97,682.44	344.32
VAN DER PAUW, CARLA	TEACHER	97,726.49	27.92
VAN DER STARREN, KAITLYN	TEACHER	78,245.31	-
VAN NUYS, SARAH J.	TEACHER	97,759.12	33.86
VAN SICKLE, NICHOLE D.	TEACHER	89,140.13	-
VANDERGUGTEN, DAVID K.	ASSISTANT SUPERINTENDENT	167,516.94	4,303.21
VENDIOLA, SANSSEN LEE	TEACHER	95,502.03	697.67
VERMETTE, DEBRA	TEACHER	89,586.63	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
VON KROGH, NICOLE M.	TEACHER	97,573.90	-
VOS, JULIE	TEACHER	101,158.92	-
WADDEN, DIANE M.	VICE PRINCIPAL	119,803.47	4,084.94
WADE, MICHAEL	TEACHER	100,123.07	-
WADE, TESHA	TEACHER	89,134.19	-
WADGE, JENNIFER	TEACHER	75,963.60	-
WALKER, JENNIFER	VICE PRINCIPAL	124,998.33	-
WALL, ALLISON M.	TEACHER	100,876.15	645.89
WALLISCH, NATHALIE J.	TEACHER	93,064.70	-
WALTON, LISA	TEACHER	95,457.62	27.83
WALTON, TANYA J.	TEACHER	77,373.38	25.98
WARD, COLIN W.	TEACHER	91,131.68	-
WARD, KRISTIE	TEACHER	77,881.38	-
WARNE, MURIEL A.	TEACHER	78,429.31	62.08
WARREN, NICHOLAS	TEACHER	89,148.17	-
WATANABE, MICHIO	TEACHER	95,457.80	-
WATKINS, PAMELA Y.	TEACHER	86,575.13	-
WATSON, JIM	TEACHER	97,682.44	-
WEAR, COURTENAY	TEACHER	96,759.59	-
WEBB, GORDON	TEACHER	97,676.51	-
WEGER, VICKI J.	TEACHER	95,457.82	-
WEISER, KRISTEN	TEACHER	93,808.47	-
WELLINGTON, KELLY L.	TEACHER	95,457.62	-
WHALAN, KEVIN J.	TEACHER	77,030.57	-
WHEATLEY, JONATHAN	PRINCIPAL	140,671.12	1,047.24
WHITE, JAMES H.	TEACHER	97,936.38	-
WHITE, NANCY-KAY	TEACHER	95,457.62	-
WHITELOCK, POLLY	TEACHER	98,999.01	-
WHITFIELD, DAVID P.	TEACHER	99,611.27	-
WIEBE, STEVEN J.	PRINCIPAL	147,197.69	1,977.57
WIENS, DONNA	TEACHER	95,457.62	135.32
WILKIE, PATRICIA M.	TEACHER	97,682.44	-
WILLIAMS, BRIAN M.	TEACHER	98,970.63	41.42
WILLIAMS, CAROLINE	TEACHER	87,408.60	-
WILLIAMS, JENNIFER	TEACHER	95,387.55	-
WILLIAMS, LINDSEY M.	TEACHER	82,970.30	-
WILLIAMSON, DOREEN	TEACHER	100,755.72	-
WILLIAMSON, LYNN	TEACHER	81,275.28	-
WILSON, CRISTIN	TEACHER	94,572.05	72.54
WILSON, JESSICA B.	TEACHER	99,687.35	-
WINDBLAD, CHELSEA	TEACHER	88,149.38	-
WOLSTENHOLME, WENDY L.	TEACHER	89,377.00	-
WONG, CAROL	TEACHER	89,134.19	-
WONG, FIONA HOI YAN	TEACHER	81,029.56	27.45
WONG, NICOLE	TEACHER	76,616.71	-
WOO, LEE-ANDREA	TEACHER	97,730.36	29.19
WOOD, RACHEL	SCHOOL PSYCHOLOGIST	122,331.54	1,542.24
WOOD, SHONA A.	COUNSELLOR	85,294.30	-
WOODS, SUSAN K.	TEACHER	85,648.16	33.59
WUENSCH, KRISTA	TEACHER	82,613.55	31.25
WURSTER, RENATA C.	TEACHER	104,706.06	-

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
WYLES, JESSICA P.	TEACHER	85,423.20	-
XAVIER, DAVID	TEACHER	95,457.62	-
YATES, TARA JANEL	TEACHER	89,150.97	-
YIP, RAYLENE A.	TEACHER	88,703.68	-
YOXALL, KAREN L.	EXECUTIVE COORDINATOR	91,265.92	287.31
ZAGAR, DANIELLE	TEACHER	96,303.85	175.00
ZEPESKI, LINDSAY L.	TEACHER	88,957.01	-
ZILKOWSKY, KATHERINE M.	TEACHER	94,566.02	-
TOTAL FOR EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$ 75,000		\$ 79,616,875.75	\$ 277,692.11
REMUNERATION TO EMPLOYEES PAID \$ 75,000 OR LESS		61,093,488.74	106,987.39
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS		140,710,364.49	384,679.50
REMUNERATION TO ELECTED OFFICIALS		181,942.29	21,966.09
<b>CONSOLIDATED TOTAL, REMUNERATION PAID</b>		<b>\$ 140,892,306.78</b>	<b>\$ 406,645.59</b>
<b>TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN</b>		<b>\$ 7,882,675.83</b>	
<b>AND EMPLOYMENT INSURANCE</b>			

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, 2022**

**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 ended June 30, 2022.

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)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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
0962370 BC LTD DBA MODULAR ELE	\$ 41,214.81
AKHURST MACHINERY LTD.	33,413.41
AMAZON	834,059.02
APPLE CANADA INC.	675,331.31
ARCHWAY CONSTRUCTION LTD	1,359,365.97
ARI FINANCIAL SERVICES	33,059.00
ASTUDY INTERNATIONAL EDUCATION	29,190.00
AURORA CASCADE ENT. LTD.	563,079.42
BARAGAR ENTERPRISES LTD	35,700.00
BC HYDRO	1,079,295.08
BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION	81,054.34
BC SCHOOL TRUSTEES ASSOCIATION	62,590.44
BC TEACHERS' FEDERATION	3,330,762.85
BCIT	121,357.20
BISS, RON	30,000.00
BLACK PRESS GROUP LTD.	32,066.98
BLACKSTONE PAVING INC.	100,065.00
BOILEAU ELECTRIC & POLE LINE	126,643.31
BOSTON CONSTRUCTION CORPORATION	295,615.78
BOYDEN VANCOUVER	32,870.25
BRANDHAUS PROMOTIONS LTD	34,322.40
BUNZL CLEANING & HYGIENE	477,043.60
BUSY BEE SANITARY SUPPLIES INC	38,210.92
C.U.P.E. LOCAL 703	655,385.98
CAMFIL CANADA INC.	97,075.20
CANSTAR RESTORATIONS	42,032.18
CCI LEARNING SOLUTIONS INC.	47,340.26
CEDAR CREST LANDS (B.C.) LTD.	99,414.00
CITY OF MAPLE RIDGE	459,460.35
CITY OF PITT MEADOWS	116,570.18
CLOVERDALE PAINT	31,491.83
COMMISSIONER OF MUNICIPAL PENSIONS	5,517,891.07
COMMISSIONER OF TEACHERS' PENSIONS	22,407,660.13
COSTCO WHOLESALE	110,172.00
CREATIVE CHILDREN ART SUPPLIES	33,453.47
CRYSTAL GLASS	70,678.18
D.G. MACLACHLAN LIMITED	37,647.26
DAFCO FILTRATION GROUP	38,488.80
DESJARDINS FINANCIAL SECURITY LIFE ASSURANCE	176,116.39
DO IT EDUCATION GMBH	31,500.00
DOLLARAMA	26,127.82
DOMINOS PIZZA	30,513.44

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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>
DOUBLE V CONSTRUCTION	119,507.95
DR. AMY PARENT	95,710.72
EDUCAN CONSULTANTS	35,700.00
EDUCAN INSTITUTIONAL FURNITURE	31,618.83
ENTITY MECHANICAL LTD.	996,526.48
ENVIRO-VAC A DIVISION OF PARAGON REMEDIATION GROUP LTD.	54,568.11
ESC AUTOMATION INC.	411,333.71
EXPERIMENT E.V.	29,190.00
EZRA MAPLE RIDGE ENTERPRISES LTD	38,125.00
FIRST CLASS PLANNERS LTD.	25,896.42
FOCUSED EDUCATION RESOURCES SOCIETY	51,153.28
FORTIS BC	1,013,698.02
DR. TYLA FREWING	46,250.00
FRIESENS CORPORATION	135,402.99
FUNDAMENTALS CHILDCARE CENTRE	58,800.00
GALL LEGGE GRANT & ZWACK LLP	43,780.80
GFL ENVIRONMENTAL INC.	213,040.25
GLENCO ELECTRIC LTD.	247,814.70
GLOBAL EDUCATION EXCHANGE NETWORK	25,680.00
GORDON FOOD SERVICE CANADA LTD.	49,474.65
GRAND & TOY	270,513.66
HANEY BUILDERS SUPPLIES	85,330.32
HARRIS & COMPANY	97,632.51
HASUO, KEIKO	110,790.00
HIPi INDUSTRIES INC.	27,536.00
ICEF GMBH	31,417.20
IDIO HOME STUDIO	41,485.00
INDEX CONSTRUCTION (BC) INC.	371,041.75
INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC.	36,611.86
INTERNATIONAL BACCALAUREATE	52,310.62
INTERNATIONAL STUDENT SERVICES	26,345.00
K & E EQUIPMENT REPAIRS	88,186.90
KINETIC OHS SERVICES LTD.	34,766.97
KING & COMPANY	30,450.00
KOFFMAN KALEF LLP BUSINESS LAWYERS	30,294.79
KPMG LLP, T4348	32,668.13
KWANTLEN POLYTECHNIC UNIVERSITY	82,741.60
LASERNETWORKS INC.	176,482.52
LIFEWORKS (CANADA) LTD.	102,007.34
LONG & MCQUADE LTD.	32,690.87
MACK KIRK ROOFING & SHEET METAL LTD.	930,636.69
MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION	32,992.99

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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>
MAPLE RIDGE TEACHERS' ASSOCIATION	1,135,462.69
MARINE ROOFING (1996) LTD.	211,717.80
MATA BUSINESS SERVICE INC.	30,200.00
MAXWELL FLOORS LTD.	68,229.00
MCCULLOCH, LOUISE S.	44,000.00
MEADOW GARDENS GOLF COURSE	59,302.48
MEDICAL SERVICES PLAN OF BC	224,175.00
METRO MOTORS LTD.	67,254.88
MICROSOFT CANADA INC.	98,621.08
MINISTER OF FINANCE	204,697.50
MINISTER OF FINANCE (EHT)	2,715,188.33
MINUTEMAN PRESS	27,548.27
MSH INTERNATIONAL (CANADA) LTD.	167,695.77
NATIONAL AIR TECHNOLOGIES	73,508.47
NEPTUNE SECURITY SERVICES INC.	61,621.88
NEVILLE'S HAPPY PLACE SUPPORT GROUP SOCIETY	87,811.92
NEW RHODES CONSTRUCTION INC.	58,516.66
NOBLE BRITISH COLUMBIA	30,309.74
OHR WHISTLER MGMT DBA WESTIN RESORT & SPA	37,851.66
OLYMPIC INTERNATIONAL SALES LTD.	32,681.89
ONETEAM SPORTS GROUP	40,230.42
ORION SECURITY SYSTEMS LTD.	56,936.90
OSS SEGERO CORP.	91,770.00
PACIFIC BLUE CROSS	4,317,925.89
PACIFIC COAST FIRE EQUIPMENT (1976) LTD.	163,780.38
PARK N PLAY DESIGN COMPANY LTD.	172,814.18
POWERSCHOOL CANADA ULC	178,845.13
PREDOM CONSTRUCTION	147,036.75
PUBLIC EDUCATION BENEFITS TRUST	2,196,558.28
QUALITY CLASSROOMS	26,175.90
QUESTIC CONTRACTING DBA PLAYQUEST	170,285.05
REAL CANADIAN SUPERSTORE	88,595.04
RECEIVER GENERAL FOR CANADA	36,540,899.89
REGAL CONTROLS LIMITED	28,036.89
RICOH CANADA INC.	75,101.42
RIDGE MEADOWS CHILD DEVELOPMENT	67,492.08
RITE-WAY FENCING INC.	33,912.90
ROBERT BROWNE GRAPHICS	56,170.76
ROCKY POINT ENGINEERING LTD.	86,934.57
SANTOS, DAVID	30,000.00
SAVE ON FOODS	50,135.25
SCHOLASTIC CANADA LTD.	127,320.46

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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>
SCHOOL SPECIALTY CANADA	40,858.28
SECURITAS CANADA LTD.	156,178.36
SILVER RIDGE PROMOTIONS	80,346.64
SKYLINE ATHLETICS	47,977.46
SNOW CAP ENTERPRISES LTD.	86,273.43
SOFTCHOICE CORPORATION	560,431.41
SOUNDRITE SERVICES LTD.	30,106.22
SOURCE OFFICE FURNISHINGS	44,313.92
SOUTHERN BUTLER PRICE LLP	203,592.09
SPINDOR, MICHELLE OR DON	29,076.00
STAPLES ADVANTAGE VANCOUVER	244,965.18
STATE CHEMICAL LTD.	53,118.84
STUDENT MANAGEMENT GROUP	85,500.00
SURGICALLY CLEAN AIR	40,780.54
SWANESET BAY COUNTRY CLUB	52,827.25
SYSCO FOOD SERVICES OF CANADA INC.	370,002.34
TEACHER REGULATION BRANCH	100,560.00
TECHNICAL SAFETY BC	26,129.47
TELUS COMMUNICATIONS (BC) INC.	124,459.31
TELUS MOBILITY	96,788.97
TERRY FOX FOUNDATION	36,755.12
THE LIBRARY CORPORATION	41,450.57
THIRDWAVE BUS SERVICES	593,628.14
TIMBERLINE RANCH	29,985.86
TLD COMPUTERS INC.	95,981.61
TMC IT AND TELECOM CONSULTING	57,750.00
TOTAL SITE SERVICES LTD.	38,794.35
TRANE CANADA T42324C	267,279.81
TUNDRA PLUMBING LTD.	69,113.03
UPANUP STUDIOS INC.	30,656.86
UZBL	37,499.09
VANCOUVER COMMUNITY COLLEGE	280,549.85
WALMART	30,817.37
WEBIR AUTOMATION & CONTROLS SERVICES LTD.	100,153.03
WESTERN CAMPUS RESOURCES	29,804.77
WHISK CATERING	35,422.98
WORK TRUCK WEST	61,600.00
WORKSAFE BC	1,642,172.52
YSI ACADEMY LTD.	33,110.00
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$ 25,000</b>	<b>\$ 102,093,698.09</b>

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**  
**FISCAL YEAR ENDED JUNE 30, 2022**

**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>
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$ 25,000 OR LESS</b>	<b>\$ 9,731,282.55</b>
<b>CONSOLIDATED TOTAL, PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$ 111,824,980.64</b>

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

**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, 2022**

**EXPLANATORY NOTES**

As the SOFI is reported on a cash basis and the audited financial statements of the Board of Education of the School District No. 42 (Maple Ridge - Pitt Meadows) are prepared on an accrual basis, differences may exist between these separate sets of statements.

**For the Schedule of Remuneration and Expenses:**

- Remuneration includes any form of salary, wages, taxable benefits, 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, retirement allowances, and compensatory time not taken in addition to regular salary, taxable benefits for auto allowances for employees who regularly use their personal vehicle for school district business, and flex benefit credits. Remuneration does not include payments made to third parties on behalf of an employee.
- Salary and benefit amounts recovered from third parties are not deducted from remuneration for SOFI purposes but are deducted from gross salary and benefits in the financial statements.
- Expenses include travel expenses, memberships, tuition, relocation, vehicle leases, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee, and which have not been included in 'remuneration'. The amounts reported do not reflect payments subsequently reimbursed by an employee.
- Expenses paid in respect of employees include 100% of sales taxes paid, whereas the expenditures in the financial statements are shown net of the Goods and Services Tax (GST) rebate.

**For the Schedule of Payments for the Provision of Goods & Services:**

- 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.
- Amounts paid to the Ministry of Education and Child Care (MECC) as a deduction from grants issued by MECC are included in Services and Supplies expenditures in the financial statements but are not included in this schedule. These are for shared services which include MyEdBC, Next Generation Network charges, Schools Protection Program, Coordinated Legal and Arbitration Support Services (CLASS), and the Capital Asset Management System.
- A significant portion of the supplier payments represents contributions to pension and employee benefit plans (including the employees' share of contributions) and contractors for capital projects.
- The list of payments to suppliers include 100% of the sales taxes paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- 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 amount reported in the operating expenditures within the financial statements.



**ITEM 4**

To: **Board of Education**

From: Chairperson  
Elaine Yamamoto

Re: **COMMITTEE APPOINTMENTS**

Date: December 7, 2022  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

**THAT the Board receive for information the attached committee appointments for a period of one year ending November 2023.**

Attachment

**Board Representatives for 2022/2023****Committees of the Board**

Budget	Committee of the Whole
Finance	Committee of the Whole
Policy Development	Gabe Liosis, Kim Dumore Elaine Yamamoto, Alternate
Facilities Planning	Committee of the Whole

**Advisory Committees**

Education	Pascale Shaw, Hudson Campbell Mike Murray, Alternate
Aboriginal Education	Kathleen Sullivan, Elaine Yamamoto Pascale Shaw, Alternate

**Contract Representation**

Principals/Vice Principals	Kathleen Sullivan
MRTA including Bargaining	Elaine Yamamoto
CUPE including Bargaining	Mike Murray
Exempt	Pascale Shaw

**Other Representation**

Student Voice	All Trustees Rotating
District Parent Advisory Council	All Trustees Rotating
BCSTA Provincial Council	Mike Murray Gabe Liosis, Alternate
BCPSEA	Elaine Yamamoto
Municipal Advisory Committee on Accessibility and Inclusiveness	Hudson Campbell Kathleen Sullivan, Alternate
Maple Ridge-Pitt Meadows Arts Council	Pascale Shaw Hudson Campbell, Alternate
Ridge Meadows Education Foundation	Mike Murray Kathleen Sullivan, Alternate
Social Policy Advisory Committee	Gabe Liosis Kim Dumore, Alternate
Transportation Advisory Committee	Gabe Liosis Elaine Yamamoto, Alternate
Youth Planning Table	Hudson Campbell Kim Dumore, Alternate
Culture Collective Network	Kim Dumore Elaine Yamamoto, Alternate
Ridge Meadows Overdose Community Action Team	Kim Dumore Pascale Shaw, Alternate
English Language Learners Consortium	Elaine Yamamoto Kathleen Sullivan, Alternate
Parks, Recreation and Culture Advisory Committee	Mike Murray Kathleen Sullivan, Alternate
City of Pitt Meadows Community Support Select Committee	Kathleen Sullivan Hudson Campbell, Alternate



**ITEM 5**

To: **Board of Education**

From: Superintendent  
Harry Dhillon

Re: **SUPERINTENDENT'S UPDATE**

Date: December 7, 2022  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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



**ITEM 6**

To: **Board of Education**

From: Aboriginal Education Advisory  
Committee

Re: **RECEIVE MINUTES OF MEETING**

Date: December 7, 2022  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

**THAT the Board receive the November 23, 2022, Minutes of the Aboriginal Education Advisory Committee, for information.**

Attachment



## **SD42 Aboriginal Education Advisory Committee**

### **November 23, 2022 Meeting Minutes**

#### **In attendance:**

Elaine Yamamoto (Trustee), Kathleen Sullivan (Trustee), Shannon Adams (KFN Education Coordinator), Lisa Shepherd (GEMS Vice President), Ginna Berg (FRIS), Cathryn Blanco (principal), Kristi Blakeway (principal), Billie Seneviratne (ASW), Katrina Haintz (ASW), Alison Garneau (ART), Ali Chubaty (ART), Michelle Chabot (ART), Lara Cooley (ART), Jessica Knott (ART), Kirsten Urdahl-Serr (Principal), Kathleen Anderson (Vice Principal), Sharon Hack (Administrative Assistant), Cheryl Schwarz (Assistant Superintendent), Shannon Derinzy (Deputy Superintendent)

#### **Discussion:**

##### **1. General updates for departmental activities:**

- Information was shared about events on June 20, 2022, to recognize National Indigenous Peoples' Day
- November 3, 2022, Family Community Connections event with community partners
- Leadership activities highlights include Alouette Elementary student leaders preparing school for National Day for Truth and Reconciliation for a drumming circle
- Secondary leadership students spent a day at Kwantlen Nation
- Upcoming leadership event in January 2023 will have a Métis focus
- March 2, 2023 students will be gathering for a Student Forum to invite their input on initiatives needed to support identity and belonging
- Update on work to enact recommendations of the Deepening Indigenous Education and Equity Report

##### **2. For the Accumulated Surplus from the 2021-22 budget for Aboriginal Education, a budget was prepared and approved both by the Board of Education and the Ministry of Education and Child Care based on input collected at the September Aboriginal Education Advisory Committee meeting.**

##### **3. Terms of Reference:**

Dialogue ensued on having a different opportunity for families to engage in the department through a 'parent advisory'.

4. Upcoming dates for 2022-2023 were shared:

Family Events

- November 3, 2022 – Community Connections
- December 8, 2022 – Winter Celebration
- February 16, 2023 – Family Focus
- May 18, 2023- Awards
- June 20, 2023 – National Indigenous Peoples' Day

Advisory Meetings

- November 8, 2022
- February 28, 2023
- March 28, 2023
- April 18, 2023
- June 6, 2023

To: **Board of Education**

From: Chairperson  
Elaine Yamamoto

Re: **DISTRICT PARENT ADVISORY  
COUNCIL**

Date: December 7, 2022  
(Public Board Meeting)

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**Information**

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**Date of meeting:** November 30, 2022

**Items discussed:**

Assistant Superintendent David Vandergugten presented on:

- School closure decision making process;
- First Aid in Schools - Work Safe BC guideline;
- Kindergarten registration presentation – December 1, 2022 presented on zoom and recorded for later viewing; and
- Professional development in SD42.

Trustee Report (Elaine Yamamoto and Kim Dumore)

- New, expanded school announcement – Eric Langton;
- New board have completed three days of orientation and will attend BCSTA Academy training;
- Looking forward to in person Winter Holiday concerts and other events including fundraisers. Please invite trustees.

**Items referred to the Board of Education:** January 25, 2023, DPAC meeting - location to be determined but will be in-person. Trustee 101 will be presented.

**Date of next meeting:** December 14, 2022

**ITEM 8**

To: **Board of Education**

From: Trustee  
Mike Murray

Re: **RIDGE MEADOWS EDUCATION  
FOUNDATION**

Date: December 7, 2022  
(Public Board Meeting)

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**Information**

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**Date of meeting:** November 21, 2022

**Items discussed:**

The following items were discussed:

1. The date and agenda for the Annual General Meeting was discussed. The meeting will be held on December 5, 2022.
2. The Treasurer shared the year end financials noting there will be a difference in the following year related to the market adjustments during the current year.
3. A discussion ensued about the need for an audit. Further review will be completed concerning the cost and necessity of the audit noting that funds used in this way are then not available for school grants.
4. The development of an annual report was also discussed and responsibility assigned for follow up.
5. Follow up on a new donor fund was also assigned noting that the process for enquiries will be to notify the chairperson who will assign board member follow up.
6. Direct contact between school district staff responsible for the scholarship book and the RMEF contractor was identified as being required with follow up assigned.
7. A committee was assigned to carry out a further review with the contractor on expanded roles and responsibility now that the accounting function has been successfully transferred.
8. The school grants process was discussed and clarified noting that cheques for approved grants are to be given to the school district to be paid out as needed as school projects proceed.
9. The Board reflected on the recognition event noting that it should be annual. There were several suggestions for how it might be enhanced through representation of absent students by their parents etc.

**Date of next meeting:** Monday, December 5, 2022. (Annual General Meeting).

**ITEM 9****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 8, 2022, Special Closed**

Call to Order	Meeting called to order at 3:20 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Information Item	Received
Decision Items	Approved as circulated
Adjournment	Meeting adjourned at 4:53 p.m.

**June 15, 2022, Closed**

Call to Order	Meeting called to order at 1:11 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Superintendent Decision Item	Approved as circulated
Secretary Treasurer Decision Item	Approved as circulated
Superintendent Information Items	Received
Secretary Treasurer Information Items	Received
Committees	Received
Adjournment	Meeting adjourned at 3:22 p.m.

**June 15, 2022, Special Closed**

Call to Order	Meeting called to order at 3:23 p.m.
Motion of Exclusion	Approved
Correspondence	Received
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Adjournment	Meeting adjourned at 3:25 p.m.

**June 22, 2022, Special Closed**

Call to Order  
Motion of Exclusion  
Approval of Agenda  
Decision Item  
Adjournment

Meeting called to order at 9:06 a.m.  
Approved  
Approved as circulated  
Approved  
Meeting adjourned at 12:24 p.m.

**June 22, 2022, Special Closed**

Call to Order  
Motion of Exclusion  
Approval of Agenda  
Decision Item  
Adjournment

Meeting called to order at 12:44 p.m.  
Approved  
Approved as circulated  
Approved  
Meeting adjourned at 4:31 p.m.

**June 22, 2022, Special Closed**

Call to Order  
Motion of Exclusion  
Approval of Agenda  
Decision Item  
Adjournment

Meeting called to order at 4:35 p.m.  
Approved  
Approved as circulated  
Approved as circulated  
Meeting adjourned at 4:43 p.m.

**June 30, 2022, Special Closed**

Call to Order  
Motion of Exclusion  
Approval of Agenda  
Decision Item  
Adjournment

Meeting called to order at 8:01 a.m.  
Approved  
Approved as circulated  
Approved as circulated  
Meeting adjourned at 8:06 a.m.

**September 7, 2022, Special**

Call to Order  
Motion of Exclusion  
Approval of Agenda  
Decision Item  
Adjournment

Meeting called to order at 11:04 a.m.  
Approved  
Approved as circulated  
Approved as circulated  
Meeting adjourned at 1:03 p.m.

### **September 7, 2022, Closed**

Call to Order	Meeting called to order at 2:47 p.m.
Motion of Exclusion	Approved
Correspondence	Received
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Superintendent Decision Item	Approved as circulated
Superintendent Information Items	Received
Motion to Extend	Approved
Secretary Treasurer Information Items	Received
Committees	Received
Adjournment	Meeting adjourned at 4:43 p.m.

### **October 12, 2022, Special Closed**

Call to Order	Meeting called to order at 12:42 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Decision Items	Approved as circulated
Recessed	Meeting recessed at 1:55 p.m.
Reconvened	Meeting reconvened at 2:46 p.m.
Superintendent and Secretary Treasurer Information Item	Received
Recessed	Meeting recessed at 3:17 p.m.
Reconvened	Meeting reconvened at 3:28 p.m.
Approval of Minutes	Approved
Adjournment	Meeting adjourned at 3:29 p.m.