



Ministry of Education

ATTACHMENT A

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

| | | |
|--|--|---|
| SCHOOL DISTRICT NUMBER 42 | NAME OF SCHOOL DISTRICT Maple Ridge - Pitt Meadows | YEAR 2023 |
| OFFICE LOCATION(S) 22225 Brown Avenue | | TELEPHONE NUMBER 604-463-4200 |
| MAILING ADDRESS 22225 Brown Avenue | | |
| CITY Maple Ridge | PROVINCE B.C. | POSTAL CODE V2X 8N6 |
| NAME OF SUPERINTENDENT Harry Dhillon | | TELEPHONE NUMBER 604-463-4200 |
| NAME OF SECRETARY TREASURER Richard Rennie | | TELEPHONE NUMBER 604-463-4200 |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023

for School District No. 42 as required under Section 2 of the Financial Information Act.

| | |
|--|-------------------------------------|
| | DATE SIGNED Oct 20, 2023 |
| | DATE SIGNED Oct. 20, 2023 |
| | DATE SIGNED Oct. 20, 2023 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2023**

**STATEMENT OF FINANCIAL INFORMATION
(SOFI)**

TABLE OF CONTENTS

Documents are arranged in the following order:

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

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

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

FISCAL YEAR ENDED JUNE 30, 2023

MANAGEMENT REPORT

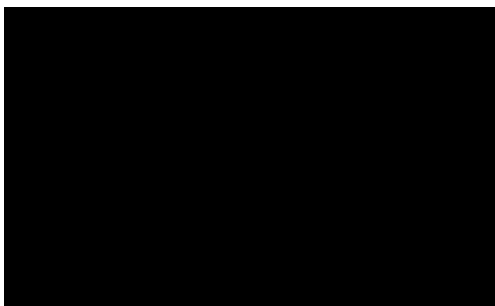
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

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



Richard Rennie
Secretary Treasurer
October 18, 2023

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

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023

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

June 30, 2023

Table of Contents

| | |
|---|-------|
| Management Report | 1 |
| Independent Auditors' Report | 2-4 |
| Statement of Financial Position - Statement 1 | 5 |
| Statement of Operations - Statement 2 | 6 |
| Statement of Remeasurement Gains and Losses - Statement 3 | 7 |
| Statement of Changes in Net Debt - Statement 4 | 8 |
| Statement of Cash Flows - Statement 5 | 9 |
| Notes to the Financial Statements | 10-28 |
| Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) | 29 |
| Schedule of Operating Operations - Schedule 2 (Unaudited) | 30 |
| Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) | 31 |
| Schedule 2B - Schedule of Operating Expense by Object (Unaudited) | 32 |
| Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) | 33 |
| Schedule of Special Purpose Operations - Schedule 3 (Unaudited) | 35 |
| Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) | 36 |
| Schedule of Capital Operations - Schedule 4 (Unaudited) | 39 |
| Schedule 4A - Tangible Capital Assets (Unaudited) | 40 |
| Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) | 41 |
| Schedule 4C - Deferred Capital Revenue (Unaudited) | 42 |
| Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) | 43 |

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

MANAGEMENT REPORT

Version: 8773-8028-6045

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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



Superintendent of Education

Sept 20, 2023

Date Signed

Sept. 20, 2023

Date Signed

September 20, 2023

Secretary Treasurer

Date Signed



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

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

- the statement of financial position as at June 30, 2023
- the statement of operations for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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



Chartered Professional Accountants

Langley, Canada
September 20, 2023

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

Statement of Financial Position
As at June 30, 2023

| | 2023 Actual \$ | 2022 Actual \$ |
|--|----------------------|----------------------|
| Financial Assets | | |
| Cash and Cash Equivalents | 56,371,270 | 50,613,269 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care | 1,190,816 | 920,518 |
| Due from Province - Other | 57,800 | 223,105 |
| Other (Note 3) | 808,173 | 549,248 |
| Portfolio Investments (Note 4) | 184,178 | 168,326 |
| Total Financial Assets | <u>58,612,237</u> | <u>52,474,466</u> |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | 23,886,130 | 20,070,343 |
| Unearned Revenue (Note 6) | 6,899,251 | 7,005,764 |
| Deferred Revenue (Note 7) | 1,977,574 | 1,758,846 |
| Deferred Capital Revenue (Note 8) | 141,255,322 | 142,153,686 |
| Employee Future Benefits (Note 9) | 9,193,506 | 9,099,927 |
| Asset Retirement Obligation (Note 10) | 11,307,530 | 11,307,530 |
| Total Liabilities | <u>194,519,313</u> | <u>191,396,096</u> |
| Net Debt | <u>(135,907,076)</u> | <u>(138,921,630)</u> |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 12) | 219,457,118 | 221,067,912 |
| Prepaid Expenses | 603,860 | 549,837 |
| Total Non-Financial Assets | <u>220,060,978</u> | <u>221,617,749</u> |
| Accumulated Surplus (Deficit) (Note 16) | <u>84,153,902</u> | <u>82,696,119</u> |
| Accumulated Surplus (Deficit) is comprised of: | | |
| Accumulated Surplus (Deficit) from Operations | 84,138,937 | 82,688,888 |
| Accumulated Remeasurement Gains (Losses) | 14,965 | 7,231 |
| | <u>84,153,902</u> | <u>82,696,119</u> |

Contractual Obligations (Note 21)
Contractual Rights (Note 22)
Measurement Uncertainty (Note 2p)
Contingent Liabilities (Note 23)

Sept 20, 2023

Date Signed

Sept. 20, 2023

Date Signed

Sept. 20, 2023

Date Signed

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

Statement 2

Statement of Operations
Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|---|--------------------|---------------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 195,199,520 | 196,087,433 | 178,973,621 |
| Other | 328,400 | 329,200 | 389,800 |
| Federal Grants | 279,657 | 229,789 | 70,281 |
| Tuition | 9,615,281 | 9,517,599 | 8,157,355 |
| Other Revenue | 6,815,597 | 5,883,715 | 4,304,760 |
| Rentals and Leases | 750,750 | 830,325 | 664,565 |
| Investment Income | 1,666,531 | 1,678,588 | 387,336 |
| Amortization of Deferred Capital Revenue | 6,678,220 | 6,677,646 | 6,553,104 |
| Total Revenue | <u>221,333,956</u> | <u>221,234,295</u> | <u>199,500,822</u> |
| Expenses (Note 17) | | | |
| Instruction | 188,791,728 | 183,553,961 | 166,993,587 |
| District Administration | 6,936,806 | 6,520,758 | 5,967,432 |
| Operations and Maintenance | 29,368,286 | 29,073,993 | 27,923,416 |
| Transportation and Housing | 714,352 | 635,534 | 537,873 |
| Total Expense | <u>225,811,172</u> | <u>219,784,246</u> | <u>201,422,308</u> |
| Surplus (Deficit) for the year | <u>(4,477,216)</u> | <u>1,450,049</u> | <u>(1,921,486)</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 82,688,888 | 84,610,374 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>84,138,937</u></u> | <u>82,688,888</u> |

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

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2023

| | 2023 | 2022 |
|--|----------------------|--------------|
| | Actual | Actual |
| | \$ | \$ |
| Accumulated Remeasurement Gains (Losses) at beginning of year | <u>7,231</u> | 30,973 |
| Unrealized Gains (Losses) attributable to: | | |
| Portfolio Investments | 7,734 | (23,742) |
| Net Remeasurement Gains (Losses) for the year | <u>7,734</u> | (23,742) |
| Accumulated Remeasurement Gains (Losses) at end of year | <u><u>14,965</u></u> | <u>7,231</u> |

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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|---|--------------------|-----------------------------|----------------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | <u>(4,477,216)</u> | <u>1,450,049</u> | <u>(1,921,486)</u> |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (9,310,366) | (9,039,219) | (8,908,086) |
| Amortization of Tangible Capital Assets | 10,589,718 | 10,650,013 | 10,596,574 |
| Total Effect of change in Tangible Capital Assets | <u>1,279,352</u> | <u>1,610,794</u> | <u>1,688,488</u> |
| Acquisition of Prepaid Expenses | | (663,133) | (531,055) |
| Use of Prepaid Expenses | | 609,110 | 1,385,969 |
| Total Effect of change in Other Non-Financial Assets | <u>-</u> | <u>(54,023)</u> | <u>854,914</u> |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u>(3,197,864)</u> | 3,006,820 | 621,916 |
| Net Remeasurement Gains (Losses) | | <u>7,734</u> | <u>(23,742)</u> |
| (Increase) Decrease in Net Debt | | 3,014,554 | 598,174 |
| Net Debt, beginning of year | | (138,921,630) | (139,519,804) |
| Net Debt, end of year | | <u>(135,907,076)</u> | <u>(138,921,630)</u> |

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

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

| | 2023 Actual | 2022 Actual |
|---|--------------------|--------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 1,450,049 | (1,921,486) |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | (363,918) | (567,975) |
| Prepaid Expenses | (54,023) | 854,914 |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 3,815,787 | 1,257,951 |
| Unearned Revenue | (106,513) | 2,134,336 |
| Deferred Revenue | 218,728 | 193,905 |
| Employee Future Benefits | 93,579 | 108,085 |
| Amortization of Tangible Capital Assets | 10,650,013 | 10,596,574 |
| Amortization of Deferred Capital Revenue | (6,677,646) | (6,553,104) |
| Total Operating Transactions | <u>9,026,056</u> | <u>6,103,200</u> |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (2,673,677) | (2,708,564) |
| Tangible Capital Assets -WIP Purchased | (6,365,542) | (6,199,522) |
| Total Capital Transactions | <u>(9,039,219)</u> | <u>(8,908,086)</u> |
| Financing Transactions | | |
| Capital Revenue Received | 5,779,282 | 5,357,305 |
| Total Financing Transactions | <u>5,779,282</u> | <u>5,357,305</u> |
| Investing Transactions | | |
| Proceeds on Disposal of Portfolio Investments | | 50,000 |
| Investments in Portfolio Investments | (8,118) | (9,538) |
| Total Investing Transactions | <u>(8,118)</u> | <u>40,462</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 5,758,001 | 2,592,881 |
| Cash and Cash Equivalents, beginning of year | <u>50,613,269</u> | <u>48,020,388</u> |
| Cash and Cash Equivalents, end of year | <u>56,371,270</u> | <u>50,613,269</u> |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 15,152,252 | 15,934,061 |
| Cash Equivalents | 41,219,018 | 34,679,208 |
| | <u>56,371,270</u> | <u>50,613,269</u> |

Supplementary Cash Flow Information (Note 20)

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) **Basis of Accounting**

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(n). In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. As noted in notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) **Financial Instruments**

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, accrued liabilities and other liabilities. Except for portfolio investments in equity instruments quoted in an active market, or items designated by management that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

b) Financial Instruments *(Continued)*

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

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

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Portfolio Investments

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

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Deferred Revenue and Deferred Capital Revenue (Continued)

Note 2(k). Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability, in which case the transfer is recognized as revenue over the period that the liability is extinguished.

h) Employee Future Benefits

Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

Pension Plans

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

i) Asset Retirement Obligations

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

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

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

j) **Liability for Contaminated Sites**

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

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

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

k) **Tangible Capital Assets**

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

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

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

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

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

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Prepaid Expenses

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

m) Internally Restricted Reserves

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

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained (\$1,848,668 to \$5,546,004). The current balance of \$1,848,668 equates to 1% of budgeted operating expenditures.

n) Revenue Recognition

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

n) **Revenue Recognition** *(Continued)*

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

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

o) **Expenses**

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

Categories of Salaries

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

Allocation of Costs

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

p) **Measurement Uncertainty**

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

| | June 30, 2023 | June 30, 2022 |
|--|----------------------|----------------------|
| Due from the Government of Canada | \$ 243,327 | \$ 77,878 |
| Due from the City of Maple Ridge | 203,901 | 203,901 |
| Trade receivables | 241,915 | 174,409 |
| Tuition receivable | 39,330 | 33,208 |
| Other receivables | 79,700 | 59,852 |
| Total Accounts Receivable - Other | \$ 808,173 | \$ 549,248 |

NOTE 4 PORTFOLIO INVESTMENTS

| | June 30, 2023 | June 30, 2022 |
|------------------------------------|----------------------|----------------------|
| Fair Value | | |
| Core Bond Fund | \$ 79,837 | \$ 77,806 |
| Canadian Equity Fund | 49,510 | 42,899 |
| U. S. Equity Fund | 24,231 | 22,036 |
| International Pooled Fund | 23,158 | 19,589 |
| Short Term Income Fund | 7,442 | 5,996 |
| Total Portfolio Investments | \$ 184,178 | \$ 168,326 |

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

| | June 30, 2023 | June 30, 2022 |
|---|----------------------|----------------------|
| Trade payables | \$ 8,644,212 | \$ 6,899,683 |
| Salaries and benefits payable | 12,739,287 | 10,805,112 |
| Accrued vacation payable | 1,815,817 | 1,721,110 |
| Other | 686,814 | 644,438 |
| Total Accounts Payable and Accrued Liabilities - Other | \$ 23,886,130 | \$ 20,070,343 |

NOTE 6 UNEARNED REVENUE

Unearned revenue as at June 30, 2023

| | Balance June 30, 2022 | Fees received | Revenue recognized | Balance June 30, 2023 |
|-------------------------------|----------------------------------|----------------------|-------------------------------|----------------------------------|
| Tuition fees | \$ 6,912,884 | \$ 9,464,435 | \$ (9,547,184) | \$ 6,830,135 |
| Facility rental fees | 7,521 | 836,250 | (830,325) | 13,446 |
| Before and after school fees | 1,296 | 114,503 | (115,799) | - |
| Partnership fees | 84,063 | 122,047 | (150,440) | 55,670 |
| Total Unearned Revenue | \$ 7,005,764 | \$ 10,537,235 | \$ (10,643,748) | \$ 6,899,251 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6 UNEARNED REVENUE (Continued)

Unearned revenue as at June 30, 2022

| | Balance June 30, 2021 | Fees received | Revenue recognized | Balance June 30, 2022 |
|-------------------------------|----------------------------------|----------------------|-------------------------------|----------------------------------|
| Tuition fees | \$ 4,789,422 | \$ 10,280,817 | \$ (8,157,355) | \$ 6,912,884 |
| Facility rental fees | 3,386 | 668,700 | (664,565) | 7,521 |
| Before and after school fees | - | 67,846 | (66,550) | 1,296 |
| Partnership fees | 78,620 | 138,066 | (132,623) | 84,063 |
| Total Unearned Revenue | \$ 4,871,428 | \$ 11,155,429 | \$ (9,021,093) | \$ 7,005,764 |

NOTE 7 DEFERRED REVENUE

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

Deferred revenue as at June 30, 2023

| | Balance June 30, 2022 | Contributions received | Revenue recognized | Balance June 30, 2023 |
|-------------------------------|----------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| Provincial Grants - MECC | \$ 277,300 | \$ 25,329,647 | \$ (25,228,268) | \$ 378,679 |
| Other grants and income | 1,481,546 | 4,864,526 | (4,747,177) | 1,598,895 |
| Investment income | - | 45,961 | (45,961) | - |
| Total Deferred Revenue | \$ 1,758,846 | \$ 30,240,134 | \$ (30,021,406) | \$ 1,977,574 |

Deferred revenue as at June 30, 2022

| | Balance June 30, 2021 | Contributions received | Revenue recognized | Balance June 30, 2022 |
|-------------------------------|----------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| Provincial Grants - MECC | \$ 241,197 | \$ 21,645,308 | \$ (21,609,205) | \$ 277,300 |
| Other grants and income | 1,323,744 | 3,537,437 | (3,379,635) | 1,481,546 |
| Investment income | - | 17,225 | (17,225) | - |
| Total Deferred Revenue | \$ 1,564,941 | \$ 25,199,970 | \$ (25,006,065) | \$ 1,758,846 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 DEFERRED CAPITAL REVENUE

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

| | June 30, 2023 | June 30, 2022 |
|--|-----------------------|-----------------------|
| <u>Deferred capital revenue subject to amortization</u> | | |
| Balance, beginning of year | \$ 137,486,918 | \$ 138,581,540 |
| Transfers from deferred revenue – capital additions | 5,004,441 | 5,458,482 |
| Amortization of deferred capital revenue | (6,677,646) | (6,553,104) |
| Balance, end of year | 135,813,713 | 137,486,918 |
| <u>Deferred capital revenue – work in progress</u> | | |
| Work in progress, beginning of year | 516,653 | 807,157 |
| Transfer in from deferred revenue – work in progress | 5,907,033 | 5,167,978 |
| Transfer to spent deferred capital | (5,004,441) | (5,458,482) |
| Balance, end of year | 1,419,245 | 516,653 |
| <u>Deferred capital revenue – unspent portion</u> | | |
| Unspent deferred capital, beginning of year | 4,150,115 | 3,960,788 |
| Provincial grants – Ministry of Education and Child Care | 5,293,433 | 3,829,643 |
| Provincial grants – other | - | 745,871 |
| Investment income | 182,599 | 43,191 |
| School site acquisition fees | 303,250 | 738,600 |
| Transfer to deferred capital revenue – work in progress | (5,907,033) | (5,167,978) |
| Balance, end of year | 4,022,364 | 4,150,115 |
| Total Deferred Capital Revenue | \$ 141,255,322 | \$ 142,153,686 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

| | June 30, 2023 | June 30, 2022 |
|--|-----------------------|-----------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued benefit obligation – April 1 | \$ 8,707,274 | \$ 8,377,043 |
| Service cost | 684,450 | 662,323 |
| Interest cost | 288,470 | 217,019 |
| Benefit payments | (907,923) | (886,023) |
| Actuarial (gain) loss | (188,096) | 336,912 |
| Accrued benefit obligation – March 31 | \$ 8,584,175 | \$ 8,707,274 |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| Accrued benefit obligation – March 31 | \$ 8,584,175 | \$ 8,707,274 |
| Funded status – deficit | (8,584,175) | (8,707,274) |
| Employer contributions after measurement date | 100,808 | 170,830 |
| Benefits expense after measurement date | (255,624) | (243,230) |
| Unamortized net actuarial gain | (454,515) | (320,253) |
| Accrued Benefit Liability – June 30 | \$ (9,193,506) | \$ (9,099,927) |
| Reconciliation of Change in Accrued Benefit Liability | | |
| Accrued benefit liability – July 1 | \$ 9,099,927 | \$ 8,991,842 |
| Net expense for fiscal year | 931,480 | 945,015 |
| Employer contributions | (837,901) | (836,930) |
| Accrued benefit liability – June 30 | \$ 9,193,506 | \$ 9,099,927 |
| Components of Net Benefit Expense | | |
| Service cost | \$ 680,232 | \$ 667,855 |
| Interest cost | 305,082 | 234,882 |
| Amortization of net actuarial loss | (53,834) | 42,279 |
| Net benefit expense | \$ 931,480 | \$ 945,016 |

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

| | June 30, 2023 | June 30, 2022 |
|------------------------------------|----------------------|----------------------|
| Discount rate – April 1 | 3.25% | 2.50% |
| Discount rate – March 31 | 4.00% | 3.25% |
| Long term salary growth – April 1 | 2.5% + seniority | 2.5% + seniority |
| Long term salary growth – March 31 | 2.5% + seniority | 2.5% + seniority |
| EARSL – March 31 | 9.9 years | 9.9 years |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (e.g. lead paint) within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (Note 24 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

| | | |
|---|----|-------------------|
| Asset retirement obligation, July 1, 2022 (Note 24) | \$ | 11,307,530 |
| Settlements during the year | | - |
| Asset retirement obligation, June 30, 2023 | \$ | 11,307,530 |

NOTE 11 DEBT

The School District has an approved line of credit of \$2.5 million with interest at the banks’ prime rate plus 0.25%, and a \$5 million daylight facility which is to provide security for electronic fund transfers with a 2-day lead time. As of June 30, 2023, the School District had \$nil borrowings (2022: \$nil) under these facilities.

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2023

| Cost: | Balance at July 1, 2022 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2023 |
|------------------------------|----------------------------|---------------------|-----------------------|-----------------|-----------------------------|
| Sites | \$ 41,553,283 | \$ - | \$ - | \$ - | \$ 41,553,283 |
| Buildings | 343,092,671 | 139,618 | - | 5,730,432 | 348,962,721 |
| Buildings – work in progress | 1,238,150 | 6,365,542 | - | (5,730,432) | 1,873,260 |
| Furniture and equipment | 14,455,251 | 1,569,856 | (834,819) | - | 15,190,288 |
| Vehicles | 1,662,354 | 43,559 | (108,513) | - | 1,597,400 |
| Computer software | 805,742 | - | (474,890) | - | 330,852 |
| Computer hardware | 5,829,385 | 920,644 | (956,948) | - | 5,793,081 |
| Total Cost | \$ 408,636,836 | \$ 9,039,219 | \$ (2,375,170) | \$ - | \$ 415,300,885 |

| Accumulated Amortization: | Balance at July 1, 2022 | Amortization | Disposals | Balance at June 30, 2023 |
|---------------------------------------|----------------------------|----------------------|-----------------------|-----------------------------|
| Buildings | \$ 177,166,693 | \$ 7,728,843 | \$ - | \$ 184,895,536 |
| Furniture and equipment | 6,155,549 | 1,482,276 | (834,819) | 6,803,006 |
| Vehicles | 785,535 | 162,988 | (108,513) | 840,010 |
| Computer software | 526,233 | 113,660 | (474,890) | 165,003 |
| Computer hardware | 2,934,914 | 1,162,246 | (956,948) | 3,140,212 |
| Total Accumulated Amortization | \$ 187,568,924 | \$ 10,650,013 | \$ (2,375,170) | \$ 195,843,767 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

| Cost: | Balance at July 1, 2021 | ARO (Note 24) | Additions | Disposals | Transfers (WIP) | Total 2022 (Restated Note 24) |
|------------------------------|------------------------------------|--------------------------|---------------------|-----------------------|------------------------|--|
| Sites | \$ 41,553,283 | \$ - | \$ - | \$ - | \$ - | \$ 41,553,283 |
| Buildings | 325,613,144 | 11,307,530 | 404,721 | - | 5,767,276 | 343,092,671 |
| Buildings – work in progress | 1,346,873 | - | 5,658,553 | - | (5,767,276) | 1,238,150 |
| Furniture and equipment | 13,597,162 | - | 1,528,518 | (670,429) | - | 14,455,251 |
| Vehicles | 1,565,426 | - | 132,898 | (35,970) | - | 1,662,354 |
| Computer software | 840,378 | - | 178,568 | (213,204) | - | 805,742 |
| Computer hardware | 6,833,219 | - | 1,004,828 | (2,008,662) | - | 5,829,385 |
| Total Cost | \$ 391,349,485 | \$ 11,307,530 | \$ 8,908,086 | \$ (2,928,265) | \$ - | \$ 408,636,836 |

| Accumulated Amortization: | Balance at July 1, 2021 | ARO (Note 24) | Amortization | Disposals | Total 2022 (Restated Note 24) |
|---------------------------------------|------------------------------------|--------------------------|----------------------|-----------------------|--|
| Buildings | \$ 158,555,187 | \$ 11,058,248 | \$ 7,553,258 | \$ - | \$ 177,166,693 |
| Furniture and equipment | 5,423,358 | - | 1,402,620 | (670,429) | 6,155,549 |
| Vehicles | 660,116 | - | 161,389 | (35,970) | 785,535 |
| Computer software | 574,826 | - | 164,611 | (213,204) | 526,233 |
| Computer hardware | 3,677,316 | - | 1,266,260 | (2,008,662) | 2,934,914 |
| Total Accumulated Amortization | \$ 168,890,803 | \$ 11,058,248 | \$ 10,548,138 | \$ (2,928,265) | \$ 187,568,924 |

Net Book Value:

| | June 30, 2023 | June 30, 2022 |
|------------------------------|-----------------------|-----------------------|
| Sites | \$ 41,553,283 | \$ 41,553,283 |
| Buildings | 164,067,185 | 165,925,978 |
| Buildings – work in progress | 1,873,260 | 1,238,150 |
| Furniture and equipment | 8,387,282 | 8,299,702 |
| Vehicles | 757,390 | 876,819 |
| Computer software | 165,849 | 279,509 |
| Computer hardware | 2,652,869 | 2,894,471 |
| Total Net Book Value | \$ 219,457,118 | \$ 221,067,912 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers’ Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers’ Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

The most recent actuarial valuation of the Teachers’ Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$14,925,475 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$14,180,068).

The next valuation for the Teachers’ Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on March 1, 2023. As the 2022/23 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2022/23 Annual Budget and the 2022/23 Amended Annual Budget is provided.

| | Annual Budget | Amended Annual Budget | Change |
|--|-----------------------|-----------------------------|------------------------|
| Statement 2 | | | |
| Revenues | | | |
| Provincial grants | | | |
| Ministry of Education and Child Care | \$ 180,876,415 | \$ 195,199,520 | \$ 14,323,105 |
| Other | 279,650 | 328,400 | 48,750 |
| Federal grants | 266,315 | 279,657 | 13,342 |
| Tuition | 9,360,345 | 9,615,281 | 254,936 |
| Other revenue | 5,544,544 | 6,815,597 | 1,271,053 |
| Rentals and leases | 849,095 | 750,750 | (98,345) |
| Investment income | 431,781 | 1,666,531 | 1,234,750 |
| Amortization of deferred capital revenue | 6,587,082 | 6,678,220 | 91,138 |
| Total Revenue | 204,195,227 | 221,333,956 | 17,138,729 |
| Expenses | | | |
| Instruction | 172,230,476 | 188,791,728 | 16,561,252 |
| District administration | 6,259,842 | 6,936,806 | 676,964 |
| Operations and maintenance | 27,998,072 | 29,368,286 | 1,370,214 |
| Transportation and housing | 611,246 | 714,352 | 103,106 |
| Total Expense | 207,099,636 | 225,811,172 | 18,711,536 |
| Deficit for the year | (2,904,409) | (4,477,216) | (1,572,807) |
| Budgeted allocation of surplus | 696,691 | 4,475,430 | 3,778,739 |
| Budgeted Surplus (Deficit) for the year | \$ (2,207,718) | \$ (1,786) | \$ 2,205,932 |
| Statement 4 | | | |
| Deficit for the year | \$ (2,904,409) | \$ (4,477,216) | \$ (1,572,807) |
| Effect of change in tangible capital assets | | | |
| Acquisition of tangible capital assets | (702,895) | (9,310,366) | (8,607,471) |
| Amortization of tangible capital assets | 10,587,050 | 10,589,718 | 2,668 |
| Total effect of change in tangible capital assets | 9,884,155 | 1,279,352 | (8,604,803) |
| (Increase) Decrease in Net Financial Debt | \$ 6,979,746 | \$ (3,197,864) | \$ (10,177,610) |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 16 ACCUMULATED SURPLUS

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

| | <u>June 30, 2023</u> | <u>June 30, 2022</u> |
|--|----------------------|----------------------|
| Operating Fund Accumulated Surplus | | |
| Internally Restricted/Appropriated by the Board for: | | |
| Indigenous education (targeted funding) | \$ 350,905 | \$ 361,758 |
| School budget balances | 442,871 | 666,243 |
| Contractual professional development | 294,588 | 316,363 |
| Financial provisions | 100,000 | 100,000 |
| Multi-year grants and projects in progress | | |
| Early Career Mentorship grant | 334,429 | 335,000 |
| Integrated Child and Youth grant | 667,626 | 379,853 |
| Other grants | 26,084 | 29,927 |
| Other district initiatives | 61,447 | 19,928 |
| Purchase order commitments | 329,100 | 336,655 |
| Support for school growth plans | | |
| Literacy | 148,428 | 154,993 |
| Numeracy | 20,708 | 20,000 |
| Educational leadership - mentorship | 7,103 | 12,715 |
| Safe and caring schools | 60,493 | 65,140 |
| Fine arts | - | 48,763 |
| Social emotional learning | 7,762 | 7,033 |
| School teams | 5,000 | - |
| Support for operational plans | | |
| Business systems implementation and upgrades | 63,312 | 55,815 |
| Human resources | 28,830 | 15,913 |
| Indigenous education | 59,228 | 37,583 |
| IT infrastructure, planning and compliance support | - | 132,990 |
| Ridge Meadows College program development | 20,711 | 15,000 |
| Strategic facilities plan | 121,735 | 109,439 |
| Succession planning | 33,977 | 93,690 |
| Learning services - instructional bank | 649,348 | 200,000 |
| Facilities renovations and new classroom setup | 158,055 | 129,921 |
| Student Transportation | 242,444 | 280,708 |
| Changes to the Employment Standards Act | - | 550,000 |
| Total Internally Restricted Operating Surplus | 4,234,184 | 4,475,430 |
| Unrestricted Operating Surplus | - | - |
| Total Operating Fund Accumulated Surplus | 4,234,184 | 4,475,430 |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

| | June 30, 2023 | June 30, 2022 |
|--|----------------------|----------------------|
| Capital Fund Accumulated Surplus | | |
| Internally Restricted (Appropriated) by the Board for: | | |
| Parent portal | 21,831 | 21,831 |
| Emergency preparedness | 11,636 | 21,888 |
| New classroom setup | 3,233,468 | 1,768,581 |
| Childcare capital | 148,050 | 97,500 |
| Capital planning | 294,332 | 127,492 |
| HVAC upgrades | 519,613 | 457,500 |
| Other sustainability upgrades | 390,179 | 401,515 |
| Elementary school capital contribution | 700,000 | 700,000 |
| Student information system for Ridge Meadows College | - | 50,000 |
| Virtual boardroom | 11,225 | 11,225 |
| Facilities equipment and vehicles | - | 1,579 |
| Information technology capital plan | 898,113 | 1,066,505 |
| Renewal of other facilities | 738,658 | - |
| Contingency reserve for Local Capital | 2,021,012 | 1,731,025 |
| Total Internally Restricted Local Capital Surplus | 8,988,117 | 6,456,641 |
| Invested in Tangible Capital Assets | 70,916,636 | 71,756,817 |
| Total Capital Fund Accumulated Surplus | 79,904,753 | 78,213,458 |
| Total Accumulated Surplus from Operations | 84,138,937 | 82,688,888 |
| Accumulated Remeasurement Gains | 14,965 | 7,231 |
| Accumulated Surplus | \$ 84,153,902 | \$ 82,696,119 |

NOTE 17 EXPENSE BY OBJECT – ALL FUNDS

| | June 30, 2023 | June 30, 2022 |
|-----------------------|-----------------------|-----------------------|
| Salaries and benefits | \$ 186,882,152 | \$ 172,341,755 |
| Services and supplies | 22,252,081 | 18,483,979 |
| Amortization | 10,650,013 | 10,596,574 |
| | \$ 219,784,246 | \$ 201,422,308 |

NOTE 18 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2022 related to credit, market, or liquidity risks.

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

| | June 30, 2023 | June 30, 2022 |
|------------------------------------|---------------------|-------------------|
| Interest Recognized in the: | | |
| Operating Fund | \$ 1,328,927 | \$ 306,465 |
| Special Purpose Fund | 45,961 | 17,225 |
| Local Capital Fund | 303,700 | 63,853 |
| MECC Restricted Capital Fund | 79,886 | 21,243 |
| Land Capital Fund | 102,713 | 21,948 |
| Total Interest Income | \$ 1,861,187 | \$ 430,734 |

NOTE 21 CONTRACTUAL OBLIGATIONS

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

| | June 30, 2023 | Thereafter |
|---|---------------------|-------------|
| Annual Facility Grant projects | \$ 1,139,339 | \$ - |
| New classroom space | 1,084,830 | - |
| Eric Langton Elementary seismic replacement | 1,084,306 | - |
| Minor capital projects | 327,314 | - |
| Casepenele Elementary playground | 164,753 | - |
| Pitt Meadows Secondary seismic replacement | 65,227 | - |
| Energy Management | 18,288 | - |
| Total Capital Commitments | \$ 3,884,057 | \$ - |

NOTE 22 CONTRACTUAL RIGHTS

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

| | 2023/24 | 2024/25 | 2025/26 | Thereafter |
|---|---------------------|----------------------|-------------|-------------|
| Ministry of Education and Child Care capital projects | \$ 3,697,000 | \$ 20,006,405 | \$ - | \$ - |
| Future lease revenue | 529,686 | - | - | - |
| Total Contractual Rights | \$ 4,226,686 | \$ 20,006,405 | \$ - | \$ - |

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 23 CONTINGENCIES

In the normal course of business, lawsuits and claims have been brought against the School District. The School District defends against these lawsuits and claims. Management has made provisions for any unexpected liabilities and believes that the ultimate results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 24 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (Note 10). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials (e.g. lead paint). The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of the date of acquisition of the related asset or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

| | | Increase (Decrease) |
|--|----|--------------------------------|
| Asset Retirement Obligation (liability) | \$ | 11,307,530 |
| Tangible Capital Assets – cost | | 11,307,530 |
| Tangible Capital Assets – accumulated amortization | | 11,058,248 |
| Operations & Maintenance Expense – Asset amortization (2022) | | 48,436 |
| Accumulated Surplus – Invested in Capital Assets | | (11,058,248) |

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

| | Operating Fund | Special Purpose Fund | Capital Fund | 2023 Actual | 2022 Actual |
|--|-------------------|-------------------------|-------------------|-------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 4,475,430 | | 78,213,458 | 82,688,888 | 95,620,186 |
| Prior Period Adjustments | | | | | (11,009,812) |
| Accumulated Surplus (Deficit), beginning of year, as restated | 4,475,430 | - | 78,213,458 | 82,688,888 | 84,610,374 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 4,684,678 | 380,316 | (3,614,945) | 1,450,049 | (1,921,486) |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (725,458) | (380,316) | 1,105,774 | - | |
| Tangible Capital Assets - Work in Progress | (10,160) | | 10,160 | - | |
| Local Capital | (4,190,306) | | 4,190,306 | - | |
| Net Changes for the year | (241,246) | - | 1,691,295 | 1,450,049 | (1,921,486) |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 4,234,184 | - | 79,904,753 | 84,138,937 | 82,688,888 |
| Accumulated Remeasurement Gains (Losses) - Statement 3 | | 14,965 | | 14,965 | 7,231 |
| | 4,234,184 | 14,965 | 79,904,753 | 84,153,902 | 82,696,119 |

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|---|--------------------|---------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 170,368,786 | 170,859,165 | 157,364,416 |
| Other | 328,400 | 329,200 | 389,800 |
| Federal Grants | 279,657 | 229,789 | 70,281 |
| Tuition | 9,615,281 | 9,517,599 | 8,157,355 |
| Other Revenue | 1,034,258 | 1,082,816 | 889,273 |
| Rentals and Leases | 750,750 | 830,325 | 664,565 |
| Investment Income | 1,197,224 | 1,328,927 | 306,465 |
| Total Revenue | <u>183,574,356</u> | <u>184,177,821</u> | <u>167,842,155</u> |
| Expenses | | | |
| Instruction | 158,945,177 | 154,534,440 | 143,581,189 |
| District Administration | 6,927,806 | 6,451,033 | 5,958,432 |
| Operations and Maintenance | 18,367,937 | 17,934,231 | 16,545,093 |
| Transportation and Housing | 625,858 | 573,439 | 518,056 |
| Total Expense | <u>184,866,778</u> | <u>179,493,143</u> | <u>166,602,770</u> |
| Operating Surplus (Deficit) for the year | <u>(1,292,422)</u> | <u>4,684,678</u> | <u>1,239,385</u> |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | <u>4,475,430</u> | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,031,459) | (725,458) | (1,212,587) |
| Tangible Capital Assets - Work in Progress | | (10,160) | |
| Local Capital | (2,151,549) | (4,190,306) | (1,920,597) |
| Total Net Transfers | <u>(3,183,008)</u> | <u>(4,925,924)</u> | <u>(3,133,184)</u> |
| Total Operating Surplus (Deficit), for the year | <u>-</u> | <u>(241,246)</u> | <u>(1,893,799)</u> |
| Operating Surplus (Deficit), beginning of year | | 4,475,430 | 6,369,229 |
| Operating Surplus (Deficit), end of year | | <u>4,234,184</u> | <u>4,475,430</u> |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 4,234,184 | 4,475,430 |
| Total Operating Surplus (Deficit), end of year | | <u>4,234,184</u> | <u>4,475,430</u> |

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|---|--------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 161,706,151 | 161,765,084 | 154,963,501 |
| ISC/LEA Recovery | (456,800) | (491,472) | (456,800) |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 1,874,965 | 1,874,965 | 1,874,965 |
| Funding for Graduated Adults | 187,368 | 117,262 | 89,912 |
| Student Transportation Fund | 185,990 | 185,990 | 185,990 |
| Support Staff Benefits Grant | 311,930 | 311,629 | 307,395 |
| FSA Scorer Grant | 15,693 | 15,693 | 15,693 |
| Early Learning Framework (ELF) Implementation | 2,292 | 2,292 | 3,907 |
| Labour Settlement Funding | 6,249,994 | 6,400,840 | |
| Integrated Child and Youth Team | 279,693 | 674,501 | 379,853 |
| Equity in Action | 2,381 | 2,381 | - |
| Indigenous Graduation Requirement Workshop | 9,129 | | - |
| Total Provincial Grants - Ministry of Education and Child Care | 170,368,786 | 170,859,165 | 157,364,416 |
| Provincial Grants - Other | 328,400 | 329,200 | 389,800 |
| Federal Grants | 279,657 | 229,789 | 70,281 |
| Tuition | | | |
| Summer School Fees | 59,400 | 59,400 | 45,000 |
| Continuing Education | 889,384 | 852,471 | 830,027 |
| International and Out of Province Students | 8,666,497 | 8,605,728 | 7,282,328 |
| Total Tuition | 9,615,281 | 9,517,599 | 8,157,355 |
| Other Revenues | | | |
| Funding from First Nations | 456,800 | 491,472 | 456,800 |
| Miscellaneous | | | |
| Revenue Generation | 68,313 | 48,118 | 21,412 |
| Partnership Program | 166,060 | 150,440 | 132,623 |
| Transportation | 85,420 | 83,610 | 75,693 |
| Before and After School Programming | 93,298 | 122,264 | 66,550 |
| Miscellaneous | 77,523 | 97,327 | 136,195 |
| Ridge Meadows College | 26,844 | 29,585 | - |
| BC Hydro Grant | 60,000 | 60,000 | - |
| Total Other Revenue | 1,034,258 | 1,082,816 | 889,273 |
| Rentals and Leases | 750,750 | 830,325 | 664,565 |
| Investment Income | 1,197,224 | 1,328,927 | 306,465 |
| Total Operating Revenue | 183,574,356 | 184,177,821 | 167,842,155 |

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|-------------------------------------|--------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 78,852,573 | 76,874,692 | 73,548,172 |
| Principals and Vice Principals | 8,747,223 | 8,753,771 | 8,216,961 |
| Educational Assistants | 21,480,175 | 20,578,597 | 18,283,517 |
| Support Staff | 13,269,864 | 12,796,225 | 12,263,373 |
| Other Professionals | 5,927,101 | 5,890,876 | 5,215,603 |
| Substitutes | 6,133,027 | 6,215,956 | 5,587,239 |
| Total Salaries | 134,409,963 | 131,110,117 | 123,114,865 |
| Employee Benefits | 33,989,365 | 32,914,540 | 30,412,642 |
| Total Salaries and Benefits | 168,399,328 | 164,024,657 | 153,527,507 |
| Services and Supplies | | | |
| Services | 7,315,053 | 6,613,027 | 5,930,656 |
| Student Transportation | 673,021 | 619,708 | 564,816 |
| Professional Development and Travel | 1,223,208 | 752,490 | 440,283 |
| Rentals and Leases | 2,000 | 133 | 1,816 |
| Dues and Fees | 152,749 | 159,272 | 129,369 |
| Insurance | 846,313 | 759,165 | 640,024 |
| Supplies | 3,794,518 | 3,761,536 | 2,863,919 |
| Utilities | 2,460,588 | 2,803,155 | 2,504,380 |
| Total Services and Supplies | 16,467,450 | 15,468,486 | 13,075,263 |
| Total Operating Expense | 184,866,778 | 179,493,143 | 166,602,770 |

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 59,306,787 | 542,839 | 60,118 | 414,313 | | 4,057,944 | 64,382,001 |
| 1.03 Career Programs | 358,335 | 30,233 | 496,860 | | | 29,045 | 914,473 |
| 1.07 Library Services | 1,327,675 | | | 6,238 | | 41,917 | 1,375,830 |
| 1.08 Counselling | 1,702,573 | 313,570 | | | | 11,520 | 2,027,663 |
| 1.10 Special Education | 9,396,785 | 1,055,515 | 19,153,303 | 1,221,984 | 159,148 | 1,424,561 | 32,411,296 |
| 1.20 Early Learning and Child Care | | | 27,794 | 7,312 | | | 35,106 |
| 1.30 English Language Learning | 1,410,530 | | | | | 1,078 | 1,411,608 |
| 1.31 Indigenous Education | 517,681 | 253,517 | 689,401 | 53,685 | | 12,327 | 1,526,611 |
| 1.41 School Administration | | 6,087,784 | | 2,767,123 | 1,733 | 168,408 | 9,025,048 |
| 1.60 Summer School | 315,573 | 17,778 | 85,763 | 6,882 | | | 425,996 |
| 1.61 Continuing Education | | 15,178 | | 117,353 | 575,067 | 2,957 | 710,555 |
| 1.62 International and Out of Province Students | 2,494,959 | 281,448 | | 469,986 | 192,185 | 124,187 | 3,562,765 |
| 1.64 Other | | | 58,042 | | 287,383 | | 345,425 |
| Total Function 1 | 76,830,898 | 8,597,862 | 20,571,281 | 5,064,876 | 1,215,516 | 5,873,944 | 118,154,377 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 49,918 | 1,232,010 | 12,027 | 1,293,955 |
| 4.20 Early Learning and Child Care | | | | | | | - |
| 4.40 School District Governance | | | | | 370,185 | | 370,185 |
| 4.41 Business Administration | | 155,909 | 7,316 | 581,638 | 1,495,852 | 28,904 | 2,269,619 |
| Total Function 4 | - | 155,909 | 7,316 | 631,556 | 3,098,047 | 40,931 | 3,933,759 |
| 5 Operations and Maintenance | | | | | | | |
| 5.20 Early Learning and Child Care | | | | 23,801 | | | 23,801 |
| 5.41 Operations and Maintenance Administration | 43,794 | | | 212,252 | 1,146,366 | 43,603 | 1,446,015 |
| 5.50 Maintenance Operations | | | | 6,430,403 | 430,947 | 257,478 | 7,118,828 |
| 5.52 Maintenance of Grounds | | | | 433,337 | | | 433,337 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | 43,794 | - | - | 7,099,793 | 1,577,313 | 301,081 | 9,021,981 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | | | - |
| 7.70 Student Transportation | | | | | | | - |
| Total Function 7 | - | - | - | - | - | - | - |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 76,874,692 | 8,753,771 | 20,578,597 | 12,796,225 | 5,890,876 | 6,215,956 | 131,110,117 |

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2023 Actual | 2023 Budget | 2022 Actual |
|---|--------------------|-------------------|-----------------------------|-----------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 64,382,001 | 15,378,524 | 79,760,525 | 2,560,001 | 82,320,526 | 83,231,927 | 78,622,003 |
| 1.03 Career Programs | 914,473 | 254,812 | 1,169,285 | 636,677 | 1,805,962 | 1,839,666 | 1,601,766 |
| 1.07 Library Services | 1,375,830 | 331,295 | 1,707,125 | 165,091 | 1,872,216 | 1,911,443 | 1,730,042 |
| 1.08 Counselling | 2,027,663 | 488,824 | 2,516,487 | 40,245 | 2,556,732 | 2,765,888 | 2,226,282 |
| 1.10 Special Education | 32,411,296 | 8,631,148 | 41,042,444 | 533,596 | 41,576,040 | 43,216,278 | 37,700,900 |
| 1.20 Early Learning and Child Care | 35,106 | 7,767 | 42,873 | 3,362 | 46,235 | - | - |
| 1.30 English Language Learning | 1,411,608 | 348,701 | 1,760,309 | 30,966 | 1,791,275 | 2,031,869 | 1,406,365 |
| 1.31 Indigenous Education | 1,526,611 | 373,728 | 1,900,339 | 354,036 | 2,254,375 | 2,711,952 | 1,933,331 |
| 1.41 School Administration | 9,025,048 | 2,490,399 | 11,515,447 | 245,604 | 11,761,051 | 12,232,047 | 11,312,565 |
| 1.60 Summer School | 425,996 | 82,652 | 508,648 | 8,914 | 517,562 | 509,863 | 491,133 |
| 1.61 Continuing Education | 710,555 | 127,333 | 837,888 | 232,126 | 1,070,014 | 1,037,485 | 779,018 |
| 1.62 International and Out of Province Students | 3,562,765 | 856,153 | 4,418,918 | 2,035,348 | 6,454,266 | 6,588,847 | 5,607,693 |
| 1.64 Other | 345,425 | 81,667 | 427,092 | 81,094 | 508,186 | 867,912 | 170,091 |
| Total Function 1 | 118,154,377 | 29,453,003 | 147,607,380 | 6,927,060 | 154,534,440 | 158,945,177 | 143,581,189 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 1,293,955 | 372,772 | 1,666,727 | 369,878 | 2,036,605 | 2,102,504 | 1,771,574 |
| 4.20 Early Learning and Child Care | - | - | - | 1,625 | 1,625 | - | - |
| 4.40 School District Governance | 370,185 | 51,233 | 421,418 | 136,038 | 557,456 | 669,060 | 514,362 |
| 4.41 Business Administration | 2,269,619 | 652,061 | 2,921,680 | 933,667 | 3,855,347 | 4,156,242 | 3,672,496 |
| Total Function 4 | 3,933,759 | 1,076,066 | 5,009,825 | 1,441,208 | 6,451,033 | 6,927,806 | 5,958,432 |
| 5 Operations and Maintenance | | | | | | | |
| 5.20 Early Learning and Child Care | 23,801 | 6,099 | 29,900 | 6,300 | 36,200 | - | - |
| 5.41 Operations and Maintenance Administration | 1,446,015 | 327,022 | 1,773,037 | 1,006,818 | 2,779,855 | 3,058,710 | 2,665,474 |
| 5.50 Maintenance Operations | 7,118,828 | 1,952,248 | 9,071,076 | 1,970,367 | 11,041,443 | 11,472,803 | 10,218,068 |
| 5.52 Maintenance of Grounds | 433,337 | 100,102 | 533,439 | 334,891 | 868,330 | 921,137 | 768,369 |
| 5.56 Utilities | - | - | - | 3,208,403 | 3,208,403 | 2,915,287 | 2,893,182 |
| Total Function 5 | 9,021,981 | 2,385,471 | 11,407,452 | 6,526,779 | 17,934,231 | 18,367,937 | 16,545,093 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | - | - | - | 2,730 | 2,730 | 2,500 | 2,760 |
| 7.70 Student Transportation | - | - | - | 570,709 | 570,709 | 623,358 | 515,296 |
| Total Function 7 | - | - | - | 573,439 | 573,439 | 625,858 | 518,056 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 131,110,117 | 32,914,540 | 164,024,657 | 15,468,486 | 179,493,143 | 184,866,778 | 166,602,770 |

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 24,830,734 | 25,228,268 | 21,609,205 |
| Other Revenue | 5,781,339 | 4,747,177 | 3,379,842 |
| Investment Income | | 45,961 | 17,018 |
| Total Revenue | <u>30,612,073</u> | <u>30,021,406</u> | <u>25,006,065</u> |
| Expenses | | | |
| Instruction | 29,846,551 | 29,019,521 | 23,412,398 |
| District Administration | 9,000 | 69,725 | 9,000 |
| Operations and Maintenance | 410,631 | 489,749 | 781,749 |
| Transportation and Housing | 88,494 | 62,095 | 19,817 |
| Total Expense | <u>30,354,676</u> | <u>29,641,090</u> | <u>24,222,964</u> |
| Special Purpose Surplus (Deficit) for the year | <u>257,397</u> | <u>380,316</u> | <u>783,101</u> |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (257,397) | (380,316) | (783,101) |
| Total Net Transfers | <u>(257,397)</u> | <u>(380,316)</u> | <u>(783,101)</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u>-</u> | <u>-</u> |

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

Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 170,597 | 1,048,742 | 12,528 | 4,145 | 79,708 | 76,407 | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 517,597 | 562,769 | | | 256,000 | 56,350 | 500,863 | 593,230 | 753,992 |
| Other | | | 32,563 | 4,485,087 | | | | | |
| Investment Income | | 756 | 10,692 | | | 449 | 8,530 | 3,992 | |
| | 517,597 | 563,525 | 43,255 | 4,485,087 | 256,000 | 56,799 | 509,393 | 597,222 | 753,992 |
| Less: Allocated to Revenue | 517,597 | 540,095 | 35,350 | 4,387,247 | 268,528 | 59,434 | 499,396 | 583,609 | 753,992 |
| Deferred Revenue, end of year | - | 23,430 | 178,502 | 1,146,582 | - | 1,510 | 89,705 | 90,020 | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 517,597 | 539,339 | | | 268,528 | 58,985 | 490,866 | 579,617 | 753,992 |
| Other Revenue | | | 24,658 | 4,387,247 | | | | | |
| Investment Income | | 756 | 10,692 | | | 449 | 8,530 | 3,992 | |
| | 517,597 | 540,095 | 35,350 | 4,387,247 | 268,528 | 59,434 | 499,396 | 583,609 | 753,992 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | 18,590 | 105,495 | 25,732 | |
| Principals and Vice Principals | | | | | | | | 32,570 | 192,630 |
| Educational Assistants | | 451,365 | | 27,286 | 178,827 | 3,006 | | 327,402 | |
| Support Staff | 175,464 | | | 8,101 | | | | | 79,569 |
| Other Professionals | | | | | | | | 58,188 | |
| Substitutes | | | | 4,905 | 5,431 | 423 | 13,399 | 6,710 | 335,595 |
| | 175,464 | 451,365 | - | 40,292 | 184,258 | 22,019 | 118,894 | 450,602 | 607,794 |
| Employee Benefits | 43,266 | 88,730 | | 6,407 | 70,037 | 4,401 | 27,388 | 117,504 | 131,997 |
| Services and Supplies | 165,555 | | 35,350 | 4,330,137 | 14,233 | 33,014 | 207,344 | 15,503 | 14,201 |
| | 384,285 | 540,095 | 35,350 | 4,376,836 | 268,528 | 59,434 | 353,626 | 583,609 | 753,992 |
| Net Revenue (Expense) before Interfund Transfers | 133,312 | - | - | 10,411 | - | - | 145,770 | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | (133,312) | | | (10,411) | | | (145,770) | | |
| | (133,312) | - | - | (10,411) | - | - | (145,770) | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Student & Family Affordability | SEY2KT (Early Years to Kindergarten) | ECL (Early Care & Learning) | Youth Education Support Fund |
|--|---|---|---|--------------------------------|---|--------------------------------------|--|-----------------------------------|------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Deferred Revenue, beginning of year | | | 19,510 | 85,153 | 56 | | | | 262,000 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 17,925,080 | 2,255,053 | 68,984 | 51,000 | 6,000 | 1,588,729 | 19,000 | 175,000 | |
| Other | | | | | | | | | 346,876 |
| Investment Income | | | 2,515 | 4,604 | 82 | | 434 | 2,121 | 11,786 |
| | 17,925,080 | 2,255,053 | 71,499 | 55,604 | 6,082 | 1,588,729 | 19,434 | 177,121 | 358,662 |
| Less: Allocated to Revenue | 17,925,080 | 2,255,053 | 62,095 | 58,162 | 5,389 | 1,588,729 | 10,609 | 123,983 | 347,058 |
| Deferred Revenue, end of year | - | - | 28,914 | 82,595 | 749 | - | 8,825 | 53,138 | 273,604 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 17,925,080 | 2,255,053 | 59,580 | 53,558 | 5,307 | 1,588,729 | 10,175 | 121,862 | |
| Other Revenue | | | | | | | | | 335,272 |
| Investment Income | | | 2,515 | 4,604 | 82 | | 434 | 2,121 | 11,786 |
| | 17,925,080 | 2,255,053 | 62,095 | 58,162 | 5,389 | 1,588,729 | 10,609 | 123,983 | 347,058 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 14,412,457 | 292,808 | | | | | | 51,156 | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | | | | 733 | 84 | | | |
| Support Staff | | | | | | | 2,352 | | 1,007 |
| Other Professionals | | | | | | | | 46,013 | |
| Substitutes | | 1,509,956 | | 4,986 | 2,652 | | | | |
| | 14,412,457 | 1,802,764 | - | 4,986 | 3,385 | 84 | 2,352 | 97,169 | 1,007 |
| Employee Benefits | 3,512,623 | 452,289 | | 361 | 691 | 17 | 471 | 26,217 | 201 |
| Services and Supplies | | | 62,095 | 52,815 | 1,313 | 1,572,560 | 7,786 | 597 | 271,095 |
| | 17,925,080 | 2,255,053 | 62,095 | 58,162 | 5,389 | 1,572,661 | 10,609 | 123,983 | 272,303 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | 16,068 | - | - | 74,755 |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | (16,068) | | | (74,755) |
| | - | - | - | - | - | (16,068) | - | - | (74,755) |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

| | <u>TOTAL</u> |
|--|-------------------------|
| | \$ |
| Deferred Revenue, beginning of year | 1,758,846 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education and Child Care | 25,329,647 |
| Other | 4,864,526 |
| Investment Income | 45,961 |
| | <u>30,240,134</u> |
| Less: Allocated to Revenue | 30,021,406 |
| Deferred Revenue, end of year | <u><u>1,977,574</u></u> |
| Revenues | |
| Provincial Grants - Ministry of Education and Child Care | 25,228,268 |
| Other Revenue | 4,747,177 |
| Investment Income | 45,961 |
| | <u>30,021,406</u> |
| Expenses | |
| Salaries | |
| Teachers | 14,906,238 |
| Principals and Vice Principals | 225,200 |
| Educational Assistants | 988,703 |
| Support Staff | 266,493 |
| Other Professionals | 104,201 |
| Substitutes | 1,884,057 |
| | <u>18,374,892</u> |
| Employee Benefits | 4,482,600 |
| Services and Supplies | 6,783,598 |
| | <u>29,641,090</u> |
| Net Revenue (Expense) before Interfund Transfers | <u>380,316</u> |
| Interfund Transfers | |
| Tangible Capital Assets Purchased | (380,316) |
| | <u>(380,316)</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | | | 2022 Actual |
|--|--------------------|--|--------------------|--------------------|--------------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Other Revenue | | | 53,722 | 53,722 | 35,645 |
| Investment Income | 469,307 | | 303,700 | 303,700 | 63,853 |
| Amortization of Deferred Capital Revenue | 6,678,220 | 6,677,646 | | 6,677,646 | 6,553,104 |
| Total Revenue | 7,147,527 | 6,677,646 | 357,422 | 7,035,068 | 6,652,602 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 10,589,718 | 10,650,013 | | 10,650,013 | 10,596,574 |
| Total Expense | 10,589,718 | 10,650,013 | - | 10,650,013 | 10,596,574 |
| Capital Surplus (Deficit) for the year | (3,442,191) | (3,972,367) | 357,422 | (3,614,945) | (3,943,972) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 1,288,856 | 1,105,774 | | 1,105,774 | 1,995,688 |
| Tangible Capital Assets - Work in Progress | | 10,160 | | 10,160 | |
| Local Capital | 2,151,549 | | 4,190,306 | 4,190,306 | 1,920,597 |
| Total Net Transfers | 3,440,405 | 1,115,934 | 4,190,306 | 5,306,240 | 3,916,285 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 1,567,903 | (1,567,903) | - | |
| Tangible Capital Assets WIP Purchased from Local Capital | | 448,349 | (448,349) | - | |
| Total Other Adjustments to Fund Balances | | 2,016,252 | (2,016,252) | - | |
| Total Capital Surplus (Deficit) for the year | (1,786) | (840,181) | 2,531,476 | 1,691,295 | (27,687) |
| Capital Surplus (Deficit), beginning of year | | 71,756,817 | 6,456,641 | 78,213,458 | 89,250,957 |
| Prior Period Adjustments | | | | | |
| To Recognize Asset Retirement Obligation | | | | | (11,009,812) |
| Capital Surplus (Deficit), beginning of year, as restated | | 71,756,817 | 6,456,641 | 78,213,458 | 78,241,145 |
| Capital Surplus (Deficit), end of year | | 70,916,636 | 8,988,117 | 79,904,753 | 78,213,458 |

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

Tangible Capital Assets
Year Ended June 30, 2023

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|---|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 41,553,283 | 331,785,141 | 14,455,251 | 1,662,354 | 805,742 | 5,829,385 | 396,091,156 |
| Prior Period Adjustments | | | | | | | |
| To Recognize Asset Retirement Obligation | | 11,307,530 | | | | | 11,307,530 |
| Cost, beginning of year, as restated | 41,553,283 | 343,092,671 | 14,455,251 | 1,662,354 | 805,742 | 5,829,385 | 407,398,686 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Operating Fund | | 6,306 | 532,873 | 22,562 | | 163,717 | 725,458 |
| Special Purpose Funds | | 133,312 | 144,580 | | | 102,424 | 380,316 |
| Local Capital | | | 892,403 | 20,997 | | 654,503 | 1,567,903 |
| Transferred from Work in Progress | | 5,730,432 | | | | | 5,730,432 |
| | - | 5,870,050 | 1,569,856 | 43,559 | - | 920,644 | 8,404,109 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 834,819 | 108,513 | 474,890 | 956,948 | 2,375,170 |
| | - | - | 834,819 | 108,513 | 474,890 | 956,948 | 2,375,170 |
| Cost, end of year | 41,553,283 | 348,962,721 | 15,190,288 | 1,597,400 | 330,852 | 5,793,081 | 413,427,625 |
| Work in Progress, end of year | | 1,873,260 | | | | | 1,873,260 |
| Cost and Work in Progress, end of year | 41,553,283 | 350,835,981 | 15,190,288 | 1,597,400 | 330,852 | 5,793,081 | 415,300,885 |
| Accumulated Amortization, beginning of year | | 166,108,445 | 6,155,549 | 785,535 | 526,233 | 2,934,914 | 176,510,676 |
| Prior Period Adjustments | | | | | | | |
| To Recognize Asset Retirement Obligation | | 11,058,248 | | | | | 11,058,248 |
| Accumulated Amortization, beginning of year, as restated | | 177,166,693 | 6,155,549 | 785,535 | 526,233 | 2,934,914 | 187,568,924 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 7,728,843 | 1,482,276 | 162,988 | 113,660 | 1,162,246 | 10,650,013 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 834,819 | 108,513 | 474,890 | 956,948 | 2,375,170 |
| | | - | 834,819 | 108,513 | 474,890 | 956,948 | 2,375,170 |
| Accumulated Amortization, end of year | | 184,895,536 | 6,803,006 | 840,010 | 165,003 | 3,140,212 | 195,843,767 |
| Tangible Capital Assets - Net | 41,553,283 | 165,940,445 | 8,387,282 | 757,390 | 165,849 | 2,652,869 | 219,457,118 |

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|-------------------------|----------------------------|----------------------|----------------------|--------------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 1,238,150 | - | - | - | 1,238,150 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 5,289,326 | | | | 5,289,326 |
| Deferred Capital Revenue - Other | 617,707 | | | | 617,707 |
| Operating Fund | 10,160 | | | | 10,160 |
| Local Capital | 448,349 | | | | 448,349 |
| | <u>6,365,542</u> | - | - | - | <u>6,365,542</u> |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 5,730,432 | | | | 5,730,432 |
| | <u>5,730,432</u> | - | - | - | <u>5,730,432</u> |
| Net Changes for the Year | <u>635,110</u> | - | - | - | <u>635,110</u> |
| Work in Progress, end of year | <u>1,873,260</u> | - | - | - | <u><u>1,873,260</u></u> |

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|--|---------------------------|-------------------------|-----------------------|---------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 128,860,868 | 8,086,992 | 539,058 | 137,486,918 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Work in Progress | 5,004,441 | | | 5,004,441 |
| | <u>5,004,441</u> | - | - | <u>5,004,441</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 6,412,770 | 250,501 | 14,375 | 6,677,646 |
| | <u>6,412,770</u> | <u>250,501</u> | <u>14,375</u> | <u>6,677,646</u> |
| Net Changes for the Year | <u>(1,408,329)</u> | <u>(250,501)</u> | <u>(14,375)</u> | <u>(1,673,205)</u> |
| Deferred Capital Revenue, end of year | <u>127,452,539</u> | <u>7,836,491</u> | <u>524,683</u> | <u>135,813,713</u> |
| Work in Progress, beginning of year | 516,653 | - | - | 516,653 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 5,289,326 | 617,707 | | 5,907,033 |
| | <u>5,289,326</u> | <u>617,707</u> | - | <u>5,907,033</u> |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 5,004,441 | | | 5,004,441 |
| | <u>5,004,441</u> | - | - | <u>5,004,441</u> |
| Net Changes for the Year | <u>284,885</u> | <u>617,707</u> | - | <u>902,592</u> |
| Work in Progress, end of year | <u>801,538</u> | <u>617,707</u> | - | <u>1,419,245</u> |
| Total Deferred Capital Revenue, end of year | <u>128,254,077</u> | <u>8,454,198</u> | <u>524,683</u> | <u>137,232,958</u> |

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|------------------|-------------------------------|--------------------------------|------------------|------------------|------------------|
| Balance, beginning of year | \$ - | \$ 1,858,136 | \$ 166,057 | \$ 2,125,922 | \$ - | \$ 4,150,115 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 5,293,433 | | | | | 5,293,433 |
| Investment Income | | 79,886 | | 102,713 | | 182,599 |
| Transfer project surplus to MECC Restricted (from) Bylaw | (4,107) | 4,107 | | | | - |
| School Site Acquisition Fees | | | | 303,250 | | 303,250 |
| | <u>5,289,326</u> | <u>83,993</u> | <u>-</u> | <u>405,963</u> | <u>-</u> | <u>5,779,282</u> |
| Decrease: | | | | | | |
| Transferred to DCR - Work in Progress | 5,289,326 | 617,707 | | | | 5,907,033 |
| | <u>5,289,326</u> | <u>617,707</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,907,033</u> |
| Net Changes for the Year | <u>-</u> | <u>(533,714)</u> | <u>-</u> | <u>405,963</u> | <u>-</u> | <u>(127,751)</u> |
| Balance, end of year | <u>-</u> | <u>1,324,422</u> | <u>166,057</u> | <u>2,531,885</u> | <u>-</u> | <u>4,022,364</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, 2023

SCHEDULE OF DEBT

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

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

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

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

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2023**

SCHEDULE OF REMUNERATION AND EXPENSES

ELECTED OFFICIALS

| NAME | POSITION | TOTAL REMUNERATION | TOTAL EXPENSES |
|---|------------------|-----------------------|---------------------|
| CAMPBELL, HUDSON | TRUSTEE | \$ 18,386.68 | \$ 3,356.63 |
| DUMORE, KIM | VICE CHAIRPERSON | 28,791.32 | 3,479.89 |
| LIOSIS, GABRIEL | TRUSTEE | 18,386.68 | 3,906.57 |
| MURRAY, MIKE W. | TRUSTEE | 27,879.82 | 3,436.53 |
| SHAW, PASCALE | TRUSTEE | 27,879.82 | 3,860.08 |
| SULLIVAN, KATHLEEN | TRUSTEE | 27,879.82 | 2,874.75 |
| YAMAMOTO, ELAINE | CHAIRPERSON | 30,279.73 | 5,537.14 |
| CARRERAS, KORLEEN | FORMER TRUSTEE | 10,618.11 | - |
| TRUDEAU, COLETTE | FORMER TRUSTEE | 9,521.99 | - |
| TOTAL REMUNERATION PAID TO ELECTED OFFICIALS | | \$ 199,623.97 | \$ 26,451.59 |

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, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------------|---|--------------|-----------|
| AARESKJOLD, MONICA | TEACHER | \$ 90,670.33 | \$ - |
| ABDULLA, SORAIYA | TEACHER | 79,151.06 | - |
| ABLETT, DALE R. | TEACHER | 99,609.72 | - |
| ABMA, KEVIN | DIRECTOR, INFORMATION TECHNOLOGY | 88,946.70 | 5,157.41 |
| AFFLECK, MELISSA | TEACHER | 101,962.06 | 42.01 |
| AITKEN, KAREN L. | TEACHER | 100,851.42 | 2,908.43 |
| ALGATE, JESSICA L. | TEACHER | 76,329.89 | - |
| ALLAN, KEITH | TEACHER | 99,029.61 | - |
| ALLEN, MICHELLE L. | VICE PRINCIPAL | 81,768.53 | 4,650.67 |
| ALLISON, KARIN L. | TEACHER | 93,455.90 | - |
| ANDERSON, KATHLEEN D. | VICE PRINCIPAL | 104,914.01 | 4,110.92 |
| ANDERSON, KERRY L. | TEACHER | 79,692.14 | 29.74 |
| ANDREWS, SHERRY | TEACHER | 88,386.60 | - |
| ANDRUSIW, NAOMI J. | TEACHER | 84,586.32 | - |
| ASHLEY, JULIE C. | VICE PRINCIPAL | 103,562.37 | 845.99 |
| AVERY, VIRGINIA R. | TEACHER | 100,092.17 | 628.40 |
| BAERG, HANNAH | TEACHER | 104,844.20 | 4,624.63 |
| BAHIA, HARJIT SINGH | TEACHER | 108,901.80 | 54.74 |
| BAILEY, BRYAN A. | TEACHER | 86,640.93 | - |
| BAILEY, KIRSTEN J. | TEACHER | 76,863.78 | - |
| BALDASSI, MARIE A. | TEACHER | 99,198.22 | - |
| BALDWIN, JACQUELINE K. | TEACHER | 99,457.17 | 26.05 |
| BARICHELLO, BRENT | TEACHER | 98,040.65 | - |
| BARTLE, BRANDALYN L. | TEACHER | 92,119.06 | - |
| BASKAYA, FADIME S. | TEACHER | 84,954.29 | 918.97 |
| BAXTER, NATALIE F. ** | STUDENT INFORMATION SYSTEMS COORDINATOR | 75,091.11 | 39.04 |
| BAYDO, CHERYL | TEACHER | 94,024.23 | 26.05 |
| BAZETT, KELLI E. | TEACHER | 93,369.81 | 705.09 |
| BEALE, MARK | TEACHER | 99,811.28 | - |
| BEAUDET, MARC M. | TEACHER | 91,082.32 | 1,327.90 |
| BEAUDET, NICOLE | TEACHER | 99,149.92 | 166.60 |
| BECKMANN, HELLA | TEACHER | 94,309.54 | 166.61 |
| BELL, REBEKAH | TEACHER | 94,818.33 | 451.74 |
| BELSEY, LAURA D. | TEACHER | 92,032.92 | - |
| BELSON, RUTH | TEACHER | 99,087.69 | 460.08 |
| BENNETT, JULIE | TEACHER | 101,425.10 | - |
| BERRY, OLIVIA M. | TEACHER | 102,539.64 | 1,065.82 |
| BETTS, CHRISTINE | TEACHER | 91,176.52 | - |
| BEUTLER, SHELLEY | TEACHER | 91,462.79 | - |
| BEVELAND-DALZELL, HEIDI | TEACHER | 101,982.02 | 352.28 |
| BEVERIDGE, JENNIFER A. | PRINCIPAL | 148,258.44 | 888.90 |
| BEYER, COURTNEY RAE | TEACHER | 95,773.46 | - |
| BIANCHI, LUISA M. | TEACHER | 101,318.07 | - |
| BIGGAR, MARK W. | TEACHER | 105,223.30 | 749.11 |
| BIGIOLLI, DANIELLE L. | SPEECH & LANGUAGE PATHOLOGIST | 79,328.69 | 1,154.28 |
| BIKIC, JOVO | ASSISTANT SUPERINTENDENT | 178,764.81 | 13,068.15 |
| BIKIC, JUGANA | TEACHER | 114,910.76 | 1,292.71 |
| BIKIC, STEPHANIE L. | TEACHER | 84,707.38 | 162.73 |
| BIRD, GEMMA L. | TEACHER | 103,303.19 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|---------------------------|-------------------------------|--------------|----------|
| BIRDI, SUKHDEEP K. | TEACHER | 77,737.91 | - |
| BIRKETT, LISA A. | TEACHER | 86,318.62 | - |
| BISHOP, WENDY | TEACHER | 91,318.11 | - |
| BISSET, FIONA | TEACHER | 99,030.48 | 28.91 |
| BISSET, KEN R. | TEACHER | 98,877.86 | - |
| BLACK, EMILY E. | SPEECH & LANGUAGE PATHOLOGIST | 92,680.91 | 1,621.94 |
| BLACKMON, WENDY | TEACHER | 101,068.43 | 624.93 |
| BLAKEWAY, KRISTI L. | PRINCIPAL | 121,783.52 | 2,751.25 |
| BLANCO, CATHRYN M. | PRINCIPAL | 140,202.78 | 2,440.09 |
| BLIGH, KIMBERLEY | TEACHER | 98,536.01 | - |
| BLOOMFIELD, GILLIAN G. | SPEECH & LANGUAGE PATHOLOGIST | 105,679.59 | 984.16 |
| BONDI, KIM ** | TEACHER | 163,711.45 | 418.95 |
| BONDI, SARAH C. | TEACHER | 92,482.39 | - |
| BOONE, JENNIFER | TEACHER | 101,317.30 | 93.03 |
| BOUCHARD, MICHELLE C. | TEACHER | 101,299.55 | - |
| BOUEY, SHANNON | TEACHER | 99,033.93 | - |
| BOWDEN, EMILIE ANNE | TEACHER | 92,610.02 | 166.61 |
| BOYES, TRACY D. | TEACHER | 92,497.10 | 404.99 |
| BOYLE, PATRICK GERALD | TEACHER | 83,241.17 | - |
| BRADLEY, ELVIRA A. | TEACHER | 99,030.42 | 437.36 |
| BRAND, MEGHAN C. | TEACHER | 98,929.97 | - |
| BRANDON, LAURA | PRINCIPAL | 144,194.33 | 4,161.36 |
| BRAR, NAVDEEP | TEACHER | 79,487.48 | - |
| BREKKAAS, PHILIP B. | TEACHER | 92,498.38 | - |
| BREMA, RHONDALEE | TEACHER | 101,188.16 | 178.50 |
| BRIGHAM, BEVERLY L. | TEACHER | 101,559.64 | 951.63 |
| BRINKMANN, NADIA C. | TEACHER | 97,069.34 | - |
| BROWN, JULIE | OCCUPATIONAL THERAPIST | 106,453.10 | 924.64 |
| BRUCE, LAURA | VICE PRINCIPAL | 125,783.59 | 818.74 |
| BRYANT, AIMEE-ROCHELLE D. | TEACHER | 82,157.67 | - |
| BUCHAN, AMANDA L. | TEACHER | 91,135.94 | - |
| BUCHOLZ, CHRISTINA | TEACHER | 81,565.72 | - |
| BUDD, ASSUNTA | TEACHER | 90,339.65 | 3,774.38 |
| BUDDLE, PETER J. | TEACHER | 97,269.35 | - |
| BUDSHAH, VIBHA | TEACHER | 94,304.03 | - |
| BUHLER, AILENE | TEACHER | 99,382.14 | 121.62 |
| BULLOCK, LAURA | TEACHER | 81,661.66 | - |
| BURDON, JAMES | TEACHER | 92,482.38 | - |
| BURNS, JACQUELINE | TEACHER | 91,806.29 | - |
| BURNS, SHALAN | TEACHER | 75,388.07 | 350.38 |
| BURNS, TIMOTHY | TEACHER | 99,896.01 | - |
| BURROWS, HOLLY L. | TEACHER | 92,626.27 | - |
| BUTTERWORTH, SANDI | TEACHER | 98,798.64 | - |
| BZOWY, CORINNE | TEACHER | 92,576.39 | - |
| CACCHIONI, JENNY M. | TEACHER | 79,935.80 | 26.05 |
| CADIZ, BEN | TEACHER | 90,040.64 | - |
| CADIZ, STEPHANIE | TEACHER | 79,118.19 | - |
| CAMERON, BRENDAN D. | TEACHER | 80,360.70 | - |
| CAMERON, KYLA L. | VICE PRINCIPAL | 130,946.84 | 3,918.48 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|--------------------------|---------------------------------|--------------|-----------|
| CAMOZZI, DAN V. | TEACHER | 103,596.12 | - |
| CAMPBELL, CATHERINE | TEACHER | 99,454.45 | - |
| CAMPBELL, GILLIAN | TEACHER | 104,577.96 | 8,511.29 |
| CAMPBELL, SARA | TEACHER | 99,678.94 | - |
| CARLOS, NATASHA J. | TEACHER | 79,546.43 | 42.01 |
| CARNE, WILLIAM T. | MANAGER, RIDGE MEADOWS COLLEGE | 89,700.60 | 1,098.83 |
| CARRISS, JOSH N. | TEACHER | 92,034.27 | - |
| CARRUTHERS, KIMBERLY | TEACHER | 102,826.19 | 54.55 |
| CARVER, DAWNE K. | TEACHER | 84,163.14 | - |
| CARWELL, ROXANE T. | MANAGER, EMPLOYMENT SERVICES | 99,630.88 | 1,406.70 |
| CAWKER, AMANDA | TEACHER | 92,849.69 | - |
| CHABOT, MICHELLE L. | TEACHER | 103,078.77 | 1,538.06 |
| CHALMERS, LEAH L. | TEACHER | 99,313.16 | - |
| CHAN, JOHNNY | TEACHER | 101,324.93 | - |
| CHAN, SHARON T.W. | TEACHER | 82,795.37 | - |
| CHAND, MAUREEN A. | TEACHER | 99,110.88 | 3,610.15 |
| CHANG, ALBERT H. | TEACHER | 99,010.38 | - |
| CHAUHAN, HARJIT K. | TEACHER | 78,881.70 | - |
| CHIEU, TY C. | TEACHER | 101,754.34 | 166.60 |
| CHIU, CARMEN | TEACHER | 91,545.30 | - |
| CHOO, LYNDA J. | TEACHER | 92,496.67 | - |
| CHOW, WAYNE | VICE PRINCIPAL | 132,379.26 | 5,210.84 |
| CHU, BRUNO | TEACHER | 101,409.85 | - |
| CHUDY, DEVIKA | TEACHER | 101,596.08 | 465.13 |
| CHUNG, ANGELA C. | SENIOR MANAGER, HUMAN RESOURCES | 131,821.04 | 6,970.85 |
| CLANCY, MICHAEL | TRADESPERSON | 89,476.17 | 373.78 |
| CLARK, NATALIE | TEACHER | 79,240.52 | 2,110.66 |
| CLARKE, JULIE M. | PRINCIPAL | 135,884.22 | 2,124.89 |
| CLARKE, KIMBERLEY | TEACHER | 96,120.36 | 42.01 |
| CLARKE, MATTHEW C. | TEACHER | 80,533.67 | - |
| CLAYTON, ANDREA C. | VICE PRINCIPAL | 115,026.89 | 60.56 |
| CLEARIHUE, STEPHANIE | TEACHER | 98,826.03 | 26.06 |
| CLIPPINGDALE, TODD A. | TEACHER | 84,943.08 | 54.55 |
| CLUTCHEY, DREW S. | TEACHER | 111,002.89 | 188.55 |
| COBER, KENNETH R. | ASSISTANT SUPERINTENDENT | 171,290.46 | 10,048.73 |
| COGHILL, LISA | TEACHER | 102,266.71 | - |
| COLLETTE, SUZANNE | VICE PRINCIPAL | 125,648.77 | 1,693.70 |
| COLLYER, LEANNE | TEACHER | 79,616.54 | - |
| COLPITTS, KRISTIE L. | TEACHER | 120,380.25 | 4,177.76 |
| CONNOLLY, CHRISTOPHER H. | TEACHER | 100,764.28 | 749.11 |
| CONNOLLY, TERRY R. ** | CUSTODIAN | 87,201.53 | 203.62 |
| CONROY, MALIKA L. | TEACHER | 91,380.54 | 376.40 |
| CONWAY, JEFFREY | TEACHER | 94,916.41 | - |
| COOK, COLLEEN D. | TEACHER | 94,356.41 | 42.01 |
| COOLEY, LARA M. | TEACHER | 105,734.51 | 1,071.39 |
| CORCORAN, JENNIFER J. | TEACHER | 87,311.81 | - |
| CORDONI, MEGHAN M. | TEACHER | 97,271.77 | - |
| CORNELL, JULIE P. | TEACHER | 101,306.62 | - |
| CORTINA, NATASHA R. | TEACHER | 77,021.24 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|--------------------------|-----------------------|--------------|-----------|
| COUGHLAN, FLAVIA M. | SECRETARY TREASURER | 226,396.76 | 38,534.23 |
| COWIE, ANTONY | TEACHER | 91,100.30 | - |
| CRISAFI, SOPHIA C. | TEACHER | 92,026.74 | - |
| CRUICKSHANK, CHELSEA D. | TEACHER | 87,802.14 | - |
| CRUICKSHANK, RAMONA A. | TEACHER | 97,856.30 | 1,103.63 |
| CRUMP, CHRISTINA | VICE PRINCIPAL | 107,194.74 | 842.84 |
| CUNIAH, DHARMADEV | SYSTEMS ANALYST | 87,440.94 | 291.39 |
| CUNNINGHAM, STEPHANIE L. | TEACHER | 75,547.14 | 42.01 |
| CURLEY, JACOB | TEACHER | 92,059.32 | 697.84 |
| CURWEN, JEFFREY | VICE PRINCIPAL | 132,379.26 | 3,370.16 |
| CURWEN, SCOTT M. | TEACHER | 101,646.24 | 54.55 |
| CUSHING, ANDREA | TEACHER | 75,825.20 | - |
| CUTHBERTSON, KYRSTEN A. | TEACHER | 94,956.60 | 486.94 |
| CYR, PAULA | TEACHER | 87,042.44 | - |
| DACIUK, MORGEN B. | TEACHER | 88,144.01 | 26.05 |
| DAHLE, JODI R. | TEACHER | 91,305.04 | 146.83 |
| DAIGLE, JACK | TRADESPERSON | 82,597.93 | 425.63 |
| DAILEY, TANYA E. | PRINCIPAL | 144,345.37 | 1,875.07 |
| DAMOC, ANDA R. | TEACHER | 84,351.05 | - |
| DANIELS, REBECCA A. | TEACHER | 101,306.62 | 563.90 |
| DAVIES, SUZANNE | COUNSELLOR | 94,066.75 | - |
| DAVIS, COLIN | TEACHER | 101,565.24 | - |
| DAVIS, JEFFREY A. | TEACHER | 98,811.17 | - |
| DAVIS, MICHELLE | PRINCIPAL | 144,210.48 | 1,308.49 |
| DE LUCCA, ROSA C. | COUNSELLOR | 89,756.29 | 431.10 |
| DEARMAN, CARLA | TEACHER | 101,895.49 | 42.01 |
| DERINZY, SHANNON ** | DEPUTY SUPERINTENDENT | 268,873.76 | 6,994.18 |
| DEVANTIER, MARIE L. | TEACHER | 101,291.37 | 121.62 |
| DEVITA, MICHAEL D. | TEACHER | 81,673.50 | - |
| DEW, NEYSA M. | TEACHER | 92,021.69 | - |
| DHILLON, HARDEEP | SUPERINTENDENT | 265,877.40 | 15,578.16 |
| DHILLON, SUSAN | DISTRICT PRINCIPAL | 149,129.94 | 3,293.89 |
| DIAMOND, MATHEA J. | TEACHER | 82,048.45 | 1,240.00 |
| DICKIN, RANDY | TEACHER | 101,321.47 | - |
| DILLEN, ALEESHA M. | TEACHER | 99,286.35 | - |
| DILLEY, ROBYN | TEACHER | 97,309.95 | - |
| DILLEY, TIMOTHY M. | TEACHER | 100,048.36 | - |
| DIMMOCK, JAYMES T.J. | TEACHER | 89,124.59 | - |
| DINGLER, BRAD S. | TEACHER | 110,944.14 | 4,283.18 |
| DINSA, KAMALJIT K. | TEACHER | 99,023.08 | 28.60 |
| DIXON-WARREN, GWYNETH L. | DISTRICT PRINCIPAL | 155,099.47 | 11,466.57 |
| DMITRIEFF, MARTIN | TEACHER | 92,482.39 | 350.38 |
| DONKERSLOOT, ANTON L. | TEACHER | 93,347.50 | - |
| DORAN-EDDY, KRYSZYNA | TEACHER | 81,837.29 | 850.30 |
| DOWLER, ALAINA J. | TEACHER | 85,926.85 | - |
| DOWLER, MARK C. | TEACHER | 90,863.14 | - |
| DOWNES, STEPHANIE LYNNE | TEACHER | 94,746.50 | 70.61 |
| DOWNEY, LAURA C. | TEACHER | 92,259.94 | - |
| DOYLE, DESMOND P. | TEACHER | 98,562.54 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|----------------------------|------------------------------|--------------|----------|
| DRAFI, RACHEL | TEACHER | 98,537.08 | - |
| DRAFI, ROBERT J. | TEACHER | 98,983.20 | - |
| DRAPEAU, DENIS J.G. | VICE PRINCIPAL | 134,275.15 | 4,757.80 |
| DRAPER, CRAIG | TEACHER | 94,348.45 | - |
| DRINKLE, JOANNA | TEACHER | 96,610.51 | - |
| DRUMMOND, DAVI-ANDREA | TEACHER | 99,010.74 | 1,531.39 |
| DRYDEN, TRACEY L. | TEACHER | 99,047.85 | - |
| DUDLEY-NEUMAN, YVETTE | TEACHER | 88,728.35 | - |
| DUECK, KELVIN L. | TEACHER | 100,705.98 | - |
| DUNBAR, LEANNE | TEACHER | 104,425.03 | 1,659.93 |
| DURANT, ANITA | TEACHER | 91,586.49 | - |
| DYER, DEANNA L. | TEACHER | 101,238.13 | - |
| EASBY, CONRAD J. | TEACHER | 96,130.57 | - |
| EASBY, KATHRYN A. | TEACHER | 94,851.63 | - |
| EASLER, MEGHAN B. | TEACHER | 92,502.34 | 477.93 |
| EBERHARDT, AMANDA | TEACHER | 79,227.14 | - |
| EDGE, ALICIA E.M. | TEACHER | 82,357.82 | 404.08 |
| EDWARDS, SIMON C. | TEACHER | 85,889.22 | 85.54 |
| EEG, LAURA D. | TEACHER | 91,903.27 | - |
| EGLINGTON, STEPHANIE B. | TEACHER | 92,381.92 | - |
| ELDER, FIONA M. | TEACHER | 98,854.28 | - |
| ELKE, RAMONA L. | TEACHER | 83,400.30 | - |
| ELLIOTT, KODEI | TEACHER | 99,065.52 | 1,151.92 |
| ELLIS, DANIEL | TRADESPERSON | 77,558.05 | 342.05 |
| ELPHICK, HEATHER E. | TEACHER | 101,334.06 | 29.74 |
| ELPHICK, KEN E. | PRINCIPAL | 150,912.80 | 1,251.79 |
| EMOND, MEGAN | TEACHER | 77,013.26 | - |
| ESCUETA, JENNIFER L. | TEACHER | 92,499.77 | - |
| EWALD, CHERYL L. | TEACHER | 99,100.96 | - |
| FAA, ALLON | TEACHER | 101,298.61 | - |
| FABER, ASHLEY A. | TEACHER | 77,282.95 | 303.90 |
| FALLAHI, MARYAM | MANAGER, FACILITIES PLANNING | 89,566.07 | 4,380.76 |
| FARESIN, RANDY PETER | TEACHER | 87,636.68 | - |
| FAULKNER, BRENT | TEACHER | 101,306.62 | - |
| FAULKNER, COLE T.K. | TEACHER | 105,324.05 | 2,145.07 |
| FEIR, SHERRILL LYNNE | TEACHER | 99,201.67 | - |
| FERDOSIAN, MOEIN | TEACHER | 80,654.66 | 130.85 |
| FERGUSON, CAILAN E. | TEACHER | 101,119.07 | 147.89 |
| FERGUSON, MICHAEL | TEACHER | 92,492.23 | - |
| FERRIER, SARAH | TEACHER | 98,082.33 | 2,590.03 |
| FERRIS, MELISSA | VICE PRINCIPAL | 104,433.43 | 929.48 |
| FISCHER NORMAN, HEATHER A. | TEACHER | 98,701.93 | 493.77 |
| FISHER, DANIEL A. | TEACHER | 101,127.20 | - |
| FISHER, MELISSA | TEACHER | 99,274.58 | 26.05 |
| FITZGERALD, SEAN D. | TEACHER | 82,579.57 | 42.87 |
| FITZPATRICK, AMY K. | TEACHER | 85,056.26 | - |
| FLAG, LISA K. | TEACHER | 84,693.12 | - |
| FLETT, CYNTHIA K. | TEACHER | 98,793.99 | - |
| FLIGG, KELSEY | TEACHER | 97,006.03 | 68.06 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|---------------------------|-----------------|--------------|----------|
| FONTAINE, MARIE | TEACHER | 99,163.33 | - |
| FOO, XING X. | TEACHER | 81,399.54 | 112.38 |
| FORD, HILAIRE C. | TEACHER | 85,550.17 | - |
| FOSTER, RONALD | TEACHER | 105,116.90 | 44.88 |
| FOURCHALK, LISA M. | TEACHER | 96,570.26 | 480.03 |
| FRANCIS, DENA | TEACHER | 92,638.22 | - |
| FRANCO, JULIE C. | TEACHER | 98,970.50 | - |
| FRANCO, PAUL | TEACHER | 108,915.52 | - |
| FREER, VICTORIA M. | TEACHER | 101,808.64 | 361.26 |
| FREND, GRANT W. | PRINCIPAL | 150,912.80 | 1,712.22 |
| FREND, LENA C. | OFFICE MANAGER | 82,050.22 | 2,271.04 |
| FRIESEN, CURTIS M. | TEACHER | 92,585.29 | - |
| FRIESEN, JEANNIE | TEACHER | 99,063.20 | - |
| FRISK, KRISTI L. | COUNSELLOR | 104,868.25 | 382.47 |
| FROELICH, MATTHEW | SYSTEMS ANALYST | 92,226.42 | 4,176.58 |
| FULGUERAS, MEGAN C. | TEACHER | 78,875.60 | - |
| FULLER, JESSICA M. | TEACHER | 87,064.10 | 30.73 |
| FULLER, MELISSA D. | TEACHER | 99,330.82 | - |
| GALLOP, JENNIFER | PRINCIPAL | 145,798.95 | 1,344.69 |
| GALVIN, JENNIFER ANN LEES | TEACHER | 105,034.16 | 726.12 |
| GARANT, LEIANE | TEACHER | 99,056.12 | - |
| GARNEAU, ALISON | TEACHER | 103,732.16 | 661.47 |
| GARNEAU, JESSICA S. | TEACHER | 83,251.94 | - |
| GAWEHNS, HEIDI J. | TEACHER | 92,482.53 | - |
| GAZDIK, KATHERINE H. | TEACHER | 76,506.91 | - |
| GEISLER, KIEREN C. | TEACHER | 78,709.34 | - |
| GEORGE, KRISTOPHER K. | TEACHER | 101,939.35 | - |
| GERNAEY, SHANNON N. | TEACHER | 99,177.97 | - |
| GHUMAN, KAWALDEEP KAUR | TEACHER | 105,851.46 | - |
| GIBBS, JACLYN E. | TEACHER | 99,425.60 | 29.74 |
| GILDERS-JOSEPH, MELISSA | TEACHER | 92,067.53 | 432.99 |
| GILL, JEMSHER S. | TEACHER | 99,530.52 | 28.03 |
| GILL, JEVEN | TEACHER | 75,321.40 | - |
| GILMOUR, CHRISTINE | TEACHER | 99,343.89 | - |
| GIRARD, MARK J. | TEACHER | 104,468.38 | - |
| GIRBAV, ANNE | VICE PRINCIPAL | 133,182.34 | 2,003.07 |
| GODDARD, ANDREA | TEACHER | 99,022.18 | - |
| GODFREY, DAVID P. | TEACHER | 86,783.82 | - |
| GODFREY, EIRA | TEACHER | 98,773.37 | 791.13 |
| GODFREY, JENNIFER L. | TEACHER | 79,226.82 | 749.11 |
| GOLDSMITH, MARK N.V. | TRADESPERSON | 78,083.25 | 142.05 |
| GOODMAN, TODD D. | TEACHER | 109,163.70 | 749.11 |
| GOWAN, AMANDA E. | TEACHER | 84,765.21 | - |
| GRANT, GRAEME A. | TEACHER | 83,342.35 | 888.07 |
| GRANT, JESSICA A. | TEACHER | 98,641.62 | - |
| GRAY, DANIELLE | TEACHER | 77,673.78 | - |
| GRAY, NICOLA | TEACHER | 91,751.18 | - |
| GRAY, STEVEN A. | TEACHER | 98,767.46 | - |
| GREEN, JEFF R. | TEACHER | 103,352.56 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|---------------------------|-------------------------------------|--------------|----------|
| GREENE, SUSAN | TEACHER | 100,872.42 | 311.32 |
| GREGOIRE, PHILIPPE | TEACHER | 82,273.13 | - |
| GREGSON, ANGIE D. | TEACHER | 99,460.62 | 150.44 |
| GRIFFIN, PENNY | TEACHER | 93,641.36 | - |
| GRIFFIS, PAMELA | TEACHER | 99,023.36 | - |
| GRILL, DANIEL | TEACHER | 104,360.29 | 384.10 |
| GRILL, LISA M. | TEACHER | 92,481.64 | - |
| GUBERT, LIVIO L. | TEACHER | 115,471.65 | 862.16 |
| GUZYK, ROBERT | TEACHER | 98,971.12 | 54.55 |
| HAAVISTO, MARITA | TEACHER | 99,074.43 | - |
| HAGGARD, KRISTEN F. | TEACHER | 99,128.27 | - |
| HALENAR, ANGELA J. | TEACHER | 101,215.94 | - |
| HALFNIGHTS, KELLY | TEACHER | 101,044.64 | - |
| HALFNIGHTS, STEVEN L. | TEACHER | 103,142.35 | 54.55 |
| HALL, KIMBERLY D. | SENIOR MANAGER, BUSINESS OPERATIONS | 116,695.12 | 2,181.10 |
| HALLATE, GURMINDER SINGH | TEACHER | 102,932.64 | - |
| HAMELIN, TRACY L. | TEACHER | 77,778.20 | 350.38 |
| HAMPTON, JASON | TEACHER | 94,042.46 | - |
| HANLON, MICHAEL G. | TEACHER | 99,530.52 | 29.74 |
| HANSEN, JENNIFER A. | TEACHER | 98,782.51 | - |
| HANSVALL, DERRICK J. | TEACHER | 99,419.36 | - |
| HARAS, SUSAN J. | TEACHER | 99,375.85 | - |
| HARDY, DALE K. | TEACHER | 92,478.83 | - |
| HARMON, RYAN | TEACHER | 107,498.43 | - |
| HARMSTON, LORNA | TEACHER | 100,081.60 | - |
| HARRIS, MELANIE | TEACHER | 102,849.55 | 3,372.72 |
| HAYCOCK, KERI | TEACHER | 98,915.81 | - |
| HAYER, JETANDER | MANAGER, OPERATIONS | 119,876.16 | 3,762.13 |
| HAYHOE, JODI M. | TEACHER | 99,777.67 | - |
| HE, DANIEL ZIYI | TEACHER | 77,700.88 | - |
| HEADLEY, LAUREN A. | TEACHER | 75,540.37 | 460.08 |
| HEIN, RICHARD | TEACHER | 92,718.64 | - |
| HEINRICH, COLLEEN | TEACHER | 77,423.73 | - |
| HEINZE, KEVIN N. | TEACHER | 101,322.61 | - |
| HENDERSON, BARRY K. | VICE PRINCIPAL | 115,168.59 | 860.75 |
| HENNEBERRY-GLOVER, KIM R. | TEACHER | 105,862.56 | 42.01 |
| HERMAN, BRODY | TEACHER | 79,910.93 | - |
| HERRMANN, PAMELA | TEACHER | 99,010.74 | 26.05 |
| HETHERINGTON, TODD W. | TEACHER | 92,482.39 | - |
| HEY, CAROLYN M. | TEACHER | 81,056.67 | 680.00 |
| HICKEY, LAUREEN L. | PRINCIPAL | 140,905.51 | 1,114.83 |
| HIEBERT, MICHELLE L. | TEACHER | 84,162.80 | - |
| HILL, LINDICE A. | TEACHER | 98,546.87 | - |
| HILLIARD, CHRISTINE A. | TEACHER | 104,834.25 | 1,041.31 |
| HINDSON, TANYA | TEACHER | 103,961.08 | - |
| HINE, LINDSEY A. | TEACHER | 106,066.36 | 61.83 |
| HOLLAND, HEATHER C. | TEACHER | 90,350.59 | - |
| HOLLAND, KAREN R. | TEACHER | 92,207.12 | - |
| HOLMAN, JENNIFER S. | TEACHER | 103,965.80 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|------------------------|---|--------------|-----------|
| HOLMES, GIANNA | TEACHER | 99,010.74 | - |
| HOLT, LINDSEY | TEACHER | 99,875.78 | - |
| HOMENIUK, NATASHA M. | TEACHER | 103,286.77 | 437.38 |
| HOOGSTINS, LINDA | TEACHER | 105,467.68 | 26.05 |
| HOOPER, JAMES T. | COUNSELLOR | 104,811.84 | 265.49 |
| HORDICHUK, CHELSEA | OCCUPATIONAL THERAPIST | 90,830.63 | 263.90 |
| HORNIACHEK, TAYLOR J. | TEACHER | 77,891.48 | 30.73 |
| HORTON, JARRETT | TEACHER | 100,436.30 | - |
| HOYES, DEBORA | TEACHER | 81,054.23 | 26.05 |
| HOYME, THOMAS F. | TEACHER | 129,673.02 | - |
| HSIEH, TYMON B. * | MANAGER, INT. ED. MARKETING & RECRUITMENT | 110,372.74 | 47,609.68 |
| HUBER, DANNIELLE P. | TEACHER | 89,292.61 | 54.55 |
| HUGHES, JENNIFER | TEACHER | 100,686.49 | 70.61 |
| HUMER, ANDREA | TEACHER | 100,632.01 | - |
| HUNDAL, NARINDER K. | TEACHER | 92,182.40 | - |
| HUNT, DEBBIE L.J. | TEACHER | 79,192.37 | - |
| HUNTER, TRACY M. | TEACHER | 82,030.85 | - |
| HUSSEY, STEPHEN P. | TEACHER | 92,482.39 | - |
| HUXTABLE, CLIFTON | TEACHER | 76,789.01 | 142.57 |
| IACOBUCCI, DEANNE | TEACHER | 92,482.37 | 588.52 |
| ISHANI, IMRAN | TEACHER | 98,815.47 | - |
| JACKSON, ABBY M. | TEACHER | 75,047.98 | 477.93 |
| JACKSON, DOUGLAS B. | TEACHER | 92,967.69 | 42.01 |
| JAKEWAY, LISA J. | TEACHER | 100,898.93 | - |
| JAMIESON, CHARLENE | TEACHER | 102,111.79 | - |
| JAMIESON, DAVID | TEACHER | 99,188.07 | - |
| JAMIESON, MARLA L. | TEACHER | 99,936.75 | - |
| JANG, STEPHANIE A. | TEACHER | 76,535.69 | 166.60 |
| JEANG, ANDREA M. | TEACHER | 92,615.83 | - |
| JENSEN, LINDA D. | TEACHER | 93,653.30 | - |
| JENSEN, MICHELLE | TEACHER | 101,433.50 | 444.91 |
| JENSEN, PAUL A. | TRADESPERSON | 82,635.32 | 482.70 |
| JOB, KELLY L. | TEACHER | 93,527.96 | - |
| JOHN, ALLAN | SYSTEMS ANALYST | 92,005.36 | 1,086.73 |
| JOHN, ANNA INY | MANAGER, PAYROLL & BENEFITS | 105,273.36 | 1,050.37 |
| JOHNSON, CARLY | TEACHER | 92,482.00 | - |
| JOHNSTONE, CHARLENE | TEACHER | 99,010.74 | - |
| JONES, DANIEL | TEACHER | 98,806.57 | - |
| JONES, RHONDA | DISTRICT VICE PRINCIPAL | 137,253.96 | 6,257.66 |
| JONES, TAMMY C. | TEACHER | 79,570.69 | 147.93 |
| JORDISON, HELEN | TEACHER | 98,793.19 | 403.06 |
| JOWETT, KELLY | TEACHER | 104,075.00 | 680.00 |
| KADONOFF, KATHERINE F. | TEACHER | 92,166.05 | 121.62 |
| KALANJ, KRISTLE | TEACHER | 80,735.08 | - |
| KANIA, LISA | VICE PRINCIPAL | 127,160.90 | 1,053.53 |
| KARAMANIAN, JACOB | TEACHER | 102,342.18 | - |
| KARSENTI, LAURA | COUNSELLOR | 94,981.50 | 107.70 |
| KATER, STEVE | VICE PRINCIPAL | 132,995.41 | 3,364.98 |
| KATZ, DANIEL J. | VICE PRINCIPAL | 103,562.41 | 989.57 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------------|-----------------|--------------|----------|
| KEATS, KYLEIGH A. | TEACHER | 82,194.11 | 42.01 |
| KEELER, ESTELLE A. | TEACHER | 100,384.58 | - |
| KEENAN, CARISSA LYNN | TEACHER | 87,213.94 | - |
| KENNEDY, MICHELLE E. | TEACHER | 101,691.69 | 227.09 |
| KHARIKIAN, SARAH A. | TEACHER | 76,042.32 | 1,634.09 |
| KIBBINS, CANDACE | TEACHER | 96,611.93 | - |
| KIENEKER, ERIN | TEACHER | 101,156.88 | - |
| KIM, SHALLY S. | TEACHER | 92,758.43 | - |
| KING, JEANETTE | TEACHER | 100,873.12 | - |
| KINGMAN, ALICIA E. | TEACHER | 86,468.12 | - |
| KINGMAN, BRENT D. | TEACHER | 80,896.44 | - |
| KINNEE, CAROL A. | TEACHER | 84,305.73 | - |
| KIRALY, KEITH J. | PROJECT MANAGER | 102,566.12 | 923.00 |
| KITAMURA, LEAH | TEACHER | 98,309.38 | 98.59 |
| KITE, DANIEL P.H. | TEACHER | 98,616.61 | - |
| KITTS, SAMANTHA R. | TEACHER | 98,859.45 | 26.05 |
| KNAPP, MARICLARE A. | TEACHER | 79,506.79 | - |
| KNOTT, JESSICA A. | TEACHER | 89,367.21 | 247.73 |
| KNOWLES, LANI J. | TEACHER | 80,863.77 | - |
| KNOX, THERESA | TEACHER | 107,646.78 | 240.07 |
| KOCUREK, LAURA | TEACHER | 99,295.62 | 404.08 |
| KOHL, ASHLEY D. | TEACHER | 77,242.27 | - |
| KONG, KRISTA | TEACHER | 99,011.22 | 61.28 |
| KOOP, DARYL G. | TRADEPERSON | 77,506.81 | 142.05 |
| KOSHLAY, ERIN | TEACHER | 81,049.93 | - |
| KOSMAN, KATHERINE | VICE PRINCIPAL | 125,368.78 | 898.54 |
| KOTSALIS, DEMETRA | TEACHER | 104,846.02 | 1,795.90 |
| KOTWAL, SHERNAZ | TEACHER | 101,219.32 | - |
| KRAUS, LANCE | TEACHER | 101,736.04 | 554.59 |
| KRAVCHENKO, ELINA | TEACHER | 85,918.13 | - |
| KRIEGER, CASSIE J. | TEACHER | 86,589.15 | - |
| KRISTOFFERSSON, AMY J. | TEACHER | 81,899.90 | - |
| KRZUS, SONJA | TEACHER | 101,543.48 | - |
| KUJAWA, TODD D. | TEACHER | 78,772.48 | - |
| KURYLYK, DALE J. | TEACHER | 102,855.73 | - |
| KUSNEZOV, TIFFANY | TEACHER | 104,418.82 | 894.94 |
| KUSZAK, JENNIFER D. | TEACHER | 84,586.86 | 29.74 |
| LABELLE, DELEE N. | TEACHER | 97,346.50 | - |
| LAIDLAW, AMELIA R. | TEACHER | 100,333.95 | 3,529.69 |
| LAITY, KEN D. | TEACHER | 81,283.98 | - |
| LAKE, NATALIE A. | TEACHER | 98,777.12 | - |
| LALANI, RIZWAN | TEACHER | 101,323.62 | - |
| LAMBERT, NICOLE | TEACHER | 92,482.53 | 202.25 |
| LANE, LINDSAY | TEACHER | 98,794.33 | 470.32 |
| LANGRIDGE, SAMUEL J. | TEACHER | 90,904.02 | - |
| LAPOINTE, PATRICIA M.R. | TEACHER | 101,539.53 | 54.55 |
| LARSON, KIMBERLY | TEACHER | 83,505.03 | - |
| LAURIDSEN, KRISTI | TEACHER | 103,848.66 | 437.97 |
| LAWRANCE, LISA M. | PRINCIPAL | 145,258.04 | 818.74 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-----------------------------|-------------------------------|--------------|----------|
| LE SAGE, ROBERT | TEACHER | 101,860.31 | - |
| LEBLANC, JANINE A. | TEACHER | 99,549.93 | - |
| LEBRUN, NICOLE E. | TEACHER | 99,411.75 | 158.20 |
| LEE, AIMEE K. | TEACHER | 80,840.77 | - |
| LEE, ANDREW H. | TEACHER | 101,477.41 | - |
| LEIER, CANDICE | TEACHER | 99,069.33 | 26.06 |
| LEMIEUX, PAULINE R. | TEACHER | 101,326.28 | 29.74 |
| LEMIRE, SARAH | TEACHER | 78,760.35 | - |
| LEMMEN, AIMEE | TEACHER | 100,344.21 | 26.05 |
| LEMMEN, KIEL C. | TEACHER | 111,427.73 | - |
| LENDVOY, CHELSEA M. | VICE PRINCIPAL | 126,099.58 | 3,788.50 |
| LENTON, ANDREW | TEACHER | 101,726.72 | - |
| LEVESQUE, THOMAS | PRINCIPAL | 139,506.47 | 1,117.21 |
| LEVINGTON, EDWARD D.P. | CUSTODIAL SUPERVISOR | 91,124.19 | 2,473.47 |
| LIMBER, LINDSAY M. | TEACHER | 89,535.19 | 42.01 |
| LINDE, PAMELA R. | TEACHER | 79,484.32 | 26.05 |
| LINDGREN, ANDREA A. | TEACHER | 92,638.23 | - |
| LINDGREN-STREICHER, KARL E. | VICE PRINCIPAL | 134,970.11 | 2,101.10 |
| LINDSAY, AILEEN A. | TEACHER | 89,570.48 | - |
| LINTON, SHELLEY D. ** | PRINCIPAL | 204,100.80 | 54.29 |
| LITT, AMNTHEEP S. | TEACHER | 78,541.94 | - |
| LIU, JANIS YUN HAH | TEACHER | 103,613.90 | 707.05 |
| LIVERSIDGE, IAN G. | PRINCIPAL | 153,093.54 | 1,509.39 |
| LIVERSIDGE, LESLEY A. | TEACHER | 86,172.87 | - |
| LO, CATHERINE | TEACHER | 99,263.49 | - |
| LOCKETT, LISA M. | TEACHER | 102,698.88 | - |
| LOCKHART, NOREEN A. | TEACHER | 84,359.12 | - |
| LONGLITZ, HALEY N. | TEACHER | 87,703.13 | - |
| LOUTET, SHAWNA | TEACHER | 103,400.44 | - |
| LOUTET, SHAWNA | TEACHER | 99,177.44 | - |
| LOZINSKI, GARY A. | VICE PRINCIPAL | 142,240.46 | 7,332.33 |
| LUDEMAN, KYLE D. | TEACHER | 106,230.03 | 1,572.49 |
| LUDEMAN, MICHELLE | TEACHER | 101,516.77 | 404.08 |
| LUND, KARA-LYNN | TEACHER | 78,870.29 | 26.05 |
| LUNDGREN, KATHERYN A. | TEACHER | 99,590.55 | - |
| LUNOCH, NIKKI A. | TEACHER | 97,206.79 | 396.64 |
| LYLE, REBECCA | EXECUTIVE COORDINATOR | 85,052.20 | 4,721.94 |
| LYMAN, MEGAN | TEACHER | 80,607.29 | - |
| LYON, CHRISTELLE | OCCUPATIONAL THERAPIST | 103,832.45 | 761.06 |
| LYSNE, MENOLLY | TEACHER | 89,765.12 | - |
| MACDONALD, DIONNE M. | HUMAN RESOURCES ADMINISTRATOR | 76,921.50 | 1,788.84 |
| MACDONALD, HEATHER L. | TEACHER | 101,110.60 | 1,420.95 |
| MACDONALD, JENNIFER R. | TEACHER | 109,796.10 | 1,743.13 |
| MACDONALD, KATHLEEN | TEACHER | 101,457.90 | 641.61 |
| MACDONALD, SARAH M. | TEACHER | 89,395.48 | 42.01 |
| MACGREGOR, ALEX | TEACHER | 99,710.98 | - |
| MACGREGOR, ELISA | TEACHER | 98,612.80 | 26.05 |
| MACINNES, ANDREA | VICE PRINCIPAL | 124,455.13 | 1,211.13 |
| MACKINNON, BARBARA A. | PRINCIPAL | 146,909.60 | 1,736.29 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|------------------------|-----------|--------------|-----------|
| MACLEOD, KATIE D. | TEACHER | 98,774.75 | 169.44 |
| MACNAMARA, BRUCE M. | TEACHER | 103,662.58 | - |
| MACPHERSON, SHANA | TEACHER | 99,130.52 | - |
| MAH, LEANNE M. | TEACHER | 99,661.69 | 42.01 |
| MAH, STEVEN K. | TEACHER | 98,903.28 | 54.55 |
| MAHAL, KEVIN | TEACHER | 82,436.82 | - |
| MAHER, SARA | TEACHER | 78,423.67 | - |
| MANG, REBECCA K. | TEACHER | 85,811.73 | - |
| MANN, YAS | TEACHER | 105,662.57 | 1,978.65 |
| MANWEILER, DARREN | TEACHER | 103,454.86 | - |
| MANWEILER, TAMARA A. | TEACHER | 87,843.61 | 444.91 |
| MARCHAND, GRACE D.C. | TEACHER | 86,431.24 | 25.09 |
| MARSH, MICHELLE | TEACHER | 99,241.14 | - |
| MARSHALL, ALLISON M. | TEACHER | 101,326.89 | - |
| MASSEY, JULIA | TEACHER | 99,358.46 | - |
| MASTIN, KAREN | TEACHER | 100,149.43 | 680.00 |
| MATLOCK, SARAH | TEACHER | 98,910.43 | 28.60 |
| MATTHEW, MAYA S. | TEACHER | 94,357.45 | - |
| MAXWELL, LIESA | TEACHER | 98,793.99 | - |
| MAYNES, JENNIFER L. | TEACHER | 98,639.62 | - |
| MAZZEI, LYDIA C. | TEACHER | 99,443.21 | - |
| MCALISTER, BRANDON C. | TEACHER | 84,891.97 | - |
| MCBAY, SHAANA | TEACHER | 100,301.20 | 776.56 |
| MCBRIDE, KRISTA L. | TEACHER | 104,650.37 | 659.02 |
| MCCAFFERTY, JULIE A. | TEACHER | 98,940.11 | - |
| MCCAFFERTY, SCOTT | TEACHER | 99,010.74 | 749.11 |
| MCCAIN, TED | TEACHER | 92,482.53 | - |
| MCCLAIN, JOANNA M. | TEACHER | 92,576.39 | 42.01 |
| MCCONAGHY, ERICA A. | TEACHER | 76,074.85 | 54.55 |
| MCCRAE, WILLIAM | TEACHER | 90,973.13 | - |
| MCCREEDY, RYAN | TEACHER | 76,533.21 | 29.74 |
| MCCUAIG, TRICIA L. * | PRINCIPAL | 150,969.27 | 34,779.16 |
| MCEVOY, KAITLYN R. | TEACHER | 79,610.75 | 460.08 |
| MCGIMPSEY, BRENT D. | TEACHER | 103,944.03 | 254.74 |
| MCGRAW, RICHARD J. | TEACHER | 78,676.30 | 567.92 |
| MCGREEVY, EMILY | TEACHER | 88,778.60 | 249.18 |
| MCINTOSH, CATHERINE J. | TEACHER | 99,029.06 | - |
| MCINTOSH, DAVID | TEACHER | 104,574.69 | - |
| MCINTOSH, JOCELYN | TEACHER | 100,421.14 | 680.19 |
| MCINTYRE, BRANDY L. | PRINCIPAL | 140,098.33 | 2,952.30 |
| MCKANNA, CATHY | TEACHER | 99,205.49 | - |
| MCKENZIE, NICOLE | PRINCIPAL | 131,906.79 | 2,071.75 |
| MCKEOWN, KATHARINE | TEACHER | 81,464.60 | 32.55 |
| MCKIMMON, AARON L. | TEACHER | 94,084.58 | - |
| MCLAUGHLIN, DENI-LYNN | TEACHER | 79,330.65 | - |
| MCPHEE, ALANA | TEACHER | 99,753.77 | 92.32 |
| MCPHERSON, LESLEY | TEACHER | 94,518.71 | - |
| MCROBBIE, JILL | TEACHER | 99,022.83 | - |
| MEADEN, TRACEY | TEACHER | 94,702.05 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------------|---------------------|--------------|----------|
| MEDEIROS, MANUEL | TEACHER | 99,177.64 | - |
| MEDLAND, LORI | TEACHER | 99,012.11 | 26.05 |
| MEEDIN, DILUKSHIKHA N. | TEACHER | 93,601.68 | 26.06 |
| MEHRASSA, ALI | TEACHER | 131,613.80 | 798.50 |
| MEHRASSA, RAMIN | PRINCIPAL | 141,170.74 | 1,296.67 |
| MENIC, KEVIN D. | TEACHER | 102,505.26 | - |
| MEYER, LINDSEY J. | TEACHER | 101,327.19 | 54.55 |
| MEYER, TAMMY M. | TEACHER | 100,467.04 | - |
| MICHELSSEN, HEATHER | TEACHER | 79,295.79 | 376.43 |
| MIGUEL, VALERIE L. | TEACHER | 92,286.03 | - |
| MIHAILA, VALERICA | TEACHER | 101,329.48 | - |
| MIKES, LISA | TEACHER | 101,306.62 | 374.74 |
| MIKES, MATTHEW J. | TEACHER | 100,260.15 | - |
| MIKOLAY, DAWN E. | TEACHER | 83,376.43 | 26.05 |
| MILLAR, ALAN P. ** | PRINCIPAL | 186,853.37 | 2,558.21 |
| MILLER, TYLER J. | TEACHER | 90,877.72 | 359.04 |
| MITCHELL, CRAIG D. | PROGRAM MANAGER | 81,373.77 | 2,733.04 |
| MITCHELL, MARGARET M. | TEACHER | 86,100.14 | 680.00 |
| MO, XIAO QING | MANAGER, ACCOUNTING | 107,086.91 | 6,738.87 |
| MOERMAN, CHRISTOPHER J. | TEACHER | 86,582.10 | 42.01 |
| MOIST, JANA M. | TEACHER | 101,105.59 | 68.06 |
| MOL, NASTASHA L. | TEACHER | 80,390.22 | - |
| MONNON, KRISTINE E. | TEACHER | 99,268.65 | - |
| MONROE, DREW J. | TEACHER | 83,349.59 | 1,622.51 |
| MONTABELLO, ANNA L. | COUNSELLOR | 100,147.03 | 342.09 |
| MOONEY, JENNIFER | TEACHER | 98,774.58 | - |
| MOORE, DEIRDRE J. | TEACHER | 101,364.88 | - |
| MOORE, STEVEN W. | TEACHER | 101,623.81 | 421.99 |
| MORA, ALLIETTE | TEACHER | 77,267.39 | 2,567.23 |
| MORAN, DEBBY | TEACHER | 99,009.29 | - |
| MORAN, PAUL D. | TEACHER | 101,198.04 | 50.43 |
| MORROW, ELIZABETH M. | TEACHER | 83,638.51 | - |
| MOSS, PATTI L. | TEACHER | 99,177.97 | - |
| MOULE, JOHN W. | TEACHER | 87,581.89 | - |
| MUIR, DARIN | TEACHER | 98,807.71 | - |
| MULLENS, WHITNEY J. | TEACHER | 92,771.79 | 29.74 |
| MUNRO, ANDREA J. | VICE PRINCIPAL | 118,184.03 | 860.75 |
| MURDEN, MEGHAN | VICE PRINCIPAL | 107,167.94 | 2,296.45 |
| MURPHY, WILLIAM E. | TEACHER | 101,260.66 | - |
| MURRAY, MADELAINE | TEACHER | 96,800.27 | - |
| MUSTVEDT, JENNIFER E. | TEACHER | 75,420.33 | 2,414.09 |
| MUYS, DAYNA L. | TEACHER | 100,366.27 | - |
| NAGY, JODIE | TEACHER | 99,009.34 | 436.81 |
| NEALE, MICHELE | TEACHER | 96,617.38 | - |
| NEGGERS, NICOLE M. | PRINCIPAL | 144,345.37 | 1,003.93 |
| NELSON, ANDRIA | TEACHER | 101,067.41 | 376.43 |
| NELSON, KAELEN | TEACHER | 100,899.31 | 121.62 |
| NELSON, MELISSA L. | TEACHER | 101,063.75 | 54.55 |
| NELSON, PAULA S. | TEACHER | 101,306.45 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------------|---------------------------------|--------------|----------|
| NEUFELD, ANITA | TEACHER | 96,711.10 | 225.18 |
| NEUFELD, DEAN | TEACHER | 98,791.53 | - |
| NEUFELD, REBECCA D. | TEACHER | 93,393.01 | - |
| NEUFELD, RYAN M. | TEACHER | 99,031.32 | - |
| NEUFELD, SARA C. | TEACHER | 99,030.28 | - |
| NEUMANN, LISA D. | TEACHER | 83,030.65 | 30.72 |
| NG, JESSICA K. | TEACHER | 79,610.05 | 26.05 |
| NICHOLSON, AMANDA J. | TEACHER | 76,871.56 | - |
| NIELSEN, NATALIE | TEACHER | 99,818.18 | 2,715.40 |
| NOBBS, KARA MICHEL | TEACHER | 98,907.98 | - |
| NOSEK, SUSAN | TEACHER | 98,547.12 | - |
| NOSPER, DAVID W. | TRADESPERSON | 76,889.81 | 411.04 |
| NUNEZ, KATHLEEN | TEACHER | 92,199.00 | - |
| ODETTE, LAURA M. | TEACHER | 99,145.94 | - |
| O'FARRELL, DORAL M. | TEACHER | 80,357.22 | - |
| O'HALLORAN, KIM | TEACHER | 99,056.98 | - |
| OLDHAM, CAROLYN M. | TEACHER | 101,849.06 | - |
| OLDRIDGE, MICHAEL J. | TEACHER | 100,442.44 | - |
| O'LEARY, LAUREN R. | TEACHER | 101,377.44 | 400.65 |
| OLIVERIO, AIMEE | TEACHER | 76,870.25 | - |
| OLSON, JOEL | TEACHER | 93,639.56 | - |
| OLYNYK, MEGAN J. | VICE PRINCIPAL | 124,514.65 | 924.79 |
| OMAR, MOHSIN M. | TEACHER | 81,651.46 | 33.51 |
| O'NEILL, MICHELLE | TEACHER | 100,831.87 | 60.00 |
| OPPAL, CRYSTAL | TEACHER | 85,435.78 | - |
| ORGAN, AMY V.A. | TEACHER | 92,907.19 | - |
| OROLOGIO, DIANA | TEACHER | 84,565.75 | 1,367.85 |
| O'SHEA, CHRISTINE | TEACHER | 92,350.24 | - |
| OUARGHI, NOURA N. | TEACHER | 89,054.20 | - |
| OWEN, SHALYN N. | TEACHER | 99,366.73 | 42.01 |
| OWENS, TAMI L. | TEACHER | 105,673.58 | 477.92 |
| PAGE, CHRIS | TEACHER | 90,064.54 | - |
| PAGE, SACHA | TEACHER | 107,420.86 | 31.87 |
| PAJAK, KRISTY L. | TEACHER | 98,535.68 | - |
| PALMER, HEATHER K. | TEACHER | 96,291.69 | - |
| PARKER, JAY C. | TRADESPERSON | 77,321.15 | 342.05 |
| PARKER-CARRI, CHERIE L. | TEACHER | 92,713.35 | 28.60 |
| PARKINS, DAWN | TEACHER | 102,601.34 | - |
| PARKINSON, DREW D. | TEACHER | 98,631.05 | - |
| PARMAR, SUKHVINDER | TEACHER | 83,013.71 | 76.11 |
| PASCUAL, JULIA | TEACHER | 90,570.35 | - |
| PASQUALOTTO, JOSEPH A. | TEACHER | 105,584.16 | 1,179.46 |
| PASSAGLIA, SASHA K. | TEACHER | 85,665.10 | 132.01 |
| PATEL, HIMANSHU A. | PROGRAMMER - DATABASE DEVELOPER | 81,973.56 | 1,557.47 |
| PATON, JENISE R. | TEACHER | 78,157.15 | 147.67 |
| PATRICK, PATRICIA C. | TEACHER | 101,152.03 | - |
| PATTERSON, A. GRAHAM | TEACHER | 99,010.74 | - |
| PATTERSON, TINA | TEACHER | 99,087.36 | 403.07 |
| PAULSON, JENNIFER | TEACHER | 99,029.06 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|----------------------------|-----------------------------------|--------------|----------|
| PAYMENT, RORY R. | TEACHER | 101,304.01 | 383.59 |
| PEEBLES, BRENDA | TEACHER | 98,745.99 | 634.41 |
| PELWECKI, SHERRY | TEACHER | 92,482.38 | - |
| PENNELL, RENAE | TEACHER | 82,608.21 | 42.01 |
| PENNER, CYNTHIA | TEACHER | 102,793.16 | 1,301.50 |
| PERALEDA, JAVIER FRANCISCO | TEACHER | 79,887.44 | 563.90 |
| PERERA, IVANA L. | TEACHER | 80,414.30 | - |
| PERGER, CHRISTOPHER R. | TEACHER | 77,199.92 | 54.55 |
| PERRETT, MARIE-NOELLE | TEACHER | 100,870.96 | 522.03 |
| PERUGGIA, ANTHONY | TEACHER | 105,236.39 | - |
| PETT, GARRY K. | TRADESPERSON | 78,510.95 | 222.05 |
| PHILLIPS-WATTS, BRENT | TEACHER | 99,905.21 | - |
| PICKEL, WILLIAM TYLER | TEACHER | 81,584.97 | 1,540.54 |
| PICKERING, BRETT A.E. | TEACHER | 93,815.58 | 680.00 |
| PINCK, JEFF | TEACHER | 83,017.25 | 38.43 |
| POCHOP, IRENA | SENIOR MANAGER, COMMUNICATIONS | 116,754.80 | 5,490.78 |
| POGREBINSKY, KATERINA | TEACHER | 101,429.67 | 4,861.98 |
| POIRIER, KAITLYN A. | TEACHER | 76,518.84 | 197.44 |
| POLACEK, LISA | TEACHER | 79,225.64 | 634.41 |
| POLLOCK, WHITNEY | TEACHER | 84,284.59 | - |
| PONTES-SERRA, LEYLA | TEACHER | 79,141.88 | - |
| POWER, CARSON M. | TEACHER | 103,802.74 | - |
| PREDDY, DEBORAH K. | TEACHER | 94,344.80 | 384.55 |
| PREIBISCH, PAMELA B. | TEACHER | 102,531.22 | - |
| PRICE, ALISHA | TEACHER | 97,985.69 | 128.40 |
| PRINCE, ROBERT J. | TEACHER | 82,893.29 | - |
| PROCYK, DANNY | TEACHER | 91,485.17 | 258.55 |
| QUALLY, NICOLE | TEACHER | 76,247.59 | 26.05 |
| RADMANOVIC, DRAGANA | TEACHER | 92,315.68 | - |
| RADOM, JEFF | TEACHER | 108,110.42 | - |
| RAIBLE, CHAD G. | PRINCIPAL | 145,232.33 | 1,672.08 |
| RANDLE, TREVOR J. | TEACHER | 130,589.72 | 577.40 |
| RANKIN, ALEXANDRA E. | TEACHER | 101,187.84 | - |
| RANKIN, VALERIE A. | TEACHER | 93,157.64 | - |
| RDZAK, EWELINA | SPEECH & LANGUAGE PATHOLOGIST | 106,030.95 | 959.76 |
| REAMSBOTTOM, ALLISON | TEACHER | 91,776.29 | 28.60 |
| REAMSBOTTOM, WESLEY D. | PRINCIPAL | 141,158.08 | 903.16 |
| REBER, AMANDA M. | MANAGER, HEALTH SAFETY & WELLNESS | 108,500.77 | 8,105.81 |
| REDDY, VIKAL R. | TEACHER | 99,346.29 | - |
| REID, ALICIA A. | TEACHER | 91,202.17 | - |
| RENNIE, RICHARD J. | ASSISTANT SECRETARY TREASURER | 130,052.39 | 5,561.00 |
| RICHMOND, RHONDA A. | TRADESPERSON | 77,694.04 | 247.05 |
| RIPPIN, ANTHEA J. | COUNSELLOR | 89,650.99 | 135.67 |
| RITCHIE, LISA P. | TEACHER | 100,269.88 | - |
| RITCHIE, VICTORIA L. | TEACHER | 104,689.36 | - |
| ROBERTSON, DEANNA R. | TEACHER | 79,360.98 | - |
| ROCHE, EMILY E. | TEACHER | 78,855.52 | 121.62 |
| ROKOSH, KERRY | TEACHER | 92,009.43 | - |
| ROSS, LINDSAY A. | TEACHER | 93,370.12 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|----------------------------|-------------------------------|--------------|-----------|
| ROWELL, DARREN | PRINCIPAL | 152,974.62 | 1,454.63 |
| ROWELL, JUANITA | TEACHER | 99,028.52 | 52.52 |
| ROWLEDGE-TOSCANI, SHERALYN | TEACHER | 99,022.18 | - |
| ROWLEY, NICOLE | TEACHER | 92,574.41 | 1,118.82 |
| ROWSELL, STEVEN G. | TRADESPERSON | 77,299.76 | 280.00 |
| RUMBLE, LOUISE E. | TEACHER | 93,275.28 | - |
| RUPERT, NANCY | TEACHER | 99,011.07 | 42.01 |
| RYALL, WENDY L. | TEACHER | 101,427.41 | 85.62 |
| RYDER, ANGELA Y. | TEACHER | 100,833.87 | 54.66 |
| SAED, STEPHANIE BELINDA | TEACHER | 81,747.16 | - |
| SAEEDI-MEPHAM, SIMON | TEACHER | 92,052.32 | 105.00 |
| SAGGU, SANDEEP S. | MANAGER, MAINTENANCE | 77,203.31 | 5,340.34 |
| SALAS, FRANCESCA | TEACHER | 80,976.52 | - |
| SALES, JESSE | TEACHER | 99,782.67 | - |
| SALITRA, VANESSA M. | TEACHER | 85,015.59 | - |
| SAMUJH, MAUREEN | TEACHER | 105,359.73 | 1,292.99 |
| SANCHEZ, CHRISTINE S.M. | TEACHER | 85,661.81 | - |
| SANDERS, BRADLEY K. | TRADESPERSON | 77,766.91 | 788.32 |
| SANDERS, SHANNON M. | TEACHER | 92,500.70 | - |
| SANDHU, SANDEEP K. | TEACHER | 90,619.66 | 26.05 |
| SANDS, ERIN | TEACHER | 100,911.75 | - |
| SANTOS, SHAUNEEN | TEACHER | 101,050.93 | - |
| SARICH, EVA-MARIE | TEACHER | 92,912.37 | - |
| SASAKI, ELISHA L. | TEACHER | 84,788.03 | - |
| SAUL, MICHAEL | TEACHER | 102,541.21 | 25.41 |
| SCARCELLA, MELANIE | TEACHER | 104,639.24 | 612.51 |
| SCARCELLA, MICHAEL | DIRECTOR OF LEARNING SERVICES | 161,168.36 | 9,703.61 |
| SCHAFER, ADRIA E. | TEACHER | 94,572.42 | 138.84 |
| SHELL, SCOTT M. | TEACHER | 77,676.08 | 105.60 |
| SCHLEPPE, SUSAN | TEACHER | 101,366.76 | 444.91 |
| SCHLEY, SHANNON J. | TEACHER | 93,585.26 | - |
| SCHMIDT, DENNIS O. | TEACHER | 101,529.10 | - |
| SCHNEIDER, MONICA M. | TEACHER | 78,040.21 | - |
| SCHROEDER, STEPHANIE C. | TEACHER | 92,482.39 | - |
| SCHURKO, DAVID W. | TRADESPERSON | 77,408.74 | 142.05 |
| SCHWARZ, CHERYL | DEPUTY SUPERINTENDENT | 178,721.64 | 19,505.88 |
| SCHWARZ, VINCENT JOHN | TEACHER | 99,277.20 | - |
| SCOTT, SUSAN M. | TEACHER | 98,771.27 | - |
| SCOTT, TANYA | TEACHER | 97,579.46 | 376.44 |
| SEBELA, JENNIFER E. | TEACHER | 105,314.46 | - |
| SEDERGREEN, MELANIE A.N. | TEACHER | 101,311.25 | 9.15 |
| SEDLAK, MICHAEL K. | TEACHER | 92,730.22 | - |
| SEMPER, DAVID | TEACHER | 87,249.45 | - |
| SERVANT, DONNA M. | PRINCIPAL | 146,721.35 | 2,083.53 |
| SEVERUD, JASON R. | TEACHER | 98,810.13 | - |
| SEVIOUR, JAMES | TEACHER | 101,306.62 | - |
| SHARPE, COLIN A. | PRINCIPAL | 143,947.48 | 1,405.72 |
| SHARPE, SHANNON L. | TEACHER | 102,552.00 | 90.68 |
| SHAY, ANDREA | TEACHER | 92,874.21 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|----------------------------|-----------------------------|--------------|-----------|
| SHEEHAN, JENNIFER E. | TEACHER | 94,705.10 | 1,802.98 |
| SHELLBORN-BIRCH, REBECCA | TEACHER | 77,560.92 | 26.05 |
| SHERIDAN, ROBERT E. | TEACHER | 85,317.16 | 29.74 |
| SHERIDAN, ROBYN D. | VICE PRINCIPAL | 135,458.23 | 1,325.48 |
| SHIELDS, ALISON G. | TEACHER | 89,763.94 | 32.09 |
| SIDDIQUE, ISHTIAQ | TEACHER | 105,054.30 | - |
| SILVA, CARLOS A.V. | TEACHER | 99,335.94 | - |
| SIMARD, MARIE DIANE | TEACHER | 104,681.08 | 1,697.08 |
| SIMON, JENNIFER J. | PRINCIPAL | 143,238.03 | 4,013.25 |
| SINGH, JASPAL | TEACHER | 99,831.86 | 54.55 |
| SINOW, GRETA K. | TEACHER | 101,474.79 | 216.99 |
| SINOW, KIRA | TEACHER | 101,539.31 | 347.81 |
| SIRSIRIS, DANA | DIRECTOR OF HUMAN RESOURCES | 170,658.57 | 11,727.30 |
| SITU, VICKI CHUN YAN | TEACHER | 100,839.15 | - |
| SKARTVEDT, NICHOLAS T. | TEACHER | 82,708.68 | 54.74 |
| SKERRATT, SHERRI | DISTRICT PRINCIPAL | 157,057.97 | 6,261.67 |
| SKIPSEY, JENNA | TEACHER | 104,057.54 | 357.62 |
| SMALL-COOKE, MELISA R. | TEACHER | 82,404.13 | - |
| SMEED, ERIN H. | TEACHER | 103,582.40 | 26.38 |
| SMEED, MARK D. | TEACHER | 101,828.91 | - |
| SMILLIE, SARA | TEACHER | 99,010.74 | - |
| SMITH, BRIAN K. | TEACHER | 101,329.49 | 230.00 |
| SMITH, DELLA | TEACHER | 99,028.99 | - |
| SMITH, JANET L. | TEACHER | 99,301.80 | 836.77 |
| SMITH, KALEY M. | TEACHER | 83,486.01 | - |
| SMITH, KIM D. | TEACHER | 101,353.23 | - |
| SMITH, LISA | TEACHER | 79,065.65 | 350.38 |
| SMITH, TANYA J.A. | TEACHER | 91,593.20 | - |
| SOHI, PAM | TEACHER | 100,500.41 | - |
| SOMMERS, MICHELLE | TEACHER | 102,952.32 | - |
| SPAN, CASSANDRA | TEACHER | 81,709.40 | - |
| SQUIRES, HEATHER E. | TEACHER | 92,559.66 | - |
| STAINSBY-ANDERSON, ERIN | TEACHER | 79,296.32 | 930.09 |
| ST-AMOUR, DOMINIQUE | TEACHER | 100,975.75 | 599.61 |
| STANLEY, ADAM G. | PRINCIPAL | 143,238.03 | 913.39 |
| STANLEY, NICOLE M. | TEACHER | 77,852.09 | - |
| STEFFICH, JACLYN D. | TEACHER | 87,995.16 | - |
| STEVENS, KIMBERLEY-ANN | TEACHER | 99,021.37 | - |
| STEVENSON, ANDREW D. | TEACHER | 99,029.06 | - |
| STEVENSON, DONNA V. | COUNSELLOR | 102,834.38 | 165.81 |
| STEWART, KATE | TEACHER | 104,048.99 | - |
| STEWART, ROBBIE G. | MANAGER, MAINTENANCE | 84,392.12 | 1,932.14 |
| STEWART, SUE | TEACHER | 98,250.60 | 28.91 |
| STOBART, RANDY | TRADESPERSON | 81,848.95 | 142.05 |
| STRACHAN, JENNIFER A. | TEACHER | 98,793.99 | 350.38 |
| STRICKLAND, TRUDY M. | TEACHER | 98,861.11 | - |
| STROHM, SCOTT KENNETH | TRADESPERSON | 77,307.63 | 355.65 |
| STROTHOTTE, ANDY SEBASTIAN | TEACHER | 106,795.48 | - |
| SYCH, GRANT | TEACHER | 152,201.64 | 54.55 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------------|--|--------------|----------|
| SYLTE, JENNIFER E. | TEACHER | 75,149.81 | 680.00 |
| SZAKOS, MICHELLE K. | TEACHER | 81,889.40 | - |
| TAHERI, EWELINA | TEACHER | 80,559.18 | - |
| TAIT, TARA C. | VICE PRINCIPAL | 104,253.17 | 1,860.75 |
| TAKASAKI, TREVOR A. | TEACHER | 101,721.64 | - |
| TANG, BLAISE | TEACHER | 84,173.90 | - |
| TARAMPI, MONIKA E. | TEACHER | 103,661.93 | - |
| TARRANT, ALEXANDRA E. | TEACHER | 98,556.46 | - |
| TCHOI-MILLER, JULIA | TEACHER | 101,315.51 | - |
| TENCH, JEFFREY | TEACHER | 80,553.40 | 29.74 |
| TERRILLON, NICOLE | TEACHER | 87,051.00 | 166.60 |
| TERRIS, AMANDA | TEACHER | 99,082.98 | - |
| THIRD, ANDREW H. | TEACHER | 92,342.06 | - |
| THIRKELL, SHAWNA | TEACHER | 99,245.92 | - |
| THIRSK, ADRIAN A. | TEACHER | 115,329.64 | - |
| THOMPSON, KAREN A. | VICE PRINCIPAL | 114,719.42 | - |
| THOMPSON, PAUL | TEACHER | 94,949.35 | - |
| THOMSON, CRISTY | TEACHER | 91,821.06 | - |
| THOMSON, KEITH | TEACHER | 102,725.57 | 82.96 |
| THORARINSON, KAITLIN S. | TEACHER | 91,548.56 | - |
| THORBURN, TSITSI | TEACHER | 101,453.01 | - |
| TILLOTSON, KYLE D. | TEACHER | 82,952.80 | - |
| TINCKLER, MICHELLE J. | TEACHER | 107,601.33 | 85.62 |
| TOEWS, NATASHA D. | TEACHER | 109,581.62 | 1,619.12 |
| TOMLIN, SCOTT | TEACHER | 91,754.11 | - |
| TONES, JOANNA | TEACHER | 102,085.38 | - |
| TOSONI, LESLIE | TEACHER | 98,552.64 | 2,732.43 |
| TOUPIN, COLIN A. | TEACHER | 101,793.48 | 149.61 |
| TOUPIN, JODY | TEACHER | 99,010.74 | - |
| TRAN, DUC-HUNG JOHN | TEACHER | 99,854.40 | - |
| TREMBLAY, PATRICE J.G. | TEACHER | 81,243.47 | 543.47 |
| TRUC, JENNIFER | TEACHER | 99,341.45 | - |
| TRUDEAU, MARIA | TEACHER | 99,740.34 | 1,295.22 |
| TSANG, CAROL | TEACHER | 111,427.25 | - |
| TSIA, YIN | TEACHER | 92,427.44 | - |
| TUOSE, ALEXANDRA | MANAGER, ENERGY & ENVIRONMENTAL SUSTAINABILITY | 102,973.34 | 692.47 |
| TULIP, MARK A. | TEACHER | 91,570.84 | - |
| TUPLIN, CHERYL L. | TEACHER | 76,930.24 | - |
| TURBIDE, SANDRA | TEACHER | 102,702.68 | 5,477.07 |
| TYERS, MOONA | TEACHER | 87,035.96 | - |
| UMLAH, TRISHA R. | DISTRICT VICE PRINCIPAL | 130,774.65 | 3,292.59 |
| UPTON, DENISE | TEACHER | 99,478.05 | 2,187.25 |
| URDAHL-SERR, KIRSTEN M. | PRINCIPAL | 147,612.60 | 5,937.79 |
| URQUHART, GLENN | TEACHER | 101,306.62 | - |
| VALE, DAVIS | TEACHER | 99,026.74 | 27.72 |
| VALLY, MICHELLE J. | TEACHER | 102,416.74 | 121.62 |
| VALOUCHE, MELANIE J. | TEACHER | 79,057.67 | - |
| VAN BUUREN, JULIA L. | TEACHER | 84,985.64 | 404.98 |
| VAN DE MOND, MARTA | TEACHER | 101,409.09 | 978.38 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF REMUNERATION AND EXPENSES PAID
IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|------------------------|-------------------------------|--------------|-----------|
| VAN DER PAUW, CARLA | TEACHER | 101,306.59 | - |
| VAN SICKLE, NICHOLE D. | TEACHER | 92,482.39 | 563.89 |
| VANDERGUGTEN, DAVID K. | ASSISTANT SUPERINTENDENT | 178,071.82 | 10,480.69 |
| VENDIOLA, SANSEN LEE | TEACHER | 98,805.24 | - |
| VERMETTE, DEBRA | TEACHER | 92,500.75 | 293.47 |
| VON KROGH, NICOLE M. | TEACHER | 102,573.08 | - |
| VOS, JULIE | TEACHER | 101,922.32 | - |
| VOYTECHEK, HALEY J. | TEACHER | 81,826.91 | 120.00 |
| WADDEN, DIANE M. * | VICE PRINCIPAL | 114,890.05 | 22,140.38 |
| WADE, MICHAEL | TEACHER | 104,583.49 | 63.96 |
| WADGE, JENNIFER | TEACHER | 98,090.06 | - |
| WAKELING, ALISON T. | TEACHER | 96,899.65 | - |
| WALKER, JENNIFER | PRINCIPAL | 136,044.44 | 2,496.85 |
| WALL, ALLISON M. | VICE PRINCIPAL | 119,330.32 | 2,829.54 |
| WALLISCH, NATHALIE J. | TEACHER | 98,186.19 | - |
| WALTON, LISA | TEACHER | 99,635.44 | 54.55 |
| WARD, COLIN W. | TEACHER | 92,569.18 | - |
| WARD, KRISTIE | TEACHER | 81,021.48 | - |
| WARNE, MURIEL A. | TEACHER | 81,566.86 | - |
| WARREN, NICHOLAS | TEACHER | 92,569.53 | - |
| WATANABE, MICHIO | TEACHER | 99,010.78 | - |
| WATSON, JIM | TEACHER | 101,407.05 | - |
| WEAR, COURTENAY | TEACHER | 101,091.25 | 293.47 |
| WEBB, GORDON | TEACHER | 101,623.50 | 54.55 |
| WEGER, VICKI J. | TEACHER | 99,010.74 | 28.60 |
| WEINGARTNER, BRIAN T. | TEACHER | 76,162.89 | 599.72 |
| WEISER, KRISTEN | TEACHER | 97,628.50 | - |
| WELLINGTON, KELLY L. | TEACHER | 99,349.31 | 350.37 |
| WENTZ, SHAREL A. | SPEECH & LANGUAGE PATHOLOGIST | 104,637.56 | 1,221.85 |
| WHEATLEY, JONATHAN | PRINCIPAL | 146,429.07 | 2,082.21 |
| WHITE, JAMES H. | TEACHER | 101,555.10 | - |
| WHITE, NANCY-KAY | TEACHER | 99,091.81 | - |
| WHITELAW, CAROL-ANNE | TEACHER | 83,398.27 | - |
| WHITELOCK, POLLY | TEACHER | 103,268.81 | 404.07 |
| WHITFIELD, DAVID P. | TEACHER | 104,664.58 | - |
| WHITLEY, JOELLE A. | TEACHER | 82,077.07 | - |
| WIEBE, JENNIFER | TEACHER | 83,134.93 | - |
| WIEBE, SAMANTHA | TEACHER | 77,402.87 | - |
| WIEBE, STEVEN J. | PRINCIPAL | 153,026.90 | 2,781.10 |
| WIENS, DONNA | TEACHER | 99,010.74 | - |
| WILKIE, PATRICIA M. | TEACHER | 101,089.87 | - |
| WILLIAMS, BRIAN M. | TEACHER | 103,078.58 | 561.95 |
| WILLIAMS, CAROLINE | TEACHER | 92,572.60 | - |
| WILLIAMS, JENNIFER | TEACHER | 98,868.16 | - |
| WILLIAMS, LINDSEY M. | TEACHER | 89,754.15 | 477.93 |
| WILLIAMSON, DOREEN | TEACHER | 103,504.61 | - |
| WILSON, CRISTIN | TEACHER | 94,842.12 | - |
| WILSON, JESSICA B. | TEACHER | 103,344.97 | 359.04 |
| WINDBLAD, CHELSEA | TEACHER | 95,939.92 | - |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023

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

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|--|-----------------------|--------------------------|----------------------|
| WOLSTENHOLME, WENDY L. | TEACHER | 83,585.11 | - |
| WONG, CAROL | TEACHER | 90,619.34 | - |
| WONG, FIONA HOI YAN | TEACHER | 89,139.87 | 55.08 |
| WONG, NICOLE | TEACHER | 98,580.83 | 293.47 |
| WOO, LEE-ANDREA | TEACHER | 101,594.45 | - |
| WOOD, RACHEL | SCHOOL PSYCHOLOGIST | 83,038.00 | 30.00 |
| WOOD, SHONA A. | COUNSELLOR | 101,879.33 | 164.80 |
| WOODS, SUSAN K. | TEACHER | 92,245.83 | 26.05 |
| WUENSCHKE, KRISTA | TEACHER | 90,523.22 | - |
| WURSTER, RENATA C. | TEACHER | 92,250.00 | - |
| WYLES, JESSICA P. | TEACHER | 89,391.29 | - |
| XAVIER, DAVID | TEACHER | 99,108.72 | - |
| YATES, TARA JANEL | TEACHER | 92,363.61 | - |
| YIP, RAYLENE A. | TEACHER | 92,365.66 | - |
| YOXALL, KAREN L. | EXECUTIVE COORDINATOR | 92,335.40 | 2,678.22 |
| ZAGAR, DANIELLE | TEACHER | 86,616.29 | - |
| ZEPESKI, LINDSAY L. | TEACHER | 96,925.96 | 350.37 |
| ZILKOWSKY, KATHERINE M. | TEACHER | 98,058.14 | 28.55 |
| TOTAL REMUNERATION PAID TO EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000 | | \$ 88,692,641.40 | \$ 675,010.89 |
| TOTAL REMUNERATION PAID TO EMPLOYEES WHOSE REMUNERATION IS \$75,000 OR LESS | | 60,321,655.69 | 212,091.50 |
| TOTAL REMUNERATION PAID TO ALL EMPLOYEES | | 149,014,297.09 | 887,102.39 |
| TOTAL REMUNERATION PAID TO ELECTED OFFICIALS | | 199,623.97 | 26,451.59 |
| GRAND TOTAL REMUNERATION PAID | | \$ 149,213,921.06 | \$ 913,553.98 |
| TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE | | \$ 8,827,273.54 | |

* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

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, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) and its non-unionized employees during the fiscal year ended June 30, 2023.

This agreement represents October to December months of compensation.

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, 2023**

**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. | \$ 26,640.76 |
| ALL-PRO SERVICES LTD. | 319,461.46 |
| AMAZON | 1,372,089.41 |
| APPLE CANADA INC. | 1,105,149.84 |
| ARCHWAY CONSTRUCTION LTD. | 25,964.15 |
| ARI FINANCIAL SERVICES | 30,464.00 |
| ARTSTARTS IN SCHOOLS | 28,864.00 |
| AURORA CASCADE ENT. LTD. | 247,478.26 |
| BARAGAR ENTERPRISES LTD. | 50,190.00 |
| BC COMFORT AIR CONDITIONING | 181,696.52 |
| BC HYDRO | 983,143.66 |
| BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION | 80,698.97 |
| BC SCHOOL SPORTS | 26,031.20 |
| BC SCHOOL TRUSTEES ASSOCIATION | 64,777.31 |
| BC TEACHERS' FEDERATION | 3,571,361.21 |
| BCIT | 133,465.53 |
| BCPSEA DBA MAKE A FUTURE | 33,217.06 |
| BLACK BOND BOOKS | 25,623.87 |
| BLACK PRESS GROUP LTD. | 34,340.19 |
| BLACKSTONE PAVING INC. | 47,250.00 |
| BLANKENBERG, DESIREE | 45,200.00 |
| BOILEAU ELECTRIC & POLE LINE | 44,887.50 |
| BOSTON CONSTRUCTION CORPORATION | 224,945.21 |
| BUNZL CLEANING & HYGIENE | 416,265.59 |
| BUSY BEE SANITARY SUPPLIES INC. | 48,172.21 |
| C.U.P.E. LOCAL 703 | 699,951.98 |
| CAMBIE ROOFING CONTRACTORS LTD. | 62,590.52 |
| CAMFIL CANADA INC. | 86,019.77 |
| CANADA REVENUE AGENCY | 77,476.66 |
| CANADIAN TIRE | 26,655.80 |
| CANSTAR RESTORATIONS | 26,048.37 |
| CASCADE ROOFING & EXTERIORS INC. | 1,323,858.35 |
| CEDAR CREST LANDS (B.C.) LTD. | 113,746.50 |
| CENTRAL DE INTERCAMBIO VIAGENS | 53,732.00 |
| CITY OF MAPLE RIDGE | 493,908.68 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023**

**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 |
|--|---|
| CITY OF PITT MEADOWS | 123,146.96 |
| CLEANMOTION INC. | 42,885.15 |
| CLOVERDALE PAINT | 36,768.35 |
| COMMISSIONER OF MUNICIPAL PENSIONS | 5,933,597.89 |
| COMMISSIONER OF TEACHERS' PENSIONS | 23,496,074.55 |
| COSTCO WHOLESALE | 232,517.65 |
| CREATIVE CHILDREN ART SUPPLIES | 36,630.94 |
| CRYSTAL GLASS | 37,068.07 |
| D.G. MACLACHLAN LIMITED | 26,320.25 |
| DELL CANADA INC. | 300,676.89 |
| DESJARDINS FINANCIAL SECURITY | 191,704.78 |
| DK CLEANING SOLUTIONS | 87,140.67 |
| DO IT EDUCATION GMBH | 30,812.50 |
| DOLLARAMA | 34,111.91 |
| DOMINOS PIZZA | 40,345.59 |
| DOUBLE V CONSTRUCTION | 317,772.00 |
| DR. TYLA FREWING | 84,000.00 |
| EDUCAN CONSULTANTS | 46,177.50 |
| EDUCAN INSTITUTIONAL FURNITURE | 45,599.32 |
| ELLISON TRAVEL & TOURS LTD. | 57,266.26 |
| ENTITY MECHANICAL LTD. | 331,048.54 |
| ESIANCE INC. | 299,400.00 |
| EVOLUTION AV | 228,423.97 |
| EXPERIMENT E.V. | 31,050.00 |
| EZRA MAPLE RIDGE ENTERPRISES LTD. | 29,012.50 |
| FERNANDEZ, LIZA | 31,985.00 |
| FIRST CLASS PLANNERS LTD. | 28,005.04 |
| FOCUSED EDUCATION RESOURCES SOCIETY | 56,055.00 |
| FORTE WORKPLACE LAW | 38,712.80 |
| FORTIS BC | 1,075,104.48 |
| FRIESENS CORPORATION | 129,909.55 |
| FVBOA | 33,803.90 |
| GARAVITO, MARIA | 28,394.00 |
| GEOWEST ENGINEERING LTD. | 30,959.25 |
| GFL ENVIRONMENTAL INC. | 245,216.25 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023**

**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 |
|---|---|
| GLENCO ELECTRIC LTD. | 31,592.47 |
| GORDON FOOD SERVICE CANADA LTD. | 124,489.05 |
| GRAND & TOY | 296,461.85 |
| HAGEN'S TRAVEL | 27,537.78 |
| HANEY BUILDERS SUPPLIES | 99,768.62 |
| HARRIS & COMPANY | 58,326.17 |
| HASUO, KEIKO | 102,142.16 |
| HUMBLE ROOTS FOOD COMPANY INC. | 79,077.84 |
| IKEA CANADA | 35,181.03 |
| IMPRINT | 26,228.45 |
| INDEX CONSTRUCTION (BC) INC. | 56,240.53 |
| INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC. | 36,554.83 |
| INTERNATIONAL BACCALAUREATE | 47,311.16 |
| INTERNATIONAL STAGE LINES | 35,611.80 |
| INTERNATIONAL STUDENT SERVICES | 44,545.00 |
| INTESSION MUSIC SERVICES | 38,819.81 |
| ITA CONSULTING | 30,634.07 |
| JAMF SOFTWARE, LLC | 78,862.49 |
| JAPAN ABROAD NETWORK LINK LTD. | 29,037.50 |
| K & E EQUIPMENT REPAIRS | 96,997.99 |
| KANOG-ON THAMPARIPATRA | 25,200.00 |
| KATZIE FIRST NATION | 68,656.19 |
| KIDS INNOVATIVE LIMITED DBA LAVAL TECH | 44,612.87 |
| KINETIC OHS SERVICES LTD. | 25,614.90 |
| KMS TOOLS & EQUIPMENT LTD. | 42,775.57 |
| KPMG LLP, T4348 | 38,479.88 |
| KWANTLEN POLYTECHNIC UNIVERSITY | 94,105.27 |
| LASERNETWORKS INC. | 190,500.51 |
| L'AUBERGE DU MONT | 38,749.55 |
| LIFEWORCS (CANADA) LTD. | 113,025.18 |
| LINKEDIN | 28,361.08 |
| LONG & MCQUADE LTD. | 35,115.69 |
| LOPEZ, JESSICA & VELLJO, OSCAR | 25,256.00 |
| LORDCO AUTO PARTS | 31,846.25 |
| M. SCHUETZ TRUCKING LTD. | 61,250.50 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023**

**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 |
|--|---|
| MACK KIRK ROOFING & SHEET METAL LTD. | 1,245,162.77 |
| MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION | 31,838.00 |
| MAPLE RIDGE TEACHERS' ASSOCIATION | 1,330,840.82 |
| MAXWELL FLOORS LTD. | 94,389.75 |
| MCCULLOCH, LOUISE S. | 52,500.00 |
| MEADOW GARDENS GOLF COURSE | 66,904.11 |
| MEADOW RIDGE ROTARY | 62,740.48 |
| MEDICAL SERVICES PLAN OF BC | 267,112.50 |
| MICROSOFT CANADA INC. | 104,586.40 |
| MINISTER OF FINANCE | 110,066.25 |
| MINISTER OF FINANCE (EHT) | 2,876,392.95 |
| MINUTEMAN PRESS | 33,234.58 |
| MOBIA TECHNOLOGY INNOVATIONS INC. | 31,124.39 |
| MSH INTERNATIONAL (CANADA) LTD. | 165,306.27 |
| NATIONAL AIR TECHNOLOGIES | 44,883.30 |
| NEPTUNE SECURITY SERVICES INC. | 122,023.14 |
| NEUFELD FARMS | 27,188.00 |
| NEVILLE'S HAPPY PLACE SUPPORT GROUP SOCIETY | 64,512.00 |
| NEW RHODES CONSTRUCTION INC. | 143,104.58 |
| NGOSUWAN, KANDA | 25,200.00 |
| NOBLE BRITISH COLUMBIA | 113,720.80 |
| NOFRILLS DENNIS | 37,617.99 |
| OCTOPUS SPIRIT ENTERPRISES | 52,900.00 |
| OLYMPIC INTERNATIONAL SALES LTD. | 97,186.95 |
| OPM MAINTENANCE LTD. | 144,133.10 |
| OPUS CONSULTING GROUP LTD. | 408,655.49 |
| ORION SECURITY SYSTEMS LTD. | 39,151.03 |
| OSS SEGERO CORP. | 155,650.00 |
| PACIFIC BLUE CROSS | 5,015,663.17 |
| PACIFIC COAST FIRE EQUIPMENT (1976) LTD. | 70,014.96 |
| PACIFIC WRIGHT CONTRACTING LTD. | 37,380.00 |
| PANARAMA TECHNOLOGIES LTD. | 149,612.67 |
| POWERSCHOOL CANADA ULC | 177,355.67 |
| PRATTS FOOD SERVICE (ALBERTA) LTD. | 110,989.77 |
| PREDOM CONSTRUCTION | 197,103.90 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023**

**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 |
|--|---|
| PROGRESSIVE FUNDRAISING INC. | 74,549.25 |
| PUBLIC EDUCATION BENEFITS TRUST | 2,905,466.60 |
| QUALITY CLASSROOMS | 49,500.37 |
| REAL CANADIAN SUPERSTORE | 131,624.83 |
| RECEIVER GENERAL FOR CANADA | 39,534,138.01 |
| RICHARD DELORME CONSULTING | 97,844.36 |
| RICOH CANADA INC. | 34,867.90 |
| RIDGE MEADOWS CHILD DEVELOPMENT | 56,243.40 |
| ROBERT BROWNE GRAPHICS | 46,670.78 |
| ROCKRIDGE CANYON | 30,676.80 |
| ROCKY POINT ENGINEERING LTD. | 246,934.18 |
| RUSSELL HENDRIX FOODSERVICE EQUIPMENT | 30,724.86 |
| RUTRAKOOL, SETHAPHOL | 25,735.00 |
| SANTOS, DAVID | 30,000.00 |
| SAVE ON FOODS | 184,965.28 |
| SCHOLASTIC CANADA LTD. | 153,565.95 |
| SCHOOL SPECIALTY CANADA | 58,700.31 |
| SCHOOL START | 46,269.08 |
| SILVER RIDGE PROMOTIONS | 85,788.83 |
| SKYLINE ATHLETICS | 70,997.42 |
| SNOW CAP ENTERPRISES LTD. | 94,187.97 |
| SOFTCHOICE CORPORATION | 385,095.56 |
| SOURCE OFFICE FURNISHINGS | 79,894.08 |
| SOUTHERN BUTLER PRICE LLP | 99,509.78 |
| SPECTRUM PAINTING LTD. | 198,745.05 |
| STAPLES PROFESSIONAL | 431,823.45 |
| STATE CHEMICAL LTD. | 66,926.14 |
| STATION ONE ARCHITECTS | 549,085.41 |
| STUDENT MANAGEMENT GROUP | 125,371.00 |
| SWANESSET BAY COUNTRY CLUB | 71,917.85 |
| SWING TIME DISTRIBUTORS | 28,049.82 |
| SYSCO FOOD SERVICES OF CANADA INC. | 342,266.73 |
| TEACHER REGULATION BRANCH | 101,440.00 |
| TELUS COMMUNICATIONS (BC) INC. | 117,414.43 |
| TELUS MOBILITY | 96,117.41 |

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2023**

**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 |
|---|---|
| TERRY FOX FOUNDATION | 30,708.55 |
| THE LIBRARY CORPORATION | 35,707.45 |
| THIRDWAVE BUS SERVICES | 675,179.80 |
| TLD COMPUTERS INC. | 108,350.01 |
| TUNDRA PLUMBING | 183,116.25 |
| UNIGLOBE SPECIALTY TRAVEL LTD. | 86,198.95 |
| USMANOVA SHOKHIDA | 28,574.82 |
| VANCOUVER COMMUNITY COLLEGE | 327,512.55 |
| WALMART | 94,444.96 |
| WEBIR AUTOMATION & CONTROLS SERVICES LTD. | 51,031.90 |
| WEST SUN COMMUNICATIONS LTD. | 48,604.99 |
| WHISK CATERING | 49,793.22 |
| WORKSAFE BC | 1,985,882.78 |
| WORKSAFET SOLUTIONS INC 2011 | 29,294.86 |
| YSI ACADEMY LTD. | 52,087.50 |
| TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000 | \$ 112,363,876.36 |
| TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS | \$ 11,279,687.20 |
| GRANT TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES | \$ 123,643,563.56 |

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

**SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION (SOFI)
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2023**

EXPLANATORY NOTES

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

For the Schedule of Remuneration and Expenses:

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

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

- Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services.
- Amounts paid to the Ministry of Education and Child Care (MECC) as a deduction from grants issued by MECC are included in Services and Supplies expenditures in the financial statements but are not included in this schedule. These are for shared services which include MyEdBC, Next Generation Network charges, Schools Protection Program, Coordinated Legal and Arbitration Support Services (CLASS), and the Capital Asset Management System.
- A significant portion of the supplier payments represents contributions to pension and employee benefit plans (including the employees' share of contributions) and contractors for capital projects.
- The list of payments to suppliers include 100% of the sales taxes paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- Payments to suppliers may be reported in the financial statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The Schedules of Payments for Goods and Services may include expenditures which are wholly or partially recovered or reimbursed from other organizations, thereby reducing the amount reported in the operating expenditures within the financial statements.