

Wednesday, November 28, 2012
6:00 p.m.

District Education Office
22225 Brown Avenue
Boardroom

A G E N D A

*“Just because you got the monkey off your back doesn’t mean the circus has left town”
~ George Carlin*

A – OPENING PROCEDURES

1. Call to Order
2. Correspondence ITEM 1
 - i. Michele Babchuk, Chair – School District No. 72 (Campbell River)
(November 5, 2012) Subject: Trades and Technology Programs
 - ii. Natasha Etherington
(November 9, 2012) Subject: Human Rights Victory
3. Ordering of Agenda
4. Invitation for Public Input to matters on the Agenda

B – CONFIRMATION OF MINUTES

1. November 7, 2012 ITEM 2

C – PRESENTATIONS

1. Safe Schools – ITEM 3
Bruce Cunnings, Manager of Safe Schools
Corporal A. Dunlop, NCO i/c Youth Resource Unit, RCMP
2. Breaking Down the Walls –
Grant and “Friends”

D – DELEGATIONS

E – CHAIR REPORT

F – DEFERRED ITEMS

G – TRUSTEE MOTIONS

H – CHIEF EXECUTIVE OFFICER’S REPORT

1. Decision Items
 - a) Superintendent of Schools
 - b) Deputy Superintendent
 - c) Secretary Treasurer
 - i. Statement of Financial Information (“SOFI”) ITEM 4
 - ii. Financial Statements – First Quarter *(To be Distributed)* ITEM 5
 - iii. Policy 2925: Trustee – Provision of Resources ITEM 6

2. Information Items

- a) Superintendent of Schools
 - i. Teacher Coverage Under WorkSafeBC
- b) Deputy Superintendent
- c) Secretary Treasurer

ITEM 7

I – COMMITTEE BUSINESS

1. Committees of the Whole

- a) 2011 - 2012 Finance
- b) 2012 - 2013 Budget
- c) Advocacy
- d) Human Resources

2. Committee & Advisory Committee Reports

- a) Aboriginal Education
- b) Board Policy Development
- c) District Student Advisory
- d) Education
- e) French Immersion Advisory
- f) Inclusive Education
- g) Transportation

J – QUESTION PERIOD

- 1. Trustee Questions
- 2. Staff Questions
- 3. Employee Group Questions
- 4. DPAC Questions
- 5. Public Questions

K – TRUSTEE REPORTS

- 1. BC School Trustees' Association Provincial Council
- 2. District Parent Advisory Council
- 3. Joint Parks and Leisure Services
- 4. Municipal Advisory & Accessibility
- 5. Ridge Meadows Community Arts Council
- 6. Ridge Meadows Education Foundation
- 7. Social Planning Advisory:

http://www.mapleridge.ca/EN/main/municipal/728/9982/spac_agenda_minutes.html

- 8. Tzu Chi Foundation
- 9. Youth Society
- 10. Other Board Liaison Representative Reports
 - a) Good News Items
 - b) Public Disclosure of Closed Meeting Business

ITEM 8

L – OTHER BUSINESS

M – ADJOURNMENT



ITEM 1

To: Board of Education

From: Chairperson
Mike Murray

Re: **OPENING PROCEDURES**

Date: November 28, 2012
(Public Board Meeting)

Information/Decision

1. CALL TO ORDER

2. CORRESPONDENCE (Information Item)

- i. Michele Babchuk, Chairperson – School District No. 72 (Campbell River)
(November 5, 2012) Subject: Trades and Technology Programs
- ii. Natasha Etherington
(November 9, 2012) Subject: Human Rights Victory

RECOMMENDATION

THAT the Board receive all correspondence for information.

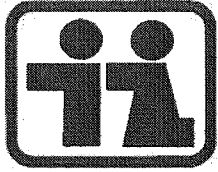
**** Attachments**

3. ORDERING OF AGENDA (Decision Item)

RECOMMENDATION:

THAT the Agenda be ordered as circulated.

4. Invitation for Public Input to matters on the Agenda



School District 72

Campbell River, B.C.

425 Pinecrest Road, Campbell River, B.C. V9W 3P2 • Tel: 250.830.2300 • Fax: 250.287.2616 • www.sd72.bc.ca

November 5, 2012

Mr. Don McRae
Minister of Education
PO Box 9045 Stn Prov Govt
Victoria, B.C. V8W 9E2

Dear Minister McRae,

At our October 16, 2012 meeting, the School District 72 Board of Education requested that I convey to you our concerns in our ability, and that of other school districts around the province, to continue to enhance trades and technology programs under the current level of funding.

As British Columbia continues to anticipate a shortage of skilled tradespeople, trades and technology programs will become increasingly important. Middle and secondary schools can serve a vital role in continuing to propel and sustain British Columbia's economy by utilizing and further enhancing their trades and technology programs as a means to equip students to enter the skilled labour force.

As a Board however, we are increasingly concerned about the ability to provide safe and effective learning environments given the inherently industrial settings that teaching and learning in trades and technology education must occur within.

Class size and composition, appropriate education assistant training, difficulties in finding teachers with appropriate trades and technology qualifications, and the ability to provide and maintain complex machinery, as well as provide appropriate supplies are all factors that are making it increasingly difficult for public schools to provide programs of substantive merit.

As a school district, we offer Secondary School Apprenticeship programs and have partnered with our local post-secondary institution, North Island College, to provide underage admission for grade 11 and 12 students. This allows those students inclined towards a trade to earn both Dogwood graduation credits and credit for the first level of technical training associated with apprenticeship programs. Through work experience placements, students earn credit towards the on-the-job component of their apprenticeship.

Last year, all 14 students enrolled in this accelerated credit towards industry training program successfully completed their level one carpentry training and got a head start towards becoming journeyman carpenters.

While school districts such as ours are working diligently to create and provide these personalized learning opportunities, sadly an increasing number of young people have to leave British Columbia to find apprenticeship opportunities in other provinces such as Alberta.

Continued..... Page 2

Page 2
November 5, 2012
Minister of Education

We would appreciate your consideration of increased funding to support trades and technology programs in public schools and would call upon government to provide renewed incentives to increase apprenticeship opportunities within our province.

Sincerely,



Michele Babchuk, Chair
Board of Education, School District 72

C: Board of Education, School District 72
 Thomas Longridge, Superintendent of Schools
 Nevenka Fair, Assistant Superintendent
 Kevin Patrick, Secretary-Treasurer
 BCSTA for distribution to all Boards of Education
 Robin Austin, MLA Skeena, Chair, Critic for Education
 Claire Trevena, MLA
 Phil Cizmic, President, CRPVPA
 Elaine Thompson, President, CRDTA
 Christine Szafluk, President, CUPE Local 723
 Michael Savoie, Chair, DPAC

**For the attention of SD42 Board of Education, Principals and The Honourable
Christy Clark Premier@gov.bc.ca**

9th November 2012

Sent via Email: Eleanor_Palis@sd42.ca

Dear Eleanor,

Human rights victory – school board discriminated against boy with dyslexia

Following the press reports of today regarding the legal action case of Rick Moore please hear my plea for your consideration of:

1. Summer reading camps – **solution**: hire in a professional to test all these children (already identified by the school) for dyslexia every year.
2. Provide yearly **mandatory** training and updates for staff and support staff in dyslexia. The research in this and other areas such as ASD is rapidly changing on a year to year basis. The training a teacher received 5 years or more ago is most likely not applicable.

A diagnosis of dyslexia will change a young person's life and provides parents with information on other forms of education available to them.

Please don't allow another ten years to pass without any thought or consideration in this area. In Alberta all children are tested in grade 3 for dyslexia. We are failing children in British Columbia.

I have sat through a Board meeting with a presentation from the correctional services on prisoners educating children in schools on the ills of gangster life. The irony of this perhaps did not occur to you that many people are not diagnosed with dyslexia or other learning disabilities until they hit a correctional institution. When a person feels isolated they are vulnerable and more likely to edge towards the fringes of society. We can stop this by a simple test.

Walt Disney was a dyslexic. Dyslexics are amazing. 1 in 10 children are dyslexic.

Yours sincerely,

Natasha Etherington



ITEM 2

To: Board of Education

From: Chairperson
Mike Murray

Re: **CONFIRMATION OF MINUTES**

Date: November 28, 2012
(Public Board Meeting)

Decision

RECOMMENDATION:

THAT the Minutes of the November 7, 2012 Public Board Meeting be approved as circulated.

Attachment

IN ATTENDANCE:

BOARD MEMBERS:

Board Chairperson – Mike Murray
Vice-Chairperson – *absent*
Trustee – Susan Carr
Trustee – Ken Clarkson
Trustee – Kathy Marshall
Trustee – Sarah Nelson
Trustee – Dave Rempel

STAFF:

Superintendent – Jan Unwin
Secretary Treasurer – Flavia Coughlan
Deputy Superintendent – Laurie Meston
Mgr. of Communications/Community Relations – Irena Pochop
Executive Assistant – Tracy Orobko

ABSENT:

Trustee – Eleanor Palis

A. OPENING PROCEDURES

Call to Order

The meeting was called to order at 6:00 p.m.

The Chair welcomed and thanked everyone for attending.

1. Correspondence

- Richmond School District No. 38 – (Oct. 16, 2012) Subject: *Richmond Brief*
- Jamie Brennan, Chairperson – School District No. 68 (Nanaimo-Ladysmith)
- (Oct. 29, 2012) Subject: *\$10/day/Child Care*
- Don McRae, Honourable Minister – Ministry of Education - (Oct. 30, 2012) Subject: *Aboriginal Education*

Moved: Trustee Rempel

Seconded: Trustee Carr

THAT the Board receive all correspondence for information

CARRIED

2. Ordering of Agenda

Moved: Trustee Rempel

Seconded: Trustee Clarkson

THAT the Agenda be ordered as circulated.

CARRIED

The Chair opened the floor to others wanting to speak to the Agenda.

B. CONFIRMATION OF MINUTES

1. October 24, 2012 Public Board Meeting Minutes

Moved: Trustee Rempel

Seconded: Trustee Clarkson

THAT the Minutes of the October 24, 2012 Public Board Meeting be approved as circulated.

CARRIED

C. PRESENTATIONS

Halia Hirniak, District Helping Teacher-Librarian – Bookfest

Halia Hirniak, Lucinda Tooker and Rosalee Passmore, Teacher-Librarians, attended the meeting in fictional character costumes promoting the upcoming Bookfest on November 26, 2012.

Vancouver Author, Dan Bar-el *“Things are Looking Grim, Jill”* and *“Things are Looking Up, Jack”*, will be in attendance at The Act and the Gregg Moore Youth Centre. Mr. Bar-el will also be making appearances at schools the following day.

Ms. Tooker was pleased to announce the BC Teacher Librarians’ Association local chapter have volunteered to host the annual BCTLA conference on the Provincial Professional day on October 25, 2013. It is expected there will be 300 participants and the group is in the process of organizing venues, speakers and presenters.

The Superintendent commended and thanked all Teacher-Librarians on behalf of the students and colleagues for their passion and dedication.

Moved: Trustee Rempel

Seconded: Trustee Marshall

THAT the Board receive Halia Hirniak, District Helping Teacher-Librarian’s Bookfest presentation for information.

CARRIED

D. DELEGATIONS

E. CHAIR REPORT

F. DEFERRED ITEMS

G. TRUSTEE MOTIONS

H. CHIEF EXECUTIVE OFFICER’S REPORT

1. Decision Items

a) Superintendent of Schools

Registration Acceptance Criteria

Moved: Trustee Rempel

Seconded: Trustee Clarkson

THAT the Board approve the attached Acceptance Criteria for January 1, 2013.

CURRENT:

Acceptance Criteria for Prioritizing Placements for All Registrations

1. IN catchment with siblings already attending catchment school (proof of residency required
OR displaced catchment siblings on district list)
2. IN catchment (proof of residence required)
3. OUT of catchment with siblings
4. IN catchment daycare
5. OUT of catchment without siblings
6. OUT of district with siblings
7. OUT of district without siblings

PROPOSED BEGINNING JANUARY 1, 2013:

Acceptance Criteria for Prioritizing Placements for All Registrations

1. Siblings of students already attending desired elementary school (currently grades K to 6)
2. IN catchment (proof of residence required)
3. IN catchment daycare (proof of daycare in catchment required)
4. OUT of catchment without siblings
5. OUT of district

CARRIED

b) Deputy Superintendent

c) Secretary Treasurer

School District No. 42 Business Company

Moved: Trustee Rempel

Seconded: Trustee Carr

1. THAT the Board approve the audited financial statements for the School District No. 42 Business Company for the year ending June 30, 2012 for submission to the Ministry of Education.

CARRIED

Moved: Trustee Rempel

Seconded: Trustee Clarkson

2. THAT Bylaw #1 – 2012/2013 be given three (3) readings at this meeting (vote must be unanimous).

CARRIED

BYLAW RECOMMENDATION:

Moved: Trustee Carr

Seconded: Trustee Clarkson

1. THAT Bylaw #1 – 2012/2013 be approved as read a first time.
2. THAT Bylaw #1 – 2012/2013 be approved as read a second time.
3. THAT Bylaw #1 – 2012/2013 be approved as read a third time and finally adopted.

CARRIED

Borrowing Resolution

Moved: Trustee Rempel

Seconded: Trustee Clarkson

THAT in accordance with Section 139 of the *School Act* and School Regulation section 10 the Board of Education of School District No. 42 be authorized to borrow an amount not to exceed \$6,500,000. Of which \$2,500,000 as fluctuating, revolving basis as required by way of a temporary operating loan and additional funds of \$4,000,000 at any time to meet current operating expenditures of the Board, such sums to be repaid within six months of the borrowing date, and that both the Secretary Treasurer and the Assistant Secretary Treasurer, or either of these and the Superintendent of Schools, be authorized to execute notes in this regard.

CARRIED

2. Information Items

a) Superintendent of Schools

Kindergarten Online Registration

The Superintendent reported that although there was anticipation of rolling the online registration out this November and the School District was hoping to avoid line-ups for registration, staff felt strongly it should take more time to practice, advertise and promote the initiative; discussion ensued on daycare notification and Environmental school registration whereby it is an “informed registration” process from both sides which includes an interview process.

Moved: Trustee Rempel

Seconded: Trustee Carr

THAT the Board receive the Superintendent’s Online Kindergarten Registration report for information.

CARRIED

b) Deputy Superintendent

The Deputy Superintendent referred to the report included with the Agenda. The School District enrolment is down a total of 398 full time equivalent students overall (secondary and elementary).

Elementary

Down a total of 96 students

Secondary

Down a total of 302 students

Discussion ensued regarding funding protection and usage of reserve funds to address enrolment related cost pressures. The 2012/2013 budget will be amended by the Board in February 2013.

The Deputy Superintendent provided Special Education facts: There is an increase of 36 level 2 students in Special Education. Of the 36 students, 29 are kindergarten-aged.

In contrast, the School District has experienced an increase in enrolment for students with special needs. The implementation of Full-Day Kindergarten has significantly increased the need for support for kindergarten students with special needs. The Ministry of Education is aware. Discussions are occurring at the Ministry level as to how to deliver a new form of funding.

Moved: Trustee Rempel

Seconded: Trustee Marshall

THAT the Board receive the Deputy Superintendent’s Enrollment Report for information.

CARRIED

Moved: Trustee Clarkson

Seconded: Trustee Marshall

THAT the Board write a letter to the Ministry of Education regarding education funding and special needs students.

CARRIED

It was agreed to copy the letter to all stakeholders accordingly. The Chair requested the Secretary Treasurer write the letter due to the sensitivity.

c) Secretary Treasurer

I. COMMITTEE BUSINESS

J. QUESTION PERIOD

MRTA President, George Serra, asked if the SD42 Business Company has been dissolved to which it was confirmed affirmative.

K. TRUSTEE REPORTS

BCSTA Provincial Council. Trustee Clarkson provided an update on his recent attendance at the Provincial Council meetings. Deputy Min. Gorman spoke about: The BC Education Plan - theme for change; declining level of student/teacher engagement; the reporting system and innovations for communicating student learning; changes to the graduation program; special education and intervention focus; the need to invest in Administrators; problems in upgrading bandwidth; goals to increase the number of students going into trades; the Ministry bringing collective bargaining matters to cabinet (BCSTA is communicating); original capital announcements expected - may not be made. Discussion also occurred regarding a new program to replace BCeSIS and BCSTAs development of an election campaign with a goal to raise the profile of School Boards.

District Parent Advisory Council. Trustee Carr reported on the recent successful DPAC meeting. Highlights included an effective PowerPoint by the Secretary Treasurer on how funding works and it was suggested it be brought to an upcoming Board Work Days. A suggestion was made to post it to the website. PAC representatives exchanged playground building information; Trustee Marshall will attend the next DPAC meeting on December 6 at the MRTA office. All Trustees were encouraged to attend.

Social Planning Advisory. Trustee Nelson will circulate the Minutes.

Good News Items

Trustee Carr praised the student-led Remembrance Day ceremonies.

Vancity is offering upcoming Financial Literacy sessions which will be advertised in the newspapers. Registration can be made at Riverside Centre.

L. OTHER BUSINESS

The next Board Work Day is scheduled for November 21st. An Agenda will be sent out in due course.

A reminder was made of the upcoming BC School Superintendents' and BC School Trustees' Association conference next week in Vancouver.

M. ADJOURNMENT

Moved: Trustee Rempel

Seconded: Trustee Carr

THAT the meeting of the Board be adjourned at 7:19 p.m.

CARRIED

Mike Murray, Chairperson

Flavia Coughlan, Secretary Treasurer



ITEM 3

To: Board of Education

From: Board Chairperson
Mike Murray

Re: **PRESENTATIONS**

Date: November 28, 2012
(Public Board Meeting)

Information

Safe Schools

Bruce Cunnings, Manager of Safe Schools
Corporal A. Dunlop, NCO i/c Youth Resource Unit, RCMP

Breaking Down the Walls

Grant and "Frends"

RECOMMENDATION:

THAT the Board receive Bruce Cunnings, Corporal A. Dunlop and Grant Frend's presentations for information.

To: Board of Education

From: Secretary Treasurer
Flavia Coughlan

Assistant Secretary Treasurer
Peter Bullock

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

Date: November 28, 2012
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

Attached is a copy of the Statement of Financial Information Report for the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) for the year ended June 30, 2012.

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

The major schedules included in the report are as follows:

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

Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, 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, gratuity and compensatory time not taken, in addition to regular salary. Remuneration also includes taxable benefits for mileage reimbursement for employees who regularly use their personal vehicle for school district business and the employer-paid portion of provincial medical insurance and group life insurance premiums.

Expenses are defined to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee.

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. PLNet expenditures and a portion of School Protection Program premiums) are not included.

A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for both employer and employee contributions to employee benefit plans are included. Payments to the Canada Revenue Agency for employee income tax withholdings are not included as they are not considered to be a payment for the supply of goods and services.

RECOMMENDATION:

THAT the Board approve the School District Statement of Financial Information for the fiscal year ended June 30, 2012; and that the said statement be submitted to the Ministry of Education.

Attachment

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049	
SCHOOL DISTRICT NUMBER 42	NAME OF SCHOOL DISTRICT Maple Ridge - Pitt Meadows
YEAR 2012	
OFFICE LOCATION 22225 Brown Avenue	TELEPHONE NUMBER 463-4200
MAILING ADDRESS 22225 Brown Avenue	
CITY Maple Ridge	PROVINCE B.C.
POSTAL CODE V2X 8N6	
NAME OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES Mike Murray	
NAME OF SUPERINTENDENT Jan Unwin	TELEPHONE NUMBER 463-4200
NAME OF SECRETARY - TREASURER Flavia Coughlan	TELEPHONE NUMBER 463-4200

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the 2012 Statement of Financial Information for School District No. 42 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED

EDUC. 6001 (REV.
95/08)

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

PROVINCE OF BRITISH COLUMBIA

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012**

**STATEMENT OF FINANCIAL INFORMATION
(SOFI)**

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

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

FISCAL YEAR ENDED JUNE 30, 2012

MANAGEMENT REPORT

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

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

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

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

On Behalf of

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

Jan Unwin
Superintendent
November 28, 2012

Flavia Coughlan
Secretary-Treasurer
November 28, 2012



Consolidated financial statements

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

June 30, 2012

SCHOOL DISTRICT AUDITED CONSOLIDATED FINANCIAL STATEMENTS FISCAL YEAR 2011/2012

SCHOOL DISTRICT NUMBER 42	NAME OF SCHOOL DISTRICT Maple Ridge- Pitt Meadows	YEAR 2011/2012
OFFICE LOCATION 22225 Brown Avenue		TELEPHONE NUMBER (604) 463-4200
CITY/PROVINCE Maple Ridge, BC		POSTAL CODE V2X 8N6
WEBSITE ADDRESS www.sd42.ca		
NAME OF SUPERINTENDENT Jan Unwin		NAME OF SECRETARY-TREASURER Wayne Jefferson

DECLARATION AND SIGNATURES

SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

The Board's Responsibility

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

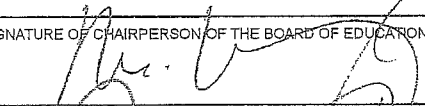

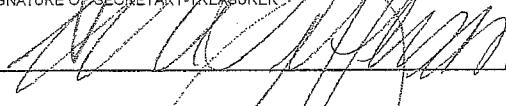
External Auditors

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

Declaration of Management and Board Chairperson

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

We, the undersigned, certify that the attached is a correct and true copy of the Audited Consolidated Financial Statements of School District No. 42 (Maple Ridge- Pitt Meadows) for the year ended June 30, 2012.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Sept. 12, 2012
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Sept. 12, 2012
SIGNATURE OF SECRETARY-TREASURER 	DATE SIGNED Sept. 12, 2012

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
2011/2012 AUDITED CONSOLIDATED FINANCIAL STATEMENTS

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Independent auditor's report

Grant Thornton LLP
Suite 1600, Grant Thornton Place
333 Seymour Street
Vancouver, BC
V6B 0A4
T +1 604 687 2711
F +1 604 685 6569
www.GrantThornton.ca

To the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows):

We have audited the accompanying consolidated financial statements of School District No. 42 (Maple Ridge – Pitt Meadows), which comprise the consolidated statement of financial position as at June 30, 2012, the consolidated statements of revenue and expense, changes in fund balances, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

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

Auditor's responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of School District No. 42 (Maple Ridge – Pitt Meadows) as at June 30, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Other matter

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



Vancouver, Canada

September 12, 2012

Chartered accountants

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2012

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 14,235,890	\$ 1,192,239		\$ 15,428,129	\$ 17,788,140
Short Term Investments	14,263,141	575,001		14,838,142	12,559,580
Accounts Receivable					
Due from Province - Ministry of Education		71,543		71,543	69,443
Due from Province - Other	89,463			89,463	79,397
Due from LEA/Direct Funding	36,173			36,173	34,465
Other Receivables (Note 3)	592,901	75,120		668,021	713,931
Interfund Loans		735,853	5,483,540		
Inventories	2,880			2,880	4,093
Prepaid Expenses	305,695			305,695	282,952
	29,526,143	2,649,756	5,483,540	31,440,046	31,532,001
Investments (Note 4)		186,996		186,996	183,174
Capital Assets - Net (Note 5)			186,432,611	186,432,611	188,518,442
TOTAL ASSETS	\$ 29,526,143	\$ 2,836,752	\$ 191,916,151	\$ 218,059,653	\$ 220,233,617
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Other	7,911,539	187,579		8,099,118	8,388,055
Capital Lease Obligations - Current Portion (Note 7)			241,718	241,718	248,083
Interfund Loans	6,219,393				
Other Current Liabilities	1,138,294		-	1,138,294	1,051,436
	15,269,226	187,579	241,718	9,479,130	9,687,574
Deferred Revenue	4,450,082			4,450,082	4,466,331
Deferred Contributions					
Ministry of Education		522,641	2,077,093	2,599,734	4,268,595
Province - Other		29,920		29,920	31,782
Other		2,096,612	3,405,408	5,502,020	5,332,948
Accrued Employee Future Benefits (Note 8)	5,634,857			5,634,857	5,450,512
Deferred Capital Contributions			122,666,999	122,666,999	125,807,645
Capital Lease Obligations (Note 7)			650,336	650,336	383,286
Other Long Term Liabilities	29,522			29,522	28,773
TOTAL LIABILITIES	25,383,687	2,836,752	129,041,554	151,042,600	155,457,446
Fund Balances					
Invested in Capital Assets			62,873,556	62,873,556	62,079,426
Internally Restricted (Note 10)	1,928,051		1,041	1,929,092	1,052,035
Unrestricted (Note 10)	2,214,405			2,214,405	1,644,710
TOTAL FUND BALANCES	4,142,456	-	62,874,597	67,017,053	64,776,171
TOTAL LIABILITIES AND FUND BALANCES	\$ 29,526,143	\$ 2,836,752	\$ 191,916,151	\$ 218,059,653	\$ 220,233,617

- > **Note 13 - Commitments**
- > **Note 20 - Contingencies**

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CONSOLIDATED STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2012

Statement 2

	OPERATING	SPECIAL	CAPITAL	TOTAL	TOTAL
	FUND	PURPOSE	FUND	2012	2011
	FUND	FUNDS	FUND	2012	2011
REVENUE					
Provincial Grants - Ministry of Education	\$ 117,259,178	\$ 3,470,045		\$ 120,729,223	\$ 119,558,475
Provincial Grants - Other	328,606	1,862		330,468	509,842
Federal Grants	129,995			129,995	190,229
Other Revenue	10,267,904	4,236,512		14,504,416	14,999,276
Rentals and Leases	343,156			343,156	360,125
Investment Income	286,242	10,576		296,818	304,384
Amortization of Deferred Capital Contributions			5,264,979	5,264,979	4,935,492
	<u>128,615,081</u>	<u>7,718,995</u>	<u>5,264,979</u>	<u>141,599,055</u>	<u>140,857,823</u>
EXPENSE					
Salaries					
Teachers	58,702,575	74,632		58,777,207	59,067,013
Principals and Vice Principals	5,681,148			5,681,148	5,631,835
Educational Assistants	8,491,486	674,449		9,165,935	8,848,963
Support Staff	10,600,688	243,058		10,843,746	10,700,665
Other Professionals	2,644,032			2,644,032	2,893,231
Substitutes	3,836,057	44,876		3,880,933	4,341,575
	<u>89,955,986</u>	<u>1,037,015</u>	<u>-</u>	<u>90,993,001</u>	<u>91,483,282</u>
Employee Benefits (Note 8 and 9)	21,487,944	123,894		21,611,838	20,932,436
Services and Supplies	15,110,814	4,748,438		19,859,252	21,205,951
Amortization of Capital Assets			6,876,169	6,876,169	6,518,294
Lease Interest Expense			17,913	17,913	34,697
	<u>126,554,744</u>	<u>5,909,347</u>	<u>6,894,082</u>	<u>139,358,173</u>	<u>140,174,660</u>
NET REVENUE (EXPENSE)	<u>\$ 2,060,337</u>	<u>\$ 1,809,648</u>	<u>\$ (1,629,103)</u>	<u>\$ 2,240,882</u>	<u>\$ 683,163</u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2012

Statement 3

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
FUND BALANCES, BEGINNING OF YEAR	\$ 2,674,114	\$ -	\$ 62,102,057	\$ 64,776,171	\$ 64,093,008
Changes for the Year					
Net Revenue (Expense) for the Year	2,060,337	1,809,648	(1,629,103)	2,240,882	683,163
Interfund Transfers					
Capital Assets Purchased (Note 11)		(1,809,648)	1,809,648	-	
Local Capital (Note 11)	(591,995)		591,995	-	
Net Changes for the Year	<u>1,468,342</u>	<u>-</u>	<u>772,540</u>	<u>2,240,882</u>	<u>683,163</u>
FUND BALANCES, END OF YEAR	<u>\$ 4,142,456</u>	<u>\$ -</u>	<u>\$ 62,874,597</u>	<u>\$ 67,017,053</u>	<u>\$ 64,776,171</u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
CASH PROVIDED BY (USED FOR)					
OPERATIONS					
Net Revenue (Expense) for the Year	\$ 2,060,337	\$ 1,809,648	\$ (1,629,103)	\$ 2,240,882	\$ 683,163
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	(2,218,384)	(60,178)		(2,278,562)	7,973,764
Accounts Receivable	22,937	9,099		32,036	(96,006)
Interfund Loans	(2,989,652)	3,151,228	(161,576)	-	-
Inventories	1,213			1,213	(811)
Prepaid Expenses	(22,743)			(22,743)	125,229
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	1,424,495	(145,782)	(60,586)	1,218,127	(547,588)
Other Current Liabilities	86,858			86,858	(43,313)
Deferred Revenue	(16,249)			(16,249)	(126,081)
Deferred Contributions		(3,252,467)		(3,252,467)	(1,401,932)
Accrued Employee Future Benefits	184,345			184,345	334,110
Other Long Term Liabilities	749			749	(3,849)
Items Not Involving Cash					
Amortization of Capital Assets			6,876,169	6,876,169	6,518,294
Amortization of Deferred Capital Contributions			(5,264,979)	(5,264,979)	(4,935,492)
Interfund Transfers	(591,995)	(1,809,648)	2,401,643	-	-
	<u>(2,058,089)</u>	<u>(298,100)</u>	<u>2,161,568</u>	<u>(194,621)</u>	<u>8,479,488</u>
FINANCING					
Deferred Contributions Received - Capital			2,368,085	2,368,085	3,473,427
Capital Leases			(210,424)	(210,424)	(214,952)
	<u>-</u>	<u>-</u>	<u>2,157,661</u>	<u>2,157,661</u>	<u>3,258,475</u>
INVESTING					
Capital Assets Purchased - Special Purpose			(1,809,648)	(1,809,648)	(1,741,246)
Capital Assets Purchased - Local Capital			(385,248)	(385,248)	(528,551)
Capital Assets Purchased - Deferred Contributions - Capital			(2,124,333)	(2,124,333)	(781,672)
Decrease (Increase) in Investments		(3,822)		(3,822)	(21,311)
	<u>-</u>	<u>(3,822)</u>	<u>(4,319,229)</u>	<u>(4,323,051)</u>	<u>(3,072,780)</u>
NET INCREASE (DECREASE) IN CASH	\$ (2,058,089)	\$ (301,922)	\$ -	\$ (2,360,011)	\$ 8,665,183

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
NET INCREASE (DECREASE) IN CASH	<u>\$ (2,058,089)</u>	<u>\$ (301,922)</u>	<u>\$ -</u>	<u>\$ (2,360,011)</u>	<u>\$ 8,665,183</u>
Net Cash, Beginning of Year	16,293,979	1,494,161		17,788,140	9,122,957
NET CASH, END OF YEAR	<u>\$ 14,235,890</u>	<u>\$ 1,192,239</u>	<u>\$ -</u>	<u>\$ 15,428,129</u>	<u>\$ 17,788,140</u>
 Cash	 \$ 14,235,890	 \$ 1,192,239		 \$ 15,428,129	 \$ 17,788,140
NET CASH, END OF YEAR	<u>\$ 14,235,890</u>	<u>\$ 1,192,239</u>	<u>\$ -</u>	<u>\$ 15,428,129</u>	<u>\$ 17,788,140</u>

1. Authority

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

2. Summary of significant accounting policies and reporting practices

General

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

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

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

Principles of consolidation

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

Fund accounting

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

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

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

Cash and cash equivalents

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

Short-term investments

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

Accounts receivable

Accounts receivable are shown net of allowance for doubtful accounts.

Inventories

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

Prepaid expenses

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

Capital assets

The following criteria apply:

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

Estimated useful lives of capital assets are as follows:

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

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

Capital leases

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

Other long-term liabilities

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

Revenue recognition

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

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

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

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

Expenditures

Categories of salaries

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

Allocation of costs

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

Financial instruments

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

The School District has classified their financial instruments as follows:

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

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

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

Use of estimates

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

Controlled and related entities

The School District has an economic interest in Ridge Meadows Educational Foundation. The School District received \$2,662 (2011: \$5,000) from the Foundation for educational programs for the year ended June 30, 2012. Note disclosure is the only required reporting.

The School District shared control of the School District Development Association with School District No. 75 (Mission). Investments in the Association were reported in the special purpose fund and accounted for using the equity method. The Association was voluntarily dissolved on April 16, 2012 at which time it had no assets or liabilities.

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

Employee future benefits

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

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

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

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

Comparative figures

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

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

Future change in accounting framework

Under the revised Public Sector Accounting Board (PSAB) framework, beginning with the 2012/2013 fiscal year, school districts will be required to follow Public Sector Accounting (PSA) standards with or without the not-for-profit organization standards (i.e., PS 4200 series). In September 2010, the Province of British Columbia Treasury Board directed through the Government Organization Accounting Standards Regulation 257/2010 requiring all school districts to adopt PSA standards without the PS 4200 series from their first fiscal year commencing after January 1, 2012.

The first fiscal year of full implementation without the PS 4200 series will be the year ended June 30, 2013. The adoption of PSA standards is to be accounted for by retroactive application with restatement of prior periods unless the exemption is permitted. Comparative figures of June 30, 2012 and July 1, 2011 will be restated. The consolidated financial statements will also include presentation of budget figures prepared in accordance with PSA standards for the year ended June 30, 2013.

While the School District, in consultation with the Office of the Comptroller General and the Ministry of Education, has begun assessing the impact of the change in accounting framework on its financial statements, the financial impact cannot be reasonably estimated at this time. Implementing PSA standards will also have an impact on accounting financial reporting and supporting information technology systems and processes.

3. Accounts receivable - other receivables	2012	2011
Due from Federal government	\$ 297,967	\$ 306,662
Due from other educational institutions	155,188	164,561
Due from school parent advisory councils	15,796	25,694
Due from rental agreements	11,544	12,138
Due from PCTIA Training Programs	62,817	96,228
Other	124,709	108,648
	<u>\$ 668,021</u>	<u>\$ 713,931</u>

4. Investments

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

	2012	2011
Fixed income fund	\$ 93,841	\$ 87,074
Canadian equity fund	52,137	55,521
U.S. equity fund	19,475	18,021
International fund	21,543	22,558
	<u>\$ 186,996</u>	<u>\$ 183,174</u>

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

5. Capital assets

			2012	2011
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Sites	\$ 33,005,034	\$ -	\$ 33,005,034	\$ 32,838,835
Buildings	248,069,224	99,907,202	148,162,022	150,118,251
Furniture and equipment	8,069,871	4,181,394	3,888,477	4,062,501
Vehicles	366,835	152,689	214,146	211,263
Computer software	434,460	235,050	199,410	293,672
Computer hardware	1,440,681	477,159	963,522	993,920
	<u>\$ 291,386,105</u>	<u>\$ 104,953,494</u>	<u>\$ 186,432,611</u>	<u>\$ 188,518,442</u>

Included in the capital assets above are assets under capital lease with net book value as of June 30, 2012, of \$968,381. For the year ended June 30, 2012, amortization expense of assets under capital lease is \$79,855.

6. Line of credit

The School District has an approved line of credit of \$6.5 million with interest at prime rate plus 0.25%. The available borrowing consists of \$2.5 million of line of credit and \$4.0 million of additional funds for meeting current operating and debt service expenditures. As of June 30, 2012, the School District had \$Nil borrowings (2011: \$Nil) under these facilities.

7. Capital lease obligations

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

2013	\$ 251,354
2014	251,354
2015	198,443
2016	149,532
2017	<u>77,253</u>
Total minimum lease payments	927,936
Amount representing interest at 2.4%	<u>(35,882)</u>
Balance of the obligation	892,054
Less: current portion	<u>(241,718)</u>
Long-term portion	<u>\$ 650,336</u>

For the year ended June 30, 2012, interest expense in capital lease obligations was \$17,913 (2011: \$34,697).

8. Employee future benefits

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

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

	2012	2011
Reconciliation of accrued benefit obligation		
Accrued benefit obligation - April 1	\$ 5,166,512	\$ 4,959,115
Service cost	341,629	325,928
Interest cost	248,537	252,949
Benefit payments	(354,003)	(387,033)
Actuarial loss	<u>(31,405)</u>	<u>15,553</u>
Accrued benefit obligation - March 31	\$ <u>5,371,270</u>	\$ <u>5,166,512</u>
Reconciliation of funded status		
Accrued benefit obligation - March 31	\$ 5,371,270	\$ 5,166,512
Market value of plan assets - March 31	<u>-</u>	<u>-</u>
Funded status - deficit	(5,371,270)	(5,166,512)
Employer contributions after measurement date	85,592	33,774
Unamortized net actuarial gain	<u>(349,179)</u>	<u>(317,774)</u>
Accrued benefit liability - June 30	\$ <u>(5,634,857)</u>	\$ <u>(5,450,512)</u>
Components of net benefit expense		
Service cost	\$ 341,629	\$ 325,928
Interest cost	248,537	252,949
Amortization of net actuarial gain	<u>-</u>	<u>-</u>
Net benefit expense	\$ <u>590,166</u>	\$ <u>578,877</u>

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

	2012	2011
Assumptions		
Discount rate - April 1	4.75%	5.00%
Discount rate - March 31	4.25%	4.75%
Long-term salary growth - April 1	2.5% + seniority	2.5% + seniority
Long-term salary growth - March 31	2.5% + seniority	2.5% + seniority
EARSL - March 31	9.1 years	9.1 years

9. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 46,000 active members from school districts and approximately 30,000 retired members from school districts. The Municipal Plan has about 173,000 active members, of which approximately 23,000 are from school districts.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2008 indicated a \$291 million deficit for basic pension benefits. The next valuation will be as at December 31, 2011 with results available in 2012. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The Maple Ridge-Pitt Meadows School District paid \$11,324,683 for employer contributions to these plans in the year ended June 30, 2012 (2011: \$11,236,104).

10. Operating fund balance, end of year	2012	2011
Internally restricted by the Board for:		
School-based funds	\$ 468,752	\$ 404,406
Special projects	184,448	301,647
Aboriginal education	142,999	185,972
Personal professional development	156,852	137,379
Contingency reserve	<u>975,000</u>	<u>-</u>
	1,928,051	1,029,404
Unrestricted surplus fund balance	<u>2,214,405</u>	<u>1,644,710</u>
Total fund balance	\$ <u>4,142,456</u>	\$ <u>2,674,114</u>

11. Interfund transfers

Transfers between the operating, special purpose and capital funds are reported on Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2012, transfers were as follows:

- \$591,995 from operating fund to capital fund to purchase assets
- \$1,809,648 from special purpose fund to capital fund for purchases

12. Related party transactions

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

13. Commitments

Capital projects

The School District is committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments at year end are \$93,029.

Leases

The School District rents equipment under several operating leases, which expire at various dates up to fiscal year 2014/15. Scheduled payments in the next three years are approximately as follows:

Year 2012/13	\$	24,323
Year 2013/14		24,323
Year 2014/15		16,350

14. Supplemental cash flow information	2012	2011
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Non-cash financing and investing transactions not included in cash flows		
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Equipment acquired by capital leases	\$ <u>471,109</u>	\$ <u>577,127</u>
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15. Budget figures

Budget figures included in the consolidated financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 23, 2012.

16. Economic dependence

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

17. Financial instruments risk management

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

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

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to the changes in market interest rates. The School District is exposed to interest rate risks on its short-term and long-term investments. The investments earn interest at various rates between 1.75 % and 1.9% (2011: 1.85% and 2.00), and mature on various dates between July 2012 and January 2013 (2011: September 2011 and January 2012).

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

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

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

18. Capital management

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

	2012	2011
Deferred contributions		
Ministry of Education	\$ 2,599,734	\$ 4,268,595
Province - other	29,920	31,782
Other	5,502,020	5,332,948
Deferred capital contributions	122,666,999	125,807,645
Capital lease obligations	892,054	631,369
Fund balances		
Invested in capital assets	62,873,556	62,079,426
Internally restricted	1,929,092	1,052,035
Unrestricted	2,214,405	1,644,710
	<u>\$ 198,707,780</u>	<u>\$ 200,848,510</u>

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

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

18. Capital management (continued)

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

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

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

As of June 30, 2012, the School District has complied with all externally imposed capital restrictions.

19. Asset retirement obligation

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of this liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2012, the liability is not reasonably determinable.

20. Contingencies

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

In 2011, the School District was served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The action has not yet been certified as a class action. Neither the outcome of this action nor any potential financial consequences are known at this time.

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012		
	2012	2012	2011
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	\$ 117,259,178	\$ 117,266,561	\$ 115,750,332
Provincial Grants - Other	328,606	314,117	471,225
Federal Grants	129,995	100,000	190,229
Other Revenue	10,267,904	10,091,444	10,274,535
Rentals and Leases	343,156	356,328	360,125
Investment Income	286,242	250,000	253,736
	<u>128,615,081</u>	<u>128,378,450</u>	<u>127,300,182</u>
EXPENSE			
Salaries			
Teachers	58,702,575	59,947,531	59,017,830
Principals and Vice Principals	5,681,148	5,674,475	5,631,835
Educational Assistants	8,491,486	8,511,941	8,334,018
Support Staff	10,600,688	10,638,634	10,318,524
Other Professionals	2,644,032	2,772,372	2,893,231
Substitutes	3,836,057	3,928,532	4,301,322
	<u>89,955,986</u>	<u>91,473,485</u>	<u>90,496,760</u>
Employee Benefits	21,487,944	21,825,377	20,843,963
Services and Supplies	15,110,814	16,978,648	15,400,293
	<u>126,554,744</u>	<u>130,277,510</u>	<u>126,741,016</u>
NET REVENUE (EXPENSE), FOR THE YEAR	2,060,337	(1,899,060)	559,166
INTERFUND TRANSFERS			
Capital Assets Purchased		(250,123)	
Local Capital	(591,995)	(341,870)	(800,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,674,114	
SURPLUS (DEFICIT), FOR THE YEAR	<u>1,468,342</u>	<u>\$ 183,061</u>	<u>(240,834)</u>
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,674,114		2,914,948
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	<u>\$ 4,142,456</u>		<u>\$ 2,674,114</u>
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,928,051		
Unrestricted	2,214,405		
	<u>\$ 4,142,456</u>		

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2012

Schedule A2

	2012	2012	2011
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	\$ 115,315,154	\$ 115,492,391	\$ 113,722,259
AANDC/LEA Recovery	(385,586)	(280,296)	(280,296)
Other Ministry of Education Grants			
Pay Equity	1,874,965	1,874,966	1,874,965
Misc	18,503		-
Education Guarantee	363,261	129,500	478,441
Carbon Tax	72,881	50,000	50,737
FSA and Lexia Reading Program			22,328
Distributed Learning Audit Recovery			(44,102)
Special Ed Audit Recovery			(74,000)
	<u>117,259,178</u>	<u>117,266,561</u>	<u>115,750,332</u>
PROVINCIAL GRANTS - OTHER	<u>328,606</u>	<u>314,117</u>	<u>471,225</u>
FEDERAL GRANTS	<u>129,995</u>	<u>100,000</u>	<u>190,229</u>
OTHER REVENUE			
Summer School Fees	22,855		21,690
Continuing Education	616,713	709,638	668,505
Offshore Tuition Fees	8,801,231	8,800,270	8,859,462
LEA/Direct Funding from First Nations	435,608	280,296	338,261
Miscellaneous			
A - Revenue Generation	33,408	22,500	35,090
D - Central Stores		500	
F - Miscellaneous	358,089	278,240	351,527
	<u>10,267,904</u>	<u>10,091,444</u>	<u>10,274,535</u>
RENTALS AND LEASES	<u>343,156</u>	<u>356,328</u>	<u>360,125</u>
INVESTMENT INCOME	<u>286,242</u>	<u>250,000</u>	<u>253,736</u>
TOTAL OPERATING REVENUE	<u><u>\$ 128,615,081</u></u>	<u><u>\$ 128,378,450</u></u>	<u><u>\$ 127,300,182</u></u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
YEAR ENDED JUNE 30, 2012

Schedule A3

	2012		
	2012	AMENDED	2011
	ACTUAL	ANNUAL BUDGET	ACTUAL
SALARIES			
Teachers	\$ 58,702,575	\$ 59,947,531	\$ 59,017,830
Principals and Vice Principals	5,681,148	5,674,475	5,631,835
Educational Assistants	8,491,486	8,511,941	8,334,018
Support Staff	10,600,688	10,638,634	10,318,524
Other Professionals	2,644,032	2,772,372	2,893,231
Substitutes	3,836,057	3,928,532	4,301,322
	89,955,986	91,473,485	90,496,760
EMPLOYEE BENEFITS	21,487,944	21,825,377	20,843,963
TOTAL SALARIES AND BENEFITS	111,443,930	113,298,862	111,340,723
SERVICES AND SUPPLIES			
Services	5,956,912	6,639,135	6,638,336
Student Transportation	1,252,153	1,250,440	1,194,360
Professional Development and Travel	619,547	882,646	617,435
Rentals and Leases	546,503	465,253	375,409
Dues and Fees	237,168	248,966	268,640
Insurance	685,991	766,799	587,399
Supplies	3,658,396	4,515,383	3,594,694
Utilities	2,154,144	2,210,026	2,124,020
TOTAL SERVICES AND SUPPLIES	15,110,814	16,978,648	15,400,293
TOTAL OPERATING EXPENSE	\$ 126,554,744	\$ 130,277,510	\$ 126,741,016

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2012

Schedule A4.1

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 42,433,694	\$ 1,099,746	\$ 502,119	\$ 512,456		\$ 2,267,370	\$ 46,815,385
1.03 Career Programs	2,154,461		443,953			113,674	2,712,088
1.07 Library Services	1,058,543			21		57,408	1,115,972
1.08 Counselling	1,285,531					61,397	1,346,928
1.10 Special Education	8,045,920	217,235	7,070,244	1,324,895		935,557	17,593,851
1.30 English as a Second Language	1,016,467					49,726	1,066,193
1.31 Aboriginal Education	329,386	103,396	475,170	42,112		17,083	967,147
1.41 School Administration		3,994,663		2,164,418		117,635	6,276,716
1.60 Summer School	122,713	9,677		6,875			139,265
1.61 Continuing Education	220,910	24,056		88,929	79,040		412,935
1.62 Off Shore Students	2,034,950	123,274		403,367	194,755	8,071	2,764,417
Total Function 1	58,702,575	5,572,047	8,491,486	4,543,073	273,795	3,627,921	81,210,897
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration				104,393	740,483	7,480	852,356
4.40 School District Governance					138,679	36,501	175,180
4.41 Business Administration		109,101		493,174	857,524		1,459,799
Total Function 4	-	109,101	-	597,567	1,736,686	43,981	2,487,335
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				206,832	442,547	16,209	665,588
5.50 Maintenance Operations				4,908,420	158,712	145,349	5,212,481
5.52 Maintenance of Grounds				344,796		2,597	347,393
Total Function 5	-	-	-	5,460,048	601,259	164,155	6,225,462
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration					32,292		32,292
Total Function 7	-	-	-	-	32,292	-	32,292
9 DEBT SERVICES (OPERATING)							
Total Function 9	-	-	-	-	-	-	-
TOTAL FUNCTIONS 1 - 9	\$ 58,702,575	\$ 5,681,148	\$ 8,491,486	\$ 10,600,688	\$ 2,644,032	\$ 3,836,057	\$ 89,955,986

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2012

Schedule A4.2

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
1 INSTRUCTION							
1.02 Regular Instruction	\$ 46,815,385	\$ 10,712,615	\$ 57,528,000	\$ 2,979,453	\$ 60,507,453	\$ 61,861,753	\$ 59,955,511
1.03 Career Programs	2,712,088	658,388	3,370,476	366,698	3,737,174	3,703,017	4,107,160
1.07 Library Services	1,115,972	256,418	1,372,390	144,961	1,517,351	1,568,613	1,509,492
1.08 Counselling	1,346,928	310,122	1,657,050	23,912	1,680,962	1,739,565	1,671,250
1.10 Special Education	17,593,851	4,462,556	22,056,407	348,448	22,404,855	22,687,197	22,328,341
1.30 English as a Second Language	1,066,193	245,598	1,311,791	12,742	1,324,533	1,376,116	1,292,433
1.31 Aboriginal Education	967,147	224,792	1,191,939	100,324	1,292,263	1,439,932	1,126,504
1.41 School Administration	6,276,716	1,677,887	7,954,603	428,277	8,382,880	8,528,646	8,258,744
1.60 Summer School	139,265	23,960	163,225	7,906	171,131	168,560	142,541
1.61 Continuing Education	412,935	58,759	471,694	216,135	687,829	709,253	942,527
1.62 Off Shore Students	2,764,417	617,318	3,381,735	3,933,034	7,314,769	7,576,927	7,661,062
1.64 Other	-	-	-	33,408	33,408	20,000	35,090
Total Function 1	81,210,897	19,248,413	100,459,310	8,595,298	109,054,608	111,379,579	109,030,655
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	852,356	215,170	1,067,526	154,086	1,221,612	1,400,431	1,373,870
4.40 School District Governance	175,180	2,681	177,861	111,976	289,837	274,357	253,163
4.41 Business Administration	1,459,799	429,929	1,889,728	817,837	2,707,565	2,965,186	3,267,862
Total Function 4	2,487,335	647,780	3,135,115	1,083,899	4,219,014	4,639,974	4,894,895
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	665,588	150,914	816,502	373,096	1,189,598	1,438,986	1,197,547
5.50 Maintenance Operations	5,212,481	1,349,741	6,562,222	1,512,053	8,074,275	8,649,176	7,663,099
5.52 Maintenance of Grounds	347,393	84,231	431,624	202,761	634,385	712,459	615,687
5.56 Utilities	-	-	-	2,154,145	2,154,145	2,210,026	2,124,019
Total Function 5	6,225,462	1,584,886	7,810,348	4,242,055	12,052,403	13,010,647	11,600,352
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration	32,292	6,865	39,157	1,330	40,487	44,500	43,993
7.70 Student Transportation	-	-	-	1,188,232	1,188,232	1,202,810	1,171,121
Total Function 7	32,292	6,865	39,157	1,189,562	1,228,719	1,247,310	1,215,114
9 DEBT SERVICES (OPERATING)							
Total Function 9	-	-	-	-	-	-	-
TOTAL FUNCTIONS 1 - 9	\$ 89,955,986	\$ 21,487,944	\$ 111,443,930	\$ 15,110,814	\$ 126,554,744	\$ 130,277,510	\$ 126,741,016

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

Schedule A5

BALANCE, BEGINNING OF YEAR	
Changes for the Year	
Increase:	<u> -</u>
Decrease:	<u> -</u>
Net Changes for the Year	<u> -</u>
BALANCE, END OF YEAR	<u><u> \$ -</u></u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
SPECIAL PURPOSE FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2012

Schedule B1

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 1,602,069	\$ 2,172,736	\$ 2,126,835		\$ 5,901,640
Add: Contributions Received					
Provincial Grants - Ministry of Education	882,314	1,077,370			1,959,684
Other		342,760	3,659,144		4,001,904
Investment Income	1,428	10,576			12,004
	883,742	1,430,706	3,659,144	-	5,973,592
Less: Allocated to Revenue	2,374,652	1,436,611	3,907,732		7,718,995
Teacher Payments 12 Month Pay Program		1,507,064			1,507,064
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 111,159	\$ 659,767	\$ 1,878,247	\$ -	\$ 2,649,173
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	\$ 2,373,224	\$ 1,096,821			\$ 3,470,045
Provincial Grants - Other		1,862			1,862
Other Revenue	1,428	327,352	3,907,732		4,236,512
Investment Income		10,576			10,576
	2,374,652	1,436,611	3,907,732	-	7,718,995
EXPENSE					
Salaries					
Teachers		74,632			74,632
Educational Assistants		640,771	33,678		674,449
Support Staff	200,321	19,030	23,707		243,058
Substitutes		19,991	24,885		44,876
	200,321	754,424	82,270	-	1,037,015
Employee Benefits	38,761	73,767	11,366		123,894
Services and Supplies	402,026	532,316	3,814,096		4,748,438
	641,108	1,360,507	3,907,732	-	5,909,347
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,733,544	76,104	-	-	1,809,648
INTERFUND TRANSFERS					
Capital Assets Purchased	(1,733,544)	(76,104)			(1,809,648)
	(1,733,544)	(76,104)	-	-	(1,809,648)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
SPECIAL PURPOSE FUNDS
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2012

Schedule B2

	207 Annual Facility Grant	250 Special Education Equipment	TOTAL
DEFERRED CONTRIBUTIONS			
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 1,536,377	\$ 65,692	\$ 1,602,069
Add: Contributions Received			
Provincial Grants - Ministry of Education	848,611	33,703	882,314
Investment Income	552	876	1,428
	849,163	34,579	883,742
Less: Allocated to Revenue	2,342,557	32,095	2,374,652
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 42,983	\$ 68,176	\$ 111,159
REVENUE AND EXPENSE			
REVENUE			
Provincial Grants - Ministry of Education	\$ 2,342,005	\$ 31,219	\$ 2,373,224
Other Revenue	552	876	1,428
	2,342,557	32,095	2,374,652
EXPENSE			
Salaries			
Support Staff	200,321		200,321
	200,321	-	200,321
Employee Benefits	38,761		38,761
Services and Supplies	369,931	32,095	402,026
	609,013	32,095	641,108
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,733,544	-	1,733,544
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,733,544)		(1,733,544)
	(1,733,544)	-	(1,733,544)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
SPECIAL PURPOSE FUNDS
CHANGES IN OTHER SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2012

Schedule B3

	401 YES FOUNDATION	601 COMMUNITY LINK	605 READY,SET LEARN	606 LITERACY INITIATIVE	609 12MONTH PAY PROGRAM	610 FRENCH PROGRAM	612 STRONG START CENTER
DEFERRED CONTRIBUTIONS							
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 202,957	\$ 10,061	\$ 144,587	\$ 68,129	\$ 1,507,064	\$ 160,377	\$ 47,779
Add: Contributions Received							
Provincial Grants - Ministry of Education		533,892	49,000			238,478	256,000
Other	342,760						
Investment Income	4,870	134	1,537	705		2,345	601
	347,630	534,026	50,537	705	-	240,823	256,601
Less: Allocated to Revenue	332,222	533,636	75,344	16,514	-	218,898	257,751
Teacher Payments 12 Month Pay Program					1,507,064		
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 218,365	\$ 10,451	\$ 119,780	\$ 52,320	\$ -	\$ 182,302	\$ 46,629
REVENUE AND EXPENSE							
REVENUE							
Provincial Grants - Ministry of Education		\$ 533,502	\$ 73,807	\$ 15,809		\$ 216,553	\$ 257,150
Provincial Grants - Other							
Other Revenue	327,352						
Investment Income	4,870	134	1,537	705		2,345	601
	332,222	533,636	75,344	16,514	-	218,898	257,751
EXPENSE							
Salaries							
Teachers		724	37,731			36,177	
Educational Assistants		474,463	1,134				165,174
Support Staff							19,030
Substitutes			5,143	3,624		11,224	
	-	475,187	44,008	3,624	-	47,401	184,204
Employee Benefits			9,874	973		10,589	52,331
Services and Supplies	258,364	58,449	21,462	11,917		160,908	21,216
	258,364	533,636	75,344	16,514	-	218,898	257,751
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	73,858	-	-	-	-	-	-
INTERFUND TRANSFERS							
Capital Assets Purchased	(73,858)						
	(73,858)	-	-	-	-	-	-
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
SPECIAL PURPOSE FUNDS
CHANGES IN OTHER SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2012

Schedule B3

	614 BUILDING ENVELOPE DESIGN	TOTAL
DEFERRED CONTRIBUTIONS		
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 31,782	\$ 2,172,736
Add: Contributions Received		
Provincial Grants - Ministry of Education		1,077,370
Other		342,760
Investment Income	384	10,576
	384	1,430,706
Less: Allocated to Revenue	2,246	1,436,611
Teacher Payments 12 Month Pay Program		1,507,064
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 29,920	\$ 659,767
REVENUE AND EXPENSE		
REVENUE		
Provincial Grants - Ministry of Education		\$ 1,096,821
Provincial Grants - Other	1,862	1,862
Other Revenue		327,352
Investment Income	384	10,576
	2,246	1,436,611
EXPENSE		
Salaries		
Teachers		74,632
Educational Assistants		640,771
Support Staff		19,030
Substitutes		19,991
	-	754,424
Employee Benefits		73,767
Services and Supplies		532,316
	-	1,360,507
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	2,246	76,104
INTERFUND TRANSFERS		
Capital Assets Purchased	(2,246)	(76,104)
	(2,246)	(76,104)
NET REVENUE (EXPENSE)	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CAPITAL FUND
CAPITAL ASSETS
YEAR ENDED JUNE 30, 2012

Schedule C1

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	\$ 32,838,835	\$ 244,393,434	\$ 8,047,371	\$ 330,865	\$ 774,465	\$ 1,257,174	\$ 287,642,144
Changes for the Year							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw		2,077,327	47,006				2,124,333
Special Purpose Funds	166,199	1,598,463	3,230			41,756	1,809,648
Local Capital			109,367	35,970	60,631	179,280	385,248
Capital Lease Additions			471,109				471,109
	166,199	3,675,790	630,712	35,970	60,631	221,036	4,790,338
Decrease:							
Deemed Disposals			608,212		400,636	37,529	1,046,377
	-	-	608,212	-	400,636	37,529	1,046,377
COST, END OF YEAR	33,005,034	248,069,224	8,069,871	366,835	434,460	1,440,681	291,386,105
WORK IN PROGRESS, END OF YEAR							-
COST AND WORK IN PROGRESS, END OF YEAR	\$ 33,005,034	\$ 248,069,224	\$ 8,069,871	\$ 366,835	\$ 434,460	\$ 1,440,681	\$ 291,386,105
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR		\$ 94,275,183	\$ 3,984,870	\$ 119,602	\$ 480,793	\$ 263,254	\$ 99,123,702
Changes for the Year							
Increase: Amortization for the Year		5,632,019	804,736	33,087	154,893	251,434	6,876,169
Decrease:							
Deemed Disposals			608,212		400,636	37,529	1,046,377
	-	-	608,212	-	400,636	37,529	1,046,377
ACCUMULATED AMORTIZATION, END OF YEAR	\$ -	\$ 99,907,202	\$ 4,181,394	\$ 152,689	\$ 235,050	\$ 477,159	\$ 104,953,494
CAPITAL ASSETS - NET	\$ 33,005,034	\$ 148,162,022	\$ 3,888,477	\$ 214,146	\$ 199,410	\$ 963,522	\$ 186,432,611

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CAPITAL FUND
CAPITAL ASSETS - WORK IN PROGRESS
YEAR ENDED JUNE 30, 2012

Schedule C2

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
WORK IN PROGRESS, BEGINNING OF YEAR					\$ -
Changes for the Year					
Increase					
	-	-	-	-	-
Decrease					
	-	-	-	-	-
Net Changes for the Year	-	-	-	-	-
WORK IN PROGRESS, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

Schedule C3

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	\$ 124,919,786	\$ 880,774	\$ 7,085	\$ 125,807,645
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Capital Additions	2,124,333			2,124,333
	2,124,333	-	-	2,124,333
Decrease				
Amortization of Deferred Capital Contributions	5,238,231	26,248	500	5,264,979
	5,238,231	26,248	500	5,264,979
Net Changes for the Year	(3,113,898)	(26,248)	(500)	(3,140,646)
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	\$ 121,805,888	\$ 854,526	\$ 6,585	\$ 122,666,999
WORK IN PROGRESS, BEGINNING OF YEAR				\$ -
Changes for the Year				
Increase				
	-	-	-	-
Decrease				
	-	-	-	-
Net Changes for the Year	-	-	-	-
WORK IN PROGRESS, END OF YEAR	\$ -	\$ -	\$ -	\$ -
TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 121,805,888</u>	<u>\$ 854,526</u>	<u>\$ 6,585</u>	<u>\$ 122,666,999</u>

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
CAPITAL FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

Schedule C4

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	\$ 1,009,241	\$ 1,226,352	\$ -	\$ 3,003,156	\$ -	\$ 5,238,749
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,808,071					1,808,071
Other		140,000		358,550		498,550
Investment Income		17,762		43,702		61,464
	1,808,071	157,762	-	402,252	-	2,368,085
Decrease:						
Transferred to DCC - Capital Additions	2,124,333					2,124,333
	2,124,333	-	-	-	-	2,124,333
Net Changes for the Year	(316,262)	157,762	-	402,252	-	243,752
BALANCE, END OF YEAR	\$ 692,979	\$ 1,384,114	\$ -	\$ 3,405,408	\$ -	\$ 5,482,501

CAPITAL FUND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2012

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	\$ 62,079,426	\$ 22,631	\$ 62,102,057
Changes for the Year			
Amortization of Deferred Capital Contributions	5,264,979		5,264,979
Capital Assets Purchased from Local Capital	385,248	(385,248)	-
Interfund Transfers - Capital Assets Purchased	1,809,648		1,809,648
Interfund Transfers - Local Capital		591,995	591,995
Amortization of Capital Assets	(6,876,169)		(6,876,169)
Capital lease Interest		(17,913)	(17,913)
Capital Lease Principal Payment	210,424	(210,424)	-
Net Changes for the Year	794,130	(21,590)	772,540
BALANCE, END OF YEAR	<u>\$ 62,873,556</u>	<u>\$ 1,041</u>	<u>\$ 62,874,597</u>

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

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

FISCAL YEAR ENDED JUNE 30, 2012

SCHEDULE OF DEBT

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

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

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

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

FISCAL YEAR ENDED JUNE 30, 2012

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012**

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

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
CARR, SUSAN E.	TRUSTEE	\$ 19,123.38	\$ 1,411.11
CLARKSON, KENNETH B.	TRUSTEE	20,328.04	3,607.65
HUBER, MIKE	TRUSTEE	8,530.70	-
MARSHALL, KATHY	TRUSTEE	10,592.67	245.00
MURRAY, MIKE W.	TRUSTEE	12,070.54	2,553.03
NELSON, SARAH	TRUSTEE	10,592.67	2,572.70
PALIS, ELEANOR A.	TRUSTEE	20,703.85	2,284.74
REMPEL, DAVID	TRUSTEE	19,123.38	1,274.20
VDOVINE, STEPAN	TRUSTEE	8,530.70	621.00
WARD, KATHERINE A.	TRUSTEE	8,530.70	344.18
TOTAL ELECTED OFFICIALS		\$ 138,126.63	\$ 14,913.61

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

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
ABLETT, DALE R	\$ 81,448.30	\$ -
AITKEN, KAREN L	84,083.11	817.31
ALLAN, DAVID	80,223.83	-
ANDERSON, DAISY	81,293.98	-
ARDENNE, TIMOTHY	80,898.52	199.77
ARKELL, KEN	85,327.16	1,572.75
ASHLEE, JULIE F	83,161.76	-
AUST, SHERRY E	81,310.95	-
BAILEY, KIRSTEN J	90,938.16	836.40
BALDASSI, MARIE A	81,329.64	-
BARICHELO, BRENT	81,185.23	-
BARICHELO, MICHELLE J	81,889.08	206.13
BARTEL, RONALD W.	76,291.41	-
BATES, RANDY	80,069.19	-
BEALE, MARK	80,697.08	-
BEAUDET, NICOLE	81,373.83	-
BEAULIEU, MARIO C	81,539.48	-
BELEC, SHARON	81,310.58	-
BEMISTER, TIM	81,321.48	-
BERGEN, ELIZABETH	80,425.12	-
BEYER, SUSAN	94,222.58	1,339.83
BIANCHI, LUISA M.	94,737.54	1,635.09
BIKIC, JOVO	103,594.43	1,656.79
BIRD, DAVID	76,223.48	-
BIRD, JAMES	75,855.92	85.00
BISSET, KEN R	80,726.80	-
BLAINE, EUGENE T.	80,077.05	100.00
BLANCHARD-WILLOUGHBY, KAY M	84,856.76	253.26
BLIGH, KIMBERLEY	81,193.91	-
BODMAN, KEVIN	104,910.46	893.81
BODMAN, KRISTIN	76,142.68	-
BONDI, KIM	105,036.34	1,377.75
BONENFANT, BERNARD	80,697.08	-
BOONE, JENNIFER	84,982.48	-
BOOY, ANNALIZE W	86,205.48	86.42
BORGHARDT, LORI-ANN	81,436.68	106.40
BOWDEN, MARIA	81,293.98	-
BOWDEN, R. FORD	75,510.46	-
BOYLE, PATRICK	75,389.74	-
BRADLEY, LINDA	81,310.95	-
BREKKAAS, PHILIP B	75,639.74	49.02
BROWN, ANELMA	89,203.53	1,886.89
BROWN, HEATHER E	75,389.74	-
BROWN, WENDY	83,228.19	-
BUDDLE, PETER J	94,191.26	-
BULLOCK, PETER W.	109,778.56	3,786.63

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
BURDON, JAMES	75,389.74	-
BURROWS, HOLLY L	76,835.05	68.75
BUTTERWORTH, SANDI	79,028.64	139.77
CAMPBELL, LISA LOUISE	81,727.80	-
CARLSON, BRENDA J	80,102.21	-
CARR, JULIE-ANNE	81,293.98	155.68
CARR, PAMELA	75,490.86	-
CHABOT, MICHELLE L	82,484.04	-
CHAN, JOHNNY	83,318.04	-
CHATTON, MARISOL	78,555.97	401.13
CHHINA, RAJINDER	80,428.94	-
CLAYTON, ANDREA C	76,851.92	-
CLUTCHEY, DREW S	76,399.77	-
COGHILL, LISA	83,301.44	-
COLE, JENNIE	84,862.22	-
COLLINS, TANYA	84,488.97	-
CONNOR, TREVOR SEAN	120,546.56	637.38
CORDONI, MEGHAN M	80,117.01	-
COTTER, SYLVIA	76,014.16	-
COULOMBE, KAREN	82,561.84	-
COUSTOL, JULIA	81,635.34	-
COWIE, ANTONY	78,041.72	-
CRACKNELL, AREAL	75,877.91	-
CRAIG, GLORIA	81,512.48	-
CRAWFORD, PHILIP	85,671.05	99.92
CRICH, BRENT	84,005.57	728.79
CROOK, CATHERINE A	81,335.24	222.43
CRYMBLE, ROBERT J.M.	84,005.57	-
CULBERT, MARCIE	90,350.64	787.98
CUNNINGS, BRUCE	101,043.54	762.46
CURWEN, JEFFREY	84,170.56	484.76
CYR, PAULA	82,940.46	268.55
D'ANDREA, LISA P	75,877.50	-
DAGENAIS, CAROLE	81,436.68	-
DAHLE, JODI R	81,195.75	1,391.91
DAILEY, TANYA E.	100,270.53	1,202.24
DAND, STEPHANIE	101,366.28	388.40
DAOUST, SUSAN E	76,014.14	-
DARLING, PAMELA J	80,717.84	-
DAVID, ANGELICA	75,978.86	-
DAVIES, KEVIN	79,827.89	100.00
DAVIES, SUZANNE	76,137.64	525.60
DAVIS, COLIN	83,175.72	-
DAVIS, JEFFREY A.	80,245.84	-
DELORME, RICHARD M.M.	107,381.93	3,838.12
DEMERS, HELENE	82,561.84	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
DEMOS, STEVE	85,750.35	1,195.21
DERINZY, SHANNON	120,525.68	3,094.34
DEVEAUX, CEZANN J	76,030.74	-
DHILLON, HARDEEP	125,531.28	5,071.48
DICKIN, RANDY	88,961.55	-
DICKSON, DENNIS	120,546.56	397.45
DINSA, KAMALJIT K	80,240.04	-
DIXON, CATHERINE	81,323.96	-
DIXON, DAVE	80,119.08	1,260.66
DOYLE, DESMOND	80,392.24	-
DRABIK, JEFF	80,697.08	-
DRAPER, CRAIG	79,027.58	-
DRINKLE, JOANNA	76,143.86	-
DRUMMOND, DAVI-ANDREA	81,205.23	2,023.71
DUCHARME, GILLIAN G	87,113.01	269.42
DUDLEY, MOIRA	75,858.74	-
DUECK, JUDY R.	75,446.64	3,258.99
DUECK, KELVIN L	82,141.01	303.93
DUMAS, ED	82,095.04	-
DURANT, ANITA	75,451.33	-
DWULIT, LAUREEN	80,202.78	-
DYCK, ROBERT A.	75,995.46	56.25
ELDER, FIONA M	75,890.56	-
ELKE, RAMONA L	75,766.73	-
ELPHICK, KEN E	83,315.96	25.00
EMBREE, MAYNARD	83,207.43	534.13
ESKANDAR, RICHARD E.	96,510.61	3,809.92
EVANS, SHELLEY	82,109.56	130.00
FAA, ALLON	75,978.86	-
FAHLMAN, TERRI	76,519.40	129.86
FARKAS, GEORGE	75,993.38	-
FERGUSON, KATHRYN	78,900.42	355.90
FINDLAY, LYNN	83,186.24	-
FINLAYSON, W. FORBES	83,577.36	-
FLEMMING, KATHRYN	81,326.20	-
FLYNN, MARGARET A	82,561.84	-
FOSTER, RICHARD	81,635.34	-
FOWELL, NINA	82,541.22	-
FRANCO, PAUL	83,564.64	-
FRANZ, ECKHART J	80,230.28	-
FRENCH, MICHELLE A.	76,214.61	29.93
FRENCH, WILLIAM	83,301.44	-
FREND, GRANT W.	117,268.88	2,927.26
FUHRMANN, JENNIFER	101,265.74	1,509.65
GARNEAU, ALISON	81,199.75	-
GEHM, NATALIE	79,978.84	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
GIBEAULT, IRENE	83,186.24	-
GIESINGER, PATRICIA	101,251.46	1,080.87
GILL, JASJIT S	81,310.95	35.25
GILL, JEMSHER S	89,274.25	-
GILMOUR, CHRISTINE	89,707.53	-
GIRARD, MARK J	82,946.62	-
GIRARD, PATRICIA	82,965.36	-
GLOVER, PATRICK	80,848.00	-
GOERTZ, LISE I	83,161.76	-
GORDON, JEANETTE J	81,283.45	-
GORDON, LONA	76,468.61	276.13
GOULD, KELLY	77,874.87	336.19
GRADY, D. BRUCE	122,129.81	2,705.03
GRAHAM, JAMES P.	81,676.49	-
GRANT, STEVEN M	75,389.74	-
GRAY, STEVEN A	81,197.71	-
GRIFFIN, PENNY	75,389.74	-
GRIFFIS, PAMELA	81,336.86	-
GRILL, DANIEL	81,084.55	422.94
GRILL, LISA M	75,111.10	-
GROCHOWICH, NANCY	75,405.16	-
GUBERT, LIVIO L	80,672.07	-
GUZYK, ROBERT	81,201.85	-
HAGEN, ARTHUR	77,729.44	-
HALE, LOUISE	82,197.84	-
HALES, ANNE	85,336.02	610.99
HALFNIGHTS, KELLY	82,095.04	-
HALFNIGHTS, STEVEN L	81,436.68	118.53
HALL, SUZANNE	83,200.76	216.00
HALLATE, GURMINDER SINGH	84,332.33	-
HAMEL-DREADON, CATHERINE	85,004.39	477.55
HAMPTON, JASON	76,138.88	-
HANKEY, DARREN	81,436.68	-
HANSEN, DEANNA	75,623.58	-
HANSEN, SHERRYL	82,512.37	-
HARAS, SUSAN J	82,140.71	-
HARDY, DALE K	106,888.84	211.43
HARMSTON, LORNA	81,436.68	-
HARRISON, PAUL J.	82,842.05	2,277.13
HAYNES, PAM	82,095.04	90.00
HEIKKILA, DONNA M.	105,869.02	1,275.64
HEINZE, KEVIN N	101,000.48	65.00
HENDERSON, BARRY K	81,240.09	-
HENDRIKS, JENNIFER M.	75,961.83	6,355.00
HENNEBERRY-GLOVER, KIM R	90,530.47	803.76
HERMAN, DONALD	75,403.44	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
HEWITT, DALE	84,523.75	-
HICKEY, LAUREEN L	88,441.80	-
HIRNIAK, HALIA	81,156.45	196.40
HOLMES, GIANNA	81,185.25	-
HOMER, HELEN	82,561.84	-
HOOPER, JAMES T	84,718.29	117.00
HOUGHTON, GENINE	75,853.14	-
HOWARD, JENNIFER	77,426.07	-
HOWARTH, PAULA	81,428.01	106.40
HUME, JOHN D	81,070.05	-
HUMER, ANDREA	82,153.44	-
HUNT, DEBBIE L.J	81,492.85	-
INSTANCE, SUSANNE	82,971.21	4,062.94
JAKEWAY, LISA J.	85,615.12	917.06
JAMIESON, DAVID	81,436.68	35.25
JENNINGS, JEANNE	75,894.30	-
JENSEN, LINDA D	78,036.85	-
JINNOUCHI, CHARLES	81,436.68	-
JOHANSEN, DENISE	83,322.63	211.41
JOHNSON, CLYDE	75,978.86	-
JOST, CAROL ANN	81,310.34	-
KAHRER, GABRIELLE	82,095.04	125.00
KALOFF, EDWARD A	81,436.68	-
KALOFF, JUDY	80,237.95	-
KARAMANIAN, JACOB	82,054.65	-
KEENAN, MICHAEL	119,786.00	4,125.90
KELVIN, NANCY	80,053.73	-
KING, IAN R	80,104.56	-
KINNEE, CAROL A	82,436.12	-
KIRVES, ASTRID	100,607.00	1,206.03
KOEHN, DONALD	105,755.02	1,265.65
KOTWAL, SHERNAZ	83,050.00	106.40
KOWAL, ANDREW	77,154.01	380.53
KRAUS, LANCE	83,301.44	-
KRAVCHENKO, ELINA	81,176.72	-
KRAVJANSKI, JOSEPH L	75,877.91	-
KREBS, LYNDIA	80,401.44	-
KRZUS, SONJA	81,321.48	97.00
LABELLE, DELEE	81,197.71	-
LABOSSIERE, LIESA	80,445.65	-
LACROIX, CYNTHIA L	83,367.87	2,149.09
LANCASTER, RON	84,174.96	1,365.90
LANE, JULIE	87,386.23	655.43
LANGFORD, LESLIE A.	104,791.90	2,385.61
LANGSTON, KELLY	83,263.04	-
LANZAROTTA, RON	105,170.56	1,744.68

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
LAROCQUE, ANDRE A	81,310.96	-
LAVERY, K. HUGH	86,216.90	-
LAW, SHELLEY	82,561.84	1,856.09
LAWRANCE, LISA M.	101,780.04	417.78
LE SAGE, ROBERT	75,888.42	-
LEMIEUX, PAULINE R	85,087.17	-
LENTON, ANDREW	82,095.04	-
LESNES, DANIEL	80,539.69	-
LINTON, SHELLEY D.	105,040.12	565.94
LIS, JANUSZ	80,766.54	-
LIVERSIDGE, IAN G.	101,529.30	475.23
LO, CATHERINE	81,436.68	-
LOCKETT, TERRY	84,982.48	1,102.36
LOGAN, JAMES	82,880.61	-
LOW, MACLEAN S	81,192.65	-
LOW, MAXWELL	97,932.77	2,881.72
LOZINSKI, GARY A	84,757.93	-
LUCHI, ANNE	82,436.12	-
LUDEMAN, KYLE D	83,589.69	50.00
LUMMIS, ISABEL	81,327.70	-
LYNCH, MICHAEL J	83,161.76	-
MACINNES, ANDREA	78,235.94	382.53
MACKINNON, BARBARA A	80,538.20	106.40
MACKINNON, CYNTHIA	81,199.01	-
MACKINNON, JOHN	80,820.50	-
MACPHERSON, SHANA	81,450.16	-
MACQUARRIE, DALE	82,168.03	1,400.40
MAGIS, LEE	76,014.14	-
MAITLAND, CLAYTON	94,725.70	1,737.21
MALONE, SHARON A	85,212.37	481.56
MANNING, KIM D	85,945.02	50.00
MARSH, MICHELLE	81,455.36	-
MARSHALL, DAVID	80,244.80	1,206.49
MARSHALL, PAUL D	80,818.44	-
MAZZAROLO, JOSIE	94,640.62	783.78
MCCAIN, TED	76,065.26	-
MCCLOSKEY, JAMES	81,436.68	1,779.94
MCCRAE, WILLIAM	77,268.80	-
MCCUAIG, TRICIA L	102,948.66	1,488.40
MCILROY, ROSS	75,982.86	-
MCINTOSH, DAVID	86,188.88	278.87
MCKIMMON, AARON L	76,137.64	-
MCMURRAY, GLENDA M.	96,089.14	1,759.01
MEDEIROS, MANUEL	76,014.14	-
MEHRASSA, RAMIN	81,889.21	824.23
MESTON, LAURIE ANN	143,697.90	3,308.20

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
MIDTDAL, SIDNEY N	83,992.95	-
MIHAILA, VALERICA	83,313.90	-
MILLAR, ALAN P.	105,281.50	1,575.49
MINER, KIER	83,190.24	115.00
MITCHELL, CRAIG	81,635.34	-
MITCHELL, DEBBIE	76,913.81	276.13
MITCHELL, WES K	76,113.76	-
MJANES, SHERRON	75,848.22	-
MOORE, SHERRI LYNN	76,142.13	-
MOORE, STEVEN W	86,188.88	-
MORAN, C. JANE	76,672.36	-
MORAN, PAUL D	81,635.34	-
MORGAN, LINDA	80,243.48	186.35
MORRIS, LOUISE	85,461.74	-
MOSS, PATTI L	80,779.12	-
MROTZEK, ANNA K	81,310.58	-
MUNRO, ANDREA J	76,348.45	-
MURPHY, CYNTHIA	77,482.04	349.75
MURPHY, WILLIAM	82,561.84	-
NAGY, JODIE	81,261.14	-
NAPODI, MAUREEN	76,039.40	-
NEALE, MICHELE	76,468.62	-
NEDELJKOVIC, NICK	76,094.06	-
NEGGERS, NICOLE M.	96,062.62	1,402.92
NELSON, KAELEN	82,698.24	633.79
NEUFELD, ANITA	76,014.00	-
NIEZEN, RICHARD	76,020.01	-
NOBBS, KARA MICHEL	81,325.48	-
NORMAND, MICHELE	82,910.32	-
NOSEK, SEAN	120,550.76	3,673.59
NOVY, ZDENA	82,910.33	106.40
O'BRIEN, P. DENISE	80,230.28	-
O'HALLORAN, KIM	81,635.34	-
O'NEILL, MARK	80,826.94	-
O'RIORDAN, CORRIE	80,286.35	-
OBORNE, TREVOR W.	78,107.37	3,197.83
OKADA, PATRICK	87,332.22	32.27
OLDRIDGE, MICHAEL J	81,321.48	-
OLIVER, DOUGLAS	76,094.06	-
OLIVER, MICHAEL	75,978.86	-
OLSON, JOEL	76,129.34	-
ORMISTON, SCOTT	81,414.07	396.97
OSTROWSKI, MICHELLE	80,809.20	-
OUELLET, LISE	80,697.08	-
PACE, SHEILA	105,585.34	1,733.20
PAGE, SACHA	87,060.45	35.25

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
PARKINSON, DREW D.	81,185.25	-
PASQUALOTTO, JOSEPH A.	78,199.29	32.85
PASQUILL, JAMES D.	88,890.77	3,059.81
PASSMORE, ROSALIE	83,295.68	-
PATRICK, TODD	81,321.48	-
PATTERSON, A. GRAHAM	80,961.63	-
PAYAN, BRUCE	83,238.58	-
PAYMENT, RORY R.	86,188.88	1,180.17
PENNER, CYNTHIA	81,310.96	-
PERUGGIA, ANTHONY	84,005.87	-
PERUGINI, DAVID	76,317.09	-
PICKERING, GREG	81,449.14	-
PILGRIM, NORALEA	85,131.40	244.00
POLAN, MICHAEL W.	110,770.39	61,165.17
POWER, CARSON M.	81,436.68	-
PREIBISCH, PAMELA B.	78,292.14	-
PROCTOR, ERIC	79,136.46	-
PROCYK, DANNY	81,421.17	-
RADOM, JEFF	78,041.72	278.87
RAIBLE, CHAD G.	101,043.54	1,669.13
RAMSAY, LESLIE	94,152.78	1,159.67
REEDMAN, RHODA	81,321.48	-
REID, RUSS S.	76,244.50	747.60
RENNIE, JO-ANNE	80,212.12	-
RHODES, DON	89,457.40	964.00
RICHARDSON, LAURA P.	83,299.60	50.00
RICHARDSON, LESLEY	76,014.14	-
RICHARDSON, PAUL	91,454.19	-
RICHARDSON, STUART E.	103,891.64	761.77
RICHERT, KEITH	75,981.85	-
RITCHIE, VICTORIA L.	84,005.87	-
ROBERTS, MICHELLE	82,111.64	-
ROCCA, JOHN PETER	76,709.13	40.00
ROGALSKY, KEITH	81,205.90	-
ROKOSH, KERRY	84,898.99	-
RONDPRE, JOHN	80,916.50	-
ROSATI, MATTHEW	83,341.83	25.00
ROSENAU, SHELDON	84,745.47	106.40
ROSS, PATRICIA	82,021.61	-
ROWELL, DARREN	101,557.86	1,726.95
ROWEN, JOANNE M.	126,505.14	2,740.05
RUSSELL, RICK	90,393.58	-
RUSSELL, SANDRA	81,446.65	-
RYALL, WENDY L.	83,591.32	18.40
RYAN, LORRAINE	81,067.15	-
SALL, MALKIT	82,070.56	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
SAMOUILHAN, FRANCES	84,548.23	-
SANDERSON, DAVID	89,301.38	-
SARAI, SUSAN I	79,978.85	106.40
SARICH, EVA-MARIE	75,389.74	-
SAUL, MICHAEL	82,721.06	-
SAWCHUK, A. DENEEN	82,095.04	184.47
SCHAUZ, MICHELLE E.	80,653.08	471.80
SCHLEPPE, SUSAN	85,393.43	948.12
SCHLEY, SHANNON J.	78,166.42	-
SCHMIDT, DENNIS O.	83,312.94	-
SCHMIDT, MICHELLE K.	100,726.46	4,418.35
SCHNIDER, ROBERT W.	159,525.16	-
SCHWARZ, V. JOHN	81,197.70	-
SCOTT, SUSAN M.	80,286.05	-
SCOULAR, JAMIE	81,859.16	50.00
SCOULAR, RENEE FAITH	94,829.23	1,357.81
SEDLAK, MICHAEL K.	75,867.16	-
SEMPER, DAVID	84,005.87	-
SERRA, GEORGE	91,488.76	-
SEVERINSKI, SUE	81,185.25	-
SEVIOUR, JAMES	83,907.17	-
SHEARER, KATHERINE J	101,126.16	2,202.80
SHIELDS, SUSAN	81,492.76	-
SHUPE, CRAIG S.	75,393.78	501.23
SIDDIQUE, ISHTIAQ	91,059.94	-
SIGVALDASON, SUSAN	81,176.45	-
SILVA, CARLOS A.V.	76,129.34	-
SIMARD, DIANE	82,363.00	-
SIRSIRIS, DANA	104,444.53	5,269.55
SLIPIEC, GLENN	111,015.12	475.23
SMEED, MARK D.	81,309.43	-
SMITH, JANET L.	76,752.65	90.00
SMITH, LAURIE J.	120,632.04	1,213.27
SNEDDON, JOHN	75,978.86	-
SNIDER, POLLY	81,440.84	-
SONNE, STEWART J.	127,257.16	4,768.57
SOPER, LISA	83,311.80	-
STANBURY, JOHN SCOTT	83,299.60	-
STANLEY, ADAM G.	101,124.90	1,728.23
STEFFICH, MIKE	83,181.76	-
STEWART, KATE	81,635.34	-
STEWART, SUSAN	105,496.90	1,616.13
STREILING, KENNETH J.	100,655.05	1,690.34
STROTHOTTE, ANDY	83,066.60	-
SULLIVAN, KATHLEEN	105,144.04	1,594.22
SUN, NORMAN	75,389.74	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
SVENDSEN, ERIC	83,301.44	-
SVENDSEN, KATHRYN	81,160.26	1,697.23
SYCH, GRANT	85,211.97	192.68
TABBERNOR, MARLENE	80,202.78	-
TERRILLON, NICOLE	83,202.84	-
TEYEMA, MARGARET E.	81,766.30	2,716.61
THIRKELL, SHAWNA	78,813.43	-
THOMPSON, PAUL	75,540.66	-
THOMSON, KEITH	83,186.24	-
THORBURN, TSITSI	81,034.98	-
TJERNAGEL, DENNIS L.	124,191.32	300.54
TOMLIN, SCOTT	76,418.85	-
TOMLINSON, TAMMY	75,877.91	-
TOOKER, LUCINDA	81,742.10	-
TORRENCE, M. DEIDRE	75,866.41	-
TRAN, DUC-HUNG (JOHN)	81,444.98	-
TRAVIS, JANICE	80,697.08	25.00
TREMBLAY, DIANE	75,389.74	-
TULIP, MARK A.	76,141.16	-
TUPNIAK, JANICE	80,697.08	-
TURKINGTON, DONALDA	81,293.98	-
TURNER, WILLIAM	82,124.55	186.92
UNWIN, JAN L.	174,021.55	11,006.61
URDAHL-SERR, KIRSTEN M.	81,906.47	204.23
VANDER WAL, NICOLE M.	76,431.52	50.00
VANDERGUGTEN, DAVID K	129,117.13	7,640.13
VANDERVELDEN, STEPHEN J.	83,277.13	-
VENDIOLA, SANSEN LEE	79,978.85	-
VERMETTE UNRUH, DEBRA	76,014.83	-
VON MATT, PAUL C.	83,301.44	-
VOS, JULIE	82,000.74	-
WADDEN, DIANE M	80,104.55	-
WADE, MICHAEL	84,132.63	-
WAHL, JENNY	84,965.68	392.60
WAKELING, ALISON T.	81,453.28	-
WALKER, FRAYNE E.	80,697.08	-
WALKER, SUSAN L	83,216.01	-
WALLACE, THOMAS R.	81,346.78	-
WALTON, LISA	81,489.48	-
WARD, LORNE R.	84,200.77	35.25
WATKINS, CATHARINE E.	101,068.02	2,981.04
WATSON, JIM	82,095.04	68.75
WATT, D. DYLAN	101,977.54	1,626.80
WAY, DEIRDRE	84,962.94	1,316.73
WEBB, GORDON	82,095.04	553.31
WESTWOOD, BRADLEY	81,818.81	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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

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

NAME	REMUNERATION	EXPENSES
WHEATLEY, JONATHAN	105,175.06	1,085.59
WHITE, JAMES H.	83,394.24	-
WHITTALL, CAROLLE M.	75,985.35	-
WHITTINGTON, GLENN	82,512.37	26.97
WIEBE, STEVEN J.	101,615.82	1,778.67
WIENS, DONNA	80,697.08	577.46
WIENS, RALPH	83,359.57	-
WIENS, STAN	81,293.98	403.60
WILKIE, PATRICIA M.	83,229.52	-
WILLIAMS, ADRIA E.	83,449.44	202.05
WILLIAMS, ELIZABETH	76,368.25	35.25
WILLIAMS, JOANNA	83,899.50	757.55
WILLIAMSON, DOREEN	79,229.95	186.12
WILLMS, GERRITJE	76,414.98	-
WOLSTENHOLME, WENDY L.	77,503.22	-
WOO, LEE-ANDREA	75,891.55	-
WOOD, RACHEL	75,438.98	782.05
WRIGHT, GLENNIS E.	75,978.86	-
XAVIER, DAVID	80,697.08	-
YOUNG, SHARON	81,321.48	-
YOUNG, WANDA	81,409.38	-
ZAGAR, DANIELLE	75,877.50	-
ZENTNER, PAULA	84,324.03	181.38
ZUCCHETTO, LUIGI	79,020.44	-
TOTAL FOR EMPLOYEES, OTHER THAN ELECTED OFFICIALS, WHOSE REMUNERATION EXCEEDS \$75,000	\$ 41,005,684.90	\$ 272,405.89
REMUNERATION TO EMPLOYEES PAID \$75,00 OR LESS	52,709,692.98	281,655.28
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS	93,715,377.88	554,061.17
REMUNERATION TO ELECTED OFFICIALS	138,126.63	14,913.61
CONSOLIDATED TOTAL, REMUNERATION PAID	\$ 93,853,504.51	\$ 568,974.78
TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE	\$ 4,674,202.88	

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, 2012

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 2011 / 2012.

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

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

**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
4TH UTILITY INC.	\$ 87,421.27
ABSOLUTE SOFTWARE	30,035.04
ACRODEX	70,822.49
ALASKA AIRLINES	29,741.09
AMAZONCA	38,849.55
ANVIL GLASS LTD.	36,333.80
APCO PLUMBING AND HEATING LTD.	653,099.43
APPLE CANADA INC.	601,970.76
ARI FINANCIAL SERVICES	70,494.83
B.C. SCHOOL TRUSTEES ASSOC.	58,489.26
BAKER, TERRANCE	26,439.93
BARAGAR ENTERPRISES LTD.	41,048.00
BARTLE GIBSON CO LTD	47,123.00
BC HYDRO	1,115,944.17
BCIT	57,865.50
BELL MOBILITY	123,076.75
BGE SERVICE & SUPPLY LTD.	64,774.02
BINGHAM HILL ARCHITECTS	58,449.76
BOILEAU ELECTRIC & POLE LINE	78,264.34
C.C. AUTO REPAIRS	33,580.50
CAMBIE ROOFING CONTRACTORS LTD	545,720.00
CHPA	65,634.36
CITY OF PITT MEADOWS	101,783.76
COMMISSIONER OF MUNICIPAL PENSION PLAN	1,855,904.36
COMMISSIONER OF TEACHERS' PENSION PLAN	9,653,577.47
CONTROL SOLUTIONS LTD.	357,757.29
COSTCO WHOLESALE	25,304.76
CREATIVE CHILDREN ART SUPPLIES	28,313.01
DELL CANADA INC.	269,139.54
DISTRICT OF MAPLE RIDGE	346,721.33
EDUCAN INSTITUTIONAL FURNITURE	27,162.70
FENG, SHUYUN	33,600.00
FIRST STUDENT CANADA	1,385,477.30
FORTIS BC	556,787.85
FUNK, ARNIE	28,000.00
GARCIA CAMPOS, MAYTE DE FATIMA	31,204.00
GENERAL PAINT LTD.	26,430.35
GLOBAL DISTRIBUTION HOLDINGS LTD	78,361.00
GRANT THORNTON LLP	43,135.05
GUILLEVIN INTERNATIONAL	28,370.61
HANEY BUILDERS SUPPLIES	65,536.40
HAYES CONSTRUCTION INCORP.	70,434.56
HEWLETT PACKARD FINANCIAL SVCS	452,973.98
HOMEWOOD HUMAN SOLUTIONS CANADA	68,229.00

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

**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
HOU JIANZHONG	73,200.00
HOULE ELECTRIC LTD.	178,241.28
IBM CANADA LTD.	56,209.52
INSURANCE CORPORATION OF B.C.	60,978.00
INTERNATIONAL BACCALAUREATE	35,452.48
JIACHENG OVERSEAS IMMIGRATION	217,200.00
JONATHAN MORGAN & CO.	52,998.04
KWAST CONTRACTING LTD.	28,478.94
KYLE, DORIS	47,949.00
LEE, YEO HOON	30,675.00
LI, ZHELIN	107,684.00
LONDON DRUGS	25,767.42
LONG & MCQUADE LTD.	35,831.70
MACK KIRK ROOFING & SHEET METAL	705,196.45
MAGIC LANTERN MEDIA INC.	25,611.77
MAPLE RIDGE TEACHERS' ASSOC.	48,405.00
MAXWELL FLOORS LTD.	299,724.32
MCGRAW-HILL RYERSON LTD	41,998.29
MFA LEASING CORPORATION	200,674.75
MILLS OFFICE PRODUCTIVITY	86,827.94
MIRCOM DISTRIBUTION (BC) INC.	90,718.13
MY BUDGETFILE INC.	28,000.00
NCIX	25,135.29
NELSON EDUCATION LTD.	67,321.20
ODGERS BERNDTSON	38,081.24
OPUS CONSULTING GROUP LTD.	44,048.78
ORION SECURITY SYSTEMS LTD.	57,267.84
OSS INTERNATIONAL	112,290.00
PACIFIC BLUE CROSS	1,543,314.83
PACIFIC CARBON TRUST	115,192.00
PACIFIC EDUCATIONAL PRESS	25,840.38
PALMIERI BROS. PAVING LTD.	186,618.88
PAPERMAKE ENTERPRISES LTD.	32,174.86
PATTISON SIGN GROUP	52,643.14
PEARSON EDUCATION CANADA	31,989.32
PMC-PINNACLE MGMT CONSULTANTS	156,534.07
PROVINCIAL OUTREACH PROGRAM	80,020.94
PUBLIC EDUCATION BENEFITS TRUST	961,839.24
RAZOR MANUFACTURING LTD.	29,272.64
RDM AURORA	65,171.31
REGAL CONTROLS LIMITED	28,293.00
REVENUE SERVICES OF BRITISH COLUMBIA	45,012.00
RFS CANADA	61,685.31
RICOH CANADA INC	157,209.72

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012**

**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
RIDGE MEADOWS CHILD	109,069.03
ROBINSON & ROBINSON INC.	25,109.10
ROCKY POINT ENGINEERING LTD.	38,709.13
S.U.C.C.E.S.S.	100,682.49
SAVE-ON-FOODS	44,145.02
SAYWELL CONTRACTING LTD	382,192.39
SCHOLASTIC CANADA LTD.	35,866.78
SCHOOL SPECIALTY CANADA	32,178.50
SECURITAS CANADA LTD.	137,596.09
SHANAHANS LTD.	54,361.97
SHARP'S AUDIO-VISUAL LTD.	110,421.38
SHELL ENERGY NORTH AMERICA	194,153.72
SHELTER INDUSTRIES INC.	458,485.48
SK SANITARY SPECIALTIES LTD.	362,631.24
SMARTEDGE NETWORKS	33,075.84
SOFTCHOICE CORPORATION	35,846.81
SOURCE OFFICE FURNISHINGS	56,161.45
SPECTRUM EDUCATIONAL SUPPLIES	48,983.21
SPICERS CANADA LTD	110,525.32
SRB EDUCATION SOLUTIONS INC.	210,820.12
STAPLES STORE	35,157.57
STAR FIVE CLASSIC COUNTRY	29,789.04
STUDENTGUARD HEALTH INSURANCE	324,872.65
SUPER SAVE DISPOSAL INC.	114,419.21
SUPERSTORE	42,723.34
SUTTLE RECREATION INC.	50,165.92
SWING TIME DISTRIBUTORS	39,298.11
TALIUS	61,164.48
TELUS COMMUNICATIONS (BC) INC.	115,538.31
TIMES NEWSPAPERS	45,583.34
TLD COMPUTERS INC.	281,695.64
TOPIA IVY CLUB CANADA LTD.	101,493.50
VANCOUVER COMMUNITY COLLEGE	196,719.35
VANCOUVER SCHOOL BOARD	42,182.51
VANDERWAL EQUIPMENT LTD.	29,562.61
WANG WEI	42,000.00
WEATHERGUARD RESTORATIONS INC.	29,349.88
WEST COAST OFFICE SUPPLIES LTD	102,670.03
WESTERN CAMPUS RESOURCES	170,736.86
WILLIAMSON, LISA	73,968.89
WINTERGREEN LEARNING MATERIALS	37,381.58
WORKERS COMPENSATION BOARD	731,653.37
WYLLIE, LORI	28,204.50
YALETOWN RESTORATION LTD.	36,010.79

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

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
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$ 31,207,516.74
TOTAL, FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$ 6,477,293.98
CONSOLIDATED TOTAL, PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$ 37,684,810.72

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

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2012

RECONCILIATION OF SCHEDULED PAYMENTS TO THE FINANCIAL STATEMENTS

Financial Statement Expenditures:

Operating Fund Expenditures (Statement 2)	\$ 126,554,744
Trust Fund Expenditures (Statement 2)	5,909,347
Capital Fund Expenditures (Additions to Fixed Assets) (Schedule C1)	<u>4,790,338</u>

CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES	<u><u>\$ 137,254,429</u></u>
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Scheduled Payments:

Schedule of Remuneration and Expenses:	
Remuneration	\$ 93,853,505
Employee Expenses	568,975
Employer Portion of Employment Insurance Contributions and Canada Pension Plan	<u>4,674,203</u>
Total, Schedule of Remuneration and Expenses	\$ 99,096,682
Schedule of Payments for the Provision of Goods and Services	<u>\$ 37,684,811</u>

CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS	<u><u>\$ 136,781,493</u></u>
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DIFFERENCE BETWEEN FINANCIAL STATEMENT EXPENDITURES AND SCHEDULED PAYMENTS	<u><u>\$ 472,936</u></u>
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Reconciliation of Difference:

Noncash Items	
Net change in accruals and accounts payable	<u>\$ (148,174)</u>

Other:

Payments made at the school level for the provision of goods and services (not on schedules)	\$ 3,814,096
SPP insurance expense paid by Ministry grant recovery	166,433
BCeSIS fees expense paid by Ministry grant recovery	152,597
PL Net fees expense paid by Ministry grant recovery	15,482
Other Financial Statement expenses not on schedules	585,003
Third party recoveries	(1,122,238)
Payments and receipts to non-expense accounts	(1,657,044)
Sales Tax rebates	<u>(1,333,219)</u>

Total Difference (as above)	<u><u>\$ 472,936</u></u>
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\$ (0)



ITEM 5

To: Board of Education

From: Secretary Treasurer
Flavia Coughlan

Assistant Secretary Treasurer
Peter Bullock

Re: **FINANCIAL STATEMENTS
FIRST QUARTER**

Date: November 28, 2012
(Public Board Meeting)

Decision

RECOMMENDATION:

THAT the Board approve the First Quarter Financial Statements.

**To Be Distributed*



ITEM 6

To: Board of Education

From: Secretary Treasurer
Flavia Coughlan

Re: **POLICY 2925: TRUSTEES –
PROVISION OF RESOURCES**

Date: November 28, 2012
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

At the recommendation of the Board Policy Development Committee (“Committee”), this revised policy is being presented to the Board for the public and stakeholder review portion of the process. Following the review process, the Committee will have another opportunity to review the policy before it is again presented to the Board for approval.

RECOMMENDATION:

THAT the Board approve the Board Policy Development Committee’s recommendation that Policy 2925: Trustees – Provision of Resources, be received by the Board for continuation with the consultation process.

Attachment

SD 42 POLICY: 2925

TRUSTEES – PROVISION OF RESOURCES

1. RESOURCES PROVIDED FOR TRUSTEES' HOME OFFICE USE

The Board recognizes all Trustees must maintain an office in their home and assigns specific resources to effectively assist them in fulfilling their duties.

The Information Technology (“IT”) Department will supply the Trustees computer equipment that is fully compatible with the Trustee Paperless Meeting System. This system will allow Trustees full access to resources and confidential information that is needed for their positions. A School District email account will be set up for all Trustees.

Security

- Authentication
 - o For security purposes, Trustees need to use the password complexity requirements set forth by the IT department to log into their computer and network resources.
 - o Trustees will not release their passwords to any individual because of the sensitive nature of the information contained herein.
- Anti-Virus
 - o All district owned computers have a centrally managed anti-virus system to maintain data integrity. No modification or deletion of this system is permitted.
- Encryption
 - o Sensitive data should only be posted to encrypted and secure sites and should only be stored to encrypted media such as encrypted thumb drives.
- Acceptable Use Agreement
 - o Public cloud computing is not suitable when dealing with the School District's sensitive business data because of FOIPA and the laws in British Columbia.
 - o The IT department will be notified immediately by Trustees if a School District owned computer has been lost or stolen so that the IT department can initiate a trace or data wipe under these circumstances.

Disposal

- Disposal of equipment provided to Trustees will follow the Board approved Disposal of Equipment policy.

Recommended Software

- All Trustee computer equipment will be supplied with a complete suite of productivity tools.
- Computer equipment will be preconfigured to securely attach to the School District's wireless networks and computing services.
- In order to ensure new software is compatible with our standard suites and free of anti-malware /anti-virus software, additional software can be installed only with IT approval.

Service Level Agreement ("SLA")

- IT issues will be logged/reported to the IT department by staff of the office of the Secretary Treasurer, on behalf of Trustees.

2. REIMBURSEMENT OF APPROVED EXPENSES

The approved expenditures for reimbursement are:

- Internet service provider or Personal Communications Device (PCD) cost as per annual budget limit; reimbursed twice a year in December and June.
- Required business auto insurance, once a year as per Board Policy 4410.
- Out of District automobile use as per Board Policy.

3. USE OF OTHER RESOURCES

Trustees are required to obtain the permission of the Board to access any of the following resources:

- Use of School District letterhead for external correspondence;
- Borrow or purchase materials;
- Use of Board equipment other than provided; and
- The services of School District employee.

4. FINANCIAL REPORTING

Trustees on a quarterly basis will receive a detailed financial accounting of all expenses reimbursed and requiring reporting under the terms of the Financial Information Act (FIA) within one month following each quarter.

5. ANNUAL BUDGET LIMITS

Each year, the Board will set the individual budget amounts for each Trustee and by category through the Operating Budget and publish the amounts on the School District website.

APPROVED:

To: Board of Education

From: Superintendent
Jan Unwin

Re: **TEACHER COVERAGE UNDER
WORKSAFE BC**

Date: November 28, 2012
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

Across the province, there have been a number of claims related to extracurricular activities and teachers each year. One or two per year are denied based on the criteria established in WSBC policies. We have advised our Principals that when it comes to school sanctioned extra-curricular activity, a teacher must be directed by a principal and participating in the activity in order to ensure that the WSBC criteria is met. We have asked that they share the following statement with teachers on staff:

“The School District fully recognizes and appreciates the contributions of teachers in supervising and participating with students in extra-curricular school activities. Teachers are assured that if a teacher sustains an injury while supervising and participating with students in school sanctioned activity, the district considers those teachers to be “working” for School District No. 42; as such, in instances where a teacher sustains an injury, the school district will ensure that such injuries are reported as a work related injury.”

RECOMMENDATION

THAT the Board receive the Superintendent's Report for information.



ITEM 8

RECORD

2012-2013

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:

November 7, 2012

Call to Order
Motion of Exclusion
Correspondence
Ordering of Agenda
Confirmation of Minutes – October 24, 2012
Secretary Treasurer Decision Items
Superintendent Information Items
Committee Business
Trustee Reports
Adjournment

Meeting called to order at 3:04 p.m.
Approved
No correspondence
Approved as circulated
Approved as circulated
Approved
Received

Adjourned at 4:24 p.m.